

Percent Change in Total Wages—Field Audits*
Calendar Year Ending December 31, 2015

State	Total Wages Overreported \$	Total Wages Underreported \$	Gross Change \$ **	Total Wages Pre-Audit \$	Percent of Change***
Connecticut	11,387,340	61,930,019	73,317,359	1,696,896,781	4.3%
Maine	853,847	2,075,394	2,929,241	322,291,139	0.9%
Massachusetts	356,024	107,885,085	108,241,109	2,506,714,451	4.3%
New Hampshire	972,947	8,297,300	9,270,247	926,462,699	1.0%
New Jersey	9,573,137	94,498,098	104,071,235	1,841,508,561	5.7%
New York	50,669,541	1,257,983,255	1,308,652,796	17,082,187,314	7.7%
Puerto Rico	185,734	20,813,532	20,999,266	138,151,603	15.2%
Rhode Island	1,387,156	5,915,448	7,302,604	247,431,820	3.0%
Vermont	5,394,045	7,838,160	13,232,205	1,043,667,580	1.3%
Virgin Islands	0	0	0	0	
REGION 01	80,779,771	1,567,236,291	1,648,016,062	25,805,311,948	6.4%
Delaware	894,848	1,863,786	2,758,634	225,624,790	1.2%
District of Columbia	1,568,903	10,970,566	12,539,469	359,240,402	3.5%
Maryland	6,658,226	106,360,050	113,018,276	942,848,933	12.0%
Pennsylvania	30,731,498	311,081,697	341,813,195	5,137,324,111	6.7%
Virginia****	-	-	-	-	
West Virginia	1,291,723	9,200,392	10,492,115	525,022,132	2.0%
REGION 02	41,145,198	439,476,491	480,621,689	7,190,060,368	6.7%
Alabama	5,969,152	22,362,364	28,331,516	693,088,184	4.1%
Florida	7,858,915	84,899,463	92,758,378	2,619,142,478	3.5%
Georgia	5,429,868	19,800,317	25,230,185	833,725,589	3.0%
Kentucky	8,353,993	18,740,811	27,094,804	745,912,868	3.6%
Mississippi	2,274,229	26,907,010	29,181,239	181,616,452	16.1%
North Carolina	13,005,737	61,616,484	74,622,221	2,458,681,871	3.0%
South Carolina	5,476,833	17,401,619	22,878,452	398,847,757	5.7%
Tennessee	7,799,276	37,879,161	45,678,437	1,260,721,297	3.6%
REGION 03	56,168,003	289,607,229	345,775,232	9,191,736,496	3.8%
Arkansas	1,552,354	30,852,176	32,404,530	353,113,918	9.2%
Colorado	9,237,265	100,519,967	109,757,232	1,645,187,770	6.7%
Louisiana	14,896,054	115,714,745	130,610,799	1,028,484,392	12.7%
Montana	2,554,243	17,878,357	20,432,600	681,344,388	3.0%
New Mexico	2,786,976	12,322,075	15,109,051	404,284,413	3.7%
North Dakota	655,595	3,361,077	4,016,672	203,183,340	2.0%
Oklahoma	8,565,348	20,986,520	29,551,868	986,795,683	3.0%
South Dakota	1,000,335	4,179,020	5,179,355	192,131,991	2.7%
Texas	15,763,490	244,835,141	260,598,631	5,078,059,178	5.1%
Utah	7,100,544	48,261,643	55,362,187	1,122,535,785	4.9%
Wyoming	1,197,678	6,218,862	7,416,540	120,267,378	6.2%
REGION 04	65,309,882	605,129,583	670,439,465	11,815,388,236	5.7%

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State	Total Wages Overreported \$	Total Wages Underreported \$	Gross Change \$ **	Total Wages Pre-Audit \$	Percent of Change***
Illinois	19,180,014	209,913,442	229,093,456	2,827,226,462	8.1%
Indiana	16,743,259	42,242,700	58,985,959	1,376,402,026	4.3%
Iowa	608,266	1,876,795	2,485,061	103,358,541	2.4%
Kansas	4,591,258	18,820,824	23,412,082	572,767,807	4.1%
Michigan	15,424,050	20,216,121	35,640,171	2,118,205,913	1.7%
Minnesota	158,385,445	51,281,002	209,666,447	3,725,336,028	5.6%
Missouri	6,459,303	38,631,017	45,090,320	904,456,091	5.0%
Nebraska	3,713,057	9,775,828	13,488,885	800,242,605	1.7%
Ohio	23,166,692	89,597,491	112,764,183	3,236,691,630	3.5%
Wisconsin	18,726,301	64,293,365	83,019,666	1,445,762,320	5.7%
REGION 05	266,997,645	546,648,585	813,646,230	17,110,449,423	4.8%
Alaska	6,415,356	5,056,472	11,471,828	95,634,321	12.0%
Arizona	3,923,296	77,225,178	81,148,474	1,058,426,520	7.7%
California	193,425,520	766,967,356	960,392,876	12,197,560,405	7.9%
Hawaii	6,782,870	7,725,096	14,507,966	238,518,251	6.1%
Idaho	5,893,677	14,642,225	20,535,902	258,657,821	7.9%
Nevada	5,155,938	10,766,471	15,922,409	500,470,515	3.2%
Oregon	11,282,038	41,002,187	52,284,225	1,045,715,885	5.0%
Washington	57,220,652	99,764,082	156,984,734	2,123,179,576	7.4%
REGION 06	290,099,347	1,023,149,067	1,313,248,414	17,518,163,294	7.5%
US	800,499,846	4,471,247,246	5,271,747,092	88,631,109,765	5.9%

* The change in total wages from audits is Factor 2 of the Effective Audit Measure

** Gross Change = Total Wages Overreported + Total Wages Underreported

*** Gross Change/Total Wages Pre-Audit

**** Virginia did not report data for the entire calendar year 2015 as of April 4, 2016

Sources for Data Used in Computation of Factor 2:

Total Wages Overreported - Item 56 on ETA 581 report

Total Wages Underreported - Item 53 on ETA 581 report

Total Wages Pre-Audit - Item 49 on ETA 581 report

Note: Computation includes data for CY 2015