

Percent Change in Total Wages - Field Audits*

Calendar Year Ending December 31, 2018

States	Total Wages Overreported	Total Wages Underreported	Gross Change**	Total Wages Pre-Audit	Percent of Change***
REGION 01					
Connecticut	\$6,502,566	\$32,940,562	\$39,443,128	\$775,653,894	5.1%
Maine	\$227,185	\$368,584	\$595,769	\$38,032,433	1.6%
Massachusetts	\$6,917,236	\$75,702,822	\$82,620,058	\$2,629,594,433	3.1%
New Hampshire	\$1,214,249	\$13,495,301	\$14,709,550	\$352,485,709	4.2%
New Jersey	\$9,283,551	\$160,217,801	\$169,501,352	\$1,080,467,130	15.7%
New York	\$48,769,045	\$914,277,121	\$963,046,166	\$9,705,934,204	9.9%
Puerto Rico	\$3,293,072	\$1,360,547	\$4,653,619	\$197,669,954	2.4%
Rhode Island	\$838,293	\$4,782,096	\$5,620,389	\$479,316,237	1.2%
Vermont	\$948,953	\$6,724,846	\$7,673,799	\$124,034,867	6.2%
Total	\$77,994,150	\$1,209,869,680	\$1,287,863,830	\$15,383,188,861	8.4%
REGION 02					
Delaware	\$2,406,962	\$3,531,088	\$5,938,050	\$127,395,844	4.7%
District of Columbia	\$1,328,644	\$18,874,866	\$20,203,510	\$387,602,420	5.2%
Maryland	\$6,598,522	\$101,084,095	\$107,682,617	\$2,005,550,722	5.4%
Pennsylvania	\$47,879,479	\$371,358,607	\$419,238,086	\$4,491,427,865	9.3%
Virginia	\$7,395,592	\$74,936,952	\$82,332,544	\$1,096,457,435	7.5%
West Virginia	\$330,719	\$3,178,166	\$3,508,885	\$81,010,262	4.3%
Total	\$65,939,918	\$572,963,774	\$638,903,692	\$8,189,444,548	7.8%
REGION 03					
Alabama	\$4,059,546	\$23,914,154	\$27,973,700	\$831,882,667	3.4%
Florida	\$20,434,039	\$165,267,907	\$185,701,946	\$5,532,371,381	3.4%
Georgia	\$10,212,272	\$39,954,596	\$50,166,868	\$1,706,786,651	2.9%
Kentucky	\$8,273,904	\$39,945,906	\$48,219,810	\$988,445,437	4.9%
Mississippi	\$6,322,509	\$46,302,759	\$52,625,268	\$349,651,791	15.1%
North Carolina	\$110,535,266	\$109,333,922	\$219,869,188	\$5,294,841,634	4.2%
South Carolina	\$3,375,670	\$5,715,802	\$9,091,472	\$632,953,602	1.4%
Tennessee	\$8,934,853	\$91,682,324	\$100,617,177	\$2,206,878,606	4.6%
Total	\$172,148,059	\$522,117,370	\$694,265,429	\$17,543,811,769	4.0%
REGION 04					
Arkansas	\$2,313,266	\$22,015,020	\$24,328,286	\$730,599,459	3.3%
Colorado	\$10,848,954	\$105,389,936	\$116,238,890	\$1,297,407,163	9.0%
Louisiana	\$4,939,363	\$55,930,843	\$60,870,206	\$872,357,848	7.0%
Montana	\$1,234,375	\$23,895,146	\$25,129,521	\$294,566,731	8.5%
New Mexico	\$21,612,574	\$9,625,526	\$31,238,100	\$721,741,883	4.3%
North Dakota	\$829,752	\$2,865,840	\$3,695,592	\$184,688,927	2.0%
Oklahoma	\$7,989,012	\$20,041,209	\$28,030,221	\$1,321,261,800	2.1%
South Dakota	\$911,657	\$2,563,818	\$3,475,475	\$178,955,189	1.9%
Texas	\$45,403,745	\$250,653,750	\$296,057,495	\$5,937,136,054	5.0%
Utah	\$6,339,280	\$26,021,828	\$32,361,108	\$750,287,724	4.3%
Wyoming	\$2,758,686	\$3,704,411	\$6,463,097	\$118,475,426	5.5%
Total	\$105,180,664	\$522,707,327	\$627,887,991	\$12,407,478,204	5.1%

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REGION 05					
Illinois	\$9,032,464	\$288,369,708	\$297,402,172	\$1,156,606,637	25.7%
Indiana	\$21,098,463	\$42,954,222	\$64,052,685	\$2,398,304,537	2.7%
Iowa	\$49,134,354	\$82,982,931	\$132,117,285	\$766,513,452	17.2%
Kansas	\$7,042,850	\$25,419,314	\$32,462,164	\$616,186,967	5.3%
Michigan	\$41,265,923	\$44,942,886	\$86,208,809	\$3,770,492,920	2.3%
Minnesota	\$23,949,275	\$45,317,436	\$69,266,711	\$1,357,773,776	5.1%
Missouri	\$4,815,967	\$9,159,387	\$13,975,354	\$929,459,043	1.5%
Nebraska	\$5,986,214	\$19,579,670	\$25,565,884	\$420,341,106	6.1%
Ohio	\$37,433,193	\$93,551,641	\$130,984,834	\$2,832,342,965	4.6%
Wisconsin	\$22,097,332	\$69,490,576	\$91,587,908	\$1,809,852,533	5.1%
Total	\$221,856,035	\$721,767,771	\$943,623,806	\$16,057,873,936	5.9%
REGION 06					
Alaska	\$1,525,859	\$6,052,437	\$7,578,296	\$85,078,164	8.9%
Arizona	\$2,372,628	\$41,609,711	\$43,982,339	\$703,120,611	6.3%
California	\$49,207,321	\$1,795,728,350	\$1,844,935,671	\$32,590,091,095	5.7%
Hawaii	\$9,517,006	\$10,561,370	\$20,078,376	\$287,091,373	7.0%
Idaho	\$8,458,035	\$6,237,511	\$14,695,546	\$103,104,876	14.3%
Nevada	\$12,378,204	\$31,642,554	\$44,020,758	\$876,858,106	5.0%
Oregon	\$19,869,339	\$59,096,639	\$78,965,978	\$818,326,061	9.6%
Washington	\$38,011,207	\$145,949,210	\$183,960,417	\$2,509,354,605	7.3%
Total	\$141,339,599	\$2,096,877,782	\$2,238,217,381	\$37,973,024,891	5.9%
US Total	\$784,458,425	\$5,646,303,704	\$6,430,762,129	\$107,554,822,209	6.0%

*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

Sources for Data Used in Computation of Factor 2:

Total Wages Overreported - Item 56 on ETA 581 report for CY 2018

Total Wages Underreported - Item 53 on ETA 581 report for CY 2018

Total Wages Pre-Audit - Item 49 on ETA 581 report for CY 2018

Comments:

The U.S. Virgin Islands does not operate an Unemployment Insurance Tax Field Audit program.

Information current as of 04/09/2019