

Percent Change in Total Wages - Field Audits*
Calendar Year Ending December 31, 2022

States	Total Wages Overreported	Total Wages Underreported	Gross Change**	Total Wages Pre-Audit	Percent of Change***
Region 01					
Connecticut****	\$1,734,509	\$13,991,430	\$15,725,939	\$118,673,322	13.3%
Maine	\$599,129	\$3,571,745	\$4,170,874	\$27,322,221	15.3%
Massachusetts	\$13,418,382	\$73,420,060	\$86,838,442	\$2,121,438,338	4.1%
New Hampshire	\$1,454,621	\$3,953,955	\$5,408,576	\$271,172,979	2.0%
New Jersey	\$13,889,597	\$197,747,430	\$211,637,027	\$873,300,725	24.2%
New York	\$31,004,110	\$509,408,954	\$540,413,064	\$7,079,570,973	7.6%
Puerto Rico	\$1,908,897	\$9,580,026	\$11,488,923	\$24,642,844	46.6%
Rhode Island	\$1,188,479	\$11,729,157	\$12,917,636	\$340,088,926	3.8%
Vermont	\$2,615,844	\$4,553,374	\$7,169,218	\$143,909,213	5.0%
Virgin Islands	\$0	\$0	\$0	\$0	0.0%
Total	\$67,813,568	\$827,956,131	\$895,769,699	\$11,000,119,541	8.1%
Region 02					
Delaware	\$167,173	\$669,754	\$836,927	\$42,922,904	1.9%
District of Columbia	\$42,251	\$944,457	\$986,708	\$117,635,296	0.8%
Maryland	\$226,584,545	\$106,742,006	\$333,326,551	\$2,552,520,965	13.1%
Pennsylvania	\$15,556,685	\$156,603,326	\$172,160,011	\$2,075,011,635	8.3%
Virginia	\$8,007,864	\$39,053,473	\$47,061,337	\$795,330,185	5.9%
West Virginia	\$33,495	\$890,634	\$924,129	\$55,674,519	1.7%
Total	\$250,392,013	\$304,903,650	\$555,295,663	\$5,639,095,504	9.8%
Region 03					
Alabama	\$3,705,963	\$39,737,458	\$43,443,421	\$764,242,271	5.7%
Florida	\$18,706,285	\$166,208,550	\$184,914,835	\$4,623,137,724	4.0%
Georgia	\$920,034	\$3,892,006	\$4,812,040	\$62,760,456	7.7%
Kentucky	\$15,805,506	\$21,409,727	\$37,215,233	\$759,059,601	4.9%
Mississippi	\$11,542,620	\$33,755,300	\$45,297,920	\$501,355,854	9.0%
North Carolina	\$201,563,595	\$202,006,665	\$403,570,260	\$7,764,779,659	5.2%
South Carolina	\$109,910,768	\$29,709,094	\$139,619,862	\$964,514,391	14.5%
Tennessee	\$36,521,645	\$16,414,829	\$52,936,474	\$1,507,142,398	3.5%
Total	\$398,676,416	\$513,133,629	\$911,810,045	\$16,946,992,354	5.4%

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Region 04					
Arkansas	\$4,157,390	\$26,341,627	\$30,499,017	\$657,183,196	4.6%
Colorado	\$16,444,400	\$74,847,830	\$91,292,230	\$1,259,658,860	7.2%
Louisiana	\$3,389,908	\$21,144,867	\$24,534,775	\$770,383,752	3.2%
Montana	\$3,369,244	\$13,721,107	\$17,090,351	\$282,755,678	6.0%
New Mexico	\$5,213,965	\$27,976,092	\$33,190,057	\$533,691,665	6.2%
North Dakota	\$1,451,037	\$4,778,406	\$6,229,443	\$227,088,551	2.7%
Oklahoma	\$12,269,825	\$39,076,014	\$51,345,839	\$2,027,475,830	2.5%
South Dakota	\$1,904,974	\$3,141,002	\$5,045,976	\$193,013,395	2.6%
Texas	\$38,703,116	\$229,645,843	\$268,348,959	\$9,462,346,619	2.8%
Utah	\$13,659,713	\$44,561,691	\$58,221,404	\$2,142,043,093	2.7%
Wyoming	\$3,226,917	\$4,293,893	\$7,520,810	\$132,403,180	5.7%
Total	\$103,790,489	\$489,528,372	\$593,318,861	\$17,688,043,819	3.4%
Region 05					
Illinois	\$33,596,465	\$97,275,695	\$130,872,160	\$2,086,094,724	6.3%
Indiana	\$6,158,826	\$33,395,395	\$39,554,221	\$543,172,563	7.3%
Iowa	\$9,681,929	\$50,068,586	\$59,750,515	\$1,141,529,466	5.2%
Kansas	\$10,637,297	\$13,390,541	\$24,027,838	\$875,580,375	2.7%
Michigan	\$34,796,325	\$119,993,803	\$154,790,128	\$5,107,679,749	3.0%
Minnesota	\$86,387	\$50,861	\$137,248	\$3,961,305	3.5%
Missouri	\$4,152,847	\$12,543,003	\$16,695,850	\$854,059,272	2.0%
Nebraska	\$537,212	\$0	\$537,212	\$537,212	100.0%
Ohio	\$414,988	\$1,397,651	\$1,812,639	\$545,432,977	0.3%
Wisconsin	\$16,995,313	\$85,027,018	\$102,022,331	\$1,657,443,687	6.2%
Total	\$117,057,589	\$413,142,553	\$530,200,142	\$12,815,491,330	4.1%
Region 06					
Alaska	\$5,605,744	\$3,491,984	\$9,097,728	\$62,227,336	14.6%
Arizona	\$3,689,515	\$23,121,743	\$26,811,258	\$753,062,176	3.6%
California	\$46,815,968	\$4,452,336,795	\$4,499,152,763	\$51,124,999,692	8.8%
Hawaii	\$17,344,338	\$15,808,257	\$33,152,595	\$129,398,945	25.6%
Idaho	\$1,843,710	\$13,329,716	\$15,173,426	\$200,785,549	7.6%
Nevada	\$4,955,238	\$8,110,584	\$13,065,822	\$272,396,507	4.8%
Oregon	\$483,623	\$6,344,473	\$6,828,096	\$136,187,423	5.0%
Washington	\$37,285,549	\$80,416,293	\$117,701,842	\$2,340,554,597	5.0%
Total	\$118,023,685	\$4,602,959,845	\$4,720,983,530	\$55,019,612,225	8.6%
US Total	\$1,055,753,760	\$7,151,624,180	\$8,207,377,940	\$119,109,354,773	6.9%

*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

**** Incomplete Data for Connecticut - ETA 581 report for quarter ended 12/31/2022 was not submitted as of 4/24/2023.

Sources for Data Used in Computation of Factor 2:

Total Wages Overreported - Item 56 on ETA 581 report for CY 2022

Total Wages Underreported - Item 53 on ETA 581 report for CY 2022

Total Wages Pre-Audit - Item 49 on ETA 581 report for CY 2022

Information on this table is current as of 4/24/2023. If states change data on ETA 581 reports after 4/24/2023, revised data are not included on this table.