

Percent Change in Total Wages - Field Audits*
Calendar Year Ending December 31, 2023

States	Total Wages Overreported	Total Wages Underreported	Gross Change**	Total Wages Pre- Audit	Percent of Change***
Region 01					
Connecticut	\$336,369	\$3,580,801	\$3,917,170	\$25,343,624	15.5%
Maine	\$1,128,884	\$6,267,751	\$7,396,635	\$23,306,797	31.7%
Massachusetts	\$1,987,190	\$74,121,195	\$76,108,385	\$1,266,635,702	6.0%
New Hampshire	\$3,479,315	\$9,933,527	\$13,412,842	\$1,217,561,634	1.1%
New Jersey	\$19,242,035	\$347,883,652	\$367,125,687	\$1,219,656,847	30.1%
New York	\$54,147,863	\$1,511,614,458	\$1,565,762,321	\$16,078,984,253	9.7%
Puerto Rico	\$400,129	\$5,654,308	\$6,054,437	\$48,078,919	12.6%
Rhode Island	\$3,598,554	\$13,599,753	\$17,198,307	\$498,667,518	3.4%
Vermont	\$6,398,297	\$2,792,542	\$9,190,839	\$269,143,687	3.4%
Virgin Islands	\$0	\$0	\$0	\$0	0.0%
Total	\$90,718,636	\$1,975,447,987	\$2,066,166,623	\$20,647,378,981	10.0%
Region 02					
District of Columbia	\$1,557,068	\$2,470,190	\$4,027,258	\$259,929,155	1.5%
Maryland	\$19,007,791	\$140,212,566	\$159,220,357	\$2,386,697,688	6.7%
Pennsylvania	\$46,520,209	\$221,704,289	\$268,224,498	\$1,491,412,099	18.0%
Virginia	\$12,606,097	\$75,681,663	\$88,287,760	\$920,596,024	9.6%
West Virginia	\$13,990	\$787,417	\$801,407	\$46,535,058	1.7%
Total	\$79,705,155	\$440,856,125	\$520,561,280	\$5,105,170,024	10.2%
Region 03					
Alabama	\$6,247,776	\$99,880,319	\$106,128,095	\$739,381,420	14.4%
Florida	\$33,277,704	\$373,202,033	\$406,479,737	\$5,665,067,658	7.2%
Georgia	\$6,139,943	\$27,488,534	\$33,628,477	\$535,932,684	6.3%
Kentucky	\$7,019,508	\$31,888,380	\$38,907,888	\$965,752,126	4.0%
Mississippi	\$16,028,475	\$32,995,862	\$49,024,337	\$483,474,750	10.1%
North Carolina	\$186,190,256	\$224,709,057	\$410,899,313	\$8,060,401,404	5.1%
South Carolina	\$320,277,919	\$38,613,211	\$358,891,130	\$1,394,432,650	25.7%
Tennessee	\$6,821,937	\$17,109,356	\$23,931,293	\$1,345,576,339	1.8%
Total	\$582,003,518	\$845,886,752	\$1,427,890,270	\$19,190,019,031	7.4%
Region 04					
Arkansas	\$5,163,155	\$19,065,694	\$24,228,849	\$452,975,655	5.3%
Louisiana	\$4,187,732	\$20,454,311	\$24,642,043	\$823,388,785	3.0%
Montana	\$2,202,554	\$17,231,947	\$19,434,501	\$331,547,988	5.9%
New Mexico	\$6,591,303	\$18,354,418	\$24,945,721	\$381,868,269	6.5%
North Dakota	\$5,890,939	\$7,884,731	\$13,775,670	\$231,951,948	5.9%
Oklahoma	\$11,497,915	\$58,114,587	\$69,612,502	\$1,538,629,103	4.5%
South Dakota	\$2,480,923	\$4,362,928	\$6,843,851	\$181,871,479	3.8%
Texas	\$9,957,020	\$270,268,243	\$280,225,263	\$2,002,359,375	14.0%
Utah	\$10,341,880	\$44,347,672	\$54,689,552	\$1,212,608,839	4.5%
Wyoming	\$3,865,242	\$4,838,190	\$8,703,432	\$130,945,181	6.6%
Total	\$62,178,663	\$464,922,721	\$527,101,384	\$7,288,146,622	7.2%

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Region 05					
Illinois	\$13,425,493	\$386,775,256	\$400,200,749	\$1,542,481,885	25.9%
Indiana	\$7,186,004	\$104,461,361	\$111,647,365	\$733,557,656	15.2%
Iowa	\$6,200,481	\$35,821,708	\$42,022,189	\$618,801,170	6.8%
Kansas	\$21,325,576	\$42,000,120	\$63,325,696	\$943,781,163	6.7%
Michigan	\$35,974,375	\$71,422,738	\$107,397,113	\$4,402,527,929	2.4%
Minnesota	\$8,168,380	\$6,104,961	\$14,273,341	\$177,477,681	8.0%
Missouri	\$5,650,491	\$20,301,776	\$25,952,267	\$993,465,498	2.6%
Nebraska	\$13,248	\$1,053,078	\$1,066,326	\$9,952,500	10.7%
Ohio	\$21,714,883	\$61,320,593	\$83,035,476	\$1,548,283,944	5.4%
Wisconsin	\$17,962,084	\$110,341,281	\$128,303,365	\$1,869,472,176	6.9%
Total	\$137,621,015	\$839,602,872	\$977,223,887	\$12,839,801,602	7.6%
Region 06					
Alaska	\$1,451,087	\$8,779,267	\$10,230,354	\$104,076,657	9.8%
Arizona	\$2,777,607	\$21,330,463	\$24,108,070	\$940,495,339	2.6%
California	\$37,386,039	\$14,673,687,053	\$14,711,073,092	\$34,552,646,803	42.6%
Hawaii	\$7,933,998	\$6,542,908	\$14,476,906	\$143,875,923	10.1%
Idaho	\$39,557,259	\$16,029,287	\$55,586,546	\$521,693,649	10.7%
Nevada	\$7,787,442	\$6,588,226	\$14,375,668	\$189,005,380	7.6%
Oregon	\$0	\$17,473	\$17,473	\$5,221,226	0.3%
Washington	\$37,617,939	\$118,194,426	\$155,812,365	\$3,051,669,171	5.1%
Total	\$134,511,371	\$14,851,169,103	\$14,985,680,474	\$39,508,684,148	37.9%
US Total	\$1,086,738,358	\$19,417,885,560	\$20,504,623,918	\$104,579,200,408	19.6%

*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 2023

Total Wages Underreported: Item 53 on ETA 581 report for CY 2023

Total Wages Pre-Audit: Item 49 on ETA 581 report for CY 2023

Comments:

The following states had not submitted all ETA 581 reports for CY 2023 as of April 11, 2024: Colorado and Delaware. Therefore, data for the states are missing.

Information is current as of April 11, 2024.