

Percent Change in Total Wages - Field Audits*

Calendar Year Ending December 31, 2024

States	Total Wages Overreported	Total Wages Underreported	Gross Change**	Total Wages Pre-Audit	Percent of Change***
Region 01					
Connecticut	\$3,955,092	\$16,779,047	\$20,734,139	\$240,172,850	8.6%
Maine	\$1,524,913	\$3,012,264	\$4,537,177	\$45,091,832	10.1%
Massachusetts	\$4,416,812	\$36,044,721	\$40,461,533	\$1,924,786,467	2.1%
New Hampshire	\$7,756,273	\$12,067,094	\$19,823,367	\$766,291,807	2.6%
New Jersey	\$19,254,838	\$3,582,685,749	\$3,601,940,587	\$1,411,914,622	255.1%
New York	\$63,149,504	\$1,027,151,718	\$1,090,301,222	\$9,959,235,073	10.9%
Puerto Rico	\$743,350	\$6,658,111	\$7,401,461	\$78,873,134	9.4%
Rhode Island	\$1,577,988	\$15,872,080	\$17,450,068	\$344,855,963	5.1%
Vermont	\$70,016	\$2,268,209	\$2,338,225	\$45,743,452	5.1%
Virgin Islands	\$0	\$0	\$0	\$0	0.0%
Total	\$102,448,786	\$4,702,538,993	\$4,804,987,779	\$14,816,965,200	32.4%
Region 02					
Delaware	\$0	\$0	\$0	\$0	0.0%
District of Columbia	\$4,005,946	\$32,552,724	\$36,558,670	\$1,736,512,838	2.1%
Maryland	\$17,208,305	\$115,160,616	\$132,368,921	\$2,234,162,126	5.9%
Pennsylvania	\$30,879,734	\$368,344,584	\$399,224,318	\$3,381,412,382	11.8%
Virginia	\$6,361,147	\$73,910,252	\$80,271,399	\$1,074,106,244	7.5%
West Virginia	\$22,868	\$1,583,773	\$1,606,641	\$74,105,955	2.2%
Total	\$58,478,000	\$591,551,949	\$650,029,949	\$8,500,299,545	7.6%
Region 03					
Alabama	\$18,769,893	\$25,849,861	\$44,619,754	\$868,255,731	5.1%
Florida	\$32,929,075	\$399,879,556	\$432,808,631	\$4,284,948,352	10.1%
Georgia	\$4,594,284	\$12,483,145	\$17,077,429	\$423,069,037	4.0%
Kentucky	\$7,452,007	\$35,969,178	\$43,421,185	\$1,088,674,297	4.0%
Mississippi	\$8,209,430	\$28,311,597	\$36,521,027	\$508,860,381	7.2%
North Carolina	\$12,437,636	\$47,378,080	\$59,815,716	\$2,726,614,685	2.2%
South Carolina	\$25,064,727	\$37,254,076	\$62,318,803	\$1,200,905,299	5.2%
Tennessee	\$8,752,977	\$27,932,755	\$36,685,732	\$988,632,322	3.7%
Total	\$118,210,029	\$615,058,248	\$733,268,277	\$12,089,960,104	6.1%
Region 04					
Arkansas	\$443,771	\$15,928,517	\$16,372,288	\$617,855,236	2.6%
Colorado	\$9,451,413	\$92,727,492	\$102,178,905	\$2,091,942,859	4.9%
Louisiana	\$4,346,780	\$17,686,412	\$22,033,192	\$916,080,765	2.4%
Montana	\$2,575,459	\$32,293,817	\$34,869,276	\$331,254,401	10.5%
New Mexico	\$3,136,673	\$28,132,643	\$31,269,316	\$314,956,992	9.9%
North Dakota	\$2,110,163	\$4,980,189	\$7,090,352	\$259,432,315	2.7%
Oklahoma	\$9,246,151	\$243,095,693	\$252,341,844	\$1,743,407,029	14.5%
South Dakota	\$2,004,834	\$10,604,530	\$12,609,364	\$208,754,997	6.0%
Texas	\$55,721,851	\$309,049,929	\$364,771,780	\$8,313,422,188	4.4%
Utah	\$11,230,929	\$122,348,338	\$133,579,267	\$881,784,459	15.1%
Wyoming	\$5,603,903	\$8,399,917	\$14,003,820	\$144,452,683	9.7%
Total	\$105,871,927	\$885,247,477	\$991,119,404	\$15,823,343,924	6.3%

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Region 05					
Illinois	\$21,336,826	\$163,089,380	\$184,426,206	\$2,917,657,332	6.3%
Indiana	\$8,250,156	\$68,296,765	\$76,546,921	\$882,224,361	8.7%
Iowa	\$2,628,320	\$78,488,285	\$81,116,605	\$443,161,618	18.3%
Kansas	\$16,861,535	\$42,325,158	\$59,186,693	\$804,842,112	7.4%
Michigan	\$77,910,374	\$84,251,654	\$162,162,028	\$3,023,027,643	5.4%
Minnesota	\$18,876,245	\$15,349,814	\$34,226,059	\$370,922,893	9.2%
Missouri	\$2,443,212	\$29,910,364	\$32,353,576	\$1,078,607,429	3.0%
Nebraska	\$134,515	\$10,717,100	\$10,851,615	\$117,656,219	9.2%
Ohio	\$56,739,907	\$149,732,777	\$206,472,684	\$2,068,920,265	10.0%
Wisconsin	\$16,458,751	\$217,940,600	\$234,399,351	\$2,264,123,083	10.4%
Total	\$221,639,841	\$860,101,897	\$1,081,741,738	\$13,971,142,955	7.7%
Region 06					
Alaska	\$2,792,586	\$5,477,295	\$8,269,881	\$51,502,334	16.1%
Arizona	\$3,477,308	\$43,004,268	\$46,481,576	\$1,544,773,671	3.0%
California	\$47,050,630	\$1,432,161,020	\$1,479,211,650	\$25,260,747,112	5.9%
Hawaii	\$5,807,374	\$5,852,649	\$11,660,023	\$185,549,418	6.3%
Idaho	\$654,118,272	\$9,844,844	\$663,963,116	\$960,811,948	69.1%
Nevada	\$13,482,607	\$17,486,828	\$30,969,435	\$788,493,358	3.9%
Oregon	\$44,730	\$908,699	\$953,429	\$29,266,094	3.3%
Washington	\$36,291,465	\$84,194,660	\$120,486,125	\$1,916,359,489	6.3%
Total	\$763,064,972	\$1,598,930,263	\$2,361,995,235	\$30,737,503,424	7.7%
US Total	\$1,369,713,555	\$9,253,428,827	\$10,623,142,382	\$95,939,215,152	11.1%

*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 2024

Total Wages Underreported - Item 53 on ETA 581 report for CY 2024

Total Wages Pre-Audit - Item 49 on ETA 581 report for CY 2024

Information current as of 04/17/2025