

Percent Change in Total Wages - Field Audits*
Calendar Year Ending December 31, 2021

States	Total Wages Overreported	Total Wages Underreported	Gross Change**	Total Wages Pre- Audit	Percent of Change***
Region 01					
Connecticut	\$1,394,456	\$15,114,532	\$16,508,988	\$151,922,425	10.9%
Maine	\$495,493	\$2,372,341	\$2,867,834	\$89,434,888	3.2%
Massachusetts	\$1,674,845	\$27,269,519	\$28,944,364	\$822,833,360	3.5%
New Hampshire	\$421,091	\$2,036,454	\$2,457,545	\$51,618,201	4.8%
New Jersey	\$2,042,148	\$137,227,921	\$139,270,069	\$682,516,017	20.4%
New York	\$499,528	\$7,062,016	\$7,561,544	\$32,197,556	23.5%
Puerto Rico	\$6,258	\$13,888,897	\$13,895,155	\$65,865,544	21.1%
Rhode Island	\$457,199	\$5,613,171	\$6,070,370	\$247,351,876	2.5%
Vermont	\$313,389	\$1,159,942	\$1,473,331	\$29,511,116	5.0%
Virgin Islands	\$0	\$0	\$0	\$0	0.0%
Total	\$7,304,407	\$211,744,793	\$219,049,200	\$2,173,250,983	10.1%
Region 02					
Delaware	\$191,015	\$2,661,994	\$2,853,009	\$25,027,332	11.4%
District of Columbia	\$678,122	\$1,330,673	\$2,008,795	\$120,664,855	1.7%
Maryland	\$5,768,609	\$68,751,689	\$74,520,298	\$2,028,326,149	3.7%
Pennsylvania	\$8,418,248	\$133,755,420	\$142,173,668	\$1,363,838,400	10.4%
Virginia	\$0	\$3,685,328	\$3,685,328	\$76,254,186	4.8%
West Virginia	\$0	\$649,008	\$649,008	\$7,784,108	8.3%
Total	\$15,055,994	\$210,834,112	\$225,890,106	\$3,621,895,030	6.2%
Region 03					
Alabama	\$2,340,357	\$25,574,538	\$27,914,895	\$545,134,701	5.1%
Florida	\$12,075,548	\$55,667,547	\$67,743,095	\$2,442,481,891	2.8%
Georgia	\$0	\$0	\$0	\$0	0.0%
Kentucky	\$745,690	\$2,656,191	\$3,401,881	\$253,771,197	1.3%
Mississippi	\$8,450,683	\$20,612,774	\$29,063,457	\$367,618,872	7.9%
North Carolina	\$161,525,892	\$151,697,463	\$313,223,355	\$6,170,634,020	5.1%
South Carolina	\$4,375,543	\$10,347,649	\$14,723,192	\$331,489,946	4.4%
Tennessee	\$14,890,005	\$18,552,255	\$33,442,260	\$2,128,911,303	1.6%
Total	\$204,403,718	\$285,108,417	\$489,512,135	\$12,240,041,930	4.0%
Region 04					
Arkansas	\$2,415,076	\$4,177,029	\$6,592,105	\$341,037,039	1.9%
Colorado	\$7,816,902	\$75,262,124	\$83,079,026	\$1,515,063,950	5.5%
Louisiana	\$1,432,381	\$6,211,494	\$7,643,875	\$352,156,503	2.2%
Montana	\$585,777	\$14,557,211	\$15,142,988	\$180,281,722	8.4%
New Mexico	\$3,649,987	\$7,472,839	\$11,122,826	\$385,345,276	2.9%
North Dakota	\$557,308	\$4,627,352	\$5,184,660	\$243,988,369	2.1%
Oklahoma	\$10,576,192	\$53,419,200	\$63,995,392	\$1,962,664,883	3.3%
South Dakota	\$5,310,995	\$5,350,312	\$10,661,307	\$194,166,457	5.5%
Texas	\$5,434,755	\$83,948,187	\$89,382,942	\$1,968,048,367	4.5%
Utah	\$5,007,177	\$36,417,690	\$41,424,867	\$940,885,438	4.4%
Wyoming	\$2,227,116	\$4,022,477	\$6,249,593	\$111,349,552	5.6%
Total	\$45,013,666	\$295,465,915	\$340,479,581	\$8,194,987,556	4.2%

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Region 05					
Illinois	\$15,092,951	\$207,493,750	\$222,586,701	\$3,207,103,996	6.9%
Indiana	\$5,858,236	\$56,992,781	\$62,851,017	\$474,132,677	13.3%
Iowa	\$26,762,241	\$33,812,140	\$60,574,381	\$295,564,001	20.5%
Kansas	\$9,186,333	\$23,028,939	\$32,215,272	\$706,616,977	4.6%
Michigan	\$36,627,303	\$34,470,686	\$71,097,989	\$2,470,020,140	2.9%
Minnesota	\$473,165	\$485,351	\$958,516	\$6,075,464	15.8%
Missouri	\$2,676,098	\$8,024,142	\$10,700,240	\$825,032,845	1.3%
Nebraska	\$3,358,264	\$16,365,243	\$19,723,507	\$266,839,723	7.4%
Ohio	\$5,207,240	\$17,266,517	\$22,473,757	\$647,360,229	3.5%
Wisconsin	\$13,790,014	\$60,096,514	\$73,886,528	\$2,899,211,541	2.5%
Total	\$119,031,845	\$458,036,063	\$577,067,908	\$11,797,957,593	4.9%
Region 06					
Alaska	\$690,456	\$1,981,959	\$2,672,415	\$33,058,984	8.1%
Arizona	\$2,369,439	\$57,113,139	\$59,482,578	\$879,253,756	6.8%
California	\$37,197,188	\$1,413,122,892	\$1,450,320,080	\$28,993,924,432	5.0%
Hawaii	\$1,355,713	\$1,462,339	\$2,818,052	\$43,554,971	6.5%
Idaho	\$6,057,229	\$5,407,263	\$11,464,492	\$181,418,028	6.3%
Nevada	\$1,399,638	\$5,214,099	\$6,613,737	\$255,076,586	2.6%
Oregon	\$68,807	\$1,806,592	\$1,875,399	\$59,643,808	3.1%
Washington	\$25,541,322	\$55,827,123	\$81,368,445	\$2,493,497,942	3.3%
Total	\$74,679,792	\$1,541,935,406	\$1,616,615,198	\$32,939,428,507	4.9%
US Total	\$465,489,422	\$3,003,124,706	\$3,468,614,128	\$70,967,561,599	4.9%

*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

Sources for Data Used in Computation of Factor 2:

Total Wages Overreported - Item 56 on ETA 581 report for CY 2021

Total Wages Underreported - Item 53 on ETA 581 report for CY 2021

Total Wages Pre-Audit - Item 49 on ETA 581 report for CY 2021

Information on this table is current as of 4/26/2022. If states change data on ETA 581 reports after 4/26/2022, revised data are not included on this table.