

**Percent Change in Total Wages—Field Audits
Calendar Year Ending December 31, 2008**

| State | Total Wages Overreported | Total Wages Underreported | Gross Change * | Total Wages Pre- Audit | Percent of Change |
|----------------------|-----------------------------|------------------------------|------------------------|---------------------------|----------------------|
| Connecticut | \$21,970,150 | \$88,983,703 | \$110,953,853 | \$901,577,114 | 12.3% |
| Maine | \$620,447 | \$5,180,076 | \$5,800,523 | \$123,010,410 | 4.7% |
| Massachusetts | \$587,293 | \$37,632,765 | \$38,220,058 | \$1,122,052,282 | 3.4% |
| New Hampshire | \$1,449,817 | \$8,180,435 | \$9,630,252 | \$385,839,594 | 2.5% |
| New Jersey | \$19,529,744 | \$150,651,583 | \$170,181,327 | \$2,198,466,201 | 7.7% |
| New York | \$128,215,757 | \$1,151,341,197 | \$1,279,556,954 | \$12,365,809,778 | 10.3% |
| Puerto Rico | \$597,281 | \$24,644,196 | \$25,241,477 | \$351,963,308 | 7.2% |
| Rhode Island | \$1,247,557 | \$6,323,890 | \$7,571,447 | \$274,828,904 | 2.8% |
| Vermont | \$2,636,304 | \$9,636,439 | \$12,272,743 | \$486,442,930 | 2.5% |
| Virgin Islands | \$0 | \$0 | \$0 | \$0 | |
| REGION 01 | \$176,854,350 | \$1,482,574,284 | \$1,659,428,634 | \$18,209,990,521 | 9.1% |
| Delaware | \$1,136,577 | \$1,710,721 | \$2,847,298 | \$102,553,228 | 2.8% |
| District of Columbia | \$15,909,491 | \$4,383,672 | \$20,293,163 | \$301,740,749 | 6.7% |
| Maryland | \$8,480,117 | \$91,803,455 | \$100,283,572 | \$1,030,219,815 | 9.7% |
| Pennsylvania | \$2,157,805 | \$156,664,568 | \$158,822,373 | \$1,422,609,011 | 11.2% |
| Virginia | \$26,187,795 | \$39,014,492 | \$65,202,287 | \$1,769,572,411 | 3.7% |
| West Virginia | \$1,976,350 | \$4,852,017 | \$6,828,367 | \$420,800,986 | 1.6% |
| REGION 02 | \$55,848,135 | \$298,428,925 | \$354,277,060 | \$5,047,496,200 | 7.0% |
| Alabama | \$823,157 | \$5,421,531 | \$6,244,688 | \$758,645,114 | 0.8% |
| Florida | \$42,161,150 | \$153,502,615 | \$195,663,765 | \$1,885,455,393 | 10.4% |
| Georgia | \$6,383,770 | \$14,782,998 | \$21,166,768 | \$1,388,513,833 | 1.5% |
| Kentucky | \$4,479,519 | \$13,324,242 | \$17,803,761 | \$439,968,785 | 4.0% |
| Mississippi | \$4,091,251 | \$5,069,849 | \$9,161,100 | \$409,887,189 | 2.2% |
| North Carolina | \$20,270,055 | \$29,417,572 | \$49,687,627 | \$2,263,936,299 | 2.2% |
| South Carolina | \$5,062,261 | \$33,484,173 | \$38,546,434 | \$1,030,956,748 | 3.7% |
| Tennessee | \$5,014,376 | \$12,764,398 | \$17,778,774 | \$1,179,943,733 | 1.5% |
| REGION 03 | \$88,285,539 | \$267,767,378 | \$356,052,917 | \$9,357,307,094 | 3.8% |
| Arkansas | \$254,665 | \$1,229,698 | \$1,484,363 | \$101,419,236 | 1.5% |
| Colorado | \$6,473,212 | \$30,267,144 | \$36,740,356 | \$1,088,161,862 | 3.4% |
| Louisiana | \$5,017,618 | \$6,406,767 | \$11,424,385 | \$294,702,436 | 3.9% |
| Montana | \$1,013,567 | \$7,261,732 | \$8,275,299 | \$213,261,584 | 3.9% |
| New Mexico | \$399,074 | \$4,081,753 | \$4,480,827 | \$230,486,183 | 1.9% |
| North Dakota | \$232,590 | \$1,323,513 | \$1,556,103 | \$47,995,046 | 3.2% |
| Oklahoma | \$5,665,558 | \$7,623,263 | \$13,288,821 | \$439,620,361 | 3.0% |
| South Dakota | \$582,702 | \$1,537,629 | \$2,120,331 | \$216,631,155 | 1.0% |
| Texas | \$22,445,671 | \$54,046,462 | \$76,492,133 | \$2,894,712,485 | 2.6% |
| Utah | \$5,484,895 | \$49,007,380 | \$54,492,275 | \$461,028,251 | 11.8% |
| Wyoming | \$214,305 | \$6,140,150 | \$6,354,455 | \$128,528,175 | 4.9% |
| REGION 04 | \$47,783,857 | \$168,925,491 | \$216,709,348 | \$6,116,546,774 | 3.5% |

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Calendar Year Ending December 31, 2008**

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|------------------|-----------------------------|------------------------------|------------------------|---------------------------|----------------------|
| Illinois | \$14,283,045 | \$315,473,102 | \$329,756,147 | \$2,021,448,218 | 16.3% |
| Indiana | \$8,077,619 | \$67,922,382 | \$76,000,001 | \$1,294,951,684 | 5.9% |
| Iowa | \$2,209,392 | \$3,362,667 | \$5,572,059 | \$349,897,545 | 1.6% |
| Kansas | \$1,317,228 | \$3,325,208 | \$4,642,436 | \$199,068,220 | 2.3% |
| Michigan | \$6,860,777 | \$45,989,522 | \$52,850,299 | \$2,811,417,125 | 1.9% |
| Minnesota | \$65,089,189 | \$66,653,232 | \$131,742,421 | \$1,952,036,792 | 6.7% |
| Missouri | \$7,622,601 | \$9,022,825 | \$16,645,426 | \$1,232,630,502 | 1.4% |
| Nebraska | \$1,527,494 | \$5,192,133 | \$6,719,627 | \$565,468,081 | 1.2% |
| Ohio | \$32,396,860 | \$27,049,769 | \$59,446,629 | \$1,538,896,759 | 3.9% |
| Wisconsin | \$11,729,747 | \$79,581,660 | \$91,311,407 | \$1,123,995,525 | 8.1% |
| REGION 05 | \$151,113,952 | \$623,572,500 | \$774,686,452 | \$13,089,810,451 | 5.9% |
| Alaska | \$1,321,664 | \$2,338,911 | \$3,660,575 | \$117,376,330 | 3.1% |
| Arizona | \$6,996,224 | \$33,552,759 | \$40,548,983 | \$719,947,946 | 5.6% |
| California | \$1,234,408 | \$24,198,695 | \$25,433,103 | \$214,189,523 | 11.9% |
| Hawaii | \$3,322,072 | \$2,768,385 | \$6,090,457 | \$271,743,355 | 2.2% |
| Idaho | \$1,450,382 | \$5,772,895 | \$7,223,277 | \$131,073,948 | 5.5% |
| Nevada | \$2,592,858 | \$18,377,079 | \$20,969,937 | \$560,990,036 | 3.7% |
| Oregon | \$10,450,324 | \$65,441,422 | \$75,891,746 | \$792,183,845 | 9.6% |
| Washington | \$8,793,175 | \$78,891,161 | \$87,684,336 | \$1,487,235,919 | 5.9% |
| REGION 06 | \$36,161,107 | \$231,341,307 | \$267,502,414 | \$4,294,740,902 | 6.2% |
| US | \$556,046,940 | \$3,072,609,885 | \$3,628,656,825 | \$56,115,891,942 | 6.5% |

* Total Wages Overreported + Total Wages Underreported