

# News

United States  
Department  
of Labor



Bureau of Labor Statistics

Philadelphia, Pa. 19106

Internet address: [www.bls.gov/ro3/](http://www.bls.gov/ro3/)

INFORMATION: Gerald Perrins  
(215) 597-3282  
MEDIA CONTACT: Sheila Watkins  
(215) 861-5600

PLS – 4401  
FOR RELEASE:  
THURSDAY, APRIL 10, 2008

## **Occupational Wages for Accountants and Auditors and Tax Preparers in Pennsylvania, May 2006**

In Pennsylvania, accountants and auditors earned an average hourly wage of \$29.21, and tax preparers averaged \$11.89 as of May 2006, according to survey results from the Occupational Employment Statistics (OES) program released by the Bureau of Labor Statistics of the U.S. Department of Labor. Nationwide, average (mean) wages for these occupations were \$29.17 and \$15.94, respectively. Regional Commissioner Sheila Watkins noted that wages for accountants and auditors in Pennsylvania were similar to those for the nation, while wages for tax preparers in the Commonwealth were significantly lower than the United States average. (See table 1. For comprehensive definitions of these occupations, please see Technical Note.)

These statistics are from the Occupational Employment Statistics (OES) survey, a federal-state cooperative program between BLS and State Workforce Agencies, in this case the Delaware Department of Labor; the Maryland Department of Labor, Licensing, and Regulation; the New Jersey Department of Labor and Workforce Development; and the Pennsylvania Department of Labor and Industry. The OES survey provides estimates of employment and hourly and annual wages for wage and salary workers in 22 major occupational groups and up to 801 non-military detailed occupations for the nation, states, and metropolitan areas.

### **Accountants and auditors in metropolitan areas in Pennsylvania**

Accountants and auditors were among the largest occupations in Pennsylvania, with employment of 49,070 in May 2006. The Philadelphia, Pa. Metropolitan Division (that part of the Philadelphia metropolitan area within the Commonwealth of Pennsylvania) and Pittsburgh metropolitan area combined employ nearly two-thirds of the Commonwealth's accountants and auditors.

The two highest-paying metropolitan areas in Pennsylvania for accountants and auditors were Allentown-Bethlehem-Easton, Pa.-N.J. (\$33.40), and Philadelphia-Camden-Wilmington, Pa.-N.J.-Del.-Md. (\$32.37); these were also the only two metropolitan areas in the Commonwealth with wages significantly above the national level as of May 2006. Within the Philadelphia metropolitan area, the Philadelphia division (\$33.42) posted an above-average hourly wage, while the Camden (\$29.61) and Wilmington (\$28.91) divisions had wages similar to that for the nation. The average wages for accountants and auditors in two other areas, Lancaster (\$27.38) and Johnstown (\$26.08), were not measurably different from the U.S. average. In the remaining nine published metropolitan areas, wages for accountants and auditors were significantly below the nationwide average. State College and Erie were among the lower-paying areas, with wages averaging \$22.74 and \$23.83 per hour, respectively. (See table A. For comprehensive definitions of metropolitan areas in the Commonwealth of Pennsylvania, please see Technical Note.)

### **Accountants and auditors across the nation**

The average hourly wage for accountants and auditors in Bridgeport-Stamford-Norwalk, Conn., at \$36.84, was the highest among the metropolitan statistical areas in the nation as of May 2006. New York-Northern New Jersey-Long Island, N.Y.-N.J.-Pa., was next with an average wage of \$35.91, followed by Santa Barbara-Santa Maria, Calif. (\$34.98); San Jose-Sunnyvale-Santa Clara, Calif. (\$34.68); and Atlantic City, N.J. (\$34.45). With the exception of Atlantic City, all of these areas recorded wage levels for accountants and auditors measurably higher than that for the nation. El Centro, Calif., reported the lowest average hourly wage for this occupation at \$18.39, followed by the

metropolitan areas of Cheyenne, Wyo. (\$19.54); Lake Charles, La. (\$19.74); and Cleveland, Tenn., and Fort Smith, Ark.-Okla. (both \$19.88). These five areas all had wage levels significantly below the national average. Overall, 254 metropolitan areas had measurably lower-than-average wages for this occupation, while 20 metropolitan areas had higher-than-average wages. (See table 2.)

**Table A. Mean hourly wages for accountants and auditors in the United States and metropolitan areas in Pennsylvania, May 2006**

Area	Mean hourly wage
United States	\$29.17
Pennsylvania	29.21
Allentown-Bethlehem-Easton	33.40 *
Altoona	24.01 *
Erie	23.83 *
Harrisburg-Carlisle	25.51 *
Johnstown	26.08
Lancaster	27.38
Lebanon	26.44 *
Philadelphia-Camden-Wilmington	32.37 *
Camden division	29.61
Philadelphia division	33.42 *
Wilmington division	28.91
Pittsburgh	26.50 *
Reading	26.46 *
Scranton--Wilkes-Barre	25.05 *
State College	22.74 *
York-Hanover	27.89 *

\* = The mean hourly wage for this area is significantly different from the national average of all areas at the 90-percent confidence level.

Seven states had average hourly wages for accountants and auditors that were significantly higher than that for the nation: New York (\$34.64), New Jersey (\$33.74), Connecticut (\$32.98), Maryland (\$31.48), Illinois (\$31.16), Virginia (\$31.01), and California (\$30.96). Five of these seven states were located along the East Coast, two in the Middle Atlantic division (New Jersey and New York), two in the South Atlantic division (Maryland and Virginia), and one in New England (Connecticut). At the other end of the spectrum, wages for accountants and auditors were below the national average in 36 states. The eight states composing the East South Central and West South Central divisions had wages that were measurably below average for accountants and auditors. The five states at the low end of the wage scale were North Dakota (\$20.73), Idaho (\$22.84), Arkansas (\$22.91), South Dakota (\$23.07), and Wyoming (\$23.54). (For comprehensive definitions of the geographic divisions in the United States, please see Technical Note.)

### **Tax preparers in metropolitan areas in Pennsylvania**

There were 3,330 tax preparers in Pennsylvania in May 2006; over one-half of these jobs were located in the Philadelphia division and the Pittsburgh metropolitan area.

The Philadelphia and Lancaster metropolitan areas were among the highest paying for tax preparers in the Commonwealth at \$15.68 and \$15.00 an hour, respectively. The Philadelphia and Lancaster areas' average wages for tax preparers were not significantly different from that for the nation. In fact, none of the metropolitan areas in Pennsylvania recorded a significantly higher-than-average wage for this occupation. However, within the Philadelphia metropolitan area, the average wage in the Camden division (\$21.04) was significantly above the U.S. average. Wages for tax preparers in the Wilmington division (\$18.51) were similar to the national average, while those in the Philadelphia division (\$12.09) were significantly below it. At the other end of the wage spectrum, six metropolitan areas had below-average wages for tax preparers; among the lower-paying areas in the Commonwealth, as well as the nation, were Allentown (\$8.82) and York-Hanover (\$9.50). (See table B and table 3.)

**Table B. Mean hourly wages for tax preparers in the United States and metropolitan areas in Pennsylvania, May 2006**

Area	Mean hourly wage
United States	\$15.94
Pennsylvania	11.89 *
Allentown-Bethlehem-Easton	8.82 *
Erie	9.85
Johnstown	10.04 *
Lancaster	15.00
Philadelphia-Camden-Wilmington	15.68
Camden division	21.04 *
Philadelphia division	12.09 *
Wilmington division	18.51
Pittsburgh	12.49 *
Reading	12.16 *
Scranton--Wilkes-Barre	11.66 *
York-Hanover	9.50 *

\* = The mean hourly wage for this area is significantly different from the national average of all areas at the 90-percent confidence level.

### **Tax preparers across the nation**

At \$45.69, the average hourly wage for tax preparers in Grand Rapids-Wyoming, Mich., was the highest among the metropolitan statistical areas in the nation as of May 2006. San Jose-Sunnyvale-Santa Clara, Calif., was next with an average wage of \$31.37, followed by Detroit-Warren-Livonia, Mich. (\$29.42); Phoenix-Mesa-Scottsdale, Ariz. (\$27.60); and Boston-Cambridge-Quincy, Mass.-N.H. (\$26.81). The average wages for these five metropolitan areas were significantly higher than that for the nation as a whole. Wichita Falls, Texas, reported the lowest average hourly wage at \$7.71, followed by Greenville, N.C. (\$8.75); Allentown-Bethlehem-Easton, Pa.-N.J. (\$8.82); Lafayette, La. (\$9.19); and York-Hanover, Pa. (\$9.50). All five of these areas recorded average wages significantly lower than the U.S. average. Nationwide, 64 metropolitan areas had measurably lower-than-average wages for this occupation, while 24 metropolitan areas had higher-than-average wages. (See table 3.)

Six states had average hourly wages for tax preparers that were significantly higher than the U.S. average: Arizona (\$27.17), Massachusetts (\$26.51), Kansas (\$22.66), California (\$22.22), Vermont (\$18.45), and New Jersey (\$18.27). The New England division contained two of these six states (Massachusetts and Vermont), and the Middle Atlantic (New Jersey), Mountain (Arizona), Pacific (California), and West North Central (Kansas) divisions each contained one. In contrast, wages for tax preparers were significantly below the national average in 16 states. All four states in the West South Central division had wages that were measurably below average for tax preparers. The five lowest-paying states for this occupation were Mississippi (\$10.63), Arkansas (\$10.66), West Virginia (\$11.02), Louisiana (\$11.29), and Pennsylvania (\$11.89).

The OES wage data for accountants and auditors and tax preparers in states and metropolitan areas were compared to their respective national averages based on statistical significance testing. Only those occupations with wages above or below the national wage or share after testing for significance at the 90-percent confidence level meet the criteria.

NOTE: A value that is statistically different from another does not necessarily mean that the difference has economic or practical significance. Statistical significance is concerned with the ability to make confident statements about a universe based on a sample. It is entirely possible that a large difference between two values is not significantly different statistically, while a small difference is, since both the size and heterogeneity of the sample affect the relative error of the data being tested.

## Technical Note

The Occupational Employment Statistics (OES) survey is a semiannual mail survey measuring occupational employment and wage rates for wage and salary workers in nonfarm establishments in the United States. Guam, Puerto Rico, and the Virgin Islands also are surveyed, but their data are not included in this release. OES estimates are constructed from a sample of about 1.2 million establishments. Forms are mailed to approximately 200,000 establishments in May and November of each year for a 3-year period. The nationwide response rate for the May 2006 survey was 78.1 percent based on establishments and 73.4 percent based on employment. The survey included establishments sampled in the May 2006, November 2005, May 2005, November 2004, May 2004, and November 2003 semiannual panels.

### The occupational coding system

The OES survey uses the Office of Management and Budget's (OMB) occupational classification system, the Standard Occupational Classification (SOC) system. The SOC system is the first OMB-required occupational classification system for federal agencies. The OES survey categorizes workers in 1 of 801 detailed occupations. Together, these detailed occupations make up 23 major occupational groups; military specific occupations are not included in the OES survey.

For more information about the SOC system, please see the Bureau of Labor Statistics (BLS) Web site at [www.bls.gov/soc/](http://www.bls.gov/soc/).

### The industry coding system

The OES survey uses the North American Industry Classification System (NAICS). For more information about NAICS, see the BLS Web site at [www.bls.gov/bls/naics.htm](http://www.bls.gov/bls/naics.htm).

### Survey sample

BLS funds the survey and provides the procedures and technical support, while the State Workforce Agencies (SWAs) collect most of the data. BLS produces cross-industry and industry-specific estimates for the nation, states, and metropolitan statistical areas (MSAs), as well as nonmetropolitan areas. Industry-specific estimates are produced at the NAICS sector, 3-digit, 4-digit, and selected 5-digit industry levels. BLS releases all cross-industry and national estimates; the SWAs release industry-specific estimates at the state and MSA levels.

State Unemployment Insurance (UI) files provide the universe from which the OES survey draws its sample. Employment benchmarks are obtained from reports submitted by employers to the UI program. The OES survey sample is stratified by metropolitan and nonmetropolitan areas and industry. Samples selected in panels prior to May 2005 were stratified using MSA definitions based on the 1990 Metropolitan Statistical Area standards. Beginning with the May 2005 panel, the sample was stratified using new MSA definitions based on the 2000 Metropolitan Statistical Area standards.

### Concepts

*Occupational employment* is the estimate of total wage and salary employment in an occupation across the industries surveyed. The OES survey defines employment as the number of workers who can be classified as full- or part-time employees, including workers on paid vacations or other types of paid leave; workers on unpaid short-term absences; salaried officers, executives, and staff members of incorporated firms; employees temporarily assigned to other units; and employees for whom the reporting unit is their permanent duty station regardless of whether that unit prepares their paycheck.

*Wages* for the OES survey are straight-time, gross pay, exclusive of premium pay. Base rate, cost-of-living allowances, guaranteed pay, hazardous-duty pay, incentive pay including commissions and production bonuses, tips, and on-call pay are included. Excluded are: back pay, jury duty pay, overtime pay, severance pay, shift differentials, non-production bonuses, employer cost for supplementary benefits, and tuition reimbursements.

*Mean hourly wage.* The mean hourly wage rate for an occupation is the total wages that all workers in the occupation earn in an hour divided by the total employment of the occupation. To calculate the mean hourly wage of each occupation, total weighted hourly wages are summed across all intervals and divided by the occupation's weighted survey employment. The mean wage for each interval is based on occupational wage data collected by the BLS Office of Compensation and Working Conditions for the National Compensation Survey (NCS).

*Annual wage.* Many employees are paid at an hourly rate by their employers and may work more than or less than 40 hours per week. Annual wage estimates for most occupations in this release are calculated by multiplying the mean hourly wage by a "year-round, full-time" figure of 2,080 hours (52 weeks by 40 hours). Thus, annual wage estimates may not represent the actual annual pay received by the employee if they work more or less than 2,080 hours per year. Some workers typically work less than fulltime, year round. For these occupations, the OES survey collects and reports either the annual salary or the hourly wage rate, depending on how the occupation is typically paid, but not both. For example, teachers, flight attendants, and pilots may be paid an annual salary, but do not work the usual 2,080 hours per year. In this case, an annual salary is reported. Other workers, such as entertainment workers, are paid hourly rates, but generally do not work full time, year round. For these workers, only an hourly wage is reported.

*Hourly versus annual wage reporting.* For each occupation, respondents are asked to report the number of employees paid within specific wage intervals. The intervals are defined both as hourly rates and the corresponding annual rates, where the annual rate for an occupation is calculated by multiplying the hourly wage rate by a typical work year of 2,080 hours. The responding establishment can reference either the hourly or the annual rate for full-time workers, but they are instructed to report the hourly rate for part-time workers.

### **Estimation methodology**

Each OES panel includes approximately 200,000 establishments. The OES survey is designed to produce estimates using six panels (3 years) of data. The full six-panel sample of 1.2 million establishments allows the production of estimates at detailed levels of geography, industry, and occupation.

*Wage updating.* Significant reductions in sampling errors are obtained by combining six panels of data, particularly for small geographic areas and occupations. Wages for the current panel need no adjustment. However, wages in the five previous panels need to be updated to the current panel's reference period.

The OES program uses the BLS Employment Cost Index (ECI) to adjust survey data from prior panels before combining them with the current panel's data. The wage updating procedure adjusts each detailed occupation's wage rate, as measured in the earlier panel, according to the average movement of its broader occupational division. The procedure assumes that there are no major differences by geography, industry, or detailed occupation within the occupational division.

*May 2006 OES survey estimates.* The May 2006 OES survey estimates are based on all data collected from establishments in the May 2006, November 2005, May 2005, November 2004, May 2004, November 2003 semiannual samples.

*Reliability of the estimates.* Estimates calculated from a sample survey are subject to two types of error: sampling and nonsampling. Sampling error occurs when estimates are calculated from a subset (that is, a sample) of the population instead of the full population. When a sample of the population is surveyed, there is a chance that the sample estimate of the characteristic of interest may differ from the population value of that characteristic. Differences between the sample estimate and the population value will vary depending on the sample selected. This variability can be estimated by calculating the standard error (SE) of the sample estimate. If we were to repeat the sampling and estimation process countless times using the same survey design, approximately 90 percent of the intervals created by adding and subtracting 1.645 SEs from the sample estimate would include the population value. These intervals are called 90-percent confidence intervals. The OES survey, however, usually uses the relative standard error (RSE) of a sample estimate instead of its SE to measure sampling error. RSE is defined as the SE of a sample estimate divided by the sample estimate itself. This statistic provides the user with a measure of the relative precision of the sample estimate. RSEs are calculated for both occupational employment and mean wage rate estimates. Occupational employment RSEs are calculated using a subsample, random group replication technique called the

jackknife. Mean wage rate RSEs are calculated using a variance components model that accounts for both the observed and unobserved components of the wage data. The variances of the unobserved components are estimated using wage data from the BLS National Compensation Survey. In general, estimates based on many establishments have lower RSEs than estimates based on few establishments. If the distributional assumptions of the models are violated, the resulting confidence intervals may not reflect the prescribed level of confidence.

*Nonsampling error* occurs for a variety of reasons, none of which are directly connected to sampling. Examples of nonsampling error include: nonresponse, data incorrectly reported by the respondent, mistakes made in entering collected data into the database, and mistakes made in editing and processing the collected data.

### **Additional information**

The May 2006 OES national data for all occupations are available on the BLS Web site at [www.bls.gov/oes/](http://www.bls.gov/oes/). Users may also access each occupation's definition and percentile wages. The May 2006 cross-industry data for states, metropolitan areas, and nonmetropolitan areas are also available on the BLS Web site, as are the industry staffing patterns at the sector, 3-, 4-, and selected 5-digit NAICS levels. These data include industry-specific occupational employment and wage data. A more detailed technical note for OES is available at [www.bls.gov/news.release/ocwage.tn.htm](http://www.bls.gov/news.release/ocwage.tn.htm).

OES information is available through our regional web page at [www.bls.gov/ro3/](http://www.bls.gov/ro3/). If you have additional questions, you can contact the Mid-Atlantic Information Office at 215-597-3282. Information in this release will be made available to sensory impaired individuals upon request. Voice phone: 202-691-5200; TDD message referral phone number: 1-800-877-8339.

### **Occupational definitions**

#### **Accountants and Auditors (SOC code 13-2011)**

Examine, analyze, and interpret accounting records for the purpose of giving advice or preparing statements. Install or advise on systems of recording costs or other financial and budgetary data.

#### **Tax Preparers (SOC code 13-2082)**

Prepare tax returns for individuals or small businesses but do not have the background or responsibilities of an accredited or certified public accountant.

### **Metropolitan area definitions**

The substate area data published in this release reflect the standards and definitions established by the U.S. Office of Management and Budget, dated December 2005.

**Allentown-Bethlehem-Easton, Pa.-N.J. Metropolitan Statistical Area (MSA)** includes Carbon, Lehigh, and Northampton Counties in Pennsylvania and Warren County in New Jersey.

**Altoona, Pa. MSA** includes Blair County in Pennsylvania.

**Erie, Pa. MSA** includes Erie County in Pennsylvania.

**Harrisburg-Carlisle, Pa. MSA** includes Cumberland, Dauphin, and Perry Counties in Pennsylvania.

**Johnstown, Pa. MSA** includes Cambria County in Pennsylvania.

**Lancaster, Pa. MSA** includes Lancaster County in Pennsylvania.

**Lebanon, Pa. MSA** includes Lebanon County in Pennsylvania.

#### **Philadelphia-Camden-Wilmington, Pa.-N.J.-Del.-Md. MSA**

**Camden, N.J. Metropolitan Division (MD)** includes Burlington, Camden, and Gloucester Counties in New Jersey.

**Philadelphia, Pa. MD** includes Bucks, Chester, Delaware, Montgomery, and Philadelphia Counties in Pennsylvania.

**Wilmington, Del.-Md.-N.J. MD** includes New Castle County in Delaware, Cecil County in Maryland, and Salem County in New Jersey.

**Pittsburgh, Pa. MSA** includes Allegheny, Armstrong, Beaver, Butler, Fayette, Washington, and Westmoreland Counties in Pennsylvania.

**Metropolitan area definitions (continued)**

**Reading, Pa. MSA** includes Berks County in Pennsylvania.

**Scranton—Wilkes-Barre, Pa. MSA** includes Lackawanna, Luzerne, and Wyoming Counties in Pennsylvania.

**State College, Pa. MSA** includes Centre County in Pennsylvania.

**Williamsport, Pa. MSA** includes Lycoming County in Pennsylvania.

**York-Hanover, Pa. MSA** includes York County in Pennsylvania.

**Geographic region and division definitions***Northeast region*

**New England division** includes Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont.

**Middle Atlantic division** includes New Jersey, New York, and Pennsylvania.

*Midwest region*

**East North Central division** includes Illinois, Indiana, Michigan, Ohio, and Wisconsin.

**West North Central division** includes Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota.

*South region*

**South Atlantic division** includes Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, and West Virginia.

**East South Central division** includes Alabama, Kentucky, Mississippi, and Tennessee.

**West South Central division** includes Arkansas, Louisiana, Oklahoma, and Texas.

*West region*

**Mountain division** includes Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming.

**Pacific division** includes Alaska, California, Hawaii, Oregon, and Washington.

**Table 1. Mean hourly wages for accountants and auditors and tax preparers by state, May 2006**

State	Mean hourly wage	
	Accountants and auditors	Tax preparers
United States	\$29.17	\$15.94
Alabama	25.58 *	11.90 *
Alaska	26.84 *	-
Arizona	25.67 *	27.17 *
Arkansas	22.91 *	10.66 *
California	30.96 *	22.22 *
Colorado	29.53	15.84
Connecticut	32.98 *	15.50
Delaware	27.75 *	19.43
District of Columbia	33.04	18.21
Florida	27.43 *	13.95 *
Georgia	28.57	15.57
Hawaii	24.15 *	18.32
Idaho	22.84 *	16.74
Illinois	31.16 *	16.35
Indiana	27.08 *	11.96 *
Iowa	26.19 *	13.57 *
Kansas	25.45 *	22.66 *
Kentucky	24.18 *	14.58
Louisiana	24.16 *	11.29 *
Maine	24.69 *	14.60
Maryland	31.48 *	16.60
Massachusetts	29.84	26.51 *
Michigan	28.68	-
Minnesota	27.66 *	15.71
Mississippi	26.57 *	10.63 *
Missouri	27.49	13.97
Montana	23.98 *	13.28
Nebraska	27.41 *	14.36
Nevada	25.88 *	-
New Hampshire	25.37 *	16.85
New Jersey	33.74 *	18.27 *
New Mexico	25.76 *	12.05 *
New York	34.64 *	15.12
North Carolina	27.21 *	15.69
North Dakota	20.73 *	15.41
Ohio	28.17 *	12.60 *
Oklahoma	23.67 *	12.53 *
Oregon	27.51 *	15.23
Pennsylvania	29.21	11.89 *
Rhode Island	30.65	14.48
South Carolina	25.08 *	13.03 *
South Dakota	23.07 *	12.27 *
Tennessee	24.90 *	16.15
Texas	28.13 *	13.41 *
Utah	26.76 *	14.25
Vermont	27.85 *	18.45 *
Virginia	31.01 *	13.89 *
Washington	28.54 *	15.17
West Virginia	23.71 *	11.02 *
Wisconsin	28.07 *	15.41
Wyoming	23.54 *	-

\* = The mean hourly wage for this area is significantly different from the national average of all areas at the 90-percent confidence level.

- Data not available.



**Table 2. Mean hourly wages for accountants and auditors in the United States by metropolitan area, May 2006**

Area name	Mean hourly wage	Area name	Mean hourly wage
Anniston-Oxford, AL	\$25.10 *	Norwich-New London, CT-RI	\$29.44
Auburn-Opelika, AL	21.21 *	Waterbury, CT	29.06
Birmingham-Hoover, AL	27.49 *	Dover, DE	27.42
Decatur, AL	22.08 *	Washington-Arlington-Alexandria, DC-VA-MD-WV	33.91 *
Dothan, AL	26.95	Cape Coral-Fort Myers, FL	26.77 *
Florence-Muscle Shoals, AL	23.28 *	Deltona-Daytona Beach-Ormond Beach, FL	24.47 *
Gadsden, AL	24.37 *	Fort Walton Beach-Crestview-Destin, FL	26.04 *
Huntsville, AL	26.83 *	Gainesville, FL	24.69 *
Mobile, AL	22.19 *	Jacksonville, FL	26.68 *
Montgomery, AL	26.25 *	Lakeland, FL	27.80
Tuscaloosa, AL	23.91 *	Miami-Fort Lauderdale-Miami Beach, FL	29.42
Anchorage, AK	27.14 *	Naples-Marco Island, FL	33.04
Fairbanks, AK	24.65 *	Ocala, FL	25.66 *
Flagstaff, AZ	25.29 *	Orlando-Kissimmee, FL	27.36 *
Phoenix-Mesa-Scottsdale, AZ	25.33 *	Palm Bay-Melbourne-Titusville, FL	27.39 *
Prescott, AZ	25.98 *	Panama City-Lynn Haven, FL	27.91
Tucson, AZ	28.84	Pensacola-Ferry Pass-Brent, FL	24.62 *
Yuma, AZ	24.67 *	Port St. Lucie-Fort Pierce, FL	28.13
Fayetteville-Springdale-Rogers, AR-MO	21.90 *	Punta Gorda, FL	20.84 *
Fort Smith, AR-OK	19.88 *	Sarasota-Bradenton-Venice, FL	25.89 *
Hot Springs, AR	22.05 *	Sebastian-Vero Beach, FL	31.27
Jonesboro, AR	23.00 *	Tallahassee, FL	22.27 *
Little Rock-North Little Rock, AR	24.87 *	Tampa-St. Petersburg-Clearwater, FL	26.07 *
Pine Bluff, AR	21.02 *	Albany, GA	23.49 *
Bakersfield, CA	27.76 *	Athens-Clarke County, GA	29.50
Chico, CA	23.47 *	Atlanta-Sandy Springs-Marietta, GA	29.66
El Centro, CA	18.39 *	Augusta-Richmond County, GA-SC	25.82 *
Fresno, CA	32.32	Brunswick, GA	26.05 *
Hanford-Corcoran, CA	30.33	Columbus, GA-AL	26.43 *
Los Angeles-Long Beach-Santa Ana, CA	31.15 *	Dalton, GA	31.26
Madera, CA	23.90 *	Gainesville, GA	23.84 *
Merced, CA	26.57 *	Macon, GA	22.55 *
Modesto, CA	25.47 *	Rome, GA	21.02 *
Napa, CA	32.92 *	Savannah, GA	23.66 *
Oxnard-Thousand Oaks-Ventura, CA	29.23	Valdosta, GA	23.48 *
Redding, CA	24.49 *	Warner Robins, GA	28.11
Riverside-San Bernardino-Ontario, CA	27.61 *	Honolulu, HI	24.38 *
Sacramento--Arden-Arcade--Roseville, CA	29.29	Boise City-Nampa, ID	22.22 *
Salinas, CA	29.84	Coeur d'Alene, ID	20.17 *
San Diego-Carlsbad-San Marcos, CA	29.71	Idaho Falls, ID	27.64
San Francisco-Oakland-Fremont, CA	32.52 *	Lewiston, ID-WA	21.07 *
San Jose-Sunnyvale-Santa Clara, CA	34.68 *	Pocatello, ID	24.09 *
San Luis Obispo-Paso Robles, CA	31.20	Bloomington-Normal, IL	25.69 *
Santa Barbara-Santa Maria, CA	34.98 *	Champaign-Urbana, IL	24.93 *
Santa Cruz-Watsonville, CA	29.65	Chicago-Naperville-Joliet, IL-IN-WI	32.10 *
Santa Rosa-Petaluma, CA	29.13	Danville, IL	22.51 *
Stockton, CA	28.56	Decatur, IL	26.20 *
Vallejo-Fairfield, CA	28.39	Kankakee-Bradley, IL	27.11
Visalia-Porterville, CA	26.00 *	Peoria, IL	27.05 *
Yuba City, CA	27.69	Rockford, IL	26.23 *
Boulder, CO	30.32	Springfield, IL	24.60 *
Colorado Springs, CO	26.84 *	Anderson, IN	27.05
Denver-Aurora, CO	30.38 *	Bloomington, IN	23.99 *
Fort Collins-Loveland, CO	27.48 *	Columbus, IN	25.02 *
Grand Junction, CO	23.53 *	Elkhart-Goshen, IN	27.47 *
Greeley, CO	27.88	Evansville, IN-KY	24.48 *
Pueblo, CO	23.09 *	Fort Wayne, IN	27.91 *
Bridgeport-Stamford-Norwalk, CT	36.84 *	Indianapolis-Carmel, IN	29.40
Danbury, CT	33.39 *	Kokomo, IN	26.48 *
Hartford-West Hartford-East Hartford, CT	30.32 *	Lafayette, IN	25.21 *
New Haven, CT	30.45 *	Michigan City-La Porte, IN	25.70 *

\* = The mean hourly wage for this area is significantly different from the national average of all areas at the 90-percent confidence level.

**Table 2. Mean hourly wages for accountants and auditors in the United States by metropolitan area, May 2006 (continued)**

Area name	Mean hourly wage	Area name	Mean hourly wage
Muncie, IN	\$25.96 *	Jackson, MS	\$29.11
South Bend-Mishawaka, IN-MI	25.45 *	Pascagoula, MS	26.82 *
Terre Haute, IN	21.95 *	Columbia, MO	23.81 *
Ames, IA	24.58 *	Jefferson City, MO	22.77 *
Cedar Rapids, IA	26.04 *	Joplin, MO	21.89 *
Davenport-Moline-Rock Island, IA-IL	26.76 *	Kansas City, MO-KS	26.36 *
Des Moines-West Des Moines, IA	27.40 *	St. Joseph, MO-KS	24.20 *
Dubuque, IA	26.64 *	St. Louis, MO-IL	30.18
Iowa City, IA	24.19 *	Springfield, MO	23.75 *
Sioux City, IA-NE-SD	25.66 *	Billings, MT	22.36 *
Waterloo-Cedar Falls, IA	25.74 *	Great Falls, MT	25.18 *
Lawrence, KS	25.65 *	Missoula, MT	23.94 *
Topeka, KS	23.86 *	Lincoln, NE	25.50 *
Wichita, KS	25.02 *	Omaha-Council Bluffs, NE-IA	28.73
Bowling Green, KY	26.03 *	Carson City, NV	26.55 *
Elizabethtown, KY	25.18 *	Las Vegas-Paradise, NV	26.42 *
Lexington-Fayette, KY	26.02 *	Reno-Sparks, NV	25.09 *
Louisville-Jefferson County, KY-IN	25.29 *	Manchester, NH	25.46 *
Owensboro, KY	22.75 *	Portsmouth, NH-ME	25.32 *
Alexandria, LA	22.17 *	Rochester-Dover, NH-ME	27.85
Baton Rouge, LA	23.10 *	Atlantic City, NJ	34.45
Houma-Bayou Cane-Thibodaux, LA	24.32 *	Ocean City, NJ	26.09 *
Lafayette, LA	20.33 *	Trenton-Ewing, NJ	33.64 *
Lake Charles, LA	19.74 *	Vineland-Millville-Bridgeton, NJ	31.52
Monroe, LA	21.85 *	Albuquerque, NM	28.03
New Orleans-Metairie-Kenner, LA	28.27	Farmington, NM	22.39 *
Shreveport-Bossier City, LA	22.82 *	Las Cruces, NM	20.84 *
Bangor, ME	20.97 *	Santa Fe, NM	25.29
Lewiston-Auburn, ME	30.14	Albany-Schenectady-Troy, NY	28.09 *
Portland-South Portland-Biddeford, ME	26.28 *	Binghamton, NY	26.62 *
Baltimore-Towson, MD	30.00	Buffalo-Niagara Falls, NY	28.77
Cumberland, MD-WV	22.41 *	Elmira, NY	23.94 *
Hagerstown-Martinsburg, MD-WV	24.08 *	Glens Falls, NY	24.29 *
Salisbury, MD	30.16	Ithaca, NY	24.73 *
Barnstable Town, MA	26.20 *	Kingston, NY	32.65
Boston-Cambridge-Quincy, MA-NH	30.29 *	New York-Northern New Jersey-Long Island, NY-NJ-PA	35.91 *
Leominster-Fitchburg-Gardner, MA	25.43 *	Poughkeepsie-Newburgh-Middletown, NY	29.18
New Bedford, MA	24.40 *	Rochester, NY	30.74
Pittsfield, MA	28.37	Syracuse, NY	29.41
Springfield, MA-CT	26.32 *	Utica-Rome, NY	23.89 *
Worcester, MA-CT	29.63	Asheville, NC	28.33
Ann Arbor, MI	27.44 *	Burlington, NC	21.21 *
Battle Creek, MI	25.40 *	Charlotte-Gastonia-Concord, NC-SC	28.27 *
Bay City, MI	26.02 *	Durham, NC	27.28
Detroit-Warren-Livonia, MI	30.08 *	Fayetteville, NC	31.71
Flint, MI	25.12 *	Goldsboro, NC	22.67 *
Grand Rapids-Wyoming, MI	27.15 *	Greensboro-High Point, NC	27.70 *
Holland-Grand Haven, MI	26.39 *	Greenville, NC	24.87 *
Jackson, MI	27.61	Hickory-Lenoir-Morganton, NC	25.93 *
Kalamazoo-Portage, MI	25.56 *	Raleigh-Cary, NC	26.66 *
Lansing-East Lansing, MI	26.36 *	Rocky Mount, NC	25.10 *
Monroe, MI	24.79 *	Wilmington, NC	27.10
Muskegon-Norton Shores, MI	30.51	Winston-Salem, NC	25.08 *
Niles-Benton Harbor, MI	24.70 *	Bismarck, ND	20.80 *
Saginaw-Saginaw Township North, MI	34.34	Fargo, ND-MN	22.77 *
Duluth, MN-WI	24.22 *	Grand Forks, ND-MN	21.72 *
Minneapolis-St. Paul-Bloomington, MN-WI	28.62 *	Akron, OH	26.72 *
Rochester, MN	24.71 *	Canton-Massillon, OH	28.39
St. Cloud, MN	26.20 *	Cincinnati-Middletown, OH-KY-IN	28.07 *
Gulfport-Biloxi, MS	23.66 *	Cleveland-Elyria-Mentor, OH	27.87 *
Hattiesburg, MS	23.81 *	Columbus, OH	27.98 *

\* = The mean hourly wage for this area is significantly different from the national average of all areas at the 90-percent confidence level.

**Table 2. Mean hourly wages for accountants and auditors in the United States by metropolitan area, May 2006 (continued)**

Area name	Mean hourly wage	Area name	Mean hourly wage
Dayton, OH	\$30.76	Longview, TX	\$30.05
Mansfield, OH	26.67 *	Lubbock, TX	24.58 *
Sandusky, OH	25.06 *	McAllen-Edinburg-Mission, TX	21.70 *
Springfield, OH	23.47 *	Midland, TX	26.81 *
Toledo, OH	28.53	Odessa, TX	26.83
Youngstown-Warren-Boardman, OH-PA	24.43 *	San Angelo, TX	23.72 *
Lawton, OK	20.99 *	San Antonio, TX	26.02 *
Oklahoma City, OK	23.40 *	Sherman-Denison, TX	26.30
Tulsa, OK	24.00 *	Texarkana-Texarkana, TX-AR	22.11 *
Bend, OR	28.68	Tyler, TX	28.47
Corvallis, OR	22.41 *	Victoria, TX	23.95 *
Eugene-Springfield, OR	27.24 *	Waco, TX	22.38 *
Medford, OR	23.70 *	Wichita Falls, TX	22.03 *
Portland-Vancouver-Beaverton, OR-WA	28.92	Logan, UT-ID	22.34 *
Salem, OR	24.51 *	Ogden-Clearfield, UT	28.19
Allentown-Bethlehem-Easton, PA-NJ	33.40 *	Provo-Orem, UT	30.31
Altoona, PA	24.01 *	St. George, UT	26.55 *
Erie, PA	23.83 *	Salt Lake City, UT	25.81 *
Harrisburg-Carlisle, PA	25.51 *	Burlington-South Burlington, VT	29.34
Johnstown, PA	26.08	Blacksburg-Christiansburg-Radford, VA	25.00 *
Lancaster, PA	27.38	Charlottesville, VA	27.59 *
Lebanon, PA	26.44 *	Danville, VA	23.10 *
Philadelphia-Camden-Wilmington, PA-NJ-DE-MD	32.37 *	Harrisonburg, VA	25.23 *
Pittsburgh, PA	26.50 *	Lynchburg, VA	26.39
Reading, PA	26.46 *	Richmond, VA	30.34 *
Scranton--Wilkes-Barre, PA	25.05 *	Roanoke, VA	25.18 *
State College, PA	22.74 *	Virginia Beach-Norfolk-Newport News, VA-NC	27.13 *
York-Hanover, PA	27.89 *	Winchester, VA-WV	30.52
Providence-Fall River-Warwick, RI-MA	30.31	Bellingham, WA	25.36 *
Anderson, SC	23.26 *	Bremerton-Silverdale, WA	32.12 *
Charleston-North Charleston, SC	27.44	Kennewick-Richland-Pasco, WA	28.17 *
Columbia, SC	24.20 *	Longview, WA	26.29 *
Florence, SC	27.55 *	Mount Vernon-Anacortes, WA	31.06
Greenville, SC	24.32 *	Olympia, WA	25.42 *
Myrtle Beach-Conway-North Myrtle Beach, SC	20.91 *	Seattle-Tacoma-Bellevue, WA	29.31
Spartanburg, SC	26.70 *	Spokane, WA	26.70 *
Sumter, SC	24.16 *	Wenatchee, WA	24.83 *
Rapid City, SD	23.44 *	Yakima, WA	24.14 *
Sioux Falls, SD	25.06 *	Charleston, WV	23.65 *
Chattanooga, TN-GA	25.32 *	Huntington-Ashland, WV-KY-OH	24.50 *
Clarksville, TN-KY	23.40 *	Morgantown, WV	23.16 *
Cleveland, TN	19.88 *	Parkersburg-Marietta-Vienna, WV-OH	26.92
Jackson, TN	22.12 *	Weirton-Steubenville, WV-OH	21.75 *
Johnson City, TN	22.25 *	Wheeling, WV-OH	26.38 *
Kingsport-Bristol-Bristol, TN-VA	23.05 *	Appleton, WI	26.02 *
Knoxville, TN	26.19 *	Eau Claire, WI	24.71 *
Memphis, TN-MS-AR	26.32 *	Fond du Lac, WI	25.66 *
Morristown, TN	20.49 *	Green Bay, WI	25.95 *
Nashville-Davidson--Murfreesboro, TN	24.97 *	Janesville, WI	25.11 *
Abilene, TX	22.67 *	La Crosse, WI-MN	25.35 *
Amarillo, TX	29.02	Madison, WI	27.90 *
Austin-Round Rock, TX	27.83	Milwaukee-Waukesha-West Allis, WI	29.80
Beaumont-Port Arthur, TX	22.38 *	Oshkosh-Neenah, WI	28.93
Brownsville-Harlingen, TX	23.59 *	Racine, WI	28.34
College Station-Bryan, TX	23.75 *	Sheboygan, WI	29.28
Corpus Christi, TX	25.01 *	Wausau, WI	25.85 *
Dallas-Fort Worth-Arlington, TX	29.32	Casper, WY	22.85 *
El Paso, TX	24.16 *	Cheyenne, WY	19.54 *
Houston-Sugar Land-Baytown, TX	29.85		
Killeen-Temple-Fort Hood, TX	28.94		
Laredo, TX	24.57 *		

\* = The mean hourly wage for this area is significantly different from the national average of all areas at the 90-percent confidence level.

**Table 3. Mean hourly wages for tax preparers in the United States by metropolitan area, May 2006**

Area name	Mean hourly wage	Area name	Mean hourly wage
Birmingham-Hoover, AL	\$10.52 *	Baltimore-Towson, MD	\$16.91
Dothan, AL	11.70 *	Boston-Cambridge-Quincy, MA-NH	26.81 *
Mobile, AL	16.68	Pittsfield, MA	21.96 *
Montgomery, AL	18.21	Springfield, MA-CT	17.24
Tuscaloosa, AL	16.50	Ann Arbor, MI	19.45 *
Phoenix-Mesa-Scottsdale, AZ	27.60 *	Detroit-Warren-Livonia, MI	29.42 *
Fayetteville-Springdale-Rogers, AR-MO	14.37 *	Flint, MI	25.18 *
Little Rock-North Little Rock, AR	10.43 *	Grand Rapids-Wyoming, MI	45.69 *
Los Angeles-Long Beach-Santa Ana, CA	22.67 *	Kalamazoo-Portage, MI	13.45
Modesto, CA	16.61	Lansing-East Lansing, MI	15.25
Redding, CA	19.52 *	Duluth, MN-WI	16.27
Riverside-San Bernardino-Ontario, CA	14.67	Minneapolis-St. Paul-Bloomington, MN-WI	16.81
Sacramento--Arden-Arcade--Roseville, CA	19.06	Hattiesburg, MS	10.18 *
Salinas, CA	13.75 *	Jackson, MS	12.21 *
San Diego-Carlsbad-San Marcos, CA	23.64 *	Pascagoula, MS	9.76 *
San Jose-Sunnyvale-Santa Clara, CA	31.37 *	Kansas City, MO-KS	22.85
Santa Barbara-Santa Maria, CA	18.76	St. Louis, MO-IL	13.68
Stockton, CA	17.84	Omaha-Council Bluffs, NE-IA	16.56
Yuba City, CA	24.26 *	Reno-Sparks, NV	13.15 *
Colorado Springs, CO	14.79	Atlantic City, NJ	19.99 *
Denver-Aurora, CO	13.13 *	Albuquerque, NM	10.83 *
Fort Collins-Loveland, CO	17.08	Albany-Schenectady-Troy, NY	11.99 *
Bridgeport-Stamford-Norwalk, CT	18.26	Binghamton, NY	13.41
New Haven, CT	14.66 *	Buffalo-Niagara Falls, NY	12.50 *
Washington-Arlington-Alexandria, DC-VA-MD-WV	16.91	Elmira, NY	14.42
Deltona-Daytona Beach-Ormond Beach, FL	10.74 *	Kingston, NY	17.18
Lakeland, FL	12.48 *	New York-Northern New Jersey-Long Island, NY-NJ-PA	16.74
Miami-Fort Lauderdale-Miami Beach, FL	15.04	Poughkeepsie-Newburgh-Middletown, NY	11.44 *
Orlando-Kissimmee, FL	16.55	Rochester, NY	14.90
Palm Bay-Melbourne-Titusville, FL	11.88 *	Syracuse, NY	13.92 *
Panama City-Lynn Haven, FL	18.30 *	Utica-Rome, NY	9.57 *
Pensacola-Ferry Pass-Brent, FL	9.56 *	Charlotte-Gastonia-Concord, NC-SC	18.70 *
Port St. Lucie-Fort Pierce, FL	12.07 *	Durham, NC	16.45
Tampa-St. Petersburg-Clearwater, FL	13.04 *	Fayetteville, NC	10.61 *
Albany, GA	11.51 *	Greensboro-High Point, NC	24.35 *
Atlanta-Sandy Springs-Marietta, GA	16.47	Greenville, NC	8.75 *
Honolulu, HI	18.56	Raleigh-Cary, NC	17.57 *
Champaign-Urbana, IL	11.97 *	Akron, OH	20.18 *
Chicago-Naperville-Joliet, IL-IN-WI	17.61	Canton-Massillon, OH	13.96
Springfield, IL	15.82	Cincinnati-Middletown, OH-KY-IN	12.87 *
Bloomington, IN	12.14 *	Cleveland-Elyria-Mentor, OH	15.38
Elkhart-Goshen, IN	14.37	Columbus, OH	10.88 *
Evansville, IN-KY	16.86	Dayton, OH	12.58 *
Fort Wayne, IN	21.21 *	Toledo, OH	10.82 *
Indianapolis-Carmel, IN	12.37 *	Youngstown-Warren-Boardman, OH-PA	14.04
Lafayette, IN	13.93	Oklahoma City, OK	12.45
South Bend-Mishawaka, IN-MI	17.35	Tulsa, OK	12.29
Terre Haute, IN	12.80	Bend, OR	15.39
Davenport-Moline-Rock Island, IA-IL	15.50	Portland-Vancouver-Beaverton, OR-WA	18.53 *
Des Moines-West Des Moines, IA	14.07 *	Allentown-Bethlehem-Easton, PA-NJ	8.82 *
Sioux City, IA-NE-SD	12.19	Erie, PA	9.85 *
Topeka, KS	13.14	Johnstown, PA	10.04 *
Wichita, KS	24.37 *	Lancaster, PA	15.00
Lexington-Fayette, KY	15.32	Philadelphia-Camden-Wilmington, PA-NJ-DE-MD	15.68
Louisville-Jefferson County, KY-IN	15.42	Pittsburgh, PA	12.49 *
Baton Rouge, LA	12.52 *	Reading, PA	12.16 *
Houma-Bayou Cane-Thibodaux, LA	11.54 *	Scranton--Wilkes-Barre, PA	11.66 *
Lafayette, LA	9.19 *	York-Hanover, PA	9.50 *
Lake Charles, LA	9.95 *	Providence-Fall River-Warwick, RI-MA	14.51
New Orleans-Metairie-Kenner, LA	10.21 *	Charleston-North Charleston, SC	12.79 *
Shreveport-Bossier City, LA	17.86	Columbia, SC	14.69

\* = The mean hourly wage for this area is significantly different from the national average of all areas at the 90-percent confidence level.

**Table 3. Mean hourly wages for tax preparers in the United States by metropolitan area, May 2006 (continued)**

Area name	Mean hourly wage
Florence, SC	\$12.23 *
Greenville, SC	13.47 *
Sumter, SC	11.83 *
Chattanooga, TN-GA	20.93 *
Knoxville, TN	11.39 *
Memphis, TN-MS-AR	18.20
Nashville-Davidson--Murfreesboro, TN	18.86
Abilene, TX	10.48 *
Amarillo, TX	10.26 *
Austin-Round Rock, TX	15.79
Dallas-Fort Worth-Arlington, TX	14.26 *
El Paso, TX	13.02 *
Houston-Sugar Land-Baytown, TX	12.85 *
Lubbock, TX	12.12 *
San Antonio, TX	13.96
Wichita Falls, TX	7.71 *
Provo-Orem, UT	16.01
Salt Lake City, UT	14.37 *
Burlington-South Burlington, VT	17.99
Blacksburg-Christiansburg-Radford, VA	14.10
Richmond, VA	15.79
Roanoke, VA	15.05
Virginia Beach-Norfolk-Newport News, VA-NC	10.57 *
Seattle-Tacoma-Bellevue, WA	15.30
Spokane, WA	12.79 *
Huntington-Ashland, WV-KY-OH	10.74 *
Appleton, WI	14.21
Green Bay, WI	16.72
Janesville, WI	12.60 *
La Crosse, WI-MN	12.99 *
Madison, WI	22.18 *
Milwaukee-Waukesha-West Allis, WI	15.08
Wausau, WI	18.42 *

\* = The mean hourly wage for this area is significantly different from the national average of all areas at the 90-percent confidence level.