

**Percent Change in Total Wages—Field Audits
Calendar Year Ending December 31, 2009**

State	Total Wages Overreported	Total Wages Underreported	Gross Change *	Total Wages Pre- Audit	Percent of Change
Connecticut	\$14,394,501	\$49,512,443	\$63,906,944	\$1,461,983,720	4.4%
Maine	\$2,048,853	\$2,469,521	\$4,518,374	\$97,859,948	4.6%
Massachusetts	\$6,688,745	\$39,822,005	\$46,510,750	\$1,259,377,640	3.7%
New Hampshire	\$6,409,955	\$13,245,463	\$19,655,418	\$305,677,729	6.4%
New Jersey	\$16,446,427	\$144,504,889	\$160,951,316	\$2,694,397,009	6.0%
New York	\$276,297,484	\$1,184,015,151	\$1,460,312,635	\$13,512,280,783	10.8%
Puerto Rico	\$1,588,660	\$35,572,492	\$37,161,152	\$422,790,354	8.8%
Rhode Island	\$4,252,974	\$7,513,851	\$11,766,825	\$211,168,239	5.6%
Vermont	\$2,233,205	\$10,955,313	\$13,188,518	\$380,991,757	3.5%
Virgin Islands	\$0	\$0	\$0	\$0	
REGION 01	\$330,360,804	\$1,487,611,128	\$1,817,971,932	\$20,346,527,179	8.9%
Delaware	\$797,808	\$1,606,003	\$2,403,811	\$158,293,284	1.5%
District of Columbia	\$855,008	\$4,673,532	\$5,528,540	\$262,209,510	2.1%
Maryland	\$11,413,725	\$143,921,135	\$155,334,860	\$1,121,047,028	13.9%
Pennsylvania	\$1,938,268	\$145,505,093	\$147,443,361	\$1,106,858,250	13.3%
Virginia	\$24,380,235	\$27,065,300	\$51,445,535	\$2,530,496,893	2.0%
West Virginia	\$1,088,760	\$7,121,518	\$8,210,278	\$225,323,231	3.6%
REGION 02	\$40,473,804	\$329,892,581	\$370,366,385	\$5,404,228,196	6.9%
Alabama	\$1,515,273	\$5,171,023	\$6,686,296	\$878,714,134	0.8%
Florida	\$96,055,108	\$135,590,637	\$231,645,745	\$2,291,110,422	10.1%
Georgia	\$10,651,362	\$17,984,135	\$28,635,497	\$1,224,944,306	2.3%
Kentucky	\$4,879,599	\$17,949,013	\$22,828,612	\$786,437,581	2.9%
Mississippi	\$5,469,451	\$5,794,190	\$11,263,641	\$353,397,980	3.2%
North Carolina	\$17,404,637	\$102,931,650	\$120,336,287	\$2,114,913,619	5.7%
South Carolina	\$4,249,273	\$35,629,606	\$39,878,879	\$695,560,477	5.7%
Tennessee	\$22,026,782	\$34,469,279	\$56,496,061	\$1,239,684,944	4.6%
REGION 03	\$162,251,485	\$355,519,533	\$517,771,018	\$9,584,763,463	5.4%
Arkansas	\$24,431	\$2,250,939	\$2,275,370	\$15,273,703	14.9%
Colorado	\$3,821,252	\$33,348,901	\$37,170,153	\$782,848,385	4.7%
Louisiana	\$2,346,001	\$6,728,695	\$9,074,696	\$288,711,921	3.1%
Montana	\$1,469,890	\$18,609,395	\$20,079,285	\$276,756,471	7.3%
New Mexico	\$1,431,088	\$4,766,751	\$6,197,839	\$278,440,816	2.2%
North Dakota	\$499,778	\$1,311,385	\$1,811,163	\$69,111,536	2.6%
Oklahoma	\$3,531,468	\$13,431,372	\$16,962,840	\$524,602,118	3.2%
South Dakota	\$1,006,981	\$1,850,975	\$2,857,956	\$213,407,333	1.3%
Texas	\$46,465,352	\$55,889,992	\$102,355,344	\$3,198,793,016	3.2%
Utah	\$9,929,588	\$54,319,546	\$64,249,134	\$403,457,269	15.9%
Wyoming	\$847,653	\$13,898,868	\$14,746,521	\$177,066,441	8.3%
REGION 04	\$71,373,482	\$206,406,819	\$277,780,301	\$6,228,469,009	4.5%

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State	Total Wages Overreported	Total Wages Underreported	Gross Change *	Total Wages Pre- Audit	Percent of Change
Illinois	\$7,345,191	\$236,073,672	\$243,418,863	\$2,584,330,651	9.4%
Indiana	\$28,324,874	\$72,769,506	\$101,094,380	\$1,241,107,258	8.1%
Iowa	\$2,466,602	\$3,289,761	\$5,756,363	\$360,602,792	1.6%
Kansas	\$906,687	\$2,827,125	\$3,733,812	\$196,395,206	1.9%
Michigan	\$26,307,263	\$41,394,216	\$67,701,479	\$2,938,054,697	2.3%
Minnesota	\$65,621,432	\$115,165,744	\$180,787,176	\$2,679,299,243	6.7%
Missouri	\$9,213,355	\$7,620,911	\$16,834,266	\$974,342,285	1.7%
Nebraska	\$1,602,658	\$3,444,765	\$5,047,423	\$500,578,958	1.0%
Ohio	\$35,630,667	\$39,780,886	\$75,411,553	\$1,395,184,387	5.4%
Wisconsin	\$30,301,098	\$107,392,563	\$137,693,661	\$1,177,102,046	11.7%
REGION 05	\$207,719,827	\$629,759,149	\$837,478,976	\$14,046,997,523	6.0%
Alaska	\$1,285,586	\$3,868,292	\$5,153,878	\$98,254,195	5.2%
Arizona	\$3,755,732	\$46,187,515	\$49,943,247	\$1,327,123,656	3.8%
California	\$1,033,042	\$10,196,044	\$11,229,086	\$138,195,613	8.1%
Hawaii	\$5,476,247	\$4,901,308	\$10,377,555	\$594,231,517	1.7%
Idaho	\$939,614	\$11,966,112	\$12,905,726	\$131,237,804	9.8%
Nevada	\$10,022,427	\$27,634,240	\$37,656,667	\$485,465,909	7.8%
Oregon	\$4,544,641	\$50,675,248	\$55,219,889	\$554,075,199	10.0%
Washington	\$17,538,219	\$114,502,353	\$132,040,572	\$2,023,831,218	6.5%
REGION 06	\$44,595,508	\$269,931,112	\$314,526,620	\$5,352,415,111	5.9%
US	\$856,774,910	\$3,279,120,322	\$4,135,895,232	\$60,963,400,481	6.8%

* Total Wages Overreported + Total Wages Underreported