

**Percent Change in Total Wages—Field Audits\***  
**Calendar Year Ending December 31, 2010**

State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre- Audit	Percent of Change
Connecticut	\$8,518,154	\$41,547,888	\$50,066,042	\$546,224,920	9.2%
Maine	\$219,981	\$14,712,469	\$14,932,450	\$199,912,829	7.5%
Massachusetts	\$15,033,847	\$40,008,445	\$55,042,292	\$938,909,794	5.9%
New Hampshire	\$3,518,183	\$10,936,138	\$14,454,321	\$354,069,732	4.1%
New Jersey	\$10,606,959	\$154,498,952	\$165,105,911	\$2,651,427,664	6.2%
New York	\$143,717,396	\$1,943,301,566	\$2,087,018,962	\$26,666,699,806	7.8%
Puerto Rico	\$177,405	\$17,239,224	\$17,416,629	\$228,860,572	7.6%
Rhode Island	\$1,159,684	\$9,788,524	\$10,948,208	\$313,870,326	3.5%
Vermont	\$1,389,017	\$18,572,691	\$19,961,708	\$664,527,249	3.0%
Virgin Islands***					
<b>REGION 01</b>	<b>\$184,340,626</b>	<b>\$2,250,605,897</b>	<b>\$2,434,946,523</b>	<b>\$32,564,502,892</b>	<b>7.5%</b>
Delaware	\$233,955	\$1,229,315	\$1,463,270	\$205,096,422	0.7%
District of Columbia	\$932,137	\$997,459	\$1,929,596	\$284,166,102	0.7%
Maryland	\$9,917,682	\$133,647,733	\$143,565,415	\$1,117,071,679	12.9%
Pennsylvania	\$4,857,005	\$116,307,079	\$121,164,084	\$1,330,073,953	9.1%
Virginia	\$9,763,579	\$27,833,538	\$37,597,117	\$2,131,062,395	1.8%
West Virginia	\$1,192,830	\$6,294,939	\$7,487,769	\$319,365,723	2.3%
<b>REGION 02</b>	<b>\$26,897,188</b>	<b>\$286,310,063</b>	<b>\$313,207,251</b>	<b>\$5,386,836,274</b>	<b>5.8%</b>
Alabama	\$764,426	\$6,164,573	\$6,928,999	\$1,073,962,373	0.6%
Florida	\$645,570,363	\$117,300,250	\$762,870,613	\$4,255,664,788	17.9%
Georgia	\$5,145,156	\$20,403,558	\$25,548,714	\$1,567,927,802	1.6%
Kentucky	\$2,970,595	\$16,533,567	\$19,504,162	\$703,136,463	2.8%
Mississippi	\$5,856,241	\$11,030,206	\$16,886,447	\$1,126,611,544	1.5%
North Carolina	\$16,281,114	\$65,482,209	\$81,763,323	\$1,504,705,810	5.4%
South Carolina	\$3,646,473	\$34,913,860	\$38,560,333	\$625,446,073	6.2%
Tennessee	\$11,805,841	\$324,093,293	\$335,899,134	\$1,454,692,842	23.1%
<b>REGION 03</b>	<b>\$692,040,209</b>	<b>\$595,921,516</b>	<b>\$1,287,961,725</b>	<b>\$12,312,147,695</b>	<b>10.5%</b>
Arkansas	\$454,483	\$1,659,531	\$2,114,014	\$61,150,498	3.5%
Colorado	\$4,184,246	\$47,295,235	\$51,479,481	\$716,000,660	7.2%
Louisiana	\$4,656,599	\$9,350,696	\$14,007,295	\$285,272,838	4.9%
Montana	\$1,388,359	\$13,207,045	\$14,595,404	\$294,080,008	5.0%
New Mexico	\$571,642	\$3,630,306	\$4,201,948	\$276,556,963	1.5%
North Dakota	\$291,787	\$1,326,634	\$1,618,421	\$66,278,720	2.4%
Oklahoma	\$4,446,455	\$14,163,095	\$18,609,550	\$461,953,609	4.0%
South Dakota	\$437,311	\$1,266,274	\$1,703,585	\$193,668,341	0.9%
Texas	\$18,916,421	\$57,882,844	\$76,799,265	\$2,855,418,878	2.7%
Utah	\$11,167,734	\$27,115,597	\$38,283,331	\$498,761,162	7.7%
Wyoming	\$707,164	\$7,445,963	\$8,153,127	\$86,756,502	9.4%
<b>REGION 04</b>	<b>\$47,222,201</b>	<b>\$184,343,220</b>	<b>\$231,565,421</b>	<b>\$5,795,898,179</b>	<b>4.0%</b>

**Percent Change in Total Wages—Field Audits\***  
**Calendar Year Ending December 31, 2010**

State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre- Audit	Percent of Change
Illinois	\$4,367,493	\$278,473,545	\$282,841,038	\$2,752,597,438	10.3%
Indiana	\$14,419,264	\$28,579,247	\$42,998,511	\$1,129,145,064	3.8%
Iowa	\$1,571,108	\$2,539,871	\$4,110,979	\$180,573,240	2.3%
Kansas	\$3,044,309	\$5,959,963	\$9,004,272	\$259,486,479	3.5%
Michigan	\$13,972,492	\$64,477,786	\$78,450,278	\$2,893,457,519	2.7%
Minnesota	\$88,063,758	\$54,037,361	\$142,101,119	\$3,528,171,017	4.0%
Missouri	\$15,647,980	\$26,201,366	\$41,849,346	\$2,393,500,569	1.7%
Nebraska	\$1,075,937	\$3,544,313	\$4,620,250	\$500,046,235	0.9%
Ohio	\$9,472,426	\$27,986,150	\$37,458,576	\$858,933,800	4.4%
Wisconsin	\$18,575,674	\$75,440,451	\$94,016,125	\$1,888,324,078	5.0%
<b>REGION 05</b>	<b>\$170,210,441</b>	<b>\$567,240,053</b>	<b>\$737,450,494</b>	<b>\$16,384,235,439</b>	<b>4.5%</b>
Alaska	\$2,046,333	\$2,699,507	\$4,745,840	\$114,335,919	4.2%
Arizona	\$3,427,629	\$69,084,928	\$72,512,557	\$1,200,840,161	6.0%
California	\$743,286	\$8,312,873	\$9,056,159	\$119,698,752	7.6%
Hawaii	\$3,098,882	\$5,816,584	\$8,915,466	\$433,105,499	2.1%
Idaho	\$735,274	\$8,472,211	\$9,207,485	\$127,390,798	7.2%
Nevada	\$2,617,137	\$18,602,315	\$21,219,452	\$774,424,257	2.7%
Oregon	\$3,662,592	\$69,443,180	\$73,105,772	\$541,749,875	13.5%
Washington	\$17,234,073	\$369,133,622	\$386,367,695	\$2,247,791,949	17.2%
<b>REGION 06</b>	<b>\$33,565,206</b>	<b>\$551,565,220</b>	<b>\$585,130,426</b>	<b>\$5,559,337,210</b>	<b>10.5%</b>
<b>US</b>	<b>\$1,154,275,871</b>	<b>\$4,435,985,969</b>	<b>\$5,590,261,840</b>	<b>\$78,002,957,689</b>	<b>7.2%</b>

\* The change in total wages from audits is Factor 2 of the Effective Audit Measure.

\*\* Total Wages Overreported + Total Wages Underreported

\*\*\* The Virgin Islands did not report data for the entire calendar year as of May 2, 2011.