

Percent of Total Wages Audited*
Contributory Employers
Calendar Year Ending December 31, 2025

States	Total Wages Audited Post Audit	Total Audits Completed	Total Quarters Audited	Total Wages Paid Contributory	Percent Total Wages Audited**
Region 01					
Connecticut	\$823,281,808	1,054	4,926	\$114,022,705,790	0.6%
Maine	\$72,833,323	205	743	\$29,359,459,520	0.3%
Massachusetts	\$4,922,563,334	1,162	4,414	\$278,955,796,865	1.9%
New Hampshire	\$1,369,934,864	498	2,846	\$42,149,751,277	2.3%
New Jersey	\$1,711,536,054	2,608	16,609	\$290,047,160,107	0.4%
New York	\$11,365,891,751	3,940	20,937	\$697,539,656,173	1.2%
Puerto Rico	\$94,874,246	215	997	\$24,882,362,449	0.3%
Rhode Island	\$274,865,458	586	2,799	\$24,784,807,856	0.9%
Vermont	\$211,754,120	190	1,359	\$13,347,239,800	0.9%
Virgin Islands	\$0	0	0	\$1,094,648,476	0.0%
Total	\$20,847,534,958	10,458	55,630	\$1,516,183,588,313	1.0%
Region 02					
Delaware	\$2,489,144	10	40	\$26,736,138,774	0.0%
District of Columbia	\$1,327,041,590	684	2,735	\$55,390,243,495	2.4%
Maryland	\$3,121,708,805	1,708	8,012	\$149,446,726,132	1.8%
Pennsylvania	\$3,754,469,308	4,609	19,050	\$329,015,742,662	1.1%
Virginia	\$962,719,861	1,948	8,334	\$249,050,269,259	0.4%
West Virginia	\$47,995,745	99	396	\$27,289,794,376	0.2%
Total	\$9,216,424,453	9,058	38,567	\$836,928,914,698	1.0%

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Region 03					
Alabama	\$534,115,185	1,613	6,370	\$102,966,647,083	0.5%
Florida	\$4,229,372,864	6,187	24,752	\$569,934,789,315	0.7%
Georgia	\$692,681,706	1,562	6,435	\$281,360,677,937	0.2%
Kentucky	\$176,088,276	334	1,345	\$93,850,814,197	0.2%
Mississippi	\$519,302,981	670	2,781	\$45,482,553,867	1.1%
North Carolina***	\$9,090,657,921	3,373	15,594	\$274,739,447,728	2.9%
South Carolina	\$1,221,349,159	1,529	6,275	\$112,794,086,714	1.1%
Tennessee	\$497,041,293	547	2,957	\$182,100,006,640	0.2%
Total	\$16,960,609,385	15,815	66,509	\$1,663,229,023,481	1.0%
Region 04					
Arkansas	\$1,025,953,913	836	4,119	\$60,246,918,644	1.4%
Colorado	\$3,382,427,569	2,829	11,290	\$193,543,404,966	1.8%
Louisiana	\$998,600,167	1,097	4,560	\$91,424,840,871	1.1%
Montana	\$244,270,318	555	2,356	\$25,215,019,406	0.9%
New Mexico	\$345,064,925	497	1,952	\$38,775,794,508	0.9%
North Dakota	\$249,970,377	552	2,208	\$20,833,875,071	1.2%
Oklahoma	\$1,731,276,360	1,139	4,463	\$83,516,638,951	2.1%
South Dakota	\$195,031,738	348	1,512	\$19,512,606,179	0.9%
Texas	\$583,068,217	663	2,719	\$883,520,355,940	0.1%
Utah	\$1,610,296,726	1,140	4,945	\$91,837,458,535	1.6%
Wyoming	\$158,158,695	285	1,205	\$13,446,222,080	1.1%
Total	\$10,524,119,005	9,941	41,329	\$1,521,873,135,151	0.7%

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Region 05					
Illinois	\$2,497,811,547	2,158	8,867	\$375,389,223,493	0.6%
Indiana	\$2,346,085,517	1,545	6,288	\$160,208,569,269	1.4%
Iowa	\$275,330,887	455	1,989	\$74,744,415,502	0.3%
Kansas	\$514,762,328	503	2,068	\$77,323,991,439	0.6%
Michigan	\$3,017,420,689	2,579	10,651	\$239,145,993,496	1.2%
Minnesota	\$1,650,428,350	1,567	6,276	\$165,544,479,902	1.0%
Missouri	\$1,503,241,645	2,014	8,080	\$144,173,731,677	1.0%
Nebraska	\$226,530,973	742	2,968	\$47,212,034,979	0.5%
Ohio	\$2,373,900,592	2,065	8,367	\$283,810,062,074	0.8%
Wisconsin	\$3,826,224,737	2,004	9,723	\$145,144,749,748	2.2%
Total	\$18,231,737,265	15,632	65,277	\$1,712,697,251,579	1.0%
Region 06					
Alaska	\$43,204,695	147	588	\$16,786,992,210	0.3%
Arizona	\$1,329,116,042	918	3,935	\$185,697,372,219	0.7%
California	\$21,134,864,824	4,814	58,628	\$1,354,313,105,005	0.5%
Hawaii	\$188,164,629	285	1,181	\$29,505,539,963	0.6%
Idaho	\$235,534,831	523	2,185	\$40,131,351,461	0.6%
Nevada	\$1,222,233,472	1,138	5,296	\$89,177,033,204	1.2%
Oregon	\$21,553,881	69	276	\$107,067,434,619	0.0%
Washington	\$2,804,087,813	1,969	8,651	\$272,928,575,118	0.9%
Total	\$26,978,760,187	9,863	80,740	\$2,095,607,403,799	0.6%
US Total	\$102,759,185,253	70,767	348,052	\$9,346,519,317,021	0.9%

*The percent of total wages audited is Factor 3 of the Effective Audit Measure.

**(Total Wages Audited Post Audit/Total Quarters Audited) x Total Audits Completed x 4/Total Wages Paid

*** North Carolina had not submitted its ETA 581 report for the fourth quarter as of September 17, 2026.

Sources for Data Used in Computation of Factor 3:

Total Wages Audited Post-Audit - Item 50 on ETA 581 report for CY 2025

Number of Completed Audits - Item 47 on ETA 581 report for CY 2025

Total Quarters Audited - Item 48 on ETA 581 report for CY 2025

Total Wages Paid in CY 2024 by Contributory Employers - As reported by states to the Bureau of Labor Statistics under the Quarterly Census of Employment and Wages Program (quarterly ES 202)

Information current as of September 17, 2026, and any changes made by states to ETA 581 reports after this date will not be reflected in this table.