

Effective Audit Measure* Contributory Employers Calendar Year Ending December 31, 2025							Effective Audit Measure Results**
	Factor 1	Factor 2	Factor 3	Factor 4	Sum of Factors 1-4		
	Contributory Employers Audited Pass if >= 1	Change in Total Wages from Audits Pass if >= 2	Total Wages Audited Pass if >= 1	Average Number of Misclassified Workers Detected per Audit Pass if >= 1	Effective Audit Measure Total Score Pass if >= 7		
States						Pass/Fail	
Region 01							
Connecticut	0.8	10.4	0.6	1.6	13.4	Fail	
Maine	0.4	8.5	0.3	1.8	11.0	Fail	
Massachusetts	0.5	3.3	1.9	1.1	6.8	Fail	
New Hampshire	0.9	3.0	2.3	2.1	8.3	Fail	
New Jersey	0.9	43.9	0.4	4.8	50.0	Fail	
New York	0.7	8.6	1.2	8.1	18.6	Fail	
Puerto Rico	0.4	6.1	0.3	0.7	7.5	Fail	
Rhode Island	1.3	9.5	0.9	2.3	14.0	Fail	
Vermont	0.7	3.4	0.9	1.3	6.3	Fail	
Virgin Islands	0.0	0.0	0.0	0.0	0.0	Fail	
Total	0.7	9.1	1.0	4.8	15.6		
Region 02							
Delaware	0.0	12.2	0.0	1.5	13.7	Fail	
District of Columbia	1.6	10.3	2.4	4.5	18.8	Pass	
Maryland	1.0	7.2	1.8	4.8	14.8	Pass	
Pennsylvania	1.4	17.1	1.1	4.7	24.3	Pass	
Virginia	0.9	8.2	0.4	4.3	13.8	Fail	
West Virginia	0.2	2.5	0.2	1.4	4.3	Fail	
Total	1.1	11.6	1.0	4.6	18.3		
Region 03							
Alabama	1.3	4.6	0.5	0.9	7.3	Fail	
Florida	0.9	7.3	0.7	2.7	11.6	Fail	
Georgia	0.5	6.7	0.2	0.8	8.2	Fail	
Kentucky	0.3	24.4	0.2	6.4	31.3	Fail	
Mississippi	1.0	5.5	1.1	2.4	10.0	Pass	
North Carolina***	1.1	3.2	2.9	2.5	9.7	Pass	
South Carolina	1.0	9.6	1.1	1.6	13.3	Pass	
Tennessee	0.3	5.0	0.2	2.0	7.5	Fail	
Total	0.8	5.2	1.0	2.2	9.2		

Effective Audit Measure*
Contributory Employers
Calendar Year Ending December 31, 2025

States	Factor 1	Factor 2	Factor 3	Factor 4	Sum of Factors 1-4	Effective Audit Measure Results**
	Contributory Employers Audited	Change in Total Wages from Audits	Total Wages Audited	Average Number of Misclassified Workers Detected per Audit	Effective Audit Measure Total Score	
	Pass if >= 1	Pass if >= 2	Pass if >= 1	Pass if >= 1	Pass if >= 7	Pass/Fail
Region 04						
Arkansas	1.1	2.0	1.4	1.9	6.4	Fail
Colorado	1.2	5.7	1.8	4.7	13.4	Pass
Louisiana	1.0	3.3	1.1	1.6	7.0	Pass
Montana	1.0	6.7	0.9	1.4	10.0	Fail
New Mexico	0.9	5.4	0.9	2.4	9.6	Fail
North Dakota	2.0	2.8	1.2	1.3	7.3	Pass
Oklahoma	1.1	9.1	2.1	8.6	20.9	Pass
South Dakota	1.0	8.5	0.9	2.6	13.0	Fail
Texas	0.1	7.4	0.1	3.8	11.4	Fail
Utah	1.0	4.4	1.6	4.0	11.0	Pass
Wyoming	1.1	6.1	1.1	1.3	9.6	Pass
Total	0.7	5.5	0.7	3.8	10.7	
Region 05						
Illinois	0.6	8.4	0.6	4.3	13.9	Fail
Indiana	1.0	4.6	1.4	4.4	11.4	Pass
Iowa	0.5	9.3	0.3	2.5	12.6	Fail
Kansas	0.6	4.1	0.6	2.5	7.8	Fail
Michigan	1.1	4.2	1.2	5.3	11.8	Pass
Minnesota	1.0	3.4	1.0	0.9	6.3	Fail
Missouri	1.0	3.3	1.0	2.0	7.3	Pass
Nebraska	1.2	11.8	0.5	2.4	15.9	Fail
Ohio	0.8	5.8	0.8	1.8	9.2	Fail
Wisconsin	1.2	15.7	2.2	25.0	44.1	Pass
Total	0.9	7.3	1.0	6.0	15.2	
Region 06						
Alaska	0.7	8.6	0.3	1.4	11.0	Fail
Arizona	0.5	2.7	0.7	1.6	5.5	Fail
California	0.3	8.8	0.5	11.5	21.1	Fail
Hawaii	0.7	5.7	0.6	0.9	7.9	Fail
Idaho	0.6	7.9	0.6	1.6	10.7	Fail
Nevada	1.1	6.2	1.2	3.0	11.5	Pass
Oregon	0.0	1.4	0.0	1.3	2.7	Fail
Washington	0.9	5.0	0.9	1.7	8.5	Fail
Total	0.4	7.9	0.6	6.6	15.5	
US Total	0.7	7.6	0.9	4.6	13.8	

*The Effective Audit Measure is a UI Performs Core Measure.

**A state passes the effective audit measure when its performance meets or exceeds each of the minimum standards for each of the factors shown in the previous columns.

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

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.