

Audit Penetration*
Contributory Employers
Calendar Year Ending December 31, 2025
1 Percent Penetration Requirement

States	Number of Employers**	Required Audits	Completed Audits	Percent Completed***
Region 01				
Connecticut	128,874	1,289	1,054	0.8%
Maine	55,423	554	205	0.4%
Massachusetts	248,828	2,488	1,162	0.5%
New Hampshire	54,429	544	498	0.9%
New Jersey	275,513	2,755	2,608	0.9%
New York	534,198	5,342	3,940	0.7%
Puerto Rico	60,721	607	215	0.4%
Rhode Island	44,724	447	586	1.3%
Vermont	29,069	291	190	0.7%
Virgin Islands	4,556	46	0	0.0%
Total	1,436,335	14,363	10,458	0.7%
Region 02				
Delaware	36,917	369	10	0.0%
District of Columbia	41,874	419	684	1.6%
Maryland	165,064	1,651	1,708	1.0%
Pennsylvania	324,927	3,249	4,609	1.4%
Virginia	228,642	2,286	1,948	0.9%
West Virginia	42,697	427	99	0.2%
Total	840,121	8,401	9,058	1.1%

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Region 03				
Alabama	123,035	1,230	1,613	1.3%
Florida	724,417	7,244	6,187	0.9%
Georgia	312,005	3,120	1,562	0.5%
Kentucky	112,244	1,122	334	0.3%
Mississippi	66,110	661	670	1.0%
North Carolina****	297,833	2,978	3,373	1.1%
South Carolina	156,313	1,563	1,529	1.0%
Tennessee	170,131	1,701	547	0.3%
Total	1,962,088	19,621	15,815	0.8%
Region 04				
Arkansas	74,670	747	836	1.1%
Colorado	228,832	2,288	2,829	1.2%
Louisiana	109,744	1,097	1,097	1.0%
Montana	53,702	537	555	1.0%
New Mexico	55,070	551	497	0.9%
North Dakota	27,786	278	552	2.0%
Oklahoma	103,341	1,033	1,139	1.1%
South Dakota	34,073	341	348	1.0%
Texas	667,532	6,675	663	0.1%
Utah	110,340	1,103	1,140	1.0%
Wyoming	26,225	262	285	1.1%
Total	1,491,315	14,913	9,941	0.7%

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Region 05				
Illinois	339,817	3,398	2,158	0.6%
Indiana	149,243	1,492	1,545	1.0%
Iowa	87,984	880	455	0.5%
Kansas	88,013	880	503	0.6%
Michigan	238,804	2,388	2,579	1.1%
Minnesota	154,405	1,544	1,567	1.0%
Missouri	194,974	1,950	2,014	1.0%
Nebraska	64,280	643	742	1.2%
Ohio	248,005	2,480	2,065	0.8%
Wisconsin	170,875	1,709	2,004	1.2%
Total	1,736,400	17,364	15,632	0.9%
Region 06				
Alaska	21,117	211	147	0.7%
Arizona	177,686	1,777	918	0.5%
California	1,667,658	16,677	4,814	0.3%
Hawaii	40,013	400	285	0.7%
Idaho	86,074	861	523	0.6%
Nevada	101,922	1,019	1,138	1.1%
Oregon	147,860	1,479	69	0.0%
Washington	218,395	2,184	1,969	0.9%
Total	2,460,725	24,607	9,863	0.4%
US Total	9,926,984	99,270	70,767	0.7%

*The audit penetration rate is Factor 1 of the Effective Audit Measure

**Number of contributory employers reported on ETA 581 Report for the previous third quarter (as of 9/30/2024)

***Completed Audits/Number of Contributory Employers

**** 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 1:

Number of Contributory Employers - Item 1 on ETA 581 report for the previous third quarter (as of 9/30/2024)

Number of Required Audits - 1% of Item 1 on ETA 581 report for the previous third quarter (as of 9/30/2024)

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

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.