

Average Number of Misclassified Employees - Detected per Audit*
Calendar Year Ending December 31, 2025

States	Misclassified Workers	Completed Audits	Average Misclassifications per Audit
Region 01			
Connecticut	1,706	1,054	1.6
Maine	378	205	1.8
Massachusetts	1,336	1,162	1.1
New Hampshire	1,046	498	2.1
New Jersey	12,396	2,608	4.8
New York	31,912	3,940	8.1
Puerto Rico	143	215	0.7
Rhode Island	1,323	586	2.3
Vermont	242	190	1.3
Virgin Islands	0	0	0.0
Total	50,482	10,458	4.8
Region 02			
Delaware	15	10	1.5
District of Columbia	3,111	684	4.5
Maryland	8,211	1,708	4.8
Pennsylvania	21,802	4,609	4.7
Virginia	8,471	1,948	4.3
West Virginia	139	99	1.4
Total	41,749	9,058	4.6
Region 03			
Alabama	1,375	1,613	0.9
Florida	16,549	6,187	2.7
Georgia	1,197	1,562	0.8
Kentucky	2,142	334	6.4
Mississippi	1,600	670	2.4
North Carolina**	8,488	3,373	2.5
South Carolina	2,426	1,529	1.6
Tennessee	1,068	547	2.0
Total	34,845	15,815	2.2
Region 04			
Arkansas	1,583	836	1.9
Colorado	13,219	2,829	4.7
Louisiana	1,743	1,097	1.6
Montana	773	555	1.4
New Mexico	1,210	497	2.4
North Dakota	691	552	1.3
Oklahoma	9,815	1,139	8.6
South Dakota	896	348	2.6
Texas	2,511	663	3.8
Utah	4,571	1,140	4.0
Wyoming	368	285	1.3
Total	37,380	9,941	3.8

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Region 05			
Illinois	9,225	2,158	4.3
Indiana	6,783	1,545	4.4
Iowa	1,155	455	2.5
Kansas	1,277	503	2.5
Michigan	13,704	2,579	5.3
Minnesota	1,460	1,567	0.9
Missouri	4,047	2,014	2.0
Nebraska	1,783	742	2.4
Ohio	3,644	2,065	1.8
Wisconsin	50,154	2,004	25.0
Total	93,232	15,632	6.0
Region 06			
Alaska	213	147	1.4
Arizona	1,459	918	1.6
California	55,207	4,814	11.5
Hawaii	263	285	0.9
Idaho	820	523	1.6
Nevada	3,410	1,138	3.0
Oregon	87	69	1.3
Washington	3,444	1,969	1.7
Total	64,903	9,863	6.6
US Total	322,591	70,767	4.6

*Average Number of Misclassified Employees Detected per Audit is Factor 4 of the Effective Audit Measure.

** 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 4:

Number of Misclassified Workers - Item 52 on ETA 581 report for CY 2025

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.