

Percent of Amounts Due Determined Uncollectible/Doubtful - Contributory Employers Calendar Year Ending December 31, 2025							
States	Receivables Declared Uncollectible	Doubtful Receivables (Removed)	Amount Determined Receivable	Amounts Deposited	Receivables Liquidated	Amount Due*	Percent**
Region 01							
Connecticut	\$25,428	\$3,112,144	\$94,803,510	\$680,077,698	\$89,266,244	\$685,614,964	0.5%
Maine	\$0	\$3,410,533	\$24,596,522	\$142,264,058	\$20,184,813	\$146,675,767	2.3%
Massachusetts	\$273	\$9,256,132	\$89,913,679	\$1,481,470,046	\$84,086,954	\$1,487,296,771	0.6%
New Hampshire	\$0	\$492,976	\$1,743,554	\$34,874,892	\$1,472,285	\$35,146,161	1.4%
New Jersey	\$0	\$358,452,782	\$399,173,231	\$3,110,570,566	\$337,407,548	\$3,172,336,249	11.3%
New York	\$192,370	\$82,279,045	\$711,154,392	\$3,578,723,711	\$580,703,301	\$3,709,174,802	2.2%
Puerto Rico	\$0	\$16,395,984	\$56,254,426	\$66,516,609	\$59,861,332	\$62,909,703	26.1%
Rhode Island	\$0	\$628,400	\$14,703,746	\$263,390,954	\$14,234,260	\$263,860,440	0.2%
Vermont	\$355,492	\$417,351	\$1,707,150	\$70,258,375	\$1,000,832	\$70,964,693	1.1%
Virgin Islands	\$0	\$1,077,408	\$23,187,030	\$25,340,369	\$19,913,256	\$28,614,143	3.8%
Total	\$573,563	\$475,522,755	\$1,417,237,240	\$9,453,487,278	\$1,208,130,825	\$9,662,593,693	4.9%
Region 02							
Delaware	\$1	\$1,860,448	\$14,025,542	\$46,081,837	\$13,126,705	\$46,980,674	4.0%
District of Columbia	\$0	\$3,454,292	\$14,325,454	\$134,581,390	\$12,247,801	\$136,659,043	2.5%
Maryland	\$770	\$19,406,182	\$110,207,565	\$375,128,585	\$59,210,492	\$426,125,658	4.6%
Pennsylvania	\$409,823	\$19,384,945	\$112,995,454	\$2,266,301,942	\$90,686,947	\$2,288,610,449	0.9%
Virginia	\$168,270	\$1,223,379	\$29,561,307	\$234,831,838	\$28,361,375	\$236,031,770	0.6%
West Virginia	\$407	\$1,264,439	\$6,665,349	\$139,110,030	\$5,328,829	\$140,446,550	0.9%
Total	\$579,271	\$46,593,685	\$287,780,671	\$3,196,035,622	\$208,962,149	\$3,274,854,144	1.4%
Region 03							
Alabama	\$12,308	\$1,205,102	\$5,727,016	\$100,192,685	\$4,717,933	\$101,201,768	1.2%
Florida	\$0	\$9,396,043	\$80,870,091	\$441,425,449	\$63,825,620	\$458,469,920	2.0%
Georgia	\$2,043	\$11,792,421	\$53,321,317	\$475,844,856	\$49,301,700	\$479,864,473	2.5%
Kentucky	\$410,806	\$4,423,759	\$32,044,019	\$208,086,465	\$6,548,918	\$233,581,566	2.1%
Mississippi	\$0	\$21,876,682	\$43,854,466	\$83,311,227	\$35,306,532	\$91,859,161	23.8%
North Carolina***	\$681,972	\$7,262,895	\$255,469,974	\$934,967,385	\$167,840,203	\$1,022,597,156	0.8%
South Carolina	\$161,705	\$23,986,040	\$123,320,367	\$205,463,550	\$83,437,416	\$245,346,501	9.8%
Tennessee	\$11,800	\$8,973,082	\$72,305,116	\$264,530,443	\$31,481,844	\$305,353,715	2.9%
Total	\$1,280,634	\$88,916,024	\$666,912,366	\$2,713,822,060	\$442,460,166	\$2,938,274,260	3.1%

Percent of Amounts Due Determined
Uncollectible/Doubtful - Contributory Employers
Calendar Year Ending December 31, 2025

States	Receivables Declared Uncollectible	Doubtful Receivables (Removed)	Amount Determined Receivable	Amounts Deposited	Receivables Liquidated	Amount Due*	Percent**
Region 04							
Arkansas	\$142,177	\$971,607	\$1,730,338	\$75,502,206	\$1,144,808	\$76,087,736	1.5%
Colorado	\$4,702,013	\$19,700,337	\$1,026,855,875	\$1,442,669,705	\$1,004,101,372	\$1,465,424,208	1.7%
Louisiana	\$0	\$20,200,869	\$42,978,369	\$200,798,143	\$20,784,654	\$222,991,858	9.1%
Montana	\$354	\$559,631	\$6,019,286	\$164,613,498	\$5,519,967	\$165,112,817	0.3%
New Mexico	\$0	\$1,155,752	\$19,445,135	\$198,391,052	\$17,784,744	\$200,051,443	0.6%
North Dakota	\$8,392	\$537,567	\$7,497,386	\$87,218,240	\$6,255,035	\$88,460,591	0.6%
Oklahoma	\$0	\$3,856,428	\$35,829,365	\$387,461,376	\$32,034,492	\$391,256,249	1.0%
South Dakota	\$22,837	\$139,446	\$1,177,707	\$22,949,895	\$983,910	\$23,143,692	0.7%
Texas	\$77,669	\$19,628,644	\$163,242,224	\$2,033,706,232	\$153,253,371	\$2,043,695,085	1.0%
Utah	\$0	\$833,150	\$16,585,607	\$300,184,747	\$15,631,712	\$301,138,642	0.3%
Wyoming	\$0	\$402,374	\$15,452,915	\$98,428,696	\$13,982,493	\$99,899,118	0.4%
Total	\$4,953,442	\$67,985,805	\$1,336,814,207	\$5,011,923,790	\$1,271,476,558	\$5,077,261,439	1.4%
Region 05							
Illinois	\$18,011	\$25,918,807	\$108,489,255	\$2,145,203,474	\$82,961,639	\$2,170,731,090	1.2%
Indiana	\$0	\$2,792,659	\$11,587,099	\$404,607,599	\$9,227,311	\$406,967,387	0.7%
Iowa	\$20,400	\$3,905,790	\$25,318,316	\$396,968,782	\$22,422,357	\$399,864,741	1.0%
Kansas	\$0	\$307,421	\$2,241,684	\$136,354,330	\$2,661,515	\$135,934,499	0.2%
Michigan	\$0	\$8,082,303	\$36,714,286	\$1,064,599,003	\$29,203,465	\$1,072,109,824	0.8%
Minnesota	\$3,478	\$1,818,516	\$49,461,438	\$1,039,831,974	\$44,730,392	\$1,044,563,020	0.2%
Missouri	\$1,370	\$6,025,045	\$24,276,570	\$312,186,336	\$18,462,647	\$318,000,259	1.9%
Nebraska	\$78,798	\$566,087	\$23,512,464	\$89,361,100	\$23,637,840	\$89,235,724	0.7%
Ohio	\$615	\$13,127,194	\$99,466,896	\$1,013,662,504	\$88,550,103	\$1,024,579,297	1.3%
Wisconsin	\$20,322	\$5,494,874	\$61,237,467	\$490,249,903	\$45,883,164	\$505,604,206	1.1%
Total	\$142,994	\$68,038,696	\$442,305,475	\$7,093,025,005	\$367,740,433	\$7,167,590,047	1.0%
Region 06							
Alaska	\$413,031	\$326,657	\$28,972,316	\$165,862,657	\$27,175,215	\$167,659,758	0.4%
Arizona	\$0	\$2,598,008	\$11,332,948	\$288,024,276	\$11,200,295	\$288,156,929	0.9%
California	\$143,966	\$53,855,357	\$254,569,228	\$5,264,536,118	\$178,840,441	\$5,340,264,905	1.0%
Hawaii	\$0	\$23,393,552	\$26,401,082	\$231,283,562	\$18,517,888	\$239,166,756	9.8%
Idaho	\$0	\$347,619	\$6,684,966	\$158,680,742	\$6,328,130	\$159,037,578	0.2%
Nevada	\$321,710	\$7,626,531	\$97,121,808	\$939,304,283	\$96,554,127	\$939,871,964	0.8%
Oregon	\$40,254	\$30,210,306	\$103,994,675	\$1,234,626,515	\$41,050,288	\$1,297,570,902	2.3%
Washington	\$181,208	\$16,436,653	\$100,887,043	\$1,958,351,564	\$74,932,203	\$1,984,306,404	0.8%
Total	\$1,100,169	\$134,794,683	\$629,964,066	\$10,240,669,717	\$454,598,587	\$10,416,035,196	1.3%
US Total	\$8,630,073	\$881,851,648	\$4,781,014,025	\$37,708,963,472	\$3,953,368,718	\$38,536,608,779	2.3%

*Amount Due = Amounts Deposited + Determined Receivable - Receivables Liquidated

**((Uncollectible + Removed)/Amount Due

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

Sources for Data Used in Computation:

Receivables Declared Uncollectible - Item 24 on ETA 581 reports for CY 2025

Doubtful Receivables Removed - Item 25 on ETA 581 reports for CY 2025

Determined Receivable - Item 22 on ETA 581 reports for CY 2025

Amounts Deposited - Line 11, column C on ETA 2112 reports for CY 2025

Receivables Liquidated - Item 23 on ETA 581 reports 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.