

Percent of Unpaid Contributions to Amount Due
Contributory Employers
Calendar Year Ending December 31, 2025

States	Receivable Balance	Amount Determined Receivable	Amounts Deposited	Receivables Liquidated	Amount Due*	Ratio**
Region 01						
Connecticut	\$19,054,207	\$94,803,510	\$680,077,698	\$89,266,244	\$685,614,964	2.8%
Maine	\$13,255,077	\$24,596,522	\$142,264,058	\$20,184,813	\$146,675,767	9.0%
Massachusetts	\$28,263,419	\$89,913,679	\$1,481,470,046	\$84,086,954	\$1,487,296,771	1.9%
New Hampshire	\$711,869	\$1,743,554	\$34,874,892	\$1,472,285	\$35,146,161	2.0%
New Jersey	\$127,695,145	\$399,173,231	\$3,110,570,566	\$337,407,548	\$3,172,336,249	4.0%
New York	\$156,724,783	\$711,154,392	\$3,578,723,711	\$580,703,301	\$3,709,174,802	4.2%
Puerto Rico	\$31,745,001	\$56,254,426	\$66,516,609	\$59,861,332	\$62,909,703	50.5%
Rhode Island	\$4,071,645	\$14,703,746	\$263,390,954	\$14,234,260	\$263,860,440	1.5%
Vermont	\$943,453	\$1,707,150	\$70,258,375	\$1,000,832	\$70,964,693	1.3%
Virgin Islands	\$5,956,034	\$23,187,030	\$25,340,369	\$19,913,256	\$28,614,143	20.8%
Total	\$388,420,633	\$1,417,237,240	\$9,453,487,278	\$1,208,130,825	\$9,662,593,693	4.0%
Region 02						
Delaware	\$4,835,394	\$14,025,542	\$46,081,837	\$13,126,705	\$46,980,674	10.3%
District of Columbia	\$5,163,030	\$14,325,454	\$134,581,390	\$12,247,801	\$136,659,043	3.8%
Maryland	\$68,921,800	\$110,207,565	\$375,128,585	\$59,210,492	\$426,125,658	16.2%
Pennsylvania	\$38,073,093	\$112,995,454	\$2,266,301,942	\$90,686,947	\$2,288,610,449	1.7%
Virginia	\$4,814,636	\$29,561,307	\$234,831,838	\$28,361,375	\$236,031,770	2.0%
West Virginia	\$2,140,093	\$6,665,349	\$139,110,030	\$5,328,829	\$140,446,550	1.5%
Total	\$123,948,046	\$287,780,671	\$3,196,035,622	\$208,962,149	\$3,274,854,144	3.8%
Region 03						
Alabama	\$2,307,202	\$5,727,016	\$100,192,685	\$4,717,933	\$101,201,768	2.3%
Florida	\$39,023,628	\$80,870,091	\$441,425,449	\$63,825,620	\$458,469,920	8.5%
Georgia	\$27,103,482	\$53,321,317	\$475,844,856	\$49,301,700	\$479,864,473	5.6%
Kentucky	\$27,124,758	\$32,044,019	\$208,086,465	\$6,548,918	\$233,581,566	11.6%
Mississippi	\$42,434,810	\$43,854,466	\$83,311,227	\$35,306,532	\$91,859,161	46.2%
North Carolina***	\$0	\$255,469,974	\$934,967,385	\$167,840,203	\$1,022,597,156	0.0%
South Carolina	\$78,920,782	\$123,320,367	\$205,463,550	\$83,437,416	\$245,346,501	32.2%
Tennessee	\$35,088,960	\$72,305,116	\$264,530,443	\$31,481,844	\$305,353,715	11.5%
Total	\$252,003,622	\$666,912,366	\$2,713,822,060	\$442,460,166	\$2,938,274,260	8.6%

Percent of Unpaid Contributions to Amount Due
Contributory Employers
Calendar Year Ending December 31, 2025

States	Receivable Balance	Amount Determined Receivable	Amounts Deposited	Receivables Liquidated	Amount Due*	Ratio**
Region 04						
Arkansas	\$1,351,964	\$1,730,338	\$75,502,206	\$1,144,808	\$76,087,736	1.8%
Colorado	\$47,483,962	\$1,026,855,875	\$1,442,669,705	\$1,004,101,372	\$1,465,424,208	3.2%
Louisiana	\$44,139,169	\$42,978,369	\$200,798,143	\$20,784,654	\$222,991,858	19.8%
Montana	\$1,054,830	\$6,019,286	\$164,613,498	\$5,519,967	\$165,112,817	0.6%
New Mexico	\$3,335,988	\$19,445,135	\$198,391,052	\$17,784,744	\$200,051,443	1.7%
North Dakota	\$2,393,096	\$7,497,386	\$87,218,240	\$6,255,035	\$88,460,591	2.7%
Oklahoma	\$18,778,722	\$35,829,365	\$387,461,376	\$32,034,492	\$391,256,249	4.8%
South Dakota	\$491,677	\$1,177,707	\$22,949,895	\$983,910	\$23,143,692	2.1%
Texas	\$58,036,633	\$163,242,224	\$2,033,706,232	\$153,253,371	\$2,043,695,085	2.8%
Utah	\$2,619,802	\$16,585,607	\$300,184,747	\$15,631,712	\$301,138,642	0.9%
Wyoming	\$2,325,380	\$15,452,915	\$98,428,696	\$13,982,493	\$99,899,118	2.3%
Total	\$182,011,223	\$1,336,814,207	\$5,011,923,790	\$1,271,476,558	\$5,077,261,439	3.6%
Region 05						
Illinois	\$37,120,093	\$108,489,255	\$2,145,203,474	\$82,961,639	\$2,170,731,090	1.7%
Indiana	\$7,267,735	\$11,587,099	\$404,607,599	\$9,227,311	\$406,967,387	1.8%
Iowa	\$7,990,491	\$25,318,316	\$396,968,782	\$22,422,357	\$399,864,741	2.0%
Kansas	\$528,962	\$2,241,684	\$136,354,330	\$2,661,515	\$135,934,499	0.4%
Michigan	\$25,695,326	\$36,714,286	\$1,064,599,003	\$29,203,465	\$1,072,109,824	2.4%
Minnesota	\$10,502,783	\$49,461,438	\$1,039,831,974	\$44,730,392	\$1,044,563,020	1.0%
Missouri	\$11,063,153	\$24,276,570	\$312,186,336	\$18,462,647	\$318,000,259	3.5%
Nebraska	\$1,930,556	\$23,512,464	\$89,361,100	\$23,637,840	\$89,235,724	2.2%
Ohio	\$28,835,591	\$99,466,896	\$1,013,662,504	\$88,550,103	\$1,024,579,297	2.8%
Wisconsin	\$26,694,862	\$61,237,467	\$490,249,903	\$45,883,164	\$505,604,206	5.3%
Total	\$157,629,552	\$442,305,475	\$7,093,025,005	\$367,740,433	\$7,167,590,047	2.2%
Region 06						
Alaska	\$3,455,772	\$28,972,316	\$165,862,657	\$27,175,215	\$167,659,758	2.1%
Arizona	\$5,572,327	\$11,332,948	\$288,024,276	\$11,200,295	\$288,156,929	1.9%
California	\$137,516,463	\$254,569,228	\$5,264,536,118	\$178,840,441	\$5,340,264,905	2.6%
Hawaii	\$35,567,521	\$26,401,082	\$231,283,562	\$18,517,888	\$239,166,756	14.9%
Idaho	\$976,613	\$6,684,966	\$158,680,742	\$6,328,130	\$159,037,578	0.6%
Nevada	\$43,376,259	\$97,121,808	\$939,304,283	\$96,554,127	\$939,871,964	4.6%
Oregon	\$86,610,455	\$103,994,675	\$1,234,626,515	\$41,050,288	\$1,297,570,902	6.7%
Washington	\$53,573,067	\$100,887,043	\$1,958,351,564	\$74,932,203	\$1,984,306,404	2.7%
Total	\$366,648,477	\$629,964,066	\$10,240,669,717	\$454,598,587	\$10,416,035,196	3.5%
US Total	\$1,470,661,553	\$4,781,014,025	\$37,708,963,472	\$3,953,368,718	\$38,536,608,779	3.8%

*Amounts Deposited + Determined Receivable - Receivables Liquidated

**Receivable Balance/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:

Receivable Balance - Item 26 on ETA 581 reports for quarter ending December 31, 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.