

Audit Penetration*
Contributory Employers
Calendar Year Ending December 31, 2024
1 Percent Penetration Requirement

States	Number of Employers**	Required Audits	Completed Audits	Percent Completed***
Region 01				
Connecticut	128,234	1,282	520	0.4%
Maine	54,437	544	136	0.2%
Massachusetts	250,677	2,507	873	0.3%
New Hampshire	53,441	534	512	1.0%
New Jersey	273,201	2,732	2,737	1.0%
New York	532,260	5,323	4,001	0.8%
Puerto Rico	59,559	596	332	0.6%
Rhode Island	43,945	439	633	1.4%
Vermont	28,232	282	44	0.2%
Virgin Islands	4,434	44	0	0.0%
Total	1,428,420	14,284	9,788	0.7%
Region 02				
Delaware	35,542	355	0	0.0%
District of Columbia	41,728	417	522	1.3%
Maryland	153,284	1,533	1,783	1.2%
Pennsylvania	323,715	3,237	4,658	1.4%
Virginia	261,352	2,614	2,026	0.8%
West Virginia	41,305	413	141	0.3%
Total	856,926	8,569	9,130	1.1%
Region 03				
Alabama	110,800	1,108	1,984	1.8%
Florida	706,324	7,063	5,647	0.8%
Georgia	306,579	3,066	1,531	0.5%
Kentucky	109,318	1,093	1,131	1.0%
Mississippi	65,704	657	711	1.1%
North Carolina	296,010	2,960	1,133	0.4%
South Carolina	145,094	1,451	1,451	1.0%
Tennessee	165,090	1,651	573	0.3%
Total	1,904,919	19,049	14,161	0.7%
Region 04				
Arkansas	82,560	826	755	0.9%
Colorado	230,243	2,302	2,449	1.1%
Louisiana	107,905	1,079	1,082	1.0%
Montana	52,527	525	561	1.1%
New Mexico	55,692	557	484	0.9%
North Dakota	27,250	272	536	2.0%
Oklahoma	104,484	1,045	1,250	1.2%
South Dakota	33,342	333	340	1.0%
Texas	656,879	6,569	6,581	1.0%
Utah	107,565	1,076	1,150	1.1%
Wyoming	26,336	263	329	1.2%
Total	1,484,783	14,848	15,517	1.0%

Audit Penetration*

Contributory Employers

Calendar Year Ending December 31, 2024

1 Percent Penetration Requirement

States	Number of Employers**	Required Audits	Completed Audits	Percent Completed***
Region 05				
Illinois	339,776	3,398	2,217	0.7%
Indiana	149,093	1,491	1,436	1.0%
Iowa	87,057	871	381	0.4%
Kansas	85,809	858	953	1.1%
Michigan	240,040	2,400	2,924	1.2%
Minnesota	153,488	1,535	1,384	0.9%
Missouri	190,354	1,904	1,559	0.8%
Nebraska	62,320	623	525	0.8%
Ohio	247,050	2,470	2,380	1.0%
Wisconsin	166,927	1,669	2,004	1.2%
Total	1,721,914	17,219	15,763	0.9%
Region 06				
Alaska	20,978	210	97	0.5%
Arizona	173,126	1,731	1,034	0.6%
California	1,623,931	16,239	4,692	0.3%
Hawaii	39,958	400	240	0.6%
Idaho	79,873	799	539	0.7%
Nevada	98,860	989	973	1.0%
Oregon	146,308	1,463	90	0.1%
Washington	266,615	2,666	1,888	0.7%
Total	2,449,649	24,496	9,553	0.4%
US Total	9,846,611	98,466	73,912	0.8%

*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 9/30/2023)

***Completed Audits/Number of Contributory Employers

Sources for Data Used in Computation of Factor 1:

Number of Contributory Employers - Item 1 on ETA 581 report for 9/30/2023

Number of Required Audits - 1% of Item 1 on ETA 581 report for 9/30/2023

Number of Completed Audits - Item 47 on ETA 581 report for CY 2024

Information current as of 04/17/2025