

Pandemic Overpayments Established and Recovered by State

The following tables reflect the amount of overpayments established and recovered as reported by each state for the FPUC, PUA, and PEUC programs. This data reflects state reports submitted as of April 26, 2026.³ USDOL is actively engaged with states to reconcile financial reporting, including the reporting of overpayment detection and recoveries for the CARES Act programs, which may impact final reported amounts.

Program	Total Benefits Paid	Total Overpayments Established	Total Overpayments Recovered
FPUC	\$443.62 billion	\$33.73 billion	\$2.65 billion
PUA	\$131.75 billion	\$25.26 billion	\$2.24 billion
PEUC	\$85.25 billion	\$3.57 billion	\$0.60 billion

Recovery of Established Overpayments. The following information is discussed in more detail in UIPL No. 20-21, Change 1.

- **Required Recovery Activities.** States must use the same recovery methods for the CARES Act UI programs as are required for the regular UI program, including participation in the Treasury Offset Program (TOP), as well as benefit offsets (including cross-program offsets under the Cross Program Offset Recovery Agreement (CPORA) and interstate reciprocal offsets under the Interstate Reciprocal Offset Recovery Arrangement (IRORA)).

Specific to overpayments in the PEUC, MEUC, and FPUC programs, benefit offsets are limited to the three-year period after the date such individuals received the payment. The state must collect CARES Act UI program overpayments in accordance with the same procedures as apply to the recovery of overpayments of regular UC – except that states do not have the authority to conduct benefit offsets after this three-year period expires. This same three-year limitation does not apply to overpayments under the PUA program.

- **Strongly Recommended Recovery Activities.** The Department strongly encourages states to use additional recovery methods, where allowed by state law, both during and after the three-year period described above. This includes negotiating repayment plans with individuals, accepting repayments through various methods, and other activities such as state income tax refund offset, wage garnishment, civil actions, property liens, and collection agency referrals.

Other Considerations Regarding State Reports. Note that there are several reasons why a state's recovery percent may not equal 100 percent at any given point in time.

- **The data is a point-in-time reference.** Each report represents activity regarding a specific overpaid amount that was established during the reporting period. Overpayments often are established during one calendar quarter and recovered during a later calendar quarter. As such, it is most appropriate to consider the totality of reports for a CARES Act UI program rather than any specific reporting period.

³ Reference the Data Downloads page at <https://oui.doleta.gov/unemploy/DataDownloads.asp> for all raw figures reported by the state.

- **Reconciliation efforts are underway.** Some states may report more amount recovered than established. USDOL is evaluating these figures as part of its ongoing reconciliation efforts.

Referring Cases for Criminal Prosecution and Application of State Finality Laws. Note that some state finality laws may prevent states from taking retroactive action to establish certain overpayments. See UIPL No. 05-24 for more information on the application of state finality laws regarding the CARES Act programs. However, once an overpayment is established, states have a duty to collect overpayments in accordance with required procedures.

The application of state finality provisions do not prevent states from making referrals to law enforcement agencies when suspected fraud is identified. Additionally, state finality provisions do not prevent law enforcement agencies from investigating and prosecuting fraud under CARES Act programs, or from seeking appropriate sentences, including monetary penalties and restitution. States should continue efforts to collaborate with law enforcement agencies and refer potential fraud cases for investigation and prosecution. See UIPL Nos. 05-24, 04-17, Change 1, and TEN No. 12-23 for more information on state finality laws, referral requirements for states involving unemployment compensation fraud, and the Federal statute of limitations as it applies to UI fraud.

Federal Pandemic Unemployment Compensation (FPUC)
As reported on the state's submission of ETA 227 FPUC reports

FPUC	Most Recent Report Filed	Total Established (Fraud and Non-Fraud) ⁴	Total Recovered (Fraud and Non-Fraud) ⁵	Total Percent Recovered (Fraud and Non-Fraud)	Amount Where Recovery Waived (Non-Fraud Only) ⁶	Percent Recovered Minus Those with Recovery Waived
AK	03/31/26	\$53,717,175	\$18,815,840	35.0%	\$3,341,487	37.4%
AL	12/31/25	\$362,886,650	\$25,220,799	7.0%	\$612,244	7.0%
AR	12/31/25	\$80,758,211	\$14,853,517	18.4%	\$4,744,432	19.5%
AZ	06/30/25	\$714,429,694	\$18,249,938	2.6%	\$422,698,350	6.3%
CA	12/31/25	\$57,432,530	\$4,289,498	7.5%	\$0	7.5%
CO	09/30/25	\$2,424,531,147	\$145,108,153	6.0%	\$254,193,913	6.7%
CT	12/31/25	\$80,154,117	\$14,343,903	17.9%	\$24,574,758	25.8%
DC	12/31/25	\$70,363,051	\$37,656,342	53.5%	\$479,535	53.9%
DE	03/31/26	\$16,122,700	\$4,562,749	28.3%	\$457,386	29.1%
FL	03/31/26	\$2,462,699,776	\$20,643,121	0.8%	\$548,498,292	1.1%
GA	03/31/26	\$199,879,851	\$22,152,840	11.1%	\$15,717,369	12.0%
HI	12/31/25	\$14,881,339	\$8,490,140	57.1%	\$322,388	58.3%
IA	12/31/25	\$97,412,202	\$13,765,949	14.1%	\$19,196,158	17.6%

⁴ **FPUC Total Established** is a sum of Fraud (c3, c4, c235, c334, c335, c336, and c337) and Non-fraud (c29, c30, c251, c350, c351, c352, and c353) amounts.

⁵ **FPUC Total Recovered** is a sum of Fraud (c206, c207, c278, c370, c371, c372, and c373) and Non-fraud (c208, c209, c279, c374, c375, c376, and c377) amounts.

⁶ **FPUC Amt Where Recovery Waived** is a sum of c49, c50, c296, c378, c379, c380, and c381.

FPUC	Most Recent Report Filed	Total Established (Fraud and Non-Fraud) ⁴	Total Recovered (Fraud and Non-Fraud) ⁵	Total Percent Recovered (Fraud and Non-Fraud)	Amount Where Recovery Waived (Non-Fraud Only) ⁶	Percent Recovered Minus Those with Recovery Waived
ID	03/31/26	\$25,904,498	\$15,540,708	60.0%	\$3,514,348	69.4%
IL	12/31/25	\$1,511,762,400	\$83,446,046	5.5%	\$32,418,740	5.6%
IN	03/31/26	\$939,201,029	\$147,245,551	15.7%	\$122,158,046	18.0%
KS	12/31/24	\$57,037,508	\$1,860,534	3.3%	\$35,718,763	8.7%
KY	12/31/25	\$70,761,968	\$2,546,343	3.6%	\$9,644,588	4.2%
LA	12/31/25	\$227,307,531	\$17,172,044	7.6%	\$25,416,703	8.5%
MA	12/31/25	\$1,607,605,144	\$83,687,355	5.2%	\$589,334,036	8.2%
MD	03/31/26	\$1,648,209,097	\$576,602,980	35.0%	\$18,947,291	35.4%
ME	12/31/25	\$51,390,710	\$4,092,754	8.0%	\$16,651,900	11.8%
MI	12/31/25	\$6,163,596,564	\$78,107,136	1.3%	\$2,866,401,015	2.4%
MN	06/30/22	\$19,918,100	\$5,885,584	29.5%	\$0	29.5%
MO	03/31/26	\$421,511,553	\$38,441,130	9.1%	\$76,726,137	11.1%
MS	12/31/25	\$342,994,159	\$80,341,211	23.4%	\$9,635,895	24.1%
MT	12/31/25	\$51,192,546	\$12,235,816	23.9%	\$10,445,949	30.0%
NC	12/31/25	\$665,073,541	\$76,744,515	11.5%	\$87,576,145	13.3%
ND	03/31/26	\$57,437,796	\$10,963,079	19.1%	\$925,766	19.4%
NE	12/31/25	\$42,980,877	\$7,208,153	16.8%	\$1,039,856	17.2%
NH	12/31/25	\$121,624,795	\$12,033,487	9.9%	\$0	9.9%
NJ	-	\$0	\$0	-	\$0	-
NM	03/31/26	\$342,276,025	\$94,575,665	27.6%	\$69,888,655	34.7%
NV	06/30/25	\$1,183,801,759	\$59,969,769	5.1%	\$11,788,440	5.1%
NY	12/31/25	\$586,858,902	\$86,555,050	14.7%	\$0	14.7%
OH	03/31/26	\$3,939,596,930	\$117,047,820	3.0%	\$150,276,459	3.1%
OK	03/31/26	\$38,952,025	\$4,680,097	12.0%	\$0	12.0%
OR	12/31/25	\$117,062,309	\$21,595,639	18.4%	\$0	18.4%
PA	12/31/25	\$2,132,923,417	\$308,716,020	14.5%	\$27,512,274	14.7%
PR	12/31/25	\$67,444,102	\$22,584,765	33.5%	\$0	33.5%
RI	12/31/25	\$33,495,022	\$5,379,113	16.1%	\$5,367,879	19.1%
SC	03/31/26	\$172,501,000	\$79,232,561	45.9%	\$1,191,688	46.3%
SD	03/31/26	\$20,549,204	\$8,092,824	39.4%	\$2,194,800	44.1%
TN	12/31/23	\$134,422,037	\$11,506,082	8.6%	\$2,181,031	8.7%
TX	12/31/25	\$1,772,417,400	\$2,274,796	0.1%	\$1,492,453,985	0.8%
UT	12/31/25	\$55,825,940	\$13,425,710	24.0%	\$411,414	24.2%
VA	06/30/24	\$903,012,019	\$9,688,145	1.1%	\$255,082,038	1.5%
VI	12/31/25	\$958,800	\$101,561	10.6%	\$0	10.6%
VT	12/31/25	\$51,707,347	\$5,418,847	10.5%	\$163,372	10.5%
WA	12/31/25	\$1,264,138,320	\$102,223,386	8.1%	\$455,239,945	12.6%
WI	03/31/26	\$172,710,321	\$69,960,857	40.5%	\$17,612,458	45.1%
WV	03/31/26	\$63,445,509	\$16,662,044	26.3%	\$0	26.3%
WY	12/31/25	\$14,339,742	\$4,004,707	27.9%	\$1,558,063	31.3%

FPUC	Most Recent Report Filed	Total Established (Fraud and Non-Fraud) ⁴	Total Recovered (Fraud and Non-Fraud) ⁵	Total Percent Recovered (Fraud and Non-Fraud)	Amount Where Recovery Waived (Non-Fraud Only) ⁶	Percent Recovered Minus Those with Recovery Waived
Total	03/31/26	\$33,729,216,389	\$2,646,002,673	7.8%	\$7,694,313,991	10.2%

Pandemic Unemployment Assistance (PUA)

As reported on the state's submission of ETA 902P reports

PUA	Most Recent Report Filed	Total Established (Fraud and Non-Fraud) ⁷	Total Recovered (Fraud and Non-Fraud) ⁸	Total Percent Recovered (Fraud and Non-Fraud)	Amount Where Recovery Waived (Non-Fraud Only) ⁹	Percent Recovered Minus Those with Recovery Waived
AK	03/31/26	\$26,196,664	\$17,486,696	66.8%	\$2,955,173	75.2%
AL	03/31/26	\$98,211,139	\$8,166,692	8.3%	\$93,651	8.3%
AR	02/28/26	\$9,516,884	\$1,289,269	13.5%	\$2,727,690	19.0%
AZ	03/31/26	\$578,669,169	\$11,194,325	1.9%	\$463,573,368	9.7%
CA	02/28/26	\$42,813,165	\$7,897,738	18.4%	\$217,029	18.5%
CO	02/28/26	\$2,355,221,337	\$56,476,224	2.4%	\$160,200,953	2.6%
CT	02/28/26	\$11,020,195	\$969,279	8.8%	\$0	8.8%
DC	03/31/26	\$26,759,715	\$17,145,379	64.1%	\$31,435	64.1%
DE	02/28/26	\$1,095,687	\$119,542	10.9%	\$0	10.9%
FL	03/31/26	\$1,104,060,245	\$53,992,770	4.9%	\$76,202,465	5.3%
GA	03/31/26	\$101,771,242	\$2,212,502	2.2%	\$1,752,047	2.2%
HI	05/28/25	\$45,059,995	\$764,945	1.7%	\$46,428,777	-55.9%
IA	03/31/25	\$23,665,341	\$1,395,454	5.9%	\$3,363,683	6.9%
ID	03/31/26	\$19,191,040	\$6,924,070	36.1%	\$5,735,863	51.5%
IL	06/30/25	\$2,102,576,816	\$224,795,393	10.7%	\$60,983,637	11.0%
IN	03/31/26	\$380,693,322	\$39,645,476	10.4%	\$210,086,601	23.2%
KS	03/31/26	\$80,665,845	\$1,442,312	1.8%	\$43,329,291	3.9%
KY	02/28/26	\$44,889,091	\$285,137	0.6%	\$24,664,327	1.4%
LA	03/31/26	\$39,972,625	\$4,219,947	10.6%	\$5,206,226	12.1%
MA	03/31/26	\$1,258,931,691	\$87,487,265	6.9%	\$593,669,171	13.2%
MD	03/31/26	\$2,313,154,084	\$54,759,694	2.4%	\$257,091,777	2.7%
ME	03/31/26	\$35,938,437	\$1,523,100	4.2%	\$11,086,391	6.1%
MI	02/28/26	\$4,626,720,324	\$48,436,752	1.0%	\$2,307,871,449	2.1%
MN	03/31/26	\$20,838,173	\$3,532,887	17.0%	\$0	17.0%
MO	03/31/26	\$83,728,225	\$9,450,340	11.3%	\$8,507,415	12.6%
MS	03/31/26	\$79,929,584	\$13,237,201	16.6%	\$5,038,768	17.7%

⁷ PUA Total Established is a sum of Fraud (c28 and c38) and Non-fraud (c24 and c34) amounts.

⁸ PUA Total Recovered is a sum of Fraud (c31 and c39) and Non-fraud (c30 and c35) amounts.

⁹ PUA Amt Where Recovery Waived is the value of c40.

PUA	Most Recent Report Filed	Total Established (Fraud and Non-Fraud) ⁷	Total Recovered (Fraud and Non-Fraud) ⁸	Total Percent Recovered (Fraud and Non-Fraud)	Amount Where Recovery Waived (Non-Fraud Only) ⁹	Percent Recovered Minus Those with Recovery Waived
MT	03/31/26	\$28,422,570	\$4,733,915	16.7%	\$248,317	16.8%
NC	03/31/26	\$203,237,197	\$11,713,921	5.8%	\$14,562,083	6.2%
ND	03/31/26	\$15,908,782	\$2,788,881	17.5%	\$67,594	17.6%
NE	03/31/26	\$13,899,782	\$2,279,236	16.4%	\$429,452	16.9%
NH	03/31/26	\$43,235,221	\$1,147,636	2.7%	\$5,875,228	3.1%
NJ	02/28/25	\$107,208,063	\$2,192,073	2.0%	\$0	2.0%
NM	03/31/26	\$196,204,040	\$26,115,164	13.3%	\$99,213,094	26.9%
NV	03/31/26	\$546,452,879	\$13,811,055	2.5%	\$11,306,698	2.6%
NY	02/28/26	\$514,139,208	\$72,312,151	14.1%	\$0	14.1%
OH	02/28/26	\$3,623,809,262	\$242,030,820	6.7%	\$296,421,090	7.3%
OK	03/31/26	\$12,236,152	\$5,859	0.0%	\$0	0.0%
OR	02/28/26	\$72,362,280	\$2,265,880	3.1%	\$8,791,262	3.6%
PA	03/31/26	\$1,563,038,849	\$104,993,744	6.7%	\$14,947,503	6.8%
PR	01/31/26	\$120,167,234	\$3,711,441	3.1%	\$0	3.1%
RI	12/31/25	\$12,079,337	\$0	0.0%	\$2,233,514	0.0%
SC	03/31/26	\$39,446,720	\$17,379,443	44.1%	\$178,706	44.3%
SD	03/31/26	\$5,113,107	\$1,351,732	26.4%	\$1,244,420	34.9%
TN	02/28/26	\$24,494,258	\$6,113,717	25.0%	\$275,457	25.2%
TX	02/28/26	\$2,028,099,038	\$966,070,511	47.6%	\$619,888,799	68.6%
UT	02/28/25	\$5,751,945	\$2,723,677	47.4%	\$1,328,860	61.6%
VA	03/31/26	\$62,195,299	\$8,871,058	14.3%	\$6,672,326	16.0%
VI	03/31/26	\$4,720,622	\$0	0.0%	\$0	0.0%
VT	02/28/26	\$202,546	\$602,634	297.5%	\$0	297.5%
WA	03/31/26	\$387,927,863	\$50,899,322	13.1%	\$0	13.1%
WI	02/28/26	\$36,743,324	\$12,621,081	34.3%	\$1,097,895	35.4%
WV	03/31/26	\$74,517,752	\$3,987,830	5.4%	\$922,236	5.4%
WY	03/31/26	\$2,903,633	\$762,752	26.3%	\$930,306	38.7%
Total	03/31/26	\$25,255,806,998	\$2,236,335,922	8.9%	\$5,377,452,027	11.3%

Pandemic Emergency Unemployment Compensation (PEUC)

As reported on the state's submission of ETA 227 PEUC reports

PEUC	Most Recent Report Filed	Total Established (Fraud and Non-Fraud) ¹⁰	Total Recovered (Fraud and Non-Fraud) ¹¹	Total Percent Recovered (Fraud and Non-Fraud)	Amount Where Recovery Waived (Non-Fraud Only) ¹²	Percent Recovered Minus Those with Recovery Waived
AK	03/31/26	\$3,602,893	\$2,356,979	65.4%	\$60,564	66.5%
AL	03/31/26	\$67,799,020	\$6,114,836	9.0%	\$70,366	9.0%
AR	12/31/25	\$8,607,148	\$1,742,621	20.2%	\$165,507	20.6%
AZ	12/31/25	\$12,767,063	\$8,541,465	66.9%	\$4,912,440	108.7%
CA	12/31/25	\$30,444,499	\$2,431,875	8.0%	\$0	8.0%
CO	09/30/25	\$265,386,900	\$106,971,314	40.3%	\$24,556,676	44.4%
CT	12/31/25	\$20,510,697	\$3,329,757	16.2%	\$7,300,005	25.2%
DC	12/31/25	\$7,395,399	\$4,864,284	65.8%	\$41,641	66.1%
DE	03/31/26	\$3,312,735	\$936,914	28.3%	\$211,541	30.2%
FL	03/31/26	\$364,770,604	\$35,372,952	9.7%	\$230,747,826	26.4%
GA	03/31/26	\$48,452,808	\$5,969,247	12.3%	\$4,591,161	13.6%
HI	12/31/25	\$10,292,745	\$7,589,573	73.7%	\$47,596	74.1%
IA	12/31/25	\$25,405,711	\$4,183,573	16.5%	\$5,208,315	20.7%
ID	03/31/26	\$4,378,218	\$1,542,835	35.2%	\$315,533	38.0%
IL	12/31/25	\$277,786,432	\$43,760,266	15.8%	\$2,240,085	15.9%
IN	03/31/26	\$51,285,886	\$12,367,093	24.1%	\$8,807,271	29.1%
KS	03/31/26	\$8,612,910	\$1,459,113	16.9%	\$64,050	17.1%
KY	12/31/25	\$26,140,506	\$1,648,434	6.3%	\$8,168,455	9.2%
LA	12/31/25	\$22,675,042	\$2,574,069	11.4%	\$354,741	11.5%
MA	12/31/25	\$262,146,410	\$11,435,565	4.4%	\$61,166,942	5.7%
MD	03/31/26	\$90,618,953	\$3,927,544	4.3%	\$304,515	4.3%
ME	12/31/25	\$5,852,855	\$1,164,321	19.9%	\$165,311	20.5%
MI	12/31/25	\$208,637,999	\$7,742,134	3.7%	\$11,814,027	3.9%
MN	12/31/25	\$44,710,114	\$12,485,648	27.9%	\$0	27.9%
MO	03/31/26	\$34,485,689	\$7,132,379	20.7%	\$6,894,235	25.8%
MS	12/31/25	\$17,085,573	\$6,981,932	40.9%	\$0	40.9%
MT	03/31/26	\$2,831,134	\$791,853	28.0%	\$20,207	28.2%
NC	12/31/25	\$95,556,935	\$20,856,079	21.8%	\$223,333	21.9%
ND	03/31/26	\$11,360,118	\$2,031,635	17.9%	\$70,454	18.0%
NE	12/31/25	\$1,557,242	\$679,408	43.6%	\$79,599	46.0%
NH	12/31/25	\$9,345,418	\$1,091,473	11.7%	\$4,500,537	22.5%
NJ	-	\$0	\$0	-	\$0	-
NM	03/31/26	\$27,027,924	\$11,030,245	40.8%	\$3,247,158	46.4%

¹⁰ PEUC Total Established is a sum of Fraud (c3, c4, and c235) and Non-fraud (c29, c30, and c251) amounts.

¹¹ PEUC Total Recovered is a sum of Fraud (c206, c207, and c278) and Non-fraud (c208, c209, and c279) amounts.

¹² PEUC Amt Where Recovery Waived is a sum of c49, c50, and c296.

PEUC	Most Recent Report Filed	Total Established (Fraud and Non-Fraud) ¹⁰	Total Recovered (Fraud and Non-Fraud) ¹¹	Total Percent Recovered (Fraud and Non-Fraud)	Amount Where Recovery Waived (Non-Fraud Only) ¹²	Percent Recovered Minus Those with Recovery Waived
NV	03/31/26	\$72,465,624	\$8,791,966	12.1%	\$511,177	12.2%
NY	12/31/25	\$103,905,306	\$49,182,114	47.3%	\$0	47.3%
OH	03/31/26	\$128,251,330	\$14,939,668	11.6%	\$13,772,802	13.1%
OK	03/31/26	\$15,621,625	\$2,679,940	17.2%	\$0	17.2%
OR	12/31/25	\$34,858,324	\$15,793,756	45.3%	\$0	45.3%
PA	12/31/25	\$79,076,096	\$8,766,282	11.1%	\$379,311	11.1%
PR	12/31/25	\$8,158,645	\$1,842,156	22.6%	\$0	22.6%
RI	12/31/25	\$5,389,657	\$1,990,539	36.9%	\$716,799	42.6%
SC	03/31/26	\$34,072,325	\$20,138,380	59.1%	\$107,306	59.3%
SD	03/31/26	\$657,640	\$166,974	25.4%	\$4,426	25.6%
TN	12/31/23	\$12,052,428	\$701,157	5.8%	\$99,010	5.9%
TX	12/31/25	\$684,686,642	\$76,721,391	11.2%	\$58,714,383	12.3%
UT	12/31/25	\$8,214,041	\$3,371,364	41.0%	\$82,751	41.5%
VA	03/31/26	\$44,664,199	\$2,344,509	5.2%	\$20,274,046	9.6%
VI	12/31/25	\$2,979,959	\$912,953	30.6%	\$3,852	30.7%
VT	12/31/25	\$4,510,830	\$894,868	19.8%	\$1,894,745	34.2%
WA	03/31/26	\$219,954,606	\$33,349,329	15.2%	\$104,669,313	28.9%
WI	12/31/25	\$28,613,373	\$10,487,904	36.7%	\$2,170,912	39.7%
WV	03/31/26	\$6,996,321	\$864,392	12.4%	\$4,498	12.4%
WY	12/31/25	\$2,208,304	\$764,843	34.6%	\$703,701	50.8%
Total	03/31/26	\$3,568,180,855	\$595,811,901	16.7%	\$590,459,123	20.0%