

POLICY FRAMEWORK

Expanded Wage Reporting:

State Policy Landscape and Recommended Implementation Standards

A consolidated reference for state legislators, agency rule makers, and employer and payroll industry stakeholders evaluating Expanded Wage Reporting (EWR) proposals across unemployment insurance (UI), paid leave, and workforce data programs.

Executive Summary

The National Payroll Reporting Consortium (NPRC) represents payroll processing and employment tax service organizations serving more than 1.5 million employers, representing more than one-third of the U.S. private sector workforce. Our members file wage and tax reports in every state, giving NPRC direct operational visibility into every state UI wage reporting system in the United States. Expanded Wage Reporting (EWR), the addition of data elements beyond those required to administer UI benefits or collect UI taxes, is an area of growing legislative and regulatory activity across the states, accelerated in 2026 by the Workforce Pell rollout and related federal workforce data initiatives. This document establishes NPRC's comprehensive policy position on EWR and serves as a standing resource for state legislators, agency rule makers, and employer coalitions evaluating EWR programs.

This position rests on a consistent evidence base. A [2015 AWRE Study Group](#) survey of employers in California, Idaho, Oregon, Texas, and Utah found that 40 to 50 percent of firms lacking a given data element rated adding it as difficult, and more than half opposed adding new elements to the quarterly wage record. Since then, state paid family and medical leave programs have extended the EWR conversation beyond UI. Most elements under discussion, including occupation, industry, hours worked, and geography, are already partially available through existing federal programs (e.g., Census [LEHD](#), BLS [OEWS](#), [QCEW](#), [JOLTS](#)); a gap analysis against these sources should be a state's first step before proposing any new mandate.

This paper addresses both unemployment insurance (UI) quarterly wage filing programs and non-UI state programs, including paid family and medical leave programs, that are incorporating expanded data collection into existing or new wage filing infrastructures. While the legal framework differs between these program types, NPRC's core implementation standards apply equally to both.

Table of Contents

Executive Summary	<u>3</u>
Introduction	<u>3</u>
NPRC's Position and Baseline Standards	<u>4</u>
Critical Implementation Risks & Considerations	<u>6</u>
Specific Asks for State Engagement	<u>8</u>
Implementation Roadmap	<u>8</u>
Data Elements: Reference and Guidance	<u>10</u>
Conclusion	<u>12</u>
Appendix A. State Experience: What the Evidence Shows	<u>12</u>
Sources	<u>14</u>

Introduction

NPRC regularly publishes recommendations on matters of employment-related reporting, tax filing, and payment methods. Enhancing wage records to obtain more workforce data is one area that has recently accelerated, with states pursuing EWR through UI quarterly wage reports, paid leave programs, and workforce development filing systems.

This paper focuses on the potential implementation consequences of various EWR initiatives and the standards NPRC believes must be in place before any EWR program goes live. NPRC takes no position on the value of workforce data broadly. We take a strong position on how that data should, and should not, be collected.

Our position is grounded in operational reality. Job titles, occupational codes, remote work status, and county of primary employment do not generally reside in payroll systems, the systems of record that generate quarterly wage reports. This information typically resides in Human Resource Management (HRIS) systems,

distinct from payroll, collected for purposes that are not time, and content, sensitive like UI reporting, and governed by different business processes, update cycles, integrity, and validation standards.

For the more than three million employers served by NPRC member companies, the majority of which have fewer than 10 employees and no dedicated HR staff, there is no HRIS system at all. The payroll processor is the only intermediary between the employer and the state. When EWR mandates target data that payroll systems do not hold, the burden falls entirely on the employer to supply it manually, or on the payroll processor to build integration pipelines that may take years to develop.

NPRC recognizes the importance of measuring workforce outcomes and credential effectiveness. The question is not whether outcome measurement has value, but whether quarterly wage-report systems are the appropriate mechanism for obtaining the necessary data.

NPRC urges every state considering EWR to engage the payroll industry early, and to evaluate every proposed data element against the standards set forth in this paper before proceeding to rulemaking.

That urgency has grown quickly. EWR has existed in a handful of states since the 1980s (Alaska was first), but it remained a niche issue until roughly 2023. Three developments are accelerating state interest in 2026:

- **Workforce Pell.** The [One Big Beautiful Bill Act](#) created Workforce Pell Grants, and states are actively building implementation guidance ahead of the program's rollout. U.S. Department of Labor guidance ([TEGL No. 07-25](#)) and an accompanying [Federal Register notice \(May 19, 2026\)](#) direct states to strengthen the wage and outcomes data used to evaluate short-term training programs, which is pushing several state workforce agencies to look at wage filing systems as a data source. NPRC supports those policy objectives while advocating for implementation models that minimize burden and protect program administration.
- **State workforce data initiatives.** States including North Carolina have stood up dedicated task forces (e.g., the Council on Apprenticeships and Workforce) to plan Workforce Pell implementation, and are examining whether EWR-style wage data can support outcome measurement for training programs.
- **Advocacy pressure from private education and workforce policy organizations.** Privately funded advocacy and research organizations, rather than federal agencies, have published recommendations that encourage

broader state adoption of occupational and location data on wage filings in order to measure education and training outcomes.

NPRC does not dispute policymaker objectives to be able to measure whether training programs lead to good jobs. Rather, NPRC's focus concerns the collection method and impact on important state and federal programs including UI and paid family and medical leave. These recommendations are advocacy products rather than methodological assessments, and they do not address what a state must carefully weigh before acting on them: the burden that a new mandate places on employers, the funding required to implement it, and the reality that the quarterly wage report exists for a single purpose, which is to establish the earnings record that determines whether a worker who lost a job gets paid. When a wage report is rejected or delayed over a supplemental data field, the consequence is not merely a gap in a research dataset; it is a delayed benefit payment to a claimant. Furthermore, a mandate that extends beyond what employers can actually supply does not produce better outcome data. Instead, it produces a complete-looking dataset of unknown reliability, which ultimately undermines any intended utility.

This confluence of federal workforce policy and state legislative attention means more states are likely to propose EWR in 2026 and 2027 than at any point in the program's history.

NPRC's Position and Baseline Standards

These standards apply across program types (UI, PFML, workforce development) and are the baseline against which any proposed EWR element should be measured.

- **Voluntary reporting.** Where federal agencies are involved, to the extent permitted by law EWR collection should be voluntary.

A state should not move to a mandate unless voluntary reporting has demonstrably failed to produce usable data or other data sources remain unavailable, and even then, enforcement must follow the standards below, including EWR requirements never resulting in report rejection.

States and agencies should demonstrate the practical utility of each proposed data element and document why the information cannot be obtained through existing sources.

Before mandating a new element, states should complete a gap analysis against Paperwork Reduction Act (PRA) requirements for burden-hour estimates, Office of Management and Budget (OMB) control numbers, practical utility determinations, Federal Register notice requirements, and Office of Information and Regulatory Affairs (OIRA) review, and against the reporting streams the state already receives ([New Hire Reporting](#), IRS Form W-2, [QCEW](#), the [Multiple Worksite Report](#), state LMI collections, [LEHD](#), [OEWS](#), and [JOLTS](#)). Where the question being asked is statistical rather than administrative, a representative sample or an establishment level collection will often answer it at a fraction of the cost of an employee-level census. If the data is already available through those programs, added burden on employers and payroll processors is not justified.

- **Never reject valid wage filings for EWR errors.** A complete, timely wage report must be accepted regardless of missing or invalid supplemental data elements. The wage record underpins benefit determinations and must never be compromised by a collateral data element.
- **Timeline & Testing.** We recommend engaging the NPRC during the legislative or rule making process or as early as possible. Final specifications, implementation requirements, and testing should be published with no less than twelve (12) months advance notice before the effective date they become effective as well as a test

environment for both employers and Third Party Administrators (TPAs) such as payroll providers. For example, final specifications and testing window should be published January 1 for the period ending December 31, for wage reports due the following January 31.

- **Amending EWR Fields.** EWR fields should not require an amendment process. If an amendment process is required, the preference is for amendments to report corrected figures only, overlaying or replacing the original or previously reported wage and tax reports. NPRC discourages separate amendment specifications that include previously reported amounts, corrected amounts and the difference between them and adjustments to any EWR fields. If such an amendment is rejected, subsequent amendments are likely to keep failing and could have direct impact in multiple areas including the UI trust fund, accurate wage reporting as well as delaying benefit claims. This adds unnecessary complexity and none of these EWR elements directly tie to the intended goal.

Penalties and interest should not be assessed for missing or invalid EWR data. Compliance enforcement effectiveness should be carefully considered before applying any penalties or interest to missing data elements. If a state moves to a mandate, a missing or invalid supplemental element should not trigger a penalty, fine, or interest. When the underlying UI or PFML tax obligation has been filed and paid correctly, it should not be treated as delinquent because of a collateral data element that plays no role in benefit determination or tax liability, and existing penalties that raise contribution rates or are excessively punitive should be avoided.

- **Adopt clear definitions aligned with existing national standards.** Data elements should use nationally recognized frameworks (BLS SOC codes, NAICS industry codes, FIPS geography codes). State-specific or proprietary schemas create incompatible requirements across jurisdictions and data that cannot be aggregated nationally.
- **The cost of EWR implementation is a state responsibility.** Under [Section 303 \[a\] \[8\] of Title III of the Social Security Act](#), federal UI administrative funding is intended to support the proper administration of UI programs. When UI systems are used to collect non-UI data, states should evaluate appropriate cost-allocation approaches to ensure compliance with applicable federal funding requirements. States administering multiple federal and state programs are required to follow federal cost allocation circulars and guidance set forth in [CFR-2013-title2-vol1-part225.pdf](#).

Applying These Standards to Paid Leave and Other Non-UI Programs

NPRC's position on non-UI programs is consistent with its UI program position. We encourage states to refrain from mandating the collection of supplemental occupational or workforce data through any state benefit program filing where the absence of that data would cause an otherwise complete and timely wage report to be rejected. Voluntary reporting remains the preferred approach. Where a mandate does move forward, we encourage the state to adopt the same accept-and-penalize framework, provide a multi-quarter education period, establish explicit data governance protections, and offer advance notice and an opportunity for input before rulemaking is finalized.

The payroll and HRIS report rejection harm, and employer burden all carry over directly. The one difference: PFML programs are not funded through the federal UI administrative grant structure and therefore are not subject to Title III of the Social Security Act or FUTA funding restrictions, giving states broader legal latitude to collect this data without UI's federal funding compliance risk. That latitude does not reduce the need for the same

safeguards; given the context for claimants (a medical emergency, a new child, a serious illness) strict no-rejection standards should apply in PFML.

Critical Implementation Risks & Considerations

1. Report rejection

Rejecting an employer's entire wage submission because one supplemental field is missing delays wage records for every employee at that company, including those with accurate core data. Because many state UI and PFML filing systems operate at the submission level rather than validating and accepting individual employee records independently, the risk of broad reporting disruption may extend beyond the employee record containing the error. This risk is systemic rather than incidental. Delayed records mean delayed benefit determinations, and in PFML programs, delayed benefits during acute events such as a medical emergency or new child.

2. Payroll and HRIS system impact

EWR elements such as occupational code, work location, remote work status, and wage rate generally reside in Human Resource Information System (HRIS) platforms, not payroll systems. Payroll systems are built to generate paychecks and tax filings and do not require the additional data fields as a condition of paying an employee. For any employer and/ or bulk filer, integrating payroll and HRIS systems and implementing new reporting requirements can require substantial planning, testing and development effort, in some cases extending over multiple quarters; Furthermore, the majority of U.S. employers, those with fewer than 10 employees, may have no HRIS system at all and no structured source for this data. Some providers only offer tax services without payroll computation functionality, which further eliminates the availability of this data.

3. Disproportionate burden on small employers

While the PRA specifically requires agencies to make special efforts to reduce burden on small entities and particularly those with fewer than 25 employees, most U.S. employers have fewer than 10 employees, no dedicated HR staff, and no compliance infrastructure beyond their payroll provider. Experience in other states suggests that adoption rates and reporting accuracy remain significantly lower among smaller employers, particularly those without access to dedicated HR technology. Any element proposed for mandatory collection should be tested against the following standard: if it is not available in the core payroll systems used by employers, it should remain optional for all employers, regardless of size and the additional data should not be required on a quarterly wage report for any employer. Where a state needs the information, the appropriate channel depends on whether the data resides elsewhere in the employers records or does not exist in structured form at all, and the NPRC recommended approach for each element is set out in the data elements guidance included with this report.

4. Federal funding and oversight exposure (UI programs)

[Section 303 \[a\] \[1\] of Title III of the Social Security Act](#) requires administrative methods reasonably calculated to ensure full payment of unemployment compensation when due. States should consider whether report rejection policies could negatively impact wage record availability, benefit timeliness, and compliance with U.S. Department of Labor's [UIPL 14-26](#) and Training & Employment Notice ([TEN](#)) [04-26](#). Section 303 [a] [8] restricts UI administrative funds to activities necessary for the proper and efficient administration of state UI law, and may raise questions regarding the appropriate allocation of federally funded UI administrative resources. States should

consult with the U.S. Department of Labor before implementing or expanding EWR to assess the effect on federal performance measures, trust fund solvency, and administrative grant eligibility.

5. Data privacy and competitive sensitivity

Occupational and workforce composition data may reveal commercially sensitive business information about an employer's operations and strategy. Employers also face real exposure if data submitted to a state agency becomes subject to public records requests. Any mandate to collect this category of data should be paired with an explicit statutory data governance policy covering permitted uses, retention limits, and public records exemptions, published before the mandate takes effect.

This risk is not limited to employer information. A quarterly wage report carries employee-level personal data, including residence address where that element is proposed, at population scale and four times a year. Comparable data reported on a Form W-2 or a new hire report, on a different cycle (at time of hire, or annually), under different disclosure rules. The relevant question is therefore not whether the data already exists elsewhere, but whether the frequency, volume, and disclosure posture of a quarterly wage report are appropriate to it.

Federal regulations with respect to the confidentiality of wage information apply to information provided and maintained for the administration of the UI program. See regulations at [eCFR : 20 CFR Part 603 - Federal-State Unemployment Compensation \(UC\) Program; Confidentiality and Disclosure of State UC Information](#).

Wage information confidentiality may also be subject to federal confidentiality requirements if such data is transferred to other programs such as Social Security, Child Support Enforcement, Medicare, and Medicaid, and other agencies including Education, HUD, the Bureau of Labor Statistics, the Bureau of the Census, and the US Treasury.

6. Definitional divergence across states

Payroll processors and employers operating in multiple states must build and maintain a separate implementation of each jurisdiction's definition of the same element. Divergent definitions of a nominally identical field, such as hours worked, weeks worked, or work location, multiply development and maintenance cost without producing data that can be compared or aggregated across state lines. Recent state proposals have at times diverged; one state defines “weeks worked” by a multiple vs. day-count threshold; one state seeks industry code at the employee level where the federal standard is employer level; one state proposes a FIPS geographic code where another requests county of residence. This is a problem NPRC is positioned to help solve rather than only to document. Where states adopt a common element, NPRC can publish a recommended definition and schema, and its members can support a shared specification far more quickly than fifty separate ones.

7. Data quality and the integrity of the resulting dataset

Where a required field is not available in the employer's system of record, employers do not leave it blank. Some employers may respond by populating the field with a default value, placeholder, or best estimate. The state then holds a complete-looking dataset of unknown reliability and builds workforce policy on it. Mandating an element that employers cannot source degrades the dataset rather than expanding it, a cost borne by the state as much as by the employer.

Quarterly collection of wage data is often assumed to keep data fields current but experience tells us that it does not. An occupational code, job title, or work location changes in an employer's records only when someone updates that record, and that update is not a payroll event. A quarterly file transmits whatever value is on file in

the payroll system, current or not. An employee who holds several roles across a long tenure may have a single unchanged occupational code transmitted sixty times over that period. Quarterly collection may increase the frequency of reporting without necessarily improving the currency or accuracy of the underlying data and the dependency on employer record maintenance is identical whichever cadence is chosen. This is an argument for optional collection of this data, so that employers can report these attributes when they change rather than for reporting them more often.

Specific Asks for State Engagement

NPRC recommends the following asks for engagement with any state considering EWR, whether through UI, PFML, or workforce development filing systems:

- **Advance notice and comment before enactment.** Before any legislation is signed, payroll providers should receive significant advance written notice of any determination to proceed with expanded data collection, along with a meaningful opportunity to provide input before rulemaking or implementation guidance is finalized.
- **Multi-year runway (enactment → reporting).** From the day a law is signed to the day reporting is implemented, there should be a minimum of 4-6 quarters so employers and payroll providers and employers can budget, build, and adapt. This is a macro-level timeline task.
- **Twelve-month advance publication of final specs (spec release → effective date).** Even with a multi-year window, the final technical specifications, implementation requirements, and testing environment must be locked and published at least twelve (12) months before the effective date, so no one is coding to a moving target in the final stretch.
- **Data governance policy.** Request published permitted uses, retention limits, and public records exemptions before rulemaking is finalized.
- **DOL consultation for UI programs.** For UI-based proposals, states are encouraged to consult with the U.S. Department of Labor regarding potential impacts on performance measures, trust fund administration, and federal funding considerations.

Implementation Roadmap

Pre-Implementation Checklist for States

Before proceeding to rulemaking on any EWR proposal, NPRC recommends that state agencies address the following questions:

Data Collection Scope

- Has the state completed a gap analysis showing the proposed elements are not already available through federal programs ([LEHD](#), [OEWS](#), [QCEW](#), [JOLTS](#)), and can it identify the specific elements under consideration and the stated policy purpose each serves?
- What is the state's timeframe for implementing collection of these new data elements?
- Will proposed elements request amendment if errors or changes are found after initial submission? Can corrections be reported through the same process as the original filing?

- Has the state evaluated whether the proposed elements are commonly available in the payroll systems used by employers rather than primarily in separate HRIS platforms?
- Has the state published a data governance policy covering permitted uses, retention limits, and public records exemptions?
- Has the state given the payroll industry advance written notice and an opportunity for input before rulemaking is finalized?

Participation and Compliance

- Will there be a waiver process for employers unable to obtain this data?
- If elements are voluntarily reported, what participation rate is acceptable to sustain a voluntary program?
- What specific threshold, event, or condition could prompt a shift from voluntary to mandatory reporting?
- Is there a defined timeline or review period before those decisions would be made?
- Are there other reporting channels besides UI wage filing (surveys, etc.), and what is the participation rate for those?

Enforcement

- Has the state adopted an explicit no-rejection policy, decoupling wage report acceptance from supplemental data compliance? If any rejection is contemplated, which specific fields would be required for a wage record to be considered complete?
- Does the rollout timeline provide a multi-year runway from enactment to mandatory reporting?
- Does the state anticipate assessing penalties for missing or incomplete data? What structure, and is there a grace period?
- If the state assesses penalties for missing or incomplete data, it should provide waiver or abatement options for technical errors and unintended omissions.

Cost and Burden

- Are there known or estimated employer costs?
- Has the state or agency published estimated respondent burden hours, implementation costs, startup costs, and ongoing compliance costs?
- What is the estimated annual administrative cost, and has a formal cost-benefit analysis been conducted?
- What internal planning is underway to prepare the state's UI Tax Department for the administrative demands of collecting and managing this data?
- Has the state identified funding or other support mechanisms to assist employers with implementation costs, and, if grants are contemplated, what funding source has been identified?
- What change management strategy will minimize employer burden, and what financial assistance will be available to employers who need new staff or software to comply?
- For UI programs, has the state consulted with the U.S. Department of Labor on performance measures, trust fund solvency, and administrative grant eligibility?

Data Elements: Reference and Guidance

The following table shares NPRC's Data Element Standards Reference for voluntary reporting of optional fields. NPRC's document-wide recommendation, stated throughout this framework, is not to collect these elements via wage filing given their absence from core payroll systems, their privacy sensitivity, and if the state demonstrates the information cannot be obtained through less burdensome means.

Data Element	In Payroll Systems?	Employer Burden	Where this information is already reported	Standard Definition Examples
Hours Worked	Yes (Most systems)	Low		Exempt EEs: Standard hours and/or hours paid. Non-exempt EEs: Hours worked excluding PTO, sick time
Hours Paid	Yes (Most systems)	Low	Private vendor - fee based	Include: all hours the employee was paid for, Hours worked, PTO, sick time etc.
Employment Dates	Yes (most systems could calculate this without collecting additional information from employers, provided states use standard definitions)	Medium	New Hire Reporting SIDES UI separation Report Private vendor - fee based	Should be very clearly defined to mirror new hire reporting: Start Date: should be its own field. Note: Provide available info (either first paid date or date work started); provide re-hire date if returned to work. When an employer joins a new payroll provider, do not report existing employees as newly added. End dates: should be its own field and remain optional. *provide available info (last date worked, last pay day, or date of termination). If an employer is leaving their payroll provider, do not report end dates for employees who remain employed.
Industry (NAICS)	Partial	Medium	QCEW	Collect at the employer level only. Derive automatically; do not require a separate filing. <i>*Check - with LMI department before requesting</i> This is an employer/establishment attribute the agency already owns , not employee data. Adding it per worker is pure duplication.
Weeks Worked	Yes (Most systems could calculate this without collecting additional information from employers provided states use standard definitions)	Medium		The number of weeks this employee was employed (not necessarily the number of weeks paid) at the company in the filing period. The standard definition for UI purposes is the calendar week ending on Saturday, except for New York that uses the week ending on Sunday. Most payroll systems make payments for weeks ending on Friday. Some states capture weeks data based on whether payments were made for determining UI eligibility but may adjust weeks maintained in the system to reflect the number of weeks within a quarter for which wages were earned.

Data Element	In Payroll Systems?	Employer Burden	Where this information is already reported	Standard Definition Examples
SOC Code OR Job Title	Partial (collected only when and where required)	Med/High	OEWS Survey Private vendor - fee based	SOC Code: Codes should match Bureau of Labor Statistics. Agencies should provide a verification system to help employers confirm SOC code. Job Title: Should be Free form text job title *Note: reported job titles are not standardized and may be unique to the company (e.g., "AM" vs. "Account Manager").
Full-Time/Part-Time	Partial	Medium		Define as binary ie "0/1" (FT/PT only); reject multi-category schemes. *Note: Consider hours worked in lieu.
Worksite Address / Worksite ZIP / Worksite County	Not available in most payroll systems	High		Worksite Address: Not available in most payroll systems Worksite Zip: Not available in most payroll systems Worksite County: Not available in most payroll systems *Note: Some payroll firms collect employer address and ZIP; derive county rather than requiring it directly. Some payroll systems may only store headquarter or billing addresses. Low participation rate likely.
Remote Work Status	No	High	N/A	
Employee Residence	Yes (most systems have this for W-2 purposes, provided states use standard definitions)	High	New Hire Reporting IRS-W2s Medicare	Consider what is the purpose of obtaining this information on a quarterly report? Privacy overreach concerns;
Base Wage Rate	Partial	High		Collect aggregate quarterly earnings only. Publish clear guidance for variable compensation (e.g, tips, commissions, piece-rate, shift differentials, industry specific), specifically defining what qualifies as wages and what does not.
Zero Hours Reason Code	No	High		
Gender Identity	No	High		
Age, race, ethnicity, veteran status, disability status, highest education completed; days	No	High		

Data Element	In Payroll Systems?	Employer Burden	Where this information is already reported	Standard Definition Examples
worked; salary or hourly wage				
Geographic Code: 2-digit numeric code for the employee's primary work address as of the last day of the reporting period	No	High		

These definitions build on the core position and standards above. See NPRC's Position and Baseline Standards for the no-rejection, voluntary-first, gap analysis, national standards, and state-funding commitments that every engagement should also secure.

Conclusion

NPRC maintains that states should pursue it only with adequate safeguards, appropriately limited scope, and a compliance framework that never jeopardizes timely UI benefit delivery. The evidence is consistent across both UI quarterly wage filing programs and non-UI programs such as paid family and medical leave: states that moved quickly without safeguards produced employer backlash, poor data quality, and processing backlogs, while states that moved deliberately, produced more durable, workable programs. The [2015 AWRE Study Group survey](#) reinforces this caution, with 40 to 50 percent of firms lacking a given element rating its addition as difficult and more than half opposing new elements altogether. Because most elements now under discussion, including occupation, industry, hours worked, and geography, are already partially available through federal sources such as Census [LEHD](#), BLS [OEWS](#), [QCEW](#), and [JOLTS](#), a gap analysis against those sources should be every state's first step before any new mandate. Absent these safeguards, EWR creates systemic risk to benefit delivery, imposes unfunded costs on employers and processors, and yields low-quality data that defeats its own purpose. NPRC offers this position as a standing resource for legislators, rule makers, and employer coalitions, applying the same core implementation standards to UI and non-UI programs alike.

Appendix A. State Experience: What the Evidence Shows

This appendix supports NPRC's Position and Baseline Standards with the state-by-state evidence behind it. The pattern across states that have implemented or proposed EWR is consistent: scope creep is the norm absent early stakeholder engagement, compliance is low for high-burden elements even with long implementation runways, and the burden falls disproportionately on small employers.

Alaska

Alaska has required employers to submit a Standard Occupational Classification (SOC) code or a geographic work-location code for each employee for decades. The scope has remained narrow and stable, and the elements align to existing BLS classification systems. Alaska has not experienced the legislative backlash or compliance problems seen in states with broader mandates.

Lesson: Narrow scope aligned with national standards produces durable programs.

Louisiana

Louisiana began requesting hours worked and an employee's SOC code or job title on the quarterly wage and tax report effective October 1, 2015. In the 2021 Regular Session, the legislature enacted [Act 474](#), which removed any penalty for failing to report an employee's occupational code, job title, or hourly rate of pay. As a result, those elements are now effectively optional: employers may supply a SOC code or a free-text job title, and the state assigns the code if one is not provided. The state's experience shows that early industry engagement, not after-the-fact correction, is what keeps scope manageable.

Lesson: Early stakeholder engagement significantly reduced reporting scope from implementation.

Connecticut

Connecticut's 2021 law added 15 new employee data elements to the quarterly UI wage report, including gender identity, race, ethnicity, disability status, home address, education level, SOC code, hours and days worked, wage rate, and employment start and end dates. Following NPRC engagement and discussion with agency and legislative leadership, the 2023 legislature [eliminated the reporting mandate](#) to three optional elements (occupation, hours worked, and worksite ZIP code), effective 2026. This is the clearest evidence that scope creep is the default outcome when payroll reporting industry members and other employer groups are not at the table during bill drafting.

Lesson: Scope creep is the norm without organized industry engagement. Connecticut's 15-element mandate became 3 optional elements after NPRC engagement. Without industry input at the proposal stage, the original mandate would have imposed an extraordinary burden on employers and produced largely unusable data.

Washington

Washington is the only state in recent years to enact a standalone legislative mandate requiring SOC reporting on quarterly UI wage reports and implementing it through a multi-year approach, taking over four years from enactment to mandatory reporting. Washington accepts the quarterly UI wage report as filed regardless of SOC completeness and applies a graduated incomplete-report penalty instead: a warning letter for the first occurrence, then penalties of \$75, \$150, and \$250 for the second, third, and fourth-plus occurrences within a five-year window. Despite a dedicated employer education campaign, reported compliance rates have remained relatively low despite extensive employer outreach and a four-year implementation period. Washington is the strongest available precedent for a workable enforcement model when a state mandates EWR reporting, and it also demonstrates that even a well-designed mandate produces low compliance for high-burden data elements, such as adhering to the federal Standard Occupational Classification (SOC) codes managed by the BLS.

Lesson: Even a well-resourced mandate with a four-year implementation window and a non-rejection enforcement model produces low compliance for high-burden elements. SOC coding requires HRIS-level data that most small employers do not have. Washington still accepts the report and applies a graduated penalty rather than rejecting it, but NPRC's position goes further: no penalty or interest should attach to missing supplemental data at all.

Other states

Indiana, Nebraska, South Carolina, and West Virginia have each added occupational classification codes and related elements (e.g., hours worked, hourly wage rate, geographic codes, date of hire) to their quarterly UI wage reports, generally citing workforce and labor-market analysis purposes. These programs are newer and less studied than Washington's or Connecticut's programs, and should be monitored as additional data points regarding compliance and employer burden become available.

Sources

- AWRE Study Group, *Enhancing UI Wage Records: Potential Benefits, Barriers, and Opportunities — Employer Perspectives, The Results of Surveys in Five States* (BLS, September 2015), <https://www.bls.gov/advisory/bloc/enhancing-unemployment-insurance-wage-records-potential-benefits-barriers-and-opportunities-moving-to-standardized-titles-definitions-and-reporting.pdf>
- Connecticut Public Act 23-4 (SB 1091), "An Act Concerning Certain Business Reporting Requirements," the enacted law that scaled it back, [2023 PA 23-4 full text – CGA](#)
- Connecticut Chapter 567, Unemployment Compensation (§31-225a is where the quarterly wage-record language now lives), [Chapter 567 – CGA](#)
- Louisiana Act No. 474, 2021 Regular Session (HB 459) - Louisiana State Legislature, <https://legis.la.gov/legis/ViewDocument.aspx?d=1236388>
- New Hire Reporting - Office of Child Support Services (OCSS), U.S. Department of Health and Human Services, Administration for Children and Families, <https://acf.gov/css/employers/employer-responsibilities/new-hire-reporting>
- NPRC Best practices most likely to contain lead-time and spec-timing standards: [UI E-File Best Practices – NPRC](#)
- One Big Beautiful Bill Act, P.L. 119-21, [Workforce Pell Grants \(CRS IF13253\), Congress.gov](#)
- Social Security Act §303 - Payments to States (Title III: Grants to States for Unemployment Compensation Administration), https://www.ssa.gov/OP_Home/ssact/title03/0303.htm
- The official SIDES site, administered by NASWA, <https://www.naswa.org/uisesides>
- U.S. Bureau of Labor Statistics, Wage Records Program, publications, <https://www.bls.gov/wrp/publications.htm>

- U.S. Bureau of Labor Statistics, Quarterly Census of Employment and Wages (QCEW) overview, <https://www.bls.gov/cew/overview.htm>
- U.S. Bureau of Labor Statistics, Occupational Employment and Wage Statistics (OEWS), <https://www.bls.gov/oes/>
- U.S. Bureau of Labor Statistics, Multiple Worksite Report (MWR), <https://www.bls.gov/respondents/mwr/>
- U.S. Dept. of Education, Workforce Pell final rule, [Federal Register, May 19, 2026 \(FR Doc. 2026-10013\)](#)
- U.S. Dept. of Labor/ETA, [TEGL No. 07-25 \(WIOA State Plan modifications, PY2026-2027\)](#)
- U.S. Dept. of Labor Statistics, BLS Job Openings and Labor Turnover Survey (JOLTS) program home page: <https://www.bls.gov/jlt/>
- U.S. Census Bureau, Longitudinal Employer-Household Dynamics (LEHD), <https://lehd.ces.census.gov/>
- U.S. Government Publishing Office, [Code of Federal Regulations, Title 2 — Grants and Agreements, Vol. 1, Part 225: Cost Principles for State, Local, and Indian Tribal Governments \(OMB Circular A-87\), 2013 ed., govinfo.gov](#)
- U.S. Government Publishing Office, [Code of Federal Regulations, Title 20 — Employees' Benefits, Chapter V, Part 603: Federal-State Unemployment Compensation \(UC\) Program: Confidentiality and Disclosure of State UC Information](#), eCFR, current as of Aug. 26, 2026
- U.S. Department of Labor, UI Program Letter No. 14-26, <https://www.dol.gov/sites/dolgov/files/ETA/advisories/UIPL/2026/UIPL%2014-26%20%28Complete%20document1%29.pdf> September 8, 2026
- U.S. Department of Labor, Training and Employment Notice No. 04-26, <https://www.congress.gov/bill/104th-congress/senate-bill/244> August 27, 2026
- Paperwork Reduction Act of 1995 (PRA), 44 U.S.C. Chapter 35, <https://www.govinfo.gov/content/pkg/USCODE-2008-title44/pdf/USCODE-2008-title44-chap35-subchapl.pdf>