PEO CLIENTS:

WHO THEY ARE, WHERE THEY ARE, AND WHAT THEY DO

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HIGHLIGHTS

PEO CLIENT DISTRIBUTION

▶ Half of all PEO clients have between 10 and 49 employees

▶ An additional 35 percent of clients have fewer than 10 employees

▶ Almost half of PEO clients are in these four industries combined:
- Professional/Technical/Scientific Services
- Construction
- Healthcare
- Manufacturing

▶ Slightly more than half of PEO clients are located in these four states combined:
- Florida
- California
- New York
- Texas

PENETRATION RATES

▶ 14 percent penetration rate among employers with 20 to 499 employees

▶ Slightly higher penetration (15 percent) among businesses with 50-99 employees

▶ Particularly high penetration rates in these industries:
- Information
- Real Estate and Rental/Leasing
- Professional/Technical/Scientific Services
- Financial and Insurance

▶ Highest penetration rates in these states:
- Hawaii
- Florida
- Utah

NEW, LARGER DATABASE

▶ Much larger database (10 times larger than 2022 paper) allows for more detailed, more accurate estimates (including state-specific information for all 50 states)

▶ Some minor differences from previous paper on PEO clients, including somewhat flatter distribution across industries and states; larger percentage of small clients

INTRODUCTION

Professional employer organizations (PEOs) provide comprehensive HR solutions for small and mid-size businesses by supplying them with a broad array of HR services and expertise. This enables PEO clients to concentrate on growing their businesses, while simultaneously offering high-quality HR benefits and practices for their employees.

Information on the characteristics of PEO clients themselves has historically been fairly limited, as it is difficult to definitively identify clients in sufficient numbers to draw any broad analytic conclusions applicable to the industry as a whole. The 2022 NAPEO white paper was our first analysis of PEO clients' characteristics.

Compared to that previous paper, this year's analysis uses a much larger database of PEO clients to update the previous findings with more extensive, more granular analyses of clients' characteristics, which include the following breakdowns:

▶ PEO clients by employee size
▶ PEO clients by industry
▶ PEO clients geographically (by state and by congressional district)
▶ PEO clients' characteristics, broken down by size of their PEO
▶ The PEO industry's estimated "penetration rate" (the percentage of firms in a specific category that are PEO clients) for various categories of clients

This year's analysis database included data on over 50,000 PEO clients, drawn from multiple sources from 2023 through early 2025. More than half the data came from PEOs directly, with many PEOs submitting combined, anonymous data for the purpose of assisting with this analysis. We also used data from US Department of Labor Form 5500s (in which providers of multiple-employer retirement benefit plans are required to list all participating employers),[1] using manual searches, as well as some information from other government databases, in order to identify location, size, and/or industry for the PEO clients in the database.

Our findings on PEO clients are described in detail in the sections below. Specific information on data sources and analysis methodology is provided in the Technical Notes at the end of this white paper. Please note that, because this analysis includes only a sample of PEO clients, all calculations are estimates of the universe of PEO clients overall. Due to rounding, some tables in the paper may not add exactly to 100 percent.

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[1] While the requirement to report client information to the Department of Labor remains controversial within the PEO industry, this database is unique in its scope and content; we opted to use it while it is available.

COUNTS AND DISTRIBUTION OF PEO CLIENTS

This first section explores the raw distribution of three key characteristics across the PEO client database: size (number of employees), major industry sector, and state location.[2] The second section then examines "penetration rates" within each of those categories.
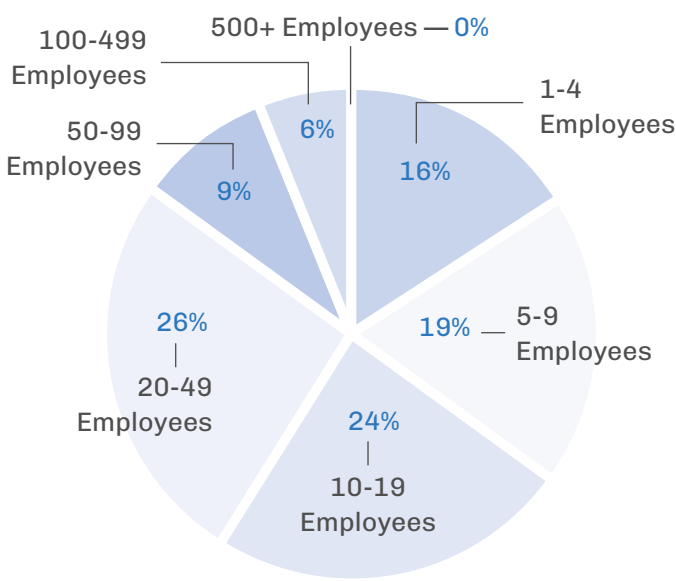
By client size. Overall, there are more than 230,000 PEO clients. Combined, half of all PEO clients have between 10 and 49 employees, while over one-third of all PEO clients have fewer than 10 employees. See Table 1 and Figure 1 below for details.

These numbers indicate PEO clients are, on average, a bit smaller than we had reported in the 2022 white paper.[3] This likely reflects one of the advantages of the much larger database we were able to use for the current analysis, which better captures smaller employers that may not have been fully represented in the previous database. While a large majority of PEO clients still have 10 employees or more, it appears the industry is also making some inroads among smaller clients. At the same time, the data highlights growth among PEO clients as employee headcounts and penetration rates for larger businesses increase.

▶ TABLE 1 | Percentage of PEO Clients, by Client Size

# OF EMPLOYEES	% OF ALL PEO CLIENTS
1-4	16
5-9	19
10-19	24
20-49	26
50-99	9
100-499	6
500+	Less than 0.5

▶ FIGURE 1 | Percentage of PEO Clients, by Client Size

500+ Employees — 0%
100-499 Employees — 6%
50-99 Employees — 9%
1-4 Employees — 16%
5-9 Employees — 19%
10-19 Employees — 24%
20-49 Employees — 26%

2 For companies with multiple locations, their state is defined as their headquarters.

3 The most notable differences in the distribution from 2022 to 2025 are a higher percentage of clients in the very small (1-4 employees) category, combined with a correspondingly lower relative percentage in the 20-49 employee category.

By client industry. While PEO clients are represented across all major industry groups,[4] there are four industries in which almost half of all PEO clients can be found:

▶ Professional, Scientific, and Technical Services
▶ Construction
▶ Healthcare
▶ Manufacturing

Full details are available in Table 2. Relative industry percentages are generally similar to those in our 2022 analysis, with a bit of a flatter distribution overall in 2025 (slightly lower percentages among many of the largest industries, counterbalanced by slightly higher percentage among some other industries).

▶ TABLE 2 | Percentage of PEO Clients, by Major Industry Group

INDUSTRY	% OF ALL PEO CLIENTS
Professional, Scientific, and Technical Services	19
Construction	12
Healthcare	9
Manufacturing	9
Other	7
Administrative/Support and Waste Management	6
Retail	6
Real Estate and Rental/Leasing	5
Financial and Insurance	5
Wholesale	4
Transportation and Warehousing	4
Information	4
Accommodation and Food Services	3
Arts, Entertainment, and Recreation	2
Educational Services	2
Agriculture	1
Management of Companies	Less than 0.5
Mining, Oil/Gas	Less than 0.5
Utilities	Less than 0.5

4 Clients' industries are classified using the standard North American Industry Classification System (NAICS), using 2-digit NAICS codes.

Part of preparing the data for this project involved categorizing many PEO clients into industries. As we did so, we discovered the short titles used for some major industry classification groups (based on NAICS codes) did not always fully reflect the broader range of businesses within the group. (To cite the most obvious example, what kind of businesses are actually in "Other"?)

To help provide a more complete understanding of those industry groups that contain the largest percentages of PEO clients, Table 3 below includes additional detail on what types of organizations might typically be found in each industry sector.

▶ TABLE 3 | Brief Description of Largest Industries for PEO Clients

INDUSTRY	DESCRIPTION
Professional, Scientific, and Technical Services	Services that require a high degree of expertise and training, including law firms, accounting firms, architectural and engineering services, consulting firms.
Construction	Companies engaged in the construction of buildings or engineering projects, including also related services such as plumbing, electrical, HVAC, carpentry.
Healthcare	Providers of healthcare and social assistance (hospitals, outpatient services), including also senior care (nursing homes and residential care) and day care for children.
Manufacturing	Companies that transform materials into new products, including factories, plants, and mills, as well as smaller establishments such as bakeries.
Other	Establishments not specifically included in other major industry classifications. These often include repair services, personal care, and a wide variety of religious and non-profit organizations.
Administrative/Support and Waste Management	Support for day-to-day operations of other organizations, including administration, clerical, security, cleaning, and waste disposal.
Retail	Companies that sell merchandise to the general public, including through point-of-sale retail stores as well as other through other distribution methods.
Real Estate and Rental/ Leasing	Enterprises engaged in real estate (buying, selling, managing, renting, appraising), or renting/leasing equipment and other assets.
Financial and Insurance	Establishments engaged in transactions related to financial assets, including deposits, securities, insurance, and annuities.

INDUSTRY	DESCRIPTION
Wholesale	Selling or purchasing to other businesses, including goods for resale, other non-consumer goods, or raw materials used in production.
Transportation and Warehousing	Air, rail, water, road, or pipeline transportation of passengers and cargo; warehousing and storage for goods; support activities related to transportation.
Information	Enterprises engaged in producing and distributing information products, facilitating the transmission of these products or data. Includes software, telecommunications, broadcast, publishing, and data processing.

By client state. While PEO clients are distributed across all 50 states, there are four states that combine to contain approximately half of all PEO clients: Florida, California, New York, and Texas.

Table 4 breaks down percentage of, and an estimated number[5] of, PEO clients by state. This year's larger analysis database allowed us to calculate estimates for all 50 states (in our previous analysis, state-level estimates were available only for 20 larger states). Figure 2 depicts state estimates in a geographical format.

While the "big picture" is generally the same, some state-level estimates have changed since our previous white paper. As with the industry analysis, this year's results show a slightly flatter overall distribution across most states, likely reflecting the broader range of PEOs and clients included in the current analysis database. California is one state that contains a larger percentage of all PEO clients than previously, while the relative percentages for Florida, Texas, and Georgia are lower. Among the many mid-sized and smaller states new to the state-level analysis this year, Utah is one state with a particularly notable number of PEO clients.

▶ TABLE 4 | Percentage and Estimated Number of PEO Industry Clients, by State

STATE	% OF ALL PEO CLIENTS	ESTIMATED # OF PEO CLIENTS
Florida	18	43,000
California	16	38,000
New York	9	22,000
Texas	8	18,000
Georgia	3	8,100
Illinois	3	7,500
Utah	3	7,300
New Jersey	3	6,900
Ohio	3	6,400
Michigan	3	6,200
Colorado	3	6,200
North Carolina	2	5,000
Massachusetts	2	5,000
Arizona	2	4,300
Virginia	2	3,700
Oregon	2	3,700
Indiana	1	3,500
South Carolina	1	3,400
Hawaii	1	3,300
Pennsylvania	1	2,900
Tennessee	1	2,800
Missouri	1	2,600
Connecticut	1	2,300
Washington	1	2,200
Wisconsin	1	2,100
Nevada	1	2,000
Minnesota	1	1,900
Maryland	1	1,800
Alabama	1	1,600
Oklahoma	1	1,500
Louisiana	less than 0.5	1,100
Kansas	less than 0.5	1,000
Idaho	less than 0.5	900

STATE	% OF ALL PEO CLIENTS	ESTIMATED # OF PEO CLIENTS
District of Columbia	less than 0.5	900
New Hampshire	less than 0.5	700
Kentucky	less than 0.5	700
Iowa	less than 0.5	600
Delaware	less than 0.5	600
Wyoming	less than 0.5	600
Nebraska	less than 0.5	500
Arkansas	less than 0.5	400
Maine	less than 0.5	400
Montana	less than 0.5	400
Rhode Island	less than 0.5	400
New Mexico	less than 0.5	400
Mississippi	less than 0.5	300
West Virginia	less than 0.5	200
Vermont	less than 0.5	200
Alaska	less than 0.5	200
North Dakota	less than 0.5	100
South Dakota	less than 0.5	100

▶ FIGURE 2 | Percentage of All Clients in PEO Industry, by State

Percentage of all US PEO Clients
- 10% or higher
- 5 to 9%
- 2 to 4%
- 1%
- Less than 0.5%
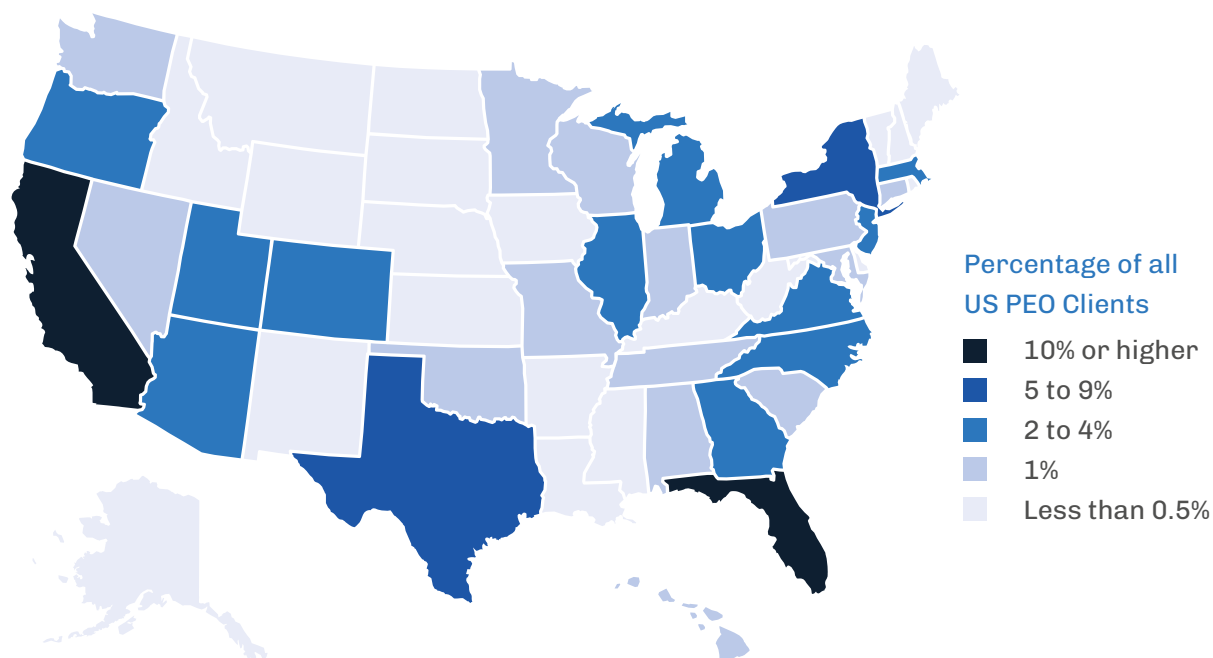
Differences by state by industry. This year, we were also able to sort many PEO clients by both state and industry, enabling insights into which industries are most common for PEO clients across each state.

Most states (34 plus the District of Columbia) have more clients in Professional, Scientific, and Technical Services than any other industry. Table 6 below provides state-level details on the two most common industries among PEO clients (and Figure 3 provides a geographic snapshot of the industries with the most PEO clients in each state).

▶ TABLE 5 | Two Industries with Highest Number of PEO Clients, by State

STATE	HIGHEST	2ND HIGHEST
Alabama	Professional/Scientific/Technical Services	Construction
Alaska	Healthcare	Arts, Entertainment, Recreation
Arizona	Professional/Scientific/Technical Services	Healthcare
Arkansas	Healthcare	Retail
California	Professional/Scientific/Technical Services	Manufacturing
Colorado	Professional/Scientific/Technical Services	Healthcare
Connecticut	Professional/Scientific/Technical Services	Retail
Delaware	Professional/Scientific/Technical Services	Information
District of Columbia	Professional/Scientific/Technical Services	Other Services
Florida	Professional/Scientific/Technical Services	Construction
Georgia	Professional/Scientific/Technical Services	Healthcare
Hawaii	Healthcare	Other Services
Idaho	Healthcare	Construction
Illinois	Professional/Scientific/Technical Services	Manufacturing
Indiana	Professional/Scientific/Technical Services	Other Services
Iowa	Other Services	Manufacturing
Kansas	Professional/Scientific/Technical Services	Real Estate and Rental/Leasing
Kentucky	Professional/Scientific/Technical Services	Healthcare
Louisiana	Construction	Professional/Scientific/Technical Services

STATE	HIGHEST	2ND HIGHEST
Maine	Retail	Construction
Maryland	Professional/Scientific/Technical Services	Healthcare
Massachusetts	Professional/Scientific/Technical Services	Construction
Michigan	Healthcare	Professional/Scientific/Technical Services
Minnesota	Professional/Scientific/Technical Services	Healthcare
Mississippi	Professional/Scientific/Technical Services	Transportation and Warehousing
Missouri	Professional/Scientific/Technical Services	Healthcare
Montana	Professional/Scientific/Technical Services	Healthcare
Nebraska	Healthcare	Construction
Nevada	Healthcare	Professional/Scientific/Technical Services
New Hampshire	Professional/Scientific/Technical Services	Construction
New Jersey	Professional/Scientific/Technical Services	Manufacturing
New Mexico	Professional/Scientific/Technical Services	Other Services
New York	Professional/Scientific/Technical Services	Information
North Carolina	Professional/Scientific/Technical Services	Healthcare
North Dakota	Healthcare	Retail
Ohio	Construction	Professional/Scientific/Technical Services
Oklahoma	Professional/Scientific/Technical Services	Construction
Oregon	Professional/Scientific/Technical Services	Healthcare
Pennsylvania	Professional/Scientific/Technical Services	Healthcare
Rhode Island	Retail	Professional/Scientific/Technical Services
South Carolina	Professional/Scientific/Technical Services	Healthcare
South Dakota	Healthcare	Professional/Scientific/Technical Services
Tennessee	Professional/Scientific/Technical Services	Healthcare
Texas	Professional/Scientific/Technical Services	Manufacturing

STATE	HIGHEST	2ND HIGHEST
Utah	Construction	Professional/Scientific/ Technical Services
Vermont	Professional/Scientific/Technical Services	Construction
Virginia	Professional/Scientific/Technical Services	Other Services
Washington	Professional/Scientific/Technical Services	Manufacturing
West Virginia	Healthcare	Accommodation and Food Services
Wisconsin	Professional/Scientific/Technical Services	Other Services
Wyoming	Professional/Scientific/Technical Services	Real Estate and Rental/Leasing

▶ FIGURE 3 │ Industry Sector with Largest Number of PEO Clients, by State

Legend:
- Professional Services
- Healthcare
- Construction
- Retail
- Other Services
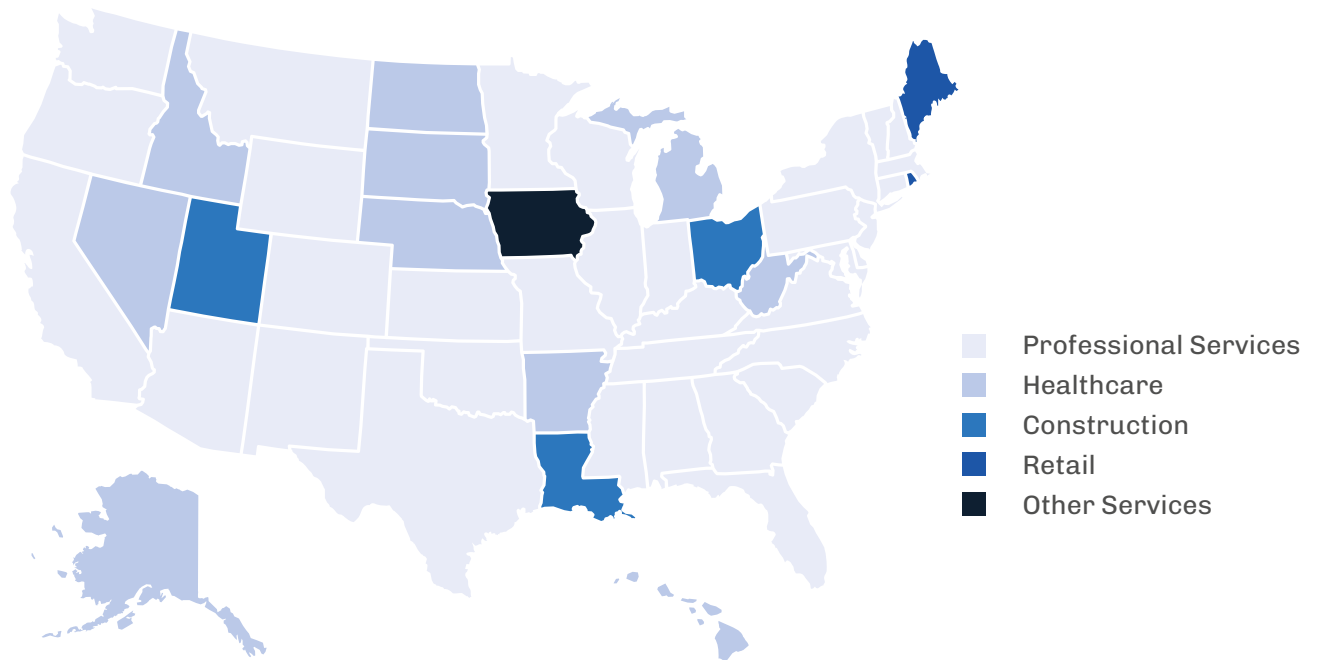
By congressional district. We also calculated estimated numbers of PEO clients for each of the 435 congressional districts in the United States.[6] Looking at PEO client distribution by congressional district also provides a number of insights into the geographic distribution of PEO clients across the country.

The ten districts with the largest numbers of PEO clients are included in Table 5 below, while the full list of congressional districts is included in Table A-1 in the Technical Notes section.

▶ TABLE 6 | Estimated Number of PEO Clients by Congressional District, Top Ten

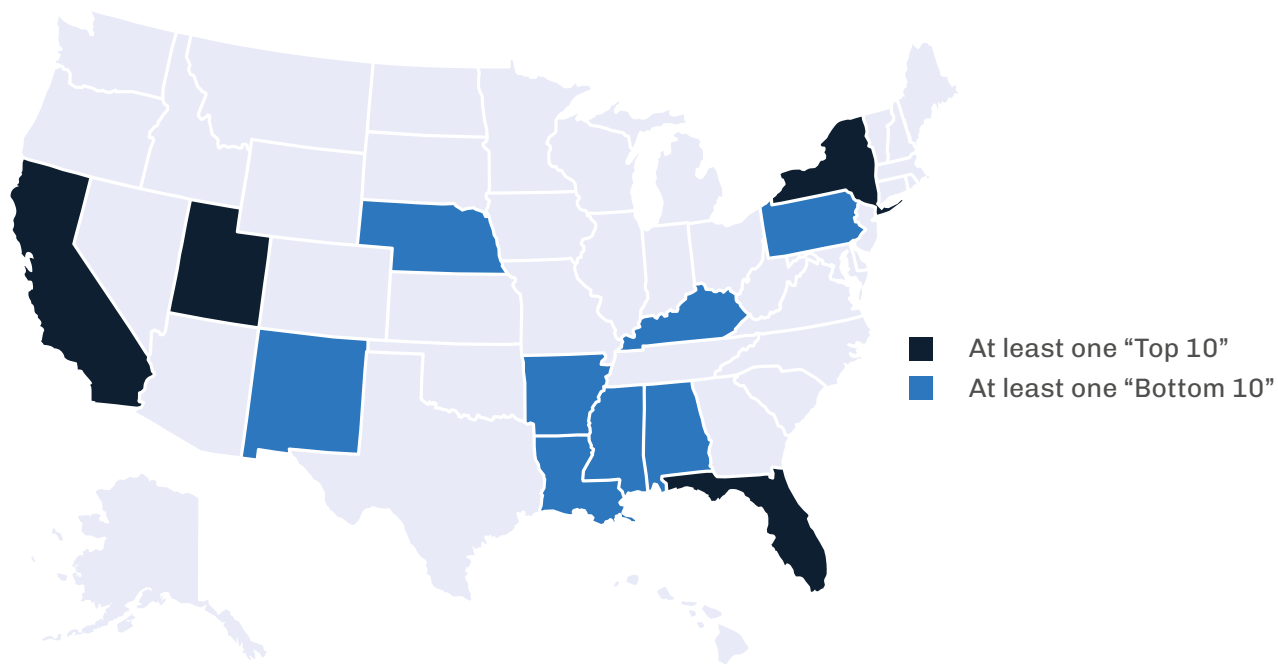| DISTRICT	ESTIMATED # OF PEO CLIENTS
New York 12th	7,200
New York 10th	4,300
Florida 14th	4,200
Florida 1st	2,800
Utah 3rd	2,500
California 26th	2,400
Florida 13th	2,200
Florida 27th	2,100
Hawaii 1st	2,100
Florida 20th	2,000

The two districts with the largest number of PEO clients are both heavily-urban districts in New York City. Five of the top ten congressional districts are in Florida.

There is a wide range in the estimated number of clients per district. At the high end, there are 60 districts (out of 435 total districts) that we estimate to have over 1,000 PEO clients each. At the other end of the distribution, those districts with the fewest clients are estimated to have approximately 40 clients per district.

Figure 4 displays geographically those states that contain at least one of the congressional districts with the ten largest and smallest estimated numbers of PEO clients.

6 While congressional districts contain very roughly the same number of *individual persons* (this still varies somewhat, especially for states with only a single at-large district), they still vary significantly from one another in terms of both number of businesses and geographic area. Some differences in the distribution of PEO clients across districts likely reflect these factors, especially the number of businesses contained in each district.

At least one "Top 10"
At least one "Bottom 10"

Comparisons by size of PEO. We were also able to analyze how client size and industry vary by the size of the PEO that provides services to the clients.

We divided PEOs into four equal groups (quartiles),[7] based on their estimated size in our previous industry analysis, and then calculated the distribution of key client characteristics (size and industry) for each quartile.[8]

For client size, the most notable differences were between the largest PEOs and the other three groups, with the largest PEOs having larger percentages of each of the three largest client size classes (100 to 499 employees, 50-99, and 20-49) and correspondingly smaller percentages for the two smallest client size classes (1-4 and 5-9 employees). There were fewer notable differences across the remaining three PEO size groups when compared to one another.

▶ TABLE 7 | PEO Client Size, by Size of PEO

CLIENT # OF EMPLOYEES	PEO SIZE GROUP			
	SMALLEST	2ND SMALLEST	2ND LARGEST	LARGEST
1-4	18%	24%	22%	15%
5-9	25%	26%	21%	18%
10-19	29%	20%	23%	25%
20-49	19%	22%	21%	27%
50-99	4%	5%	7%	9%
100-499	5%	3%	5%	6%
500+	Less than 0.5%	Less than 0.5%	Less than 0.5%	Less than 0.5%

[7] For example, the PEO quartile labeled "Largest" contains the 25 percent of PEOs that we estimate to be the largest one-quarter of PEOs in the country, based on industry research for the 2023 NAPEO white paper.

[8] A technical note for Tables 7 and 8: because PEOs were evenly divided into four quartiles based on size of the PEO, there are, therefore, (many) more actual clients included in the calculations for the "largest" PEO size group than for each of the other three groups. So all *overall* distributions of PEO clients described in this paper (such as in Tables 1 and 2 above) will tend to resemble the percentages observed for the quartile of the largest PEOs, since a larger percentage of all clients work with those PEOs.

Breakdowns by PEO client industry group show that the largest PEOs also have higher percentages of two industry groups with the most PEO clients – Professional/ Scientific/ Technical Services and Construction – than other PEOs. On the other hand, the third-largest group of PEO clients – Healthcare businesses – represent a larger percentage of the overall clientele for PEOs of smaller sizes. Full details are included in Table 8.

▶ TABLE 8 | PEO Client Industry, by Size of PEO

INDUSTRY	PEO SIZE GROUP			
	SMALLEST	2ND SMALLEST	2ND LARGEST	LARGEST
Professional, Scientific, and Technical Services	17%	17%	17%	19%
Construction	8%	9%	7%	14%
Healthcare	15%	13%	11%	8%
Manufacturing	9%	9%	8%	9%
Other	11%	10%	8%	7%
Administrative/Support and Waste Management	6%	6%	6%	6%
Retail	4%	6%	6%	6%
Real Estate and Rental/Leasing	3%	4%	7%	5%
Financial and Insurance	3%	7%	5%	5%
Wholesale	4%	4%	3%	5%
Transportation and Warehousing	4%	2%	8%	3%
Information	2%	3%	3%	5%
Accommodation and Food Services	3%	4%	4%	3%
Arts, Entertainment, and Recreation	3%	2%	2%	2%
Educational Services	3%	2%	2%	2%
Agriculture	1%	1%	0%	1%
Management of Companies	Less than 0.5%	Less than 0.5%	Less than 0.5%	Less than 0.5%
Mining, Oil/Gas	Less than 0.5%	Less than 0.5%	Less than 0.5%	Less than 0.5%
Utilities	Less than 0.5%	Less than 0.5%	Less than 0.5%	Less than 0.5%

ESTIMATED PENETRATION RATES

The percentage of PEO clients among all companies in a certain group is referred to as a "penetration rate."

By client size. PEO penetration rates vary significantly by business size (see Figure 5 below).[9] The estimated PEO industry penetration rate is highest (15 percent) among businesses with 50-99 employees. It is almost as high among businesses with 20-49 employees (14 percent) and businesses with 100-499 employees (13 percent). These three size groups also had the highest overall penetration rates in our previous paper.[10]

Calculating a summative penetration rate metric. For analytic and comparison purposes, it is useful to have a single summative penetration rate calculation. That summative rate can be used for the PEO industry as a whole, while also enabling comparisons of penetration rates across industries or across states.

For purposes of defining this summative metric in a way that will provide maximum insight, we focus on looking at penetration rates within the PEO industry's "sweet spot" – among companies where the industry has gained significant traction. It is clear from Figure 5 that the PEO sweet spot is among businesses with between 20 and 499 employees.[11]

This, therefore, is the group for which we calculate the summary penetration rate for the PEO industry as a whole, as well as rates for various comparisons (in the following sections). Among businesses in that PEO sweet spot, the PEO industry's penetration rate is 14 percent overall. (Please note that this rate is *not* the overall penetration rate within *all* US businesses.[12])

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9 Data on total firms, including breakdowns by size class, is from US Bureau of Labor Statistics (2025), "Distribution of private sector firms by size class," https://www.bls.gov/web/cewbd/table_g.txt.

10 As existing PEO clients continue to grow, that growth has moved some clients into larger employee size groups over time.

11 In previous papers, we had defined the sweet spot differently (our previous definition had used businesses with between 10 and 99 employees). Since the data in Figure 5 strongly indicate businesses between 20 and 499 employees are most likely to use PEOs, we have made the decision to redefine the most appropriate summative penetration rate as being the one that applies to employers with 20-499 employers.

12 The estimated overall penetration rate for the PEO industry among all US businesses is approximately 4 percent. This all-business calculation is less meaningful to the PEO industry due to the large percentage of businesses (more than half of all private sector firms) that have fewer than 5 employees (a group significantly less likely to use PEO services).
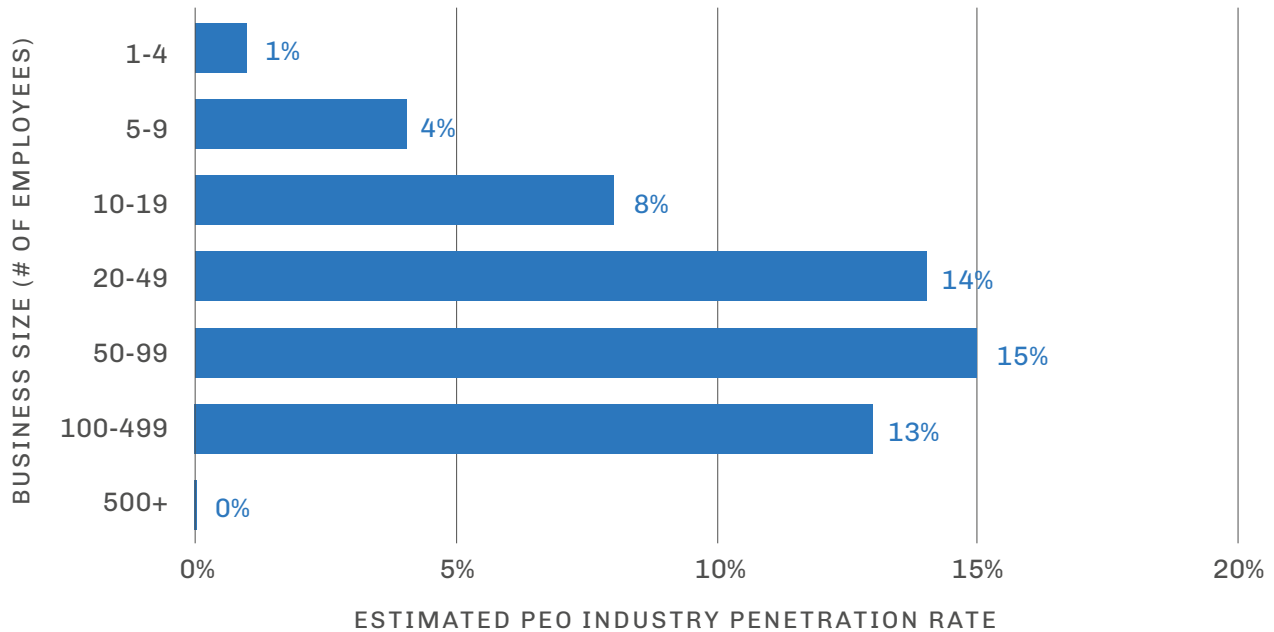
By client industry. The results (see Table 9) show four industries with estimated penetration rates (among firms with 20-499 employees) of 27 percent or higher. Each of these industries thus has a significantly higher rate than the average PEO penetration rate:

▶ Information
▶ Real Estate and Rental/Leasing
▶ Professional, Scientific, and Technical Services
▶ Financial and Insurance

For calculating comparable penetration rates across industry sectors, we looked at only businesses with 20-499 employees. This is to ensure an "apples to apples" comparison since the size distribution of businesses within each industry can vary significantly across industries.[13] For consistency, we used the same 20-499 group when calculating penetration rates by state, as discussed in the next subsection.

13 For example, based on the most recent data available from the US Census Bureau Statistics of US Business (SUSB, https://www.census.gov/data/tables/2022/econ/susb/2022-susb-annual.html), only 5 percent of all Real Estate and Rental/Leasing companies have 20-499 employees, while 24 percent of all Manufacturing companies have 20-499 employees.

by Major Industry Group (sorted descending by penetration rate)

INDUSTRY	ESTIMATED PENETRATION RATE (%)
Information	38%
Real Estate and Rental/Leasing	33%
Professional, Scientific, and Technical Services	30%
Financial and Insurance	27%
Construction	20%
Transportation and Warehousing	16%
Administrative/Support & Waste Management	16%
Other (incl Repair, Personal Care, Non-Profits)	16%
Manufacturing	14%
Arts, Entertainment, and Recreation	12%
Educational Services	10%
Healthcare	10%
Wholesale	9%
Retail	9%
Accommodation and Food Services	3%

By client state. Three states have much higher-than-average penetration rates[14] of 38 percent or higher: Hawaii, Florida, and Utah. (In our 2022 analysis, due to small sample sizes, Hawaii and Utah were not among the 20 large states for which we were able to calculate penetration rates.)

Those states are followed by New York, California, Colorado, and Georgia as the states with the highest penetration rates. Many of the states with the lowest penetration rates are states with smaller populations, including North Dakota, South Dakota, Mississippi, and West Virginia.

Figure 6 displays the available state-level data geographically.

14 As with industry sectors, we looked at only businesses with 20-499 employees when estimating penetration rates by state.

STATE	ESTIMATED PENETRATION RATE (%)	STATE	ESTIMATED PENETRATION RATE (%)
Hawaii	50%	Tennessee	8%
Florida	45%	Missouri	8%
Utah	38%	New Hampshire	8%
New York	23%	Oklahoma	8%
California	20%	Alabama	7%
Colorado	18%	Wisconsin	6%
Georgia	16%	Kansas	6%
Oregon	15%	Montana	6%
Wyoming	14%	Washington	6%
New Jersey	14%	Rhode Island	6%
Texas	14%	Minnesota	6%
South Carolina	14%	Maryland	5%
Arizona	13%	Maine	5%
Michigan	12%	Vermont	5%
Massachusetts	12%	Alaska	5%
Illinois	11%	Nebraska	5%
Connecticut	11%	Louisiana	4%
Nevada	11%	Pennsylvania	4%
Ohio	11%	Iowa	4%
District of Columbia	10%	New Mexico	4%
Indiana	10%	Kentucky	3%
North Carolina	10%	Arkansas	3%
Delaware	9%	West Virginia	3%
Virginia	8%	Mississippi	3%
Idaho	8%	North Dakota	2%
		South Dakota	1%

Penetration Rate
- 30% or higher
- 15 to 29%
- 10 to 14%
- 5 to 9%
- Less than 5%

SUMMING UP

This year's much larger analysis database enabled a fresh look at the characteristics of PEO clients with additional levels of detail not possible in previous analysis.

Half of all PEO clients have between 10 and 49 employees (and an additional 35 percent of PEO clients have fewer than 10 employees). Almost half of all clients are in one of four industries (Professional Services, Construction, Healthcare, and Manufacturing). And slightly over half of clients are located in one of four states (Florida, California, New York, and Texas). From a geographical perspective, client distributions vary widely across states and across subdivisions within states, as seen in client data broken down by congressional district.

The analysis also provides information on estimated industry penetration rates. Among employers with 20 to 499 employees, the overall industry penetration rate is 14 percent. It is highest among employers with 50 to 99 employees (and just slightly lower among employers with 20-49 and 100-499 employees).

Across industries, penetration rates are particularly high in Information; Real Estate and Rental/Leasing; Professional Services; and Financial/Insurance. By state, estimated penetration rates are highest in Hawaii, Florida, and Utah.

DIFFERENCES FROM PREVIOUS ANALYSIS

As described in additional detail in the white paper itself, the analysis database used for this year's paper is significantly larger than the database used for the 2022 white paper, which also looked at characteristics (size, location, industry) of PEO clients.

This year's sample includes over 50,000 PEO clients. (For comparison purposes, the 2022 sample included about 4,000 clients for which we had data on location, and fewer clients for which we knew size or industry.) Overall, this year's much larger sample size enables **more granular, more accurate, and more detailed estimates and calculations**.

Importantly, the larger sample size also allows, for the first time, a **look at clients in many smaller groups.** For example, the 2022 paper was able to estimate the number of clients by state for the 20 largest states; this year's paper has sufficient data to estimate number of clients for all 50 states – as well as for 435 congressional districts.

Along with the larger size of the database, the method of data gathering also changed for 2025. The 2022 database was the first database we had ever collected on PEO clients and represented the best data that could be developed, based on those sources available at the time. New sources in 2025, most notably, are (1) anonymous data compilations submitted directly by PEOs to assist in the analysis for this paper, and (2) direct research

by McBassi on PEO clients (of PEOs that did not submit data directly) identified through Department of Labor research. Each of these sources was more reliable than the third-party business databases used for some of the 2022 database construction. As a result, for example, we were able to **more accurately count smaller PEO clients** by eliminating one method of 2022 data verification that may have inadvertently had the effect of undercounting smaller clients.[15]

Even with the new database, the **main story is still quite similar** to that reported in 2022. For example, Florida remains the top large state for PEO clients, and professional/scientific/technical services firms still represent the highest percentage of PEO clients.

But **many of the specifics have somewhat changed** based on the analyses made possible by the larger database. For example, we now know that smaller clients (those with fewer than 10 employees) make up a larger percentage of PEOs' clientele than originally estimated. We know more about many states that were not broken out separately in our previous analysis, including notably high penetration rates in states like Utah and Hawaii. We also know clients are distributed a bit more flatly across many key characteristics, including by industry, by state, and by size group. For example, the estimated percentage of all PEO clients that are located in leading PEO states like Florida, Texas, and Georgia is smaller than in our 2022 analysis.

In the end, it is not possible to quantify the extent to which any specific change in results can be attributed to database differences versus changes that have occurred within the industry and among its clients since the last analysis. Both database differences and changes over time certainly play some in shaping the results; we would expect that adjustments related to the larger, improved database are driving many of the changes we have observed in our understanding of the industry.

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15 To help ensure the accuracy of the 2022 data (some of which was drawn from third-party commercial databases of lower reliability), our 2022 calculations included only those clients in the analysis database that had matching characteristics in at least two data sources (for example, at least two data sources agreed on a company's industry). This matching requirement may have had the effect of disproportionately eliminating some smaller clients from the database, as smaller clients were more difficult to locate in the commercial business databases. Those less-reliable sources were not needed for our 2025 database.

TECHNICAL NOTES

The research underlying this paper was designed to provide accurate analyses of PEO client distributions, as well as PEO penetration rates, across three key variables: (1) location (state and congressional district), (2) industry sector, and (3) size group. This required the development of an analysis database and associated methodology for making calculations, including any necessary adjustments to ensure that the database represented the universe of PEO clients as accurately as possible.

DATABASE
The analysis database contains two types of data: data for specific PEO clients (referred to as "category A" in the database), for whom the three variables above could be researched, and anonymous counts of PEO clients ("category B") by each of those three variables separately (such as from summative data that could be provided by PEOs). The construction of the final combined database was designed to ensure no clients were double-counted (i.e., included in the database in both categories A and B).

Category A: specific PEO clients. In the first quarter of 2025, we searched US Department of Labor Form 5500 filings for each PEO included in the comprehensive PEO database developed for the 2023 NAPEO white paper. For most PEOs that filed Form 5500 (those with multiple-employer plans, or MEPs), 2023 was the most recent year for which a 5500 filing was available.

This search yielded an initial list of over 48,000 PEO clients identified by name (but without any characteristics of significant interest for this paper, such as location, size, or industry) across approximately 225 different PEOs, ranging widely in PEO size. We excluded records for all clients of PEOs that provided data for category B, as described below.

We examined those clients that could be accurately matched with earlier high-quality data on location and industry from the US Small Business Administration Paycheck Protection Program (PPP). (While the PPP data are older than the 5500 data, we would expect that location and industry would stay constant for the vast majority of businesses. We did not, however, use PPP data on company size, as we would expect that would be much more likely to change over time.) After including 5500 filings from 2022 for those companies that did not have 2023 filings, we were able to match records for 11,918 clients.

Of the remaining still-unmatched records, we selected an additional sample of 11,000 PEO clients. To ensure maximum representation, the sample was weighted to ensure all records were selected for PEOs with smaller numbers of clients, with a smaller percentage of records selected (via a random sampling technique) for PEOs with larger numbers of clients (as well as a smaller percentage of records from PEOs with larger numbers of PPP data matches, as discussed above).

McBassi then researched each of the clients selected for the sample, focusing on finding information on location and industry sector (client size was typically not available). The companies' websites themselves were the primary data sources for this research, with Dun and Bradstreet (and similar sources) also used when necessary. Information was recorded only for those clients for which we were highly confident in the company's identity (e.g., if there were multiple companies with an identical name, we did not use data for that client). We were able to find location and/or industry characteristics on 8,994 different clients (approximately 82 percent of all PEO clients researched).

The "category A" combined records on 20,912 clients made up a little over 40 percent of the final analysis database.

Category B: aggregated records shared directly by specific PEOs. Through NAPEO, we also made a broad request, open to all PEOs (and industry service providers with relevant data), for assistance with providing the data needed for this paper's analysis by sharing with us anonymous data on their clients' characteristics. To further ensure anonymity of all clients included in the data, we requested all submitted counts of clients be made separately, by state location, industry, and size group. No crosstabulations were requested.

In total, we received data representing 29,256 PEO clients, with most PEOs or service providers sharing measures of their clients for the month of January 2025. Approximately 80 percent of the data came from PEOs (across a wide range of sizes); 20 percent came from industry service providers (which aggregated data across multiple PEOs, none of which were included among the PEOs providing data). As noted above, all clients of those PEOs for which we had category B data available were excluded from category A.

Creating a single database. Data from categories A and B were combined into a single analysis database representing over 50,000 PEO clients.

Due to the nature of the data from the two sources, there were some advantages and disadvantages to each of the two categories. Category A data did not include client size, but did make possible crosstabulations of location by industry (for example, identifying what percentage of clients in Texas are companies in the Manufacturing sector, or the percentage in Ohio in the Healthcare sector), since we knew *both* characteristics for many of the clients in this category. Category B, on the other hand, was our primary source of information on client size, but as noted above, crosstabulations were not possible since each data provider included three separate data tables, one for each of the three variables. Our analyses and calculations were structured to combine the insights available from each of the subsets of data.

Data adjustments. We carefully analyzed the distribution of PEOs with clients included in the analysis database and compared it to what we know about the overall distribution of PEOs (by size and geography, from the 2023 NAPEO white paper). This analysis assured us that the size distribution of the PEOs was broadly representative of the industry as a whole (based on previous PEO data developed for the 2023 white paper).

The geographic distribution, however, was less representative. Within the database, some states had a much higher percentage of their state's PEOs (and their estimated numbers of clients), while other states had lower percentages of their PEOs included. This is a particular concern due to the strong relationship between PEO location and clients' location for many PEOs, reflecting the fact that some PEOs' primary client base is regional, rather than national.

In light of this, it was particularly important to account for the effect of PEO geographic distribution in the database when calculating the distribution of PEO *clients* across states and congressional districts. It was important to ensure that we didn't allow states that happened to have a higher (or lower) percentage of their PEOs included in the database to bias our analysis of PEO client location.

In order to ensure that the nature of the analysis database did not have an effect on geographic distribution calculations, we adjusted the data by separately calculating client geographic distribution data by the state in which each PEO is located. We thus assumed, for example, that the geographic distribution of clients of a hypothetical PEO in Wisconsin for which we had no client data was more similar to the overall distribution of clients from all *other* PEOs in Wisconsin than to any other possible measure. (We excluded the four largest PEOs from these calculations, treating them instead as "national" PEOs unassigned to any state based on PEO headquarters.)

We thus created 51 separate "PEO state" groupings that were then summed up to determine overall geographic distribution of PEO clients. For each state grouping, we used the comprehensive 2023 PEO database (including estimated PEO sizes) to assign a weight to each of the PEOs for which we had PEO client location data available. When "holes" remained for a given state (i.e., there were PEOs in the PEO database for which we had no information on clients), those holes were filled with the *average* clients' location distribution (across congressional districts or states) of all the PEOs in that state for which we did have client data.

To avoid small sample sizes from some states that have extremely small numbers of PEOs and/or for which we had extremely low representation of PEOs, we made one final adjustment to this methodology. Since small sample sizes can lead to data outliers, such states were identified using a combination of counts and weighted percentage of PEOs for which we had client data. Those states with samples determined to be too small were rolled together (along with data from industry service providers that included data from PEOs across multiple states) into a single "multi-state group" (weighted as the sum of all the weights for those states included in the group) for purposes of making the final calculation of state distribution of PEO clients. We used these adjustments only for state-based calculations; the less-representative geographic distribution would be expected to play a less direct role in determining client size or industry distributions.

We also assessed the impact of more than 40 percent of the analysis database coming from a data source (Department of Labor Form 5500) that represented only PEO clients using PEO-provided multiple-employer retirement plans. Since not all employers provide retirement

plans to employees (and percentages vary across industries), it was possible the data from the Form 5500s was not representative of PEO clients as a whole. We had adjusted directly for this factor at the industry level in our 2022 analysis. For this year's analysis, however, we were able to examine how 5500-based data (this year's category A) compared with other client data (this year's PEO-provided data in category B). After controlling for industry and other factors, we found only minimal differences in clients' characteristics between the two data sources. Hence, it was not necessary to make any adjustments related to retirement plan availability for this year's analysis.

CALCULATIONS

PEO client distribution. After making the geographic-based adjustment described above, the calculation process for PEO client distribution was fairly straightforward. Using the analysis database, we calculated the percentages of PEO clients in each size, industry, and location category. Location-based calculations (as described in the previous section) were performed first for congressional districts, then summed to identify final distributions for the states themselves.

Table A-1 provides estimated numbers of PEO clients across the 435 congressional districts, sorted by state.

Estimated penetration rates. As discussed in the paper, clients with between 20 and 499 employees represent the PEO "sweet spot" (businesses that are most likely to be employing a PEO). We therefore use that group to calculate the summary penetration rate for the industry, as well as comparisons by industry and by state.

For each industry, we used US Census data[16] to calculate the percentage of businesses in the 20-499 range. We then applied that percentage to the total number of estimated PEO clients for each industry, and calculated penetration rates by dividing that by the total number of 20-499 businesses in the country. For state-based penetration rates, we used a single overall national percentage of 20-499 businesses to calculate the estimated number of PEO clients of that size in each state, and then divided that number by the total number of 20-499 businesses in each state.

[16] https://www.census.gov/data/tables/2022/econ/susb/2022-susb-annual.html

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We are extremely grateful to the many PEOs and other industry service providers that provided the data that made up almost 60 percent of the analysis database described above.

We especially want to thank Craig Babigian of PrismHR, who led the development of a report structure that enabled those PEOs using the PrismHR platform to provide anonymous, aggregated data that met the exact research specifications requested by McBassi for this paper.

ABOUT MCBASSI & COMPANY

McBassi is an independent firm that provides customized analysis and research reports for membership organizations, as well as "people data" analytics and survey services to employers. McBassi's principals (Dr. Laurie Bassi and Dan McMurrer) are co-authors of *Good Company: Business Success in the Worthiness Era* (winner of the 2012 Nautilus Gold Award for Business/Leadership) and the *HR Analytics Handbook*. For more information, please visit www.mcbassi.com.

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ABOUT NAPEO

NAPEO's 187 PEO members provide payroll, benefits, workers' comp, regulatory compliance assistance and other HR services to PEO clients, which include more than 230,000 small and mid-size businesses employing over 4.5 million people. Our members generate more than $372 billion in revenue. An additional 207 companies that provide services to PEOs are associate members of NAPEO. For more information, please visit www.napeo.org.

CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS	CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS
Alabama 01	590	California 07	320
Alabama 02	230	California 08	190
Alabama 03	110	California 09	330
Alabama 04	50	California 10	1100
Alabama 05	110	California 11	1900
Alabama 06	250	California 12	1100
Alabama 07	250	California 13	330
Alaska	170	California 14	780
Arizona 01	1300	California 15	1100
Arizona 02	190	California 16	1500
Arizona 03	600	California 17	1200
Arizona 04	680	California 18	540
Arizona 05	370	California 19	620
Arizona 06	270	California 20	120
Arizona 07	250	California 21	190
Arizona 08	420	California 22	170
Arizona 09	200	California 23	180
Arkansas 01	110	California 24	1700
Arkansas 02	90	California 25	170
Arkansas 03	170	California 26	2400
Arkansas 04	50	California 27	240
California 01	840	California 28	420
California 02	860	California 29	510
California 03	530	California 30	900
California 04	490	California 31	270
California 05	520	California 32	870
California 06	510	California 33	160

CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS		CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS
California 34	550		Connecticut 02	220
California 35	550		Connecticut 03	490
California 36	1600		Connecticut 04	790
California 37	560		Connecticut 05	450
California 38	790		Delaware	620
California 39	740		District Of Columbia	880
California 40	790		Florida 01	2800
California 41	290		Florida 02	1200
California 42	400		Florida 03	950
California 43	560		Florida 04	1600
California 44	370		Florida 05	980
California 45	400		Florida 06	1300
California 46	720		Florida 07	1800
California 47	1500		Florida 08	1300
California 48	880		Florida 09	580
California 49	970		Florida 10	1600
California 50	970		Florida 11	870
California 51	1700		Florida 12	1900
California 52	330		Florida 13	2200
Colorado 01	1400		Florida 14	4200
Colorado 02	1100		Florida 15	1200
Colorado 03	400		Florida 16	1700
Colorado 04	490		Florida 17	1500
Colorado 05	500		Florida 18	770
Colorado 06	1100		Florida 19	1800
Colorado 07	600		Florida 20	2000
Colorado 08	500		Florida 21	1300
Connecticut 01	310		Florida 22	1400

CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS	CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS
Florida 23	1600	Illinois 05	1200
Florida 24	1000	Illinois 06	480
Florida 25	960	Illinois 07	1600
Florida 26	1400	Illinois 08	820
Florida 27	2100	Illinois 09	580
Florida 28	710	Illinois 10	410
Georgia 01	1200	Illinois 11	680
Georgia 02	180	Illinois 12	80
Georgia 03	570	Illinois 13	260
Georgia 04	540	Illinois 14	200
Georgia 05	1400	Illinois 15	60
Georgia 06	1000	Illinois 16	140
Georgia 07	640	Illinois 17	290
Georgia 08	300	Indiana 01	180
Georgia 09	490	Indiana 02	110
Georgia 10	340	Indiana 03	100
Georgia 11	940	Indiana 04	350
Georgia 12	240	Indiana 05	570
Georgia 13	220	Indiana 06	450
Georgia 14	120	Indiana 07	1500
Hawaii 01	2100	Indiana 08	100
Hawaii 02	1300	Indiana 09	130
Idaho 01	340	Iowa 01	60
Idaho 02	600	Iowa 02	70
Illinois 01	150	Iowa 03	400
Illinois 02	120	Iowa 04	120
Illinois 03	300	Kansas 01	120
Illinois 04	120	Kansas 02	170

CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS	CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS
Kansas 03	500	Massachusetts 05	750
Kansas 04	180	Massachusetts 06	530
Kentucky 01	40	Massachusetts 07	690
Kentucky 02	60	Massachusetts 08	770
Kentucky 03	190	Massachusetts 09	400
Kentucky 04	160	Michigan 01	450
Kentucky 05	50	Michigan 02	300
Kentucky 06	160	Michigan 03	500
Louisiana 01	270	Michigan 04	130
Louisiana 02	410	Michigan 05	260
Louisiana 03	100	Michigan 06	750
Louisiana 04	40	Michigan 07	320
Louisiana 05	110	Michigan 08	200
Louisiana 06	140	Michigan 09	200
Maine 01	270	Michigan 10	730
Maine 02	160	Michigan 11	1300
Maryland 01	240	Michigan 12	590
Maryland 02	200	Michigan 13	430
Maryland 03	330	Minnesota 01	70
Maryland 04	120	Minnesota 02	220
Maryland 05	150	Minnesota 03	430
Maryland 06	120	Minnesota 04	310
Maryland 07	250	Minnesota 05	370
Maryland 08	380	Minnesota 06	130
Massachusetts 01	380	Minnesota 07	280
Massachusetts 02	380	Minnesota 08	70
Massachusetts 03	520	Mississippi 01	60
Massachusetts 04	540	Mississippi 02	40

CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS
Mississippi 03	100
Mississippi 04	120
Missouri 01	600
Missouri 02	480
Missouri 03	300
Missouri 04	140
Missouri 05	480
Missouri 06	160
Missouri 07	320
Missouri 08	140
Montana 01	290
Montana 02	110
Nebraska 01	180
Nebraska 02	330
Nebraska 03	40
Nevada 01	400
Nevada 02	590
Nevada 03	780
Nevada 04	190
New Hampshire 01	460
New Hampshire 02	280
New Jersey 01	410
New Jersey 02	260
New Jersey 03	620
New Jersey 04	500
New Jersey 05	640
New Jersey 06	500
New Jersey 07	570

CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS
New Jersey 08	510
New Jersey 09	510
New Jersey 10	380
New Jersey 11	1300
New Jersey 12	640
New Mexico 01	200
New Mexico 02	50
New Mexico 03	130
New York 01	750
New York 02	610
New York 03	840
New York 04	640
New York 05	200
New York 06	220
New York 07	770
New York 08	220
New York 09	160
New York 10	4300
New York 11	190
New York 12	7200
New York 13	220
New York 14	180
New York 15	120
New York 16	710
New York 17	630
New York 18	540
New York 19	180
New York 20	460

CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS
New York 21	170
New York 22	1200
New York 23	330
New York 24	270
New York 25	230
New York 26	520
North Carolina 01	120
North Carolina 02	750
North Carolina 03	100
North Carolina 04	410
North Carolina 05	260
North Carolina 06	310
North Carolina 07	280
North Carolina 08	190
North Carolina 09	110
North Carolina 10	220
North Carolina 11	310
North Carolina 12	420
North Carolina 13	300
North Carolina 14	1200
North Dakota	120
Ohio 01	980
Ohio 02	80
Ohio 03	450
Ohio 04	420
Ohio 05	260
Ohio 06	110
Ohio 07	580

CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS
Ohio 08	910
Ohio 09	260
Ohio 10	190
Ohio 11	580
Ohio 12	200
Ohio 13	440
Ohio 14	210
Ohio 15	710
Oklahoma 01	250
Oklahoma 02	70
Oklahoma 03	150
Oklahoma 04	180
Oklahoma 05	900
Oregon 01	1200
Oregon 02	570
Oregon 03	460
Oregon 04	400
Oregon 05	920
Oregon 06	90
Pennsylvania 01	240
Pennsylvania 02	140
Pennsylvania 03	280
Pennsylvania 04	290
Pennsylvania 05	260
Pennsylvania 06	180
Pennsylvania 07	250
Pennsylvania 08	110
Pennsylvania 09	100

CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS	CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS
Pennsylvania 10	90	Texas 02	540
Pennsylvania 11	60	Texas 03	480
Pennsylvania 12	210	Texas 04	940
Pennsylvania 13	90	Texas 05	200
Pennsylvania 14	80	Texas 06	380
Pennsylvania 15	50	Texas 07	730
Pennsylvania 16	100	Texas 08	460
Pennsylvania 17	350	Texas 09	320
Rhode Island 01	250	Texas 10	790
Rhode Island 02	120	Texas 11	190
South Carolina 01	540	Texas 12	520
South Carolina 02	240	Texas 13	120
South Carolina 03	230	Texas 14	200
South Carolina 04	1000	Texas 15	150
South Carolina 05	260	Texas 16	130
South Carolina 06	910	Texas 17	320
South Carolina 07	150	Texas 18	1300
South Dakota	70	Texas 19	160
Tennessee 01	170	Texas 20	420
Tennessee 02	220	Texas 21	1100
Tennessee 03	110	Texas 22	530
Tennessee 04	250	Texas 23	240
Tennessee 05	650	Texas 24	1300
Tennessee 06	170	Texas 25	840
Tennessee 07	490	Texas 26	420
Tennessee 08	370	Texas 27	190
Tennessee 09	410	Texas 28	200
Texas 01	90	Texas 29	210

CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS
Texas 30	800
Texas 31	370
Texas 32	1300
Texas 33	510
Texas 34	80
Texas 35	510
Texas 36	270
Texas 37	380
Texas 38	890
Utah 01	1300
Utah 02	1800
Utah 03	2500
Utah 04	1800
Vermont	200
Virginia 01	250
Virginia 02	220
Virginia 03	110
Virginia 04	150
Virginia 05	160
Virginia 06	260
Virginia 07	170
Virginia 08	750
Virginia 09	140
Virginia 10	590
Virginia 11	940
Washington 01	170
Washington 02	80

CONGRESSIONAL DISTRICT	ESTIMATED PEO CLIENTS
Washington 03	250
Washington 04	600
Washington 05	70
Washington 06	150
Washington 07	450
Washington 08	120
Washington 09	280
Washington 10	90
West Virginia 01	110
West Virginia 02	100
Wisconsin 01	220
Wisconsin 02	480
Wisconsin 03	110
Wisconsin 04	260
Wisconsin 05	210
Wisconsin 06	650
Wisconsin 07	90
Wisconsin 08	100
Wyoming	580