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TABLE 1

F Y 2 0 2 7 A L L O C A T I O N
MPU's USED TO DETERMINE ALLOCATION

STATE	IC	NM	AP	WC	WR	TAX
CONNECTICUT	28.819	35.331	130.327	2.539	0.000	33.729
MAINE	54.281	50.754	215.693	2.815	0.019	29.639
MASSACHUSETTS	14.817	52.282	177.728	0.698	0.074	14.433
NEW HAMPSHIRE	40.497	35.780	214.938	3.561	0.020	35.540
NEW JERSEY	24.429	42.401	151.968	1.055	0.025	18.451
NEW YORK	17.765	41.681	206.438	1.312	0.002	27.846
PUERTO RICO	108.703	155.769	410.394	7.123	0.034	63.222
RHODE ISLAND	26.791	38.554	100.623	1.313	0.073	31.405
VERMONT	30.178	86.963	374.334	3.901	0.276	35.185
VIRGIN ISLANDS	78.048	248.861	26.404	23.152	1.135	42.761
DELAWARE	28.749	47.166	170.944	1.649	0.010	27.636
DIST. OF COLUMBIA	61.286	78.473	277.377	1.214	0.025	54.752
MARYLAND	48.196	45.745	379.629	2.447	0.128	45.997
PENNSYLVANIA	38.985	53.670	143.368	2.160	0.025	30.439
VIRGINIA	38.348	66.549	105.675	1.571	0.048	24.836
WEST VIRGINIA	30.734	54.386	298.019	2.505	0.053	51.464
ALABAMA	21.624	12.730	146.479	4.564	0.020	30.125
FLORIDA	29.280	74.294	190.184	1.771	0.025	20.462
GEORGIA	43.388	36.175	149.301	1.952	0.022	21.661
KENTUCKY	24.771	35.445	170.942	1.950	0.025	31.283
MISSISSIPPI	51.767	40.443	241.818	3.663	0.036	33.475
NORTH CAROLINA	30.496	42.628	213.149	2.247	0.024	39.148
SOUTH CAROLINA	27.796	30.690	197.657	3.559	0.039	27.126
TENNESSEE	29.133	43.944	121.487	2.147	0.030	28.645
ARKANSAS	45.901	53.912	264.386	5.154	0.053	27.475
COLORADO	4.858	150.709	88.071	0.236	0.304	3.681
LOUISIANA	43.415	40.688	177.130	0.176	0.025	32.080
MONTANA	26.798	47.825	410.997	2.627	0.045	19.510
NEW MEXICO	37.150	19.313	142.047	2.116	0.069	25.966
NORTH DAKOTA	29.091	42.947	185.176	4.176	0.039	43.414
OKLAHOMA	38.003	43.739	167.853	3.092	0.132	23.524
SOUTH DAKOTA	26.191	40.693	201.292	1.968	0.053	30.974
TEXAS	25.864	25.242	130.346	1.600	0.065	27.516
UTAH	17.960	29.747	166.931	1.550	0.077	32.575
WYOMING	43.994	17.510	311.737	2.386	0.068	52.256
ILLINOIS	31.985	43.673	111.313	1.683	0.025	29.463
INDIANA	28.508	80.710	162.884	1.075	0.002	35.698
IOWA	27.178	40.177	219.995	2.166	0.076	28.339
KANSAS	33.259	47.647	319.429	5.964	0.154	38.686
MICHIGAN	16.180	35.079	209.562	1.691	0.041	30.810
MINNESOTA	27.488	30.090	195.418	2.262	0.035	27.323
MISSOURI	20.388	39.280	157.891	4.093	0.041	30.105
NEBRASKA	27.045	63.999	149.663	1.693	0.158	30.389
OHIO	15.379	37.021	134.314	1.846	0.005	26.595
WISCONSIN	21.292	35.960	146.557	1.525	0.031	29.288
ALASKA	32.321	47.303	245.943	1.970	0.091	46.004
ARIZONA	28.305	28.284	129.688	1.774	0.041	36.465
CALIFORNIA	24.880	58.605	130.022	1.565	0.232	4.936
HAWAII	25.091	80.834	99.145	2.409	0.113	31.519
IDAHO	32.406	51.307	229.827	2.314	0.010	36.755
NEVADA	22.206	31.172	266.438	1.479	0.025	31.269
OREGON	17.180	35.077	194.730	1.599	0.059	25.655
WASHINGTON	22.442	41.440	93.814	1.646	0.009	36.737

F Y 2 0 2 7 A L L O C A T I O N
BASE WORKLOADS

TABLE 2

STATE	IC	NM	AP	WC	WR	TAX
CONNECTICUT	186,335	117,872	21,705	1,395,820	10,662,049	131,973
MAINE	34,433	23,994	5,111	321,627	3,132,685	57,722
MASSACHUSETTS	325,587	171,320	36,104	3,480,411	17,139,650	253,821
NEW HAMPSHIRE	24,369	24,022	2,585	160,738	3,253,514	54,600
NEW JERSEY	547,386	223,635	48,875	5,331,760	20,095,733	287,800
NEW YORK	839,338	255,286	39,548	7,967,958	47,080,350	545,047
PUERTO RICO	68,384	38,687	4,130	776,743	3,684,252	62,181
RHODE ISLAND	59,644	22,403	5,104	557,111	2,418,140	45,965
VERMONT	21,089	8,023	1,140	143,530	1,758,570	30,423
VIRGIN ISLANDS	1,716	625	71	14,046	142,278	4,745
DELAWARE	33,156	11,304	1,863	284,061	2,232,880	37,369
DIST. OF COLUMBIA	46,175	32,884	2,207	473,517	2,826,565	42,923
MARYLAND	143,748	85,887	11,775	1,227,657	12,012,347	172,948
PENNSYLVANIA	589,207	314,423	97,658	4,753,045	28,591,910	341,656
VIRGINIA	151,193	94,720	26,939	1,078,820	18,510,857	239,333
WEST VIRGINIA	48,469	27,881	3,169	397,153	3,201,981	44,291
ALABAMA	104,431	151,709	22,944	408,965	9,949,734	122,482
FLORIDA	315,095	180,673	44,985	1,515,476	46,604,427	739,888
GEORGIA	268,882	122,707	48,448	1,373,461	23,141,639	313,017
KENTUCKY	147,027	97,132	16,862	518,999	9,426,717	115,845
MISSISSIPPI	51,567	47,650	10,223	310,395	5,590,199	67,684
NORTH CAROLINA	209,994	149,287	27,161	1,252,672	22,429,287	304,009
SOUTH CAROLINA	122,052	108,849	13,740	725,197	10,927,910	165,448
TENNESSEE	163,722	141,220	32,346	814,806	15,911,396	178,909
ARKANSAS	69,733	42,073	6,063	355,072	6,199,958	81,934
COLORADO	162,184	196,048	22,600	1,550,080	13,406,177	215,295
LOUISIANA	78,229	67,258	14,209	470,138	9,196,955	106,017
MONTANA	34,029	35,604	995	337,428	2,435,018	55,754
NEW MEXICO	47,713	36,989	8,320	509,158	4,079,513	55,965
NORTH DAKOTA	29,373	19,899	3,691	191,716	2,040,391	29,328
OKLAHOMA	76,287	56,655	9,943	524,907	7,953,617	105,938
SOUTH DAKOTA	12,184	9,457	679	89,249	2,138,295	35,763
TEXAS	865,284	599,917	142,446	7,531,640	65,953,819	686,284
UTAH	80,065	95,334	10,732	667,889	8,090,720	116,711
WYOMING	18,375	17,921	1,405	112,206	1,330,601	26,978
ILLINOIS	553,331	238,500	58,530	5,059,072	28,254,518	346,526
INDIANA	159,105	168,661	19,145	1,108,217	15,793,645	154,601
IOWA	132,732	50,883	10,532	647,635	7,460,239	91,435
KANSAS	69,751	73,389	8,131	484,247	6,825,315	87,711
MICHIGAN	442,117	567,679	41,334	2,900,185	20,681,954	249,967
MINNESOTA	279,461	148,272	19,064	2,902,439	13,679,710	159,869
MISSOURI	187,060	162,984	19,094	973,641	13,731,353	201,947
NEBRASKA	45,071	47,508	5,279	276,445	4,195,407	65,975
OHIO	322,637	264,928	25,081	2,574,088	25,706,375	254,630
WISCONSIN	220,177	203,471	21,892	1,290,743	14,125,373	179,116
ALASKA	33,886	29,969	961	225,417	1,570,138	21,437
ARIZONA	166,211	70,717	12,689	1,229,536	15,569,244	181,949
CALIFORNIA	2,284,874	780,911	235,894	19,255,767	112,321,866	1,701,877
HAWAII	54,588	21,229	3,695	291,595	2,973,415	40,915
IDAHO	52,644	43,401	3,554	324,652	4,253,925	88,206
NEVADA	134,697	118,204	11,287	1,228,577	7,453,497	103,140
OREGON	251,489	204,097	14,510	1,817,092	9,318,651	148,704
WASHINGTON	448,714	252,849	33,552	3,387,201	17,884,241	220,949

TABLE 3

F Y 2 0 2 7 A L L O C A T I O N

STATE	HOURS PER STAFF YEAR
CONNECTICUT	1,723.19
MAINE	1,694.84
MASSACHUSETTS	1,586.10
NEW HAMPSHIRE	1,468.26
NEW JERSEY	1,493.05
NEW YORK	1,602.37
PUERTO RICO	1,625.38
RHODE ISLAND	1,550.97
VERMONT	1,758.01
VIRGIN ISLANDS	1,553.07
DELAWARE	1,633.32
DIST. OF COLUMBIA	1,607.98
MARYLAND	1,790.44
PENNSYLVANIA	1,574.01
VIRGINIA	1,772.17
WEST VIRGINIA	1,575.75
ALABAMA	1,698.50
FLORIDA	1,699.01
GEORGIA	1,765.86
KENTUCKY	1,622.75
MISSISSIPPI	1,801.70
NORTH CAROLINA	1,779.34
SOUTH CAROLINA	1,670.26
TENNESSEE	1,615.53
ARKANSAS	1,571.94
COLORADO	1,748.74
LOUISIANA	1,709.72
MONTANA	1,729.57
NEW MEXICO	1,583.85
NORTH DAKOTA	1,899.51
OKLAHOMA	1,776.55
SOUTH DAKOTA	1,705.09
TEXAS	1,694.42
UTAH	1,734.69
WYOMING	1,645.28
ILLINOIS	1,561.61
INDIANA	1,941.85
IOWA	1,897.07
KANSAS	1,718.27
MICHIGAN	1,726.19
MINNESOTA	1,715.88
MISSOURI	1,717.61
NEBRASKA	1,709.12
OHIO	1,739.16
WISCONSIN	1,755.34
ALASKA	1,659.95
ARIZONA	1,754.72
CALIFORNIA	1,756.29
HAWAII	1,705.02
IDAHO	1,724.63
NEVADA	1,743.21
OREGON	1,710.80
WASHINGTON	1,873.67

TABLE 4A

CALCULATION OF MPU ADJUSTMENTS
(INITIAL CLAIMS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
PUERTO RICO	159.619	0.487113	0.757482	108.702	68,384
VIRGIN ISLANDS	110.539	0.487113	0.750188	78.047	1,716
DIST. OF COLUMBIA	84.360	0.487113	0.755052	61.286	46,175
MAINE	73.228	0.487113	0.753767	54.281	34,433
MISSISSIPPI	69.325	0.487113	0.755642	51.767	51,567
MARYLAND	64.003	0.487113	0.765728	48.196	143,748
ARKANSAS	60.100	0.487113	0.757630	45.900	69,733
WYOMING	56.925	0.487113	0.752011	43.994	18,375
GEORGIA	56.708	0.487113	0.779420	43.388	268,882
LOUISIANA	56.185	0.487113	0.758559	43.415	78,229
NEW HAMPSHIRE	51.422	0.487113	0.752666	40.497	24,369
PENNSYLVANIA	50.402	0.487113	0.814468	38.985	589,207
VIRGINIA	48.314	0.487113	0.766543	38.348	151,193
OKLAHOMA	47.598	0.487113	0.758347	38.003	76,287
NEW MEXICO	46.185	0.487113	0.755221	37.150	47,713
KANSAS	40.064	0.487113	0.757632	33.259	69,751
ILLINOIS	38.745	0.487113	0.810543	31.985	553,331
IDAHO	38.688	0.487113	0.755760	32.406	52,644
ALASKA	38.526	0.487113	0.753708	32.321	33,886
WEST VIRGINIA	36.036	0.487113	0.755303	30.734	48,469
NORTH CAROLINA	35.854	0.487113	0.772977	30.496	209,994
VERMONT	35.126	0.487113	0.752307	30.178	21,089
FLORIDA	34.014	0.487113	0.784476	29.279	315,095
TENNESSEE	33.620	0.487113	0.767914	29.133	163,722
NORTH DAKOTA	33.418	0.487113	0.753214	29.091	29,373
CONNECTICUT	33.140	0.487113	0.770388	28.818	186,335
DELAWARE	32.881	0.487113	0.753628	28.749	33,156
INDIANA	32.617	0.487113	0.767409	28.508	159,105
ARIZONA	32.299	0.487113	0.768186	28.304	166,211
SOUTH CAROLINA	31.449	0.487113	0.763354	27.796	122,052
MINNESOTA	31.086	0.487113	0.780577	27.488	279,461
IOWA	30.473	0.487113	0.764523	27.178	132,732
NEBRASKA	30.198	0.487113	0.754931	27.045	45,071
RHODE ISLAND	29.806	0.487113	0.756526	26.791	59,644
MONTANA	29.800	0.487113	0.753723	26.798	34,029
SOUTH DAKOTA	28.828	0.487113	0.751333	26.191	12,184
TEXAS	28.828	0.487113	0.844675	25.864	865,284
CALIFORNIA	27.973	0.487113	1.000000	24.880	2,284,874
HAWAII	27.112	0.487113	0.755973	25.091	54,588
KENTUCKY	26.645	0.487113	0.766087	24.771	147,027
NEW JERSEY	26.257	0.487113	0.809892	24.429	547,386
WASHINGTON	22.964	0.487113	0.799096	22.442	448,714
NEVADA	22.551	0.487113	0.764738	22.206	134,697
ALABAMA	21.624	-1.000000	0.761426	21.624	104,431
WISCONSIN	21.292	-1.000000	0.774091	21.292	220,177
MISSOURI	20.388	-1.000000	0.770467	20.388	187,060
UTAH	17.960	-1.000000	0.758760	17.960	80,065
NEW YORK	17.765	-1.000000	0.841836	17.765	839,338
OREGON	17.180	-1.000000	0.777517	17.180	251,489
MICHIGAN	16.180	-1.000000	0.798374	16.180	442,117
OHIO	15.379	-1.000000	0.785301	15.379	322,637
MASSACHUSETTS	14.817	-1.000000	0.785624	14.817	325,587
COLORADO	4.858	-1.000000	0.767745	4.858	162,184

TABLE 4B

CALCULATION OF MPU ADJUSTMENTS
(NONMONETARY DETERMINATIONS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
VIRGIN ISLANDS	330.955	0.369853	0.750200	248.860	625
PUERTO RICO	203.163	0.369853	0.762385	155.768	38,687
COLORADO	200.407	0.369853	0.812763	150.708	196,048
VERMONT	106.974	0.369853	0.752568	86.962	8,023
INDIANA	100.022	0.369853	0.803995	80.710	168,661
HAWAII	98.619	0.369853	0.756796	80.833	21,229
DIST. OF COLUMBIA	95.457	0.369853	0.760527	78.473	32,884
FLORIDA	91.004	0.369853	0.807840	74.294	180,673
VIRGINIA	79.317	0.369853	0.780324	66.549	94,720
NEBRASKA	75.415	0.369853	0.765209	63.999	47,508
CALIFORNIA	72.414	0.369853	1.000000	58.605	780,911
PENNSYLVANIA	62.205	0.369853	0.850659	53.670	314,423
WEST VIRGINIA	61.920	0.369853	0.758926	54.385	27,881
ARKANSAS	61.323	0.369853	0.763469	53.912	42,073
MASSACHUSETTS	59.574	0.369853	0.804846	52.282	171,320
IDAHO	57.698	0.369853	0.763894	51.307	43,401
MAINE	56.857	0.369853	0.757681	50.754	23,994
MONTANA	52.822	0.369853	0.761398	47.825	35,604
KANSAS	52.684	0.369853	0.773495	47.647	73,389
ALASKA	52.079	0.369853	0.759594	47.302	29,969
DELAWARE	51.837	0.369853	0.753619	47.166	11,304
MARYLAND	50.051	0.369853	0.777496	45.745	85,887
TENNESSEE	47.638	0.369853	0.795210	43.944	141,220
ILLINOIS	47.457	0.369853	0.826353	43.673	238,500
OKLAHOMA	47.177	0.369853	0.768137	43.739	56,655
NORTH DAKOTA	46.003	0.369853	0.756370	42.946	19,899
NORTH CAROLINA	45.789	0.369853	0.797793	42.628	149,287
NEW JERSEY	45.598	0.369853	0.821594	42.401	223,635
NEW YORK	44.615	0.369853	0.831727	41.681	255,286
WASHINGTON	44.263	0.369853	0.830947	41.440	252,849
LOUISIANA	42.929	0.369853	0.771532	40.688	67,258
SOUTH DAKOTA	42.861	0.369853	0.753028	40.693	9,457
MISSISSIPPI	42.561	0.369853	0.765255	40.443	47,650
IOWA	42.194	0.369853	0.766290	40.177	50,883
MISSOURI	41.053	0.369853	0.802178	39.280	162,984
RHODE ISLAND	39.907	0.369853	0.757172	38.554	22,403
OHIO	37.890	0.369853	0.834814	37.021	264,928
GEORGIA	36.627	0.369853	0.789283	36.175	122,707
WISCONSIN	36.341	0.369853	0.815139	35.960	203,471
NEW HAMPSHIRE	36.054	0.369853	0.757690	35.780	24,022
KENTUCKY	35.595	0.369853	0.781096	35.445	97,132
CONNECTICUT	35.436	0.369853	0.787735	35.331	117,872
MICHIGAN	35.080	0.369853	0.931736	35.079	567,679
OREGON	35.077	-1.000000	-1.000000	35.077	204,097
NEVADA	31.172	-1.000000	-1.000000	31.172	118,204
SOUTH CAROLINA	30.690	-1.000000	-1.000000	30.690	108,849
MINNESOTA	30.090	-1.000000	-1.000000	30.090	148,272
UTAH	29.747	-1.000000	-1.000000	29.747	95,334
ARIZONA	28.284	-1.000000	-1.000000	28.284	70,717
TEXAS	25.242	-1.000000	-1.000000	25.242	599,917
NEW MEXICO	19.313	-1.000000	-1.000000	19.313	36,989
WYOMING	17.510	-1.000000	-1.000000	17.510	17,921
ALABAMA	12.730	-1.000000	-1.000000	12.730	151,709

TABLE 4C

CALCULATION OF MPU ADJUSTMENTS
(APPEALS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
PUERTO RICO	618.465	0.564694	0.754377	410.392	4,130
MONTANA	617.921	0.564694	0.751054	410.995	995
MARYLAND	568.363	0.564694	0.762479	379.628	11,775
VERMONT	554.322	0.564694	0.751208	374.333	1,140
KANSAS	461.374	0.564694	0.758617	319.427	8,131
WYOMING	445.695	0.564694	0.751489	311.736	1,405
WEST VIRGINIA	422.400	0.564694	0.753359	298.017	3,169
DIST. OF COLUMBIA	386.219	0.564694	0.752339	277.376	2,207
NEVADA	369.463	0.564694	0.761962	266.437	11,287
ARKANSAS	364.574	0.564694	0.756426	264.385	6,063
ALASKA	331.305	0.564694	0.751018	245.942	961
MISSISSIPPI	326.030	0.564694	0.760834	241.817	10,223
IDAHO	303.790	0.564694	0.753767	229.826	3,554
IOWA	287.819	0.564694	0.761162	219.994	10,532
MAINE	279.424	0.564694	0.755417	215.692	5,111
NORTH CAROLINA	278.402	0.564694	0.778785	213.148	27,161
NEW HAMPSHIRE	277.718	0.564694	0.752740	214.937	2,585
MICHIGAN	274.183	0.564694	0.793806	209.562	41,334
NEW YORK	268.252	0.564694	0.791913	206.437	39,548
SOUTH DAKOTA	253.738	0.564694	0.750720	201.291	679
SOUTH CAROLINA	249.044	0.564694	0.764562	197.657	13,740
MINNESOTA	245.752	0.564694	0.770204	195.418	19,064
OREGON	243.984	0.564694	0.765378	194.729	14,510
FLORIDA	239.495	0.564694	0.797675	190.184	44,985
NORTH DAKOTA	226.064	0.564694	0.753912	185.176	3,691
MASSACHUSETTS	215.998	0.564694	0.788263	177.728	36,104
LOUISIANA	212.962	0.564694	0.765059	177.130	14,209
KENTUCKY	202.269	0.564694	0.767870	170.942	16,862
DELAWARE	201.146	0.564694	0.751974	170.944	1,863
OKLAHOMA	196.330	0.564694	0.760538	167.853	9,943
UTAH	194.767	0.564694	0.761374	166.930	10,732
INDIANA	188.182	0.564694	0.770290	162.884	19,145
MISSOURI	179.343	0.564694	0.770236	157.891	19,094
NEW JERSEY	170.126	0.564694	0.801798	151.968	48,875
GEORGIA	165.236	0.564694	0.801345	149.301	48,448
NEBRASKA	164.280	0.564694	0.755595	149.663	5,279
WISCONSIN	159.372	0.564694	0.773201	146.557	21,892
ALABAMA	159.265	0.564694	0.774316	146.478	22,944
PENNSYLVANIA	155.785	0.564694	0.853498	143.368	97,658
NEW MEXICO	151.063	0.564694	0.758818	142.047	8,320
OHIO	137.666	0.564694	0.776581	134.314	25,081
TEXAS	130.682	0.564694	0.900964	130.346	142,446
CONNECTICUT	130.564	0.564694	0.773003	130.327	21,705
CALIFORNIA	130.022	-1.000000	-1.000000	130.022	235,894
ARIZONA	129.688	-1.000000	-1.000000	129.688	12,689
TENNESSEE	121.487	-1.000000	-1.000000	121.487	32,346
ILLINOIS	111.313	-1.000000	-1.000000	111.313	58,530
VIRGINIA	105.675	-1.000000	-1.000000	105.675	26,939
RHODE ISLAND	100.623	-1.000000	-1.000000	100.623	5,104
HAWAII	99.145	-1.000000	-1.000000	99.145	3,695
WASHINGTON	93.814	-1.000000	-1.000000	93.814	33,552
COLORADO	88.071	-1.000000	-1.000000	88.071	22,600
VIRGIN ISLANDS	26.404	-1.000000	-1.000000	26.404	71

TABLE 4D

CALCULATION OF MPU ADJUSTMENTS
(WEEKS CLAIMED)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
VIRGIN ISLANDS	32.893	0.414007	0.750182	23.151	14,046
PUERTO RICO	9.693	0.414007	0.760085	7.123	776,743
KANSAS	7.987	0.414007	0.756287	5.964	484,247
ARKANSAS	6.802	0.414007	0.754610	5.153	355,072
ALABAMA	5.946	0.414007	0.755310	4.564	408,965
NORTH DAKOTA	5.376	0.414007	0.752489	4.176	191,716
MISSOURI	5.278	0.414007	0.762641	4.093	973,641
VERMONT	4.974	0.414007	0.751863	3.900	143,530
MISSISSIPPI	4.633	0.414007	0.754030	3.663	310,395
SOUTH CAROLINA	4.491	0.414007	0.759415	3.558	725,197
NEW HAMPSHIRE	4.482	0.414007	0.752087	3.561	160,738
OKLAHOMA	3.807	0.414007	0.756815	3.092	524,907
MAINE	3.401	0.414007	0.754176	2.815	321,627
MONTANA	3.128	0.414007	0.754381	2.627	337,428
CONNECTICUT	3.012	0.414007	0.768122	2.539	1,395,820
WEST VIRGINIA	2.950	0.414007	0.755156	2.504	397,153
MARYLAND	2.875	0.414007	0.765939	2.447	1,227,657
HAWAII	2.810	0.414007	0.753786	2.409	291,595
WYOMING	2.775	0.414007	0.751457	2.386	112,206
IDAHO	2.672	0.414007	0.754215	2.314	324,652
MINNESOTA	2.618	0.414007	0.787683	2.262	2,902,439
NORTH CAROLINA	2.583	0.414007	0.766264	2.247	1,252,672
PENNSYLVANIA	2.481	0.414007	0.811709	2.160	4,753,045
IOWA	2.460	0.414007	0.758408	2.166	647,635
TENNESSEE	2.433	0.414007	0.760579	2.147	814,806
NEW MEXICO	2.385	0.414007	0.756610	2.116	509,158
ALASKA	2.171	0.414007	0.752927	1.970	225,417
SOUTH DAKOTA	2.168	0.414007	0.751159	1.968	89,249
GEORGIA	2.151	0.414007	0.767832	1.952	1,373,461
KENTUCKY	2.144	0.414007	0.756738	1.950	518,999
OHIO	2.000	0.414007	0.783420	1.846	2,574,088
ARIZONA	1.889	0.414007	0.765963	1.774	1,229,536
FLORIDA	1.886	0.414007	0.769676	1.771	1,515,476
MICHIGAN	1.771	0.414007	0.787653	1.691	2,900,185
NEBRASKA	1.769	0.414007	0.753589	1.693	276,445
ILLINOIS	1.763	0.414007	0.815683	1.683	5,059,072
DELAWARE	1.705	0.414007	0.753688	1.649	284,061
WASHINGTON	1.705	0.414007	0.793976	1.646	3,387,201
TEXAS	1.640	0.414007	0.847784	1.600	7,531,640
OREGON	1.634	0.414007	0.773592	1.599	1,817,092
CALIFORNIA	1.594	0.414007	1.000000	1.565	19,255,767
VIRGINIA	1.593	0.414007	0.764006	1.571	1,078,820
UTAH	1.561	0.414007	0.758671	1.550	667,889
WISCONSIN	1.525	-1.000000	-1.000000	1.525	1,290,743
NEVADA	1.479	-1.000000	-1.000000	1.479	1,228,577
RHODE ISLAND	1.313	-1.000000	-1.000000	1.313	557,111
NEW YORK	1.312	-1.000000	-1.000000	1.312	7,967,958
DIST. OF COLUMBIA	1.214	-1.000000	-1.000000	1.214	473,517
INDIANA	1.075	-1.000000	-1.000000	1.075	1,108,217
NEW JERSEY	1.055	-1.000000	-1.000000	1.055	5,331,760
MASSACHUSETTS	0.698	-1.000000	-1.000000	0.698	3,480,411
COLORADO	0.236	-1.000000	-1.000000	0.236	1,550,080
LOUISIANA	0.176	-1.000000	-1.000000	0.176	470,138

TABLE 4E

CALCULATION OF MPU ADJUSTMENTS
(WAGE RECORDS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
VIRGIN ISLANDS	1.379	0.238851	0.750317	1.135	142,278
COLORADO	0.369	0.238851	0.779839	0.304	13,406,177
VERMONT	0.332	0.238851	0.753914	0.276	1,758,570
CALIFORNIA	0.299	0.238851	1.000000	0.232	112,321,866
NEBRASKA	0.188	0.238851	0.759338	0.158	4,195,407
KANSAS	0.184	0.238851	0.765191	0.154	6,825,315
OKLAHOMA	0.157	0.238851	0.767703	0.132	7,953,617
MARYLAND	0.153	0.238851	0.776736	0.128	12,012,347
HAWAII	0.134	0.238851	0.756618	0.113	2,973,415
ALASKA	0.107	0.238851	0.753495	0.091	1,570,138
UTAH	0.090	0.238851	0.768008	0.077	8,090,720
IOWA	0.089	0.238851	0.766605	0.076	7,460,239
MASSACHUSETTS	0.087	0.238851	0.788149	0.074	17,139,650
RHODE ISLAND	0.085	0.238851	0.755382	0.073	2,418,140
NEW MEXICO	0.080	0.238851	0.759080	0.069	4,079,513
WYOMING	0.079	0.238851	0.752962	0.068	1,330,601
TEXAS	0.077	0.238851	0.896796	0.065	65,953,819
OREGON	0.068	0.238851	0.770741	0.059	9,318,651
ARKANSAS	0.060	0.238851	0.763800	0.053	6,199,958
SOUTH DAKOTA	0.060	0.238851	0.754759	0.053	2,138,295
WEST VIRGINIA	0.060	0.238851	0.757127	0.053	3,201,981
VIRGINIA	0.054	0.238851	0.791200	0.048	18,510,857
MONTANA	0.051	0.238851	0.755420	0.045	2,435,018
ARIZONA	0.046	0.238851	0.784653	0.041	15,569,244
MICHIGAN	0.046	0.238851	0.796033	0.041	20,681,954
MISSOURI	0.046	0.238851	0.780563	0.041	13,731,353
NORTH DAKOTA	0.043	0.238851	0.754541	0.039	2,040,391
SOUTH CAROLINA	0.043	0.238851	0.774323	0.039	10,927,910
MISSISSIPPI	0.039	0.238851	0.762442	0.036	5,590,199
MINNESOTA	0.038	0.238851	0.780448	0.035	13,679,710
PUERTO RICO	0.037	0.238851	0.758200	0.034	3,684,252
WISCONSIN	0.033	0.238851	0.781439	0.031	14,125,373
TENNESSEE	0.032	0.238851	0.785415	0.030	15,911,396
DIST. OF COLUMBIA	0.026	0.238851	0.756291	0.025	2,826,565
FLORIDA	0.026	0.238851	0.853730	0.025	46,604,427
KENTUCKY	0.026	0.238851	0.770981	0.025	9,426,717
NEW JERSEY	0.026	0.238851	0.794728	0.025	20,095,733
PENNSYLVANIA	0.026	0.238851	0.813638	0.025	28,591,910
ILLINOIS	0.025	0.238851	0.812887	0.025	28,254,518
LOUISIANA	0.025	0.238851	0.770470	0.025	9,196,955
NEVADA	0.025	0.238851	0.766590	0.025	7,453,497
NORTH CAROLINA	0.024	0.238851	0.799922	0.024	22,429,287
GEORGIA	0.022	0.238851	0.801507	0.022	23,141,639
ALABAMA	0.020	-1.000000	-1.000000	0.020	9,949,734
NEW HAMPSHIRE	0.020	-1.000000	-1.000000	0.020	3,253,514
MAINE	0.019	-1.000000	-1.000000	0.019	3,132,685
DELAWARE	0.010	-1.000000	-1.000000	0.010	2,232,880
IDAHO	0.010	-1.000000	-1.000000	0.010	4,253,925
WASHINGTON	0.009	-1.000000	-1.000000	0.009	17,884,241
OHIO	0.005	-1.000000	-1.000000	0.005	25,706,375
INDIANA	0.002	-1.000000	-1.000000	0.002	15,793,645
NEW YORK	0.002	-1.000000	-1.000000	0.002	47,080,350
CONNECTICUT	0.000	-1.000000	-1.000000	0.000	10,662,049

TABLE 4F

CALCULATION OF MPU ADJUSTMENTS
(TAX)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
PUERTO RICO	102.112	0.658328	0.772651	63.222	62,181
DIST. OF COLUMBIA	84.322	0.658328	0.765636	54.752	42,923
WYOMING	78.880	0.658328	0.759828	52.256	26,978
WEST VIRGINIA	77.727	0.658328	0.766134	51.464	44,291
MARYLAND	69.423	0.658328	0.813002	45.997	172,948
ALASKA	66.262	0.658328	0.757809	46.004	21,437
NORTH DAKOTA	61.229	0.658328	0.760684	43.414	29,328
VIRGIN ISLANDS	59.521	0.658328	0.751729	42.761	4,745
NORTH CAROLINA	56.792	0.658328	0.860745	39.148	304,009
KANSAS	52.511	0.658328	0.781951	38.686	87,711
WASHINGTON	50.104	0.658328	0.830487	36.737	220,949
ARIZONA	49.022	0.658328	0.816281	36.465	181,949
IDAHO	48.537	0.658328	0.782132	36.755	88,206
INDIANA	47.061	0.658328	0.806318	35.698	154,601
NEW HAMPSHIRE	45.700	0.658328	0.769890	35.540	54,600
VERMONT	44.755	0.658328	0.761083	35.185	30,423
CONNECTICUT	42.666	0.658328	0.798075	33.729	131,973
MISSISSIPPI	41.613	0.658328	0.774656	33.475	67,684
UTAH	40.124	0.658328	0.792516	32.575	116,711
LOUISIANA	39.017	0.658328	0.788620	32.080	106,017
HAWAII	37.468	0.658328	0.764905	31.519	40,915
KENTUCKY	37.417	0.658328	0.792200	31.283	115,845
NEVADA	37.314	0.658328	0.787572	31.269	103,140
RHODE ISLAND	37.265	0.658328	0.766744	31.405	45,965
MICHIGAN	37.206	0.658328	0.841058	30.810	249,967
PENNSYLVANIA	36.930	0.658328	0.874459	30.439	341,656
SOUTH DAKOTA	36.342	0.658328	0.763028	30.974	35,763
MISSOURI	35.375	0.658328	0.823565	30.105	201,947
NEBRASKA	35.308	0.658328	0.774033	30.389	65,975
ALABAMA	35.029	0.658328	0.794618	30.125	122,482
ILLINOIS	34.654	0.658328	0.876233	29.463	346,526
MAINE	33.746	0.658328	0.771027	29.639	57,722
WISCONSIN	33.497	0.658328	0.815248	29.288	179,116
TENNESSEE	32.109	0.658328	0.815173	28.645	178,909
NEW YORK	31.488	0.658328	0.948550	27.846	545,047
IOWA	31.196	0.658328	0.783308	28.339	91,435
TEXAS	31.103	0.658328	1.000000	27.516	686,284
DELAWARE	29.639	0.658328	0.763613	27.636	37,369
ARKANSAS	29.396	0.658328	0.779847	27.475	81,934
MINNESOTA	29.220	0.658328	0.808237	27.323	159,869
SOUTH CAROLINA	28.808	0.658328	0.810270	27.126	165,448
OHIO	27.767	0.658328	0.842757	26.595	254,630
NEW MEXICO	26.287	0.658328	0.770387	25.966	55,965
OREGON	25.655	-1.000000	-1.000000	25.655	148,704
VIRGINIA	24.836	-1.000000	-1.000000	24.836	239,333
OKLAHOMA	23.524	-1.000000	-1.000000	23.524	105,938
GEORGIA	21.661	-1.000000	-1.000000	21.661	313,017
FLORIDA	20.462	-1.000000	-1.000000	20.462	739,888
MONTANA	19.510	-1.000000	-1.000000	19.510	55,754
NEW JERSEY	18.451	-1.000000	-1.000000	18.451	287,800
MASSACHUSETTS	14.433	-1.000000	-1.000000	14.433	253,821
CALIFORNIA	4.936	-1.000000	-1.000000	4.936	1,701,877
COLORADO	3.681	-1.000000	-1.000000	3.681	215,295

TABLE 5A

PERCENT DECREASE FROM STATE MPU
(INITIAL CLAIMS)

STATE	MPU	ADJ MPU	% DECREASE
PUERO RICO	124.087	108.702	-12.40
ARKANSAS	74.907	78.047	4.19
NEW HAMPSHIRE	73.559	61.286	-16.68
MISSISSIPPI	62.974	54.281	-13.80
SOUTH CAROLINA	59.110	51.767	-12.42
WYOMING	55.802	48.196	-13.63
MONTANA	49.279	45.900	-6.86
LOUISIANA	47.460	43.994	-7.30
VIRGINIA	47.329	43.388	-8.33
CALIFORNIA	46.640	43.415	-6.91
TENNESSEE	46.464	40.497	-12.84
NORTH CAROLINA	46.316	38.985	-15.83
WEST VIRGINIA	45.311	38.348	-15.37
VIRGIN ISLANDS	45.118	38.003	-15.77
MAINE	43.471	37.150	-14.54
ARIZONA	42.247	33.259	-21.27
ILLINOIS	41.627	31.985	-23.16
CONNECTICUT	40.376	32.406	-19.74
DIST. OF COLUMBIA	39.103	32.321	-17.34
SOUTH DAKOTA	37.983	30.734	-19.08
PENNSYLVANIA	36.715	30.496	-16.94
MARYLAND	35.682	30.178	-15.43
NORTH DAKOTA	35.451	29.279	-17.41
ALASKA	35.266	29.133	-17.39
OKLAHOMA	34.569	29.091	-15.85
FLORIDA	33.790	28.818	-14.71
WASHINGTON	32.154	28.749	-10.59
GEORGIA	32.135	28.508	-11.29
NEW JERSEY	31.522	28.304	-10.21
KANSAS	31.431	27.796	-11.57
IDAHO	30.222	27.488	-9.05
KENTUCKY	29.917	27.178	-9.16
IOWA	29.664	27.045	-8.83
MINNESOTA	28.370	26.791	-5.57
NEVADA	27.956	26.798	-4.14
NEBRASKA	27.947	26.191	-6.28
NEW MEXICO	27.026	25.864	-4.30
TEXAS	26.697	24.880	-6.81
NEW YORK	23.096	25.091	8.64
RHODE ISLAND	22.776	24.771	8.76
INDIANA	22.616	24.429	8.02
HAWAII	22.181	22.442	1.18
DELAWARE	22.061	22.206	0.66
MICHIGAN	21.962	21.624	-1.54
UTAH	21.618	21.292	-1.51
OREGON	21.530	20.388	-5.30
WISCONSIN	20.429	17.960	-12.09
ALABAMA	18.738	17.765	-5.19
MISSOURI	18.653	17.180	-7.90
VERMONT	17.824	16.180	-9.22
OHIO	16.025	15.379	-4.03
MASSACHUSETTS	14.696	14.817	0.82
COLORADO	7.068	4.858	-31.27

TABLE 5B

PERCENT DECREASE FROM STATE MPU
(NONMONETARY DETERMINATIONS)

STATE	MPU	ADJ MPU	% DECREASE
VIRGIN ISLANDS	330.955	248.860	-24.81
PUERTO RICO	203.163	155.768	-23.33
COLORADO	200.407	150.708	-24.80
VERMONT	106.974	86.962	-18.71
INDIANA	100.022	80.710	-19.31
HAWAII	98.619	80.833	-18.04
DIST. OF COLUMBIA	95.457	78.473	-17.79
FLORIDA	91.004	74.294	-18.36
VIRGINIA	79.317	66.549	-16.10
NEBRASKA	75.415	63.999	-15.14
CALIFORNIA	72.414	58.605	-19.07
PENNSYLVANIA	62.205	53.670	-13.72
WEST VIRGINIA	61.920	54.385	-12.17
ARKANSAS	61.323	53.912	-12.09
MASSACHUSETTS	59.574	52.282	-12.24
IDAHO	57.698	51.307	-11.08
MAINE	56.857	50.754	-10.73
MONTANA	52.822	47.825	-9.46
KANSAS	52.684	47.647	-9.56
ALASKA	52.079	47.302	-9.17
DELAWARE	51.837	47.166	-9.01
MARYLAND	50.051	45.745	-8.60
TENNESSEE	47.638	43.944	-7.75
ILLINOIS	47.457	43.673	-7.97
OKLAHOMA	47.177	43.739	-7.29
NORTH DAKOTA	46.003	42.946	-6.65
NORTH CAROLINA	45.789	42.628	-6.90
NEW JERSEY	45.598	42.401	-7.01
NEW YORK	44.615	41.681	-6.58
WASHINGTON	44.263	41.440	-6.38
LOUISIANA	42.929	40.688	-5.22
SOUTH DAKOTA	42.861	40.693	-5.06
MISSISSIPPI	42.561	40.443	-4.98
IOWA	42.194	40.177	-4.78
MISSOURI	41.053	39.280	-4.32
RHODE ISLAND	39.907	38.554	-3.39
OHIO	37.890	37.021	-2.29
GEORGIA	36.627	36.175	-1.23
WISCONSIN	36.341	35.960	-1.05
NEW HAMPSHIRE	36.054	35.780	-0.76
KENTUCKY	35.595	35.445	-0.42
CONNECTICUT	35.436	35.331	-0.30
MICHIGAN	35.080	35.079	0.00
OREGON	35.077	35.077	0.00
NEVADA	31.172	31.172	0.00
SOUTH CAROLINA	30.690	30.690	0.00
MINNESOTA	30.090	30.090	0.00
UTAH	29.747	29.747	0.00
ARIZONA	28.284	28.284	0.00
TEXAS	25.242	25.242	0.00
NEW MEXICO	19.313	19.313	0.00
WYOMING	17.510	17.510	0.00
ALABAMA	12.730	12.730	0.00

TABLE 5C

PERCENT DECREASE FROM STATE MPU
(APPEALS)

STATE	MPU	ADJ MPU	% DECREASE
PUERTO RICO	618.465	410.392	-33.64
MONTANA	617.921	410.995	-33.49
MARYLAND	568.363	379.628	-33.21
VERMONT	554.322	374.333	-32.47
KANSAS	461.374	319.427	-30.77
WYOMING	445.695	311.736	-30.06
WEST VIRGINIA	422.400	298.017	-29.45
DIST. OF COLUMBIA	386.219	277.376	-28.18
NEVADA	369.463	266.437	-27.89
ARKANSAS	364.574	264.385	-27.48
ALASKA	331.305	245.942	-25.77
MISSISSIPPI	326.030	241.817	-25.83
IDAHO	303.790	229.826	-24.35
IOWA	287.819	219.994	-23.57
MAINE	279.424	215.692	-22.81
NORTH CAROLINA	278.402	213.148	-23.44
NEW HAMPSHIRE	277.718	214.937	-22.61
MICHIGAN	274.183	209.562	-23.57
NEW YORK	268.252	206.437	-23.04
SOUTH DAKOTA	253.738	201.291	-20.67
SOUTH CAROLINA	249.044	197.657	-20.63
MINNESOTA	245.752	195.418	-20.48
OREGON	243.984	194.729	-20.19
FLORIDA	239.495	190.184	-20.59
NORTH DAKOTA	226.064	185.176	-18.09
MASSACHUSETTS	215.998	177.728	-17.72
LOUISIANA	212.962	177.130	-16.83
KENTUCKY	202.269	170.942	-15.49
DELAWARE	201.146	170.944	-15.01
OKLAHOMA	196.330	167.853	-14.50
UTAH	194.767	166.930	-14.29
INDIANA	188.182	162.884	-13.44
MISSOURI	179.343	157.891	-11.96
NEW JERSEY	170.126	151.968	-10.67
GEORGIA	165.236	149.301	-9.64
NEBRASKA	164.280	149.663	-8.90
WISCONSIN	159.372	146.557	-8.04
ALABAMA	159.265	146.478	-8.03
PENNSYLVANIA	155.785	143.368	-7.97
NEW MEXICO	151.063	142.047	-5.97
OHIO	137.666	134.314	-2.43
TEXAS	130.682	130.346	-0.26
CONNECTICUT	130.564	130.327	-0.18
CALIFORNIA	130.022	130.022	0.00
ARIZONA	129.688	129.688	0.00
TENNESSEE	121.487	121.487	0.00
ILLINOIS	111.313	111.313	0.00
VIRGINIA	105.675	105.675	0.00
RHODE ISLAND	100.623	100.623	0.00
HAWAII	99.145	99.145	0.00
WASHINGTON	93.814	93.814	0.00
COLORADO	88.071	88.071	0.00
VIRGIN ISLANDS	26.404	26.404	0.00

TABLE 5D

PERCENT DECREASE FROM STATE MPU
(WEEKS CLAIMED)

STATE	MPU	ADJ MPU	% DECREASE
VIRGIN ISLANDS	32.893	23.151	-29.62
PUERTO RICO	9.693	7.123	-26.51
KANSAS	7.987	5.964	-25.33
ARKANSAS	6.802	5.153	-24.24
ALABAMA	5.946	4.564	-23.24
NORTH DAKOTA	5.376	4.176	-22.32
MISSOURI	5.278	4.093	-22.45
VERMONT	4.974	3.900	-21.59
MISSISSIPPI	4.633	3.663	-20.94
SOUTH CAROLINA	4.491	3.558	-20.77
NEW HAMPSHIRE	4.482	3.561	-20.55
OKLAHOMA	3.807	3.092	-18.78
MAINE	3.401	2.815	-17.23
MONTANA	3.128	2.627	-16.02
CONNECTICUT	3.012	2.539	-15.70
WEST VIRGINIA	2.950	2.504	-15.12
MARYLAND	2.875	2.447	-14.89
HAWAII	2.810	2.409	-14.27
WYOMING	2.775	2.386	-14.02
IDAHO	2.672	2.314	-13.40
MINNESOTA	2.618	2.262	-13.60
NORTH CAROLINA	2.583	2.247	-13.01
PENNSYLVANIA	2.481	2.160	-12.94
IOWA	2.460	2.166	-11.95
TENNESSEE	2.433	2.147	-11.76
NEW MEXICO	2.385	2.116	-11.28
ALASKA	2.171	1.970	-9.26
SOUTH DAKOTA	2.168	1.968	-9.23
GEORGIA	2.151	1.952	-9.25
KENTUCKY	2.144	1.950	-9.05
OHIO	2.000	1.846	-7.70
ARIZONA	1.889	1.774	-6.09
FLORIDA	1.886	1.771	-6.10
MICHIGAN	1.771	1.691	-4.52
NEBRASKA	1.769	1.693	-4.30
ILLINOIS	1.763	1.683	-4.54
DELAWARE	1.705	1.649	-3.28
WASHINGTON	1.705	1.646	-3.46
TEXAS	1.640	1.600	-2.44
OREGON	1.634	1.599	-2.14
CALIFORNIA	1.594	1.565	-1.82
VIRGINIA	1.593	1.571	-1.38
UTAH	1.561	1.550	-0.70
WISCONSIN	1.525	1.525	0.00
NEVADA	1.479	1.479	0.00
RHODE ISLAND	1.313	1.313	0.00
NEW YORK	1.312	1.312	0.00
DIST. OF COLUMBIA	1.214	1.214	0.00
INDIANA	1.075	1.075	0.00
NEW JERSEY	1.055	1.055	0.00
MASSACHUSETTS	0.698	0.698	0.00
COLORADO	0.236	0.236	0.00
LOUISIANA	0.176	0.176	0.00

TABLE 5E

PERCENT DECREASE FROM STATE MPU
(WAGE RECORDS)

STATE	MPU	ADJ MPU	% DECREASE
VIRGIN ISLANDS	1.379	1.135	-17.69
COLORADO	0.369	0.304	-17.62
VERMONT	0.332	0.276	-16.87
CALIFORNIA	0.299	0.232	-22.41
NEBRASKA	0.188	0.158	-15.96
KANSAS	0.184	0.154	-16.30
OKLAHOMA	0.157	0.132	-15.92
MARYLAND	0.153	0.128	-16.34
HAWAII	0.134	0.113	-15.67
ALASKA	0.107	0.091	-14.95
UTAH	0.090	0.077	-14.44
IOWA	0.089	0.076	-14.61
MASSACHUSETTS	0.087	0.074	-14.94
RHODE ISLAND	0.085	0.073	-14.12
NEW MEXICO	0.080	0.069	-13.75
WYOMING	0.079	0.068	-13.92
TEXAS	0.077	0.065	-15.58
OREGON	0.068	0.059	-13.24
ARKANSAS	0.060	0.053	-11.67
SOUTH DAKOTA	0.060	0.053	-11.67
WEST VIRGINIA	0.060	0.053	-11.67
VIRGINIA	0.054	0.048	-11.11
MONTANA	0.051	0.045	-11.76
ARIZONA	0.046	0.041	-10.87
MICHIGAN	0.046	0.041	-10.87
MISSOURI	0.046	0.041	-10.87
NORTH DAKOTA	0.043	0.039	-9.30
SOUTH CAROLINA	0.043	0.039	-9.30
MISSISSIPPI	0.039	0.036	-7.69
MINNESOTA	0.038	0.035	-7.89
PUERTO RICO	0.037	0.034	-8.11
WISCONSIN	0.033	0.031	-6.06
TENNESSEE	0.032	0.030	-6.25
DIST. OF COLUMBIA	0.026	0.025	-3.85
FLORIDA	0.026	0.025	-3.85
KENTUCKY	0.026	0.025	-3.85
NEW JERSEY	0.026	0.025	-3.85
PENNSYLVANIA	0.026	0.025	-3.85
ILLINOIS	0.025	0.025	0.00
LOUISIANA	0.025	0.025	0.00
NEVADA	0.025	0.025	0.00
NORTH CAROLINA	0.024	0.024	0.00
GEORGIA	0.022	0.022	0.00
ALABAMA	0.020	0.020	0.00
NEW HAMPSHIRE	0.020	0.020	0.00
MAINE	0.019	0.019	0.00
DELAWARE	0.010	0.010	0.00
IDAHO	0.010	0.010	0.00
WASHINGTON	0.009	0.009	0.00
OHIO	0.005	0.005	0.00
INDIANA	0.002	0.002	0.00
NEW YORK	0.002	0.002	0.00
CONNECTICUT	0.000	0.000	0.00

TABLE 5F

PERCENT DECREASE FROM STATE MPU
(TAX)

STATE	MPU	ADJ MPU	% DECREASE
PUERTO RICO	102.112	63.222	-38.09
DIST. OF COLUMBIA	84.322	54.752	-35.07
WYOMING	78.880	52.256	-33.75
WEST VIRGINIA	77.727	51.464	-33.79
MARYLAND	69.423	45.997	-33.74
ALASKA	66.262	46.004	-30.57
NORTH DAKOTA	61.229	43.414	-29.10
VIRGIN ISLANDS	59.521	42.761	-28.16
NORTH CAROLINA	56.792	39.148	-31.07
KANSAS	52.511	38.686	-26.33
WASHINGTON	50.104	36.737	-26.68
ARIZONA	49.022	36.465	-25.62
IDAHO	48.537	36.755	-24.27
INDIANA	47.061	35.698	-24.15
NEW HAMPSHIRE	45.700	35.540	-22.23
VERMONT	44.755	35.185	-21.38
CONNECTICUT	42.666	33.729	-20.95
MISSISSIPPI	41.613	33.475	-19.56
UTAH	40.124	32.575	-18.81
LOUISIANA	39.017	32.080	-17.78
HAWAII	37.468	31.519	-15.88
KENTUCKY	37.417	31.283	-16.39
NEVADA	37.314	31.269	-16.20
RHODE ISLAND	37.265	31.405	-15.73
MICHIGAN	37.206	30.810	-17.19
PENNSYLVANIA	36.930	30.439	-17.58
SOUTH DAKOTA	36.342	30.974	-14.77
MISSOURI	35.375	30.105	-14.90
NEBRASKA	35.308	30.389	-13.93
ALABAMA	35.029	30.125	-14.00
ILLINOIS	34.654	29.463	-14.98
MAINE	33.746	29.639	-12.17
WISCONSIN	33.497	29.288	-12.57
TENNESSEE	32.109	28.645	-10.79
NEW YORK	31.488	27.846	-11.57
IOWA	31.196	28.339	-9.16
TEXAS	31.103	27.516	-11.53
DELAWARE	29.639	27.636	-6.76
ARKANSAS	29.396	27.475	-6.53
MINNESOTA	29.220	27.323	-6.49
SOUTH CAROLINA	28.808	27.126	-5.84
OHIO	27.767	26.595	-4.22
NEW MEXICO	26.287	25.966	-1.22
OREGON	25.655	25.655	0.00
VIRGINIA	24.836	24.836	0.00
OKLAHOMA	23.524	23.524	0.00
GEORGIA	21.661	21.661	0.00
FLORIDA	20.462	20.462	0.00
MONTANA	19.510	19.510	0.00
NEW JERSEY	18.451	18.451	0.00
MASSACHUSETTS	14.433	14.433	0.00
CALIFORNIA	4.936	4.936	0.00
COLORADO	3.681	3.681	0.00

TABLE 6A

COMPUTATION OF SUPPORT STAFF YEARS
AND COMPARISON TO FY 2026

STATE	OPERATING POSITIONS	RATIO OF SUPPORT TO		FY 2027 SUPPORT	PRIOR YEAR SUPPORT
		OPERATING POSITIONS			
CONNECTICUT	237.2	0.04553	10.8	11.1	
MAINE	103.7	0.14465	15.0	13.5	
MASSACHUSETTS	417.3	0.05344	22.3	18.0	
NEW HAMPSHIRE	67.1	0.22355	15.0	15.0	
NEW JERSEY	689.0	0.03266	22.5	21.8	
NEW YORK	736.1	0.19223	141.5	107.3	
PUERTO RICO	282.9	0.06398	18.1	18.7	
RHODE ISLAND	85.8	0.15152	13.0	10.4	
VERMONT	43.2	0.34491	14.9	4.5	
VIRGIN ISLANDS	12.3	0.19512	2.4	2.5	
REGION 1	2,674.6	0.10301	275.5	222.8	
DELAWARE	56.6	0.31625	17.9	15.0	
DIST. OF COLUMBIA	113.2	0.08127	9.2	10.2	
MARYLAND	339.5	0.04124	14.0	15.9	
PENNSYLVANIA	1,109.2	0.07907	87.7	81.9	
VIRGINIA	236.8	0.16470	39.0	27.3	
WEST VIRGINIA	102.6	0.20760	21.3	19.4	
REGION 2	1,957.9	0.09658	189.1	169.7	
ALABAMA	144.8	0.16436	23.8	21.5	
FLORIDA	1,011.5	0.07168	72.5	69.4	
GEORGIA	338.7	0.09271	31.4	36.2	
KENTUCKY	188.7	0.07737	14.6	17.9	
MISSISSIPPI	151.0	0.09934	15.0	12.5	
NORTH CAROLINA	366.9	0.11284	41.4	46.7	
SOUTH CAROLINA	228.1	0.15125	34.5	28.8	
TENNESSEE	309.7	0.11366	35.2	31.9	
REGION 3	2,739.4	0.09798	268.4	264.9	
ARKANSAS	161.5	0.27554	44.5	30.2	
COLORADO	359.2	0.04092	14.7	37.4	
LOUISIANA	138.7	0.18529	25.7	22.2	
MONTANA	59.5	0.24706	14.7	14.5	
NEW MEXICO	101.2	0.07510	7.6	7.5	
NORTH DAKOTA	50.1	0.15768	7.9	9.1	
OKLAHOMA	154.7	0.10601	16.4	18.2	
SOUTH DAKOTA	37.1	0.09704	3.6	4.5	
TEXAS	1,141.9	0.15352	175.3	149.2	
UTAH	138.0	0.27391	37.8	31.2	
WYOMING	52.7	0.08349	4.4	2.0	
REGION 4	2,394.6	0.14725	352.6	326.0	
ILLINOIS	619.9	0.11986	74.3	79.0	
INDIANA	281.1	0.01103	3.1	1.2	
IOWA	180.9	0.09011	16.3	14.0	
KANSAS	174.0	0.05402	9.4	13.2	
MICHIGAN	542.5	0.09327	50.6	51.5	
MINNESOTA	283.5	0.07478	21.2	20.3	
MISSOURI	265.2	0.21342	56.6	56.3	
NEBRASKA	105.5	0.06161	6.5	5.5	
OHIO	536.8	0.05756	30.9	40.8	
WISCONSIN	402.0	0.12662	50.9	38.5	
REGION 5	3,391.4	0.09430	319.8	320.3	
ALASKA	77.1	0.19455	15.0	15.0	
ARIZONA	236.0	0.16737	39.5	46.1	
CALIFORNIA	1,958.3	0.17291	338.6	295.5	
HAWAII	67.5	0.26963	18.2	16.9	
IDAHO	101.1	0.16123	16.3	15.0	
NEVADA	174.1	0.04250	7.4	8.1	
OREGON	318.7	0.12614	40.2	38.3	
WASHINGTON	401.3	0.35086	140.8	130.5	
REGION 6	3,334.1	0.18476	616.0	565.4	
NATIONAL TOTAL	16,492.0	0.12257	2,021.4	1,869.1	

TABLE 6B

COMPUTATION OF AS&T STAFFYEARS
AND COMPARISON TO FY 2026

STATE	OPERATING POSITIONS	RATIO OF AS&T TO OPERATING POSITIONS	FY 2027 AS&T	PRIOR YEAR AS&T
CONNECTICUT	237.2	0.09148	21.7	15.7
MAINE	103.7	0.04918	5.1	5.0
MASSACHUSETTS	417.3	0.00000	0.0	8.0
NEW HAMPSHIRE	67.1	0.39791	26.7	20.9
NEW JERSEY	689.0	0.09086	62.6	58.6
NEW YORK	736.1	0.12743	93.8	79.1
PUERTO RICO	282.9	0.24956	70.6	57.6
RHODE ISLAND	85.8	0.10606	9.1	6.7
VERMONT	43.2	0.14352	6.2	4.3
VIRGIN ISLANDS	12.3	0.01626	0.2	0.3
REGION 1	2,674.6	0.11067	296.0	256.2
DELAWARE	56.6	0.11131	6.3	2.8
DIST. OF COLUMBIA	113.2	0.00795	0.9	0.6
MARYLAND	339.5	0.17261	58.6	34.0
PENNSYLVANIA	1,109.2	0.04174	46.3	77.3
VIRGINIA	236.8	0.20481	48.5	47.3
WEST VIRGINIA	102.6	0.01559	1.6	2.5
REGION 2	1,957.9	0.08284	162.2	164.5
ALABAMA	144.8	0.15746	22.8	16.7
FLORIDA	1,011.5	0.06663	67.4	71.0
GEORGIA	338.7	0.19161	64.9	72.5
KENTUCKY	188.7	0.08267	15.6	6.5
MISSISSIPPI	151.0	0.14570	22.0	20.5
NORTH CAROLINA	366.9	0.08640	31.7	38.6
SOUTH CAROLINA	228.1	0.17799	40.6	34.6
TENNESSEE	309.7	0.04714	14.6	16.2
REGION 3	2,739.4	0.10207	279.6	276.6
ARKANSAS	161.5	0.10526	17.0	19.8
COLORADO	359.2	0.00306	1.1	20.8
LOUISIANA	138.7	0.08291	11.5	12.0
MONTANA	59.5	0.10924	6.5	10.0
NEW MEXICO	101.2	0.16897	17.1	14.4
NORTH DAKOTA	50.1	0.04591	2.3	3.0
OKLAHOMA	154.7	0.12670	19.6	23.4
SOUTH DAKOTA	37.1	0.03774	1.4	1.5
TEXAS	1,141.9	0.09747	111.3	105.5
UTAH	138.0	0.06884	9.5	9.5
WYOMING	52.7	0.27135	14.3	9.3
REGION 4	2,394.6	0.08837	211.6	229.2
ILLINOIS	619.9	0.06727	41.7	117.4
INDIANA	281.1	0.09783	27.5	31.3
IOWA	180.9	0.04422	8.0	6.9
KANSAS	174.0	0.01552	2.7	13.4
MICHIGAN	542.5	0.15742	85.4	69.0
MINNESOTA	283.5	0.07549	21.4	20.4
MISSOURI	265.2	0.08371	22.2	23.6
NEBRASKA	105.5	0.22180	23.4	17.7
OHIO	536.8	0.05384	28.9	34.8
WISCONSIN	402.0	0.03383	13.6	24.1
REGION 5	3,391.4	0.08103	274.8	358.6
ALASKA	77.1	0.14527	11.2	8.4
ARIZONA	236.0	0.17288	40.8	42.7
CALIFORNIA	1,958.3	0.13650	267.3	229.4
HAWAII	67.5	0.15704	10.6	9.4
IDAHO	101.1	0.10287	10.4	9.3
NEVADA	174.1	0.11717	20.4	16.6
OREGON	318.7	0.07405	23.6	20.8
WASHINGTON	401.3	0.14528	58.3	57.6
REGION 6	3,334.1	0.13275	442.6	394.2
NATIONAL TOTAL	16,492.0	0.10107	1,666.8	1,679.3

TABLE 7A

F Y 2 0 2 7 A L L O C A T I O N INITIAL CLAIMS									
STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	28.819	28.558	0.261	186,335	171,795	14,540	51.9	47.2	4.7
MAINE	54.281	36.101	18.180	34,433	33,547	886	18.4	11.9	6.5
MASSACHUSETTS	14.817	17.403	-2.586	325,587	334,011	-8,424	50.7	61.7	-11.0
NEW HAMPSHIRE	40.497	40.678	-0.181	24,369	24,672	-303	11.2	11.0	0.2
NEW JERSEY	24.429	26.155	-1.726	547,386	530,815	16,571	149.3	155.2	-5.9
NEW YORK	17.765	22.605	-4.840	839,338	844,106	-4,768	155.1	199.1	-44.0
PUERTO RICO	108.703	65.902	42.801	68,384	71,661	-3,277	76.2	51.5	24.7
RHODE ISLAND	26.791	25.194	1.597	59,644	58,685	959	17.2	16.3	0.9
VERMONT	30.178	25.940	4.238	21,089	20,650	439	6.0	5.1	0.9
VIRGIN ISLANDS	78.048	40.425	37.623	1,716	1,885	-169	1.4	0.8	0.6
REGION 1	424.328	328.961	95.367	2,108,281	2,091,827	16,454	537.4	559.8	-22.4
DELAWARE	28.749	25.713	3.036	33,156	34,265	-1,109	9.7	9.3	0.4
DIST. OF COLUMBIA	61.286	40.146	21.140	46,175	27,569	18,606	29.3	11.2	18.1
MARYLAND	48.196	35.362	12.834	143,748	149,825	-6,077	64.5	49.9	14.6
PENNSYLVANIA	38.985	29.868	9.117	589,207	565,702	23,505	243.2	176.3	66.9
VIRGINIA	38.348	31.665	6.683	151,193	125,508	25,685	54.5	37.9	16.6
WEST VIRGINIA	30.734	30.901	-0.167	48,469	51,194	-2,725	15.8	16.6	-0.8
REGION 2	246.298	193.655	52.643	1,011,948	954,063	57,885	417.0	301.2	115.8
ALABAMA	21.624	22.788	-1.164	104,431	117,908	-13,477	22.2	25.6	-3.4
FLORIDA	29.280	28.571	0.709	315,095	314,028	1,067	90.5	80.0	10.5
GEORGIA	43.388	32.540	10.848	268,882	280,031	-11,149	110.1	86.8	23.3
KENTUCKY	24.771	27.883	-3.112	147,027	109,074	37,953	37.4	31.7	5.7
MISSISSIPPI	51.767	41.431	10.336	51,567	53,817	-2,250	24.7	20.8	3.9
NORTH CAROLINA	30.496	30.729	-0.233	209,994	176,478	33,516	60.0	51.0	9.0
SOUTH CAROLINA	27.796	36.226	-8.430	122,052	115,440	6,612	33.9	42.0	-8.1
TENNESSEE	29.133	29.832	-0.699	163,722	157,427	6,295	49.2	47.2	2.0
REGION 3	258.255	250.000	8.255	1,382,770	1,324,203	58,567	428.0	385.1	158.7
ARKANSAS	45.901	39.424	6.477	69,733	77,116	-7,383	33.9	30.6	3.3
COLORADO	4.858	7.899	-3.041	162,184	178,672	-16,488	7.5	13.5	-6.0
LOUISIANA	43.415	34.836	8.579	78,229	79,464	-1,235	33.1	26.9	6.2
MONTANA	26.798	29.756	-2.958	34,029	33,993	36	8.8	9.8	-1.0
NEW MEXICO	37.150	30.455	6.695	47,713	50,408	-2,695	18.7	16.2	2.5
NORTH DAKOTA	29.091	30.172	-1.081	29,373	25,322	4,051	7.5	6.7	0.8
OKLAHOMA	38.003	30.322	7.681	76,287	82,835	-6,548	27.2	23.5	3.7
SOUTH DAKOTA	26.191	28.581	-2.390	12,184	11,700	484	3.1	3.2	-0.1
TEXAS	25.864	25.843	0.021	865,284	844,527	20,757	220.1	212.1	8.0
UTAH	17.960	21.021	-3.061	80,065	98,306	-18,241	13.8	19.9	-6.1
WYOMING	43.994	36.175	7.819	18,375	18,037	338	8.2	6.3	1.9
REGION 4	339.225	314.484	24.741	1,473,456	1,500,380	-26,924	381.9	368.7	13.2
ILLINOIS	31.985	32.022	-0.037	553,331	501,980	51,351	188.9	165.5	23.4
INDIANA	28.508	26.165	2.343	159,105	180,113	-21,008	38.9	46.8	-7.9
IOWA	27.178	26.675	0.503	132,732	141,421	-8,689	31.7	33.0	-1.3
KANSAS	33.259	30.517	2.742	69,751	81,067	-11,316	22.5	23.1	-0.6
MICHIGAN	16.180	24.590	-8.410	442,117	425,407	16,710	69.1	100.6	-31.5
MINNESOTA	27.488	26.486	1.002	279,461	284,698	-5,237	74.6	72.1	2.5
MISSOURI	20.388	21.228	-0.840	187,060	183,435	3,625	37.0	37.8	-0.8
NEBRASKA	27.045	25.177	1.868	45,071	39,929	5,142	11.9	9.6	2.3
OHIO	15.379	15.329	0.050	322,637	323,615	-978	47.6	47.4	0.2
WISCONSIN	21.292	18.872	2.420	220,177	250,987	-30,810	44.5	44.3	0.2
REGION 5	248.702	247.061	1.641	2,411,442	2,412,652	-1,210	566.7	580.2	-13.5
ALASKA	32.321	28.859	3.462	33,886	41,186	-7,300	11.0	11.7	-0.7
ARIZONA	28.305	29.520	-1.215	166,211	193,450	-27,239	44.7	54.0	-9.3
CALIFORNIA	24.880	25.851	-0.971	2,284,874	2,353,539	-68,665	539.5	579.1	-39.6
HAWAII	25.091	24.231	0.860	54,588	64,734	-10,146	13.4	15.3	-1.9
IDAHO	32.406	27.350	5.056	52,644	63,401	-10,757	16.5	16.2	0.3
NEVADA	22.206	24.982	-2.776	134,697	133,454	1,243	28.6	31.5	-2.9
OREGON	17.180	22.160	-4.980	251,489	249,942	1,547	42.1	52.5	-10.4
WASHINGTON	22.442	26.864	-4.422	448,714	432,169	16,545	89.6	105.8	-16.2
REGION 6	204.831	209.817	-4.986	3,427,103	3,531,875	-104,772	785.4	866.1	-80.7
NATIONAL TOTAL	1,721.64	1,543.98	177.661	11,815,000	11,815,000	0	3,116.4	3,061.1	55.3

TABLE 7B

F Y 2 0 2 7 A L L O C A T I O N NON-MONETARY DETERMINATIONS									
STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	35.331	26.200	9.131	117,872	119,004	-1,132	40.3	30.0	10.3
MAINE	50.754	45.271	5.483	23,994	22,889	1,105	12.0	10.2	1.8
MASSACHUSETTS	52.282	52.538	-0.256	171,320	128,635	42,685	94.1	71.7	22.4
NEW HAMPSHIRE	35.780	34.645	1.135	24,022	23,971	51	9.8	9.1	0.7
NEW JERSEY	42.401	40.138	2.263	223,635	193,848	29,787	105.8	87.0	18.8
NEW YORK	41.681	34.700	6.981	255,286	276,636	-21,350	110.7	100.2	10.5
PUERTO RICO	155.769	122.559	33.210	38,687	30,767	7,920	61.8	41.1	20.7
RHODE ISLAND	38.554	37.441	1.113	22,403	21,735	668	9.3	8.9	0.4
VERMONT	86.963	70.547	16.416	8,023	6,438	1,585	6.6	4.3	2.3
VIRGIN ISLANDS	248.861	165.024	83.837	625	523	102	1.7	0.9	0.8
REGION 1	788.376	629.063	159.313	885,867	824,446	61,421	452.1	363.4	88.7
DELAWARE	47.166	38.189	8.977	11,304	11,040	264	5.4	4.5	0.9
DIST. OF COLUMBIA	78.473	71.013	7.460	32,884	16,244	16,640	26.7	11.7	15.0
MARYLAND	45.745	34.257	11.488	85,887	72,415	13,472	36.6	23.3	13.3
PENNSYLVANIA	53.670	44.151	9.519	314,423	341,159	-26,736	178.7	157.2	21.5
VIRGINIA	66.549	53.084	13.465	94,720	84,023	10,697	59.3	42.5	16.8
WEST VIRGINIA	54.386	48.163	6.223	27,881	30,726	-2,845	16.0	15.5	0.5
REGION 2	345.989	288.857	57.132	567,099	555,607	11,492	322.7	254.7	68.0
ALABAMA	12.730	11.634	1.096	151,709	333,927	-182,218	19.0	37.0	-18.0
FLORIDA	74.294	53.495	20.799	180,673	213,384	-32,711	131.7	101.8	29.9
GEORGIA	36.175	28.366	7.809	122,707	126,613	-3,906	41.9	34.2	7.7
KENTUCKY	35.445	34.288	1.157	97,132	68,782	28,350	35.4	24.6	10.8
MISSISSIPPI	40.443	35.079	5.364	47,650	48,212	-562	17.8	15.8	2.0
NORTH CAROLINA	42.628	42.838	-0.210	149,287	141,040	8,247	59.6	56.8	2.8
SOUTH CAROLINA	30.690	29.891	0.799	108,849	88,202	20,647	33.3	26.5	6.8
TENNESSEE	43.944	43.449	0.495	141,220	105,741	35,479	64.0	46.2	17.8
REGION 3	316.349	279.040	37.309	999,227	1,125,901	-126,674	402.7	342.9	127.8
ARKANSAS	53.912	41.541	12.371	42,073	36,786	5,287	24.0	15.4	8.6
COLORADO	150.709	117.279	33.430	196,048	210,818	-14,770	281.6	235.9	45.7
LOUISIANA	40.688	36.348	4.340	67,258	78,022	-10,764	26.7	27.5	-0.8
MONTANA	47.825	53.256	-5.431	35,604	37,967	-2,363	16.4	19.5	-3.1
NEW MEXICO	19.313	22.958	-3.645	36,989	46,775	-9,786	7.5	11.3	-3.8
NORTH DAKOTA	42.947	41.858	1.089	19,899	17,607	2,292	7.5	6.5	1.0
OKLAHOMA	43.739	41.999	1.740	56,655	67,752	-11,097	23.2	26.6	-3.4
SOUTH DAKOTA	40.693	39.123	1.570	9,457	7,846	1,611	3.8	3.0	0.8
TEXAS	25.242	27.188	-1.946	599,917	575,494	24,423	149.0	152.1	-3.1
UTAH	29.747	30.876	-1.129	95,334	100,535	-5,201	27.2	29.9	-2.7
WYOMING	17.510	16.975	0.535	17,921	15,564	2,357	3.2	2.6	0.6
REGION 4	512.325	469.401	42.924	1,177,155	1,195,166	-18,011	570.1	530.3	39.8
ILLINOIS	43.673	39.163	4.510	238,500	198,360	40,140	111.2	80.0	31.2
INDIANA	80.710	69.985	10.725	168,661	155,442	13,219	116.8	108.1	8.7
IOWA	40.177	43.208	-3.031	50,883	49,026	1,857	18.0	18.5	-0.5
KANSAS	47.647	43.909	3.738	73,389	58,341	15,048	33.9	23.9	10.0
MICHIGAN	35.079	32.582	2.497	567,679	574,921	-7,242	192.3	180.2	12.1
MINNESOTA	30.090	34.242	-4.152	148,272	136,599	11,673	43.3	44.7	-1.4
MISSOURI	39.280	41.649	-2.369	162,984	152,240	10,744	62.1	61.5	0.6
NEBRASKA	63.999	54.810	9.189	47,508	46,259	1,249	29.6	24.2	5.4
OHIO	37.021	33.912	3.109	264,928	240,611	24,317	94.0	77.9	16.1
WISCONSIN	35.960	34.985	0.975	203,471	212,092	-8,621	69.5	69.3	0.2
REGION 5	453.636	428.445	25.191	1,926,275	1,823,891	102,384	770.7	688.3	82.4
ALASKA	47.303	44.044	3.259	29,969	31,081	-1,112	14.2	13.5	0.7
ARIZONA	28.284	62.956	-34.672	70,717	93,579	-22,862	19.0	55.7	-36.7
CALIFORNIA	58.605	51.417	7.188	780,911	851,495	-70,584	434.3	416.7	17.6
HAWAII	80.834	61.059	19.775	21,229	21,585	-356	16.8	12.9	3.9
IDAHO	51.307	48.513	2.794	43,401	40,077	3,324	21.5	18.1	3.4
NEVADA	31.172	32.591	-1.419	118,204	91,266	26,938	35.2	28.1	7.1
OREGON	35.077	41.147	-6.070	204,097	133,056	71,041	69.7	51.9	17.8
WASHINGTON	41.440	38.667	2.773	252,849	289,850	-37,001	93.2	102.2	-9.0
REGION 6	374.022	380.394	-6.372	1,521,377	1,551,989	-30,612	703.9	699.1	4.8
NATIONAL TOTAL	2,790.70	2,475.20	315.497	7,077,000	7,077,000	0	3,222.2	2,878.7	343.5

TABLE 7C

F Y 2 0 2 7 A L L O C A T I O N
A P P E A L S

STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	130.327	159.171	-28.844	21,705	25,280	-3,575	27.4	38.7	-11.3
MAINE	215.693	188.803	26.890	5,111	4,654	457	10.8	8.6	2.2
MASSACHUSETTS	177.728	174.228	3.500	36,104	21,611	14,493	67.4	40.0	27.4
NEW HAMPSHIRE	214.938	190.337	24.601	2,585	2,580	5	6.3	5.4	0.9
NEW JERSEY	151.968	163.972	-12.004	48,875	40,508	8,367	82.9	74.2	8.7
NEW YORK	206.438	184.690	21.748	39,548	30,208	9,340	84.9	58.2	26.7
PUERTO RICO	410.394	319.457	90.937	4,130	3,200	930	17.4	11.1	6.3
RHODE ISLAND	100.623	163.049	-62.426	5,104	4,777	327	5.5	8.6	-3.1
VERMONT	374.334	297.240	77.094	1,140	764	376	4.0	2.2	1.8
VIRGIN ISLANDS	26.404	162.410	-136.006	71	206	-135	0.0	0.3	-0.3
REGION 1	2,008.847	2,003.357	5.490	164,373	133,788	30,585	306.6	247.3	59.3
DELAWARE	170.944	167.459	3.485	1,863	2,988	-1,125	3.2	5.3	-2.1
DIST. OF COLUMBIA	277.377	233.320	44.057	2,207	1,316	891	6.3	3.1	3.2
MARYLAND	379.629	297.789	81.840	11,775	10,488	1,287	41.6	29.4	12.2
PENNSYLVANIA	143.368	157.279	-13.911	97,658	81,658	16,000	148.3	134.0	14.3
VIRGINIA	105.675	81.614	24.061	26,939	50,076	-23,137	26.8	39.0	-12.2
WEST VIRGINIA	298.019	239.514	58.505	3,169	3,211	-42	10.0	8.1	1.9
REGION 2	1,375.012	1,176.975	198.037	143,611	149,737	-6,126	236.2	218.9	17.3
ALABAMA	146.479	155.909	-9.430	22,944	25,570	-2,626	33.0	38.0	-5.0
FLORIDA	190.184	173.354	16.830	44,985	38,257	6,728	83.9	59.2	24.7
GEORGIA	149.301	162.563	-13.262	48,448	49,299	-851	68.3	76.3	-8.0
KENTUCKY	170.942	168.088	2.854	16,862	18,171	-1,309	29.6	31.8	-2.2
MISSISSIPPI	241.818	196.636	45.182	10,223	9,669	554	22.9	17.8	5.1
NORTH CAROLINA	213.149	210.978	2.171	27,161	19,562	7,599	54.2	38.8	15.4
SOUTH CAROLINA	197.657	202.746	-5.089	13,740	10,006	3,734	27.1	20.4	6.7
TENNESSEE	121.487	141.136	-19.649	32,346	22,798	9,548	40.5	32.3	8.2
REGION 3	1,431.017	1,411.410	19.607	216,709	193,332	23,377	359.5	314.6	62.2
ARKANSAS	264.386	185.402	78.984	6,063	6,285	-222	17.0	11.7	5.3
COLORADO	88.071	93.590	-5.519	22,600	22,776	-176	19.0	20.3	-1.3
LOUISIANA	177.130	164.846	12.284	14,209	15,710	-1,501	24.5	25.1	-0.6
MONTANA	410.997	292.747	118.250	995	528	467	3.9	1.5	2.4
NEW MEXICO	142.047	154.813	-12.766	8,320	8,151	169	12.4	13.3	-0.9
NORTH DAKOTA	185.176	194.625	-9.449	3,691	2,915	776	6.0	5.0	1.0
OKLAHOMA	167.853	160.026	7.827	9,943	13,173	-3,230	15.7	19.7	-4.0
SOUTH DAKOTA	201.292	189.487	11.805	679	593	86	1.3	1.1	0.2
TEXAS	130.346	144.156	-13.810	142,446	132,248	10,198	182.6	185.3	-2.7
UTAH	166.931	164.884	2.047	10,732	10,811	-79	17.2	17.2	0.0
WYOMING	311.737	276.745	34.992	1,405	1,295	110	4.4	3.5	0.9
REGION 4	2,245.966	2,021.321	224.645	221,083	214,485	6,598	304.0	303.7	0.3
ILLINOIS	111.313	115.749	-4.436	58,530	56,303	2,227	69.5	67.1	2.4
INDIANA	162.884	166.351	-3.467	19,145	16,400	2,745	26.8	27.1	-0.3
IOWA	219.995	180.351	39.644	10,532	12,051	-1,519	20.4	19.0	1.4
KANSAS	319.429	258.767	60.662	8,131	7,604	527	25.2	18.4	6.8
MICHIGAN	209.562	196.490	13.072	41,334	42,792	-1,458	83.6	80.9	2.7
MINNESOTA	195.418	192.041	3.377	19,064	17,599	1,465	36.2	32.3	3.9
MISSOURI	157.891	158.434	-0.543	19,094	21,030	-1,936	29.3	32.3	-3.0
NEBRASKA	149.663	163.007	-13.344	5,279	5,659	-380	7.7	8.8	-1.1
OHIO	134.314	140.998	-6.684	25,081	21,833	3,248	32.3	29.4	2.9
WISCONSIN	146.557	157.197	-10.640	21,892	20,920	972	30.5	30.7	-0.2
REGION 5	1,807.026	1,729.385	77.641	228,082	222,191	5,891	361.5	346.0	15.5
ALASKA	245.943	193.755	52.188	961	884	77	2.4	1.7	0.7
ARIZONA	129.688	122.085	7.603	12,689	14,794	-2,105	15.6	17.1	-1.5
CALIFORNIA	130.022	153.141	-23.119	235,894	284,816	-48,922	291.1	415.1	-124.0
HAWAII	99.145	111.507	-12.362	3,695	3,159	536	3.6	3.4	0.2
IDAHO	229.827	202.963	26.864	3,554	3,547	7	7.9	6.7	1.2
NEVADA	266.438	258.996	7.442	11,287	7,926	3,361	28.8	19.4	9.4
OREGON	194.730	185.837	8.893	14,510	13,009	1,501	27.5	22.9	4.6
WASHINGTON	93.814	75.126	18.688	33,552	48,332	-14,780	28.0	33.1	-5.1
REGION 6	1,389.607	1,303.410	86.197	316,142	376,467	-60,325	404.9	519.4	-114.5
NATIONAL TOTAL	10,257.48	9,645.86	611.617	1,290,000	1,290,000	0	1,972.7	1,949.9	22.8

TABLE 7D

FY 2027 ALLOCATION WEEKS CLAIMED									
STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	2.539	2.557	-0.018	1,395,820	1,387,626	8,194	34.3	34.1	0.2
MAINE	2.815	2.013	0.802	321,627	301,997	19,630	8.9	6.0	2.9
MASSACHUSETTS	0.698	0.870	-0.172	3,480,411	3,424,432	55,979	25.5	31.6	-6.1
NEW HAMPSHIRE	3.561	3.267	0.294	160,738	153,017	7,721	6.5	5.5	1.0
NEW JERSEY	1.055	1.294	-0.239	5,331,760	5,413,541	-81,781	62.8	78.3	-15.5
NEW YORK	1.312	1.512	-0.200	7,967,958	8,351,878	-383,920	108.7	131.8	-23.1
PUERTO RICO	7.123	4.476	2.647	776,743	748,038	28,705	56.7	36.5	20.2
RHODE ISLAND	1.313	1.454	-0.141	557,111	520,120	36,991	7.9	8.3	-0.4
VERMONT	3.901	2.839	1.062	143,530	138,207	5,323	5.3	3.8	1.5
VIRGIN ISLANDS	23.152	11.751	11.401	14,046	13,145	901	3.5	1.6	1.9
REGION 1	47.469	32.033	15.436	20,149,744	20,452,001	-302,257	320.1	337.5	-17.4
DELAWARE	1.649	1.524	0.125	284,061	283,502	559	4.8	4.6	0.2
DIST. OF COLUMBIA	1.214	1.187	0.027	473,517	295,256	178,261	6.0	3.6	2.4
MARYLAND	2.447	2.437	0.010	1,227,657	1,169,942	57,715	28.0	26.8	1.2
PENNSYLVANIA	2.160	1.895	0.265	4,753,045	4,886,585	-133,540	108.7	96.6	12.1
VIRGINIA	1.571	1.714	-0.143	1,078,820	937,582	141,238	15.9	15.3	0.6
WEST VIRGINIA	2.505	2.470	0.035	397,153	443,657	-46,504	10.5	11.5	-1.0
REGION 2	11.546	11.227	0.319	8,214,253	8,016,524	197,729	173.9	158.4	15.5
ALABAMA	4.564	3.395	1.169	408,965	438,880	-29,915	18.3	14.2	4.1
FLORIDA	1.771	1.894	-0.123	1,515,476	1,690,590	-175,114	26.3	28.6	-2.3
GEORGIA	1.952	1.617	0.335	1,373,461	1,508,844	-135,383	25.3	23.2	2.1
KENTUCKY	1.950	2.160	-0.210	518,999	435,476	83,523	10.4	9.8	0.6
MISSISSIPPI	3.663	3.424	0.239	310,395	310,120	275	10.5	9.9	0.6
NORTH CAROLINA	2.247	2.157	0.090	1,252,672	1,065,717	186,955	26.4	21.6	4.8
SOUTH CAROLINA	3.559	2.436	1.123	725,197	715,021	10,176	25.8	17.5	8.3
TENNESSEE	2.147	2.287	-0.140	814,806	919,312	-104,506	18.0	21.1	-3.1
REGION 3	21.853	19.370	2.483	6,919,971	7,083,960	-163,989	161.0	145.9	30.6
ARKANSAS	5.154	3.226	1.928	355,072	430,506	-75,434	19.4	14.0	5.4
COLORADO	0.236	0.405	-0.169	1,550,080	1,553,442	-3,362	3.5	6.0	-2.5
LOUISIANA	0.176	0.350	-0.174	470,138	556,264	-86,126	0.8	1.9	-1.1
MONTANA	2.627	2.344	0.283	337,428	334,062	3,366	8.5	7.6	0.9
NEW MEXICO	2.116	1.839	0.277	509,158	518,737	-9,579	11.3	10.0	1.3
NORTH DAKOTA	4.176	3.111	1.065	191,716	166,425	25,291	7.0	4.5	2.5
OKLAHOMA	3.092	2.244	0.848	524,907	522,322	2,585	15.2	11.0	4.2
SOUTH DAKOTA	1.968	1.815	0.153	89,249	82,698	6,551	1.7	1.5	0.2
TEXAS	1.600	1.623	-0.023	7,531,640	7,235,334	296,306	118.5	114.1	4.4
UTAH	1.550	1.681	-0.131	667,889	650,331	17,558	9.9	10.5	-0.6
WYOMING	2.386	2.304	0.082	112,206	106,126	6,080	2.7	2.4	0.3
REGION 4	25.081	20.942	4.139	12,339,483	12,156,247	183,236	198.5	183.5	15.0
ILLINOIS	1.683	1.781	-0.098	5,059,072	4,938,156	120,916	90.9	90.5	0.4
INDIANA	1.075	1.468	-0.393	1,108,217	1,134,801	-26,584	10.2	16.5	-6.3
IOWA	2.166	1.954	0.212	647,635	600,162	47,473	12.3	10.3	2.0
KANSAS	5.964	3.788	2.176	484,247	403,232	81,015	28.0	14.3	13.7
MICHIGAN	1.691	1.932	-0.241	2,900,185	2,609,499	290,686	47.4	48.5	-1.1
MINNESOTA	2.262	1.987	0.275	2,902,439	2,849,710	52,729	63.8	54.1	9.7
MISSOURI	4.093	3.248	0.845	973,641	1,000,809	-27,168	38.7	31.5	7.2
NEBRASKA	1.693	1.612	0.081	276,445	257,543	18,902	4.6	4.0	0.6
OHIO	1.846	1.545	0.301	2,574,088	2,228,340	345,748	45.5	32.9	12.6
WISCONSIN	1.525	1.298	0.227	1,290,743	1,405,552	-114,809	18.7	17.0	1.7
REGION 5	23.998	20.613	3.385	18,216,712	17,427,804	788,908	360.1	319.6	40.5
ALASKA	1.970	1.796	0.174	225,417	246,708	-21,291	4.5	4.4	0.1
ARIZONA	1.774	2.472	-0.698	1,229,536	1,257,479	-27,943	20.7	29.4	-8.7
CALIFORNIA	1.565	1.589	-0.024	19,255,767	20,306,610	-1,050,843	286.0	307.1	-21.1
HAWAII	2.409	1.819	0.590	291,595	401,608	-110,013	6.9	7.1	-0.2
IDAHO	2.314	1.925	0.389	324,652	326,702	-2,050	7.3	5.9	1.4
NEVADA	1.479	1.616	-0.137	1,228,577	1,175,198	53,379	17.4	18.0	-0.6
OREGON	1.599	2.281	-0.682	1,817,092	1,626,460	190,632	28.3	35.1	-6.8
WASHINGTON	1.646	1.934	-0.288	3,387,201	3,122,699	264,502	49.6	55.1	-5.5
REGION 6	14.756	15.432	-0.676	27,759,837	28,463,464	-703,627	420.7	462.1	-41.4
NATIONAL TOTAL	144.70	119.62	25.086	93,600,000	93,600,000	0	1,634.3	1,607.0	27.3

TABLE 7E

F Y 2 0 2 7 A L L O C A T I O N
W A G E R E C O R D S

STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	0.000	0.010	-0.010	10,662,049	9,695,850	966,199	0.0	0.9	-0.9
MAINE	0.019	0.023	-0.004	3,132,685	3,071,700	60,985	0.6	0.7	-0.1
MASSACHUSETTS	0.074	0.065	0.009	17,139,650	16,823,869	315,781	13.3	11.6	1.7
NEW HAMPSHIRE	0.020	0.025	-0.005	3,253,514	3,223,559	29,955	0.7	0.9	-0.2
NEW JERSEY	0.025	0.024	0.001	20,095,733	19,720,345	375,388	5.6	5.3	0.3
NEW YORK	0.002	0.005	-0.003	47,080,350	46,242,593	837,757	1.0	2.4	-1.4
PUERTO RICO	0.034	0.053	-0.019	3,684,252	3,486,989	197,263	1.3	2.0	-0.7
RHODE ISLAND	0.073	0.078	-0.005	2,418,140	2,341,454	76,686	1.9	2.0	-0.1
VERMONT	0.276	0.232	0.044	1,758,570	1,538,571	219,999	4.6	3.4	1.2
VIRGIN ISLANDS	1.135	0.906	0.229	142,278	145,779	-3,501	1.7	1.3	0.4
REGION 1	1.658	1.421	0.237	109,367,221	106,290,709	3,076,512	30.7	30.5	0.2
DELAWARE	0.010	0.012	-0.002	2,232,880	2,061,022	171,858	0.2	0.3	-0.1
DIST. OF COLUMBIA	0.025	0.025	0.000	2,826,565	2,737,921	88,644	0.7	0.7	0.0
MARYLAND	0.128	0.204	-0.076	12,012,347	11,760,444	251,903	14.3	22.6	-8.3
PENNSYLVANIA	0.025	0.033	-0.008	28,591,910	27,836,956	754,954	7.6	9.6	-2.0
VIRGINIA	0.048	0.058	-0.010	18,510,857	18,522,329	-11,472	8.4	10.2	-1.8
WEST VIRGINIA	0.053	0.061	-0.008	3,201,981	3,151,205	50,776	1.8	2.0	-0.2
REGION 2	0.289	0.393	-0.104	67,376,540	66,069,877	1,306,663	33.0	45.4	-12.4
ALABAMA	0.020	0.017	0.003	9,949,734	9,829,345	120,389	2.0	1.6	0.4
FLORIDA	0.025	0.030	-0.005	46,604,427	45,690,981	913,446	11.4	12.2	-0.8
GEORGIA	0.022	0.016	0.006	23,141,639	22,574,706	566,933	4.8	3.4	1.4
KENTUCKY	0.025	0.022	0.003	9,426,717	9,230,770	195,947	2.4	2.1	0.3
MISSISSIPPI	0.036	0.040	-0.004	5,590,199	5,582,246	7,953	1.9	2.1	-0.2
NORTH CAROLINA	0.024	0.027	-0.003	22,429,287	16,385,613	6,043,674	5.0	4.2	0.8
SOUTH CAROLINA	0.039	0.027	0.012	10,927,910	10,696,072	231,838	4.3	2.9	1.4
TENNESSEE	0.030	0.031	-0.001	15,911,396	13,054,224	2,857,172	4.9	4.1	0.8
REGION 3	0.221	0.210	0.011	143,981,309	133,043,957	10,937,352	36.7	32.6	-8.3
ARKANSAS	0.053	0.066	-0.013	6,199,958	6,089,321	110,637	3.5	4.0	-0.5
COLORADO	0.304	0.294	0.010	13,406,177	12,843,442	562,735	38.8	36.0	2.8
LOUISIANA	0.025	0.026	-0.001	9,196,955	9,048,704	148,251	2.2	2.3	-0.1
MONTANA	0.045	0.033	0.012	2,435,018	2,385,569	49,449	1.1	0.8	0.3
NEW MEXICO	0.069	0.081	-0.012	4,079,513	3,931,727	147,786	3.0	3.4	-0.4
NORTH DAKOTA	0.039	0.056	-0.017	2,040,391	2,014,904	25,487	0.7	1.0	-0.3
OKLAHOMA	0.132	0.118	0.014	7,953,617	7,766,651	186,966	9.8	8.6	1.2
SOUTH DAKOTA	0.053	0.059	-0.006	2,138,295	2,099,785	38,510	1.1	1.2	-0.1
TEXAS	0.065	0.067	-0.002	65,953,819	64,841,031	1,112,788	42.2	42.2	0.0
UTAH	0.077	0.091	-0.014	8,090,720	7,925,789	164,931	6.0	6.9	-0.9
WYOMING	0.068	0.080	-0.012	1,330,601	1,300,157	30,444	0.9	1.0	-0.1
REGION 4	0.930	0.971	-0.041	122,825,064	120,247,080	2,577,984	109.3	107.4	1.9
ILLINOIS	0.025	0.026	-0.001	28,254,518	27,879,352	375,166	7.5	7.5	0.0
INDIANA	0.002	0.002	0.000	15,793,645	15,702,830	90,815	0.3	0.3	0.0
IOWA	0.076	0.090	-0.014	7,460,239	7,409,978	50,261	5.0	5.8	-0.8
KANSAS	0.154	0.165	-0.011	6,825,315	6,478,767	346,548	10.2	10.0	0.2
MICHIGAN	0.041	0.042	-0.001	20,681,954	20,527,001	154,953	8.2	8.3	-0.1
MINNESOTA	0.035	0.050	-0.015	13,679,710	13,480,804	198,906	4.7	6.4	-1.7
MISSOURI	0.041	0.048	-0.007	13,731,353	13,630,190	101,163	5.5	6.3	-0.8
NEBRASKA	0.158	0.142	0.016	4,195,407	4,113,978	81,429	6.5	5.6	0.9
OHIO	0.005	0.010	-0.005	25,706,375	25,506,768	199,607	1.2	2.4	-1.2
WISCONSIN	0.031	0.029	0.002	14,125,373	13,861,157	264,216	4.2	3.8	0.4
REGION 5	0.568	0.604	-0.036	150,453,889	148,590,825	1,863,064	53.3	56.4	-3.1
ALASKA	0.091	0.105	-0.014	1,570,138	1,522,525	47,613	1.4	1.6	-0.2
ARIZONA	0.041	0.039	0.002	15,569,244	15,272,682	296,562	6.1	5.6	0.5
CALIFORNIA	0.232	0.248	-0.016	112,321,866	109,162,598	3,159,268	247.3	257.7	-10.4
HAWAII	0.113	0.118	-0.005	2,973,415	2,882,724	90,691	3.3	3.3	0.0
IDAHO	0.010	0.010	0.000	4,253,925	4,003,862	250,063	0.4	0.4	0.0
NEVADA	0.025	0.029	-0.004	7,453,497	7,112,606	340,891	1.8	2.0	-0.2
OREGON	0.059	0.079	-0.020	9,318,651	8,678,882	639,769	5.4	6.5	-1.1
WASHINGTON	0.009	0.007	0.002	17,884,241	18,444,673	-560,432	1.4	1.2	0.2
REGION 6	0.580	0.635	-0.055	171,344,977	167,080,552	4,264,425	267.1	278.3	-11.2
NATIONAL TOTAL	4.25	4.23	0.012	765,349,000	741,323,000	24,026,000	530.1	550.6	-20.5

TABLE 7F

F Y 2 0 2 7 A L L O C A T I O N TAX									
STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	33.729	32.808	0.921	131,973	128,347	3,626	43.1	40.5	2.6
MAINE	29.639	31.204	-1.565	57,722	54,588	3,134	16.8	16.8	0.0
MASSACHUSETTS	14.433	12.045	2.388	253,821	254,662	-841	38.5	32.6	5.9
NEW HAMPSHIRE	35.540	33.841	1.699	54,600	54,780	-180	22.0	20.4	1.6
NEW JERSEY	18.451	28.407	-9.956	287,800	284,832	2,968	59.3	90.4	-31.1
NEW YORK	27.846	29.173	-1.327	545,047	545,740	-693	157.9	166.1	-8.2
PUERTO RICO	63.222	53.484	9.738	62,181	61,547	634	40.3	35.9	4.4
RHODE ISLAND	31.405	30.303	1.102	45,965	45,783	182	15.5	15.3	0.2
VERMONT	35.185	35.073	0.112	30,423	29,970	453	10.1	10.0	0.1
VIRGIN ISLANDS	42.761	43.262	-0.501	4,745	4,668	77	2.2	2.1	0.1
REGION 1	332.211	329.600	2.611	1,474,277	1,464,917	9,360	405.7	430.1	-24.4
DELAWARE	27.636	29.660	-2.024	37,369	36,929	440	10.5	11.6	-1.1
DIST. OF COLUMBIA	54.752	48.879	5.873	42,923	43,528	-605	24.4	21.6	2.8
MARYLAND	45.997	42.574	3.423	172,948	158,355	14,593	74.1	63.5	10.6
PENNSYLVANIA	30.439	30.305	0.134	341,656	342,691	-1,035	110.1	108.4	1.7
VIRGINIA	24.836	26.434	-1.598	239,333	265,217	-25,884	55.9	66.9	-11.0
WEST VIRGINIA	51.464	45.830	5.634	44,291	43,676	615	24.1	21.0	3.1
REGION 2	235.124	223.682	11.442	878,520	890,396	-11,876	299.1	293.0	6.1
ALABAMA	30.125	31.323	-1.198	122,482	120,147	2,335	36.2	35.9	0.3
FLORIDA	20.462	23.015	-2.553	739,888	730,330	9,558	148.5	149.9	-1.4
GEORGIA	21.661	24.369	-2.708	313,017	311,482	1,535	64.0	72.3	-8.3
KENTUCKY	31.283	33.034	-1.751	115,845	113,620	2,225	37.2	39.1	-1.9
MISSISSIPPI	33.475	32.406	1.069	67,684	67,989	-305	21.0	20.6	0.4
NORTH CAROLINA	39.148	36.232	2.916	304,009	327,365	-23,356	111.5	111.5	0.0
SOUTH CAROLINA	27.126	28.881	-1.755	165,448	151,186	14,262	44.8	43.9	0.9
TENNESSEE	28.645	29.793	-1.148	178,909	171,905	7,004	52.9	51.5	1.4
REGION 3	231.925	239.053	-7.128	2,007,282	1,994,024	13,258	516.1	524.7	-2.5
ARKANSAS	27.475	23.269	4.206	81,934	81,568	366	23.9	19.1	4.8
COLORADO	3.681	6.719	-3.038	215,295	250,960	-35,665	7.6	16.1	-8.5
LOUISIANA	32.080	30.052	2.028	106,017	111,260	-5,243	33.2	32.5	0.7
MONTANA	19.510	14.786	4.724	55,754	55,248	506	10.5	7.9	2.6
NEW MEXICO	25.966	29.531	-3.565	55,965	56,025	-60	15.3	17.4	-2.1
NORTH DAKOTA	43.414	39.998	3.416	29,328	28,782	546	11.2	10.1	1.1
OKLAHOMA	23.524	27.204	-3.680	105,938	107,703	-1,765	23.4	27.4	-4.0
SOUTH DAKOTA	30.974	31.472	-0.498	35,763	35,355	408	10.8	10.8	0.0
TEXAS	27.516	28.900	-1.384	686,284	680,396	5,888	185.7	191.1	-5.4
UTAH	32.575	32.109	0.466	116,711	114,093	2,618	36.5	35.3	1.2
WYOMING	52.256	44.944	7.312	26,978	27,403	-425	14.3	12.0	2.3
REGION 4	318.971	308.984	9.987	1,515,967	1,548,793	-32,826	372.4	379.7	-7.3
ILLINOIS	29.463	30.324	-0.861	346,526	347,323	-797	109.0	108.4	0.6
INDIANA	35.698	35.236	0.462	154,601	153,564	1,037	47.4	53.7	-6.3
IOWA	28.339	29.679	-1.340	91,435	90,738	697	22.8	23.6	-0.8
KANSAS	38.686	35.382	3.304	87,711	89,434	-1,723	32.9	29.6	3.3
MICHIGAN	30.810	30.991	-0.181	249,967	249,084	883	74.4	74.3	0.1
MINNESOTA	27.323	29.428	-2.105	159,869	159,652	217	42.4	44.9	-2.5
MISSOURI	30.105	31.795	-1.690	201,947	198,130	3,817	59.0	61.1	-2.1
NEBRASKA	30.389	30.302	0.087	65,975	64,806	1,169	19.6	18.7	0.9
OHIO	26.595	28.865	-2.270	254,630	253,258	1,372	64.9	69.8	-4.9
WISCONSIN	29.288	31.115	-1.827	179,116	177,849	1,267	49.8	51.7	-1.9
REGION 5	306.696	313.117	-6.421	1,791,777	1,783,838	7,939	522.2	535.8	-13.6
ALASKA	46.004	41.715	4.289	21,437	21,374	63	9.9	8.8	1.1
ARIZONA	36.465	32.866	3.599	181,949	178,733	3,216	63.0	55.5	7.5
CALIFORNIA	4.936	5.104	-0.168	1,701,877	1,658,397	43,480	79.7	80.6	-0.9
HAWAII	31.519	31.716	-0.197	40,915	41,049	-134	12.6	12.7	-0.1
IDAHO	36.755	37.387	-0.632	88,206	84,410	3,796	31.3	29.5	1.8
NEVADA	31.269	30.974	0.295	103,140	103,621	-481	30.8	30.3	0.5
OREGON	25.655	30.391	-4.736	148,704	154,129	-5,425	37.2	44.4	-7.2
WASHINGTON	36.737	33.936	2.801	220,949	277,319	-56,370	72.2	85.8	-13.6
REGION 6	249.340	244.089	5.251	2,507,177	2,519,032	-11,855	336.7	347.6	-10.9
NATIONAL TOTAL	1,674.27	1,658.53	15.742	10,175,000	10,201,000	-26,000	2,452.2	2,510.9	-58.7

TABLE 8A

F Y 2 0 2 7 A L L O C A T I O N
I N I T I A L C L A I M S

STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	28.819	28.558	0.9%	186,335	171,795	8.5%	51.9	47.2	10.0%
MAINE	54.281	36.101	50.4%	34,433	33,547	2.6%	18.4	11.9	54.6%
MASSACHUSETTS	14.817	17.403	-14.9%	325,587	334,011	-2.5%	50.7	61.7	-17.8%
NEW HAMPSHIRE	40.497	40.678	-0.4%	24,369	24,672	-1.2%	11.2	11.0	1.8%
NEW JERSEY	24.429	26.155	-6.6%	547,386	530,815	3.1%	149.3	155.2	-3.8%
NEW YORK	17.765	22.605	-21.4%	839,338	844,106	-0.6%	155.1	199.1	-22.1%
PUERTO RICO	108.703	65.902	64.9%	68,384	71,661	-4.6%	76.2	51.5	48.0%
RHODE ISLAND	26.791	25.194	6.3%	59,644	58,685	1.6%	17.2	16.3	5.5%
VERMONT	30.178	25.940	16.3%	21,089	20,650	2.1%	6.0	5.1	17.6%
VIRGIN ISLANDS	78.048	40.425	93.1%	1,716	1,885	-9.0%	1.4	0.8	75.0%
REGION 1	424.328	328.961	29.0%	2,108,281	2,091,827	0.8%	537.4	559.8	-4.0%
DELAWARE	28.749	25.713	11.8%	33,156	34,265	-3.2%	9.7	9.3	4.3%
DIST. OF COLUMBIA	61.286	40.146	52.7%	46,175	27,569	67.5%	29.3	11.2	161.6%
MARYLAND	48.196	35.362	36.3%	143,748	149,825	-4.1%	64.5	49.9	29.3%
PENNSYLVANIA	38.985	29.868	30.5%	589,207	565,702	4.2%	243.2	176.3	37.9%
VIRGINIA	38.348	31.665	21.1%	151,193	125,508	20.5%	54.5	37.9	43.8%
WEST VIRGINIA	30.734	30.901	-0.5%	48,469	51,194	-5.3%	15.8	16.6	-4.8%
REGION 2	246.298	193.655	27.2%	1,011,948	954,063	6.1%	417.0	301.2	38.4%
ALABAMA	21.624	22.788	-5.1%	104,431	117,908	-11.4%	22.2	25.6	-13.3%
FLORIDA	29.280	28.571	2.5%	315,095	314,028	0.3%	90.5	80.0	13.1%
GEORGIA	43.388	32.540	33.3%	268,882	280,031	-4.0%	110.1	86.8	26.8%
KENTUCKY	24.771	27.883	-11.2%	147,027	109,074	34.8%	37.4	31.7	18.0%
MISSISSIPPI	51.767	41.431	24.9%	51,567	53,817	-4.2%	24.7	20.8	18.8%
NORTH CAROLINA	30.496	30.729	-0.8%	209,994	176,478	19.0%	60.0	51.0	17.6%
SOUTH CAROLINA	27.796	36.226	-23.3%	122,052	115,440	5.7%	33.9	42.0	-19.3%
TENNESSEE	29.133	29.832	-2.3%	163,722	157,427	4.0%	49.2	47.2	4.2%
REGION 3	258.255	250.000	3.3%	1,382,770	1,324,203	4.4%	428.0	385.1	11.1%
ARKANSAS	45.901	39.424	16.4%	69,733	77,116	-9.6%	33.9	30.6	10.8%
COLORADO	4.858	7.899	-38.5%	162,184	178,672	-9.2%	7.5	13.5	-44.4%
LOUISIANA	43.415	34.836	24.6%	78,229	79,464	-1.6%	33.1	26.9	23.0%
MONTANA	26.798	29.756	-9.9%	34,029	33,993	0.1%	8.8	9.8	-10.2%
NEW MEXICO	37.150	30.455	22.0%	47,713	50,408	-5.3%	18.7	16.2	15.4%
NORTH DAKOTA	29.091	30.172	-3.6%	29,373	25,322	16.0%	7.5	6.7	11.9%
OKLAHOMA	38.003	30.322	25.3%	76,287	82,835	-7.9%	27.2	23.5	15.7%
SOUTH DAKOTA	26.191	28.581	-8.4%	12,184	11,700	4.1%	3.1	3.2	-3.1%
TEXAS	25.864	25.843	0.1%	865,284	844,527	2.5%	220.1	212.1	3.8%
UTAH	17.960	21.021	-14.6%	80,065	98,306	-18.6%	13.8	19.9	-30.7%
WYOMING	43.994	36.175	21.6%	18,375	18,037	1.9%	8.2	6.3	30.2%
REGION 4	339.225	314.484	7.9%	1,473,456	1,500,380	-1.8%	381.9	368.7	3.6%
ILLINOIS	31.985	32.022	-0.1%	553,331	501,980	10.2%	188.9	165.5	14.1%
INDIANA	28.508	26.165	9.0%	159,105	180,113	-11.7%	38.9	46.8	-16.9%
IOWA	27.178	26.675	1.9%	132,732	141,421	-6.1%	31.7	33.0	-3.9%
KANSAS	33.259	30.517	9.0%	69,751	81,067	-14.0%	22.5	23.1	-2.6%
MICHIGAN	16.180	24.590	-34.2%	442,117	425,407	3.9%	69.1	100.6	-31.3%
MINNESOTA	27.488	26.486	3.8%	279,461	284,698	-1.8%	74.6	72.1	3.5%
MISSOURI	20.388	21.228	-4.0%	187,060	183,435	2.0%	37.0	37.8	-2.1%
NEBRASKA	27.045	25.177	7.4%	45,071	39,929	12.9%	11.9	9.6	24.0%
OHIO	15.379	15.329	0.3%	322,637	323,615	-0.3%	47.6	47.4	0.4%
WISCONSIN	21.292	18.872	12.8%	220,177	250,987	-12.3%	44.5	44.3	0.5%
REGION 5	248.702	247.061	0.7%	2,411,442	2,412,652	-0.1%	566.7	580.2	-2.3%
ALASKA	32.321	28.859	12.0%	33,886	41,186	-17.7%	11.0	11.7	-6.0%
ARIZONA	28.305	29.520	-4.1%	166,211	193,450	-14.1%	44.7	54.0	-17.2%
CALIFORNIA	24.880	25.851	-3.8%	2,284,874	2,353,539	-2.9%	539.5	579.1	-6.8%
HAWAII	25.091	24.231	3.5%	54,588	64,734	-15.7%	13.4	15.3	-12.4%
IDAHO	32.406	27.350	18.5%	52,644	63,401	-17.0%	16.5	16.2	1.9%
NEVADA	22.206	24.982	-11.1%	134,697	133,454	0.9%	28.6	31.5	-9.2%
OREGON	17.180	22.160	-22.5%	251,489	249,942	0.6%	42.1	52.5	-19.8%
WASHINGTON	22.442	26.864	-16.5%	448,714	432,169	3.8%	89.6	105.8	-15.3%
REGION 6	204.831	209.817	-2.4%	3,427,103	3,531,875	-3.0%	785.4	866.1	-9.3%
NATIONAL TOTAL	1,721.64	1,543.98	11.5%	11,815,000	11,815,000	0.0%	3,116.4	3,061.1	1.8%

TABLE 8B

F Y 2 0 2 7 A L L O C A T I O N
NON-MONETARY DETERMINATIONS

STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	35.331	26.200	34.9%	117,872	119,004	-1.0%	40.3	30.0	34.3%
MAINE	50.754	45.271	12.1%	23,994	22,889	4.8%	12.0	10.2	17.6%
MASSACHUSETTS	52.282	52.538	-0.5%	171,320	128,635	33.2%	94.1	71.7	31.2%
NEW HAMPSHIRE	35.780	34.645	3.3%	24,022	23,971	0.2%	9.8	9.1	7.7%
NEW JERSEY	42.401	40.138	5.6%	223,635	193,848	15.4%	105.8	87.0	21.6%
NEW YORK	41.681	34.700	20.1%	255,286	276,636	-7.7%	110.7	100.2	10.5%
PUERTO RICO	155.769	122.559	27.1%	38,687	30,767	25.7%	61.8	41.1	50.4%
RHODE ISLAND	38.554	37.441	3.0%	22,403	21,735	3.1%	9.3	8.9	4.5%
VERMONT	86.963	70.547	23.3%	8,023	6,438	24.6%	6.6	4.3	53.5%
VIRGIN ISLANDS	248.861	165.024	50.8%	625	523	19.5%	1.7	0.9	88.9%
REGION 1	788.376	629.063	25.3%	885,867	824,446	7.4%	452.1	363.4	24.4%
DELAWARE	47.166	38.189	23.5%	11,304	11,040	2.4%	5.4	4.5	20.0%
DIST. OF COLUMBIA	78.473	71.013	10.5%	32,884	16,244	102.4%	26.7	11.7	128.2%
MARYLAND	45.745	34.257	33.5%	85,887	72,415	18.6%	36.6	23.3	57.1%
PENNSYLVANIA	53.670	44.151	21.6%	314,423	341,159	-7.8%	178.7	157.2	13.7%
VIRGINIA	66.549	53.084	25.4%	94,720	84,023	12.7%	59.3	42.5	39.5%
WEST VIRGINIA	54.386	48.163	12.9%	27,881	30,726	-9.3%	16.0	15.5	3.2%
REGION 2	345.989	288.857	19.8%	567,099	555,607	2.1%	322.7	254.7	26.7%
ALABAMA	12.730	11.634	9.4%	151,709	333,927	-54.6%	19.0	37.0	-48.6%
FLORIDA	74.294	53.495	38.9%	180,673	213,384	-15.3%	131.7	101.8	29.4%
GEORGIA	36.175	28.366	27.5%	122,707	126,613	-3.1%	41.9	34.2	22.5%
KENTUCKY	35.445	34.288	3.4%	97,132	68,782	41.2%	35.4	24.6	43.9%
MISSISSIPPI	40.443	35.079	15.3%	47,650	48,212	-1.2%	17.8	15.8	12.7%
NORTH CAROLINA	42.628	42.838	-0.5%	149,287	141,040	5.8%	59.6	56.8	4.4%
SOUTH CAROLINA	30.690	29.891	2.7%	108,849	88,202	23.4%	33.3	26.5	25.7%
TENNESSEE	43.944	43.449	1.1%	141,220	105,741	33.6%	64.0	46.2	38.5%
REGION 3	316.349	279.040	13.4%	999,227	1,125,901	-11.3%	402.7	342.9	17.4%
ARKANSAS	53.912	41.541	29.8%	42,073	36,786	14.4%	24.0	15.4	55.8%
COLORADO	150.709	117.279	28.5%	196,048	210,818	-7.0%	281.6	235.9	19.4%
LOUISIANA	40.688	36.348	11.9%	67,258	78,022	-13.8%	26.7	27.5	-2.9%
MONTANA	47.825	53.256	-10.2%	35,604	37,967	-6.2%	16.4	19.5	-15.9%
NEW MEXICO	19.313	22.958	-15.9%	36,989	46,775	-20.9%	7.5	11.3	-33.6%
NORTH DAKOTA	42.947	41.858	2.6%	19,899	17,607	13.0%	7.5	6.5	15.4%
OKLAHOMA	43.739	41.999	4.1%	56,655	67,752	-16.4%	23.2	26.6	-12.8%
SOUTH DAKOTA	40.693	39.123	4.0%	9,457	7,846	20.5%	3.8	3.0	26.7%
TEXAS	25.242	27.188	-7.2%	599,917	575,494	4.2%	149.0	152.1	-2.0%
UTAH	29.747	30.876	-3.7%	95,334	100,535	-5.2%	27.2	29.9	-9.0%
WYOMING	17.510	16.975	3.2%	17,921	15,564	15.1%	3.2	2.6	23.1%
REGION 4	512.325	469.401	9.1%	1,177,155	1,195,166	-1.5%	570.1	530.3	7.5%
ILLINOIS	43.673	39.163	11.5%	238,500	198,360	20.2%	111.2	80.0	39.0%
INDIANA	80.710	69.985	15.3%	168,661	155,442	8.5%	116.8	108.1	8.0%
IOWA	40.177	43.208	-7.0%	50,883	49,026	3.8%	18.0	18.5	-2.7%
KANSAS	47.647	43.909	8.5%	73,389	58,341	25.8%	33.9	23.9	41.8%
MICHIGAN	35.079	32.582	7.7%	567,679	574,921	-1.3%	192.3	180.2	6.7%
MINNESOTA	30.090	34.242	-12.1%	148,272	136,599	8.5%	43.3	44.7	-3.1%
MISSOURI	39.280	41.649	-5.7%	162,984	152,240	7.1%	62.1	61.5	1.0%
NEBRASKA	63.999	54.810	16.8%	47,508	46,259	2.7%	29.6	24.2	22.3%
OHIO	37.021	33.912	9.2%	264,928	240,611	10.1%	94.0	77.9	20.7%
WISCONSIN	35.960	34.985	2.8%	203,471	212,092	-4.1%	69.5	69.3	0.3%
REGION 5	453.636	428.445	5.9%	1,926,275	1,823,891	5.6%	770.7	688.3	12.0%
ALASKA	47.303	44.044	7.4%	29,969	31,081	-3.6%	14.2	13.5	5.2%
ARIZONA	28.284	62.956	-55.1%	70,717	93,579	-24.4%	19.0	55.7	-65.9%
CALIFORNIA	58.605	51.417	14.0%	780,911	851,495	-8.3%	434.3	416.7	4.2%
HAWAII	80.834	61.059	32.4%	21,229	21,585	-1.6%	16.8	12.9	30.2%
IDAHO	51.307	48.513	5.8%	43,401	40,077	8.3%	21.5	18.1	18.8%
NEVADA	31.172	32.591	-4.4%	118,204	91,266	29.5%	35.2	28.1	25.3%
OREGON	35.077	41.147	-14.8%	204,097	133,056	53.4%	69.7	51.9	34.3%
WASHINGTON	41.440	38.667	7.2%	252,849	289,850	-12.8%	93.2	102.2	-8.8%
REGION 6	374.022	380.394	-1.7%	1,521,377	1,551,989	-2.0%	703.9	699.1	0.7%
NATIONAL TOTAL	2,790.70	2,475.20	12.7%	7,077,000	7,077,000	0.0%	3,222.2	2,878.7	11.9%

TABLE 8C

F Y 2 0 2 7 A L L O C A T I O N
A P P E A L S

STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	130.327	159.171	-18.1%	21,705	25,280	-14.1%	27.4	38.7	-29.2%
MAINE	215.693	188.803	14.2%	5,111	4,654	9.8%	10.8	8.6	25.6%
MASSACHUSETTS	177.728	174.228	2.0%	36,104	21,611	67.1%	67.4	40.0	68.5%
NEW HAMPSHIRE	214.938	190.337	12.9%	2,585	2,580	0.2%	6.3	5.4	16.7%
NEW JERSEY	151.968	163.972	-7.3%	48,875	40,508	20.7%	82.9	74.2	11.7%
NEW YORK	206.438	184.690	11.8%	39,548	30,208	30.9%	84.9	58.2	45.9%
PUERTO RICO	410.394	319.457	28.5%	4,130	3,200	29.1%	17.4	11.1	56.8%
RHODE ISLAND	100.623	163.049	-38.3%	5,104	4,777	6.8%	5.5	8.6	-36.0%
VERMONT	374.334	297.240	25.9%	1,140	764	49.2%	4.0	2.2	81.8%
VIRGIN ISLANDS	26.404	162.410	-83.7%	71	206	-65.5%	0.0	0.3	-100.0%
REGION 1	2,008.847	2,003.357	0.3%	164,373	133,788	22.9%	306.6	247.3	24.0%
DELAWARE	170.944	167.459	2.1%	1,863	2,988	-37.7%	3.2	5.3	-39.6%
DIST. OF COLUMBIA	277.377	233.320	18.9%	2,207	1,316	67.7%	6.3	3.1	103.2%
MARYLAND	379.629	297.789	27.5%	11,775	10,488	12.3%	41.6	29.4	41.5%
PENNSYLVANIA	143.368	157.279	-8.8%	97,658	81,658	19.6%	148.3	134.0	10.7%
VIRGINIA	105.675	81.614	29.5%	26,939	50,076	-46.2%	26.8	39.0	-31.3%
WEST VIRGINIA	298.019	239.514	24.4%	3,169	3,211	-1.3%	10.0	8.1	23.5%
REGION 2	1,375.012	1,176.975	16.8%	143,611	149,737	-4.1%	236.2	218.9	7.9%
ALABAMA	146.479	155.909	-6.0%	22,944	25,570	-10.3%	33.0	38.0	-13.2%
FLORIDA	190.184	173.354	9.7%	44,985	38,257	17.6%	83.9	59.2	41.7%
GEORGIA	149.301	162.563	-8.2%	48,448	49,299	-1.7%	68.3	76.3	-10.5%
KENTUCKY	170.942	168.088	1.7%	16,862	18,171	-7.2%	29.6	31.8	-6.9%
MISSISSIPPI	241.818	196.636	23.0%	10,223	9,669	5.7%	22.9	17.8	28.7%
NORTH CAROLINA	213.149	210.978	1.0%	27,161	19,562	38.8%	54.2	38.8	39.7%
SOUTH CAROLINA	197.657	202.746	-2.5%	13,740	10,006	37.3%	27.1	20.4	32.8%
TENNESSEE	121.487	141.136	-13.9%	32,346	22,798	41.9%	40.5	32.3	25.4%
REGION 3	1,431.017	1,411.410	1.4%	216,709	193,332	12.1%	359.5	314.6	14.3%
ARKANSAS	264.386	185.402	42.6%	6,063	6,285	-3.5%	17.0	11.7	45.3%
COLORADO	88.071	93.590	-5.9%	22,600	22,776	-0.8%	19.0	20.3	-6.4%
LOUISIANA	177.130	164.846	7.5%	14,209	15,710	-9.6%	24.5	25.1	-2.4%
MONTANA	410.997	292.747	40.4%	995	528	88.4%	3.9	1.5	160.0%
NEW MEXICO	142.047	154.813	-8.2%	8,320	8,151	2.1%	12.4	13.3	-6.8%
NORTH DAKOTA	185.176	194.625	-4.9%	3,691	2,915	26.6%	6.0	5.0	20.0%
OKLAHOMA	167.853	160.026	4.9%	9,943	13,173	-24.5%	15.7	19.7	-20.3%
SOUTH DAKOTA	201.292	189.487	6.2%	679	593	14.5%	1.3	1.1	18.2%
TEXAS	130.346	144.156	-9.6%	142,446	132,248	7.7%	182.6	185.3	-1.5%
UTAH	166.931	164.884	1.2%	10,732	10,811	-0.7%	17.2	17.2	0.0%
WYOMING	311.737	276.745	12.6%	1,405	1,295	8.5%	4.4	3.5	25.7%
REGION 4	2,245.966	2,021.321	11.1%	221,083	214,485	3.1%	304.0	303.7	0.1%
ILLINOIS	111.313	115.749	-3.8%	58,530	56,303	4.0%	69.5	67.1	3.6%
INDIANA	162.884	166.351	-2.1%	19,145	16,400	16.7%	26.8	27.1	-1.1%
IOWA	219.995	180.351	22.0%	10,532	12,051	-12.6%	20.4	19.0	7.4%
KANSAS	319.429	258.767	23.4%	8,131	7,604	6.9%	25.2	18.4	37.0%
MICHIGAN	209.562	196.490	6.7%	41,334	42,792	-3.4%	83.6	80.9	3.3%
MINNESOTA	195.418	192.041	1.8%	19,064	17,599	8.3%	36.2	32.3	12.1%
MISSOURI	157.891	158.434	-0.3%	19,094	21,030	-9.2%	29.3	32.3	-9.3%
NEBRASKA	149.663	163.007	-8.2%	5,279	5,659	-6.7%	7.7	8.8	-12.5%
OHIO	134.314	140.998	-4.7%	25,081	21,833	14.9%	32.3	29.4	9.9%
WISCONSIN	146.557	157.197	-6.8%	21,892	20,920	4.6%	30.5	30.7	-0.7%
REGION 5	1,807.026	1,729.385	4.5%	228,082	222,191	2.7%	361.5	346.0	4.5%
ALASKA	245.943	193.755	26.9%	961	884	8.7%	2.4	1.7	41.2%
ARIZONA	129.688	122.085	6.2%	12,689	14,794	-14.2%	15.6	17.1	-8.8%
CALIFORNIA	130.022	153.141	-15.1%	235,894	284,816	-17.2%	291.1	415.1	-29.9%
HAWAII	99.145	111.507	-11.1%	3,695	3,159	17.0%	3.6	3.4	5.9%
IDAHO	229.827	202.963	13.2%	3,554	3,547	0.2%	7.9	6.7	17.9%
NEVADA	266.438	258.996	2.9%	11,287	7,926	42.4%	28.8	19.4	48.5%
OREGON	194.730	185.837	4.8%	14,510	13,009	11.5%	27.5	22.9	20.1%
WASHINGTON	93.814	75.126	24.9%	33,552	48,332	-30.6%	28.0	33.1	-15.4%
REGION 6	1,389.607	1,303.410	6.6%	316,142	376,467	-16.0%	404.9	519.4	-22.0%
NATIONAL TOTAL	10,257.48	9,645.86	6.3%	1,290,000	1,290,000	0.0%	1,972.7	1,949.9	1.2%

TABLE 8D

F Y 2 0 2 7 A L L O C A T I O N									
WEEKS CLAIMED									
STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	2.539	2.557	-0.7%	1,395,820	1,387,626	0.6%	34.3	34.1	0.6%
MAINE	2.815	2.013	39.8%	321,627	301,997	6.5%	8.9	6.0	48.3%
MASSACHUSETTS	0.698	0.870	-19.8%	3,480,411	3,424,432	1.6%	25.5	31.6	-19.3%
NEW HAMPSHIRE	3.561	3.267	9.0%	160,738	153,017	5.0%	6.5	5.5	18.2%
NEW JERSEY	1.055	1.294	-18.5%	5,331,760	5,413,541	-1.5%	62.8	78.3	-19.8%
NEW YORK	1.312	1.512	-13.2%	7,967,958	8,351,878	-4.6%	108.7	131.8	-17.5%
PUERTO RICO	7.123	4.476	59.1%	776,743	748,038	3.8%	56.7	36.5	55.3%
RHODE ISLAND	1.313	1.454	-9.7%	557,111	520,120	7.1%	7.9	8.3	-4.8%
VERMONT	3.901	2.839	37.4%	143,530	138,207	3.9%	5.3	3.8	39.5%
VIRGIN ISLANDS	23.152	11.751	97.0%	14,046	13,145	6.9%	3.5	1.6	118.8%
REGION 1	47.469	32.033	48.2%	20,149,744	20,452,001	-1.5%	320.1	337.5	-5.2%
DELAWARE	1.649	1.524	8.2%	284,061	283,502	0.2%	4.8	4.6	4.3%
DIST. OF COLUMBIA	1.214	1.187	2.3%	473,517	295,256	60.4%	6.0	3.6	66.7%
MARYLAND	2.447	2.437	0.4%	1,227,657	1,169,942	4.9%	28.0	26.8	4.5%
PENNSYLVANIA	2.160	1.895	14.0%	4,753,045	4,886,585	-2.7%	108.7	96.6	12.5%
VIRGINIA	1.571	1.714	-8.3%	1,078,820	937,582	15.1%	15.9	15.3	3.9%
WEST VIRGINIA	2.505	2.470	1.4%	397,153	443,657	-10.5%	10.5	11.5	-8.7%
REGION 2	11.546	11.227	2.8%	8,214,253	8,016,524	2.5%	173.9	158.4	9.8%
ALABAMA	4.564	3.395	34.4%	408,965	438,880	-6.8%	18.3	14.2	28.9%
FLORIDA	1.771	1.894	-6.5%	1,515,476	1,690,590	-10.4%	26.3	28.6	-8.0%
GEORGIA	1.952	1.617	20.7%	1,373,461	1,508,844	-9.0%	25.3	23.2	9.1%
KENTUCKY	1.950	2.160	-9.7%	518,999	435,476	19.2%	10.4	9.8	6.1%
MISSISSIPPI	3.663	3.424	7.0%	310,395	310,120	0.1%	10.5	9.9	6.1%
NORTH CAROLINA	2.247	2.157	4.2%	1,252,672	1,065,717	17.5%	26.4	21.6	22.2%
SOUTH CAROLINA	3.559	2.436	46.1%	725,197	715,021	1.4%	25.8	17.5	47.4%
TENNESSEE	2.147	2.287	-6.1%	814,806	919,312	-11.4%	18.0	21.1	-14.7%
REGION 3	21.853	19.370	12.8%	6,919,971	7,083,960	-2.3%	161.0	145.9	10.3%
ARKANSAS	5.154	3.226	59.8%	355,072	430,506	-17.5%	19.4	14.0	38.6%
COLORADO	0.236	0.405	-41.7%	1,550,080	1,553,442	-0.2%	3.5	6.0	-41.7%
LOUISIANA	0.176	0.350	-49.7%	470,138	556,264	-15.5%	0.8	1.9	-57.9%
MONTANA	2.627	2.344	12.1%	337,428	334,062	1.0%	8.5	7.6	11.8%
NEW MEXICO	2.116	1.839	15.1%	509,158	518,737	-1.8%	11.3	10.0	13.0%
NORTH DAKOTA	4.176	3.111	34.2%	191,716	166,425	15.2%	7.0	4.5	55.6%
OKLAHOMA	3.092	2.244	37.8%	524,907	522,322	0.5%	15.2	11.0	38.2%
SOUTH DAKOTA	1.968	1.815	8.4%	89,249	82,698	7.9%	1.7	1.5	13.3%
TEXAS	1.600	1.623	-1.4%	7,531,640	7,235,334	4.1%	118.5	114.1	3.9%
UTAH	1.550	1.681	-7.8%	667,889	650,331	2.7%	9.9	10.5	-5.7%
WYOMING	2.386	2.304	3.6%	112,206	106,126	5.7%	2.7	2.4	12.5%
REGION 4	25.081	20.942	19.8%	12,339,483	12,156,247	1.5%	198.5	183.5	8.2%
ILLINOIS	1.683	1.781	-5.5%	5,059,072	4,938,156	2.4%	90.9	90.5	0.4%
INDIANA	1.075	1.468	-26.8%	1,108,217	1,134,801	-2.3%	10.2	16.5	-38.2%
IOWA	2.166	1.954	10.8%	647,635	600,162	7.9%	12.3	10.3	19.4%
KANSAS	5.964	3.788	57.4%	484,247	403,232	20.1%	28.0	14.3	95.8%
MICHIGAN	1.691	1.932	-12.5%	2,900,185	2,609,499	11.1%	47.4	48.5	-2.3%
MINNESOTA	2.262	1.987	13.8%	2,902,439	2,849,710	1.9%	63.8	54.1	17.9%
MISSOURI	4.093	3.248	26.0%	973,641	1,000,809	-2.7%	38.7	31.5	22.9%
NEBRASKA	1.693	1.612	5.0%	276,445	257,543	7.3%	4.6	4.0	15.0%
OHIO	1.846	1.545	19.5%	2,574,088	2,228,340	15.5%	45.5	32.9	38.3%
WISCONSIN	1.525	1.298	17.5%	1,290,743	1,405,552	-8.2%	18.7	17.0	10.0%
REGION 5	23.998	20.613	16.4%	18,216,712	17,427,804	4.5%	360.1	319.6	12.7%
ALASKA	1.970	1.796	9.7%	225,417	246,708	-8.6%	4.5	4.4	2.3%
ARIZONA	1.774	2.472	-28.2%	1,229,536	1,257,479	-2.2%	20.7	29.4	-29.6%
CALIFORNIA	1.565	1.589	-1.5%	19,255,767	20,306,610	-5.2%	286.0	307.1	-6.9%
HAWAII	2.409	1.819	32.4%	291,595	401,608	-27.4%	6.9	7.1	-2.8%
IDAHO	2.314	1.925	20.2%	324,652	326,702	-0.6%	7.3	5.9	23.7%
NEVADA	1.479	1.616	-8.5%	1,228,577	1,175,198	4.5%	17.4	18.0	-3.3%
OREGON	1.599	2.281	-29.9%	1,817,092	1,626,460	11.7%	28.3	35.1	-19.4%
WASHINGTON	1.646	1.934	-14.9%	3,387,201	3,122,699	8.5%	49.6	55.1	-10.0%
REGION 6	14.756	15.432	-4.4%	27,759,837	28,463,464	-2.5%	420.7	462.1	-9.0%
NATIONAL TOTAL	144.70	119.62	21.0%	93,600,000	93,600,000	0.0%	1,634.3	1,607.0	1.7%

TABLE 8E

F Y 2 0 2 7 A L L O C A T I O N
W A G E R E C O R D S

STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	0.000	0.010	-100.0%	10,662,049	9,695,850	10.0%	0.0	0.9	-100.0%
MAINE	0.019	0.023	-17.4%	3,132,685	3,071,700	2.0%	0.6	0.7	-14.3%
MASSACHUSETTS	0.074	0.065	13.8%	17,139,650	16,823,869	1.9%	13.3	11.6	14.7%
NEW HAMPSHIRE	0.020	0.025	-20.0%	3,253,514	3,223,559	0.9%	0.7	0.9	-22.2%
NEW JERSEY	0.025	0.024	4.2%	20,095,733	19,720,345	1.9%	5.6	5.3	5.7%
NEW YORK	0.002	0.005	-60.0%	47,080,350	46,242,593	1.8%	1.0	2.4	-58.3%
PUERTO RICO	0.034	0.053	-35.8%	3,684,252	3,486,989	5.7%	1.3	2.0	-35.0%
RHODE ISLAND	0.073	0.078	-6.4%	2,418,140	2,341,454	3.3%	1.9	2.0	-5.0%
VERMONT	0.276	0.232	19.0%	1,758,570	1,538,571	14.3%	4.6	3.4	35.3%
VIRGIN ISLANDS	1.135	0.906	25.3%	142,278	145,779	-2.4%	1.7	1.3	30.8%
REGION 1	1.658	1.421	16.7%	109,367,221	106,290,709	2.9%	30.7	30.5	0.7%
DELAWARE	0.010	0.012	-16.7%	2,232,880	2,061,022	8.3%	0.2	0.3	-33.3%
DIST. OF COLUMBIA	0.025	0.025	0.0%	2,826,565	2,737,921	3.2%	0.7	0.7	0.0%
MARYLAND	0.128	0.204	-37.3%	12,012,347	11,760,444	2.1%	14.3	22.6	-36.7%
PENNSYLVANIA	0.025	0.033	-24.2%	28,591,910	27,836,956	2.7%	7.6	9.6	-20.8%
VIRGINIA	0.048	0.058	-17.2%	18,510,857	18,522,329	-0.1%	8.4	10.2	-17.6%
WEST VIRGINIA	0.053	0.061	-13.1%	3,201,981	3,151,205	1.6%	1.8	2.0	-10.0%
REGION 2	0.289	0.393	-26.5%	67,376,540	66,069,877	2.0%	33.0	45.4	-27.3%
ALABAMA	0.020	0.017	17.6%	9,949,734	9,829,345	1.2%	2.0	1.6	25.0%
FLORIDA	0.025	0.030	-16.7%	46,604,427	45,690,981	2.0%	11.4	12.2	-6.6%
GEORGIA	0.022	0.016	37.5%	23,141,639	22,574,706	2.5%	4.8	3.4	41.2%
KENTUCKY	0.025	0.022	13.6%	9,426,717	9,230,770	2.1%	2.4	2.1	14.3%
MISSISSIPPI	0.036	0.040	-10.0%	5,590,199	5,582,246	0.1%	1.9	2.1	-9.5%
NORTH CAROLINA	0.024	0.027	-11.1%	22,429,287	16,385,613	36.9%	5.0	4.2	19.0%
SOUTH CAROLINA	0.039	0.027	44.4%	10,927,910	10,696,072	2.2%	4.3	2.9	48.3%
TENNESSEE	0.030	0.031	-3.2%	15,911,396	13,054,224	21.9%	4.9	4.1	19.5%
REGION 3	0.221	0.210	5.2%	143,981,309	133,043,957	8.2%	36.7	32.6	12.6%
ARKANSAS	0.053	0.066	-19.7%	6,199,958	6,089,321	1.8%	3.5	4.0	-12.5%
COLORADO	0.304	0.294	3.4%	13,406,177	12,843,442	4.4%	38.8	36.0	7.8%
LOUISIANA	0.025	0.026	-3.8%	9,196,955	9,048,704	1.6%	2.2	2.3	-4.3%
MONTANA	0.045	0.033	36.4%	2,435,018	2,385,569	2.1%	1.1	0.8	37.5%
NEW MEXICO	0.069	0.081	-14.8%	4,079,513	3,931,727	3.8%	3.0	3.4	-11.8%
NORTH DAKOTA	0.039	0.056	-30.4%	2,040,391	2,014,904	1.3%	0.7	1.0	-30.0%
OKLAHOMA	0.132	0.118	11.9%	7,953,617	7,766,651	2.4%	9.8	8.6	14.0%
SOUTH DAKOTA	0.053	0.059	-10.2%	2,138,295	2,099,785	1.8%	1.1	1.2	-8.3%
TEXAS	0.065	0.067	-3.0%	65,953,819	64,841,031	1.7%	42.2	42.2	0.0%
UTAH	0.077	0.091	-15.4%	8,090,720	7,925,789	2.1%	6.0	6.9	-13.0%
WYOMING	0.068	0.080	-15.0%	1,330,601	1,300,157	2.3%	0.9	1.0	-10.0%
REGION 4	0.930	0.971	-4.2%	122,825,064	120,247,080	2.1%	109.3	107.4	1.8%
ILLINOIS	0.025	0.026	-3.8%	28,254,518	27,879,352	1.3%	7.5	7.5	0.0%
INDIANA	0.002	0.002	0.0%	15,793,645	15,702,830	0.6%	0.3	0.3	0.0%
IOWA	0.076	0.090	-15.6%	7,460,239	7,409,978	0.7%	5.0	5.8	-13.8%
KANSAS	0.154	0.165	-6.7%	6,825,315	6,478,767	5.3%	10.2	10.0	2.0%
MICHIGAN	0.041	0.042	-2.4%	20,681,954	20,527,001	0.8%	8.2	8.3	-1.2%
MINNESOTA	0.035	0.050	-30.0%	13,679,710	13,480,804	1.5%	4.7	6.4	-26.6%
MISSOURI	0.041	0.048	-14.6%	13,731,353	13,630,190	0.7%	5.5	6.3	-12.7%
NEBRASKA	0.158	0.142	11.3%	4,195,407	4,113,978	2.0%	6.5	5.6	16.1%
OHIO	0.005	0.010	-50.0%	25,706,375	25,506,768	0.8%	1.2	2.4	-50.0%
WISCONSIN	0.031	0.029	6.9%	14,125,373	13,861,157	1.9%	4.2	3.8	10.5%
REGION 5	0.568	0.604	-6.0%	150,453,889	148,590,825	1.3%	53.3	56.4	-5.5%
ALASKA	0.091	0.105	-13.3%	1,570,138	1,522,525	3.1%	1.4	1.6	-12.5%
ARIZONA	0.041	0.039	5.1%	15,569,244	15,272,682	1.9%	6.1	5.6	8.9%
CALIFORNIA	0.232	0.248	-6.5%	112,321,866	109,162,598	2.9%	247.3	257.7	-4.0%
HAWAII	0.113	0.118	-4.2%	2,973,415	2,882,724	3.1%	3.3	3.3	0.0%
IDAHO	0.010	0.010	0.0%	4,253,925	4,003,862	6.2%	0.4	0.4	0.0%
NEVADA	0.025	0.029	-13.8%	7,453,497	7,112,606	4.8%	1.8	2.0	-10.0%
OREGON	0.059	0.079	-25.3%	9,318,651	8,678,882	7.4%	5.4	6.5	-16.9%
WASHINGTON	0.009	0.007	28.6%	17,884,241	18,444,673	-3.0%	1.4	1.2	16.7%
REGION 6	0.580	0.635	-8.7%	171,344,977	167,080,552	2.6%	267.1	278.3	-4.0%
NATIONAL TOTAL	4.25	4.23	0.3%	765,349,000	741,323,000	3.2%	530.1	550.6	-3.7%

TABLE 8F

F Y 2 0 2 7 A L L O C A T I O N
TAX

STATE	FY 2027 MPU	FY 2026 MPU	MPU Difference	FY 2027 Workload	FY 2026 Workload	Workload Difference	FY 2027 Staffyrs	FY 2026 Staffyrs	Staffyrs Difference
CONNECTICUT	33.729	32.808	2.8%	131,973	128,347	2.8%	43.1	40.5	6.4%
MAINE	29.639	31.204	-5.0%	57,722	54,588	5.7%	16.8	16.8	0.0%
MASSACHUSETTS	14.433	12.045	19.8%	253,821	254,662	-0.3%	38.5	32.6	18.1%
NEW HAMPSHIRE	35.540	33.841	5.0%	54,600	54,780	-0.3%	22.0	20.4	7.8%
NEW JERSEY	18.451	28.407	-35.0%	287,800	284,832	1.0%	59.3	90.4	-34.4%
NEW YORK	27.846	29.173	-4.5%	545,047	545,740	-0.1%	157.9	166.1	-4.9%
PUERTO RICO	63.222	53.484	18.2%	62,181	61,547	1.0%	40.3	35.9	12.3%
RHODE ISLAND	31.405	30.303	3.6%	45,965	45,783	0.4%	15.5	15.3	1.3%
VERMONT	35.185	35.073	0.3%	30,423	29,970	1.5%	10.1	10.0	1.0%
VIRGIN ISLANDS	42.761	43.262	-1.2%	4,745	4,668	1.6%	2.2	2.1	4.8%
REGION 1	332.211	329.600	0.8%	1,474,277	1,464,917	0.6%	405.7	430.1	-5.7%
DELAWARE	27.636	29.660	-6.8%	37,369	36,929	1.2%	10.5	11.6	-9.5%
DIST. OF COLUMBIA	54.752	48.879	12.0%	42,923	43,528	-1.4%	24.4	21.6	13.0%
MARYLAND	45.997	42.574	8.0%	172,948	158,355	9.2%	74.1	63.5	16.7%
PENNSYLVANIA	30.439	30.305	0.4%	341,656	342,691	-0.3%	110.1	108.4	1.6%
VIRGINIA	24.836	26.434	-6.0%	239,333	265,217	-9.8%	55.9	66.9	-16.4%
WEST VIRGINIA	51.464	45.830	12.3%	44,291	43,676	1.4%	24.1	21.0	14.8%
REGION 2	235.124	223.682	5.1%	878,520	890,396	-1.3%	299.1	293.0	2.1%
ALABAMA	30.125	31.323	-3.8%	122,482	120,147	1.9%	36.2	35.9	0.8%
FLORIDA	20.462	23.015	-11.1%	739,888	730,330	1.3%	148.5	149.9	-0.9%
GEORGIA	21.661	24.369	-11.1%	313,017	311,482	0.5%	64.0	72.3	-11.5%
KENTUCKY	31.283	33.034	-5.3%	115,845	113,620	2.0%	37.2	39.1	-4.9%
MISSISSIPPI	33.475	32.406	3.3%	67,684	67,989	-0.4%	21.0	20.6	1.9%
NORTH CAROLINA	39.148	36.232	8.0%	304,009	327,365	-7.1%	111.5	111.5	0.0%
SOUTH CAROLINA	27.126	28.881	-6.1%	165,448	151,186	9.4%	44.8	43.9	2.1%
TENNESSEE	28.645	29.793	-3.9%	178,909	171,905	4.1%	52.9	51.5	2.7%
REGION 3	231.925	239.053	-3.0%	2,007,282	1,994,024	0.7%	516.1	524.7	-1.6%
ARKANSAS	27.475	23.269	18.1%	81,934	81,568	0.4%	23.9	19.1	25.1%
COLORADO	3.681	6.719	-45.2%	215,295	250,960	-14.2%	7.6	16.1	-52.8%
LOUISIANA	32.080	30.052	6.7%	106,017	111,260	-4.7%	33.2	32.5	2.2%
MONTANA	19.510	14.786	31.9%	55,754	55,248	0.9%	10.5	7.9	32.9%
NEW MEXICO	25.966	29.531	-12.1%	55,965	56,025	-0.1%	15.3	17.4	-12.1%
NORTH DAKOTA	43.414	39.998	8.5%	29,328	28,782	1.9%	11.2	10.1	10.9%
OKLAHOMA	23.524	27.204	-13.5%	105,938	107,703	-1.6%	23.4	27.4	-14.6%
SOUTH DAKOTA	30.974	31.472	-1.6%	35,763	35,355	1.2%	10.8	10.8	0.0%
TEXAS	27.516	28.900	-4.8%	686,284	680,396	0.9%	185.7	191.1	-2.8%
UTAH	32.575	32.109	1.5%	116,711	114,093	2.3%	36.5	35.3	3.4%
WYOMING	52.256	44.944	16.3%	26,978	27,403	-1.6%	14.3	12.0	19.2%
REGION 4	318.971	308.984	3.2%	1,515,967	1,548,793	-2.1%	372.4	379.7	-1.9%
ILLINOIS	29.463	30.324	-2.8%	346,526	347,323	-0.2%	109.0	108.4	0.6%
INDIANA	35.698	35.236	1.3%	154,601	153,564	0.7%	47.4	53.7	-11.7%
IOWA	28.339	29.679	-4.5%	91,435	90,738	0.8%	22.8	23.6	-3.4%
KANSAS	38.686	35.382	9.3%	87,711	89,434	-1.9%	32.9	29.6	11.1%
MICHIGAN	30.810	30.991	-0.6%	249,967	249,084	0.4%	74.4	74.3	0.1%
MINNESOTA	27.323	29.428	-7.2%	159,869	159,652	0.1%	42.4	44.9	-5.6%
MISSOURI	30.105	31.795	-5.3%	201,947	198,130	1.9%	59.0	61.1	-3.4%
NEBRASKA	30.389	30.302	0.3%	65,975	64,806	1.8%	19.6	18.7	4.8%
OHIO	26.595	28.865	-7.9%	254,630	253,258	0.5%	64.9	69.8	-7.0%
WISCONSIN	29.288	31.115	-5.9%	179,116	177,849	0.7%	49.8	51.7	-3.7%
REGION 5	306.696	313.117	-2.1%	1,791,777	1,783,838	0.4%	522.2	535.8	-2.5%
ALASKA	46.004	41.715	10.3%	21,437	21,374	0.3%	9.9	8.8	12.5%
ARIZONA	36.465	32.866	11.0%	181,949	178,733	1.8%	63.0	55.5	13.5%
CALIFORNIA	4.936	5.104	-3.3%	1,701,877	1,658,397	2.6%	79.7	80.6	-1.1%
HAWAII	31.519	31.716	-0.6%	40,915	41,049	-0.3%	12.6	12.7	-0.8%
IDAHO	36.755	37.387	-1.7%	88,206	84,410	4.5%	31.3	29.5	6.1%
NEVADA	31.269	30.974	1.0%	103,140	103,621	-0.5%	30.8	30.3	1.7%
OREGON	25.655	30.391	-15.6%	148,704	154,129	-3.5%	37.2	44.4	-16.2%
WASHINGTON	36.737	33.936	8.3%	220,949	277,319	-20.3%	72.2	85.8	-15.9%
REGION 6	249.340	244.089	2.2%	2,507,177	2,519,032	-0.5%	336.7	347.6	-3.1%
NATIONAL TOTAL	1,674.27	1,658.53	0.9%	10,175,000	10,201,000	-0.3%	2,452.2	2,510.9	-2.3%