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F Y 2 0 2 6 A L L O C A T I O N
MPU's USED TO DETERMINE ALLOCATION

STATE	IC	NM	AP	WC	WR	TAX
CONNECTICUT	28.558	26.200	159.171	2.557	0.010	32.808
MAINE	36.101	45.271	188.803	2.013	0.023	31.204
MASSACHUSETTS	17.403	52.538	174.228	0.870	0.065	12.045
NEW HAMPSHIRE	40.678	34.645	190.337	3.267	0.025	33.841
NEW JERSEY	26.155	40.138	163.972	1.294	0.024	28.407
NEW YORK	22.605	34.700	184.690	1.512	0.005	29.173
PUERTO RICO	65.902	122.559	319.457	4.476	0.053	53.484
RHODE ISLAND	25.194	37.441	163.049	1.454	0.078	30.303
VERMONT	25.940	70.547	297.240	2.839	0.232	35.073
VIRGIN ISLANDS	40.425	165.024	162.410	11.751	0.906	43.262
DELAWARE	25.713	38.189	167.459	1.524	0.012	29.660
DIST. OF COLUMBIA	40.146	71.013	233.320	1.187	0.025	48.879
MARYLAND	35.362	34.257	297.789	2.437	0.204	42.574
PENNSYLVANIA	29.868	44.151	157.279	1.895	0.033	30.305
VIRGINIA	31.665	53.084	81.614	1.714	0.058	26.434
WEST VIRGINIA	30.901	48.163	239.514	2.470	0.061	45.830
ALABAMA	22.788	11.634	155.909	3.395	0.017	31.323
FLORIDA	28.571	53.495	173.354	1.894	0.030	23.015
GEORGIA	32.540	28.366	162.563	1.617	0.016	24.369
KENTUCKY	27.883	34.288	168.088	2.160	0.022	33.034
MISSISSIPPI	41.431	35.079	196.636	3.424	0.040	32.406
NORTH CAROLINA	30.729	42.838	210.978	2.157	0.027	36.232
SOUTH CAROLINA	36.226	29.891	202.746	2.436	0.027	28.881
TENNESSEE	29.832	43.449	141.136	2.287	0.031	29.793
ARKANSAS	39.424	41.541	185.402	3.226	0.066	23.269
COLORADO	7.899	117.279	93.590	0.405	0.294	6.719
LOUISIANA	34.836	36.348	164.846	0.350	0.026	30.052
MONTANA	29.756	53.256	292.747	2.344	0.033	14.786
NEW MEXICO	30.455	22.958	154.813	1.839	0.081	29.531
NORTH DAKOTA	30.172	41.858	194.625	3.111	0.056	39.998
OKLAHOMA	30.322	41.999	160.026	2.244	0.118	27.204
SOUTH DAKOTA	28.581	39.123	189.487	1.815	0.059	31.472
TEXAS	25.843	27.188	144.156	1.623	0.067	28.900
UTAH	21.021	30.876	164.884	1.681	0.091	32.109
WYOMING	36.175	16.975	276.745	2.304	0.080	44.944
ILLINOIS	32.022	39.163	115.749	1.781	0.026	30.324
INDIANA	26.165	69.985	166.351	1.468	0.002	35.236
IOWA	26.675	43.208	180.351	1.954	0.090	29.679
KANSAS	30.517	43.909	258.767	3.788	0.165	35.382
MICHIGAN	24.590	32.582	196.490	1.932	0.042	30.991
MINNESOTA	26.486	34.242	192.041	1.987	0.050	29.428
MISSOURI	21.228	41.649	158.434	3.248	0.048	31.795
NEBRASKA	25.177	54.810	163.007	1.612	0.142	30.302
OHIO	15.329	33.912	140.998	1.545	0.010	28.865
WISCONSIN	18.872	34.985	157.197	1.298	0.029	31.115
ALASKA	28.859	44.044	193.755	1.796	0.105	41.715
ARIZONA	29.520	62.956	122.085	2.472	0.039	32.866
CALIFORNIA	25.851	51.417	153.141	1.589	0.248	5.104
HAWAII	24.231	61.059	111.507	1.819	0.118	31.716
IDAHO	27.350	48.513	202.963	1.925	0.010	37.387
NEVADA	24.982	32.591	258.996	1.616	0.029	30.974
OREGON	22.160	41.147	185.837	2.281	0.079	30.391
WASHINGTON	26.864	38.667	75.126	1.934	0.007	33.936

F Y 2 0 2 6 A L L O C A T I O N
BASE WORKLOADS

Attachment II

TABLE 2

STATE	IC	NM	AP	WC	WR	TAX
CONNECTICUT	171,795	119,004	25,280	1,387,626	9,695,850	128,347
MAINE	33,547	22,889	4,654	301,997	3,071,700	54,588
MASSACHUSETTS	334,011	128,635	21,611	3,424,432	16,823,869	254,662
NEW HAMPSHIRE	24,672	23,971	2,580	153,017	3,223,559	54,780
NEW JERSEY	530,815	193,848	40,508	5,413,541	19,720,345	284,832
NEW YORK	844,106	276,636	30,208	8,351,878	46,242,593	545,740
PUERTO RICO	71,661	30,767	3,200	748,038	3,486,989	61,547
RHODE ISLAND	58,685	21,735	4,777	520,120	2,341,454	45,783
VERMONT	20,650	6,438	764	138,207	1,538,571	29,970
VIRGIN ISLANDS	1,885	523	206	13,145	145,779	4,668
DELAWARE	34,265	11,040	2,988	283,502	2,061,022	36,929
DIST. OF COLUMBIA	27,569	16,244	1,316	295,256	2,737,921	43,528
MARYLAND	149,825	72,415	10,488	1,169,942	11,760,444	158,355
PENNSYLVANIA	565,702	341,159	81,658	4,886,585	27,836,956	342,691
VIRGINIA	125,508	84,023	50,076	937,582	18,522,329	265,217
WEST VIRGINIA	51,194	30,726	3,211	443,657	3,151,205	43,676
ALABAMA	117,908	333,927	25,570	438,880	9,829,345	120,147
FLORIDA	314,028	213,384	38,257	1,690,590	45,690,981	730,330
GEORGIA	280,031	126,613	49,299	1,508,844	22,574,706	311,482
KENTUCKY	109,074	68,782	18,171	435,476	9,230,770	113,620
MISSISSIPPI	53,817	48,212	9,669	310,120	5,582,246	67,989
NORTH CAROLINA	176,478	141,040	19,562	1,065,717	16,385,613	327,365
SOUTH CAROLINA	115,440	88,202	10,006	715,021	10,696,072	151,186
TENNESSEE	157,427	105,741	22,798	919,312	13,054,224	171,905
ARKANSAS	77,116	36,786	6,285	430,506	6,089,321	81,568
COLORADO	178,672	210,818	22,776	1,553,442	12,843,442	250,960
LOUISIANA	79,464	78,022	15,710	556,264	9,048,704	111,260
MONTANA	33,993	37,967	528	334,062	2,385,569	55,248
NEW MEXICO	50,408	46,775	8,151	518,737	3,931,727	56,025
NORTH DAKOTA	25,322	17,607	2,915	166,425	2,014,904	28,782
OKLAHOMA	82,835	67,752	13,173	522,322	7,766,651	107,703
SOUTH DAKOTA	11,700	7,846	593	82,698	2,099,785	35,355
TEXAS	844,527	575,494	132,248	7,235,334	64,841,031	680,396
UTAH	98,306	100,535	10,811	650,331	7,925,789	114,093
WYOMING	18,037	15,564	1,295	106,126	1,300,157	27,403
ILLINOIS	501,980	198,360	56,303	4,938,156	27,879,352	347,323
INDIANA	180,113	155,442	16,400	1,134,801	15,702,830	153,564
IOWA	141,421	49,026	12,051	600,162	7,409,978	90,738
KANSAS	81,067	58,341	7,604	403,232	6,478,767	89,434
MICHIGAN	425,407	574,921	42,792	2,609,499	20,527,001	249,084
MINNESOTA	284,698	136,599	17,599	2,849,710	13,480,804	159,652
MISSOURI	183,435	152,240	21,030	1,000,809	13,630,190	198,130
NEBRASKA	39,929	46,259	5,659	257,543	4,113,978	64,806
OHIO	323,615	240,611	21,833	2,228,340	25,506,768	253,258
WISCONSIN	250,987	212,092	20,920	1,405,552	13,861,157	177,849
ALASKA	41,186	31,081	884	246,708	1,522,525	21,374
ARIZONA	193,450	93,579	14,794	1,257,479	15,272,682	178,733
CALIFORNIA	2,353,539	851,495	284,816	20,306,610	109,162,598	1,658,397
HAWAII	64,734	21,585	3,159	401,608	2,882,724	41,049
IDAHO	63,401	40,077	3,547	326,702	4,003,862	84,410
NEVADA	133,454	91,266	7,926	1,175,198	7,112,606	103,621
OREGON	249,942	133,056	13,009	1,626,460	8,678,882	154,129
WASHINGTON	432,169	289,850	48,332	3,122,699	18,444,673	277,319

F Y 2 0 2 6 A L L O C A T I O N

STATE	HOURS PER STAFF YEAR
CONNECTICUT	1,732.43
MAINE	1,693.72
MASSACHUSETTS	1,570.22
NEW HAMPSHIRE	1,516.59
NEW JERSEY	1,491.13
NEW YORK	1,597.44
PUERTO RICO	1,529.78
RHODE ISLAND	1,515.47
VERMONT	1,743.67
VIRGIN ISLANDS	1,641.07
DELAWARE	1,574.72
DIST. OF COLUMBIA	1,644.19
MARYLAND	1,770.68
PENNSYLVANIA	1,597.15
VIRGINIA	1,747.40
WEST VIRGINIA	1,590.92
ALABAMA	1,748.79
FLORIDA	1,868.43
GEORGIA	1,750.58
KENTUCKY	1,600.96
MISSISSIPPI	1,783.22
NORTH CAROLINA	1,772.43
SOUTH CAROLINA	1,658.90
TENNESSEE	1,657.78
ARKANSAS	1,655.59
COLORADO	1,747.17
LOUISIANA	1,717.02
MONTANA	1,727.82
NEW MEXICO	1,584.11
NORTH DAKOTA	1,896.94
OKLAHOMA	1,781.14
SOUTH DAKOTA	1,718.49
TEXAS	1,715.05
UTAH	1,731.66
WYOMING	1,714.47
ILLINOIS	1,618.83
INDIANA	1,678.02
IOWA	1,903.32
KANSAS	1,784.56
MICHIGAN	1,732.32
MINNESOTA	1,743.18
MISSOURI	1,718.17
NEBRASKA	1,746.14
OHIO	1,746.10
WISCONSIN	1,783.52
ALASKA	1,695.60
ARIZONA	1,762.45
CALIFORNIA	1,751.14
HAWAII	1,707.86
IDAHO	1,785.71
NEVADA	1,762.73
OREGON	1,759.41
WASHINGTON	1,828.04

Attachment II
TABLE 4A
CALCULATION OF MPU ADJUSTMENTS
(INITIAL CLAIMS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
PUERTO RICO	155.771	0.901795	0.757612	65.902	71,661
MISSISSIPPI	78.235	0.901795	0.755717	41.431	53,817
NEW HAMPSHIRE	75.422	0.901795	0.752621	40.678	24,672
VIRGIN ISLANDS	74.295	0.901795	0.750200	40.425	1,885
DIST. OF COLUMBIA	73.809	0.901795	0.752928	40.146	27,569
ARKANSAS	72.269	0.901795	0.758191	39.424	77,116
SOUTH CAROLINA	62.602	0.901795	0.762262	36.226	115,440
WYOMING	61.333	0.901795	0.751916	36.175	18,037
MAINE	61.273	0.901795	0.753563	36.101	33,547
MARYLAND	60.220	0.901795	0.765915	35.362	149,825
LOUISIANA	57.787	0.901795	0.758441	34.836	79,464
ILLINOIS	52.505	0.901795	0.803322	32.022	501,980
GEORGIA	52.222	0.901795	0.779746	32.540	280,031
VIRGINIA	48.086	0.901795	0.763332	31.665	125,508
NORTH CAROLINA	45.415	0.901795	0.768746	30.729	176,478
WEST VIRGINIA	45.155	0.901795	0.755438	30.901	51,194
PENNSYLVANIA	45.152	0.901795	0.810091	29.868	565,702
KANSAS	44.132	0.901795	0.758611	30.517	81,067
NEW MEXICO	43.752	0.901795	0.755354	30.455	50,408
OKLAHOMA	43.523	0.901795	0.758799	30.322	82,835
NORTH DAKOTA	42.725	0.901795	0.752690	30.172	25,322
TENNESSEE	42.383	0.901795	0.766722	29.832	157,427
ARIZONA	41.564	0.901795	0.770549	29.520	193,450
MONTANA	41.474	0.901795	0.753611	29.756	33,993
CALIFORNIA	40.722	0.901795	1.000000	25.851	2,353,539
FLORIDA	39.014	0.901795	0.783357	28.571	314,028
ALASKA	38.707	0.901795	0.754375	28.859	41,186
CONNECTICUT	38.315	0.901795	0.768249	28.558	171,795
SOUTH DAKOTA	37.717	0.901795	0.751243	28.581	11,700
KENTUCKY	35.890	0.901795	0.761586	27.883	109,074
IDAHO	34.052	0.901795	0.756735	27.350	63,401
WASHINGTON	33.559	0.901795	0.795906	26.864	432,169
IOWA	32.113	0.901795	0.765022	26.675	141,421
MINNESOTA	31.839	0.901795	0.780241	26.486	284,698
NEW JERSEY	31.283	0.901795	0.806385	26.155	530,815
TEXAS	30.873	0.901795	0.839708	25.843	844,527
INDIANA	30.543	0.901795	0.769132	26.165	180,113
VERMONT	29.545	0.901795	0.752194	25.940	20,650
DELAWARE	28.858	0.901795	0.753640	25.713	34,265
RHODE ISLAND	27.259	0.901795	0.756234	25.194	58,685
NEBRASKA	27.189	0.901795	0.754241	25.177	39,929
NEVADA	26.647	0.901795	0.764176	24.982	133,454
MICHIGAN	25.501	0.901795	0.795188	24.590	425,407
HAWAII	24.231	-1.000000	-1.000000	24.231	64,734
ALABAMA	22.788	-1.000000	-1.000000	22.788	117,908
NEW YORK	22.605	-1.000000	-1.000000	22.605	844,106
OREGON	22.160	-1.000000	-1.000000	22.160	249,942
MISSOURI	21.228	-1.000000	-1.000000	21.228	183,435
UTAH	21.021	-1.000000	-1.000000	21.021	98,306
WISCONSIN	18.872	-1.000000	-1.000000	18.872	250,987
MASSACHUSETTS	17.403	-1.000000	-1.000000	17.403	334,011
OHIO	15.329	-1.000000	-1.000000	15.329	323,615
COLORADO	7.899	-1.000000	-1.000000	7.899	178,672

Attachment II
TABLE 4B
CALCULATION OF MPU ADJUSTMENTS
(NONMONETARY DETERMINATIONS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
VIRGIN ISLANDS	288.179	0.642337	0.750154	165.024	523
COLORADO	209.581	0.642337	0.811896	117.279	210,818
PUERTO RICO	208.158	0.642337	0.759033	122.559	30,767
INDIANA	109.071	0.642337	0.795638	69.985	155,442
DIST. OF COLUMBIA	107.170	0.642337	0.754769	71.013	16,244
VERMONT	106.003	0.642337	0.751890	70.547	6,438
ARIZONA	93.248	0.642337	0.777475	62.956	93,579
HAWAII	87.958	0.642337	0.756337	61.059	21,585
CALIFORNIA	85.228	0.642337	1.000000	51.417	851,495
FLORIDA	76.323	0.642337	0.812650	53.495	213,384
NEBRASKA	76.199	0.642337	0.763582	54.810	46,259
VIRGINIA	73.381	0.642337	0.774669	53.084	84,023
MONTANA	73.025	0.642337	0.761147	53.256	37,967
MASSACHUSETTS	72.970	0.642337	0.787767	52.538	128,635
IDAHO	63.769	0.642337	0.761767	48.513	40,077
WEST VIRGINIA	62.979	0.642337	0.759021	48.163	30,726
PENNSYLVANIA	58.058	0.642337	0.850165	44.151	341,159
MAINE	57.264	0.642337	0.756720	45.271	22,889
ALASKA	54.944	0.642337	0.759125	44.044	31,081
KANSAS	54.904	0.642337	0.767129	43.909	58,341
TENNESSEE	54.380	0.642337	0.781046	43.449	105,741
IOWA	53.449	0.642337	0.764394	43.208	49,026
NORTH CAROLINA	53.433	0.642337	0.791410	42.838	141,040
OKLAHOMA	51.204	0.642337	0.769892	41.999	67,752
MISSOURI	51.095	0.642337	0.794698	41.649	152,240
NORTH DAKOTA	50.587	0.642337	0.755169	41.858	17,607
ARKANSAS	50.096	0.642337	0.760800	41.541	36,786
OREGON	49.940	0.642337	0.789065	41.147	133,056
NEW JERSEY	48.259	0.642337	0.806914	40.138	193,848
ILLINOIS	46.259	0.642337	0.808239	39.163	198,360
WASHINGTON	45.698	0.642337	0.835100	38.667	289,850
SOUTH DAKOTA	45.231	0.642337	0.752304	39.123	7,846
DELAWARE	43.437	0.642337	0.753241	38.189	11,040
RHODE ISLAND	42.025	0.642337	0.756381	37.441	21,735
LOUISIANA	40.052	0.642337	0.772907	36.348	78,022
WISCONSIN	37.597	0.642337	0.812270	34.985	212,092
MISSISSIPPI	37.477	0.642337	0.764155	35.079	48,212
NEW YORK	37.117	0.642337	0.831221	34.700	276,636
NEW HAMPSHIRE	36.590	0.642337	0.757038	34.645	23,971
KENTUCKY	35.950	0.642337	0.770194	34.288	68,782
MINNESOTA	35.943	0.642337	0.790106	34.242	136,599
MARYLAND	35.893	0.642337	0.771261	34.257	72,415
OHIO	35.385	0.642337	0.820644	33.912	240,611
NEVADA	32.591	-1.000000	-1.000000	32.591	91,266
MICHIGAN	32.582	-1.000000	-1.000000	32.582	574,921
UTAH	30.876	-1.000000	-1.000000	30.876	100,535
SOUTH CAROLINA	29.891	-1.000000	-1.000000	29.891	88,202
GEORGIA	28.366	-1.000000	-1.000000	28.366	126,613
TEXAS	27.188	-1.000000	-1.000000	27.188	575,494
CONNECTICUT	26.200	-1.000000	-1.000000	26.200	119,004
NEW MEXICO	22.958	-1.000000	-1.000000	22.958	46,775
WYOMING	16.975	-1.000000	-1.000000	16.975	15,564
ALABAMA	11.634	-1.000000	-1.000000	11.634	333,927

Attachment II
TABLE 4C
CALCULATION OF MPU ADJUSTMENTS
(APPEALS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
PUERTO RICO	641.970	0.876407	0.752809	319.457	3,200
MARYLAND	585.407	0.876407	0.759206	297.789	10,488
VERMONT	574.352	0.876407	0.750671	297.240	764
MONTANA	561.003	0.876407	0.750463	292.747	528
WYOMING	514.874	0.876407	0.751137	276.745	1,295
NEVADA	467.626	0.876407	0.756957	258.996	7,926
KANSAS	466.716	0.876407	0.756674	258.767	7,604
WEST VIRGINIA	407.011	0.876407	0.752818	239.514	3,211
DIST. OF COLUMBIA	387.800	0.876407	0.751155	233.320	1,316
NORTH CAROLINA	329.663	0.876407	0.767171	210.978	19,562
SOUTH CAROLINA	301.218	0.876407	0.758783	202.746	10,006
IDAHO	299.690	0.876407	0.753113	202.963	3,547
MICHIGAN	293.079	0.876407	0.787561	196.490	42,792
MISSISSIPPI	282.876	0.876407	0.758487	196.636	9,669
NORTH DAKOTA	274.990	0.876407	0.752559	194.625	2,915
ALASKA	271.890	0.876407	0.750776	193.755	884
MINNESOTA	271.321	0.876407	0.765448	192.041	17,599
NEW HAMPSHIRE	262.314	0.876407	0.752265	190.337	2,580
SOUTH DAKOTA	259.341	0.876407	0.750521	189.487	593
MAINE	258.303	0.876407	0.754085	188.803	4,654
NEW YORK	251.899	0.876407	0.776515	184.690	30,208
OREGON	251.420	0.876407	0.761419	185.837	13,009
ARKANSAS	248.628	0.876407	0.755517	185.402	6,285
IOWA	234.750	0.876407	0.760578	180.351	12,051
MASSACHUSETTS	217.811	0.876407	0.768969	174.228	21,611
FLORIDA	217.664	0.876407	0.783580	173.354	38,257
KENTUCKY	198.612	0.876407	0.765950	168.088	18,171
DELAWARE	195.204	0.876407	0.752623	167.459	2,988
INDIANA	193.161	0.876407	0.764395	166.351	16,400
LOUISIANA	188.546	0.876407	0.763790	164.846	15,710
UTAH	188.261	0.876407	0.759489	164.884	10,811
NEW JERSEY	187.908	0.876407	0.785556	163.972	40,508
GEORGIA	184.056	0.876407	0.793273	162.563	49,299
RHODE ISLAND	182.367	0.876407	0.754193	163.049	4,777
NEBRASKA	182.300	0.876407	0.754967	163.007	5,659
VIRGIN ISLANDS	180.200	0.876407	0.750181	162.410	206
OKLAHOMA	173.844	0.876407	0.761563	160.026	13,173
CONNECTICUT	171.795	0.876407	0.772190	159.171	25,280
MISSOURI	169.353	0.876407	0.768459	158.434	21,030
PENNSYLVANIA	167.925	0.876407	0.821676	157.279	81,658
WISCONSIN	165.560	0.876407	0.768363	157.197	20,920
ALABAMA	161.711	0.876407	0.772444	155.909	25,570
NEW MEXICO	158.111	0.876407	0.757155	154.813	8,151
CALIFORNIA	153.141	-1.000000	-1.000000	153.141	284,816
TEXAS	144.156	-1.000000	-1.000000	144.156	132,248
TENNESSEE	141.136	-1.000000	-1.000000	141.136	22,798
OHIO	140.998	-1.000000	-1.000000	140.998	21,833
ARIZONA	122.085	-1.000000	-1.000000	122.085	14,794
ILLINOIS	115.749	-1.000000	-1.000000	115.749	56,303
HAWAII	111.507	-1.000000	-1.000000	111.507	3,159
COLORADO	93.590	-1.000000	-1.000000	93.590	22,776
VIRGINIA	81.614	-1.000000	-1.000000	81.614	50,076
WASHINGTON	75.126	-1.000000	-1.000000	75.126	48,332

Attachment II
TABLE 4D
CALCULATION OF MPU ADJUSTMENTS
(WEEKS CLAIMED)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
VIRGIN ISLANDS	31.341	0.875807	0.750162	11.751	13,145
PUERTO RICO	10.335	0.875807	0.759209	4.476	748,038
KANSAS	8.205	0.875807	0.754964	3.788	403,232
MISSISSIPPI	7.115	0.875807	0.753818	3.424	310,120
ALABAMA	7.052	0.875807	0.755403	3.395	438,880
MISSOURI	6.710	0.875807	0.762321	3.248	1,000,809
NEW HAMPSHIRE	6.629	0.875807	0.751884	3.267	153,017
ARKANSAS	6.552	0.875807	0.755300	3.226	430,506
NORTH DAKOTA	6.173	0.875807	0.752049	3.111	166,425
VERMONT	5.374	0.875807	0.751702	2.839	138,207
CONNECTICUT	4.673	0.875807	0.767083	2.557	1,387,626
ARIZONA	4.401	0.875807	0.765481	2.472	1,257,479
WEST VIRGINIA	4.321	0.875807	0.755462	2.470	443,657
MARYLAND	4.287	0.875807	0.764403	2.437	1,169,942
SOUTH CAROLINA	4.243	0.875807	0.758803	2.436	715,021
MONTANA	3.940	0.875807	0.754113	2.344	334,062
OREGON	3.850	0.875807	0.770024	2.281	1,626,460
TENNESSEE	3.813	0.875807	0.761318	2.287	919,312
WYOMING	3.806	0.875807	0.751307	2.304	106,126
OKLAHOMA	3.658	0.875807	0.756430	2.244	522,322
NORTH CAROLINA	3.432	0.875807	0.763120	2.157	1,065,717
KENTUCKY	3.404	0.875807	0.755361	2.160	435,476
MINNESOTA	3.005	0.875807	0.785084	1.987	2,849,710
MAINE	2.963	0.875807	0.753718	2.013	301,997
WASHINGTON	2.850	0.875807	0.788444	1.934	3,122,699
MICHIGAN	2.819	0.875807	0.782126	1.932	2,609,499
IOWA	2.802	0.875807	0.757389	1.954	600,162
PENNSYLVANIA	2.801	0.875807	0.810160	1.895	4,886,585
IDAHO	2.705	0.875807	0.754022	1.925	326,702
FLORIDA	2.663	0.875807	0.770813	1.894	1,690,590
NEW MEXICO	2.456	0.875807	0.756386	1.839	518,737
ILLINOIS	2.410	0.875807	0.810795	1.781	4,938,156
HAWAII	2.396	0.875807	0.754944	1.819	401,608
SOUTH DAKOTA	2.375	0.875807	0.751018	1.815	82,698
ALASKA	2.323	0.875807	0.753037	1.796	246,708
VIRGINIA	2.096	0.875807	0.761543	1.714	937,582
CALIFORNIA	2.046	0.875807	1.000000	1.589	20,306,610
UTAH	1.992	0.875807	0.758006	1.681	650,331
TEXAS	1.898	0.875807	0.839076	1.623	7,235,334
GEORGIA	1.807	0.875807	0.768576	1.617	1,508,844
NEVADA	1.803	0.875807	0.764468	1.616	1,175,198
NEBRASKA	1.784	0.875807	0.753171	1.612	257,543
OHIO	1.591	0.875807	0.777434	1.545	2,228,340
DELAWARE	1.524	-1.000000	-1.000000	1.524	283,502
NEW YORK	1.512	-1.000000	-1.000000	1.512	8,351,878
INDIANA	1.468	-1.000000	-1.000000	1.468	1,134,801
RHODE ISLAND	1.454	-1.000000	-1.000000	1.454	520,120
WISCONSIN	1.298	-1.000000	-1.000000	1.298	1,405,552
NEW JERSEY	1.294	-1.000000	-1.000000	1.294	5,413,541
DIST. OF COLUMBIA	1.187	-1.000000	-1.000000	1.187	295,256
MASSACHUSETTS	0.870	-1.000000	-1.000000	0.870	3,424,432
COLORADO	0.405	-1.000000	-1.000000	0.405	1,553,442
LOUISIANA	0.350	-1.000000	-1.000000	0.350	556,264

Attachment II
TABLE 4E
CALCULATION OF MPU ADJUSTMENTS
(WAGE RECORDS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
VIRGIN ISLANDS	1.091	0.230363	0.750334	0.906	145,779
COLORADO	0.353	0.230363	0.779414	0.294	12,843,442
CALIFORNIA	0.316	0.230363	1.000000	0.248	109,162,598
VERMONT	0.276	0.230363	0.753524	0.232	1,538,571
MARYLAND	0.244	0.230363	0.776933	0.204	11,760,444
KANSAS	0.195	0.230363	0.764837	0.165	6,478,767
NEBRASKA	0.167	0.230363	0.759422	0.142	4,113,978
OKLAHOMA	0.139	0.230363	0.767787	0.118	7,766,651
HAWAII	0.138	0.230363	0.756602	0.118	2,882,724
ALASKA	0.122	0.230363	0.753487	0.105	1,522,525
UTAH	0.106	0.230363	0.768151	0.091	7,925,789
IOWA	0.104	0.230363	0.766970	0.090	7,409,978
NEW MEXICO	0.093	0.230363	0.759004	0.081	3,931,727
WYOMING	0.092	0.230363	0.752978	0.080	1,300,157
OREGON	0.091	0.230363	0.769876	0.079	8,678,882
RHODE ISLAND	0.090	0.230363	0.755362	0.078	2,341,454
TEXAS	0.079	0.230363	0.898496	0.067	64,841,031
ARKANSAS	0.076	0.230363	0.763946	0.066	6,089,321
MASSACHUSETTS	0.075	0.230363	0.788529	0.065	16,823,869
WEST VIRGINIA	0.069	0.230363	0.757217	0.061	3,151,205
SOUTH DAKOTA	0.067	0.230363	0.754809	0.059	2,099,785
VIRGINIA	0.066	0.230363	0.792419	0.058	18,522,329
NORTH DAKOTA	0.063	0.230363	0.754614	0.056	2,014,904
PUERTO RICO	0.059	0.230363	0.757986	0.053	3,486,989
MINNESOTA	0.056	0.230363	0.780873	0.050	13,480,804
MISSOURI	0.054	0.230363	0.781215	0.048	13,630,190
MICHIGAN	0.046	0.230363	0.797010	0.042	20,527,001
MISSISSIPPI	0.044	0.230363	0.762784	0.040	5,582,246
ARIZONA	0.043	0.230363	0.784977	0.039	15,272,682
MONTANA	0.035	0.230363	0.755463	0.033	2,385,569
PENNSYLVANIA	0.035	0.230363	0.813751	0.033	27,836,956
TENNESSEE	0.033	0.230363	0.779896	0.031	13,054,224
FLORIDA	0.032	0.230363	0.854640	0.030	45,690,981
NEVADA	0.031	0.230363	0.766289	0.029	7,112,606
WISCONSIN	0.031	0.230363	0.781744	0.029	13,861,157
SOUTH CAROLINA	0.028	0.230363	0.774496	0.027	10,696,072
NORTH CAROLINA	0.027	0.230363	0.787526	0.027	16,385,613
ILLINOIS	0.026	0.230363	0.813848	0.026	27,879,352
LOUISIANA	0.026	0.230363	0.770723	0.026	9,048,704
DIST. OF COLUMBIA	0.025	0.230363	0.756270	0.025	2,737,921
NEW HAMPSHIRE	0.025	0.230363	0.757382	0.025	3,223,559
NEW JERSEY	0.024	0.230363	0.795163	0.024	19,720,345
MAINE	0.023	0.230363	0.757035	0.023	3,071,700
KENTUCKY	0.022	-1.000000	-1.000000	0.022	9,230,770
ALABAMA	0.017	-1.000000	-1.000000	0.017	9,829,345
GEORGIA	0.016	-1.000000	-1.000000	0.016	22,574,706
DELAWARE	0.012	-1.000000	-1.000000	0.012	2,061,022
CONNECTICUT	0.010	-1.000000	-1.000000	0.010	9,695,850
IDAHO	0.010	-1.000000	-1.000000	0.010	4,003,862
OHIO	0.010	-1.000000	-1.000000	0.010	25,506,768
WASHINGTON	0.007	-1.000000	-1.000000	0.007	18,444,673
NEW YORK	0.005	-1.000000	-1.000000	0.005	46,242,593
INDIANA	0.002	-1.000000	-1.000000	0.002	15,702,830

Attachment II
TABLE 4F
CALCULATION OF MPU ADJUSTMENTS
(TAX)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
PUERTO RICO	106.399	0.878143	0.772614	53.484	61,547
DIST. OF COLUMBIA	90.947	0.878143	0.765994	48.879	43,528
WEST VIRGINIA	81.638	0.878143	0.766048	45.830	43,676
WYOMING	78.136	0.878143	0.760069	44.944	27,403
MARYLAND	77.208	0.878143	0.808185	42.574	158,355
VIRGIN ISLANDS	72.114	0.878143	0.751715	43.262	4,668
ALASKA	68.191	0.878143	0.757854	41.715	21,374
NORTH DAKOTA	63.309	0.878143	0.760575	39.998	28,782
NORTH CAROLINA	61.595	0.878143	0.870285	36.232	327,365
IDAHO	56.991	0.878143	0.781015	37.387	84,410
INDIANA	51.806	0.878143	0.806424	35.236	153,564
KANSAS	50.723	0.878143	0.782861	35.382	89,434
WASHINGTON	50.355	0.878143	0.851896	33.936	277,319
VERMONT	48.502	0.878143	0.761012	35.073	29,970
NEW HAMPSHIRE	45.192	0.878143	0.770128	33.841	54,780
ARIZONA	44.122	0.878143	0.815672	32.866	178,733
KENTUCKY	43.591	0.878143	0.791748	33.034	113,620
CONNECTICUT	43.079	0.878143	0.797159	32.808	128,347
MISSISSIPPI	40.926	0.878143	0.774981	32.406	67,989
MISSOURI	40.618	0.878143	0.822800	31.795	198,130
UTAH	40.562	0.878143	0.791922	32.109	114,093
HAWAII	38.490	0.878143	0.765083	31.716	41,049
MICHIGAN	38.305	0.878143	0.841522	30.991	249,084
ALABAMA	38.042	0.878143	0.794146	31.323	120,147
WISCONSIN	37.941	0.878143	0.815348	31.115	177,849
SOUTH DAKOTA	37.694	0.878143	0.762991	31.472	35,355
MAINE	37.047	0.878143	0.770057	31.204	54,588
ILLINOIS	36.768	0.878143	0.877618	30.324	347,323
NEVADA	36.744	0.878143	0.788074	30.974	103,621
PENNSYLVANIA	36.632	0.878143	0.875916	30.305	342,691
OREGON	35.211	0.878143	0.806632	30.391	154,129
NEBRASKA	34.321	0.878143	0.773812	30.302	64,806
RHODE ISLAND	34.212	0.878143	0.766822	30.303	45,783
LOUISIANA	33.792	0.878143	0.790881	30.052	111,260
TENNESSEE	33.255	0.878143	0.813164	29.793	171,905
NEW YORK	33.043	0.878143	0.950523	29.173	545,740
IOWA	32.483	0.878143	0.783340	29.679	90,738
TEXAS	32.455	0.878143	1.000000	28.900	680,396
DELAWARE	32.210	0.878143	0.763569	29.660	36,929
MINNESOTA	31.929	0.878143	0.808661	29.428	159,652
NEW MEXICO	31.883	0.878143	0.770585	29.531	56,025
OHIO	30.171	0.878143	0.843055	28.865	253,258
SOUTH CAROLINA	30.027	0.878143	0.805551	28.881	151,186
NEW JERSEY	28.407	-1.000000	-1.000000	28.407	284,832
OKLAHOMA	27.204	-1.000000	-1.000000	27.204	107,703
VIRGINIA	26.434	-1.000000	-1.000000	26.434	265,217
GEORGIA	24.369	-1.000000	-1.000000	24.369	311,482
ARKANSAS	23.269	-1.000000	-1.000000	23.269	81,568
FLORIDA	23.015	-1.000000	-1.000000	23.015	730,330
MONTANA	14.786	-1.000000	-1.000000	14.786	55,248
MASSACHUSETTS	12.045	-1.000000	-1.000000	12.045	254,662
COLORADO	6.719	-1.000000	-1.000000	6.719	250,960
CALIFORNIA	5.104	-1.000000	-1.000000	5.104	1,658,397

PERCENT DECREASE FROM STATE MPU
(INITIAL CLAIMS)

STATE	MPU	ADJ MPU	% DECREASE
PUERTO RICO	155.771	65.902	-57.69
MISSISSIPPI	78.235	41.431	-47.04
NEW HAMPSHIRE	75.422	40.678	-46.07
VIRGIN ISLANDS	74.295	40.425	-45.59
DIST. OF COLUMBIA	73.809	40.146	-45.61
ARKANSAS	72.269	39.424	-45.45
SOUTH CAROLINA	62.602	36.226	-42.13
WYOMING	61.333	36.175	-41.02
MAINE	61.273	36.101	-41.08
MARYLAND	60.220	35.362	-41.28
LOUISIANA	57.787	34.836	-39.72
ILLINOIS	52.505	32.022	-39.01
GEORGIA	52.222	32.540	-37.69
VIRGINIA	48.086	31.665	-34.15
NORTH CAROLINA	45.415	30.729	-32.34
WEST VIRGINIA	45.155	30.901	-31.57
PENNSYLVANIA	45.152	29.868	-33.85
KANSAS	44.132	30.517	-30.85
NEW MEXICO	43.752	30.455	-30.39
OKLAHOMA	43.523	30.322	-30.33
NORTH DAKOTA	42.725	30.172	-29.38
TENNESSEE	42.383	29.832	-29.61
ARIZONA	41.564	29.520	-28.98
MONTANA	41.474	29.756	-28.25
CALIFORNIA	40.722	25.851	-36.52
FLORIDA	39.014	28.571	-26.77
ALASKA	38.707	28.859	-25.44
CONNECTICUT	38.315	28.558	-25.47
SOUTH DAKOTA	37.717	28.581	-24.22
KENTUCKY	35.890	27.883	-22.31
IDAHO	34.052	27.350	-19.68
WASHINGTON	33.559	26.864	-19.95
IOWA	32.113	26.675	-16.93
MINNESOTA	31.839	26.486	-16.81
NEW JERSEY	31.283	26.155	-16.39
TEXAS	30.873	25.843	-16.29
INDIANA	30.543	26.165	-14.33
VERMONT	29.545	25.940	-12.20
DELAWARE	28.858	25.713	-10.90
RHODE ISLAND	27.259	25.194	-7.58
NEBRASKA	27.189	25.177	-7.40
NEVADA	26.647	24.982	-6.25
MICHIGAN	25.501	24.590	-3.57
HAWAII	24.231	24.231	0.00
ALABAMA	22.788	22.788	0.00
NEW YORK	22.605	22.605	0.00
OREGON	22.160	22.160	0.00
MISSOURI	21.228	21.228	0.00
UTAH	21.021	21.021	0.00
WISCONSIN	18.872	18.872	0.00
MASSACHUSETTS	17.403	17.403	0.00
OHIO	15.329	15.329	0.00
COLORADO	7.899	7.899	0.00

PERCENT DECREASE FROM STATE MPU
(NONMONETARY DETERMINATIONS)

STATE	MPU	ADJ MPU	% DECREASE
VIRGIN ISLANDS	288.179	165.024	-42.74
COLORADO	209.581	117.279	-44.04
PUERTO RICO	208.158	122.559	-41.12
INDIANA	109.071	69.985	-35.84
DIST. OF COLUMBIA	107.170	71.013	-33.74
VERMONT	106.003	70.547	-33.45
ARIZONA	93.248	62.956	-32.49
HAWAII	87.958	61.059	-30.58
CALIFORNIA	85.228	51.417	-39.67
FLORIDA	76.323	53.495	-29.91
NEBRASKA	76.199	54.810	-28.07
VIRGINIA	73.381	53.084	-27.66
MONTANA	73.025	53.256	-27.07
MASSACHUSETTS	72.970	52.538	-28.00
IDAHO	63.769	48.513	-23.92
WEST VIRGINIA	62.979	48.163	-23.53
PENNSYLVANIA	58.058	44.151	-23.95
MAINE	57.264	45.271	-20.94
ALASKA	54.944	44.044	-19.84
KANSAS	54.904	43.909	-20.03
TENNESSEE	54.380	43.449	-20.10
IOWA	53.449	43.208	-19.16
NORTH CAROLINA	53.433	42.838	-19.83
OKLAHOMA	51.204	41.999	-17.98
MISSOURI	51.095	41.649	-18.49
NORTH DAKOTA	50.587	41.858	-17.26
ARKANSAS	50.096	41.541	-17.08
OREGON	49.940	41.147	-17.61
NEW JERSEY	48.259	40.138	-16.83
ILLINOIS	46.259	39.163	-15.34
WASHINGTON	45.698	38.667	-15.39
SOUTH DAKOTA	45.231	39.123	-13.50
DELAWARE	43.437	38.189	-12.08
RHODE ISLAND	42.025	37.441	-10.91
LOUISIANA	40.052	36.348	-9.25
WISCONSIN	37.597	34.985	-6.95
MISSISSIPPI	37.477	35.079	-6.40
NEW YORK	37.117	34.700	-6.51
NEW HAMPSHIRE	36.590	34.645	-5.32
KENTUCKY	35.950	34.288	-4.62
MINNESOTA	35.943	34.242	-4.73
MARYLAND	35.893	34.257	-4.56
OHIO	35.385	33.912	-4.16
NEVADA	32.591	32.591	0.00
MICHIGAN	32.582	32.582	0.00
UTAH	30.876	30.876	0.00
SOUTH CAROLINA	29.891	29.891	0.00
GEORGIA	28.366	28.366	0.00
TEXAS	27.188	27.188	0.00
CONNECTICUT	26.200	26.200	0.00
NEW MEXICO	22.958	22.958	0.00
WYOMING	16.975	16.975	0.00
ALABAMA	11.634	11.634	0.00

PERCENT DECREASE FROM STATE MPU
(APPEALS)

STATE	MPU	ADJ MPU	% DECREASE
PUERTO RICO	641.970	319.457	-50.24
MARYLAND	585.407	297.789	-49.13
VERMONT	574.352	297.240	-48.25
MONTANA	561.003	292.747	-47.82
WYOMING	514.874	276.745	-46.25
NEVADA	467.626	258.996	-44.61
KANSAS	466.716	258.767	-44.56
WEST VIRGINIA	407.011	239.514	-41.15
DIST. OF COLUMBIA	387.800	233.320	-39.83
NORTH CAROLINA	329.663	210.978	-36.00
SOUTH CAROLINA	301.218	202.746	-32.69
IDAHO	299.690	202.963	-32.28
MICHIGAN	293.079	196.490	-32.96
MISSISSIPPI	282.876	196.636	-30.49
NORTH DAKOTA	274.990	194.625	-29.22
ALASKA	271.890	193.755	-28.74
MINNESOTA	271.321	192.041	-29.22
NEW HAMPSHIRE	262.314	190.337	-27.44
SOUTH DAKOTA	259.341	189.487	-26.94
MAINE	258.303	188.803	-26.91
NEW YORK	251.899	184.690	-26.68
OREGON	251.420	185.837	-26.09
ARKANSAS	248.628	185.402	-25.43
IOWA	234.750	180.351	-23.17
MASSACHUSETTS	217.811	174.228	-20.01
FLORIDA	217.664	173.354	-20.36
KENTUCKY	198.612	168.088	-15.37
DELAWARE	195.204	167.459	-14.21
INDIANA	193.161	166.351	-13.88
LOUISIANA	188.546	164.846	-12.57
UTAH	188.261	164.884	-12.42
NEW JERSEY	187.908	163.972	-12.74
GEORGIA	184.056	162.563	-11.68
RHODE ISLAND	182.367	163.049	-10.59
NEBRASKA	182.300	163.007	-10.58
VIRGIN ISLANDS	180.200	162.410	-9.87
OKLAHOMA	173.844	160.026	-7.95
CONNECTICUT	171.795	159.171	-7.35
MISSOURI	169.353	158.434	-6.45
PENNSYLVANIA	167.925	157.279	-6.34
WISCONSIN	165.560	157.197	-5.05
ALABAMA	161.711	155.909	-3.59
NEW MEXICO	158.111	154.813	-2.09
CALIFORNIA	153.141	153.141	0.00
TEXAS	144.156	144.156	0.00
TENNESSEE	141.136	141.136	0.00
OHIO	140.998	140.998	0.00
ARIZONA	122.085	122.085	0.00
ILLINOIS	115.749	115.749	0.00
HAWAII	111.507	111.507	0.00
COLORADO	93.590	93.590	0.00
VIRGINIA	81.614	81.614	0.00
WASHINGTON	75.126	75.126	0.00

PERCENT DECREASE FROM STATE MPU
(WEEKS CLAIMED)

STATE	MPU	ADJ MPU	% DECREASE
VIRGIN ISLANDS	31.341	11.751	-62.51
PUERTO RICO	10.335	4.476	-56.69
KANSAS	8.205	3.788	-53.83
MISSISSIPPI	7.115	3.424	-51.88
ALABAMA	7.052	3.395	-51.86
MISSOURI	6.710	3.248	-51.59
NEW HAMPSHIRE	6.629	3.267	-50.72
ARKANSAS	6.552	3.226	-50.76
NORTH DAKOTA	6.173	3.111	-49.60
VERMONT	5.374	2.839	-47.17
CONNECTICUT	4.673	2.557	-45.28
ARIZONA	4.401	2.472	-43.83
WEST VIRGINIA	4.321	2.470	-42.84
MARYLAND	4.287	2.437	-43.15
SOUTH CAROLINA	4.243	2.436	-42.59
MONTANA	3.940	2.344	-40.51
OREGON	3.850	2.281	-40.75
TENNESSEE	3.813	2.287	-40.02
WYOMING	3.806	2.304	-39.46
OKLAHOMA	3.658	2.244	-38.66
NORTH CAROLINA	3.432	2.157	-37.15
KENTUCKY	3.404	2.160	-36.55
MINNESOTA	3.005	1.987	-33.88
MAINE	2.963	2.013	-32.06
WASHINGTON	2.850	1.934	-32.14
MICHIGAN	2.819	1.932	-31.47
IOWA	2.802	1.954	-30.26
PENNSYLVANIA	2.801	1.895	-32.35
IDAHO	2.705	1.925	-28.84
FLORIDA	2.663	1.894	-28.88
NEW MEXICO	2.456	1.839	-25.12
ILLINOIS	2.410	1.781	-26.10
HAWAII	2.396	1.819	-24.08
SOUTH DAKOTA	2.375	1.815	-23.58
ALASKA	2.323	1.796	-22.69
VIRGINIA	2.096	1.714	-18.23
CALIFORNIA	2.046	1.589	-22.34
UTAH	1.992	1.681	-15.61
TEXAS	1.898	1.623	-14.49
GEORGIA	1.807	1.617	-10.51
NEVADA	1.803	1.616	-10.37
NEBRASKA	1.784	1.612	-9.64
OHIO	1.591	1.545	-2.89
DELAWARE	1.524	1.524	0.00
NEW YORK	1.512	1.512	0.00
INDIANA	1.468	1.468	0.00
RHODE ISLAND	1.454	1.454	0.00
WISCONSIN	1.298	1.298	0.00
NEW JERSEY	1.294	1.294	0.00
DIST. OF COLUMBIA	1.187	1.187	0.00
MASSACHUSETTS	0.870	0.870	0.00
COLORADO	0.405	0.405	0.00
LOUISIANA	0.350	0.350	0.00

PERCENT DECREASE FROM STATE MPU
(WAGE RECORDS)

STATE	MPU	ADJ MPU	% DECREASE
VIRGIN ISLANDS	1.091	0.906	-16.96
COLORADO	0.353	0.294	-16.71
CALIFORNIA	0.316	0.248	-21.52
VERMONT	0.276	0.232	-15.94
MARYLAND	0.244	0.204	-16.39
KANSAS	0.195	0.165	-15.38
NEBRASKA	0.167	0.142	-14.97
OKLAHOMA	0.139	0.118	-15.11
HAWAII	0.138	0.118	-14.49
ALASKA	0.122	0.105	-13.93
UTAH	0.106	0.091	-14.15
IOWA	0.104	0.090	-13.46
NEW MEXICO	0.093	0.081	-12.90
WYOMING	0.092	0.080	-13.04
OREGON	0.091	0.079	-13.19
RHODE ISLAND	0.090	0.078	-13.33
TEXAS	0.079	0.067	-15.19
ARKANSAS	0.076	0.066	-13.16
MASSACHUSETTS	0.075	0.065	-13.33
WEST VIRGINIA	0.069	0.061	-11.59
SOUTH DAKOTA	0.067	0.059	-11.94
VIRGINIA	0.066	0.058	-12.12
NORTH DAKOTA	0.063	0.056	-11.11
PUERTO RICO	0.059	0.053	-10.17
MINNESOTA	0.056	0.050	-10.71
MISSOURI	0.054	0.048	-11.11
MICHIGAN	0.046	0.042	-8.70
MISSISSIPPI	0.044	0.040	-9.09
ARIZONA	0.043	0.039	-9.30
MONTANA	0.035	0.033	-5.71
PENNSYLVANIA	0.035	0.033	-5.71
TENNESSEE	0.033	0.031	-6.06
FLORIDA	0.032	0.030	-6.25
NEVADA	0.031	0.029	-6.45
WISCONSIN	0.031	0.029	-6.45
SOUTH CAROLINA	0.028	0.027	-3.57
NORTH CAROLINA	0.027	0.027	0.00
ILLINOIS	0.026	0.026	0.00
LOUISIANA	0.026	0.026	0.00
DIST. OF COLUMBIA	0.025	0.025	0.00
NEW HAMPSHIRE	0.025	0.025	0.00
NEW JERSEY	0.024	0.024	0.00
MAINE	0.023	0.023	0.00
KENTUCKY	0.022	0.022	0.00
ALABAMA	0.017	0.017	0.00
GEORGIA	0.016	0.016	0.00
DELAWARE	0.012	0.012	0.00
CONNECTICUT	0.010	0.010	0.00
IDAHO	0.010	0.010	0.00
OHIO	0.010	0.010	0.00
WASHINGTON	0.007	0.007	0.00
NEW YORK	0.005	0.005	0.00
INDIANA	0.002	0.002	0.00

PERCENT DECREASE FROM STATE MPU
(TAX)

STATE	MPU	ADJ MPU	% DECREASE
PUERTO RICO	106.399	53.484	-49.73
DIST. OF COLUMBIA	90.947	48.879	-46.26
WEST VIRGINIA	81.638	45.830	-43.86
WYOMING	78.136	44.944	-42.48
MARYLAND	77.208	42.574	-44.86
VIRGIN ISLANDS	72.114	43.262	-40.01
ALASKA	68.191	41.715	-38.83
NORTH DAKOTA	63.309	39.998	-36.82
NORTH CAROLINA	61.595	36.232	-41.18
IDAHO	56.991	37.387	-34.40
INDIANA	51.806	35.236	-31.98
KANSAS	50.723	35.382	-30.24
WASHINGTON	50.355	33.936	-32.61
VERMONT	48.502	35.073	-27.69
NEW HAMPSHIRE	45.192	33.841	-25.12
ARIZONA	44.122	32.866	-25.51
KENTUCKY	43.591	33.034	-24.22
CONNECTICUT	43.079	32.808	-23.84
MISSISSIPPI	40.926	32.406	-20.82
MISSOURI	40.618	31.795	-21.72
UTAH	40.562	32.109	-20.84
HAWAII	38.490	31.716	-17.60
MICHIGAN	38.305	30.991	-19.09
ALABAMA	38.042	31.323	-17.66
WISCONSIN	37.941	31.115	-17.99
SOUTH DAKOTA	37.694	31.472	-16.51
MAINE	37.047	31.204	-15.77
ILLINOIS	36.768	30.324	-17.53
NEVADA	36.744	30.974	-15.70
PENNSYLVANIA	36.632	30.305	-17.27
OREGON	35.211	30.391	-13.69
NEBRASKA	34.321	30.302	-11.71
RHODE ISLAND	34.212	30.303	-11.43
LOUISIANA	33.792	30.052	-11.07
TENNESSEE	33.255	29.793	-10.41
NEW YORK	33.043	29.173	-11.71
IOWA	32.483	29.679	-8.63
TEXAS	32.455	28.900	-10.95
DELAWARE	32.210	29.660	-7.92
MINNESOTA	31.929	29.428	-7.83
NEW MEXICO	31.883	29.531	-7.38
OHIO	30.171	28.865	-4.33
SOUTH CAROLINA	30.027	28.881	-3.82
NEW JERSEY	28.407	28.407	0.00
OKLAHOMA	27.204	27.204	0.00
VIRGINIA	26.434	26.434	0.00
GEORGIA	24.369	24.369	0.00
ARKANSAS	23.269	23.269	0.00
FLORIDA	23.015	23.015	0.00
MONTANA	14.786	14.786	0.00
MASSACHUSETTS	12.045	12.045	0.00
COLORADO	6.719	6.719	0.00
CALIFORNIA	5.104	5.104	0.00

COMPUTATION OF SUPPORT STAFF YEARS
AND COMPARISON TO FY 2025

STATE	OPERATING POSITIONS	RATIO OF SUPPORT TO OPERATING		FY 2026 SUPPORT	PRIOR YEAR SUPPORT
		OPERATING POSITIONS			
CONNECTICUT	223.4	0.04969	11.1	7.1	
MAINE	95.8	0.14092	13.5	13.8	
MASSACHUSETTS	342.7	0.05252	18.0	33.0	
NEW HAMPSHIRE	62.8	0.23885	15.0	16.6	
NEW JERSEY	734.0	0.02970	21.8	25.8	
NEW YORK	756.0	0.14193	107.3	188.9	
PUERTO RICO	206.2	0.09069	18.7	35.6	
RHODE ISLAND	91.5	0.11366	10.4	14.3	
VERMONT	44.9	0.10022	4.5	4.1	
VIRGIN ISLANDS	9.2	0.27174	2.5	3.0	
REGION 1	2,566.5	0.08681	222.8	342.2	
DELAWARE	69.9	0.21459	15.0	18.9	
DIST. OF COLUMBIA	86.3	0.11819	10.2	8.8	
MARYLAND	285.1	0.05577	15.9	16.2	
PENNSYLVANIA	973.3	0.08415	81.9	139.3	
VIRGINIA	236.4	0.11548	27.3	78.5	
WEST VIRGINIA	97.5	0.19897	19.4	24.9	
REGION 2	1,748.5	0.09705	169.7	286.6	
ALABAMA	163.6	0.13142	21.5	11.1	
FLORIDA	963.4	0.07204	69.4	63.1	
GEORGIA	325.1	0.11135	36.2	46.5	
KENTUCKY	173.8	0.10299	17.9	20.2	
MISSISSIPPI	142.0	0.08803	12.5	13.1	
NORTH CAROLINA	331.1	0.14105	46.7	68.5	
SOUTH CAROLINA	210.4	0.13688	28.8	41.3	
TENNESSEE	284.1	0.11228	31.9	33.7	
REGION 3	2,593.5	0.10214	264.9	297.5	
ARKANSAS	121.2	0.24917	30.2	45.7	
COLORADO	355.6	0.10517	37.4	13.8	
LOUISIANA	134.1	0.16555	22.2	24.7	
MONTANA	57.3	0.25305	14.5	13.0	
NEW MEXICO	104.6	0.07170	7.5	8.8	
NORTH DAKOTA	45.7	0.19912	9.1	8.6	
OKLAHOMA	163.7	0.11118	18.2	20.6	
SOUTH DAKOTA	38.9	0.11568	4.5	5.2	
TEXAS	1,138.5	0.13105	149.2	206.2	
UTAH	153.4	0.20339	31.2	36.7	
WYOMING	43.7	0.04577	2.0	4.3	
REGION 4	2,356.7	0.13833	326.0	387.6	
ILLINOIS	571.1	0.13833	79.0	129.1	
INDIANA	287.5	0.00417	1.2	1.3	
IOWA	179.0	0.07821	14.0	16.8	
KANSAS	155.4	0.08494	13.2	29.8	
MICHIGAN	558.3	0.09224	51.5	55.7	
MINNESOTA	272.3	0.07455	20.3	25.3	
MISSOURI	258.7	0.21763	56.3	82.9	
NEBRASKA	89.1	0.06173	5.5	6.6	
OHIO	502.1	0.08126	40.8	26.9	
WISCONSIN	409.4	0.09404	38.5	56.4	
REGION 5	3,282.9	0.09757	320.3	430.8	
ALASKA	75.1	0.19973	15.0	18.6	
ARIZONA	256.9	0.17945	46.1	49.5	
CALIFORNIA	2,146.3	0.13768	295.5	490.5	
HAWAII	67.2	0.25149	16.9	21.4	
IDAHO	100.2	0.14970	15.0	20.7	
NEVADA	157.4	0.05146	8.1	11.0	
OREGON	296.8	0.12904	38.3	44.6	
WASHINGTON	451.4	0.28910	130.5	163.0	
REGION 6	3,551.3	0.15921	565.4	819.3	
NATIONAL TOTAL	16,099.4	0.11610	1,869.1	2,564.0	

COMPUTATION OF AS&T STAFFYEARS
AND COMPARISON TO FY 2025

STATE	OPERATING POSITIONS	RATIO OF AS&T TO OPERATING POSITIONS	FY 2026 AS&T	PRIOR YEAR AS&T
CONNECTICUT	223.4	0.07028	15.7	16.2
MAINE	95.8	0.05219	5.0	4.3
MASSACHUSETTS	342.7	0.02334	8.0	5.7
NEW HAMPSHIRE	62.8	0.33280	20.9	31.7
NEW JERSEY	734.0	0.07984	58.6	60.2
NEW YORK	756.0	0.10463	79.1	113.6
PUERTO RICO	206.2	0.27934	57.6	103.8
RHODE ISLAND	91.5	0.07322	6.7	10.4
VERMONT	44.9	0.09577	4.3	3.6
VIRGIN ISLANDS	9.2	0.03261	0.3	0.2
REGION 1	2,566.5	0.09982	256.2	349.7
DELAWARE	69.9	0.04006	2.8	3.1
DIST. OF COLUMBIA	86.3	0.00695	0.6	1.9
MARYLAND	285.1	0.11926	34.0	61.2
PENNSYLVANIA	973.3	0.07942	77.3	74.9
VIRGINIA	236.4	0.20008	47.3	69.6
WEST VIRGINIA	97.5	0.02564	2.5	2.8
REGION 2	1,748.5	0.09408	164.5	213.5
ALABAMA	163.6	0.10208	16.7	24.1
FLORIDA	963.4	0.07370	71.0	67.2
GEORGIA	325.1	0.22301	72.5	61.6
KENTUCKY	173.8	0.03740	6.5	10.1
MISSISSIPPI	142.0	0.14437	20.5	27.3
NORTH CAROLINA	331.1	0.11658	38.6	52.9
SOUTH CAROLINA	210.4	0.16445	34.6	47.7
TENNESSEE	284.1	0.05702	16.2	17.5
REGION 3	2,593.5	0.10665	276.6	308.4
ARKANSAS	121.2	0.16337	19.8	35.2
COLORADO	355.6	0.05849	20.8	23.8
LOUISIANA	134.1	0.08949	12.0	17.7
MONTANA	57.3	0.17452	10.0	12.3
NEW MEXICO	104.6	0.13767	14.4	18.0
NORTH DAKOTA	45.7	0.06565	3.0	3.5
OKLAHOMA	163.7	0.14294	23.4	34.1
SOUTH DAKOTA	38.9	0.03856	1.5	2.1
TEXAS	1,138.5	0.09267	105.5	131.6
UTAH	153.4	0.06193	9.5	8.8
WYOMING	43.7	0.21281	9.3	25.7
REGION 4	2,356.7	0.09725	229.2	312.8
ILLINOIS	571.1	0.20557	117.4	202.2
INDIANA	287.5	0.10887	31.3	40.2
IOWA	179.0	0.03855	6.9	6.2
KANSAS	155.4	0.08623	13.4	27.7
MICHIGAN	558.3	0.12359	69.0	83.2
MINNESOTA	272.3	0.07492	20.4	23.6
MISSOURI	258.7	0.09123	23.6	29.1
NEBRASKA	89.1	0.19865	17.7	20.1
OHIO	502.1	0.06931	34.8	18.3
WISCONSIN	409.4	0.05887	24.1	33.2
REGION 5	3,282.9	0.10923	358.6	483.8
ALASKA	75.1	0.11185	8.4	11.9
ARIZONA	256.9	0.16621	42.7	41.5
CALIFORNIA	2,146.3	0.10688	229.4	316.2
HAWAII	67.2	0.13988	9.4	10.4
IDAHO	100.2	0.09281	9.3	11.3
NEVADA	157.4	0.10546	16.6	26.5
OREGON	296.8	0.07008	20.8	51.5
WASHINGTON	451.4	0.12760	57.6	68.8
REGION 6	3,551.3	0.11100	394.2	538.1
NATIONAL TOTAL	16,099.4	0.10431	1,679.3	2,206.3

F Y 2 0 2 6 A L L O C A T I O N
INITIAL CLAIMS

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	28.558	40.155	-11.597	171,795	216,585	-44,790	47.2	81.5	-34.3
MAINE	36.101	43.219	-7.118	33,547	32,901	646	11.9	14.0	-2.1
MASSACHUSETTS	17.403	14.696	2.707	334,011	490,875	-156,864	61.7	76.2	-14.5
NEW HAMPSHIRE	40.678	72.956	-32.278	24,672	23,185	1,487	11.0	18.5	-7.5
NEW JERSEY	26.155	31.403	-5.248	530,815	471,552	59,263	155.2	164.9	-9.7
NEW YORK	22.605	23.081	-0.476	844,106	870,516	-26,410	199.1	212.8	-13.7
PUERTO RICO	65.902	122.885	-56.983	71,661	81,291	-9,630	51.5	110.8	-59.3
RHODE ISLAND	25.194	22.766	2.428	58,685	53,642	5,043	16.3	13.3	3.0
VERMONT	25.940	17.824	8.116	20,650	23,191	-2,541	5.1	4.0	1.1
VIRGIN ISLANDS	40.425	44.848	-4.423	1,885	10,281	-8,396	0.8	4.6	-3.8
REGION 1	328.961	433.833	-104.872	2,091,827	2,274,019	-182,192	559.8	700.6	-140.8
DELAWARE	25.713	22.060	3.653	34,265	33,884	381	9.3	8.0	1.3
DIST. OF COLUMBIA	40.146	38.903	1.243	27,569	30,875	-3,306	11.2	12.7	-1.5
MARYLAND	35.362	35.519	-0.157	149,825	138,190	11,635	49.9	46.5	3.4
PENNSYLVANIA	29.868	36.530	-6.662	565,702	545,430	20,272	176.3	198.9	-22.6
VIRGINIA	31.665	47.029	-15.364	125,508	120,906	4,602	37.9	55.0	-17.1
WEST VIRGINIA	30.901	45.037	-14.136	51,194	46,351	4,843	16.6	21.4	-4.8
REGION 2	193.655	225.078	-31.423	954,063	915,636	38,427	301.2	342.5	-41.3
ALABAMA	22.788	18.738	4.050	117,908	123,039	-5,131	25.6	22.1	3.5
FLORIDA	28.571	33.646	-5.075	314,028	307,999	6,029	80.0	100.2	-20.2
GEORGIA	32.540	32.011	0.529	280,031	309,367	-29,336	86.8	92.7	-5.9
KENTUCKY	27.883	29.823	-1.940	109,074	123,962	-14,888	31.7	38.6	-6.9
MISSISSIPPI	41.431	62.493	-21.062	53,817	52,048	1,769	20.8	31.7	-10.9
NORTH CAROLINA	30.729	46.025	-15.296	176,478	182,899	-6,421	51.0	79.2	-28.2
SOUTH CAROLINA	36.226	58.671	-22.445	115,440	115,731	-291	42.0	68.2	-26.2
TENNESSEE	29.832	46.173	-16.341	157,427	132,869	24,558	47.2	61.3	-14.1
REGION 3	250.000	327.580	-77.580	1,324,203	1,347,914	-23,711	385.1	494.0	-150.2
ARKANSAS	39.424	74.284	-34.860	77,116	79,197	-2,081	30.6	53.6	-23.0
COLORADO	7.899	7.068	0.831	178,672	177,693	979	13.5	9.0	4.5
LOUISIANA	34.836	47.159	-12.323	79,464	88,539	-9,075	26.9	40.0	-13.1
MONTANA	29.756	48.959	-19.203	33,993	35,932	-1,939	9.8	16.6	-6.8
NEW MEXICO	30.455	26.967	3.488	50,408	50,945	-537	16.2	14.4	1.8
NORTH DAKOTA	30.172	35.294	-5.122	25,322	19,408	5,914	6.7	6.1	0.6
OKLAHOMA	30.322	34.420	-4.098	82,835	130,690	-47,855	23.5	41.4	-17.9
SOUTH DAKOTA	28.581	37.796	-9.215	11,700	10,581	1,119	3.2	3.9	-0.7
TEXAS	25.843	26.636	-0.793	844,527	810,329	34,198	212.1	208.0	4.1
UTAH	21.021	21.618	-0.597	98,306	85,246	13,060	19.9	18.0	1.9
WYOMING	36.175	55.407	-19.232	18,037	18,042	-5	6.3	10.7	-4.4
REGION 4	314.484	415.608	-101.124	1,500,380	1,506,602	-6,222	368.7	421.7	-53.0
ILLINOIS	32.022	41.382	-9.360	501,980	512,165	-10,185	165.5	221.4	-55.9
INDIANA	26.165	22.608	3.557	180,113	212,934	-32,821	46.8	46.7	0.1
IOWA	26.675	29.573	-2.898	141,421	114,859	26,562	33.0	29.9	3.1
KANSAS	30.517	31.320	-0.803	81,067	71,260	9,807	23.1	21.7	1.4
MICHIGAN	24.590	21.962	2.628	425,407	350,175	75,232	100.6	74.8	25.8
MINNESOTA	26.486	28.293	-1.807	284,698	263,954	20,744	72.1	72.2	-0.1
MISSOURI	21.228	18.653	2.575	183,435	189,080	-5,645	37.8	34.0	3.8
NEBRASKA	25.177	27.877	-2.700	39,929	35,789	4,140	9.6	9.6	0.0
OHIO	15.329	16.025	-0.696	323,615	632,715	-309,100	47.4	98.2	-50.8
WISCONSIN	18.872	20.429	-1.557	250,987	239,123	11,864	44.3	46.1	-1.8
REGION 5	247.061	258.122	-11.061	2,412,652	2,622,054	-209,402	580.2	654.6	-74.4
ALASKA	28.859	35.110	-6.251	41,186	43,988	-2,802	11.7	15.3	-3.6
ARIZONA	29.520	42.005	-12.485	193,450	173,572	19,878	54.0	67.7	-13.7
CALIFORNIA	25.851	46.257	-20.406	2,353,539	2,371,857	-18,318	579.1	1,035.1	-456.0
HAWAII	24.231	22.178	2.053	64,734	77,032	-12,298	15.3	16.8	-1.5
IDAHO	27.350	30.125	-2.775	63,401	62,644	757	16.2	17.8	-1.6
NEVADA	24.982	27.885	-2.903	133,454	117,198	16,256	31.5	31.5	0.0
OREGON	22.160	21.530	0.630	249,942	243,927	6,015	52.5	50.8	1.7
WASHINGTON	26.864	32.029	-5.165	432,169	399,557	32,612	105.8	118.4	-12.6
REGION 6	209.817	257.119	-47.302	3,531,875	3,489,775	42,100	866.1	1353.4	-487.3
NATIONAL TOTAL	1,543.98	1,917.34	-373.362	11,815,000	12,156,000	-341,000	3,061.1	3,966.8	-905.7

F Y 2 0 2 6 A L L O C A T I O N
NON-MONETARY DETERMINATIONS

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	26.200	31.233	-5.033	119,004	104,806	14,198	30.0	30.7	-0.7
MAINE	45.271	47.554	-2.283	22,889	18,225	4,664	10.2	8.5	1.7
MASSACHUSETTS	52.538	108.339	-55.801	128,635	137,065	-8,430	71.7	156.8	-85.1
NEW HAMPSHIRE	34.645	31.352	3.293	23,971	22,375	1,596	9.1	7.7	1.4
NEW JERSEY	40.138	47.649	-7.511	193,848	140,747	53,101	87.0	74.7	12.3
NEW YORK	34.700	35.327	-0.627	276,636	231,396	45,240	100.2	86.6	13.6
PUERTO RICO	122.559	184.172	-61.613	30,767	10,785	19,982	41.1	22.0	19.1
RHODE ISLAND	37.441	44.847	-7.406	21,735	16,743	4,992	8.9	8.2	0.7
VERMONT	70.547	96.343	-25.796	6,438	6,308	130	4.3	5.8	-1.5
VIRGIN ISLANDS	165.024	224.557	-59.533	523	450	73	0.9	1.0	-0.1
REGION 1	629.063	851.373	-222.310	824,446	688,900	135,546	363.4	402.0	-38.6
DELAWARE	38.189	32.409	5.780	11,040	15,752	-4,712	4.5	5.5	-1.0
DIST. OF COLUMBIA	71.013	83.097	-12.084	16,244	27,778	-11,534	11.7	24.4	-12.7
MARYLAND	34.257	61.159	-26.902	72,415	81,539	-9,124	23.3	47.2	-23.9
PENNSYLVANIA	44.151	60.340	-16.189	341,159	243,119	98,040	157.2	146.5	10.7
VIRGINIA	53.084	55.219	-2.135	84,023	72,303	11,720	42.5	38.6	3.9
WEST VIRGINIA	48.163	73.519	-25.356	30,726	24,245	6,481	15.5	18.3	-2.8
REGION 2	288.857	365.743	-76.886	555,607	464,736	90,871	254.7	280.5	-25.8
ALABAMA	11.634	11.301	0.333	333,927	112,526	221,401	37.0	12.2	24.8
FLORIDA	53.495	88.788	-35.293	213,384	119,032	94,352	101.8	102.2	-0.4
GEORGIA	28.366	18.338	10.028	126,613	131,230	-4,617	34.2	22.5	11.7
KENTUCKY	34.288	28.642	5.646	68,782	75,923	-7,141	24.6	22.7	1.9
MISSISSIPPI	35.079	30.216	4.863	48,212	50,344	-2,132	15.8	14.8	1.0
NORTH CAROLINA	42.838	60.316	-17.478	141,040	89,144	51,896	56.8	50.6	6.2
SOUTH CAROLINA	29.891	24.379	5.512	88,202	78,188	10,014	26.5	19.2	7.3
TENNESSEE	43.449	53.553	-10.104	105,741	52,953	52,788	46.2	28.3	17.9
REGION 3	279.040	315.533	-36.493	1,125,901	709,340	416,561	342.9	272.5	44.6
ARKANSAS	41.541	41.265	0.276	36,786	28,553	8,233	15.4	10.7	4.7
COLORADO	117.279	162.113	-44.834	210,818	178,620	32,198	235.9	207.3	28.6
LOUISIANA	36.348	33.548	2.800	78,022	60,822	17,200	27.5	19.6	7.9
MONTANA	53.256	66.715	-13.459	37,967	15,101	22,866	19.5	9.5	10.0
NEW MEXICO	22.958	29.342	-6.384	46,775	43,750	3,025	11.3	13.5	-2.2
NORTH DAKOTA	41.858	39.966	1.892	17,607	13,249	4,358	6.5	4.7	1.8
OKLAHOMA	41.999	57.501	-15.502	67,752	54,488	13,264	26.6	28.8	-2.2
SOUTH DAKOTA	39.123	44.835	-5.712	7,846	6,888	958	3.0	3.0	0.0
TEXAS	27.188	30.128	-2.940	575,494	477,275	98,219	152.1	138.6	13.5
UTAH	30.876	28.389	2.487	100,535	85,664	14,871	29.9	23.8	6.1
WYOMING	16.975	19.133	-2.158	15,564	13,889	1,675	2.6	2.8	-0.2
REGION 4	469.401	552.935	-83.534	1,195,166	978,299	216,867	530.3	462.3	68.0
ILLINOIS	39.163	47.584	-8.421	198,360	193,608	4,752	80.0	96.2	-16.2
INDIANA	69.985	142.628	-72.643	155,442	161,330	-5,888	108.1	223.2	-115.1
IOWA	43.208	64.317	-21.109	49,026	39,786	9,240	18.5	22.5	-4.0
KANSAS	43.909	46.768	-2.859	58,341	47,338	11,003	23.9	21.5	2.4
MICHIGAN	32.582	31.618	0.964	574,921	524,646	50,275	180.2	161.4	18.8
MINNESOTA	34.242	38.063	-3.821	136,599	115,934	20,665	44.7	42.7	2.0
MISSOURI	41.649	46.718	-5.069	152,240	117,937	34,303	61.5	53.1	8.4
NEBRASKA	54.810	76.714	-21.904	46,259	37,260	8,999	24.2	27.6	-3.4
OHIO	33.912	34.917	-1.005	240,611	158,455	82,156	77.9	53.6	24.3
WISCONSIN	34.985	34.577	0.408	212,092	187,374	24,718	69.3	61.2	8.1
REGION 5	428.445	563.904	-135.459	1,823,891	1,583,668	240,223	688.3	763.0	-74.7
ALASKA	44.044	76.207	-32.163	31,081	29,480	1,601	13.5	22.3	-8.8
ARIZONA	62.956	104.780	-41.824	93,579	72,034	21,545	55.7	70.1	-14.4
CALIFORNIA	51.417	84.168	-32.751	851,495	813,785	37,710	416.7	646.2	-229.5
HAWAII	61.059	80.237	-19.178	21,585	20,736	849	12.9	16.4	-3.5
IDAHO	48.513	70.967	-22.454	40,077	33,924	6,153	18.1	22.7	-4.6
NEVADA	32.591	44.235	-11.644	91,266	118,654	-27,388	28.1	50.6	-22.5
OREGON	41.147	56.249	-15.102	133,056	86,776	46,280	51.9	47.2	4.7
WASHINGTON	38.667	45.018	-6.351	289,850	236,668	53,182	102.2	98.6	3.6
REGION 6	380.394	561.861	-181.467	1,551,989	1,412,057	139,932	699.1	974.1	-275.0
NATIONAL TOTAL	2,475.20	3,211.35	-736.149	7,077,000	5,837,000	1,240,000	2,878.7	3,154.4	-275.7

F Y 2 0 2 6 A L L O C A T I O N
A P P E A L S

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	159.171	185.755	-26.584	25,280	19,555	5,725	38.7	34.0	4.7
MAINE	188.803	209.962	-21.159	4,654	3,819	835	8.6	7.9	0.7
MASSACHUSETTS	174.228	350.791	-176.563	21,611	33,005	-11,394	40.0	122.3	-82.3
NEW HAMPSHIRE	190.337	271.144	-80.807	2,580	2,088	492	5.4	6.2	-0.8
NEW JERSEY	163.972	224.302	-60.330	40,508	34,178	6,330	74.2	85.4	-11.2
NEW YORK	184.690	247.616	-62.926	30,208	26,575	3,633	58.2	69.7	-11.5
PUERTO RICO	319.457	668.194	-348.737	3,200	3,007	193	11.1	22.3	-11.2
RHODE ISLAND	163.049	192.593	-29.544	4,777	4,033	744	8.6	8.4	0.2
VERMONT	297.240	483.543	-186.303	764	830	-66	2.2	3.9	-1.7
VIRGIN ISLANDS	162.410	187.643	-25.233	206	29	177	0.3	0.1	0.2
REGION 1	2,003.357	3,021.543	-1,018.186	133,788	127,119	6,669	247.3	360.2	-112.9
DELAWARE	167.459	198.907	-31.448	2,988	2,592	396	5.3	5.5	-0.2
DIST. OF COLUMBIA	233.320	235.691	-2.371	1,316	907	409	3.1	2.3	0.8
MARYLAND	297.789	699.792	-402.003	10,488	6,423	4,065	29.4	42.6	-13.2
PENNSYLVANIA	157.279	193.838	-36.559	81,658	75,114	6,544	134.0	145.4	-11.4
VIRGINIA	81.614	165.353	-83.739	50,076	41,896	8,180	39.0	67.0	-28.0
WEST VIRGINIA	239.514	371.906	-132.392	3,211	2,665	546	8.1	10.2	-2.1
REGION 2	1,176.975	1,865.487	-688.512	149,737	129,597	20,140	218.9	273.0	-54.1
ALABAMA	155.909	208.516	-52.607	25,570	15,516	10,054	38.0	31.0	7.0
FLORIDA	173.354	191.609	-18.255	38,257	32,692	5,565	59.2	60.6	-1.4
GEORGIA	162.563	252.495	-89.932	49,299	29,715	19,584	76.3	70.2	6.1
KENTUCKY	168.088	178.731	-10.643	18,171	16,838	1,333	31.8	31.4	0.4
MISSISSIPPI	196.636	211.307	-14.671	9,669	9,285	384	17.8	19.1	-1.3
NORTH CAROLINA	210.978	318.210	-107.232	19,562	16,541	3,021	38.8	49.5	-10.7
SOUTH CAROLINA	202.746	301.969	-99.223	10,006	8,845	1,161	20.4	26.8	-6.4
TENNESSEE	141.136	151.988	-10.852	22,798	19,482	3,316	32.3	29.6	2.7
REGION 3	1,411.410	1,814.825	-403.415	193,332	148,914	44,418	314.6	318.2	-57.7
ARKANSAS	185.402	257.002	-71.600	6,285	6,902	-617	11.7	16.2	-4.5
COLORADO	93.590	112.824	-19.234	22,776	14,865	7,911	20.3	12.0	8.3
LOUISIANA	164.846	162.403	2.443	15,710	17,962	-2,252	25.1	28.0	-2.9
MONTANA	292.747	998.338	-705.591	528	884	-356	1.5	8.3	-6.8
NEW MEXICO	154.813	167.880	-13.067	8,151	7,033	1,118	13.3	12.4	0.9
NORTH DAKOTA	194.625	257.443	-62.818	2,915	2,148	767	5.0	4.9	0.1
OKLAHOMA	160.026	182.774	-22.748	13,173	12,805	368	19.7	21.5	-1.8
SOUTH DAKOTA	189.487	228.250	-38.763	593	556	37	1.1	1.2	-0.1
TEXAS	144.156	148.081	-3.925	132,248	149,694	-17,446	185.3	213.7	-28.4
UTAH	164.884	150.398	14.486	10,811	8,751	2,060	17.2	12.9	4.3
WYOMING	276.745	495.194	-218.449	1,295	1,025	270	3.5	5.4	-1.9
REGION 4	2,021.321	3,160.587	-1139.266	214,485	222,625	-8,140	303.7	336.5	-32.8
ILLINOIS	115.749	135.158	-19.409	56,303	59,922	-3,619	67.1	84.6	-17.5
INDIANA	166.351	217.674	-51.323	16,400	15,912	488	27.1	33.6	-6.5
IOWA	180.351	207.195	-26.844	12,051	12,906	-855	19.0	23.6	-4.6
KANSAS	258.767	420.008	-161.241	7,604	6,331	1,273	18.4	25.8	-7.4
MICHIGAN	196.490	345.177	-148.687	42,792	31,756	11,036	80.9	106.7	-25.8
MINNESOTA	192.041	255.305	-63.264	17,599	14,867	2,732	32.3	36.7	-4.4
MISSOURI	158.434	137.976	20.458	21,030	23,072	-2,042	32.3	30.7	1.6
NEBRASKA	163.007	214.689	-51.682	5,659	5,024	635	8.8	10.4	-1.6
OHIO	140.998	152.851	-11.853	21,833	16,773	5,060	29.4	24.8	4.6
WISCONSIN	157.197	142.324	14.873	20,920	20,308	612	30.7	27.3	3.4
REGION 5	1,729.385	2,228.357	-498.972	222,191	206,871	15,320	346.0	404.2	-58.2
ALASKA	193.755	234.750	-40.995	884	699	185	1.7	1.6	0.1
ARIZONA	122.085	116.203	5.882	14,794	13,884	910	17.1	15.0	2.1
CALIFORNIA	153.141	178.483	-25.342	284,816	261,688	23,128	415.1	440.7	-25.6
HAWAII	111.507	138.884	-27.377	3,159	3,472	-313	3.4	4.7	-1.3
IDAHO	202.963	293.051	-90.088	3,547	3,099	448	6.7	8.6	-1.9
NEVADA	258.996	553.363	-294.367	7,926	2,451	5,475	19.4	13.1	6.3
OREGON	185.837	294.412	-108.575	13,009	16,203	-3,194	22.9	46.1	-23.2
WASHINGTON	75.126	71.519	3.607	48,332	44,378	3,954	33.1	29.4	3.7
REGION 6	1,303.410	1,880.665	-577.255	376,467	345,874	30,593	519.4	559.2	-39.8
NATIONAL TOTAL	9,645.86	13,971.46	-4325.606	1,290,000	1,181,000	109,000	1,949.9	2,251.3	-301.4

F Y 2 0 2 6 A L L O C A T I O N
WEEKS CLAIMED

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	2.557	3.989	-1.432	1,387,626	1,398,113	-10,487	34.1	52.3	-18.2
MAINE	2.013	2.260	-0.247	301,997	299,801	2,196	6.0	6.7	-0.7
MASSACHUSETTS	0.870	0.810	0.060	3,424,432	3,677,735	-253,303	31.6	31.5	0.1
NEW HAMPSHIRE	3.267	6.450	-3.183	153,017	132,883	20,134	5.5	9.4	-3.9
NEW JERSEY	1.294	1.324	-0.030	5,413,541	5,419,280	-5,739	78.3	79.9	-1.6
NEW YORK	1.512	1.773	-0.261	8,351,878	8,665,767	-313,889	131.8	162.8	-31.0
PUERTO RICO	4.476	8.346	-3.870	748,038	853,490	-105,452	36.5	79.0	-42.5
RHODE ISLAND	1.454	1.378	0.076	520,120	495,346	24,774	8.3	7.4	0.9
VERMONT	2.839	3.414	-0.575	138,207	155,475	-17,268	3.8	5.1	-1.3
VIRGIN ISLANDS	11.751	23.664	-11.913	13,145	12,832	313	1.6	3.1	-1.5
REGION 1	32.033	53.408	-21.375	20,452,001	21,110,722	-658,721	337.5	437.2	-99.7
DELAWARE	1.524	1.390	0.134	283,502	240,888	42,614	4.6	3.6	1.0
DIST. OF COLUMBIA	1.187	1.137	0.050	295,256	247,679	47,577	3.6	3.0	0.6
MARYLAND	2.437	4.952	-2.515	1,169,942	1,058,455	111,487	26.8	49.6	-22.8
PENNSYLVANIA	1.895	2.266	-0.371	4,886,585	4,512,771	373,814	96.6	102.1	-5.5
VIRGINIA	1.714	2.045	-0.331	937,582	861,253	76,329	15.3	17.0	-1.7
WEST VIRGINIA	2.470	4.720	-2.250	443,657	419,413	24,244	11.5	20.3	-8.8
REGION 2	11.227	16.510	-5.283	8,016,524	7,340,459	676,065	158.4	195.6	-37.2
ALABAMA	3.395	5.470	-2.075	438,880	400,369	38,511	14.2	21.0	-6.8
FLORIDA	1.894	2.611	-0.717	1,690,590	1,967,024	-276,434	28.6	49.7	-21.1
GEORGIA	1.617	1.247	0.370	1,508,844	1,812,630	-303,786	23.2	21.2	2.0
KENTUCKY	2.160	2.847	-0.687	435,476	491,630	-56,154	9.8	14.6	-4.8
MISSISSIPPI	3.424	6.387	-2.963	310,120	298,825	11,295	9.9	18.6	-8.7
NORTH CAROLINA	2.157	3.859	-1.702	1,065,717	1,032,197	33,520	21.6	37.5	-15.9
SOUTH CAROLINA	2.436	2.864	-0.428	715,021	707,659	7,362	17.5	20.4	-2.9
TENNESSEE	2.287	4.123	-1.836	919,312	771,100	148,212	21.1	31.8	-10.7
REGION 3	19.370	29.408	-10.038	7,083,960	7,481,434	-397,474	145.9	214.8	-106.1
ARKANSAS	3.226	5.951	-2.725	430,506	438,919	-8,413	14.0	23.8	-9.8
COLORADO	0.405	0.423	-0.018	1,553,442	1,562,290	-8,848	6.0	4.7	1.3
LOUISIANA	0.350	0.669	-0.319	556,264	600,942	-44,678	1.9	3.9	-2.0
MONTANA	2.344	3.534	-1.190	334,062	312,010	22,052	7.6	10.4	-2.8
NEW MEXICO	1.839	1.819	0.020	518,737	500,595	18,142	10.0	9.6	0.4
NORTH DAKOTA	3.111	5.203	-2.092	166,425	153,538	12,887	4.5	7.1	-2.6
OKLAHOMA	2.244	2.827	-0.583	522,322	599,805	-77,483	11.0	15.6	-4.6
SOUTH DAKOTA	1.815	2.300	-0.485	82,698	76,372	6,326	1.5	1.7	-0.2
TEXAS	1.623	1.700	-0.077	7,235,334	6,765,959	469,375	114.1	110.9	3.2
UTAH	1.681	1.988	-0.307	650,331	601,117	49,214	10.5	11.7	-1.2
WYOMING	2.304	3.999	-1.695	106,126	112,245	-6,119	2.4	4.8	-2.4
REGION 4	20.942	30.413	-9.471	12,156,247	11,723,792	432,455	183.5	204.2	-20.7
ILLINOIS	1.781	2.072	-0.291	4,938,156	4,691,446	246,710	90.5	101.5	-11.0
INDIANA	1.468	1.593	-0.125	1,134,801	1,245,238	-110,437	16.5	19.2	-2.7
IOWA	1.954	3.077	-1.123	600,162	624,549	-24,387	10.3	16.9	-6.6
KANSAS	3.788	6.483	-2.695	403,232	407,992	-4,760	14.3	25.7	-11.4
MICHIGAN	1.932	2.384	-0.452	2,609,499	2,520,120	89,379	48.5	58.5	-10.0
MINNESOTA	1.987	2.921	-0.934	2,849,710	2,667,055	182,655	54.1	75.3	-21.2
MISSOURI	3.248	5.507	-2.259	1,000,809	975,992	24,817	31.5	51.8	-20.3
NEBRASKA	1.612	1.938	-0.326	257,543	225,866	31,677	4.0	4.2	-0.2
OHIO	1.545	1.140	0.405	2,228,340	2,343,672	-115,332	32.9	25.9	7.0
WISCONSIN	1.298	1.480	-0.182	1,405,552	1,398,402	7,150	17.0	19.6	-2.6
REGION 5	20.613	28.595	-7.982	17,427,804	17,100,332	327,472	319.6	398.6	-79.0
ALASKA	1.796	2.347	-0.551	246,708	264,876	-18,168	4.4	6.2	-1.8
ARIZONA	2.472	4.074	-1.602	1,257,479	1,202,642	54,837	29.4	45.5	-16.1
CALIFORNIA	1.589	1.963	-0.374	20,306,610	21,090,843	-784,233	307.1	390.6	-83.5
HAWAII	1.819	1.924	-0.105	401,608	378,543	23,065	7.1	7.2	-0.1
IDAH0	1.925	2.970	-1.045	326,702	340,832	-14,130	5.9	9.6	-3.7
NEVADA	1.616	1.812	-0.196	1,175,198	1,008,604	166,594	18.0	17.6	0.4
OREGON	2.281	4.676	-2.395	1,626,460	1,692,505	-66,045	35.1	76.5	-41.4
WASHINGTON	1.934	2.838	-0.904	3,122,699	2,864,416	258,283	55.1	75.2	-20.1
REGION 6	15.432	22.604	-7.172	28,463,464	28,843,261	-379,797	462.1	628.4	-166.3
NATIONAL TOTAL	119.62	180.94	-61.321	93,600,000	93,600,000	0	1,607.0	2,078.8	-471.8

F Y 2 0 2 6 A L L O C A T I O N
WAGE RECORDS

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	0.010	0.018	-0.008	9,695,850	9,568,784	127,066	0.9	1.6	-0.7
MAINE	0.023	0.031	-0.008	3,071,700	2,971,473	100,227	0.7	0.9	-0.2
MASSACHUSETTS	0.065	0.121	-0.056	16,823,869	17,200,700	-376,831	11.6	22.0	-10.4
NEW HAMPSHIRE	0.025	0.030	-0.005	3,223,559	3,209,445	14,114	0.9	1.1	-0.2
NEW JERSEY	0.024	0.023	0.001	19,720,345	19,756,191	-35,846	5.3	5.1	0.2
NEW YORK	0.005	0.012	-0.007	46,242,593	45,295,591	947,002	2.4	5.8	-3.4
PUERTO RICO	0.053	0.051	0.002	3,486,989	3,389,337	97,652	2.0	1.9	0.1
RHODE ISLAND	0.078	0.080	-0.002	2,341,454	2,336,052	5,402	2.0	2.0	0.0
VERMONT	0.232	0.253	-0.021	1,538,571	1,361,003	177,568	3.4	3.3	0.1
VIRGIN ISLANDS	0.906	0.808	0.098	145,779	160,784	-15,005	1.3	1.3	0.0
REGION 1	1.421	1.427	-0.006	106,290,709	105,249,360	1,041,349	30.5	45.0	-14.5
DELAWARE	0.012	0.020	-0.008	2,061,022	2,298,833	-237,811	0.3	0.5	-0.2
DIST. OF COLUMBIA	0.025	0.038	-0.013	2,737,921	2,782,321	-44,400	0.7	1.1	-0.4
MARYLAND	0.204	0.411	-0.207	11,760,444	11,641,948	118,496	22.6	45.3	-22.7
PENNSYLVANIA	0.033	0.053	-0.020	27,836,956	27,832,702	4,254	9.6	14.7	-5.1
VIRGINIA	0.058	0.081	-0.023	18,522,329	18,319,509	202,820	10.2	14.4	-4.2
WEST VIRGINIA	0.061	0.077	-0.016	3,151,205	3,143,017	8,188	2.0	2.5	-0.5
REGION 2	0.393	0.680	-0.287	66,069,877	66,018,330	51,547	45.4	78.5	-33.1
ALABAMA	0.017	0.018	-0.001	9,829,345	9,754,518	74,827	1.6	1.7	-0.1
FLORIDA	0.030	0.040	-0.010	45,690,981	45,203,891	487,090	12.2	17.5	-5.3
GEORGIA	0.016	0.010	0.006	22,574,706	23,284,449	-709,743	3.4	2.2	1.2
KENTUCKY	0.022	0.055	-0.033	9,230,770	9,283,220	-52,450	2.1	5.3	-3.2
MISSISSIPPI	0.040	0.046	-0.006	5,582,246	5,564,219	18,027	2.1	2.5	-0.4
NORTH CAROLINA	0.027	0.023	0.004	16,385,613	22,568,700	-6,183,087	4.2	4.9	-0.7
SOUTH CAROLINA	0.027	0.016	0.011	10,696,072	10,555,049	141,023	2.9	1.7	1.2
TENNESSEE	0.031	0.031	0.000	13,054,224	13,799,236	-745,012	4.1	4.3	-0.2
REGION 3	0.210	0.239	-0.029	133,043,957	140,013,282	-6,969,325	32.6	40.1	-40.6
ARKANSAS	0.066	0.087	-0.021	6,089,321	6,055,986	33,335	4.0	4.8	-0.8
COLORADO	0.294	0.169	0.125	12,843,442	12,956,934	-113,492	36.0	15.7	20.3
LOUISIANA	0.026	0.018	0.008	9,048,704	8,641,420	407,284	2.3	1.5	0.8
MONTANA	0.033	0.174	-0.141	2,385,569	2,382,092	3,477	0.8	3.9	-3.1
NEW MEXICO	0.081	0.102	-0.021	3,931,727	3,916,467	15,260	3.4	4.2	-0.8
NORTH DAKOTA	0.056	0.070	-0.014	2,014,904	1,972,046	42,858	1.0	1.2	-0.2
OKLAHOMA	0.118	0.127	-0.009	7,766,651	7,773,007	-6,356	8.6	9.1	-0.5
SOUTH DAKOTA	0.059	0.055	0.004	2,099,785	2,063,068	36,717	1.2	1.1	0.1
TEXAS	0.067	0.077	-0.010	64,841,031	64,362,341	478,690	42.2	47.8	-5.6
UTAH	0.091	0.101	-0.010	7,925,789	7,878,293	47,496	6.9	7.8	-0.9
WYOMING	0.080	0.128	-0.048	1,300,157	1,296,829	3,328	1.0	1.8	-0.8
REGION 4	0.971	1.108	-0.137	120,247,080	119,298,483	948,597	107.4	98.9	8.5
ILLINOIS	0.026	0.034	-0.008	27,879,352	27,963,812	-84,460	7.5	9.9	-2.4
INDIANA	0.002	0.003	-0.001	15,702,830	15,823,275	-120,445	0.3	0.5	-0.2
IOWA	0.090	0.097	-0.007	7,409,978	7,462,716	-52,738	5.8	6.4	-0.6
KANSAS	0.165	0.160	0.005	6,478,767	5,354,560	1,124,207	10.0	8.3	1.7
MICHIGAN	0.042	0.045	-0.003	20,527,001	20,509,170	17,831	8.3	9.0	-0.7
MINNESOTA	0.050	0.049	0.001	13,480,804	13,435,268	45,536	6.4	6.4	0.0
MISSOURI	0.048	0.062	-0.014	13,630,190	13,648,357	-18,167	6.3	8.2	-1.9
NEBRASKA	0.142	0.151	-0.009	4,113,978	3,913,444	200,534	5.6	5.7	-0.1
OHIO	0.010	0.036	-0.026	25,506,768	25,625,782	-119,014	2.4	8.9	-6.5
WISCONSIN	0.029	0.031	-0.002	13,861,157	13,749,358	111,799	3.8	4.0	-0.2
REGION 5	0.604	0.668	-0.064	148,590,825	147,485,742	1,105,083	56.4	67.3	-10.9
ALASKA	0.105	0.162	-0.057	1,522,525	1,507,857	14,668	1.6	2.4	-0.8
ARIZONA	0.039	0.066	-0.027	15,272,682	14,902,601	370,081	5.6	9.1	-3.5
CALIFORNIA	0.248	0.303	-0.055	109,162,598	108,589,811	572,787	257.7	310.4	-52.7
HAWAII	0.118	0.172	-0.054	2,882,724	2,755,753	126,971	3.3	4.7	-1.4
IDAHO	0.010	0.013	-0.003	4,003,862	3,975,399	28,463	0.4	0.5	-0.1
NEVADA	0.029	0.031	-0.002	7,112,606	7,734,220	-621,614	2.0	2.3	-0.3
OREGON	0.079	0.112	-0.033	8,678,882	9,378,614	-699,732	6.5	10.2	-3.7
WASHINGTON	0.007	0.000	0.007	18,444,673	16,959,548	1,485,125	1.2	0.0	1.2
REGION 6	0.635	0.859	-0.224	167,080,552	165,803,803	1,276,749	278.3	339.6	-61.3
NATIONAL TOTAL	4.23	4.98	-0.747	741,323,000	743,869,000	-2,546,000	550.6	669.4	-118.8

F Y 2 0 2 6 A L L O C A T I O N
TAX

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	32.808	46.647	-13.839	128,347	123,817	4,530	40.5	54.1	-13.6
MAINE	31.204	41.214	-10.010	54,588	55,689	-1,101	16.8	22.6	-5.8
MASSACHUSETTS	12.045	14.007	-1.962	254,662	258,809	-4,147	32.6	38.3	-5.7
NEW HAMPSHIRE	33.841	40.247	-6.406	54,780	53,516	1,264	20.4	23.5	-3.1
NEW JERSEY	28.407	36.555	-8.148	284,832	282,216	2,616	90.4	114.9	-24.5
NEW YORK	29.173	32.632	-3.459	545,740	553,945	-8,205	166.1	191.5	-25.4
PUERTO RICO	53.484	115.000	-61.516	61,547	60,028	1,519	35.9	76.5	-40.6
RHODE ISLAND	30.303	37.132	-6.829	45,783	44,475	1,308	15.3	17.9	-2.6
VERMONT	35.073	46.875	-11.802	29,970	28,884	1,086	10.0	13.0	-3.0
VIRGIN ISLANDS	43.262	84.368	-41.106	4,668	4,505	163	2.1	3.8	-1.7
REGION 1	329.600	494.677	-165.077	1,464,917	1,465,884	-967	430.1	556.1	-126.0
DELAWARE	29.660	39.606	-9.946	36,929	39,554	-2,625	11.6	16.8	-5.2
DIST. OF COLUMBIA	48.879	73.376	-24.497	43,528	42,623	905	21.6	33.0	-11.4
MARYLAND	42.574	90.706	-48.132	158,355	156,760	1,595	63.5	134.7	-71.2
PENNSYLVANIA	30.305	40.186	-9.881	342,691	348,671	-5,980	108.4	139.9	-31.5
VIRGINIA	26.434	30.586	-4.152	265,217	265,206	11	66.9	78.5	-11.6
WEST VIRGINIA	45.830	83.254	-37.424	43,676	41,604	2,072	21.0	35.5	-14.5
REGION 2	223.682	357.714	-134.032	890,396	894,418	-4,022	293.0	438.4	-145.4
ALABAMA	31.323	40.339	-9.016	120,147	109,714	10,433	35.9	42.4	-6.5
FLORIDA	23.015	25.367	-2.352	730,330	710,235	20,095	149.9	174.3	-24.4
GEORGIA	24.369	28.155	-3.786	311,482	306,207	5,275	72.3	80.7	-8.4
KENTUCKY	33.034	40.894	-7.860	113,620	110,684	2,936	39.1	47.2	-8.1
MISSISSIPPI	32.406	46.237	-13.831	67,989	65,609	2,380	20.6	29.6	-9.0
NORTH CAROLINA	36.232	64.458	-28.226	327,365	293,290	34,075	111.5	177.8	-66.3
SOUTH CAROLINA	28.881	28.746	0.135	151,186	144,025	7,161	43.9	41.6	2.3
TENNESSEE	29.793	39.442	-9.649	171,905	164,345	7,560	51.5	64.7	-13.2
REGION 3	239.053	313.638	-74.585	1,994,024	1,904,109	89,915	524.7	658.3	-279.0
ARKANSAS	23.269	25.331	-2.062	81,568	83,823	-2,255	19.1	19.3	-0.2
COLORADO	6.719	9.389	-2.670	250,960	225,803	25,157	16.1	15.2	0.9
LOUISIANA	30.052	29.799	0.253	111,260	113,767	-2,507	32.5	32.5	0.0
MONTANA	14.786	13.106	1.680	55,248	53,829	1,419	7.9	6.7	1.2
NEW MEXICO	29.531	46.573	-17.042	56,025	57,064	-1,039	17.4	27.9	-10.5
NORTH DAKOTA	39.998	64.759	-24.761	28,782	28,228	554	10.1	16.3	-6.2
OKLAHOMA	27.204	33.085	-5.881	107,703	105,008	2,695	27.4	32.0	-4.6
SOUTH DAKOTA	31.472	43.206	-11.734	35,355	34,817	538	10.8	14.5	-3.7
TEXAS	28.900	32.059	-3.159	680,396	665,854	14,542	191.1	205.8	-14.7
UTAH	32.109	37.782	-5.673	114,093	110,849	3,244	35.3	41.0	-5.7
WYOMING	44.944	121.606	-76.662	27,403	26,881	522	12.0	34.8	-22.8
REGION 4	308.984	456.695	-147.711	1,548,793	1,505,923	42,870	379.7	446.0	-66.3
ILLINOIS	30.324	39.608	-9.284	347,323	345,819	1,504	108.4	143.1	-34.7
INDIANA	35.236	52.124	-16.888	153,564	151,687	1,877	53.7	76.7	-23.0
IOWA	29.679	33.021	-3.342	90,738	89,624	1,114	23.6	26.1	-2.5
KANSAS	35.382	48.285	-12.903	89,434	86,332	3,102	29.6	40.5	-10.9
MICHIGAN	30.991	39.758	-8.767	249,084	243,736	5,348	74.3	94.3	-20.0
MINNESOTA	29.428	31.736	-2.308	159,652	157,472	2,180	44.9	48.3	-3.4
MISSOURI	31.795	39.409	-7.614	198,130	192,803	5,327	61.1	73.2	-12.1
NEBRASKA	30.302	37.684	-7.382	64,806	64,343	463	18.7	23.4	-4.7
OHIO	28.865	32.594	-3.729	253,258	251,887	1,371	69.8	79.5	-9.7
WISCONSIN	31.115	42.856	-11.741	177,849	172,962	4,887	51.7	70.0	-18.3
REGION 5	313.117	397.075	-83.958	1,783,838	1,756,665	27,173	535.8	675.1	-139.3
ALASKA	41.715	73.316	-31.601	21,374	21,143	231	8.8	15.4	-6.6
ARIZONA	32.866	47.566	-14.700	178,733	171,740	6,993	55.5	75.9	-20.4
CALIFORNIA	5.104	4.811	0.293	1,658,397	1,662,206	-3,809	80.6	75.4	5.2
HAWAII	31.716	35.736	-4.020	41,049	40,422	627	12.7	14.2	-1.5
IDAHO	37.387	68.194	-30.807	84,410	80,518	3,892	29.5	51.9	-22.4
NEVADA	30.974	37.188	-6.214	103,621	99,036	4,585	30.3	35.5	-5.2
OREGON	30.391	37.228	-6.837	154,129	152,625	1,504	44.4	55.0	-10.6
WASHINGTON	33.936	53.797	-19.861	277,319	278,311	-992	85.8	138.5	-52.7
REGION 6	244.089	357.836	-113.747	2,519,032	2,506,001	13,031	347.6	461.8	-114.2
NATIONAL TOTAL	1,658.53	2,377.64	-719.110	10,201,000	10,033,000	168,000	2,510.9	3,235.7	-724.8

F Y 2 0 2 6 A L L O C A T I O N
INITIAL CLAIMS

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	28.558	40.155	-28.9%	171,795	216,585	-20.7%	47.2	81.5	-42.1%
MAINE	36.101	43.219	-16.5%	33,547	32,901	2.0%	11.9	14.0	-15.0%
MASSACHUSETTS	17.403	14.696	18.4%	334,011	490,875	-32.0%	61.7	76.2	-19.0%
NEW HAMPSHIRE	40.678	72.956	-44.2%	24,672	23,185	6.4%	11.0	18.5	-40.5%
NEW JERSEY	26.155	31.403	-16.7%	530,815	471,552	12.6%	155.2	164.9	-5.9%
NEW YORK	22.605	23.081	-2.1%	844,106	870,516	-3.0%	199.1	212.8	-6.4%
PUERTO RICO	65.902	122.885	-46.4%	71,661	81,291	-11.8%	51.5	110.8	-53.5%
RHODE ISLAND	25.194	22.766	10.7%	58,685	53,642	9.4%	16.3	13.3	22.6%
VERMONT	25.940	17.824	45.5%	20,650	23,191	-11.0%	5.1	4.0	27.5%
VIRGIN ISLANDS	40.425	44.848	-9.9%	1,885	10,281	-81.7%	0.8	4.6	-82.6%
REGION 1	328.961	433.833	-24.2%	2,091,827	2,274,019	-8.0%	559.8	700.6	-20.1%
DELAWARE	25.713	22.060	16.6%	34,265	33,884	1.1%	9.3	8.0	16.3%
DIST. OF COLUMBIA	40.146	38.903	3.2%	27,569	30,875	-10.7%	11.2	12.7	-11.8%
MARYLAND	35.362	35.519	-0.4%	149,825	138,190	8.4%	49.9	46.5	7.3%
PENNSYLVANIA	29.868	36.530	-18.2%	565,702	545,430	3.7%	176.3	198.9	-11.4%
VIRGINIA	31.665	47.029	-32.7%	125,508	120,906	3.8%	37.9	55.0	-31.1%
WEST VIRGINIA	30.901	45.037	-31.4%	51,194	46,351	10.4%	16.6	21.4	-22.4%
REGION 2	193.655	225.078	-14.0%	954,063	915,636	4.2%	301.2	342.5	-12.1%
ALABAMA	22.788	18.738	21.6%	117,908	123,039	-4.2%	25.6	22.1	15.8%
FLORIDA	28.571	33.646	-15.1%	314,028	307,999	2.0%	80.0	100.2	-20.2%
GEORGIA	32.540	32.011	1.7%	280,031	309,367	-9.5%	86.8	92.7	-6.4%
KENTUCKY	27.883	29.823	-6.5%	109,074	123,962	-12.0%	31.7	38.6	-17.9%
MISSISSIPPI	41.431	62.493	-33.7%	53,817	52,048	3.4%	20.8	31.7	-34.4%
NORTH CAROLINA	30.729	46.025	-33.2%	176,478	182,899	-3.5%	51.0	79.2	-35.6%
SOUTH CAROLINA	36.226	58.671	-38.3%	115,440	115,731	-0.3%	42.0	68.2	-38.4%
TENNESSEE	29.832	46.173	-35.4%	157,427	132,869	18.5%	47.2	61.3	-23.0%
REGION 3	250.000	327.580	-23.7%	1,324,203	1,347,914	-1.8%	385.1	494.0	-22.0%
ARKANSAS	39.424	74.284	-46.9%	77,116	79,197	-2.6%	30.6	53.6	-42.9%
COLORADO	7.899	7.068	11.8%	178,672	177,693	0.6%	13.5	9.0	50.0%
LOUISIANA	34.836	47.159	-26.1%	79,464	88,539	-10.2%	26.9	40.0	-32.8%
MONTANA	29.756	48.959	-39.2%	33,993	35,932	-5.4%	9.8	16.6	-41.0%
NEW MEXICO	30.455	26.967	12.9%	50,408	50,945	-1.1%	16.2	14.4	12.5%
NORTH DAKOTA	30.172	35.294	-14.5%	25,322	19,408	30.5%	6.7	6.1	9.8%
OKLAHOMA	30.322	34.420	-11.9%	82,835	130,690	-36.6%	23.5	41.4	-43.2%
SOUTH DAKOTA	28.581	37.796	-24.4%	11,700	10,581	10.6%	3.2	3.9	-17.9%
TEXAS	25.843	26.636	-3.0%	844,527	810,329	4.2%	212.1	208.0	2.0%
UTAH	21.021	21.618	-2.8%	98,306	85,246	15.3%	19.9	18.0	10.6%
WYOMING	36.175	55.407	-34.7%	18,037	18,042	0.0%	6.3	10.7	-41.1%
REGION 4	314.484	415.608	-24.3%	1,500,380	1,506,602	-0.4%	368.7	421.7	-12.6%
ILLINOIS	32.022	41.382	-22.6%	501,980	512,165	-2.0%	165.5	221.4	-25.2%
INDIANA	26.165	22.608	15.7%	180,113	212,934	-15.4%	46.8	46.7	0.2%
IOWA	26.675	29.573	-9.8%	141,421	114,859	23.1%	33.0	29.9	10.4%
KANSAS	30.517	31.320	-2.6%	81,067	71,260	13.8%	23.1	21.7	6.5%
MICHIGAN	24.590	21.962	12.0%	425,407	350,175	21.5%	100.6	74.8	34.5%
MINNESOTA	26.486	28.293	-6.4%	284,698	263,954	7.9%	72.1	72.2	-0.1%
MISSOURI	21.228	18.653	13.8%	183,435	189,080	-3.0%	37.8	34.0	11.2%
NEBRASKA	25.177	27.877	-9.7%	39,929	35,789	11.6%	9.6	9.6	0.0%
OHIO	15.329	16.025	-4.3%	323,615	632,715	-48.9%	47.4	98.2	-51.7%
WISCONSIN	18.872	20.429	-7.6%	250,987	239,123	5.0%	44.3	46.1	-3.9%
REGION 5	247.061	258.122	-4.3%	2,412,652	2,622,054	-8.0%	580.2	654.6	-11.4%
ALASKA	28.859	35.110	-17.8%	41,186	43,988	-6.4%	11.7	15.3	-23.5%
ARIZONA	29.520	42.005	-29.7%	193,450	173,572	11.5%	54.0	67.7	-20.2%
CALIFORNIA	25.851	46.257	-44.1%	2,353,539	2,371,857	-0.8%	579.1	1035.1	-44.1%
HAWAII	24.231	22.178	9.3%	64,734	77,032	-16.0%	15.3	16.8	-8.9%
IDAHO	27.350	30.125	-9.2%	63,401	62,644	1.2%	16.2	17.8	-9.0%
NEVADA	24.982	27.885	-10.4%	133,454	117,198	13.9%	31.5	31.5	0.0%
OREGON	22.160	21.530	2.9%	249,942	243,927	2.5%	52.5	50.8	3.3%
WASHINGTON	26.864	32.029	-16.1%	432,169	399,557	8.2%	105.8	118.4	-10.6%
REGION 6	209.817	257.119	-18.4%	3,531,875	3,489,775	1.2%	866.1	1353.4	-36.0%
NATIONAL TOTAL	1,543.98	1,917.34	-19.5%	11,815,000	12,156,000	-2.8%	3,061.1	3,966.8	-22.8%

F Y 2 0 2 6 A L L O C A T I O N
NON-MONETARY DETERMINATIONS

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	26.200	31.233	-16.1%	119,004	104,806	13.5%	30.0	30.7	-2.3%
MAINE	45.271	47.554	-4.8%	22,889	18,225	25.6%	10.2	8.5	20.0%
MASSACHUSETTS	52.538	108.339	-51.5%	128,635	137,065	-6.2%	71.7	156.8	-54.3%
NEW HAMPSHIRE	34.645	31.352	10.5%	23,971	22,375	7.1%	9.1	7.7	18.2%
NEW JERSEY	40.138	47.649	-15.8%	193,848	140,747	37.7%	87.0	74.7	16.5%
NEW YORK	34.700	35.327	-1.8%	276,636	231,396	19.6%	100.2	86.6	15.7%
PUERTO RICO	122.559	184.172	-33.5%	30,767	10,785	185.3%	41.1	22.0	86.8%
RHODE ISLAND	37.441	44.847	-16.5%	21,735	16,743	29.8%	8.9	8.2	8.5%
VERMONT	70.547	96.343	-26.8%	6,438	6,308	2.1%	4.3	5.8	-25.9%
VIRGIN ISLANDS	165.024	224.557	-26.5%	523	450	16.2%	0.9	1.0	-10.0%
REGION 1	629.063	851.373	-26.1%	824,446	688,900	19.7%	363.4	402.0	-9.6%
DELAWARE	38.189	32.409	17.8%	11,040	15,752	-29.9%	4.5	5.5	-18.2%
DIST. OF COLUMBIA	71.013	83.097	-14.5%	16,244	27,778	-41.5%	11.7	24.4	-52.0%
MARYLAND	34.257	61.159	-44.0%	72,415	81,539	-11.2%	23.3	47.2	-50.6%
PENNSYLVANIA	44.151	60.340	-26.8%	341,159	243,119	40.3%	157.2	146.5	7.3%
VIRGINIA	53.084	55.219	-3.9%	84,023	72,303	16.2%	42.5	38.6	10.1%
WEST VIRGINIA	48.163	73.519	-34.5%	30,726	24,245	26.7%	15.5	18.3	-15.3%
REGION 2	288.857	365.743	-21.0%	555,607	464,736	19.6%	254.7	280.5	-9.2%
ALABAMA	11.634	11.301	2.9%	333,927	112,526	196.8%	37.0	12.2	203.3%
FLORIDA	53.495	88.788	-39.7%	213,384	119,032	79.3%	101.8	102.2	-0.4%
GEORGIA	28.366	18.338	54.7%	126,613	131,230	-3.5%	34.2	22.5	52.0%
KENTUCKY	34.288	28.642	19.7%	68,782	75,923	-9.4%	24.6	22.7	8.4%
MISSISSIPPI	35.079	30.216	16.1%	48,212	50,344	-4.2%	15.8	14.8	6.8%
NORTH CAROLINA	42.838	60.316	-29.0%	141,040	89,144	58.2%	56.8	50.6	12.3%
SOUTH CAROLINA	29.891	24.379	22.6%	88,202	78,188	12.8%	26.5	19.2	38.0%
TENNESSEE	43.449	53.553	-18.9%	105,741	52,953	99.7%	46.2	28.3	63.3%
REGION 3	279.040	315.533	-11.6%	1,125,901	709,340	58.7%	342.9	272.5	25.8%
ARKANSAS	41.541	41.265	0.7%	36,786	28,553	28.8%	15.4	10.7	43.9%
COLORADO	117.279	162.113	-27.7%	210,818	178,620	18.0%	235.9	207.3	13.8%
LOUISIANA	36.348	33.548	8.3%	78,022	60,822	28.3%	27.5	19.6	40.3%
MONTANA	53.256	66.715	-20.2%	37,967	15,101	151.4%	19.5	9.5	105.3%
NEW MEXICO	22.958	29.342	-21.8%	46,775	43,750	6.9%	11.3	13.5	-16.3%
NORTH DAKOTA	41.858	39.966	4.7%	17,607	13,249	32.9%	6.5	4.7	38.3%
OKLAHOMA	41.999	57.501	-27.0%	67,752	54,488	24.3%	26.6	28.8	-7.6%
SOUTH DAKOTA	39.123	44.835	-12.7%	7,846	6,888	13.9%	3.0	3.0	0.0%
TEXAS	27.188	30.128	-9.8%	575,494	477,275	20.6%	152.1	138.6	9.7%
UTAH	30.876	28.389	8.8%	100,535	85,664	17.4%	29.9	23.8	25.6%
WYOMING	16.975	19.133	-11.3%	15,564	13,889	12.1%	2.6	2.8	-7.1%
REGION 4	469.401	552.935	-15.1%	1,195,166	978,299	22.2%	530.3	462.3	14.7%
ILLINOIS	39.163	47.584	-17.7%	198,360	193,608	2.5%	80.0	96.2	-16.8%
INDIANA	69.985	142.628	-50.9%	155,442	161,330	-3.6%	108.1	223.2	-51.6%
IOWA	43.208	64.317	-32.8%	49,026	39,786	23.2%	18.5	22.5	-17.8%
KANSAS	43.909	46.768	-6.1%	58,341	47,338	23.2%	23.9	21.5	11.2%
MICHIGAN	32.582	31.618	3.0%	574,921	524,646	9.6%	180.2	161.4	11.6%
MINNESOTA	34.242	38.063	-10.0%	136,599	115,934	17.8%	44.7	42.7	4.7%
MISSOURI	41.649	46.718	-10.9%	152,240	117,937	29.1%	61.5	53.1	15.8%
NEBRASKA	54.810	76.714	-28.6%	46,259	37,260	24.2%	24.2	27.6	-12.3%
OHIO	33.912	34.917	-2.9%	240,611	158,455	51.8%	77.9	53.6	45.3%
WISCONSIN	34.985	34.577	1.2%	212,092	187,374	13.2%	69.3	61.2	13.2%
REGION 5	428.445	563.904	-24.0%	1,823,891	1,583,668	15.2%	688.3	763.0	-9.8%
ALASKA	44.044	76.207	-42.2%	31,081	29,480	5.4%	13.5	22.3	-39.5%
ARIZONA	62.956	104.780	-39.9%	93,579	72,034	29.9%	55.7	70.1	-20.5%
CALIFORNIA	51.417	84.168	-38.9%	851,495	813,785	4.6%	416.7	646.2	-35.5%
HAWAII	61.059	80.237	-23.9%	21,585	20,736	4.1%	12.9	16.4	-21.3%
IDAHO	48.513	70.967	-31.6%	40,077	33,924	18.1%	18.1	22.7	-20.3%
NEVADA	32.591	44.235	-26.3%	91,266	118,654	-23.1%	28.1	50.6	-44.5%
OREGON	41.147	56.249	-26.8%	133,056	86,776	53.3%	51.9	47.2	10.0%
WASHINGTON	38.667	45.018	-14.1%	289,850	236,668	22.5%	102.2	98.6	3.7%
REGION 6	380.394	561.861	-32.3%	1,551,989	1,412,057	9.9%	699.1	974.1	-28.2%
NATIONAL TOTAL	2,475.20	3,211.35	-22.9%	7,077,000	5,837,000	21.2%	2,878.7	3,154.4	-8.7%

F Y 2 0 2 6 A L L O C A T I O N
A P P E A L S

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	159.171	185.755	-14.3%	25,280	19,555	29.3%	38.7	34.0	13.8%
MAINE	188.803	209.962	-10.1%	4,654	3,819	21.9%	8.6	7.9	8.9%
MASSACHUSETTS	174.228	350.791	-50.3%	21,611	33,005	-34.5%	40.0	122.3	-67.3%
NEW HAMPSHIRE	190.337	271.144	-29.8%	2,580	2,088	23.6%	5.4	6.2	-12.9%
NEW JERSEY	163.972	224.302	-26.9%	40,508	34,178	18.5%	74.2	85.4	-13.1%
NEW YORK	184.690	247.616	-25.4%	30,208	26,575	13.7%	58.2	69.7	-16.5%
PUERTO RICO	319.457	668.194	-52.2%	3,200	3,007	6.4%	11.1	22.3	-50.2%
RHODE ISLAND	163.049	192.593	-15.3%	4,777	4,033	18.4%	8.6	8.4	2.4%
VERMONT	297.240	483.543	-38.5%	764	830	-8.0%	2.2	3.9	-43.6%
VIRGIN ISLANDS	162.410	187.643	-13.4%	206	29	610.3%	0.3	0.1	-70.0%
REGION 1	2,003.357	3,021.543	-33.7%	133,788	127,119	5.2%	247.3	360.2	-31.3%
DELAWARE	167.459	198.907	-15.8%	2,988	2,592	15.3%	5.3	5.5	-3.6%
DIST. OF COLUMBIA	233.320	235.691	-1.0%	1,316	907	45.1%	3.1	2.3	34.8%
MARYLAND	297.789	699.792	-57.4%	10,488	6,423	63.3%	29.4	42.6	-31.0%
PENNSYLVANIA	157.279	193.838	-18.9%	81,658	75,114	8.7%	134.0	145.4	-7.8%
VIRGINIA	81.614	165.353	-50.6%	50,076	41,896	19.5%	39.0	67.0	-41.8%
WEST VIRGINIA	239.514	371.906	-35.6%	3,211	2,665	20.5%	8.1	10.2	-20.6%
REGION 2	1,176.975	1,865.487	-36.9%	149,737	129,597	15.5%	218.9	273.0	-19.8%
ALABAMA	155.909	208.516	-25.2%	25,570	15,516	64.8%	38.0	31.0	22.6%
FLORIDA	173.354	191.609	-9.5%	38,257	32,692	17.0%	59.2	60.6	-2.3%
GEORGIA	162.563	252.495	-35.6%	49,299	29,715	65.9%	76.3	70.2	8.7%
KENTUCKY	168.088	178.731	-6.0%	18,171	16,838	7.9%	31.8	31.4	1.3%
MISSISSIPPI	196.636	211.307	-6.9%	9,669	9,285	4.1%	17.8	19.1	-6.8%
NORTH CAROLINA	210.978	318.210	-33.7%	19,562	16,541	18.3%	38.8	49.5	-21.6%
SOUTH CAROLINA	202.746	301.969	-32.9%	10,006	8,845	13.1%	20.4	26.8	-23.9%
TENNESSEE	141.136	151.988	-7.1%	22,798	19,482	17.0%	32.3	29.6	9.1%
REGION 3	1,411.410	1,814.825	-22.2%	193,332	148,914	29.8%	314.6	318.2	-1.1%
ARKANSAS	185.402	257.002	-27.9%	6,285	6,902	-8.9%	11.7	16.2	-27.8%
COLORADO	93.590	112.824	-17.0%	22,776	14,865	53.2%	20.3	12.0	69.2%
LOUISIANA	164.846	162.403	1.5%	15,710	17,962	-12.5%	25.1	28.0	-10.4%
MONTANA	292.747	998.338	-70.7%	528	884	-40.3%	1.5	8.3	-81.9%
NEW MEXICO	154.813	167.880	-7.8%	8,151	7,033	15.9%	13.3	12.4	7.3%
NORTH DAKOTA	194.625	257.443	-24.4%	2,915	2,148	35.7%	5.0	4.9	2.0%
OKLAHOMA	160.026	182.774	-12.4%	13,173	12,805	2.9%	19.7	21.5	-8.4%
SOUTH DAKOTA	189.487	228.250	-17.0%	593	556	6.7%	1.1	1.2	-8.3%
TEXAS	144.156	148.081	-2.7%	132,248	149,694	-11.7%	185.3	213.7	-13.3%
UTAH	164.884	150.398	9.6%	10,811	8,751	23.5%	17.2	12.9	33.3%
WYOMING	276.745	495.194	-44.1%	1,295	1,025	26.3%	3.5	5.4	-35.2%
REGION 4	2,021.321	3,160.587	-36.0%	214,485	222,625	-3.7%	303.7	336.5	-9.7%
ILLINOIS	115.749	135.158	-14.4%	56,303	59,922	-6.0%	67.1	84.6	-20.7%
INDIANA	166.351	217.674	-23.6%	16,400	15,912	3.1%	27.1	33.6	-19.3%
IOWA	180.351	207.195	-13.0%	12,051	12,906	-6.6%	19.0	23.6	-19.5%
KANSAS	258.767	420.008	-38.4%	7,604	6,331	20.1%	18.4	25.8	-28.7%
MICHIGAN	196.490	345.177	-43.1%	42,792	31,756	34.8%	80.9	106.7	-24.2%
MINNESOTA	192.041	255.305	-24.8%	17,599	14,867	18.4%	32.3	36.7	-12.0%
MISSOURI	158.434	137.976	14.8%	21,030	23,072	-8.9%	32.3	30.7	5.2%
NEBRASKA	163.007	214.689	-24.1%	5,659	5,024	12.6%	8.8	10.4	-15.4%
OHIO	140.998	152.851	-7.8%	21,833	16,773	30.2%	29.4	24.8	18.5%
WISCONSIN	157.197	142.324	10.5%	20,920	20,308	3.0%	30.7	27.3	12.5%
REGION 5	1,729.385	2,228.357	-22.4%	222,191	206,871	7.4%	346.0	404.2	-14.4%
ALASKA	193.755	234.750	-17.5%	884	699	26.5%	1.7	1.6	6.2%
ARIZONA	122.085	116.203	5.1%	14,794	13,884	6.6%	17.1	15.0	14.0%
CALIFORNIA	153.141	178.483	-14.2%	284,816	261,688	8.8%	415.1	440.7	-5.8%
HAWAII	111.507	138.884	-19.7%	3,159	3,472	-9.0%	3.4	4.7	-27.7%
IDAHO	202.963	293.051	-30.7%	3,547	3,099	14.5%	6.7	8.6	-22.1%
NEVADA	258.996	553.363	-53.2%	7,926	2,451	223.4%	19.4	13.1	48.1%
OREGON	185.837	294.412	-36.9%	13,009	16,203	-19.7%	22.9	46.1	-50.3%
WASHINGTON	75.126	71.519	5.0%	48,332	44,378	8.9%	33.1	29.4	12.6%
REGION 6	1,303.410	1,880.665	-30.7%	376,467	345,874	8.8%	519.4	559.2	-7.1%
NATIONAL TOTAL	9,645.86	13,971.46	-31.0%	1,290,000	1,181,000	9.2%	1,949.9	2,251.3	-13.4%

F Y 2 0 2 6 A L L O C A T I O N
WEEKS CLAIMED

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	2.557	3.989	-35.9%	1,387,626	1,398,113	-0.8%	34.1	52.3	-34.8%
MAINE	2.013	2.260	-10.9%	301,997	299,801	0.7%	6.0	6.7	-10.4%
MASSACHUSETTS	0.870	0.810	7.4%	3,424,432	3,677,735	-6.9%	31.6	31.5	0.3%
NEW HAMPSHIRE	3.267	6.450	-49.3%	153,017	132,883	15.2%	5.5	9.4	-41.5%
NEW JERSEY	1.294	1.324	-2.3%	5,413,541	5,419,280	-0.1%	78.3	79.9	-2.0%
NEW YORK	1.512	1.773	-14.7%	8,351,878	8,665,767	-3.6%	131.8	162.8	-19.0%
PUERTO RICO	4.476	8.346	-46.4%	748,038	853,490	-12.4%	36.5	79.0	-53.8%
RHODE ISLAND	1.454	1.378	5.5%	520,120	495,346	5.0%	8.3	7.4	12.2%
VERMONT	2.839	3.414	-16.8%	138,207	155,475	-11.1%	3.8	5.1	-25.5%
VIRGIN ISLANDS	11.751	23.664	-50.3%	13,145	12,832	2.4%	1.6	3.1	-48.4%
REGION 1	32.033	53.408	-40.0%	20,452,001	21,110,722	-3.1%	337.5	437.2	-22.8%
DELAWARE	1.524	1.390	9.6%	283,502	240,888	17.7%	4.6	3.6	27.8%
DIST. OF COLUMBIA	1.187	1.137	4.4%	295,256	247,679	19.2%	3.6	3.0	20.0%
MARYLAND	2.437	4.952	-50.8%	1,169,942	1,058,455	10.5%	26.8	49.6	-46.0%
PENNSYLVANIA	1.895	2.266	-16.4%	4,886,585	4,512,771	8.3%	96.6	102.1	-5.4%
VIRGINIA	1.714	2.045	-16.2%	937,582	861,253	8.9%	15.3	17.0	-10.0%
WEST VIRGINIA	2.470	4.720	-47.7%	443,657	419,413	5.8%	11.5	20.3	-43.3%
REGION 2	11.227	16.510	-32.0%	8,016,524	7,340,459	9.2%	158.4	195.6	-19.0%
ALABAMA	3.395	5.470	-37.9%	438,880	400,369	9.6%	14.2	21.0	-32.4%
FLORIDA	1.894	2.611	-27.5%	1,690,590	1,967,024	-14.1%	28.6	49.7	-42.5%
GEORGIA	1.617	1.247	29.7%	1,508,844	1,812,630	-16.8%	23.2	21.2	9.4%
KENTUCKY	2.160	2.847	-24.1%	435,476	491,630	-11.4%	9.8	14.6	-32.9%
MISSISSIPPI	3.424	6.387	-46.4%	310,120	298,825	3.8%	9.9	18.6	-46.8%
NORTH CAROLINA	2.157	3.859	-44.1%	1,065,717	1,032,197	3.2%	21.6	37.5	-42.4%
SOUTH CAROLINA	2.436	2.864	-14.9%	715,021	707,659	1.0%	17.5	20.4	-14.2%
TENNESSEE	2.287	4.123	-44.5%	919,312	771,100	19.2%	21.1	31.8	-33.6%
REGION 3	19.370	29.408	-34.1%	7,083,960	7,481,434	-5.3%	145.9	214.8	-32.1%
ARKANSAS	3.226	5.951	-45.8%	430,506	438,919	-1.9%	14.0	23.8	-41.2%
COLORADO	0.405	0.423	-4.3%	1,553,442	1,562,290	-0.6%	6.0	4.7	27.7%
LOUISIANA	0.350	0.669	-47.7%	556,264	600,942	-7.4%	1.9	3.9	-51.3%
MONTANA	2.344	3.534	-33.7%	334,062	312,010	7.1%	7.6	10.4	-26.9%
NEW MEXICO	1.839	1.819	1.1%	518,737	500,595	3.6%	10.0	9.6	4.2%
NORTH DAKOTA	3.111	5.203	-40.2%	166,425	153,538	8.4%	4.5	7.1	-36.6%
OKLAHOMA	2.244	2.827	-20.6%	522,322	599,805	-12.9%	11.0	15.6	-29.5%
SOUTH DAKOTA	1.815	2.300	-21.1%	82,698	76,372	8.3%	1.5	1.7	-11.8%
TEXAS	1.623	1.700	-4.5%	7,235,334	6,765,959	6.9%	114.1	110.9	2.9%
UTAH	1.681	1.988	-15.4%	650,331	601,117	8.2%	10.5	11.7	-10.3%
WYOMING	2.304	3.999	-42.4%	106,126	112,245	-5.5%	2.4	4.8	-50.0%
REGION 4	20.942	30.413	-31.1%	12,156,247	11,723,792	3.7%	183.5	204.2	-10.1%
ILLINOIS	1.781	2.072	-14.0%	4,938,156	4,691,446	5.3%	90.5	101.5	-10.8%
INDIANA	1.468	1.593	-7.8%	1,134,801	1,245,238	-8.9%	16.5	19.2	-14.1%
IOWA	1.954	3.077	-36.5%	600,162	624,549	-3.9%	10.3	16.9	-39.1%
KANSAS	3.788	6.483	-41.6%	403,232	407,992	-1.2%	14.3	25.7	-44.4%
MICHIGAN	1.932	2.384	-19.0%	2,609,499	2,520,120	3.5%	48.5	58.5	-17.1%
MINNESOTA	1.987	2.921	-32.0%	2,849,710	2,667,055	6.8%	54.1	75.3	-28.2%
MISSOURI	3.248	5.507	-41.0%	1,000,809	975,992	2.5%	31.5	51.8	-39.2%
NEBRASKA	1.612	1.938	-16.8%	257,543	225,866	14.0%	4.0	4.2	-4.8%
OHIO	1.545	1.140	35.5%	2,228,340	2,343,672	-4.9%	32.9	25.9	27.0%
WISCONSIN	1.298	1.480	-12.3%	1,405,552	1,398,402	0.5%	17.0	19.6	-13.3%
REGION 5	20.613	28.595	-27.9%	17,427,804	17,100,332	1.9%	319.6	398.6	-19.8%
ALASKA	1.796	2.347	-23.5%	246,708	264,876	-6.9%	4.4	6.2	-29.0%
ARIZONA	2.472	4.074	-39.3%	1,257,479	1,202,642	4.6%	29.4	45.5	-35.4%
CALIFORNIA	1.589	1.963	-19.1%	20,306,610	21,090,843	-3.7%	307.1	390.6	-21.4%
HAWAII	1.819	1.924	-5.5%	401,608	378,543	6.1%	7.1	7.2	-1.4%
IDAHO	1.925	2.970	-35.2%	326,702	340,832	-4.1%	5.9	9.6	-38.5%
NEVADA	1.616	1.812	-10.8%	1,175,198	1,008,604	16.5%	18.0	17.6	2.3%
OREGON	2.281	4.676	-51.2%	1,626,460	1,692,505	-3.9%	35.1	76.5	-54.1%
WASHINGTON	1.934	2.838	-31.9%	3,122,699	2,864,416	9.0%	55.1	75.2	-26.7%
REGION 6	15.432	22.604	-31.7%	28,463,464	28,843,261	-1.3%	462.1	628.4	-26.5%
NATIONAL TOTAL	119.62	180.94	-33.9%	93,600,000	93,600,000	0.0%	1,607.0	2,078.8	-22.7%

FY 2026 ALLOCATION
WAGE RECORDS

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	0.010	0.018	-44.4%	9,695,850	9,568,784	1.3%	0.9	1.6	-43.8%
MAINE	0.023	0.031	-25.8%	3,071,700	2,971,473	3.4%	0.7	0.9	-22.2%
MASSACHUSETTS	0.065	0.121	-46.3%	16,823,869	17,200,700	-2.2%	11.6	22.0	-47.3%
NEW HAMPSHIRE	0.025	0.030	-16.7%	3,223,559	3,209,445	0.4%	0.9	1.1	-18.2%
NEW JERSEY	0.024	0.023	4.3%	19,720,345	19,756,191	-0.2%	5.3	5.1	3.9%
NEW YORK	0.005	0.012	-58.3%	46,242,593	45,295,591	2.1%	2.4	5.8	-58.6%
PUERTO RICO	0.053	0.051	3.9%	3,486,989	3,389,337	2.9%	2.0	1.9	5.3%
RHODE ISLAND	0.078	0.080	-2.5%	2,341,454	2,336,052	0.2%	2.0	2.0	0.0%
VERMONT	0.232	0.253	-8.3%	1,538,571	1,361,003	13.0%	3.4	3.3	3.0%
VIRGIN ISLANDS	0.906	0.808	12.1%	145,779	160,784	-9.3%	1.3	1.3	0.0%
REGION 1	1.421	1.427	-0.4%	106,290,709	105,249,360	1.0%	30.5	45.0	-32.2%
DELAWARE	0.012	0.020	-40.0%	2,061,022	2,298,833	-10.3%	0.3	0.5	-40.0%
DIST. OF COLUMBIA	0.025	0.038	-34.2%	2,737,921	2,782,321	-1.6%	0.7	1.1	-36.4%
MARYLAND	0.204	0.411	-50.4%	11,760,444	11,641,948	1.0%	22.6	45.3	-50.1%
PENNSYLVANIA	0.033	0.053	-37.7%	27,836,956	27,832,702	0.0%	9.6	14.7	-34.7%
VIRGINIA	0.058	0.081	-28.4%	18,522,329	18,319,509	1.1%	10.2	14.4	-29.2%
WEST VIRGINIA	0.061	0.077	-20.8%	3,151,205	3,143,017	0.3%	2.0	2.5	-20.0%
REGION 2	0.393	0.680	-42.2%	66,069,877	66,018,330	0.1%	45.4	78.5	-42.2%
ALABAMA	0.017	0.018	-5.6%	9,829,345	9,754,518	0.8%	1.6	1.7	-5.9%
FLORIDA	0.030	0.040	-25.0%	45,690,981	45,203,891	1.1%	12.2	17.5	-30.3%
GEORGIA	0.016	0.010	60.0%	22,574,706	23,284,449	-3.0%	3.4	2.2	54.5%
KENTUCKY	0.022	0.055	-60.0%	9,230,770	9,283,220	-0.6%	2.1	5.3	-60.4%
MISSISSIPPI	0.040	0.046	-13.0%	5,582,246	5,564,219	0.3%	2.1	2.5	-16.0%
NORTH CAROLINA	0.027	0.023	17.4%	16,385,613	22,568,700	-27.4%	4.2	4.9	-14.3%
SOUTH CAROLINA	0.027	0.016	68.8%	10,696,072	10,555,049	1.3%	2.9	1.7	70.6%
TENNESSEE	0.031	0.031	0.0%	13,054,224	13,799,236	-5.4%	4.1	4.3	-4.7%
REGION 3	0.210	0.239	-12.1%	133,043,957	140,013,282	-5.0%	32.6	40.1	-18.7%
ARKANSAS	0.066	0.087	-24.1%	6,089,321	6,055,986	0.6%	4.0	4.8	-16.7%
COLORADO	0.294	0.169	74.0%	12,843,442	12,956,934	-0.9%	36.0	15.7	129.3%
LOUISIANA	0.026	0.018	44.4%	9,048,704	8,641,420	4.7%	2.3	1.5	53.3%
MONTANA	0.033	0.174	-81.0%	2,385,569	2,382,092	0.1%	0.8	3.9	-79.5%
NEW MEXICO	0.081	0.102	-20.6%	3,931,727	3,916,467	0.4%	3.4	4.2	-19.0%
NORTH DAKOTA	0.056	0.070	-20.0%	2,014,904	1,972,046	2.2%	1.0	1.2	-16.7%
OKLAHOMA	0.118	0.127	-7.1%	7,766,651	7,773,007	-0.1%	8.6	9.1	-5.5%
SOUTH DAKOTA	0.059	0.055	7.3%	2,099,785	2,063,068	1.8%	1.2	1.1	9.1%
TEXAS	0.067	0.077	-13.0%	64,841,031	64,362,341	0.7%	42.2	47.8	-11.7%
UTAH	0.091	0.101	-9.9%	7,925,789	7,878,293	0.6%	6.9	7.8	-11.5%
WYOMING	0.080	0.128	-37.5%	1,300,157	1,296,829	0.3%	1.0	1.8	-44.4%
REGION 4	0.971	1.108	-12.4%	120,247,080	119,298,483	0.8%	107.4	98.9	8.6%
ILLINOIS	0.026	0.034	-23.5%	27,879,352	27,963,812	-0.3%	7.5	9.9	-24.2%
INDIANA	0.002	0.003	-33.3%	15,702,830	15,823,275	-0.8%	0.3	0.5	-40.0%
IOWA	0.090	0.097	-7.2%	7,409,978	7,462,716	-0.7%	5.8	6.4	-9.4%
KANSAS	0.165	0.160	3.1%	6,478,767	5,354,560	21.0%	10.0	8.3	20.5%
MICHIGAN	0.042	0.045	-6.7%	20,527,001	20,509,170	0.1%	8.3	9.0	-7.8%
MINNESOTA	0.050	0.049	2.0%	13,480,804	13,435,268	0.3%	6.4	6.4	0.0%
MISSOURI	0.048	0.062	-22.6%	13,630,190	13,648,357	-0.1%	6.3	8.2	-23.2%
NEBRASKA	0.142	0.151	-6.0%	4,113,978	3,913,444	5.1%	5.6	5.7	-1.8%
OHIO	0.010	0.036	-72.2%	25,506,768	25,625,782	-0.5%	2.4	8.9	-73.0%
WISCONSIN	0.029	0.031	-6.5%	13,861,157	13,749,358	0.8%	3.8	4.0	-5.0%
REGION 5	0.604	0.668	-9.6%	148,590,825	147,485,742	0.7%	56.4	67.3	-16.2%
ALASKA	0.105	0.162	-35.2%	1,522,525	1,507,857	1.0%	1.6	2.4	-33.3%
ARIZONA	0.039	0.066	-40.9%	15,272,682	14,902,601	2.5%	5.6	9.1	-38.5%
CALIFORNIA	0.248	0.303	-18.2%	109,162,598	108,589,811	0.5%	257.7	310.4	-17.0%
HAWAII	0.118	0.172	-31.4%	2,882,724	2,755,753	4.6%	3.3	4.7	-29.8%
IDAHO	0.010	0.013	-23.1%	4,003,862	3,975,399	0.7%	0.4	0.5	-20.0%
NEVADA	0.029	0.031	-6.5%	7,112,606	7,734,220	-8.0%	2.0	2.3	-13.0%
OREGON	0.079	0.112	-29.5%	8,678,882	9,378,614	-7.5%	6.5	10.2	-36.3%
WASHINGTON	0.007	0.000	#DIV/0!	18,444,673	16,959,548	8.8%	1.2	0.0	#DIV/0!
REGION 6	0.635	0.859	-26.1%	167,080,552	165,803,803	0.8%	278.3	339.6	-18.1%
NATIONAL TOTAL	4.23	4.98	-15.0%	741,323,000	743,869,000	-0.3%	550.6	669.4	-17.7%

FY 2026 ALLOCATION
TAX

STATE	FY 2026 MPU	FY 2025 MPU	MPU Difference	FY 2026 Workload	FY 2025 Workload	Workload Difference	FY 2026 Staffyrs	FY 2025 Staffyrs	Staffyrs Difference
CONNECTICUT	32.808	46.647	-29.7%	128,347	123,817	3.7%	40.5	54.1	-25.1%
MAINE	31.204	41.214	-24.3%	54,588	55,689	-2.0%	16.8	22.6	-25.7%
MASSACHUSETTS	12.045	14.007	-14.0%	254,662	258,809	-1.6%	32.6	38.3	-14.9%
NEW HAMPSHIRE	33.841	40.247	-15.9%	54,780	53,516	2.4%	20.4	23.5	-13.2%
NEW JERSEY	28.407	36.555	-22.3%	284,832	282,216	0.9%	90.4	114.9	-21.3%
NEW YORK	29.173	32.632	-10.6%	545,740	553,945	-1.5%	166.1	191.5	-13.3%
PUERTO RICO	53.484	115.000	-53.5%	61,547	60,028	2.5%	35.9	76.5	-53.1%
RHODE ISLAND	30.303	37.132	-18.4%	45,783	44,475	2.9%	15.3	17.9	-14.5%
VERMONT	35.073	46.875	-25.2%	29,970	28,884	3.8%	10.0	13.0	-23.1%
VIRGIN ISLANDS	43.262	84.368	-48.7%	4,668	4,505	3.6%	2.1	3.8	-44.7%
REGION 1	329.600	494.677	-33.4%	1,464,917	1,465,884	-0.1%	430.1	556.1	-22.7%
DELAWARE	29.660	39.606	-25.1%	36,929	39,554	-6.6%	11.6	16.8	-31.0%
DIST. OF COLUMBIA	48.879	73.376	-33.4%	43,528	42,623	2.1%	21.6	33.0	-34.5%
MARYLAND	42.574	90.706	-53.1%	158,355	156,760	1.0%	63.5	134.7	-52.9%
PENNSYLVANIA	30.305	40.186	-24.6%	342,691	348,671	-1.7%	108.4	139.9	-22.5%
VIRGINIA	26.434	30.586	-13.6%	265,217	265,206	0.0%	66.9	78.5	-14.8%
WEST VIRGINIA	45.830	83.254	-45.0%	43,676	41,604	5.0%	21.0	35.5	-40.8%
REGION 2	223.682	357.714	-37.5%	890,396	894,418	-0.4%	293.0	438.4	-33.2%
ALABAMA	31.323	40.339	-22.4%	120,147	109,714	9.5%	35.9	42.4	-15.3%
FLORIDA	23.015	25.367	-9.3%	730,330	710,235	2.8%	149.9	174.3	-14.0%
GEORGIA	24.369	28.155	-13.4%	311,482	306,207	1.7%	72.3	80.7	-10.4%
KENTUCKY	33.034	40.894	-19.2%	113,620	110,684	2.7%	39.1	47.2	-17.2%
MISSISSIPPI	32.406	46.237	-29.9%	67,989	65,609	3.6%	20.6	29.6	-30.4%
NORTH CAROLINA	36.232	64.458	-43.8%	327,365	293,290	11.6%	111.5	177.8	-37.3%
SOUTH CAROLINA	28.881	28.746	0.5%	151,186	144,025	5.0%	43.9	41.6	5.5%
TENNESSEE	29.793	39.442	-24.5%	171,905	164,345	4.6%	51.5	64.7	-20.4%
REGION 3	239.053	313.638	-23.8%	1,994,024	1,904,109	4.7%	524.7	658.3	-20.3%
ARKANSAS	23.269	25.331	-8.1%	81,568	83,823	-2.7%	19.1	19.3	-1.0%
COLORADO	6.719	9.389	-28.4%	250,960	225,803	11.1%	16.1	15.2	5.9%
LOUISIANA	30.052	29.799	0.8%	111,260	113,767	-2.2%	32.5	32.5	0.0%
MONTANA	14.786	13.106	12.8%	55,248	53,829	2.6%	7.9	6.7	17.9%
NEW MEXICO	29.531	46.573	-36.6%	56,025	57,064	-1.8%	17.4	27.9	-37.6%
NORTH DAKOTA	39.998	64.759	-38.2%	28,782	28,228	2.0%	10.1	16.3	-38.0%
OKLAHOMA	27.204	33.085	-17.8%	107,703	105,008	2.6%	27.4	32.0	-14.4%
SOUTH DAKOTA	31.472	43.206	-27.2%	35,355	34,817	1.5%	10.8	14.5	-25.5%
TEXAS	28.900	32.059	-9.9%	680,396	665,854	2.2%	191.1	205.8	-7.1%
UTAH	32.109	37.782	-15.0%	114,093	110,849	2.9%	35.3	41.0	-13.9%
WYOMING	44.944	121.606	-63.0%	27,403	26,881	1.9%	12.0	34.8	-65.5%
REGION 4	308.984	456.695	-32.3%	1,548,793	1,505,923	2.8%	379.7	446.0	-14.9%
ILLINOIS	30.324	39.608	-23.4%	347,323	345,819	0.4%	108.4	143.1	-24.2%
INDIANA	35.236	52.124	-32.4%	153,564	151,687	1.2%	53.7	76.7	-30.0%
IOWA	29.679	33.021	-10.1%	90,738	89,624	1.2%	23.6	26.1	-9.6%
KANSAS	35.382	48.285	-26.7%	89,434	86,332	3.6%	29.6	40.5	-26.9%
MICHIGAN	30.991	39.758	-22.1%	249,084	243,736	2.2%	74.3	94.3	-21.2%
MINNESOTA	29.428	31.736	-7.3%	159,652	157,472	1.4%	44.9	48.3	-7.0%
MISSOURI	31.795	39.409	-19.3%	198,130	192,803	2.8%	61.1	73.2	-16.5%
NEBRASKA	30.302	37.684	-19.6%	64,806	64,343	0.7%	18.7	23.4	-20.1%
OHIO	28.865	32.594	-11.4%	253,258	251,887	0.5%	69.8	79.5	-12.2%
WISCONSIN	31.115	42.856	-27.4%	177,849	172,962	2.8%	51.7	70.0	-26.1%
REGION 5	313.117	397.075	-21.1%	1,783,838	1,756,665	1.5%	535.8	675.1	-20.6%
ALASKA	41.715	73.316	-43.1%	21,374	21,143	1.1%	8.8	15.4	-42.9%
ARIZONA	32.866	47.566	-30.9%	178,733	171,740	4.1%	55.5	75.9	-26.9%
CALIFORNIA	5.104	4.811	6.1%	1,658,397	1,662,206	-0.2%	80.6	75.4	6.9%
HAWAII	31.716	35.736	-11.2%	41,049	40,422	1.6%	12.7	14.2	-10.6%
IDAHO	37.387	68.194	-45.2%	84,410	80,518	4.8%	29.5	51.9	-43.2%
NEVADA	30.974	37.188	-16.7%	103,621	99,036	4.6%	30.3	35.5	-14.6%
OREGON	30.391	37.228	-18.4%	154,129	152,625	1.0%	44.4	55.0	-19.3%
WASHINGTON	33.936	53.797	-36.9%	277,319	278,311	-0.4%	85.8	138.5	-38.1%
REGION 6	244.089	357.836	-31.8%	2,519,032	2,506,001	0.5%	347.6	461.8	-24.7%
NATIONAL TOTAL	1,658.53	2,377.64	-30.2%	10,201,000	10,033,000	1.7%	2,510.9	3,235.7	-22.4%