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TABLE 1

F Y 2 0 2 5 A L L O C A T I O N  
 MPU's USED TO DETERMINE ALLOCATION

STATE	IC	NM	AP	WC	WR	TAX
CONNECTICUT	40.155	31.233	185.755	3.989	0.018	46.647
MAINE	43.219	47.554	209.962	2.260	0.031	41.214
MASSACHUSETTS	14.696	108.339	350.791	0.810	0.121	14.007
NEW HAMPSHIRE	72.956	31.352	271.144	6.450	0.030	40.247
NEW JERSEY	31.403	47.649	224.302	1.324	0.023	36.555
NEW YORK	23.081	35.327	247.616	1.773	0.012	32.632
PUERTO RICO	122.885	184.172	668.194	8.346	0.051	115.000
RHODE ISLAND	22.766	44.847	192.593	1.378	0.080	37.132
VERMONT	17.824	96.343	483.543	3.414	0.253	46.875
VIRGIN ISLANDS	44.848	224.557	187.643	23.664	0.808	84.368
DELAWARE	22.060	32.409	198.907	1.390	0.020	39.606
DIST. OF COLUMBIA	38.903	83.097	235.691	1.137	0.038	73.376
MARYLAND	35.519	61.159	699.792	4.952	0.411	90.706
PENNSYLVANIA	36.530	60.340	193.838	2.266	0.053	40.186
VIRGINIA	47.029	55.219	165.353	2.045	0.081	30.586
WEST VIRGINIA	45.037	73.519	371.906	4.720	0.077	83.254
ALABAMA	18.738	11.301	208.516	5.470	0.018	40.339
FLORIDA	33.646	88.788	191.609	2.611	0.040	25.367
GEORGIA	32.011	18.338	252.495	1.247	0.010	28.155
KENTUCKY	29.823	28.642	178.731	2.847	0.055	40.894
MISSISSIPPI	62.493	30.216	211.307	6.387	0.046	46.237
NORTH CAROLINA	46.025	60.316	318.210	3.859	0.023	64.458
SOUTH CAROLINA	58.671	24.379	301.969	2.864	0.016	28.746
TENNESSEE	46.173	53.553	151.988	4.123	0.031	39.442
ARKANSAS	74.284	41.265	257.002	5.951	0.087	25.331
COLORADO	7.068	162.113	112.824	0.423	0.169	9.389
LOUISIANA	47.159	33.548	162.403	0.669	0.018	29.799
MONTANA	48.959	66.715	998.338	3.534	0.174	13.106
NEW MEXICO	26.967	29.342	167.880	1.819	0.102	46.573
NORTH DAKOTA	35.294	39.966	257.443	5.203	0.070	64.759
OKLAHOMA	34.420	57.501	182.774	2.827	0.127	33.085
SOUTH DAKOTA	37.796	44.835	228.250	2.300	0.055	43.206
TEXAS	26.636	30.128	148.081	1.700	0.077	32.059
UTAH	21.618	28.389	150.398	1.988	0.101	37.782
WYOMING	55.407	19.133	495.194	3.999	0.128	121.606
ILLINOIS	41.382	47.584	135.158	2.072	0.034	39.608
INDIANA	22.608	142.628	217.674	1.593	0.003	52.124
IOWA	29.573	64.317	207.195	3.077	0.097	33.021
KANSAS	31.320	46.768	420.008	6.483	0.160	48.285
MICHIGAN	21.962	31.618	345.177	2.384	0.045	39.758
MINNESOTA	28.293	38.063	255.305	2.921	0.049	31.736
MISSOURI	18.653	46.718	137.976	5.507	0.062	39.409
NEBRASKA	27.877	76.714	214.689	1.938	0.151	37.684
OHIO	16.025	34.917	152.851	1.140	0.036	32.594
WISCONSIN	20.429	34.577	142.324	1.480	0.031	42.856
ALASKA	35.110	76.207	234.750	2.347	0.162	73.316
ARIZONA	42.005	104.780	116.203	4.074	0.066	47.566
CALIFORNIA	46.257	84.168	178.483	1.963	0.303	4.811
HAWAII	22.178	80.237	138.884	1.924	0.172	35.736
IDAHO	30.125	70.967	293.051	2.970	0.013	68.194
NEVADA	27.885	44.235	553.363	1.812	0.031	37.188
OREGON	21.530	56.249	294.412	4.676	0.112	37.228
WASHINGTON	32.029	45.018	71.519	2.838	0.000	53.797

F Y 2 0 2 5 A L L O C A T I O N  
 BASE WORKLOADS

TABLE 2

STATE	IC	NM	AP	WC	WR	TAX
CONNECTICUT	216,585	104,806	19,555	1,398,113	9,568,784	123,817
MAINE	32,901	18,225	3,819	299,801	2,971,473	55,689
MASSACHUSETTS	490,875	137,065	33,005	3,677,735	17,200,700	258,809
NEW HAMPSHIRE	23,185	22,375	2,088	132,883	3,209,445	53,516
NEW JERSEY	471,552	140,747	34,178	5,419,280	19,756,191	282,216
NEW YORK	870,516	231,396	26,575	8,665,767	45,295,591	553,945
PUERTO RICO	81,291	10,785	3,007	853,490	3,389,337	60,028
RHODE ISLAND	53,642	16,743	4,033	495,346	2,336,052	44,475
VERMONT	23,191	6,308	830	155,475	1,361,003	28,884
VIRGIN ISLANDS	10,281	450	29	12,832	160,784	4,505
DELAWARE	33,884	15,752	2,592	240,888	2,298,833	39,554
DIST. OF COLUMBIA	30,875	27,778	907	247,679	2,782,321	42,623
MARYLAND	138,190	81,539	6,423	1,058,455	11,641,948	156,760
PENNSYLVANIA	545,430	243,119	75,114	4,512,771	27,832,702	348,671
VIRGINIA	120,906	72,303	41,896	861,253	18,319,509	265,206
WEST VIRGINIA	46,351	24,245	2,665	419,413	3,143,017	41,604
ALABAMA	123,039	112,526	15,516	400,369	9,754,518	109,714
FLORIDA	307,999	119,032	32,692	1,967,024	45,203,891	710,235
GEORGIA	309,367	131,230	29,715	1,812,630	23,284,449	306,207
KENTUCKY	123,962	75,923	16,838	491,630	9,283,220	110,684
MISSISSIPPI	52,048	50,344	9,285	298,825	5,564,219	65,609
NORTH CAROLINA	182,899	89,144	16,541	1,032,197	22,568,700	293,290
SOUTH CAROLINA	115,731	78,188	8,845	707,659	10,555,049	144,025
TENNESSEE	132,869	52,953	19,482	771,100	13,799,236	164,345
ARKANSAS	79,197	28,553	6,902	438,919	6,055,986	83,823
COLORADO	177,693	178,620	14,865	1,562,290	12,956,934	225,803
LOUISIANA	88,539	60,822	17,962	600,942	8,641,420	113,767
MONTANA	35,932	15,101	884	312,010	2,382,092	53,829
NEW MEXICO	50,945	43,750	7,033	500,595	3,916,467	57,064
NORTH DAKOTA	19,408	13,249	2,148	153,538	1,972,046	28,228
OKLAHOMA	130,690	54,488	12,805	599,805	7,773,007	105,008
SOUTH DAKOTA	10,581	6,888	556	76,372	2,063,068	34,817
TEXAS	810,329	477,275	149,694	6,765,959	64,362,341	665,854
UTAH	85,246	85,664	8,751	601,117	7,878,293	110,849
WYOMING	18,042	13,889	1,025	112,245	1,296,829	26,881
ILLINOIS	512,165	193,608	59,922	4,691,446	27,963,812	345,819
INDIANA	212,934	161,330	15,912	1,245,238	15,823,275	151,687
IOWA	114,859	39,786	12,906	624,549	7,462,716	89,624
KANSAS	71,260	47,338	6,331	407,992	5,354,560	86,332
MICHIGAN	350,175	524,646	31,756	2,520,120	20,509,170	243,736
MINNESOTA	263,954	115,934	14,867	2,667,055	13,435,268	157,472
MISSOURI	189,080	117,937	23,072	975,992	13,648,357	192,803
NEBRASKA	35,789	37,260	5,024	225,866	3,913,444	64,343
OHIO	632,715	158,455	16,773	2,343,672	25,625,782	251,887
WISCONSIN	239,123	187,374	20,308	1,398,402	13,749,358	172,962
ALASKA	43,988	29,480	699	264,876	1,507,857	21,143
ARIZONA	173,572	72,034	13,884	1,202,642	14,902,601	171,740
CALIFORNIA	2,371,857	813,785	261,688	21,090,843	108,589,811	1,662,206
HAWAII	77,032	20,736	3,472	378,543	2,755,753	40,422
IDAHO	62,644	33,924	3,099	340,832	3,975,399	80,518
NEVADA	117,198	118,654	2,451	1,008,604	7,734,220	99,036
OREGON	243,927	86,776	16,203	1,692,505	9,378,614	152,625
WASHINGTON	399,557	236,668	44,378	2,864,416	16,959,548	278,311

TABLE 3

## F Y 2 0 2 5 A L L O C A T I O N

STATE	HOURS PER STAFF YEAR
CONNECTICUT	1,778.62
MAINE	1,690.45
MASSACHUSETTS	1,578.40
NEW HAMPSHIRE	1,526.70
NEW JERSEY	1,497.00
NEW YORK	1,573.35
PUERTO RICO	1,503.06
RHODE ISLAND	1,534.34
VERMONT	1,734.87
VIRGIN ISLANDS	1,656.88
DELAWARE	1,552.96
DIST. OF COLUMBIA	1,579.71
MARYLAND	1,759.97
PENNSYLVANIA	1,669.30
VIRGINIA	1,722.08
WEST VIRGINIA	1,627.36
ALABAMA	1,739.76
FLORIDA	1,723.16
GEORGIA	1,780.98
KENTUCKY	1,597.95
MISSISSIPPI	1,709.41
NORTH CAROLINA	1,772.12
SOUTH CAROLINA	1,658.90
TENNESSEE	1,668.78
ARKANSAS	1,829.64
COLORADO	2,327.74
LOUISIANA	1,738.01
MONTANA	1,762.70
NEW MEXICO	1,588.31
NORTH DAKOTA	1,866.58
OKLAHOMA	1,811.78
SOUTH DAKOTA	1,727.84
TEXAS	1,729.11
UTAH	1,702.59
WYOMING	1,563.36
ILLINOIS	1,595.79
INDIANA	1,718.27
IOWA	1,892.00
KANSAS	1,717.29
MICHIGAN	1,712.80
MINNESOTA	1,724.40
MISSOURI	1,730.28
NEBRASKA	1,727.96
OHIO	1,721.27
WISCONSIN	1,764.26
ALASKA	1,679.15
ARIZONA	1,794.63
CALIFORNIA	1,766.51
HAWAII	1,692.98
IDAHO	1,764.57
NEVADA	1,729.39
OREGON	1,723.13
WASHINGTON	1,801.36

TABLE 4A

CALCULATION OF MPU ADJUSTMENTS  
(INITIAL CLAIMS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
PUERTO RICO	124.087	0.015521	0.758568	122.885	81,291
ARKANSAS	74.907	0.015521	0.758348	74.284	79,197
NEW HAMPSHIRE	73.559	0.015521	0.752444	72.956	23,185
MISSISSIPPI	62.974	0.015521	0.755486	62.493	52,048
SOUTH CAROLINA	59.110	0.015521	0.762198	58.671	115,731
WYOMING	55.802	0.015521	0.751902	55.407	18,042
MONTANA	49.279	0.015521	0.753787	48.959	35,932
LOUISIANA	47.460	0.015521	0.759332	47.159	88,539
VIRGINIA	47.329	0.015521	0.762744	47.029	120,906
CALIFORNIA	46.640	0.015521	1.000000	46.257	2,371,857
TENNESSEE	46.464	0.015521	0.764005	46.173	132,869
NORTH CAROLINA	46.316	0.015521	0.769278	46.025	182,899
WEST VIRGINIA	45.311	0.015521	0.754886	45.037	46,351
VIRGIN ISLANDS	45.118	0.015521	0.751084	44.848	10,281
MAINE	43.471	0.015521	0.753468	43.219	32,901
ARIZONA	42.247	0.015521	0.768295	42.005	173,572
ILLINOIS	41.627	0.015521	0.803984	41.382	512,165
CONNECTICUT	40.376	0.015521	0.772829	40.155	216,585
DIST. OF COLUMBIA	39.103	0.015521	0.753254	38.903	30,875
SOUTH DAKOTA	37.983	0.015521	0.751115	37.796	10,581
PENNSYLVANIA	36.715	0.015521	0.807490	36.530	545,430
MARYLAND	35.682	0.015521	0.764566	35.519	138,190
NORTH DAKOTA	35.451	0.015521	0.752046	35.294	19,408
ALASKA	35.266	0.015521	0.754636	35.110	43,988
OKLAHOMA	34.569	0.015521	0.763775	34.420	130,690
FLORIDA	33.790	0.015521	0.782464	33.646	307,999
WASHINGTON	32.154	0.015521	0.792114	32.029	399,557
GEORGIA	32.135	0.015521	0.782608	32.011	309,367
NEW JERSEY	31.522	0.015521	0.799703	31.403	471,552
KANSAS	31.431	0.015521	0.757511	31.320	71,260
IDAHO	30.222	0.015521	0.756603	30.125	62,644
KENTUCKY	29.917	0.015521	0.763066	29.823	123,962
IOWA	29.664	0.015521	0.762106	29.573	114,859
MINNESOTA	28.370	0.015521	0.777821	28.293	263,954
NEVADA	27.956	0.015521	0.762353	27.885	117,198
NEBRASKA	27.947	0.015521	0.753772	27.877	35,789
NEW MEXICO	27.026	0.015521	0.755370	26.967	50,945
TEXAS	26.697	0.015521	0.835411	26.636	810,329
NEW YORK	23.096	0.015521	0.841755	23.081	870,516
RHODE ISLAND	22.776	0.015521	0.755654	22.766	53,642
INDIANA	22.616	0.015521	0.772444	22.608	212,934
HAWAII	22.181	0.015521	0.758119	22.178	77,032
DELAWARE	22.061	0.015521	0.753571	22.060	33,884
MICHIGAN	21.962	-1.000000	0.786909	21.962	350,175
UTAH	21.618	-1.000000	0.758985	21.618	85,246
OREGON	21.530	-1.000000	0.775711	21.530	243,927
WISCONSIN	20.429	-1.000000	0.775204	20.429	239,123
ALABAMA	18.738	-1.000000	0.762969	18.738	123,039
MISSOURI	18.653	-1.000000	0.769930	18.653	189,080
VERMONT	17.824	-1.000000	0.752444	17.824	23,191
OHIO	16.025	-1.000000	0.816690	16.025	632,715
MASSACHUSETTS	14.696	-1.000000	0.801740	14.696	490,875
COLORADO	7.068	-1.000000	0.768729	7.068	177,693

TABLE 4B

CALCULATION OF MPU ADJUSTMENTS  
(NONMONETARY DETERMINATIONS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
VIRGIN ISLANDS	226.389	0.012515	0.750138	224.557	450
PUERTO RICO	185.628	0.012515	0.753313	184.172	10,785
COLORADO	163.445	0.012515	0.804873	162.113	178,620
INDIANA	143.754	0.012515	0.799562	142.628	161,330
MASSACHUSETTS	109.111	0.012515	0.792107	108.339	137,065
ARIZONA	105.498	0.012515	0.772129	104.780	72,034
VERMONT	96.962	0.012515	0.751938	96.343	6,308
FLORIDA	89.360	0.012515	0.786567	88.788	119,032
CALIFORNIA	84.839	0.012515	1.000000	84.168	813,785
DIST. OF COLUMBIA	83.594	0.012515	0.758534	83.097	27,778
HAWAII	80.705	0.012515	0.756370	80.237	20,736
NEBRASKA	77.152	0.012515	0.761447	76.714	37,260
ALASKA	76.638	0.012515	0.759056	76.207	29,480
WEST VIRGINIA	73.924	0.012515	0.757448	73.519	24,245
IDAHO	71.349	0.012515	0.760422	70.967	33,924
MONTANA	67.053	0.012515	0.754639	66.715	15,101
IOWA	64.636	0.012515	0.762223	64.317	39,786
MARYLAND	61.452	0.012515	0.775049	61.159	81,539
PENNSYLVANIA	60.644	0.012515	0.824688	60.340	243,119
NORTH CAROLINA	60.602	0.012515	0.777386	60.316	89,144
OKLAHOMA	57.755	0.012515	0.766739	57.501	54,488
OREGON	56.495	0.012515	0.776658	56.249	86,776
VIRGINIA	55.453	0.012515	0.772212	55.219	72,303
TENNESSEE	53.769	0.012515	0.766268	53.553	52,953
NEW JERSEY	47.814	0.012515	0.793238	47.649	140,747
ILLINOIS	47.751	0.012515	0.809478	47.584	193,608
MAINE	47.710	0.012515	0.755599	47.554	18,225
KANSAS	46.918	0.012515	0.764543	46.768	47,338
MISSOURI	46.872	0.012515	0.786231	46.718	117,937
WASHINGTON	45.161	0.012515	0.822706	45.018	236,668
RHODE ISLAND	44.977	0.012515	0.755144	44.847	16,743
SOUTH DAKOTA	44.964	0.012515	0.752116	44.835	6,888
NEVADA	44.364	0.012515	0.786451	44.235	118,654
ARKANSAS	41.361	0.012515	0.758772	41.265	28,553
NORTH DAKOTA	40.049	0.012515	0.754070	39.966	13,249
MINNESOTA	38.131	0.012515	0.785616	38.063	115,934
NEW YORK	35.370	0.012515	0.821086	35.327	231,396
OHIO	34.954	0.012515	0.798678	34.917	158,455
WISCONSIN	34.611	0.012515	0.807563	34.577	187,374
LOUISIANA	33.570	0.012515	0.768685	33.548	60,822
DELAWARE	32.420	0.012515	0.754839	32.409	15,752
MICHIGAN	31.622	0.012515	0.911175	31.618	524,646
NEW HAMPSHIRE	31.353	0.012515	0.756874	31.352	22,375
CONNECTICUT	31.233	-1.000000	-1.000000	31.233	104,806
MISSISSIPPI	30.216	-1.000000	-1.000000	30.216	50,344
TEXAS	30.128	-1.000000	-1.000000	30.128	477,275
NEW MEXICO	29.342	-1.000000	-1.000000	29.342	43,750
KENTUCKY	28.642	-1.000000	-1.000000	28.642	75,923
UTAH	28.389	-1.000000	-1.000000	28.389	85,664
SOUTH CAROLINA	24.379	-1.000000	-1.000000	24.379	78,188
WYOMING	19.133	-1.000000	-1.000000	19.133	13,889
GEORGIA	18.338	-1.000000	-1.000000	18.338	131,230
ALABAMA	11.301	-1.000000	-1.000000	11.301	112,526

TABLE 4C

CALCULATION OF MPU ADJUSTMENTS  
(APPEALS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
MONTANA	1013.422	0.023321	0.750845	998.338	884
MARYLAND	709.625	0.023321	0.756136	699.792	6,423
PUERTO RICO	677.419	0.023321	0.752873	668.194	3,007
NEVADA	560.531	0.023321	0.752342	553.363	2,451
WYOMING	501.312	0.023321	0.750979	495.194	1,025
VERMONT	489.452	0.023321	0.750793	483.543	830
KANSAS	424.819	0.023321	0.756048	420.008	6,331
WEST VIRGINIA	375.835	0.023321	0.752546	371.906	2,665
MASSACHUSETTS	354.482	0.023321	0.781531	350.791	33,005
MICHIGAN	348.758	0.023321	0.780338	345.177	31,756
NORTH CAROLINA	321.233	0.023321	0.765802	318.210	16,541
SOUTH CAROLINA	304.670	0.023321	0.758450	301.969	8,845
OREGON	297.001	0.023321	0.765479	294.412	16,203
IDAHO	295.572	0.023321	0.752961	293.051	3,099
NEW HAMPSHIRE	273.271	0.023321	0.751995	271.144	2,088
NORTH DAKOTA	259.326	0.023321	0.752052	257.443	2,148
ARKANSAS	258.888	0.023321	0.756594	257.002	6,902
MINNESOTA	257.180	0.023321	0.764203	255.305	14,867
GEORGIA	254.353	0.023321	0.778388	252.495	29,715
NEW YORK	249.377	0.023321	0.775388	247.616	26,575
DIST. OF COLUMBIA	237.183	0.023321	0.750866	235.691	907
ALASKA	236.225	0.023321	0.750668	234.750	699
SOUTH DAKOTA	229.609	0.023321	0.750531	228.250	556
NEW JERSEY	225.646	0.023321	0.782651	224.302	34,178
INDIANA	218.867	0.023321	0.765201	217.674	15,912
NEBRASKA	215.812	0.023321	0.754800	214.689	5,024
MISSISSIPPI	212.376	0.023321	0.758870	211.307	9,285
MAINE	210.999	0.023321	0.753648	209.962	3,819
ALABAMA	209.543	0.023321	0.764823	208.516	15,516
IOWA	208.194	0.023321	0.762330	207.195	12,906
DELAWARE	199.745	0.023321	0.752476	198.907	2,592
PENNSYLVANIA	194.656	0.023321	0.821759	193.838	75,114
RHODE ISLAND	193.320	0.023321	0.753853	192.593	4,033
FLORIDA	192.344	0.023321	0.781232	191.609	32,692
VIRGIN ISLANDS	188.278	0.023321	0.750028	187.643	29
CONNECTICUT	186.371	0.023321	0.768682	185.755	19,555
OKLAHOMA	183.331	0.023321	0.762233	182.774	12,805
KENTUCKY	179.217	0.023321	0.766086	178.731	16,838
CALIFORNIA	179.116	0.023321	1.000000	178.483	261,688
NEW MEXICO	168.166	0.023321	0.756719	167.880	7,033
VIRGINIA	165.604	0.023321	0.790025	165.353	41,896
LOUISIANA	162.593	0.023321	0.767160	162.403	17,962
OHIO	152.867	0.023321	0.766024	152.851	16,773
TENNESSEE	151.988	-1.000000	-1.000000	151.988	19,482
UTAH	150.398	-1.000000	-1.000000	150.398	8,751
TEXAS	148.081	-1.000000	-1.000000	148.081	149,694
WISCONSIN	142.324	-1.000000	-1.000000	142.324	20,308
HAWAII	138.884	-1.000000	-1.000000	138.884	3,472
MISSOURI	137.976	-1.000000	-1.000000	137.976	23,072
ILLINOIS	135.158	-1.000000	-1.000000	135.158	59,922
ARIZONA	116.203	-1.000000	-1.000000	116.203	13,884
COLORADO	112.824	-1.000000	-1.000000	112.824	14,865
WASHINGTON	71.519	-1.000000	-1.000000	71.519	44,378

TABLE 4D

CALCULATION OF MPU ADJUSTMENTS  
(WEEKS CLAIMED)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
VIRGIN ISLANDS	23.935	0.016065	0.750152	23.664	12,832
PUERTO RICO	8.431	0.016065	0.760117	8.346	853,490
KANSAS	6.544	0.016065	0.754836	6.483	407,992
NEW HAMPSHIRE	6.511	0.016065	0.751575	6.450	132,883
MISSISSIPPI	6.447	0.016065	0.753542	6.387	298,825
ARKANSAS	6.006	0.016065	0.755203	5.951	438,919
MISSOURI	5.557	0.016065	0.761569	5.507	975,992
ALABAMA	5.519	0.016065	0.754746	5.470	400,369
NORTH DAKOTA	5.249	0.016065	0.751820	5.203	153,538
MARYLAND	4.995	0.016065	0.762546	4.952	1,058,455
WEST VIRGINIA	4.760	0.016065	0.754972	4.720	419,413
OREGON	4.716	0.016065	0.770062	4.676	1,692,505
TENNESSEE	4.156	0.016065	0.759140	4.123	771,100
ARIZONA	4.106	0.016065	0.764255	4.074	1,202,642
WYOMING	4.030	0.016065	0.751330	3.999	112,245
CONNECTICUT	4.020	0.016065	0.766573	3.989	1,398,113
NORTH CAROLINA	3.888	0.016065	0.762235	3.859	1,032,197
MONTANA	3.559	0.016065	0.753698	3.534	312,010
VERMONT	3.438	0.016065	0.751843	3.414	155,475
IOWA	3.097	0.016065	0.757403	3.077	624,549
IDAHO	2.988	0.016065	0.754040	2.970	340,832
MINNESOTA	2.939	0.016065	0.781614	2.921	2,667,055
SOUTH CAROLINA	2.881	0.016065	0.758388	2.864	707,659
KENTUCKY	2.864	0.016065	0.755828	2.847	491,630
WASHINGTON	2.855	0.016065	0.783953	2.838	2,864,416
OKLAHOMA	2.844	0.016065	0.757110	2.827	599,805
FLORIDA	2.625	0.016065	0.773316	2.611	1,967,024
MICHIGAN	2.395	0.016065	0.779872	2.384	2,520,120
ALASKA	2.358	0.016065	0.753140	2.347	264,876
SOUTH DAKOTA	2.310	0.016065	0.750905	2.300	76,372
PENNSYLVANIA	2.276	0.016065	0.803492	2.266	4,512,771
MAINE	2.270	0.016065	0.753554	2.260	299,801
ILLINOIS	2.080	0.016065	0.805610	2.072	4,691,446
VIRGINIA	2.052	0.016065	0.760209	2.045	861,253
UTAH	1.994	0.016065	0.757125	1.988	601,117
CALIFORNIA	1.971	0.016065	1.000000	1.963	21,090,843
NEBRASKA	1.944	0.016065	0.752677	1.938	225,866
HAWAII	1.929	0.016065	0.754487	1.924	378,543
NEW MEXICO	1.823	0.016065	0.755934	1.819	500,595
NEVADA	1.816	0.016065	0.761955	1.812	1,008,604
NEW YORK	1.777	0.016065	0.852720	1.773	8,665,767
TEXAS	1.703	0.016065	0.830200	1.700	6,765,959
INDIANA	1.594	0.016065	0.764760	1.593	1,245,238
WISCONSIN	1.480	-1.000000	-1.000000	1.480	1,398,402
DELAWARE	1.390	-1.000000	-1.000000	1.390	240,888
RHODE ISLAND	1.378	-1.000000	-1.000000	1.378	495,346
NEW JERSEY	1.324	-1.000000	-1.000000	1.324	5,419,280
GEORGIA	1.247	-1.000000	-1.000000	1.247	1,812,630
OHIO	1.140	-1.000000	-1.000000	1.140	2,343,672
DIST. OF COLUMBIA	1.137	-1.000000	-1.000000	1.137	247,679
MASSACHUSETTS	0.810	-1.000000	-1.000000	0.810	3,677,735
LOUISIANA	0.669	-1.000000	-1.000000	0.669	600,942
COLORADO	0.423	-1.000000	-1.000000	0.423	1,562,290



TABLE 4E

CALCULATION OF MPU ADJUSTMENTS  
(WAGE RECORDS)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
VIRGIN ISLANDS	0.813	0.008910	0.750370	0.808	160,784
MARYLAND	0.414	0.008910	0.776803	0.411	11,641,948
CALIFORNIA	0.306	0.008910	1.000000	0.303	108,589,811
VERMONT	0.255	0.008910	0.753133	0.253	1,361,003
MONTANA	0.175	0.008910	0.755484	0.174	2,382,092
HAWAII	0.173	0.008910	0.756344	0.172	2,755,753
COLORADO	0.170	0.008910	0.779830	0.169	12,956,934
ALASKA	0.162	0.008910	0.753471	0.162	1,507,857
KANSAS	0.160	0.008910	0.762327	0.160	5,354,560
NEBRASKA	0.151	0.008910	0.759010	0.151	3,913,444
WYOMING	0.128	0.008910	0.752986	0.128	1,296,829
OKLAHOMA	0.127	0.008910	0.767895	0.127	7,773,007
MASSACHUSETTS	0.121	0.008910	0.789600	0.121	17,200,700
OREGON	0.112	0.008910	0.771592	0.112	9,378,614
NEW MEXICO	0.102	0.008910	0.759017	0.102	3,916,467
UTAH	0.101	0.008910	0.768138	0.101	7,878,293
IOWA	0.097	0.008910	0.767181	0.097	7,462,716
ARKANSAS	0.087	0.008910	0.763942	0.087	6,055,986
VIRGINIA	0.081	0.008910	0.792176	0.081	18,319,509
RHODE ISLAND	0.080	0.008910	0.755378	0.080	2,336,052
TEXAS	0.077	0.008910	0.898178	0.077	64,362,341
WEST VIRGINIA	0.077	0.008910	0.757236	0.077	3,143,017
NORTH DAKOTA	0.070	0.008910	0.754540	0.070	1,972,046
ARIZONA	0.066	0.008910	0.784309	0.066	14,902,601
MISSOURI	0.062	0.008910	0.781422	0.062	13,648,357
KENTUCKY	0.055	0.008910	0.771372	0.055	9,283,220
SOUTH DAKOTA	0.055	0.008910	0.754750	0.055	2,063,068
PENNSYLVANIA	0.053	0.008910	0.814078	0.053	27,832,702
PUERTO RICO	0.051	0.008910	0.757803	0.051	3,389,337
MINNESOTA	0.049	0.008910	0.780931	0.049	13,435,268
MISSISSIPPI	0.046	0.008910	0.762810	0.046	5,564,219
MICHIGAN	0.045	0.008910	0.797217	0.045	20,509,170
FLORIDA	0.040	0.008910	0.854070	0.040	45,203,891
DIST. OF COLUMBIA	0.038	0.008910	0.756406	0.038	2,782,321
OHIO	0.036	0.008910	0.808997	0.036	25,625,782
ILLINOIS	0.034	0.008910	0.814379	0.034	27,963,812
MAINE	0.031	0.008910	0.756841	0.031	2,971,473
NEVADA	0.031	0.008910	0.767806	0.031	7,734,220
TENNESSEE	0.031	0.008910	0.781769	0.031	13,799,236
WISCONSIN	0.031	0.008910	0.781654	0.031	13,749,358
NEW HAMPSHIRE	0.030	0.008910	0.757389	0.030	3,209,445
NORTH CAROLINA	0.023	0.008910	0.801959	0.023	22,568,700
NEW JERSEY	0.023	0.008910	0.795484	0.023	19,756,191
DELAWARE	0.020	-1.000000	-1.000000	0.020	2,298,833
ALABAMA	0.018	-1.000000	-1.000000	0.018	9,754,518
CONNECTICUT	0.018	-1.000000	-1.000000	0.018	9,568,784
LOUISIANA	0.018	-1.000000	-1.000000	0.018	8,641,420
SOUTH CAROLINA	0.016	-1.000000	-1.000000	0.016	10,555,049
IDAHO	0.013	-1.000000	-1.000000	0.013	3,975,399
NEW YORK	0.012	-1.000000	-1.000000	0.012	45,295,591
GEORGIA	0.010	-1.000000	-1.000000	0.010	23,284,449
INDIANA	0.003	-1.000000	-1.000000	0.003	15,823,275
WASHINGTON	0.000	-1.000000	-1.000000	0.000	16,959,548

TABLE 4F

CALCULATION OF MPU ADJUSTMENTS  
(TAX)

STATE	MPU	MADJ	WADJ	ADJ MPU	WORKLOAD
WYOMING	123.302	0.024070	0.760093	121.606	26,881
PUERTO RICO	116.599	0.024070	0.772538	115.000	60,028
MARYLAND	91.900	0.024070	0.808857	90.706	156,760
VIRGIN ISLANDS	85.359	0.024070	0.751691	84.368	4,505
WEST VIRGINIA	84.243	0.024070	0.765621	83.254	41,604
DIST. OF COLUMBIA	74.180	0.024070	0.766003	73.376	42,623
ALASKA	74.110	0.024070	0.757938	73.316	21,143
IDAHO	68.914	0.024070	0.780231	68.194	80,518
NORTH DAKOTA	65.396	0.024070	0.760598	64.759	28,228
NORTH CAROLINA	65.174	0.024070	0.860118	64.458	293,290
WASHINGTON	54.284	0.024070	0.854494	53.797	278,311
INDIANA	52.551	0.024070	0.806952	52.124	151,687
KANSAS	48.625	0.024070	0.782414	48.285	86,332
ARIZONA	47.906	0.024070	0.814481	47.566	171,740
VERMONT	47.179	0.024070	0.760845	46.875	28,884
CONNECTICUT	46.961	0.024070	0.796488	46.647	123,817
NEW MEXICO	46.875	0.024070	0.771425	46.573	57,064
MISSISSIPPI	46.534	0.024070	0.774633	46.237	65,609
SOUTH DAKOTA	43.442	0.024070	0.763072	43.206	34,817
WISCONSIN	43.101	0.024070	0.814940	42.856	172,962
MAINE	41.415	0.024070	0.770909	41.214	55,689
KENTUCKY	41.094	0.024070	0.791557	40.894	110,684
ALABAMA	40.528	0.024070	0.791193	40.339	109,714
NEW HAMPSHIRE	40.429	0.024070	0.770093	40.247	53,516
PENNSYLVANIA	40.394	0.024070	0.880911	40.186	348,671
MICHIGAN	39.948	0.024070	0.841513	39.758	243,736
ILLINOIS	39.803	0.024070	0.879840	39.608	345,819
DELAWARE	39.775	0.024070	0.764851	39.606	39,554
TENNESSEE	39.618	0.024070	0.811705	39.442	164,345
MISSOURI	39.587	0.024070	0.822389	39.409	192,803
UTAH	37.922	0.024070	0.791619	37.782	110,849
NEBRASKA	37.819	0.024070	0.774158	37.684	64,343
OREGON	37.360	0.024070	0.807304	37.228	152,625
NEVADA	37.315	0.024070	0.787184	37.188	99,036
RHODE ISLAND	37.255	0.024070	0.766698	37.132	44,475
NEW JERSEY	36.681	0.024070	0.855960	36.555	282,216
HAWAII	35.833	0.024070	0.765177	35.736	40,422
OKLAHOMA	33.133	0.024070	0.789426	33.085	105,008
IOWA	33.068	0.024070	0.783650	33.021	89,624
NEW YORK	32.680	0.024070	0.957983	32.632	553,945
OHIO	32.636	0.024070	0.844573	32.594	251,887
TEXAS	32.095	0.024070	1.000000	32.059	665,854
MINNESOTA	31.759	0.024070	0.809124	31.736	157,472
VIRGINIA	30.586	-1.000000	-1.000000	30.586	265,206
LOUISIANA	29.799	-1.000000	-1.000000	29.799	113,767
SOUTH CAROLINA	28.746	-1.000000	-1.000000	28.746	144,025
GEORGIA	28.155	-1.000000	-1.000000	28.155	306,207
FLORIDA	25.367	-1.000000	-1.000000	25.367	710,235
ARKANSAS	25.331	-1.000000	-1.000000	25.331	83,823
MASSACHUSETTS	14.007	-1.000000	-1.000000	14.007	258,809
MONTANA	13.106	-1.000000	-1.000000	13.106	53,829
COLORADO	9.389	-1.000000	-1.000000	9.389	225,803
CALIFORNIA	4.811	-1.000000	-1.000000	4.811	1,662,206

TABLE 5A

PERCENT DECREASE FROM STATE MPU  
(INITIAL CLAIMS)

STATE	MPU	ADJ MPU	% DECREASE
PUERO RICO	124.087	122.885	-0.97
ARKANSAS	74.907	74.284	-0.83
NEW HAMPSHIRE	73.559	72.956	-0.82
MISSISSIPPI	62.974	62.493	-0.76
SOUTH CAROLINA	59.110	58.671	-0.74
WYOMING	55.802	55.407	-0.71
MONTANA	49.279	48.959	-0.65
LOUISIANA	47.460	47.159	-0.63
VIRGINIA	47.329	47.029	-0.63
CALIFORNIA	46.640	46.257	-0.82
TENNESSEE	46.464	46.173	-0.63
NORTH CAROLINA	46.316	46.025	-0.63
WEST VIRGINIA	45.311	45.037	-0.60
VIRGIN ISLANDS	45.118	44.848	-0.60
MAINE	43.471	43.219	-0.58
ARIZONA	42.247	42.005	-0.57
ILLINOIS	41.627	41.382	-0.59
CONNECTICUT	40.376	40.155	-0.55
DIST. OF COLUMBIA	39.103	38.903	-0.51
SOUTH DAKOTA	37.983	37.796	-0.49
PENNSYLVANIA	36.715	36.530	-0.50
MARYLAND	35.682	35.519	-0.46
NORTH DAKOTA	35.451	35.294	-0.44
ALASKA	35.266	35.110	-0.44
OKLAHOMA	34.569	34.420	-0.43
FLORIDA	33.790	33.646	-0.43
WASHINGTON	32.154	32.029	-0.39
GEORGIA	32.135	32.011	-0.39
NEW JERSEY	31.522	31.403	-0.38
KANSAS	31.431	31.320	-0.35
IDAHO	30.222	30.125	-0.32
KENTUCKY	29.917	29.823	-0.31
IOWA	29.664	29.573	-0.31
MINNESOTA	28.370	28.293	-0.27
NEVADA	27.956	27.885	-0.25
NEBRASKA	27.947	27.877	-0.25
NEW MEXICO	27.026	26.967	-0.22
TEXAS	26.697	26.636	-0.23
NEW YORK	23.096	23.081	-0.06
RHODE ISLAND	22.776	22.766	-0.04
INDIANA	22.616	22.608	-0.04
HAWAII	22.181	22.178	-0.01
DELAWARE	22.061	22.060	0.00
MICHIGAN	21.962	21.962	0.00
UTAH	21.618	21.618	0.00
OREGON	21.530	21.530	0.00
WISCONSIN	20.429	20.429	0.00
ALABAMA	18.738	18.738	0.00
MISSOURI	18.653	18.653	0.00
VERMONT	17.824	17.824	0.00
OHIO	16.025	16.025	0.00
MASSACHUSETTS	14.696	14.696	0.00
COLORADO	7.068	7.068	0.00

TABLE 5B

PERCENT DECREASE FROM STATE MPU  
(NONMONETARY DETERMINATIONS)

STATE	MPU	ADJ MPU	% DECREASE
VIRGIN ISLANDS	226.389	224.557	-0.81
PUERTO RICO	185.628	184.172	-0.78
COLORADO	163.445	162.113	-0.81
INDIANA	143.754	142.628	-0.78
MASSACHUSETTS	109.111	108.339	-0.71
ARIZONA	105.498	104.780	-0.68
VERMONT	96.962	96.343	-0.64
FLORIDA	89.360	88.788	-0.64
CALIFORNIA	84.839	84.168	-0.79
DIST. OF COLUMBIA	83.594	83.097	-0.59
HAWAII	80.705	80.237	-0.58
NEBRASKA	77.152	76.714	-0.57
ALASKA	76.638	76.207	-0.56
WEST VIRGINIA	73.924	73.519	-0.55
IDAHO	71.349	70.967	-0.54
MONTANA	67.053	66.715	-0.50
IOWA	64.636	64.317	-0.49
MARYLAND	61.452	61.159	-0.48
PENNSYLVANIA	60.644	60.340	-0.50
NORTH CAROLINA	60.602	60.316	-0.47
OKLAHOMA	57.755	57.501	-0.44
OREGON	56.495	56.249	-0.44
VIRGINIA	55.453	55.219	-0.42
TENNESSEE	53.769	53.553	-0.40
NEW JERSEY	47.814	47.649	-0.35
ILLINOIS	47.751	47.584	-0.35
MAINE	47.710	47.554	-0.33
KANSAS	46.918	46.768	-0.32
MISSOURI	46.872	46.718	-0.33
WASHINGTON	45.161	45.018	-0.32
RHODE ISLAND	44.977	44.847	-0.29
SOUTH DAKOTA	44.964	44.835	-0.29
NEVADA	44.364	44.235	-0.29
ARKANSAS	41.361	41.265	-0.23
NORTH DAKOTA	40.049	39.966	-0.21
MINNESOTA	38.131	38.063	-0.18
NEW YORK	35.370	35.327	-0.12
OHIO	34.954	34.917	-0.11
WISCONSIN	34.611	34.577	-0.10
LOUISIANA	33.570	33.548	-0.07
DELAWARE	32.420	32.409	-0.03
MICHIGAN	31.622	31.618	-0.01
NEW HAMPSHIRE	31.353	31.352	0.00
CONNECTICUT	31.233	31.233	0.00
MISSISSIPPI	30.216	30.216	0.00
TEXAS	30.128	30.128	0.00
NEW MEXICO	29.342	29.342	0.00
KENTUCKY	28.642	28.642	0.00
UTAH	28.389	28.389	0.00
SOUTH CAROLINA	24.379	24.379	0.00
WYOMING	19.133	19.133	0.00
GEORGIA	18.338	18.338	0.00
ALABAMA	11.301	11.301	0.00

TABLE 5C

PERCENT DECREASE FROM STATE MPU  
(APPEALS)

STATE	MPU	ADJ MPU	% DECREASE
MONTANA	1013.422	998.338	-1.49
MARYLAND	709.625	699.792	-1.39
PUERTO RICO	677.419	668.194	-1.36
NEVADA	560.531	553.363	-1.28
WYOMING	501.312	495.194	-1.22
VERMONT	489.452	483.543	-1.21
KANSAS	424.819	420.008	-1.13
WEST VIRGINIA	375.835	371.906	-1.05
MASSACHUSETTS	354.482	350.791	-1.04
MICHIGAN	348.758	345.177	-1.03
NORTH CAROLINA	321.233	318.210	-0.94
SOUTH CAROLINA	304.670	301.969	-0.89
OREGON	297.001	294.412	-0.87
IDAHO	295.572	293.051	-0.85
NEW HAMPSHIRE	273.271	271.144	-0.78
NORTH DAKOTA	259.326	257.443	-0.73
ARKANSAS	258.888	257.002	-0.73
MINNESOTA	257.180	255.305	-0.73
GEORGIA	254.353	252.495	-0.73
NEW YORK	249.377	247.616	-0.71
DIST. OF COLUMBIA	237.183	235.691	-0.63
ALASKA	236.225	234.750	-0.62
SOUTH DAKOTA	229.609	228.250	-0.59
NEW JERSEY	225.646	224.302	-0.60
INDIANA	218.867	217.674	-0.55
NEBRASKA	215.812	214.689	-0.52
MISSISSIPPI	212.376	211.307	-0.50
MAINE	210.999	209.962	-0.49
ALABAMA	209.543	208.516	-0.49
IOWA	208.194	207.195	-0.48
DELAWARE	199.745	198.907	-0.42
PENNSYLVANIA	194.656	193.838	-0.42
RHODE ISLAND	193.320	192.593	-0.38
FLORIDA	192.344	191.609	-0.38
VIRGIN ISLANDS	188.278	187.643	-0.34
CONNECTICUT	186.371	185.755	-0.33
OKLAHOMA	183.331	182.774	-0.30
KENTUCKY	179.217	178.731	-0.27
CALIFORNIA	179.116	178.483	-0.35
NEW MEXICO	168.166	167.880	-0.17
VIRGINIA	165.604	165.353	-0.15
LOUISIANA	162.593	162.403	-0.12
OHIO	152.867	152.851	-0.01
TENNESSEE	151.988	151.988	0.00
UTAH	150.398	150.398	0.00
TEXAS	148.081	148.081	0.00
WISCONSIN	142.324	142.324	0.00
HAWAII	138.884	138.884	0.00
MISSOURI	137.976	137.976	0.00
ILLINOIS	135.158	135.158	0.00
ARIZONA	116.203	116.203	0.00
COLORADO	112.824	112.824	0.00
WASHINGTON	71.519	71.519	0.00

TABLE 5D

PERCENT DECREASE FROM STATE MPU  
(WEEKS CLAIMED)

STATE	MPU	ADJ MPU	% DECREASE
VIRGIN ISLANDS	23.935	23.664	-1.13
PUERTO RICO	8.431	8.346	-1.01
KANSAS	6.544	6.483	-0.93
NEW HAMPSHIRE	6.511	6.450	-0.94
MISSISSIPPI	6.447	6.387	-0.93
ARKANSAS	6.006	5.951	-0.92
MISSOURI	5.557	5.507	-0.90
ALABAMA	5.519	5.470	-0.89
NORTH DAKOTA	5.249	5.203	-0.88
MARYLAND	4.995	4.952	-0.86
WEST VIRGINIA	4.760	4.720	-0.84
OREGON	4.716	4.676	-0.85
TENNESSEE	4.156	4.123	-0.79
ARIZONA	4.106	4.074	-0.78
WYOMING	4.030	3.999	-0.77
CONNECTICUT	4.020	3.989	-0.77
NORTH CAROLINA	3.888	3.859	-0.75
MONTANA	3.559	3.534	-0.70
VERMONT	3.438	3.414	-0.70
IOWA	3.097	3.077	-0.65
IDAHO	2.988	2.970	-0.60
MINNESOTA	2.939	2.921	-0.61
SOUTH CAROLINA	2.881	2.864	-0.59
KENTUCKY	2.864	2.847	-0.59
WASHINGTON	2.855	2.838	-0.60
OKLAHOMA	2.844	2.827	-0.60
FLORIDA	2.625	2.611	-0.53
MICHIGAN	2.395	2.384	-0.46
ALASKA	2.358	2.347	-0.47
SOUTH DAKOTA	2.310	2.300	-0.43
PENNSYLVANIA	2.276	2.266	-0.44
MAINE	2.270	2.260	-0.44
ILLINOIS	2.080	2.072	-0.38
VIRGINIA	2.052	2.045	-0.34
UTAH	1.994	1.988	-0.30
CALIFORNIA	1.971	1.963	-0.41
NEBRASKA	1.944	1.938	-0.31
HAWAII	1.929	1.924	-0.26
NEW MEXICO	1.823	1.819	-0.22
NEVADA	1.816	1.812	-0.22
NEW YORK	1.777	1.773	-0.23
TEXAS	1.703	1.700	-0.18
INDIANA	1.594	1.593	-0.06
WISCONSIN	1.480	1.480	0.00
DELAWARE	1.390	1.390	0.00
RHODE ISLAND	1.378	1.378	0.00
NEW JERSEY	1.324	1.324	0.00
GEORGIA	1.247	1.247	0.00
OHIO	1.140	1.140	0.00
DIST. OF COLUMBIA	1.137	1.137	0.00
MASSACHUSETTS	0.810	0.810	0.00
LOUISIANA	0.669	0.669	0.00
COLORADO	0.423	0.423	0.00

TABLE 5E

PERCENT DECREASE FROM STATE MPU  
(WAGE RECORDS)

STATE	MPU	ADJ MPU	% DECREASE
VIRGIN ISLANDS	0.813	0.808	-0.62
MARYLAND	0.414	0.411	-0.72
CALIFORNIA	0.306	0.303	-0.98
VERMONT	0.255	0.253	-0.78
MONTANA	0.175	0.174	-0.57
HAWAII	0.173	0.172	-0.58
COLORADO	0.170	0.169	-0.59
ALASKA	0.162	0.162	0.00
KANSAS	0.160	0.160	0.00
NEBRASKA	0.151	0.151	0.00
WYOMING	0.128	0.128	0.00
OKLAHOMA	0.127	0.127	0.00
MASSACHUSETTS	0.121	0.121	0.00
OREGON	0.112	0.112	0.00
NEW MEXICO	0.102	0.102	0.00
UTAH	0.101	0.101	0.00
IOWA	0.097	0.097	0.00
ARKANSAS	0.087	0.087	0.00
VIRGINIA	0.081	0.081	0.00
RHODE ISLAND	0.080	0.080	0.00
TEXAS	0.077	0.077	0.00
WEST VIRGINIA	0.077	0.077	0.00
NORTH DAKOTA	0.070	0.070	0.00
ARIZONA	0.066	0.066	0.00
MISSOURI	0.062	0.062	0.00
KENTUCKY	0.055	0.055	0.00
SOUTH DAKOTA	0.055	0.055	0.00
PENNSYLVANIA	0.053	0.053	0.00
PUERTO RICO	0.051	0.051	0.00
MINNESOTA	0.049	0.049	0.00
MISSISSIPPI	0.046	0.046	0.00
MICHIGAN	0.045	0.045	0.00
FLORIDA	0.040	0.040	0.00
DIST. OF COLUMBIA	0.038	0.038	0.00
OHIO	0.036	0.036	0.00
ILLINOIS	0.034	0.034	0.00
MAINE	0.031	0.031	0.00
NEVADA	0.031	0.031	0.00
TENNESSEE	0.031	0.031	0.00
WISCONSIN	0.031	0.031	0.00
NEW HAMPSHIRE	0.030	0.030	0.00
NORTH CAROLINA	0.023	0.023	0.00
NEW JERSEY	0.023	0.023	0.00
DELAWARE	0.020	0.020	0.00
ALABAMA	0.018	0.018	0.00
CONNECTICUT	0.018	0.018	0.00
LOUISIANA	0.018	0.018	0.00
SOUTH CAROLINA	0.016	0.016	0.00
IDAHO	0.013	0.013	0.00
NEW YORK	0.012	0.012	0.00
GEORGIA	0.010	0.010	0.00
INDIANA	0.003	0.003	0.00
WASHINGTON	0.000	0.000	0.00

TABLE 5F

PERCENT DECREASE FROM STATE MPU  
(TAX)

STATE	MPU	ADJ MPU	% DECREASE
WYOMING	123.302	121.606	-1.38
PUERTO RICO	116.599	115.000	-1.37
MARYLAND	91.900	90.706	-1.30
VIRGIN ISLANDS	85.359	84.368	-1.16
WEST VIRGINIA	84.243	83.254	-1.17
DIST. OF COLUMBIA	74.180	73.376	-1.08
ALASKA	74.110	73.316	-1.07
IDAHO	68.914	68.194	-1.04
NORTH DAKOTA	65.396	64.759	-0.97
NORTH CAROLINA	65.174	64.458	-1.10
WASHINGTON	54.284	53.797	-0.90
INDIANA	52.551	52.124	-0.81
KANSAS	48.625	48.285	-0.70
ARIZONA	47.906	47.566	-0.71
VERMONT	47.179	46.875	-0.64
CONNECTICUT	46.961	46.647	-0.67
NEW MEXICO	46.875	46.573	-0.64
MISSISSIPPI	46.534	46.237	-0.64
SOUTH DAKOTA	43.442	43.206	-0.54
WISCONSIN	43.101	42.856	-0.57
MAINE	41.415	41.214	-0.49
KENTUCKY	41.094	40.894	-0.49
ALABAMA	40.528	40.339	-0.47
NEW HAMPSHIRE	40.429	40.247	-0.45
PENNSYLVANIA	40.394	40.186	-0.51
MICHIGAN	39.948	39.758	-0.48
ILLINOIS	39.803	39.608	-0.49
DELAWARE	39.775	39.606	-0.42
TENNESSEE	39.618	39.442	-0.44
MISSOURI	39.587	39.409	-0.45
UTAH	37.922	37.782	-0.37
NEBRASKA	37.819	37.684	-0.36
OREGON	37.360	37.228	-0.35
NEVADA	37.315	37.188	-0.34
RHODE ISLAND	37.255	37.132	-0.33
NEW JERSEY	36.681	36.555	-0.34
HAWAII	35.833	35.736	-0.27
OKLAHOMA	33.133	33.085	-0.14
IOWA	33.068	33.021	-0.14
NEW YORK	32.680	32.632	-0.15
OHIO	32.636	32.594	-0.13
TEXAS	32.095	32.059	-0.11
MINNESOTA	31.759	31.736	-0.07
VIRGINIA	30.586	30.586	0.00
LOUISIANA	29.799	29.799	0.00
SOUTH CAROLINA	28.746	28.746	0.00
GEORGIA	28.155	28.155	0.00
FLORIDA	25.367	25.367	0.00
ARKANSAS	25.331	25.331	0.00
MASSACHUSETTS	14.007	14.007	0.00
MONTANA	13.106	13.106	0.00
COLORADO	9.389	9.389	0.00
CALIFORNIA	4.811	4.811	0.00



TABLE 6A

COMPUTATION OF SUPPORT STAFFYEARS  
AND COMPARISON TO FY 2024

STATE	OPERATING POSITIONS	RATIO OF SUPPORT TO		
		OPERATING POSITIONS	FY 2025 SUPPORT	PRIOR YEAR SUPPORT
CONNECTICUT	292.3	0.02429	7.1	12.5
MAINE	107.0	0.12897	13.8	13.9
MASSACHUSETTS	557.6	0.05918	33.0	26.1
NEW HAMPSHIRE	76.7	0.21643	16.6	15.3
NEW JERSEY	731.0	0.03529	25.8	61.1
NEW YORK	843.3	0.22400	188.9	146.6
PUERTO RICO	341.6	0.10422	35.6	41.9
RHODE ISLAND	87.8	0.16287	14.3	14.0
VERMONT	47.6	0.08613	4.1	30.3
VIRGIN ISLANDS	16.4	0.18293	3.0	2.2
REGION 1	3,101.3	0.11034	342.2	363.9
DELAWARE	76.2	0.24803	18.9	15.0
DIST. OF COLUMBIA	107.5	0.08186	8.8	11.3
MARYLAND	438.9	0.03691	16.2	57.2
PENNSYLVANIA	1,057.8	0.13169	139.3	137.6
VIRGINIA	293.7	0.26728	78.5	72.4
WEST VIRGINIA	132.8	0.18750	24.9	24.3
REGION 2	2,106.9	0.13603	286.6	317.8
ALABAMA	146.5	0.07577	11.1	21.5
FLORIDA	1,003.0	0.06291	63.1	84.6
GEORGIA	309.5	0.15024	46.5	46.7
KENTUCKY	209.9	0.09624	20.2	62.2
MISSISSIPPI	169.3	0.07738	13.1	12.5
NORTH CAROLINA	439.3	0.15593	68.5	54.9
SOUTH CAROLINA	227.3	0.18170	41.3	33.5
TENNESSEE	299.1	0.11267	33.7	29.8
REGION 3	2,803.9	0.10610	297.5	345.7
ARKANSAS	172.6	0.26477	45.7	38.3
COLORADO	281.8	0.04897	13.8	74.8
LOUISIANA	147.6	0.16734	24.7	9.8
MONTANA	66.0	0.19697	13.0	13.7
NEW MEXICO	120.4	0.07309	8.8	15.0
NORTH DAKOTA	52.2	0.16475	8.6	8.8
OKLAHOMA	197.6	0.10425	20.6	14.3
SOUTH DAKOTA	42.2	0.12322	5.2	3.1
TEXAS	1,175.3	0.17544	206.2	217.8
UTAH	147.6	0.24864	36.7	33.4
WYOMING	77.9	0.05520	4.3	4.8
REGION 4	2,481.2	0.15621	387.6	433.8
ILLINOIS	712.0	0.18132	129.1	113.3
INDIANA	442.5	0.00294	1.3	3.4
IOWA	155.8	0.10783	16.8	15.2
KANSAS	195.5	0.15243	29.8	53.1
MICHIGAN	571.9	0.09739	55.7	58.2
MINNESOTA	301.1	0.08403	25.3	14.7
MISSOURI	290.1	0.28576	82.9	102.0
NEBRASKA	92.3	0.07151	6.6	8.1
OHIO	480.8	0.05595	26.9	64.7
WISCONSIN	434.6	0.12977	56.4	54.9
REGION 5	3,676.6	0.11717	430.8	487.6
ALASKA	99.5	0.18693	18.6	18.1
ARIZONA	328.2	0.15082	49.5	75.4
CALIFORNIA	2,996.7	0.16368	490.5	818.0
HAWAII	77.7	0.27542	21.4	15.0
IDAHO	138.1	0.14989	20.7	15.0
NEVADA	181.5	0.06061	11.0	10.1
OREGON	338.2	0.13187	44.6	18.5
WASHINGTON	538.3	0.30281	163.0	240.8
REGION 6	4,698.2	0.17439	819.3	1,210.9
NATIONAL TOTAL	18,868.1	0.13589	2,564.0	3,159.7

TABLE 6B

COMPUTATION OF AS&T STAFFYEARS  
AND COMPARISON TO FY 2024

STATE	OPERATING POSITIONS	RATIO OF AS&T TO		
		OPERATING POSITIONS	FY 2025 AS&T	PRIOR YEAR AS&T
CONNECTICUT	292.3	0.05542	16.2	25.5
MAINE	107.0	0.04019	4.3	4.9
MASSACHUSETTS	557.6	0.01022	5.7	15.3
NEW HAMPSHIRE	76.7	0.41330	31.7	30.4
NEW JERSEY	731.0	0.08235	60.2	57.5
NEW YORK	843.3	0.13471	113.6	78.0
PUERTO RICO	341.6	0.30386	103.8	51.1
RHODE ISLAND	87.8	0.11845	10.4	5.2
VERMONT	47.6	0.07563	3.6	6.0
VIRGIN ISLANDS	16.4	0.01220	0.2	0.2
REGION 1	3,101.3	0.11276	349.7	274.1
DELAWARE	76.2	0.04068	3.1	3.1
DIST. OF COLUMBIA	107.5	0.01767	1.9	1.7
MARYLAND	438.9	0.13944	61.2	50.2
PENNSYLVANIA	1,057.8	0.07081	74.9	64.0
VIRGINIA	293.7	0.23698	69.6	47.3
WEST VIRGINIA	132.8	0.02108	2.8	2.3
REGION 2	2,106.9	0.10133	213.5	168.6
ALABAMA	146.5	0.16451	24.1	18.9
FLORIDA	1,003.0	0.06700	67.2	53.4
GEORGIA	309.5	0.19903	61.6	40.9
KENTUCKY	209.9	0.04812	10.1	11.9
MISSISSIPPI	169.3	0.16125	27.3	24.3
NORTH CAROLINA	439.3	0.12042	52.9	45.8
SOUTH CAROLINA	227.3	0.20985	47.7	35.5
TENNESSEE	299.1	0.05851	17.5	25.7
REGION 3	2,803.9	0.10999	308.4	256.4
ARKANSAS	172.6	0.20394	35.2	32.4
COLORADO	281.8	0.08446	23.8	28.0
LOUISIANA	147.6	0.11992	17.7	7.9
MONTANA	66.0	0.18636	12.3	3.0
NEW MEXICO	120.4	0.14950	18.0	16.5
NORTH DAKOTA	52.2	0.06705	3.5	3.1
OKLAHOMA	197.6	0.17257	34.1	20.7
SOUTH DAKOTA	42.2	0.04976	2.1	2.5
TEXAS	1,175.3	0.11197	131.6	110.5
UTAH	147.6	0.05962	8.8	8.9
WYOMING	77.9	0.32991	25.7	12.0
REGION 4	2,481.2	0.12607	312.8	245.5
ILLINOIS	712.0	0.28399	202.2	107.1
INDIANA	442.5	0.09085	40.2	41.0
IOWA	155.8	0.03979	6.2	12.8
KANSAS	195.5	0.14169	27.7	21.7
MICHIGAN	571.9	0.14548	83.2	55.1
MINNESOTA	301.1	0.07838	23.6	19.0
MISSOURI	290.1	0.10031	29.1	26.5
NEBRASKA	92.3	0.21777	20.1	14.4
OHIO	480.8	0.03806	18.3	33.1
WISCONSIN	434.6	0.07639	33.2	23.6
REGION 5	3,676.6	0.13159	483.8	354.3
ALASKA	99.5	0.11960	11.9	7.8
ARIZONA	328.2	0.12645	41.5	17.7
CALIFORNIA	2,996.7	0.10552	316.2	345.9
HAWAII	77.7	0.13385	10.4	9.1
IDAHO	138.1	0.08182	11.3	9.8
NEVADA	181.5	0.14601	26.5	20.2
OREGON	338.2	0.15228	51.5	23.8
WASHINGTON	538.3	0.12781	68.8	72.9
REGION 6	4,698.2	0.11453	538.1	507.2
NATIONAL TOTAL	18,868.1	0.11693	2,206.3	1,806.1

TABLE 7A

F Y 2 0 2 5 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 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	40.155	31.242	8.913	216,585	190,175	26,410	81.5	54.1	27.4
MAINE	43.219	22.883	20.336	32,901	29,350	3,551	14.0	6.5	7.5
MASSACHUSETTS	14.696	14.454	0.242	490,875	301,345	189,530	76.2	44.5	31.7
NEW HAMPSHIRE	72.956	52.228	20.728	23,185	20,619	2,566	18.5	11.9	6.6
NEW JERSEY	31.403	23.857	7.546	471,552	453,090	18,462	164.9	117.7	47.2
NEW YORK	23.081	19.975	3.106	870,516	755,761	114,755	212.8	157.8	55.0
PUERTO RICO	122.885	70.745	52.140	81,291	56,335	24,956	110.8	53.2	57.6
RHODE ISLAND	22.766	18.348	4.418	53,642	48,840	4,802	13.3	9.1	4.2
VERMONT	17.824	14.572	3.252	23,191	22,308	883	4.0	3.1	0.9
VIRGIN ISLANDS	44.848	45.178	-0.330	10,281	2,281	8,000	4.6	1.0	3.6
REGION 1	433.833	313.482	120.351	2,274,019	1,880,104	393,915	700.6	458.9	241.7
DELAWARE	22.060	18.591	3.469	33,884	31,875	2,009	8.0	6.2	1.8
DIST. OF COLUMBIA	38.903	17.238	21.665	30,875	60,500	-29,625	12.7	12.0	0.7
MARYLAND	35.519	23.725	11.794	138,190	166,121	-27,931	46.5	36.7	9.8
PENNSYLVANIA	36.530	23.828	12.702	545,430	436,177	109,253	198.9	113.1	85.8
VIRGINIA	47.029	31.798	15.231	120,906	206,275	-85,369	55.0	72.4	-17.4
WEST VIRGINIA	45.037	37.367	7.670	46,351	43,185	3,166	21.4	16.3	5.1
REGION 2	225.078	152.547	72.531	915,636	944,133	-28,497	342.5	256.7	85.8
ALABAMA	18.738	11.711	7.027	123,039	128,868	-5,829	22.1	14.3	7.8
FLORIDA	33.646	32.645	1.001	307,999	296,575	11,424	100.2	80.5	19.7
GEORGIA	32.011	20.618	11.393	309,367	234,966	74,401	92.7	44.7	48.0
KENTUCKY	29.823	20.823	9.000	123,962	151,823	-27,861	38.6	32.1	6.5
MISSISSIPPI	62.493	38.627	23.866	52,048	51,931	117	31.7	18.8	12.9
NORTH CAROLINA	46.025	31.342	14.683	182,899	170,911	11,988	79.2	50.6	28.6
SOUTH CAROLINA	58.671	38.840	19.831	115,731	83,364	32,367	68.2	32.5	35.7
TENNESSEE	46.173	33.515	12.658	132,869	156,311	-23,442	61.3	50.9	10.4
REGION 3	327.580	228.121	99.459	1,347,914	1,274,749	73,165	494.0	324.4	255.4
ARKANSAS	74.284	56.153	18.131	79,197	61,068	18,129	53.6	33.6	20.0
COLORADO	7.068	6.935	0.133	177,693	146,846	30,847	9.0	9.7	-0.7
LOUISIANA	47.159	30.215	16.944	88,539	78,771	9,768	40.0	22.7	17.3
MONTANA	48.959	39.533	9.426	35,932	31,413	4,519	16.6	11.9	4.7
NEW MEXICO	26.967	19.827	7.140	50,945	64,265	-13,320	14.4	13.0	1.4
NORTH DAKOTA	35.294	20.708	14.586	19,408	19,170	238	6.1	3.5	2.6
OKLAHOMA	34.420	23.140	11.280	130,690	152,520	-21,830	41.4	32.1	9.3
SOUTH DAKOTA	37.796	33.035	4.761	10,581	9,528	1,053	3.9	3.0	0.9
TEXAS	26.636	17.689	8.947	810,329	685,781	124,548	208.0	116.4	91.6
UTAH	21.618	17.913	3.705	85,246	77,085	8,161	18.0	13.7	4.3
WYOMING	55.407	37.204	18.203	18,042	17,933	109	10.7	7.3	3.4
REGION 4	415.608	302.352	113.256	1,506,602	1,344,380	162,222	421.7	266.9	154.8
ILLINOIS	41.382	26.632	14.750	512,165	438,509	73,656	221.4	119.0	102.4
INDIANA	22.608	14.313	8.295	212,934	256,380	-43,446	46.7	37.0	9.7
IOWA	29.573	19.255	10.318	114,859	94,200	20,659	29.9	16.0	13.9
KANSAS	31.320	18.995	12.325	71,260	82,763	-11,503	21.7	15.1	6.6
MICHIGAN	21.962	18.356	3.606	350,175	461,822	-111,647	74.8	79.6	-4.8
MINNESOTA	28.293	18.666	9.627	263,954	236,475	27,479	72.2	44.0	28.2
MISSOURI	18.653	14.921	3.732	189,080	204,977	-15,897	34.0	29.8	4.2
NEBRASKA	27.877	27.565	0.312	35,789	35,186	603	9.6	10.0	-0.4
OHIO	16.025	17.871	-1.846	632,715	455,201	177,514	98.2	73.4	24.8
WISCONSIN	20.429	18.602	1.827	239,123	256,978	-17,855	46.1	45.4	0.7
REGION 5	258.122	195.176	62.946	2,622,054	2,522,491	99,563	654.6	469.3	185.3
ALASKA	35.110	27.421	7.689	43,988	51,781	-7,793	15.3	14.2	1.1
ARIZONA	42.005	32.168	9.837	173,572	127,257	46,315	67.7	42.5	25.2
CALIFORNIA	46.257	36.811	9.446	2,371,857	2,328,189	43,668	1,035.1	789.5	245.6
HAWAII	22.178	19.039	3.139	77,032	68,742	8,290	16.8	13.3	3.5
IDAHO	30.125	20.283	9.842	62,644	48,065	14,579	17.8	9.2	8.6
NEVADA	27.885	22.242	5.643	117,198	92,234	24,964	31.5	19.2	12.3
OREGON	21.530	24.063	-2.533	243,927	189,518	54,409	50.8	43.3	7.5
WASHINGTON	32.029	27.816	4.213	399,557	337,357	62,200	118.4	88.5	29.9
REGION 6	257.119	209.843	47.276	3,489,775	3,243,143	246,632	1353.4	1019.7	333.7
NATIONAL TOTAL	1,917.34	1,401.52	515.819	12,156,000	11,209,000	947,000	3,966.8	2,795.9	1,170.9

F Y 2 0 2 5 A L L O C A T I O N  
NON-MONETARY DETERMINATIONS

STATE	FY 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	31.233	43.439	-12.206	104,806	68,232	36,574	30.7	27.0	3.7
MAINE	47.554	36.702	10.852	18,225	19,374	-1,149	8.5	6.9	1.6
MASSACHUSETTS	108.339	86.225	22.114	137,065	132,953	4,112	156.8	117.1	39.7
NEW HAMPSHIRE	31.352	28.543	2.809	22,375	22,553	-178	7.7	7.1	0.6
NEW JERSEY	47.649	45.912	1.737	140,747	108,929	31,818	74.7	54.5	20.2
NEW YORK	35.327	31.135	4.192	231,396	189,331	42,065	86.6	61.6	25.0
PUERTO RICO	184.172	62.598	121.574	10,785	19,616	-8,831	22.0	16.4	5.6
RHODE ISLAND	44.847	44.256	0.591	16,743	11,447	5,296	8.2	5.1	3.1
VERMONT	96.343	88.180	8.163	6,308	6,172	136	5.8	5.2	0.6
VIRGIN ISLANDS	224.557	127.121	97.436	450	716	-266	1.0	0.9	0.1
REGION 1	851.373	594.111	257.262	688,900	579,323	109,577	402.0	301.8	100.2
DELAWARE	32.409	39.486	-7.077	15,752	12,352	3,400	5.5	5.1	0.4
DIST. OF COLUMBIA	83.097	69.812	13.285	27,778	20,144	7,634	24.4	16.2	8.2
MARYLAND	61.159	62.574	-1.415	81,539	233,423	-151,884	47.2	136.0	-88.8
PENNSYLVANIA	60.340	56.639	3.701	243,119	127,343	115,776	146.5	78.5	68.0
VIRGINIA	55.219	43.027	12.192	72,303	154,565	-82,262	38.6	73.4	-34.8
WEST VIRGINIA	73.519	72.631	0.888	24,245	19,443	4,802	18.3	14.2	4.1
REGION 2	365.743	344.169	21.574	464,736	567,270	-102,534	280.5	323.4	-42.9
ALABAMA	11.301	16.473	-5.172	112,526	57,396	55,130	12.2	9.0	3.2
FLORIDA	88.788	81.508	7.280	119,032	139,468	-20,436	102.2	94.5	7.7
GEORGIA	18.338	22.208	-3.870	131,230	101,141	30,089	22.5	20.7	1.8
KENTUCKY	28.642	30.557	-1.915	75,923	75,480	443	22.7	23.4	-0.7
MISSISSIPPI	30.216	26.595	3.621	50,344	57,103	-6,759	14.8	14.2	0.6
NORTH CAROLINA	60.316	46.370	13.946	89,144	70,499	18,645	50.6	30.9	19.7
SOUTH CAROLINA	24.379	16.995	7.384	78,188	73,277	4,911	19.2	12.5	6.7
TENNESSEE	53.553	31.620	21.933	52,953	46,921	6,032	28.3	14.4	13.9
REGION 3	315.533	272.326	43.207	709,340	621,285	88,055	272.5	219.6	10.0
ARKANSAS	41.265	34.905	6.360	28,553	31,268	-2,715	10.7	10.7	0.0
COLORADO	162.113	103.990	58.123	178,620	108,407	70,213	207.3	107.2	100.1
LOUISIANA	33.548	33.814	-0.266	60,822	34,417	26,405	19.6	11.1	8.5
MONTANA	66.715	54.289	12.426	15,101	13,242	1,859	9.5	6.9	2.6
NEW MEXICO	29.342	33.634	-4.292	43,750	41,179	2,571	13.5	14.1	-0.6
NORTH DAKOTA	39.966	31.697	8.269	13,249	10,536	2,713	4.7	3.0	1.7
OKLAHOMA	57.501	50.143	7.358	54,488	42,133	12,355	28.8	19.2	9.6
SOUTH DAKOTA	44.835	41.259	3.576	6,888	5,666	1,222	3.0	2.3	0.7
TEXAS	30.128	30.761	-0.633	477,275	381,519	95,756	138.6	112.6	26.0
UTAH	28.389	23.055	5.334	85,664	66,216	19,448	23.8	15.1	8.7
WYOMING	19.133	19.235	-0.102	13,889	10,558	3,331	2.8	2.2	0.6
REGION 4	552.935	456.782	96.153	978,299	745,141	233,158	462.3	304.4	157.9
ILLINOIS	47.584	46.624	0.960	193,608	246,293	-52,685	96.2	117.0	-20.8
INDIANA	142.628	132.093	10.535	161,330	113,401	47,929	223.2	151.1	72.1
IOWA	64.317	62.114	2.203	39,786	32,806	6,980	22.5	18.0	4.5
KANSAS	46.768	38.532	8.236	47,338	39,872	7,466	21.5	14.7	6.8
MICHIGAN	31.618	33.995	-2.377	524,646	508,141	16,505	161.4	162.1	-0.7
MINNESOTA	38.063	31.993	6.070	115,934	93,483	22,451	42.7	29.8	12.9
MISSOURI	46.718	38.510	8.208	117,937	106,794	11,143	53.1	40.1	13.0
NEBRASKA	76.714	55.889	20.825	37,260	26,524	10,736	27.6	15.3	12.3
OHIO	34.917	49.721	-14.804	158,455	140,679	17,776	53.6	63.1	-9.5
WISCONSIN	34.577	35.480	-0.903	187,374	189,627	-2,253	61.2	63.9	-2.7
REGION 5	563.904	524.951	38.953	1,583,668	1,497,620	86,048	763.0	675.1	87.9
ALASKA	76.207	67.177	9.030	29,480	31,512	-2,032	22.3	21.2	1.1
ARIZONA	104.780	105.520	-0.740	72,034	47,042	24,992	70.1	51.5	18.6
CALIFORNIA	84.168	66.007	18.161	813,785	780,804	32,981	646.2	474.8	171.4
HAWAII	80.237	71.862	8.375	20,736	22,995	-2,259	16.4	16.8	-0.4
IDAHO	70.967	52.059	18.908	33,924	20,057	13,867	22.7	9.9	12.8
NEVADA	44.235	42.033	2.202	118,654	88,152	30,502	50.6	34.7	15.9
OREGON	56.249	54.673	1.576	86,776	77,801	8,975	47.2	40.4	6.8
WASHINGTON	45.018	37.591	7.427	236,668	251,998	-15,330	98.6	89.4	9.2
REGION 6	561.861	496.922	64.939	1,412,057	1,320,361	91,696	974.1	738.7	235.4
NATIONAL TOTAL	3,211.35	2,689.26	522.088	5,837,000	5,331,000	506,000	3,154.4	2,563.0	591.4

TABLE 7C

F Y 2 0 2 5 A L L O C A T I O N  
A P P E A L S

STATE	FY 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	185.755	183.062	2.693	19,555	10,663	8,892	34.0	17.8	16.2
MAINE	209.962	160.532	49.430	3,819	5,110	-1,291	7.9	8.0	-0.1
MASSACHUSETTS	350.791	284.748	66.043	33,005	17,629	15,376	122.3	51.3	71.0
NEW HAMPSHIRE	271.144	237.258	33.886	2,088	3,140	-1,052	6.2	8.2	-2.0
NEW JERSEY	224.302	202.282	22.020	34,178	17,223	16,955	85.4	37.9	47.5
NEW YORK	247.616	217.681	29.935	26,575	29,784	-3,209	69.7	67.8	1.9
PUERTO RICO	668.194	419.939	248.255	3,007	1,737	1,270	22.3	9.7	12.6
RHODE ISLAND	192.593	201.503	-8.910	4,033	3,189	844	8.4	6.5	1.9
VERMONT	483.543	314.067	169.476	830	1,414	-584	3.9	4.2	-0.3
VIRGIN ISLANDS	187.643	172.865	14.778	29	7	22	0.1	0.0	0.1
REGION 1	3,021.543	2,393.937	627.606	127,119	89,896	37,223	360.2	211.4	148.8
DELAWARE	198.907	226.884	-27.977	2,592	1,895	697	5.5	4.5	1.0
DIST. OF COLUMBIA	235.691	83.127	152.564	907	1,095	-188	2.3	1.0	1.3
MARYLAND	699.792	389.156	310.636	6,423	6,920	-497	42.6	25.1	17.5
PENNSYLVANIA	193.838	188.523	5.315	75,114	39,063	36,051	145.4	80.2	65.2
VIRGINIA	165.353	196.837	-31.484	41,896	24,064	17,832	67.0	52.3	14.7
WEST VIRGINIA	371.906	263.226	108.680	2,665	2,622	43	10.2	7.0	3.2
REGION 2	1,865.487	1,347.753	517.734	129,597	75,659	53,938	273.0	170.1	102.9
ALABAMA	208.516	227.258	-18.742	15,516	7,974	7,542	31.0	17.2	13.8
FLORIDA	191.609	164.437	27.172	32,692	27,976	4,716	60.6	38.2	22.4
GEORGIA	252.495	267.271	-14.776	29,715	18,285	11,430	70.2	45.1	25.1
KENTUCKY	178.731	173.362	5.369	16,838	11,520	5,318	31.4	20.3	11.1
MISSISSIPPI	211.307	178.930	32.377	9,285	14,871	-5,586	19.1	24.9	-5.8
NORTH CAROLINA	318.210	227.275	90.935	16,541	16,609	-68	49.5	35.7	13.8
SOUTH CAROLINA	301.969	229.559	72.410	8,845	6,723	2,122	26.8	15.5	11.3
TENNESSEE	151.988	167.080	-15.092	19,482	20,559	-1,077	29.6	33.4	-3.8
REGION 3	1,814.825	1,635.172	179.653	148,914	124,517	24,397	318.2	230.3	190.8
ARKANSAS	257.002	191.582	65.420	6,902	7,899	-997	16.2	14.8	1.4
COLORADO	112.824	121.754	-8.930	14,865	20,512	-5,647	12.0	23.8	-11.8
LOUISIANA	162.403	180.211	-17.808	17,962	11,716	6,246	28.0	20.2	7.8
MONTANA	998.338	648.842	349.496	884	985	-101	8.3	6.1	2.2
NEW MEXICO	167.880	143.145	24.735	7,033	8,045	-1,012	12.4	11.7	0.7
NORTH DAKOTA	257.443	193.741	63.702	2,148	2,494	-346	4.9	4.3	0.6
OKLAHOMA	182.774	177.560	5.214	12,805	8,409	4,396	21.5	13.6	7.9
SOUTH DAKOTA	228.250	189.451	38.799	556	857	-301	1.2	1.6	-0.4
TEXAS	148.081	161.480	-13.399	149,694	111,013	38,681	213.7	172.0	41.7
UTAH	150.398	118.695	31.703	8,751	6,839	1,912	12.9	8.0	4.9
WYOMING	495.194	300.945	194.249	1,025	904	121	5.4	3.0	2.4
REGION 4	3,160.587	2,427.406	733.181	222,625	179,673	42,952	336.5	279.1	57.4
ILLINOIS	135.158	158.817	-23.659	59,922	32,596	27,326	84.6	52.7	31.9
INDIANA	217.674	210.142	7.532	15,912	21,428	-5,516	33.6	45.4	-11.8
IOWA	207.195	165.607	41.588	12,906	15,891	-2,985	23.6	23.3	0.3
KANSAS	420.008	293.933	126.075	6,331	4,132	2,199	25.8	11.6	14.2
MICHIGAN	345.177	287.607	57.570	31,756	13,942	17,814	106.7	37.6	69.1
MINNESOTA	255.305	190.381	64.924	14,867	10,886	3,981	36.7	20.7	16.0
MISSOURI	137.976	143.342	-5.366	23,072	21,969	1,103	30.7	30.7	0.0
NEBRASKA	214.689	198.174	16.515	5,024	2,446	2,578	10.4	5.0	5.4
OHIO	152.851	213.016	-60.165	16,773	18,688	-1,915	24.8	35.9	-11.1
WISCONSIN	142.324	131.514	10.810	20,308	25,052	-4,744	27.3	31.3	-4.0
REGION 5	2,228.357	1,992.533	235.824	206,871	167,030	39,841	404.2	294.2	110.0
ALASKA	234.750	163.720	71.030	699	1,317	-618	1.6	2.2	-0.6
ARIZONA	116.203	81.012	35.191	13,884	29,083	-15,199	15.0	24.4	-9.4
CALIFORNIA	178.483	173.343	5.140	261,688	126,793	134,895	440.7	202.5	238.2
HAWAII	138.884	153.399	-14.515	3,472	2,732	740	4.7	4.3	0.4
IDAHO	293.051	221.487	71.564	3,099	2,360	739	8.6	5.0	3.6
NEVADA	553.363	339.627	213.736	2,451	1,579	872	13.1	5.0	8.1
OREGON	294.412	242.997	51.415	16,203	7,931	8,272	46.1	18.3	27.8
WASHINGTON	71.519	95.927	-24.408	44,378	31,430	12,948	29.4	28.4	1.0
REGION 6	1,880.665	1,471.512	409.153	345,874	203,225	142,649	559.2	290.1	269.1
NATIONAL TOTAL	13,971.46	11,268.31	2703.151	1,181,000	840,000	341,000	2,251.3	1,475.2	776.1

TABLE 7D

FY 2025 ALLOCATION									
WEEKS CLAIMED									
STATE	FY 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	3.989	2.875	1.114	1,398,113	1,588,646	-190,533	52.3	41.6	10.7
MAINE	2.260	1.293	0.967	299,801	283,616	16,185	6.7	3.6	3.1
MASSACHUSETTS	0.810	0.710	0.100	3,677,735	3,120,692	557,043	31.5	22.6	8.9
NEW HAMPSHIRE	6.450	4.626	1.824	132,883	113,394	19,489	9.4	5.8	3.6
NEW JERSEY	1.324	1.139	0.185	5,419,280	7,042,601	-1,623,321	79.9	87.4	-7.5
NEW YORK	1.773	1.410	0.363	8,665,767	8,661,129	4,638	162.8	127.6	35.2
PUERTO RICO	8.346	4.813	3.533	853,490	859,943	-6,453	79.0	55.2	23.8
RHODE ISLAND	1.378	1.155	0.223	495,346	463,811	31,535	7.4	5.4	2.0
VERMONT	3.414	2.185	1.229	155,475	154,295	1,180	5.1	3.2	1.9
VIRGIN ISLANDS	23.664	7.704	15.960	12,832	32,468	-19,636	3.1	2.5	0.6
REGION 1	53.408	27.910	25.498	21,110,722	22,320,595	-1,209,873	437.2	354.9	82.3
DELAWARE	1.390	1.156	0.234	240,888	221,009	19,879	3.6	2.7	0.9
DIST. OF COLUMBIA	1.137	0.235	0.902	247,679	361,564	-113,885	3.0	1.0	2.0
MARYLAND	4.952	3.524	1.428	1,058,455	1,076,030	-17,575	49.6	35.3	14.3
PENNSYLVANIA	2.266	1.488	0.778	4,512,771	4,442,207	70,564	102.1	71.9	30.2
VIRGINIA	2.045	1.225	0.820	861,253	999,123	-137,870	17.0	13.5	3.5
WEST VIRGINIA	4.720	3.727	0.993	419,413	405,075	14,338	20.3	15.2	5.1
REGION 2	16.510	11.355	5.155	7,340,459	7,505,008	-164,549	195.6	139.6	56.0
ALABAMA	5.470	3.091	2.379	400,369	268,547	131,822	21.0	7.9	13.1
FLORIDA	2.611	2.862	-0.251	1,967,024	2,018,765	-51,741	49.7	48.0	1.7
GEORGIA	1.247	0.547	0.700	1,812,630	2,263,290	-450,660	21.2	11.4	9.8
KENTUCKY	2.847	1.947	0.900	491,630	597,884	-106,254	14.6	11.8	2.8
MISSISSIPPI	6.387	4.696	1.691	298,825	278,010	20,815	18.6	12.2	6.4
NORTH CAROLINA	3.859	2.637	1.222	1,032,197	975,488	56,709	37.5	24.3	13.2
SOUTH CAROLINA	2.864	1.608	1.256	707,659	632,615	75,044	20.4	10.2	10.2
TENNESSEE	4.123	2.894	1.229	771,100	706,663	64,437	31.8	19.9	11.9
REGION 3	29.408	20.282	9.126	7,481,434	7,741,262	-259,828	214.8	145.7	125.1
ARKANSAS	5.951	4.564	1.387	438,919	449,573	-10,654	23.8	20.1	3.7
COLORADO	0.423	0.320	0.103	1,562,290	1,398,942	163,348	4.7	4.3	0.4
LOUISIANA	0.669	0.618	0.051	600,942	681,870	-80,928	3.9	4.0	-0.1
MONTANA	3.534	2.431	1.103	312,010	268,840	43,170	10.4	6.2	4.2
NEW MEXICO	1.819	1.357	0.462	500,595	650,204	-149,609	9.6	9.0	0.6
NORTH DAKOTA	5.203	2.705	2.498	153,538	161,813	-8,275	7.1	3.9	3.2
OKLAHOMA	2.827	1.738	1.089	599,805	714,553	-114,748	15.6	11.3	4.3
SOUTH DAKOTA	2.300	1.721	0.579	76,372	71,676	4,696	1.7	1.2	0.5
TEXAS	1.700	1.154	0.546	6,765,959	5,803,088	962,871	110.9	64.3	46.6
UTAH	1.988	1.526	0.462	601,117	400,551	200,566	11.7	6.1	5.6
WYOMING	3.999	2.761	1.238	112,245	106,978	5,267	4.8	3.2	1.6
REGION 4	30.413	20.895	9.518	11,723,792	10,708,088	1,015,704	204.2	133.6	70.6
ILLINOIS	2.072	1.381	0.691	4,691,446	4,804,923	-113,477	101.5	67.6	33.9
INDIANA	1.593	1.080	0.513	1,245,238	1,220,234	25,004	19.2	13.3	5.9
IOWA	3.077	2.135	0.942	624,549	672,675	-48,126	16.9	12.7	4.2
KANSAS	6.483	3.894	2.589	407,992	416,058	-8,066	25.7	15.5	10.2
MICHIGAN	2.384	1.834	0.550	2,520,120	2,567,804	-47,684	58.5	44.2	14.3
MINNESOTA	2.921	1.913	1.008	2,667,055	2,595,614	71,441	75.3	49.5	25.8
MISSOURI	5.507	3.328	2.179	975,992	900,434	75,558	51.8	29.2	22.6
NEBRASKA	1.938	1.677	0.261	225,866	199,675	26,191	4.2	3.5	0.7
OHIO	1.140	1.104	0.036	2,343,672	2,134,053	209,619	25.9	21.3	4.6
WISCONSIN	1.480	1.331	0.149	1,398,402	1,509,134	-110,732	19.6	19.1	0.5
REGION 5	28.595	19.677	8.918	17,100,332	17,020,604	79,728	398.6	275.9	122.7
ALASKA	2.347	1.901	0.446	264,876	339,837	-74,961	6.2	6.5	-0.3
ARIZONA	4.074	3.205	0.869	1,202,642	877,903	324,739	45.5	29.2	16.3
CALIFORNIA	1.963	1.563	0.400	21,090,843	21,647,247	-556,404	390.6	311.7	78.9
HAWAII	1.924	1.239	0.685	378,543	448,653	-70,110	7.2	5.7	1.5
IDAHO	2.970	1.971	0.999	340,832	253,416	87,416	9.6	4.7	4.9
NEVADA	1.812	1.416	0.396	1,008,604	936,112	72,492	17.6	12.4	5.2
OREGON	4.676	3.880	0.796	1,692,505	1,453,584	238,921	76.5	53.5	23.0
WASHINGTON	2.838	2.456	0.382	2,864,416	2,347,691	516,725	75.2	54.4	20.8
REGION 6	22.604	17.631	4.973	28,843,261	28,304,443	538,818	628.4	478.1	150.3
NATIONAL TOTAL	180.94	117.75	63.188	93,600,000	93,600,000	0	2,078.8	1,527.8	551.0

TABLE 7E

FY 2025 ALLOCATION  
WAGE RECORDS

STATE	FY 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	0.018	0.024	-0.006	9,568,784	5,792,651	3,776,133	1.6	1.3	0.3
MAINE	0.031	0.031	0.000	2,971,473	2,981,503	-10,030	0.9	0.9	0.0
MASSACHUSETTS	0.121	0.113	0.008	17,200,700	16,923,703	276,997	22.0	19.5	2.5
NEW HAMPSHIRE	0.030	0.041	-0.011	3,209,445	3,176,732	32,713	1.1	1.4	-0.3
NEW JERSEY	0.023	0.021	0.002	19,756,191	19,438,371	317,820	5.1	4.4	0.7
NEW YORK	0.012	0.018	-0.006	45,295,591	43,597,646	1,697,945	5.8	8.2	-2.4
PUERTO RICO	0.051	0.048	0.003	3,389,337	3,420,158	-30,821	1.9	2.2	-0.3
RHODE ISLAND	0.080	0.052	0.028	2,336,052	2,345,403	-9,351	2.0	1.2	0.8
VERMONT	0.253	0.212	0.041	1,361,003	1,651,765	-290,762	3.3	3.3	0.0
VIRGIN ISLANDS	0.808	0.954	-0.146	160,784	152,673	8,111	1.3	1.5	-0.2
REGION 1	1.427	1.514	-0.087	105,249,360	99,480,605	5,768,755	45.0	43.9	1.1
DELAWARE	0.020	0.020	0.000	2,298,833	1,392,811	906,022	0.5	0.3	0.2
DIST. OF COLUMBIA	0.038	0.065	-0.027	2,782,321	2,821,145	-38,824	1.1	2.1	-1.0
MARYLAND	0.411	0.364	0.047	11,641,948	11,746,445	-104,497	45.3	39.8	5.5
PENNSYLVANIA	0.053	0.075	-0.022	27,832,702	27,617,558	215,144	14.7	22.5	-7.8
VIRGINIA	0.081	0.077	0.004	18,319,509	18,369,133	-49,624	14.4	15.6	-1.2
WEST VIRGINIA	0.077	0.067	0.010	3,143,017	3,136,777	6,240	2.5	2.1	0.4
REGION 2	0.680	0.668	0.012	66,018,330	65,083,869	934,461	78.5	82.4	-3.9
ALABAMA	0.018	0.022	-0.004	9,754,518	9,656,956	97,562	1.7	2.0	-0.3
FLORIDA	0.040	0.042	-0.002	45,203,891	44,380,127	823,764	17.5	15.5	2.0
GEORGIA	0.010	0.010	0.000	23,284,449	22,038,156	1,246,293	2.2	2.0	0.2
KENTUCKY	0.055	0.042	0.013	9,283,220	9,171,000	112,220	5.3	3.9	1.4
MISSISSIPPI	0.046	0.053	-0.007	5,564,219	5,679,948	-115,729	2.5	2.8	-0.3
NORTH CAROLINA	0.023	0.025	-0.002	22,568,700	22,218,311	350,389	4.9	5.3	-0.4
SOUTH CAROLINA	0.016	0.015	0.001	10,555,049	10,230,951	324,098	1.7	1.5	0.2
TENNESSEE	0.031	0.033	-0.002	13,799,236	14,932,746	-1,133,510	4.3	4.8	-0.5
REGION 3	0.239	0.242	-0.003	140,013,282	138,308,195	1,705,087	40.1	37.8	-1.6
ARKANSAS	0.087	0.080	0.007	6,055,986	6,005,292	50,694	4.8	4.7	0.1
COLORADO	0.169	0.051	0.118	12,956,934	12,553,214	403,720	15.7	6.1	9.6
LOUISIANA	0.018	0.021	-0.003	8,641,420	8,698,624	-57,204	1.5	1.7	-0.2
MONTANA	0.174	0.177	-0.003	2,382,092	2,352,076	30,016	3.9	4.0	-0.1
NEW MEXICO	0.102	0.086	0.016	3,916,467	3,831,836	84,631	4.2	3.4	0.8
NORTH DAKOTA	0.070	0.061	0.009	1,972,046	2,007,539	-35,493	1.2	1.1	0.1
OKLAHOMA	0.127	0.099	0.028	7,773,007	7,667,527	105,480	9.1	6.9	2.2
SOUTH DAKOTA	0.055	0.041	0.014	2,063,068	2,056,138	6,930	1.1	0.8	0.3
TEXAS	0.077	0.066	0.011	64,362,341	62,728,264	1,634,077	47.8	39.7	8.1
UTAH	0.101	0.074	0.027	7,878,293	7,749,170	129,123	7.8	5.7	2.1
WYOMING	0.128	0.130	-0.002	1,296,829	1,285,847	10,982	1.8	1.8	0.0
REGION 4	1.108	0.886	0.222	119,298,483	116,935,527	2,362,956	98.9	75.9	23.0
ILLINOIS	0.034	0.039	-0.005	27,963,812	27,849,762	114,050	9.9	11.1	-1.2
INDIANA	0.003	0.009	-0.006	15,823,275	16,153,753	-330,478	0.5	1.5	-1.0
IOWA	0.097	0.064	0.033	7,462,716	7,309,649	153,067	6.4	4.1	2.3
KANSAS	0.160	0.110	0.050	5,354,560	6,502,420	-1,147,860	8.3	6.9	1.4
MICHIGAN	0.045	0.042	0.003	20,509,170	20,301,810	207,360	9.0	8.0	1.0
MINNESOTA	0.049	0.036	0.013	13,435,268	13,272,367	162,901	6.4	4.8	1.6
MISSOURI	0.062	0.064	-0.002	13,648,357	13,413,904	234,453	8.2	8.4	-0.2
NEBRASKA	0.151	0.113	0.038	3,913,444	4,092,780	-179,336	5.7	4.8	0.9
OHIO	0.036	0.041	-0.005	25,625,782	25,115,598	510,184	8.9	9.3	-0.4
WISCONSIN	0.031	0.031	0.000	13,749,358	13,637,071	112,286	4.0	4.0	0.0
REGION 5	0.668	0.549	0.119	147,485,742	147,649,115	-163,373	67.3	62.9	4.4
ALASKA	0.162	0.141	0.021	1,507,857	1,465,701	42,156	2.4	2.1	0.3
ARIZONA	0.066	0.063	0.003	14,902,601	14,502,109	400,492	9.1	9.5	-0.4
CALIFORNIA	0.303	0.227	0.076	108,589,811	105,969,213	2,620,598	310.4	221.6	88.8
HAWAII	0.172	0.174	-0.002	2,755,753	2,957,179	-201,426	4.7	5.2	-0.5
IDAHO	0.013	0.015	-0.002	3,975,399	3,921,089	54,310	0.5	0.6	-0.1
NEVADA	0.031	0.033	-0.002	7,734,220	7,095,370	638,850	2.3	2.2	0.1
OREGON	0.112	0.125	-0.013	9,378,614	9,308,913	69,701	10.2	11.0	-0.8
WASHINGTON	0.000	0.037	-0.037	16,959,548	16,566,115	393,433	0.0	5.8	-5.8
REGION 6	0.859	0.815	0.044	165,803,803	161,785,689	4,018,114	339.6	258.0	81.6
NATIONAL TOTAL	4.98	4.67	0.307	743,869,000	729,243,000	14,626,000	669.4	560.9	108.5

TABLE 7F

FY 2025 ALLOCATION TAX									
STATE	FY 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	46.647	40.387	6.260	123,817	116,047	7,770	54.1	42.7	11.4
MAINE	41.214	44.233	-3.019	55,689	51,283	4,406	22.6	22.1	0.5
MASSACHUSETTS	14.007	14.180	-0.173	258,809	247,189	11,620	38.3	35.8	2.5
NEW HAMPSHIRE	40.247	38.972	1.275	53,516	49,397	4,119	23.5	21.2	2.3
NEW JERSEY	36.555	36.268	0.287	282,216	267,792	14,424	114.9	105.8	9.1
NEW YORK	32.632	33.921	-1.289	553,945	526,126	27,819	191.5	186.5	5.0
PUERTO RICO	115.000	81.781	33.219	60,028	57,250	2,778	76.5	62.5	14.0
RHODE ISLAND	37.132	34.853	2.279	44,475	40,716	3,759	17.9	14.4	3.5
VERMONT	46.875	42.666	4.209	28,884	26,406	2,478	13.0	10.8	2.2
VIRGIN ISLANDS	84.368	80.987	3.381	4,505	4,187	318	3.8	3.5	0.3
REGION 1	494.677	448.248	46.429	1,465,884	1,386,393	79,491	556.1	505.3	50.8
DELAWARE	39.606	46.461	-6.855	39,554	33,271	6,283	16.8	16.2	0.6
DIST. OF COLUMBIA	73.376	66.465	6.911	42,623	39,342	3,281	33.0	30.1	2.9
MARYLAND	90.706	82.828	7.878	156,760	142,201	14,559	134.7	109.6	25.1
PENNSYLVANIA	40.186	43.637	-3.451	348,671	298,623	50,048	139.9	141.8	-1.9
VIRGINIA	30.586	31.714	-1.128	265,206	246,407	18,799	78.5	86.2	-7.7
WEST VIRGINIA	83.254	65.892	17.362	41,604	38,872	2,732	35.5	25.8	9.7
REGION 2	357.714	336.997	20.717	894,418	798,716	95,702	438.4	409.7	28.7
ALABAMA	40.339	39.073	1.266	109,714	109,401	313	42.4	40.6	1.8
FLORIDA	25.367	28.523	-3.156	710,235	657,418	52,817	174.3	155.9	18.4
GEORGIA	28.155	30.629	-2.474	306,207	283,373	22,834	80.7	80.1	0.6
KENTUCKY	40.894	43.468	-2.574	110,684	103,894	6,790	47.2	45.9	1.3
MISSISSIPPI	46.237	48.853	-2.616	65,609	60,297	5,312	29.6	27.6	2.0
NORTH CAROLINA	64.458	53.088	11.370	293,290	269,329	23,961	177.8	135.2	42.6
SOUTH CAROLINA	28.746	25.929	2.817	144,025	130,949	13,076	41.6	34.1	7.5
TENNESSEE	39.442	42.961	-3.519	164,345	148,828	15,517	64.7	62.2	2.5
REGION 3	313.638	312.524	1.114	1,904,109	1,763,489	140,620	658.3	581.6	105.4
ARKANSAS	25.331	30.840	-5.509	83,823	77,520	6,303	19.3	23.4	-4.1
COLORADO	9.389	19.260	-9.871	225,803	208,634	17,169	15.2	38.2	-23.0
LOUISIANA	29.799	37.987	-8.188	113,767	107,436	6,331	32.5	39.0	-6.5
MONTANA	13.106	21.617	-8.511	53,829	49,845	3,984	6.7	10.3	-3.6
NEW MEXICO	46.573	47.041	-0.468	57,064	53,412	3,652	27.9	25.6	2.3
NORTH DAKOTA	64.759	58.174	6.585	28,228	26,197	2,031	16.3	13.5	2.8
OKLAHOMA	33.085	34.069	-0.984	105,008	92,131	12,877	32.0	28.5	3.5
SOUTH DAKOTA	43.206	43.525	-0.319	34,817	32,034	2,783	14.5	13.5	1.0
TEXAS	32.059	32.868	-0.809	665,854	625,915	39,939	205.8	197.4	8.4
UTAH	37.782	33.469	4.313	110,849	101,992	8,857	41.0	33.8	7.2
WYOMING	121.606	115.015	6.591	26,881	25,171	1,710	34.8	31.6	3.2
REGION 4	456.695	473.865	-17.170	1,505,923	1,400,287	105,636	446.0	454.8	-8.8
ILLINOIS	39.608	37.714	1.894	345,819	335,486	10,333	143.1	128.9	14.2
INDIANA	52.124	49.288	2.836	151,687	139,871	11,816	76.7	69.5	7.2
IOWA	33.021	32.773	0.248	89,624	84,372	5,252	26.1	24.5	1.6
KANSAS	48.285	42.810	5.475	86,332	81,020	5,312	40.5	33.2	7.3
MICHIGAN	39.758	37.600	2.158	243,736	230,013	13,723	94.3	81.2	13.1
MINNESOTA	31.736	31.754	-0.018	157,472	151,048	6,424	48.3	47.8	0.5
MISSOURI	39.409	36.749	2.660	192,803	181,423	11,380	73.2	65.1	8.1
NEBRASKA	37.684	38.834	-1.150	64,343	63,053	1,290	23.4	25.3	-1.9
OHIO	32.594	44.545	-11.951	251,887	238,668	13,219	79.5	95.9	-16.4
WISCONSIN	42.856	43.210	-0.354	172,962	161,490	11,472	70.0	66.3	3.7
REGION 5	397.075	395.277	1.798	1,756,665	1,666,444	90,221	675.1	637.7	37.4
ALASKA	73.316	67.328	5.988	21,143	19,688	1,455	15.4	13.3	2.1
ARIZONA	47.566	51.058	-3.492	171,740	154,960	16,780	75.9	82.1	-6.2
CALIFORNIA	4.811	4.781	0.030	1,662,206	1,543,692	118,514	75.4	68.0	7.4
HAWAII	35.736	42.398	-6.662	40,422	37,564	2,858	14.2	16.2	-2.0
IDAHO	68.194	56.422	11.772	80,518	72,573	7,945	51.9	38.8	13.1
NEVADA	37.188	35.594	1.594	99,036	89,083	9,953	35.5	29.7	5.8
OREGON	37.228	36.853	0.375	152,625	141,087	11,538	55.0	49.4	5.6
WASHINGTON	53.797	46.622	7.175	278,311	260,024	18,287	138.5	114.4	24.1
REGION 6	357.836	341.056	16.780	2,506,001	2,318,671	187,330	461.8	411.9	49.9
NATIONAL TOTAL	2,377.64	2,307.97	69.668	10,033,000	9,334,000	699,000	3,235.7	3,001.0	234.7



TABLE 8A

FY 2025 ALLOCATION									
INITIAL CLAIMS									
STATE	FY 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	40.155	31.242	28.5%	216,585	190,175	13.9%	81.5	54.1	50.6%
MAINE	43.219	22.883	88.9%	32,901	29,350	12.1%	14.0	6.5	115.4%
MASSACHUSETTS	14.696	14.454	1.7%	490,875	301,345	62.9%	76.2	44.5	71.2%
NEW HAMPSHIRE	72.956	52.228	39.7%	23,185	20,619	12.4%	18.5	11.9	55.5%
NEW JERSEY	31.403	23.857	31.6%	471,552	453,090	4.1%	164.9	117.7	40.1%
NEW YORK	23.081	19.975	15.5%	870,516	755,761	15.2%	212.8	157.8	34.9%
PUERTO RICO	122.885	70.745	73.7%	81,291	56,335	44.3%	110.8	53.2	108.3%
RHODE ISLAND	22.766	18.348	24.1%	53,642	48,840	9.8%	13.3	9.1	46.2%
VERMONT	17.824	14.572	22.3%	23,191	22,308	4.0%	4.0	3.1	29.0%
VIRGIN ISLANDS	44.848	45.178	-0.7%	10,281	2,281	350.7%	4.6	1.0	360.0%
REGION 1	433.833	313.482	38.4%	2,274,019	1,880,104	21.0%	700.6	458.9	52.7%
DELAWARE	22.060	18.591	18.7%	33,884	31,875	6.3%	8.0	6.2	29.0%
DIST. OF COLUMBIA	38.903	17.238	125.7%	30,875	60,500	-49.0%	12.7	12.0	5.8%
MARYLAND	35.519	23.725	49.7%	138,190	166,121	-16.8%	46.5	36.7	26.7%
PENNSYLVANIA	36.530	23.828	53.3%	545,430	436,177	25.0%	198.9	113.1	75.9%
VIRGINIA	47.029	31.798	47.9%	120,906	206,275	-41.4%	55.0	72.4	-24.0%
WEST VIRGINIA	45.037	37.367	20.5%	46,351	43,185	7.3%	21.4	16.3	31.3%
REGION 2	225.078	152.547	47.5%	915,636	944,133	-3.0%	342.5	256.7	33.4%
ALABAMA	18.738	11.711	60.0%	123,039	128,868	-4.5%	22.1	14.3	54.5%
FLORIDA	33.646	32.645	3.1%	307,999	296,575	3.9%	100.2	80.5	24.5%
GEORGIA	32.011	20.618	55.3%	309,367	234,966	31.7%	92.7	44.7	107.4%
KENTUCKY	29.823	20.823	43.2%	123,962	151,823	-18.4%	38.6	32.1	20.2%
MISSISSIPPI	62.493	38.627	61.8%	52,048	51,931	0.2%	31.7	18.8	68.6%
NORTH CAROLINA	46.025	31.342	46.8%	182,899	170,911	7.0%	79.2	50.6	56.5%
SOUTH CAROLINA	58.671	38.840	51.1%	115,731	83,364	38.8%	68.2	32.5	109.8%
TENNESSEE	46.173	33.515	37.8%	132,869	156,311	-15.0%	61.3	50.9	20.4%
REGION 3	327.580	228.121	43.6%	1,347,914	1,274,749	5.7%	494.0	324.4	52.3%
ARKANSAS	74.284	56.153	32.3%	79,197	61,068	29.7%	53.6	33.6	59.5%
COLORADO	7.068	6.935	1.9%	177,693	146,846	21.0%	9.0	9.7	-7.2%
LOUISIANA	47.159	30.215	56.1%	88,539	78,771	12.4%	40.0	22.7	76.2%
MONTANA	48.959	39.533	23.8%	35,932	31,413	14.4%	16.6	11.9	39.5%
NEW MEXICO	26.967	19.827	36.0%	50,945	64,265	-20.7%	14.4	13.0	10.8%
NORTH DAKOTA	35.294	20.708	70.4%	19,408	19,170	1.2%	6.1	3.5	74.3%
OKLAHOMA	34.420	23.140	48.7%	130,690	152,520	-14.3%	41.4	32.1	29.0%
SOUTH DAKOTA	37.796	33.035	14.4%	10,581	9,528	11.1%	3.9	3.0	30.0%
TEXAS	26.636	17.689	50.6%	810,329	685,781	18.2%	208.0	116.4	78.7%
UTAH	21.618	17.913	20.7%	85,246	77,085	10.6%	18.0	13.7	31.4%
WYOMING	55.407	37.204	48.9%	18,042	17,933	0.6%	10.7	7.3	46.6%
REGION 4	415.608	302.352	37.5%	1,506,602	1,344,380	12.1%	421.7	266.9	58.0%
ILLINOIS	41.382	26.632	55.4%	512,165	438,509	16.8%	221.4	119.0	86.1%
INDIANA	22.608	14.313	58.0%	212,934	256,380	-16.9%	46.7	37.0	26.2%
IOWA	29.573	19.255	53.6%	114,859	94,200	21.9%	29.9	16.0	86.9%
KANSAS	31.320	18.995	64.9%	71,260	82,763	-13.9%	21.7	15.1	43.7%
MICHIGAN	21.962	18.356	19.6%	350,175	461,822	-24.2%	74.8	79.6	-6.0%
MINNESOTA	28.293	18.666	51.6%	263,954	236,475	11.6%	72.2	44.0	64.1%
MISSOURI	18.653	14.921	25.0%	189,080	204,977	-7.8%	34.0	29.8	14.1%
NEBRASKA	27.877	27.565	1.1%	35,789	35,186	1.7%	9.6	10.0	-4.0%
OHIO	16.025	17.871	-10.3%	632,715	455,201	39.0%	98.2	73.4	33.8%
WISCONSIN	20.429	18.602	9.8%	239,123	256,978	-6.9%	46.1	45.4	1.5%
REGION 5	258.122	195.176	32.3%	2,622,054	2,522,491	3.9%	654.6	469.3	39.5%
ALASKA	35.110	27.421	28.0%	43,988	51,781	-15.0%	15.3	14.2	7.7%
ARIZONA	42.005	32.168	30.6%	173,572	127,257	36.4%	67.7	42.5	59.3%
CALIFORNIA	46.257	36.811	25.7%	2,371,857	2,328,189	1.9%	1035.1	789.5	31.1%
HAWAII	22.178	19.039	16.5%	77,032	68,742	12.1%	16.8	13.3	26.3%
IDAHO	30.125	20.283	48.5%	62,644	48,065	30.3%	17.8	9.2	93.5%
NEVADA	27.885	22.242	25.4%	117,198	92,234	27.1%	31.5	19.2	64.1%
OREGON	21.530	24.063	-10.5%	243,927	189,518	28.7%	50.8	43.3	17.3%
WASHINGTON	32.029	27.816	15.1%	399,557	337,357	18.4%	118.4	88.5	33.8%
REGION 6	257.119	209.843	22.5%	3,489,775	3,243,143	7.6%	1353.4	1019.7	32.7%
NATIONAL TOTAL	1,917.34	1,401.52	36.8%	12,156,000	11,209,000	8.4%	3,966.8	2,795.9	41.9%

F Y 2 0 2 5 A L L O C A T I O N  
NON-MONETARY DETERMINATIONS

STATE	FY 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	31.233	43.439	-28.1%	104,806	68,232	53.6%	30.7	27.0	13.7%
MAINE	47.554	36.702	29.6%	18,225	19,374	-5.9%	8.5	6.9	23.2%
MASSACHUSETTS	108.339	86.225	25.6%	137,065	132,953	3.1%	156.8	117.1	33.9%
NEW HAMPSHIRE	31.352	28.543	9.8%	22,375	22,553	-0.8%	7.7	7.1	8.5%
NEW JERSEY	47.649	45.912	3.8%	140,747	108,929	29.2%	74.7	54.5	37.1%
NEW YORK	35.327	31.135	13.5%	231,396	189,331	22.2%	86.6	61.6	40.6%
PUERTO RICO	184.172	62.598	194.2%	10,785	19,616	-45.0%	22.0	16.4	34.1%
RHODE ISLAND	44.847	44.256	1.3%	16,743	11,447	46.3%	8.2	5.1	60.8%
VERMONT	96.343	88.180	9.3%	6,308	6,172	2.2%	5.8	5.2	11.5%
VIRGIN ISLANDS	224.557	127.121	76.6%	450	716	-37.2%	1.0	0.9	11.1%
REGION 1	851.373	594.111	43.3%	688,900	579,323	18.9%	402.0	301.8	33.2%
DELAWARE	32.409	39.486	-17.9%	15,752	12,352	27.5%	5.5	5.1	7.8%
DIST. OF COLUMBIA	83.097	69.812	19.0%	27,778	20,144	37.9%	24.4	16.2	50.6%
MARYLAND	61.159	62.574	-2.3%	81,539	233,423	-65.1%	47.2	136.0	-65.3%
PENNSYLVANIA	60.340	56.639	6.5%	243,119	127,343	90.9%	146.5	78.5	86.6%
VIRGINIA	55.219	43.027	28.3%	72,303	154,565	-53.2%	38.6	73.4	-47.4%
WEST VIRGINIA	73.519	72.631	1.2%	24,245	19,443	24.7%	18.3	14.2	28.9%
REGION 2	365.743	344.169	6.3%	464,736	567,270	-18.1%	280.5	323.4	-13.3%
ALABAMA	11.301	16.473	-31.4%	112,526	57,396	96.1%	12.2	9.0	35.6%
FLORIDA	88.788	81.508	8.9%	119,032	139,468	-14.7%	102.2	94.5	8.1%
GEORGIA	18.338	22.208	-17.4%	131,230	101,141	29.7%	22.5	20.7	8.7%
KENTUCKY	28.642	30.557	-6.3%	75,923	75,480	0.6%	22.7	23.4	-3.0%
MISSISSIPPI	30.216	26.595	13.6%	50,344	57,103	-11.8%	14.8	14.2	4.2%
NORTH CAROLINA	60.316	46.370	30.1%	89,144	70,499	26.4%	50.6	30.9	63.8%
SOUTH CAROLINA	24.379	16.995	43.4%	78,188	73,277	6.7%	19.2	12.5	53.6%
TENNESSEE	53.553	31.620	69.4%	52,953	46,921	12.9%	28.3	14.4	96.5%
REGION 3	315.533	272.326	15.9%	709,340	621,285	14.2%	272.5	219.6	24.1%
ARKANSAS	41.265	34.905	18.2%	28,553	31,268	-8.7%	10.7	10.7	0.0%
COLORADO	162.113	103.990	55.9%	178,620	108,407	64.8%	207.3	107.2	93.4%
LOUISIANA	33.548	33.814	-0.8%	60,822	34,417	76.7%	19.6	11.1	76.6%
MONTANA	66.715	54.289	22.9%	15,101	13,242	14.0%	9.5	6.9	37.7%
NEW MEXICO	29.342	33.634	-12.8%	43,750	41,179	6.2%	13.5	14.1	-4.3%
NORTH DAKOTA	39.966	31.697	26.1%	13,249	10,536	25.7%	4.7	3.0	56.7%
OKLAHOMA	57.501	50.143	14.7%	54,488	42,133	29.3%	28.8	19.2	50.0%
SOUTH DAKOTA	44.835	41.259	8.7%	6,888	5,666	21.6%	3.0	2.3	30.4%
TEXAS	30.128	30.761	-2.1%	477,275	381,519	25.1%	138.6	112.6	23.1%
UTAH	28.389	23.055	23.1%	85,664	66,216	29.4%	23.8	15.1	57.6%
WYOMING	19.133	19.235	-0.5%	13,889	10,558	31.5%	2.8	2.2	27.3%
REGION 4	552.935	456.782	21.1%	978,299	745,141	31.3%	462.3	304.4	51.9%
ILLINOIS	47.584	46.624	2.1%	193,608	246,293	-21.4%	96.2	117.0	-17.8%
INDIANA	142.628	132.093	8.0%	161,330	113,401	42.3%	223.2	151.1	47.7%
IOWA	64.317	62.114	3.5%	39,786	32,806	21.3%	22.5	18.0	25.0%
KANSAS	46.768	38.532	21.4%	47,338	39,872	18.7%	21.5	14.7	46.3%
MICHIGAN	31.618	33.995	-7.0%	524,646	508,141	3.2%	161.4	162.1	-0.4%
MINNESOTA	38.063	31.993	19.0%	115,934	93,483	24.0%	42.7	29.8	43.3%
MISSOURI	46.718	38.510	21.3%	117,937	106,794	10.4%	53.1	40.1	32.4%
NEBRASKA	76.714	55.889	37.3%	37,260	26,524	40.5%	27.6	15.3	80.4%
OHIO	34.917	49.721	-29.8%	158,455	140,679	12.6%	53.6	63.1	-15.1%
WISCONSIN	34.577	35.480	-2.5%	187,374	189,627	-1.2%	61.2	63.9	-4.2%
REGION 5	563.904	524.951	7.4%	1,583,668	1,497,620	5.7%	763.0	675.1	13.0%
ALASKA	76.207	67.177	13.4%	29,480	31,512	-6.4%	22.3	21.2	5.2%
ARIZONA	104.780	105.520	-0.7%	72,034	47,042	53.1%	70.1	51.5	36.1%
CALIFORNIA	84.168	66.007	27.5%	813,785	780,804	4.2%	646.2	474.8	36.1%
HAWAII	80.237	71.862	11.7%	20,736	22,995	-9.8%	16.4	16.8	-2.4%
IDAHO	70.967	52.059	36.3%	33,924	20,057	69.1%	22.7	9.9	129.3%
NEVADA	44.235	42.033	5.2%	118,654	88,152	34.6%	50.6	34.7	45.8%
OREGON	56.249	54.673	2.9%	86,776	77,801	11.5%	47.2	40.4	16.8%
WASHINGTON	45.018	37.591	19.8%	236,668	251,998	-6.1%	98.6	89.4	10.3%
REGION 6	561.861	496.922	13.1%	1,412,057	1,320,361	6.9%	974.1	738.7	31.9%
NATIONAL TOTAL	3,211.35	2,689.26	19.4%	5,837,000	5,331,000	9.5%	3,154.4	2,563.0	23.1%

TABLE 8C

FY 2025 ALLOCATION  
APPEALS

STATE	FY 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	185.755	183.062	1.5%	19,555	10,663	83.4%	34.0	17.8	91.0%
MAINE	209.962	160.532	30.8%	3,819	5,110	-25.3%	7.9	8.0	-1.3%
MASSACHUSETTS	350.791	284.748	23.2%	33,005	17,629	87.2%	122.3	51.3	138.4%
NEW HAMPSHIRE	271.144	237.258	14.3%	2,088	3,140	-33.5%	6.2	8.2	-24.4%
NEW JERSEY	224.302	202.282	10.9%	34,178	17,223	98.4%	85.4	37.9	125.3%
NEW YORK	247.616	217.681	13.8%	26,575	29,784	-10.8%	69.7	67.8	2.8%
PUERTO RICO	668.194	419.939	59.1%	3,007	1,737	73.1%	22.3	9.7	129.9%
RHODE ISLAND	192.593	201.503	-4.4%	4,033	3,189	26.5%	8.4	6.5	29.2%
VERMONT	483.543	314.067	54.0%	830	1,414	-41.3%	3.9	4.2	-7.1%
VIRGIN ISLANDS	187.643	172.865	8.5%	29	7	314.3%	0.1	0.0	NA
REGION 1	3,021.543	2,393.937	26.2%	127,119	89,896	41.4%	360.2	211.4	70.4%
DELAWARE	198.907	226.884	-12.3%	2,592	1,895	36.8%	5.5	4.5	22.2%
DIST. OF COLUMBIA	235.691	83.127	183.5%	907	1,095	-17.2%	2.3	1.0	130.0%
MARYLAND	699.792	389.156	79.8%	6,423	6,920	-7.2%	42.6	25.1	69.7%
PENNSYLVANIA	193.838	188.523	2.8%	75,114	39,063	92.3%	145.4	80.2	81.3%
VIRGINIA	165.353	196.837	-16.0%	41,896	24,064	74.1%	67.0	52.3	28.1%
WEST VIRGINIA	371.906	263.226	41.3%	2,665	2,622	1.6%	10.2	7.0	45.7%
REGION 2	1,865.487	1,347.753	38.4%	129,597	75,659	71.3%	273.0	170.1	60.5%
ALABAMA	208.516	227.258	-8.2%	15,516	7,974	94.6%	31.0	17.2	80.2%
FLORIDA	191.609	164.437	16.5%	32,692	27,976	16.9%	60.6	38.2	58.6%
GEORGIA	252.495	267.271	-5.5%	29,715	18,285	62.5%	70.2	45.1	55.7%
KENTUCKY	178.731	173.362	3.1%	16,838	11,520	46.2%	31.4	20.3	54.7%
MISSISSIPPI	211.307	178.930	18.1%	9,285	14,871	-37.6%	19.1	24.9	-23.3%
NORTH CAROLINA	318.210	227.275	40.0%	16,541	16,609	-0.4%	49.5	35.7	38.7%
SOUTH CAROLINA	301.969	229.559	31.5%	8,845	6,723	31.6%	26.8	15.5	72.9%
TENNESSEE	151.988	167.080	-9.0%	19,482	20,559	-5.2%	29.6	33.4	-11.4%
REGION 3	1,814.825	1,635.172	11.0%	148,914	124,517	19.6%	318.2	230.3	38.2%
ARKANSAS	257.002	191.582	34.1%	6,902	7,899	-12.6%	16.2	14.8	9.5%
COLORADO	112.824	121.754	-7.3%	14,865	20,512	-27.5%	12.0	23.8	-49.6%
LOUISIANA	162.403	180.211	-9.9%	17,962	11,716	53.3%	28.0	20.2	38.6%
MONTANA	998.338	648.842	53.9%	884	985	-10.3%	8.3	6.1	36.1%
NEW MEXICO	167.880	143.145	17.3%	7,033	8,045	-12.6%	12.4	11.7	6.0%
NORTH DAKOTA	257.443	193.741	32.9%	2,148	2,494	-13.9%	4.9	4.3	14.0%
OKLAHOMA	182.774	177.560	2.9%	12,805	8,409	52.3%	21.5	13.6	58.1%
SOUTH DAKOTA	228.250	189.451	20.5%	556	857	-35.1%	1.2	1.6	-25.0%
TEXAS	148.081	161.480	-8.3%	149,694	111,013	34.8%	213.7	172.0	24.2%
UTAH	150.398	118.695	26.7%	8,751	6,839	28.0%	12.9	8.0	61.3%
WYOMING	495.194	300.945	64.5%	1,025	904	13.4%	5.4	3.0	80.0%
REGION 4	3,160.587	2,427.406	30.2%	222,625	179,673	23.9%	336.5	279.1	20.6%
ILLINOIS	135.158	158.817	-14.9%	59,922	32,596	83.8%	84.6	52.7	60.5%
INDIANA	217.674	210.142	3.6%	15,912	21,428	-25.7%	33.6	45.4	-26.0%
IOWA	207.195	165.607	25.1%	12,906	15,891	-18.8%	23.6	23.3	1.3%
KANSAS	420.008	293.933	42.9%	6,331	4,132	53.2%	25.8	11.6	122.4%
MICHIGAN	345.177	287.607	20.0%	31,756	13,942	127.8%	106.7	37.6	183.8%
MINNESOTA	255.305	190.381	34.1%	14,867	10,886	36.6%	36.7	20.7	77.3%
MISSOURI	137.976	143.342	-3.7%	23,072	21,969	5.0%	30.7	30.7	0.0%
NEBRASKA	214.689	198.174	8.3%	5,024	2,446	105.4%	10.4	5.0	108.0%
OHIO	152.851	213.016	-28.2%	16,773	18,688	-10.2%	24.8	35.9	-30.9%
WISCONSIN	142.324	131.514	8.2%	20,308	25,052	-18.9%	27.3	31.3	-12.8%
REGION 5	2,228.357	1,992.533	11.8%	206,871	167,030	23.9%	404.2	294.2	37.4%
ALASKA	234.750	163.720	43.4%	699	1,317	-46.9%	1.6	2.2	-27.3%
ARIZONA	116.203	81.012	43.4%	13,884	29,083	-52.3%	15.0	24.4	-38.5%
CALIFORNIA	178.483	173.343	3.0%	261,688	126,793	106.4%	440.7	202.5	117.6%
HAWAII	138.884	153.399	-9.5%	3,472	2,732	27.1%	4.7	4.3	9.3%
IDAHO	293.051	221.487	32.3%	3,099	2,360	31.3%	8.6	5.0	72.0%
NEVADA	553.363	339.627	62.9%	2,451	1,579	55.2%	13.1	5.0	162.0%
OREGON	294.412	242.997	21.2%	16,203	7,931	104.3%	46.1	18.3	151.9%
WASHINGTON	71.519	95.927	-25.4%	44,378	31,430	41.2%	29.4	28.4	3.5%
REGION 6	1,880.665	1,471.512	27.8%	345,874	203,225	70.2%	559.2	290.1	92.8%
NATIONAL TOTAL	13,971.46	11,268.31	24.0%	1,181,000	840,000	40.6%	2,251.3	1,475.2	52.6%

TABLE 8D

FY 2025 ALLOCATION									
WEEKS CLAIMED									
STATE	FY 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	3.989	2.875	38.7%	1,398,113	1,588,646	-12.0%	52.3	41.6	25.7%
MAINE	2.260	1.293	74.8%	299,801	283,616	5.7%	6.7	3.6	86.1%
MASSACHUSETTS	0.810	0.710	14.1%	3,677,735	3,120,692	17.8%	31.5	22.6	39.4%
NEW HAMPSHIRE	6.450	4.626	39.4%	132,883	113,394	17.2%	9.4	5.8	62.1%
NEW JERSEY	1.324	1.139	16.2%	5,419,280	7,042,601	-23.1%	79.9	87.4	-8.6%
NEW YORK	1.773	1.410	25.7%	8,665,767	8,661,129	0.1%	162.8	127.6	27.6%
PUERTO RICO	8.346	4.813	73.4%	853,490	859,943	-0.8%	79.0	55.2	43.1%
RHODE ISLAND	1.378	1.155	19.3%	495,346	463,811	6.8%	7.4	5.4	37.0%
VERMONT	3.414	2.185	56.2%	155,475	154,295	0.8%	5.1	3.2	59.4%
VIRGIN ISLANDS	23.664	7.704	207.2%	12,832	32,468	-60.5%	3.1	2.5	24.0%
REGION 1	53.408	27.910	91.4%	21,110,722	22,320,595	-5.4%	437.2	354.9	23.2%
DELAWARE	1.390	1.156	20.2%	240,888	221,009	9.0%	3.6	2.7	33.3%
DIST. OF COLUMBIA	1.137	0.235	383.8%	247,679	361,564	-31.5%	3.0	1.0	200.0%
MARYLAND	4.952	3.524	40.5%	1,058,455	1,076,030	-1.6%	49.6	35.3	40.5%
PENNSYLVANIA	2.266	1.488	52.3%	4,512,771	4,442,207	1.6%	102.1	71.9	42.0%
VIRGINIA	2.045	1.225	66.9%	861,253	999,123	-13.8%	17.0	13.5	25.9%
WEST VIRGINIA	4.720	3.727	26.6%	419,413	405,075	3.5%	20.3	15.2	33.6%
REGION 2	16.510	11.355	45.4%	7,340,459	7,505,008	-2.2%	195.6	139.6	40.1%
ALABAMA	5.470	3.091	77.0%	400,369	268,547	49.1%	21.0	7.9	165.8%
FLORIDA	2.611	2.862	-8.8%	1,967,024	2,018,765	-2.6%	49.7	48.0	3.5%
GEORGIA	1.247	0.547	128.0%	1,812,630	2,263,290	-19.9%	21.2	11.4	86.0%
KENTUCKY	2.847	1.947	46.2%	491,630	597,884	-17.8%	14.6	11.8	23.7%
MISSISSIPPI	6.387	4.696	36.0%	298,825	278,010	7.5%	18.6	12.2	52.5%
NORTH CAROLINA	3.859	2.637	46.3%	1,032,197	975,488	5.8%	37.5	24.3	54.3%
SOUTH CAROLINA	2.864	1.608	78.1%	707,659	632,615	11.9%	20.4	10.2	100.0%
TENNESSEE	4.123	2.894	42.5%	771,100	706,663	9.1%	31.8	19.9	59.8%
REGION 3	29.408	20.282	45.0%	7,481,434	7,741,262	-3.4%	214.8	145.7	47.4%
ARKANSAS	5.951	4.564	30.4%	438,919	449,573	-2.4%	23.8	20.1	18.4%
COLORADO	0.423	0.320	32.2%	1,562,290	1,398,942	11.7%	4.7	4.3	9.3%
LOUISIANA	0.669	0.618	8.3%	600,942	681,870	-11.9%	3.9	4.0	-2.5%
MONTANA	3.534	2.431	45.4%	312,010	268,840	16.1%	10.4	6.2	67.7%
NEW MEXICO	1.819	1.357	34.0%	500,595	650,204	-23.0%	9.6	9.0	6.7%
NORTH DAKOTA	5.203	2.705	92.3%	153,538	161,813	-5.1%	7.1	3.9	82.1%
OKLAHOMA	2.827	1.738	62.7%	599,805	714,553	-16.1%	15.6	11.3	38.1%
SOUTH DAKOTA	2.300	1.721	33.6%	76,372	71,676	6.6%	1.7	1.2	41.7%
TEXAS	1.700	1.154	47.3%	6,765,959	5,803,088	16.6%	110.9	64.3	72.5%
UTAH	1.988	1.526	30.3%	601,117	400,551	50.1%	11.7	6.1	91.8%
WYOMING	3.999	2.761	44.8%	112,245	106,978	4.9%	4.8	3.2	50.0%
REGION 4	30.413	20.895	45.6%	11,723,792	10,708,088	9.5%	204.2	133.6	52.8%
ILLINOIS	2.072	1.381	50.0%	4,691,446	4,804,923	-2.4%	101.5	67.6	50.1%
INDIANA	1.593	1.080	47.5%	1,245,238	1,220,234	2.0%	19.2	13.3	44.4%
IOWA	3.077	2.135	44.1%	624,549	672,675	-7.2%	16.9	12.7	33.1%
KANSAS	6.483	3.894	66.5%	407,992	416,058	-1.9%	25.7	15.5	65.8%
MICHIGAN	2.384	1.834	30.0%	2,520,120	2,567,804	-1.9%	58.5	44.2	32.4%
MINNESOTA	2.921	1.913	52.7%	2,667,055	2,595,614	2.8%	75.3	49.5	52.1%
MISSOURI	5.507	3.328	65.5%	975,992	900,434	8.4%	51.8	29.2	77.4%
NEBRASKA	1.938	1.677	15.6%	225,866	199,675	13.1%	4.2	3.5	20.0%
OHIO	1.140	1.104	3.3%	2,343,672	2,134,053	9.8%	25.9	21.3	21.6%
WISCONSIN	1.480	1.331	11.2%	1,398,402	1,509,134	-7.3%	19.6	19.1	2.6%
REGION 5	28.595	19.677	45.3%	17,100,332	17,020,604	0.5%	398.6	275.9	44.5%
ALASKA	2.347	1.901	23.5%	264,876	339,837	-22.1%	6.2	6.5	-4.6%
ARIZONA	4.074	3.205	27.1%	1,202,642	877,903	37.0%	45.5	29.2	55.8%
CALIFORNIA	1.963	1.563	25.6%	21,090,843	21,647,247	-2.6%	390.6	311.7	25.3%
HAWAII	1.924	1.239	55.3%	378,543	448,653	-15.6%	7.2	5.7	26.3%
IDAHO	2.970	1.971	50.7%	340,832	253,416	34.5%	9.6	4.7	104.3%
NEVADA	1.812	1.416	28.0%	1,008,604	936,112	7.7%	17.6	12.4	41.9%
OREGON	4.676	3.880	20.5%	1,692,505	1,453,584	16.4%	76.5	53.5	43.0%
WASHINGTON	2.838	2.456	15.6%	2,864,416	2,347,691	22.0%	75.2	54.4	38.2%
REGION 6	22.604	17.631	28.2%	28,843,261	28,304,443	1.9%	628.4	478.1	31.4%
NATIONAL TOTAL	180.94	117.75	53.7%	93,600,000	93,600,000	0.0%	2,078.8	1,527.8	36.1%

TABLE 8E

F Y 2 0 2 5 A L L O C A T I O N  
W A G E R E C O R D S

STATE	FY 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	0.018	0.024	-25.0%	9,568,784	5,792,651	65.2%	1.6	1.3	23.1%
MAINE	0.031	0.031	0.0%	2,971,473	2,981,503	-0.3%	0.9	0.9	0.0%
MASSACHUSETTS	0.121	0.113	7.1%	17,200,700	16,923,703	1.6%	22.0	19.5	12.8%
NEW HAMPSHIRE	0.030	0.041	-26.8%	3,209,445	3,176,732	1.0%	1.1	1.4	-21.4%
NEW JERSEY	0.023	0.021	9.5%	19,756,191	19,438,371	1.6%	5.1	4.4	15.9%
NEW YORK	0.012	0.018	-33.3%	45,295,591	43,597,646	3.9%	5.8	8.2	-29.3%
PUERTO RICO	0.051	0.048	6.2%	3,389,337	3,420,158	-0.9%	1.9	2.2	-13.6%
RHODE ISLAND	0.080	0.052	53.8%	2,336,052	2,345,403	-0.4%	2.0	1.2	66.7%
VERMONT	0.253	0.212	19.3%	1,361,003	1,651,765	-17.6%	3.3	3.3	0.0%
VIRGIN ISLANDS	0.808	0.954	-15.3%	160,784	152,673	5.3%	1.3	1.5	-13.3%
REGION 1	1.427	1.514	-5.7%	105,249,360	99,480,605	5.8%	45.0	43.9	2.5%
DELAWARE	0.020	0.020	0.0%	2,298,833	1,392,811	65.0%	0.5	0.3	66.7%
DIST. OF COLUMBIA	0.038	0.065	-41.5%	2,782,321	2,821,145	-1.4%	1.1	2.1	-47.6%
MARYLAND	0.411	0.364	12.9%	11,641,948	11,746,445	-0.9%	45.3	39.8	13.8%
PENNSYLVANIA	0.053	0.075	-29.3%	27,832,702	27,617,558	0.8%	14.7	22.5	-34.7%
VIRGINIA	0.081	0.077	5.2%	18,319,509	18,369,133	-0.3%	14.4	15.6	-7.7%
WEST VIRGINIA	0.077	0.067	14.9%	3,143,017	3,136,777	0.2%	2.5	2.1	19.0%
REGION 2	0.680	0.668	1.8%	66,018,330	65,083,869	1.4%	78.5	82.4	-4.7%
ALABAMA	0.018	0.022	-18.2%	9,754,518	9,656,956	1.0%	1.7	2.0	-15.0%
FLORIDA	0.040	0.042	-4.8%	45,203,891	44,380,127	1.9%	17.5	15.5	12.9%
GEORGIA	0.010	0.010	0.0%	23,284,449	22,038,156	5.7%	2.2	2.0	10.0%
KENTUCKY	0.055	0.042	31.0%	9,283,220	9,171,000	1.2%	5.3	3.9	35.9%
MISSISSIPPI	0.046	0.053	-13.2%	5,564,219	5,679,948	-2.0%	2.5	2.8	-10.7%
NORTH CAROLINA	0.023	0.025	-8.0%	22,568,700	22,218,311	1.6%	4.9	5.3	-7.5%
SOUTH CAROLINA	0.016	0.015	6.7%	10,555,049	10,230,951	3.2%	1.7	1.5	13.3%
TENNESSEE	0.031	0.033	-6.1%	13,799,236	14,932,746	-7.6%	4.3	4.8	-10.4%
REGION 3	0.239	0.242	-1.2%	140,013,282	138,308,195	1.2%	40.1	37.8	6.1%
ARKANSAS	0.087	0.080	8.7%	6,055,986	6,005,292	0.8%	4.8	4.7	2.1%
COLORADO	0.169	0.051	231.4%	12,956,934	12,553,214	3.2%	15.7	6.1	157.4%
LOUISIANA	0.018	0.021	-14.3%	8,641,420	8,698,624	-0.7%	1.5	1.7	-11.8%
MONTANA	0.174	0.177	-1.7%	2,382,092	2,352,076	1.3%	3.9	4.0	-2.5%
NEW MEXICO	0.102	0.086	18.6%	3,916,467	3,831,836	2.2%	4.2	3.4	23.5%
NORTH DAKOTA	0.070	0.061	14.8%	1,972,046	2,007,539	-1.8%	1.2	1.1	9.1%
OKLAHOMA	0.127	0.099	28.3%	7,773,007	7,667,527	1.4%	9.1	6.9	31.9%
SOUTH DAKOTA	0.055	0.041	34.1%	2,063,068	2,056,138	0.3%	1.1	0.8	37.5%
TEXAS	0.077	0.066	16.7%	64,362,341	62,728,264	2.6%	47.8	39.7	20.4%
UTAH	0.101	0.074	36.5%	7,878,293	7,749,170	1.7%	7.8	5.7	36.8%
WYOMING	0.128	0.130	-1.5%	1,296,829	1,285,847	0.9%	1.8	1.8	0.0%
REGION 4	1.108	0.886	25.1%	119,298,483	116,935,527	2.0%	98.9	75.9	30.3%
ILLINOIS	0.034	0.039	-12.8%	27,963,812	27,849,762	0.4%	9.9	11.1	-10.8%
INDIANA	0.003	0.009	-66.7%	15,823,275	16,153,753	-2.0%	0.5	1.5	-66.7%
IOWA	0.097	0.064	51.6%	7,462,716	7,309,649	2.1%	6.4	4.1	56.1%
KANSAS	0.160	0.110	45.5%	5,354,560	6,502,420	-17.7%	8.3	6.9	20.3%
MICHIGAN	0.045	0.042	7.1%	20,509,170	20,301,810	1.0%	9.0	8.0	12.5%
MINNESOTA	0.049	0.036	36.1%	13,435,268	13,272,367	1.2%	6.4	4.8	33.3%
MISSOURI	0.062	0.064	-3.1%	13,648,357	13,413,904	1.7%	8.2	8.4	-2.4%
NEBRASKA	0.151	0.113	33.6%	3,913,444	4,092,780	-4.4%	5.7	4.8	18.8%
OHIO	0.036	0.041	-12.2%	25,625,782	25,115,598	2.0%	8.9	9.3	-4.3%
WISCONSIN	0.031	0.031	0.0%	13,749,358	13,637,072	0.8%	4.0	4.0	0.0%
REGION 5	0.668	0.549	21.7%	147,485,742	147,649,115	-0.1%	67.3	62.9	7.0%
ALASKA	0.162	0.141	14.9%	1,507,857	1,465,701	2.9%	2.4	2.1	14.3%
ARIZONA	0.066	0.063	4.8%	14,902,601	14,502,109	2.8%	9.1	9.5	-4.2%
CALIFORNIA	0.303	0.227	33.5%	108,589,811	105,969,213	2.5%	310.4	221.6	40.1%
HAWAII	0.172	0.174	-1.1%	2,755,753	2,957,179	-6.8%	4.7	5.2	-9.6%
IDAHO	0.013	0.015	-13.3%	3,975,399	3,921,089	1.4%	0.5	0.6	-16.7%
NEVADA	0.031	0.033	-6.1%	7,734,220	7,095,370	9.0%	2.3	2.2	4.5%
OREGON	0.112	0.125	-10.4%	9,378,614	9,308,913	0.7%	10.2	11.0	-7.3%
WASHINGTON	0.000	0.037	-100.0%	16,959,548	16,566,115	2.4%	0.0	5.8	-100.0%
REGION 6	0.859	0.815	5.4%	165,803,803	161,785,689	2.5%	339.6	258.0	31.6%
NATIONAL TOTAL	4.98	4.67	6.6%	743,869,000	729,243,000	2.0%	669.4	560.9	19.3%

TABLE 8F

F Y 2 0 2 5 A L L O C A T I O N  
T A X

STATE	FY 2025 MPU	FY 2024 MPU	MPU Difference	FY 2025 Workload	FY 2024 Workload	Workload Difference	FY 2025 Staffyrs	FY 2024 Staffyrs	Staffyrs Difference
CONNECTICUT	46.647	40.387	15.5%	123,817	116,047	6.7%	54.1	42.7	26.7%
MAINE	41.214	44.233	-6.8%	55,689	51,283	8.6%	22.6	22.1	2.3%
MASSACHUSETTS	14.007	14.180	-1.2%	258,809	247,189	4.7%	38.3	35.8	7.0%
NEW HAMPSHIRE	40.247	38.972	3.3%	53,516	49,397	8.3%	23.5	21.2	10.8%
NEW JERSEY	36.555	36.268	0.8%	282,216	267,792	5.4%	114.9	105.8	8.6%
NEW YORK	32.632	33.921	-3.8%	553,945	526,126	5.3%	191.5	186.5	2.7%
PUERTO RICO	115.000	81.781	40.6%	60,028	57,250	4.9%	76.5	62.5	22.4%
RHODE ISLAND	37.132	34.853	6.5%	44,475	40,716	9.2%	17.9	14.4	24.3%
VERMONT	46.875	42.666	9.9%	28,884	26,406	9.4%	13.0	10.8	20.4%
VIRGIN ISLANDS	84.368	80.987	4.2%	4,505	4,187	7.6%	3.8	3.5	8.6%
REGION 1	494.677	448.248	10.4%	1,465,884	1,386,393	5.7%	556.1	505.3	10.1%
DELAWARE	39.606	46.461	-14.8%	39,554	33,271	18.9%	16.8	16.2	3.7%
DIST. OF COLUMBIA	73.376	66.465	10.4%	42,623	39,342	8.3%	33.0	30.1	9.6%
MARYLAND	90.706	82.828	9.5%	156,760	142,201	10.2%	134.7	109.6	22.9%
PENNSYLVANIA	40.186	43.637	-7.9%	348,671	298,623	16.8%	139.9	141.8	-1.3%
VIRGINIA	30.586	31.714	-3.6%	265,206	246,407	7.6%	78.5	86.2	-8.9%
WEST VIRGINIA	83.254	65.892	26.3%	41,604	38,872	7.0%	35.5	25.8	37.6%
REGION 2	357.714	336.997	6.1%	894,418	798,716	12.0%	438.4	409.7	7.0%
ALABAMA	40.339	39.073	3.2%	109,714	109,401	0.3%	42.4	40.6	4.4%
FLORIDA	25.367	28.523	-11.1%	710,235	657,418	8.0%	174.3	155.9	11.8%
GEORGIA	28.155	30.629	-8.1%	306,207	283,373	8.1%	80.7	80.1	0.7%
KENTUCKY	40.894	43.468	-5.9%	110,684	103,894	6.5%	47.2	45.9	2.8%
MISSISSIPPI	46.237	48.853	-5.4%	65,609	60,297	8.8%	29.6	27.6	7.2%
NORTH CAROLINA	64.458	53.088	21.4%	293,290	269,329	8.9%	177.8	135.2	31.5%
SOUTH CAROLINA	28.746	25.929	10.9%	144,025	130,949	10.0%	41.6	34.1	22.0%
TENNESSEE	39.442	42.961	-8.2%	164,345	148,828	10.4%	64.7	62.2	4.0%
REGION 3	313.638	312.524	0.4%	1,904,109	1,763,489	8.0%	658.3	581.6	13.2%
ARKANSAS	25.331	30.840	-17.9%	83,823	77,520	8.1%	19.3	23.4	-17.5%
COLORADO	9.389	19.260	-51.3%	225,803	208,634	8.2%	15.2	38.2	-60.2%
LOUISIANA	29.799	37.987	-21.6%	113,767	107,436	5.9%	32.5	39.0	-16.7%
MONTANA	13.106	21.617	-39.4%	53,829	49,845	8.0%	6.7	10.3	-35.0%
NEW MEXICO	46.573	47.041	-1.0%	57,064	53,412	6.8%	27.9	25.6	9.0%
NORTH DAKOTA	64.759	58.174	11.3%	28,228	26,197	7.8%	16.3	13.5	20.7%
OKLAHOMA	33.085	34.069	-2.9%	105,008	92,131	14.0%	32.0	28.5	12.3%
SOUTH DAKOTA	43.206	43.525	-0.7%	34,817	32,034	8.7%	14.5	13.5	7.4%
TEXAS	32.059	32.868	-2.5%	665,854	625,915	6.4%	205.8	197.4	4.3%
UTAH	37.782	33.469	12.9%	110,849	101,992	8.7%	41.0	33.8	21.3%
WYOMING	121.606	115.015	5.7%	26,881	25,171	6.8%	34.8	31.6	10.1%
REGION 4	456.695	473.865	-3.6%	1,505,923	1,400,287	7.5%	446.0	454.8	-1.9%
ILLINOIS	39.608	37.714	5.0%	345,819	335,486	3.1%	143.1	128.9	11.0%
INDIANA	52.124	49.288	5.8%	151,687	139,871	8.4%	76.7	69.5	10.4%
IOWA	33.021	32.773	0.8%	89,624	84,372	6.2%	26.1	24.5	6.5%
KANSAS	48.285	42.810	12.8%	86,332	81,020	6.6%	40.5	33.2	22.0%
MICHIGAN	39.758	37.600	5.7%	243,736	230,013	6.0%	94.3	81.2	16.1%
MINNESOTA	31.736	31.754	-0.1%	157,472	151,048	4.3%	48.3	47.8	1.0%
MISSOURI	39.409	36.749	7.2%	192,803	181,423	6.3%	73.2	65.1	12.4%
NEBRASKA	37.684	38.834	-3.0%	64,343	63,053	2.0%	23.4	25.3	-7.5%
OHIO	32.594	44.545	-26.8%	251,887	238,668	5.5%	79.5	95.9	-17.1%
WISCONSIN	42.856	43.210	-0.8%	172,962	161,490	7.1%	70.0	66.3	5.6%
REGION 5	397.075	395.277	0.5%	1,756,665	1,666,444	5.4%	675.1	637.7	5.9%
ALASKA	73.316	67.328	8.9%	21,143	19,688	7.4%	15.4	13.3	15.8%
ARIZONA	47.566	51.058	-6.8%	171,740	154,960	10.8%	75.9	82.1	-7.6%
CALIFORNIA	4.811	4.781	0.6%	1,662,206	1,543,692	7.7%	75.4	68.0	10.9%
HAWAII	35.736	42.398	-15.7%	40,422	37,564	7.6%	14.2	16.2	-12.3%
IDAHO	68.194	56.422	20.9%	80,518	72,573	10.9%	51.9	38.8	33.8%
NEVADA	37.188	35.594	4.5%	99,036	89,083	11.2%	35.5	29.7	19.5%
OREGON	37.228	36.853	1.0%	152,625	141,087	8.2%	55.0	49.4	11.3%
WASHINGTON	53.797	46.622	15.4%	278,311	260,024	7.0%	138.5	114.4	21.1%
REGION 6	357.836	341.056	4.9%	2,506,001	2,318,671	8.1%	461.8	411.9	12.1%
NATIONAL TOTAL	2,377.64	2,307.97	3.0%	10,033,000	9,334,000	7.5%	3,235.7	3,001.0	7.8%