

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION Unemployment Insurance
	CORRESPONDENCE SYMBOL OUI/DFAS
	DATE September 29, 2026

ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 15-26

TO: STATE WORKFORCE AGENCIES

FROM: MAREK LACO 
Acting Assistant Secretary

SUBJECT: Fiscal Year 2027 State Workforce Agency Unemployment Insurance
Resource Planning Targets and Guidelines

1. **Purpose.** To provide states with information about preliminary Fiscal Year (FY) 2027 Unemployment Insurance (UI) State Administration base resource planning targets, with general guidelines for resource planning, and an explanation of how the U.S. Department of Labor (Department) allocates base resources among the states.
2. **Action Requested.** The Department's Employment and Training Administration (ETA) requests that State Workforce Agency Administrators:
 - a. Provide to the appropriate staff the FY 2027 planning targets and the instructions herein as soon as possible after receiving this Unemployment Insurance Program Letter (UIPL);
 - b. Notify the appropriate ETA regional office of any questions or concerns as soon as possible after receiving this UIPL, but no later than October 15, 2026;
 - c. Submit the FY 2027 SF-424 (OMB Approval No. 4040-0004), 424A (OMB Approval No. 4040-0006), if applicable, and 424B (OMB Approval No. 4040-0007) via www.grants.gov, ensuring compliance with the specific requirements outlined in section 4.e. of this UIPL below; and
 - d. Submit the FY 2027 UI-1 report (OMB Approval No. 1205-0132) via the UI Required Reports system by October 1, 2026.
3. **Summary and Background.**
 - a. Summary – The total amount of resources included in the FY 2027 President's Budget request for UI base administration is \$2,632,033,000, determined at a 1.8 million average weekly insured unemployment (AWIU) level. This includes \$2,506,818,000 for base UI administration and \$125,215,000 for postage. It reflects an increase of \$6,589,000 from the FY 2026 final base allocations, which were also determined at an AWIU level of 1.8 million. The state data was run through the allocation methodology described in Section 4.c. of this UIPL.

RESCISSIONS None	EXPIRATION DATE September 30, 2027
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The state allocations reflected in these planning targets assume that Congress appropriates the amounts reflected in the FY 2027 President’s Budget request. In the event Congress appropriates amounts other than what is requested, the UI administration planning targets may be revised to reflect the actual appropriation.

- b. **Background** – Before the beginning of each fiscal year, ETA’s Office of Unemployment Insurance announces preliminary dollars and staff year base administration resource planning targets for UI operations. States use this information in planning and developing State Quality Service Plans. The amount of state UI administrative resources allocated through the Federal budget cycle is closely tied to national UI workloads. For FY 2027, the economic assumptions underlying the President’s Budget resulted in a projected national AWIU of 1.877 million. As a result, the FY 2027 base administration allocation remains at a 1.8 million AWIU level.

4. **Details.**

- a. **Data Inputs.** Minutes Per Unit (MPU), annual hours worked, non-workload staff years, personal services/personnel benefits (PS/PB) rates, and non-personal services (NPS) dollars for FY 2027 are all drawn from the Resource Justification Model (RJM) data collection submitted by states in FY 2026. The RJM data collection methodology is explained in [ET Handbook No. 410, 6th Edition](#), Resource Justification Model.

The following table shows the data inputs used for the base allocations for FY 2026 and the planning targets for FY 2027. Except where specified, these inputs are reported by states through the RJM collection process and are described in more detail below.

DATA INPUTS

CATEGORY	FY 2026 Allocations	FY 2027 Targets
Base Workloads	ETA projections formulated at a 1.8 million AWIU	ETA projections formulated at a 1.8 million AWIU
MPU values	Average of actuals for FYs 2022, 2023 and 2024 (less state dollars & hours)*	Average of actuals for FYs 2023, 2024 and 2025 (less state dollars & hours)*
Annual hours worked	FY 2026 projected*	FY 2027 projected*
Non-Workload Staff Years	FY 2024 actual	FY 2025 actual
PS/PB rates	FY 2024 actual, increased annually by 3 percent*	FY 2025 actual, increased annually by 3 percent*
NPS dollars	Actual expenditures in FY 2024, not including state dollars and one-time costs and increased annually by 3 percent	Actual expenditures in FY 2025, not including state dollars and one-time costs and increased annually by 3 percent

* Both state supplemental PS/PB expenditures and the hours worked/paid associated with those expenditures are excluded from state RJM inputs, effectively leaving the PS/PB rates intact but reducing annual hours worked and MPU values.

The data inputs described above produced a national total base state funding request of \$2,808,040,913 for FY 2027. In accordance with the FY 2027 President's Budget request, base funding anticipated to be available for FY 2027 is \$2,506,818,000. The amount of funds available for allocation in each category (*e.g.*, Workload, Support, Administrative Staff and Technical Services (AS&T), and NPS) is determined by multiplying the percent each category represented of the total requested budget amount by the total dollars available, with two exceptions: the requested amounts for Benefit Payment Control (BPC) and UI Performs were not changed in the targets.

b. Highlights of Base Planning Targets.

- i. Economic Assumptions. The FY 2027 UI planning targets reflect the economic assumptions used in the FY 2027 President's Budget request.
- ii. Base Workload Level. As noted above, the FY 2027 national base claims-related workloads are allocated at a 1.8 million AWIU.
- iii. Funding Period. The "funding period" is the period during which states may obligate funds. The proposed appropriation language included in the FY 2027 President's Budget for State Unemployment Insurance and Employment Service Operations (SUIESO) reflects the revised language included in the FY 2026 appropriation language as enacted in the Consolidated Appropriations Act, 2026, Pub. L. 119-75. This language: (1) removes reference to the state obligational authority and no longer limits states' obligational authority to automation projects after December 31st immediately following the fiscal year; and (2) provides for a "recapture" provision as described below.

The proposed FY 2027 appropriation language provides that funds will be available for obligation beginning October 1, 2026, and will remain available for Federal obligation through December 31, 2027, except that funds for outcome payments under the Reemployment Services and Eligibility Assessment (RESEA) program will remain available for Federal obligation through March 31, 2028.

Under this appropriation language, the period of performance for states' grants will be dictated in the grant terms and conditions included with the corresponding Notice of Award and are anticipated to accommodate the maximum statutory/regulatory life of each fund source (subject to the availability of Federal funds).

States have an additional 90 days after the end of the funding period to liquidate obligations. If an extension of the liquidation period is necessary, a state must seek the approval of ETA's Grant Officer. States should submit requests to extend the liquidation period in writing to the appropriate ETA regional office at least 30 days before the existing deadline.

In addition, the FY 2026 appropriation language included a new "recapture" provision which provides the Department with the authority to hold unexpended

funding following closeout of the state grant. The Department could then reissue these funds through a new grant opportunity for UI-related automation activities. The following is the recapture provision included in the proposed FY 2027 SUIESO appropriation language:

Provided, that notwithstanding any other provision of law, the Secretary may recapture any funds appropriated under this paragraph that remain unexpended by a State after the period of expenditure for a State (but before such funds have been returned to the Trust Fund), and such recaptured funds shall remain available until expended for re-obligation by the Secretary to the States to carry out automation activities related to the administration of unemployment compensation laws;

c. Allocation Methodologies. A detailed description of the allocation methodologies follows.

i. UI Base Staff.

- Workload Functions Allocation Methodology. The allocation methodology seeks to achieve four objectives to the greatest extent possible: allocate available resources so that the same level of service to claimants and employers is available in all states; promote administrative efficiency; enable resources to shift with workloads; and avoid abrupt shifts of resources among states from year-to-year.
- Data Sources.
 - Time Factors. The MPU values are an average of the data for FY 2023, FY 2024, and FY 2025. The MPUs were calculated from data submitted in the RJM data collection instrument.
 - Work Hours. The hours per staff year are the FY 2027 projected hours states reported in the FY 2026 RJM submission.
- Workload Forecasts. The state base workloads for FY 2027 for the six workload activities – initial claims; weeks claimed; nonmonetary determinations; appeals; subject employers; and wage records – were developed by applying each state’s proportion of actual FY 2025 activity to the total base workload funded in FY 2027 for each activity. Additional above-base funds, as described further below, are available on a quarterly basis for claims-related workloads processed above the base level.
- Determination of Allowable MPU Values. For FY 2027, the workload-based calculation (excluding Systematic Alien Verification Enterprise, BPC, UI Performs, AS&T and Support) using states’ unreduced three-year average MPU values from the RJM data collection, yielded 14,890 workload staff years. The level of base funding anticipated to be available for FY 2027 supports a lower

number of workload staff years at 12,987. To fit the targets within available funds, the allocated MPU values were developed for the six base workload activities by slightly reducing the MPU values for most states, so that the number of targeted workload staff years equaled the 12,987 staff years for which funds are projected to be available. MPU reductions in each of the six activities were made as follows:

- MPUs were arrayed from the highest to the lowest MPU value.
 - The lowest ten MPU values were not reduced.
 - Within each of the six workload categories, the difference was calculated between each of the highest 43 MPU values and the tenth-lowest MPU. Differences were then reduced by a percentage determined by anticipated available resources, and the result for each state was added back to the tenth-lowest MPU to obtain the allocated MPU for each state. In general, the higher the MPU, the greater its reduction; however, reductions in MPUs for states with relatively smaller workloads were mitigated by up to 25 percent of what the reduction otherwise would have been. The percent of the mitigation was determined by the relationship of the state's workload to the largest workload among states being reduced.
- Non-Workload Staff Years Allocation Methodology. Staff years for non-workload functions are drawn from the FY 2025 data in the RJM data collection. Other than adjusting for any state supplemental funding, no reduction was applied to BPC and UI Performs staff years.

Support staff years were unreduced while the AS&T staff years were reduced by using an algorithm similar to the MPU reduction algorithm. The algorithm for AS&T used the percentages that AS&T staff represented of each state's total requested staff. The ten states with the lowest percentages were not reduced. In general, the higher the percentage AS&T staff represented of the total, the larger the reduction in AS&T staff years.

- ii. Personnel Compensation Costs. The FY 2027 PS/PB rates were determined by using each state's FY 2025 PS/PB rate for each functional activity and increasing the result by three percent annually. As provided in Division A, Title I, Section 1101(a)(8) of the Full-Year Continuing Appropriations and Extensions Act, 2025 (Pub. L. 119-4 (March 15, 2025)), no FY 2025 PS/PB rates were permitted to exceed the latest enacted Executive Level II rate, which was \$225,700. See: <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2025/EX.pdf>
- iii. Non-Personal Services. The FY 2027 NPS allocation was determined by using each state's 2025 NPS expenditures reported in the RJM, less any state-funded supplemental NPS dollars and one-time expenditures. Each state's proportion of the

FY 2025 actual expenditures was applied to the aggregate amount and then increased by three percent annually to calculate the available amount for FY 2027. Attachment I shows a breakout of each state's NPS base planning level.

- iv. Hold Harmless or "Stop-Loss" Provision. Stop-loss and stop-gain rules are used to ease the budgetary impacts of fundamental year-over-year changes in funding.
 - State UI Base Administration Dollars. A "stop-loss" of 5 percent is imposed on states that would have lost more than 5 percent in total base dollars compared to FY 2026, with a resulting "stop-gain" of 3.62 percent for states that would have gained more in total base dollars relative to FY 2026. These adjustments are shown on a separate line in Attachment I.
- v. Postage. For FY 2026, the Department will allocate \$125,215,000 in base postage resources directly to states, an increase of \$2,008,000 from FY 2026 postage amounts. For FY 2027, the Department's postage allocation methodology uses projected base weeks claimed and subject employer workloads. These figures are totaled for each state, and then base postage resources are calculated pro rata based on each state's share of the total workload. Attachment III displays individual state-level details regarding this allocation.
- d. General Guidelines for Above-Base Workload Resource Levels. The state administration budget activity includes a reserve for above-base workloads.

The Department will use the quarterly hours data on the UI-1 report (OMB Approval No. 1205-0132), the allocated claims activity staff years paid, and the allocated annual MPU values in the FY 2027 above-base certification process. States should submit the UI-1 report (OMB Approval No. 1205-0132) by October 1, 2026; the annual hours on the report must be consistent with the annual work hours used for each state's FY 2027 target allocation.

- i. Above-Base Overhead. The above-base overhead percentage will remain at 19 percent.
- ii. Above-Base Resources. Above-base resources are tied directly to above-base workloads. If above-base workloads decline, less above-base funding will be made available to the state agencies. During periods of declining above-base resources, adjustments to staffing levels may be necessary. Reductions to states' above-base funding awards will be required if available funding under the enacted appropriation is insufficient to cover the full amount of states' above-base earnings.
- iii. Above-Base Instructions. General instructions for completing UI-3 reports (OMB Approval No. 1205-0132) are in [ET Handbook No. 336, 18th Edition, Change 4](#), Chapter II. Dependent on the timing of enactment of the FY 2027 appropriation, the Department may issue specific implementation procedures for the above-base certification process in a UIPL promulgating the final FY 2027 UI allocations.

- e. Standard Form (SF) 424. All states must submit an SF-424 (OMB Approval No. 4040-0004) for FY 2027 administrative funding resources via www.grants.gov. When completing the form, each state should enter “FY 2027 UI Administration” in the opportunity number field of the application. Only states that vary the quarterly number of claims activity staff years paid must submit the SF-424A (OMB Approval No. 4040-0006) and show the quarterly distribution in item 23 (Remarks) of the form. All states must submit the SF-424B (OMB Approval No. 4040-0007). Instructions for completing these forms are attached.

As communicated in FY 2026, the estimated funding totals entered in section 18 of the SF-424 must cover both the allocated base funding, as reflected in Attachment I of this UIPL (this includes base and postage amounts), and the state’s total above-base funding for the year. If a state’s total base and above-base earnings, including any travel reimbursements, exceed the amount reflected in the SF-424 initially submitted, the state will be required to submit a revised SF-424 to account for the additional funding before that additional funding will be awarded. States may also be required to submit revised SF-424’s if appropriated funding is higher than what was requested in the FY 2027 President’s Budget, and/or if additional state administrative funding is provided based on the average weekly insured unemployment (AWIU) contingency funding trigger.

Based on the funding availability and a review of states’ recent above-base earnings as it relates to base awards, ETA recommends that states add 25 percent to their preliminary base target allocation (which includes base and postage funding) to establish an estimated amount to report on the SF-424. As a reminder, the estimated funding suggestion does **not** indicate an entitlement to the specified amount of administrative funding. Above-base awards will continue to reflect states’ actual workloads and the standard above-base earnings calculations plus any other adjustments required as a result of funding availability.

For convenience, the suggested total state administrative funding estimates, based on a 25 percent add-on, have been added to each state’s “Detailed State Base Staff Planning Levels” included in Attachment I of this document.

- f. State Flexibility. States must use all state UI administrative grant funds in accordance with applicable Federal law, including Section 303(a)(8) of the Social Security Act (42 U.S.C. 503(a)(8)); the cost principles contained in 2 C.F.R. Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards); 2 C.F.R. Part 2900 (Department of Labor’s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards); and the annual enacted appropriation. States have the flexibility to use the funding approved by ETA among the various UI program categories as they deem appropriate, within the parameters of applicable Federal law. However, for the purposes of determining certification of above-base funding for workload above the base, the base staff-year levels for claims activities as allocated by ETA will be used. This ensures that states do not earn more above-base resources than they otherwise would have been entitled to earn.

The flexibility of using funds among UI program categories does not apply to funding provided for special projects, supplemental budget requests, or special allocations, which are identified on a case-by-case basis. Funding for these purposes must be spent in accordance with the spending plans approved for these respective projects.

- g. Nationally Funded Activities. As provided in the Federal appropriation for SUIESO, the Department will, on behalf of the states, make payments to the entities operating the National Directory of New Hires and the State Information Data Exchange System for use by the states.

5. Inquiries. Please direct questions to the appropriate ETA regional office.

6. References.

- Consolidated Appropriations Act, 2026, Pub. L. 119-75, Division B, Title I, enacted February 3, 2026;
- Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. 119-4, Title IX, Section 1902, enacted March 15, 2025;
- Section 303(a)(8) of the Social Security Act (42 U.S.C. § 503(a)(8));
- 2 C.F.R. Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards);
- 2 C.F.R. Part 2900 (Department of Labor's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards);
- UIPL No. 15-25, *Fiscal Year (FY) 2026 State Workforce Agency Unemployment Insurance (UI) Resource Planning Targets and Guidelines*, issued August 21, 2024, [UIPL 15-25 | U.S. Department of Labor](#);
- Employment and Training (ET) Handbook No. 410, 6th Edition, *Resource Justification Model (RJM)*, [ET HANDBOOK No. 410, 6th Edition | U.S. Department of Labor](#) and
- ET Handbook No. 336, 18th Edition, Change 4, *Unemployment Insurance State Quality Service Plan Planning and Reporting Guidelines*, [ET HANDBOOK No. 336 | U.S. Department of Labor](#).

7. Attachments.

- Attachment I: FY 2027 Detailed State Base Staff Planning Levels
- Attachment II: Back-up Material for Workload Allocation of FY 2027 UI Base Staff
- Attachment III: FY 2027 Base Postage Allocation
- Attachment IV: Additional Grants.gov Submission Instructions
- Attachment V: Additional Guidance for Completing the SF-424 and SF-424A

***** NATIONAL TOTAL *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

FUNCTION	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
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INITIAL CLAIMS	11,815,000	3,116.4	91,212	284,253,445
WEEKS CLAIMED	93,600,000	1,634.3	92,029	150,403,142
NON MONETARY	7,077,000	3,222.2	93,476	301,198,240
APPEALS	1,290,000	1,972.7	121,451	239,586,978
SAVE		59.1	107,417	6,348,348
CLAIMS ACTIVITY STAFF		10,004.7	98,133	981,790,153
WAGE RECORDS	765,349,000	530.1	107,768	57,128,021
TAX FUNCTIONS	10,175,000	2,452.2	106,777	261,837,701
EMPLOYER ACTIVITY STAFF		2,982.3	106,953	318,965,722
BENEFIT PMT CONTROL		2104.9	95,524	201,067,852
UI PERFORMS		1400.1	105,070	147,109,127
OPERATING STAFF		16,492.0	99,984	1,648,932,854
SUPPORT	12.26%	2,021.4	125,798	254,287,990
AS&T		1,666.8	141,393	235,674,227
TOTAL STAFF		20,180.2	105,990	2,138,895,071
NON-PERSONAL SERVICES				367,922,929
STOP-LOSS/STOP-GAIN				0
TOTAL ALLOCATION (excluding POSTAGE)				2,506,818,000
POSTAGE				125,215,000
TOTAL ALLOCATION (including POSTAGE)				2,632,033,000

* * * DETAIL FOR INFORMATION PURPOSES ONLY * * *

***** REGION 1 *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

FUNCTION	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	2,108,281	537.4	100,326	53,914,953
WEEKS CLAIMED	20,149,744	320.1	94,795	30,344,001
NON MONETARY	885,867	452.1	107,995	48,824,554
APPEALS	164,373	306.6	138,407	42,435,638
SAVE		10.7	132,092	1,413,384
CLAIMS ACTIVITY STAFF		1,626.9	108,754	176,932,530
WAGE RECORDS	109,367,221	30.7	103,436	3,175,488
TAX FUNCTIONS	1,474,277	405.7	124,082	50,340,095
EMPLOYER ACTIVITY STAFF		436.4	122,630	53,515,583
BENEFIT PMT CONTROL		450.8	119,051	53,668,403
UI PERFORMS		160.5	147,932	23,743,006
OPERATING STAFF		2,674.6	115,105	307,859,522
SUPPORT	10.30%	275.5	152,728	42,076,587
AS&T		296.0	124,194	36,761,424
TOTAL STAFF		3,246.1	119,127	386,697,533
NON-PERSONAL SERVICES				76,567,728
STOP-LOSS/STOP-GAIN				-12,048,403
TOTAL ALLOCATION (excluding POSTAGE)				451,216,858
POSTAGE				24,284,859
TOTAL ALLOCATION (including POSTAGE)				475,501,717

** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

*****CONNECTICUT*****

WORK HOURS	1,723.19
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** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

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***** MAINE *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,694.84

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	54.281	34,433	18.4	94,139	1,732,158
WEEKS CLAIMED	2.815	321,627	8.9	94,139	837,837
NON MONETARY	50.754	23,994	12.0	103,705	1,244,460
APPEALS	215.693	5,111	10.8	119,007	1,285,276
SAVE			0.1	108,522	10,852
CLAIMS ACTIVITY STAFF			50.2	101,804	5,110,583
WAGE RECORDS	0.019	3,132,685	0.6	90,385	54,231
TAX FUNCTIONS	29.639	57,722	16.8	97,124	1,631,683
EMPLOYER ACTIVITY STAFF			17.4	96,892	1,685,914
BENEFIT PMT CONTROL			16.8	105,663	1,775,138
UI PERFORMS		360	19.3	120,914	2,333,640
OPERATING STAFF			103.7	105,162	10,905,275
SUPPORT	14.46%		15.0	141,315	2,119,725
AS&T			5.1	147,467	752,082
TOTAL STAFF			123.8	111,285	13,777,082
NON-PERSONAL SERVICES					284,356
STOP-LOSS/STOP-GAIN					-244,122
TOTAL ALLOCATION (excluding POSTAGE)					13,817,316
POSTAGE					515,139
TOTAL ALLOCATION (including POSTAGE)					14,332,455
SUGGESTED ABOVE-BASE (25% ADD-ON)					3,583,114
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					17,915,569

** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

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***** MASSACHUSETTS *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,586.10

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	14.817	325,587	50.7	108,339	5,492,787
WEEKS CLAIMED	0.698	3,480,411	25.5	108,339	2,762,645
NON MONETARY	52.282	171,320	94.1	111,748	10,515,487
APPEALS	177.728	36,104	67.4	140,197	9,449,278
SAVE			1.3	123,297	160,286
CLAIMS ACTIVITY STAFF			239.0	118,747	28,380,483
WAGE RECORDS	0.074	17,139,650	13.3	108,284	1,440,177
TAX FUNCTIONS	14.433	253,821	38.5	136,612	5,259,562
EMPLOYER ACTIVITY STAFF			51.8	129,339	6,699,739
BENEFIT PMT CONTROL			101.4	111,862	11,342,807
UI PERFORMS		480	25.1	152,012	3,815,501
OPERATING STAFF			417.3	120,389	50,238,530
SUPPORT	5.34%		22.3	165,661	3,694,240
AS&T			0	197,294	0
TOTAL STAFF			439.6	122,686	53,932,770
NON-PERSONAL SERVICES					5,365,517
STOP-LOSS/STOP-GAIN					-4,614,341
TOTAL ALLOCATION (excluding POSTAGE)					54,683,946
POSTAGE					4,191,574
TOTAL ALLOCATION (including POSTAGE)					58,875,520
SUGGESTED ABOVE-BASE (25% ADD-ON)					14,718,880
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					73,594,400

** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

* * * DETAIL FOR INFORMATION PURPOSES ONLY * * *

***** NEW HAMPSHIRE *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,468.26

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	40.497	24,369	11.2	77,976	873,331
WEEKS CLAIMED	3.561	160,738	6.5	77,972	506,818
NON MONETARY	35.780	24,022	9.8	86,216	844,917
APPEALS	214.938	2,585	6.3	92,952	585,598
SAVE			0.1	92,766	9,277
CLAIMS ACTIVITY STAFF			33.9	83,184	2,819,941
WAGE RECORDS	0.020	3,253,514	0.7	60,115	42,081
TAX FUNCTIONS	35.54	54,600	22.0	102,128	2,246,816
EMPLOYER ACTIVITY STAFF			22.7	100,832	2,288,897
BENEFIT PMT CONTROL			6.5	84,617	550,011
UI PERFORMS		360	4.0	64,179	256,716
OPERATING STAFF			67.1	88,160	5,915,565
SUPPORT	22.35%		15.0	105,059	1,575,885
AS&T			26.7	91,915	2,454,131
TOTAL STAFF			108.8	91,412	9,945,581
NON-PERSONAL SERVICES					939,975
STOP-LOSS/STOP-GAIN					-126,163
TOTAL ALLOCATION (excluding POSTAGE)					10,759,393
POSTAGE					353,490
TOTAL ALLOCATION (including POSTAGE)					11,112,883
SUGGESTED ABOVE-BASE (25% ADD-ON)					2,778,221
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					13,891,104

** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

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***** NEW JERSEY *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,493.05

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	24.429	547,386	149.3	118,030	17,621,879
WEEKS CLAIMED	1.055	5,331,760	62.8	118,121	7,417,999
NON MONETARY	42.401	223,635	105.8	126,093	13,340,639
APPEALS	151.968	48,875	82.9	141,405	11,722,475
SAVE			3.2	134,262	429,638
CLAIMS ACTIVITY STAFF			404.0	125,081	50,532,630
WAGE RECORDS	0.025	20,095,733	5.6	120,713	675,993
TAX FUNCTIONS	18.451	287,800	59.3	142,872	8,472,310
EMPLOYER ACTIVITY STAFF			64.9	140,960	9,148,303
BENEFIT PMT CONTROL			162.4	130,269	21,155,686
UI PERFORMS		480	57.7	182,992	10,558,638
OPERATING STAFF			689.0	132,649	91,395,257
SUPPORT	3.27%		22.5	192,729	4,336,403
AS&T			62.6	170,935	10,700,531
TOTAL STAFF			774.1	137,492	106,432,191
NON-PERSONAL SERVICES					26,630,721
STOP-LOSS/STOP-GAIN					-3,279,255
TOTAL ALLOCATION (excluding POSTAGE)					129,783,657
POSTAGE					6,044,407
TOTAL ALLOCATION (including POSTAGE)					135,828,064
SUGGESTED ABOVE-BASE (25% ADD-ON)					33,957,016
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					169,785,080

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***** NEW YORK *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,602.37

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	17.765	839,338	155.1	98,497	15,276,885
WEEKS CLAIMED	1.312	7,967,958	108.7	100,009	10,870,978
NON MONETARY	41.681	255,286	110.7	119,029	13,176,510
APPEALS	206.438	39,548	84.9	158,729	13,476,092
SAVE			4.9	131,708	645,369
CLAIMS ACTIVITY STAFF			464.3	115,111	53,445,834
WAGE RECORDS	0.002	47,080,350	1.0	89,225	89,225
TAX FUNCTIONS	27.846	545,047	157.9	130,081	20,539,790
EMPLOYER ACTIVITY STAFF			158.9	129,824	20,629,015
BENEFIT PMT CONTROL			98.0	123,503	12,103,294
UI PERFORMS		480	14.9	161,262	2,402,804
OPERATING STAFF			736.1	120,338	88,580,947
SUPPORT	19.22%		141.5	164,263	23,243,215
AS&T			93.8	156,035	14,636,083
TOTAL STAFF			971.4	130,183	126,460,245
NON-PERSONAL SERVICES					37,955,683
STOP-LOSS/STOP-GAIN					-897,208
TOTAL ALLOCATION (excluding POSTAGE)					163,518,720
POSTAGE					9,461,654
TOTAL ALLOCATION (including POSTAGE)					172,980,374
SUGGESTED ABOVE-BASE (25% ADD-ON)					43,245,094
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					216,225,468

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***** PUERTO RICO *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,625.38

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	108.703	68,384	76.2	22,211	1,692,478
WEEKS CLAIMED	7.123	776,743	56.7	22,211	1,259,364
NON MONETARY	155.769	38,687	61.8	21,858	1,350,824
APPEALS	410.394	4,130	17.4	31,066	540,548
SAVE			0.1	23,926	2,393
CLAIMS ACTIVITY STAFF			212.2	22,835	4,845,607
WAGE RECORDS	0.034	3,684,252	1.3	22,079	28,703
TAX FUNCTIONS	63.222	62,181	40.3	20,155	812,247
EMPLOYER ACTIVITY STAFF			41.6	20,215	840,950
BENEFIT PMT CONTROL			18.2	24,074	438,147
UI PERFORMS		480	10.9	22,283	242,885
OPERATING STAFF			282.9	22,508	6,367,589
SUPPORT	6.40%		18.1	51,507	932,277
AS&T			70.6	27,327	1,929,286
TOTAL STAFF			371.6	24,836	9,229,152
NON-PERSONAL SERVICES					1,693,515
STOP-LOSS/STOP-GAIN					0
TOTAL ALLOCATION (excluding POSTAGE)					10,922,667
POSTAGE					956,097
TOTAL ALLOCATION (including POSTAGE)					11,878,764
SUGGESTED ABOVE-BASE (25% ADD-ON)					2,969,691
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					14,848,455

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***** RHODE ISLAND *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,550.97

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	26.791	59,644	17.2	117,989	2,029,411
WEEKS CLAIMED	1.313	557,111	7.9	118,000	932,200
NON MONETARY	38.554	22,403	9.3	102,601	954,189
APPEALS	100.623	5,104	5.5	0	0
SAVE			0.3	126,172	37,852
CLAIMS ACTIVITY STAFF			40.2	98,350	3,953,652
WAGE RECORDS	0.073	2,418,140	1.9	137,202	260,684
TAX FUNCTIONS	31.405	45,965	15.5	128,335	1,989,193
EMPLOYER ACTIVITY STAFF			17.4	129,303	2,249,877
BENEFIT PMT CONTROL			14.5	122,150	1,771,175
UI PERFORMS		480	13.7	142,057	1,946,181
OPERATING STAFF			85.8	115,628	9,920,885
SUPPORT	15.15%		13.0	148,971	1,936,623
AS&T			9.1	163,520	1,488,032
TOTAL STAFF			107.9	123,684	13,345,540
NON-PERSONAL SERVICES					172,283
STOP-LOSS/STOP-GAIN					0
TOTAL ALLOCATION (excluding POSTAGE)					13,517,823
POSTAGE					690,846
TOTAL ALLOCATION (including POSTAGE)					14,208,669
SUGGESTED ABOVE-BASE (25% ADD-ON)					3,552,167
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					17,760,836

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***** VERMONT *****

WORK HOURS	1,758.01
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***** VIRGIN ISLANDS *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,553.07

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	78.048	1,716	1.4	69,658	97,521
WEEKS CLAIMED	23.152	14,046	3.5	83,409	291,932
NON MONETARY	248.861	625	1.7	71,969	122,347
APPEALS	26.404	71	0.0	72,023	0
SAVE			0.0	76,610	0
CLAIMS ACTIVITY STAFF			6.6	77,545	511,800
WAGE RECORDS	1.135	142,278	1.7	61,881	105,198
TAX FUNCTIONS	42.761	4,745	2.2	76,090	167,398
EMPLOYER ACTIVITY STAFF			3.9	69,896	272,596
BENEFIT PMT CONTROL			1.7	66,278	112,673
UI PERFORMS		0	0.1	95,954	9,595
OPERATING STAFF			12.3	73,713	906,664
SUPPORT	19.51%		2.4	104,395	250,548
AS&T			0.2	97,057	19,411
TOTAL STAFF			14.9	78,968	1,176,623
NON-PERSONAL SERVICES					248,717
STOP-LOSS/STOP-GAIN					56,814
TOTAL ALLOCATION (excluding POSTAGE)					1,482,154
POSTAGE					30,792
TOTAL ALLOCATION (including POSTAGE)					1,512,946
SUGGESTED ABOVE-BASE (25% ADD-ON)					378,237
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					1,891,183

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***** REGION 2 *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

FUNCTION	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----
INITIAL CLAIMS	1,011,948	417.0	82,615	34,450,586
WEEKS CLAIMED	8,214,253	173.9	78,352	13,625,449
NON MONETARY	567,099	322.7	88,021	28,404,493
APPEALS	143,611	236.2	123,510	29,172,956
SAVE		2.3	101,578	233,630
CLAIMS ACTIVITY STAFF		1,152.1	91,908	105,887,114
WAGE RECORDS	67,376,540	33.0	93,334	3,080,037
TAX FUNCTIONS	878,520	299.1	105,743	31,627,817
EMPLOYER ACTIVITY STAFF		332.1	104,510	34,707,854
BENEFIT PMT CONTROL		312.3	94,974	29,660,245
UI PERFORMS		161.4	114,909	18,546,255
OPERATING STAFF		1,957.9	96,431	188,801,468
SUPPORT	9.66%	189.1	106,044	20,052,955
AS&T		162.2	118,025	19,143,640
TOTAL STAFF		2,309.2	98,735	227,998,063
NON-PERSONAL SERVICES				21,797,057
STOP-LOSS/STOP-GAIN				-12,579,665
TOTAL ALLOCATION (excluding POSTAGE)				237,215,455
POSTAGE				10,934,945
TOTAL ALLOCATION (including POSTAGE)				248,150,400

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***** DELAWARE *****

WORK HOURS	1,633.32
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***** DIST. OF COLUMBIA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,607.98

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	61.286	46,175	29.3	73,119	2,142,387
WEEKS CLAIMED	1.214	473,517	6.0	145,729	874,374
NON MONETARY	78.473	32,884	26.7	111,407	2,974,567
APPEALS	277.377	2,207	6.3	130,030	819,189
SAVE			0.2	100,501	20,100
CLAIMS ACTIVITY STAFF			68.5	99,717	6,830,617
WAGE RECORDS	0.025	2,826,565	0.7	179,066	125,346
TAX FUNCTIONS	54.752	42,923	24.4	104,103	2,540,113
EMPLOYER ACTIVITY STAFF			25.1	106,194	2,665,459
BENEFIT PMT CONTROL			8.8	101,545	893,596
UI PERFORMS		480	10.8	124,251	1,341,911
OPERATING STAFF			113.2	103,636	11,731,583
SUPPORT	8.13%		9.2	126,495	1,163,754
AS&T			0.9	160,423	144,381
TOTAL STAFF			123.3	105,756	13,039,718
NON-PERSONAL SERVICES					0
STOP-LOSS/STOP-GAIN					-3,035,749
TOTAL ALLOCATION (excluding POSTAGE)					10,003,969
POSTAGE					601,563
TOTAL ALLOCATION (including POSTAGE)					10,605,532
SUGGESTED ABOVE-BASE (25% ADD-ON)					2,651,383
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					13,256,915

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***** MARYLAND *****

WORK HOURS	1,790.44
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***** PENNSYLVANIA *****

WORK HOURS	1,574.01
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***** VIRGINIA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,772.17

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	38.348	151,193	54.5	75,353	4,106,739
WEEKS CLAIMED	1.571	1,078,820	15.9	63,498	1,009,618
NON MONETARY	66.549	94,720	59.3	88,557	5,251,430
APPEALS	105.675	26,939	26.8	103,651	2,777,847
SAVE			0.2	93,361	18,672
CLAIMS ACTIVITY STAFF			156.7	84,010	13,164,306
WAGE RECORDS	0.048	18,510,857	8.4	64,421	541,136
TAX FUNCTIONS	24.836	239,333	55.9	101,737	5,687,098
EMPLOYER ACTIVITY STAFF			64.3	96,862	6,228,234
BENEFIT PMT CONTROL			9.3	82,904	771,007
UI PERFORMS		480	6.5	129,964	844,766
OPERATING STAFF			236.8	88,718	21,008,313
SUPPORT	16.47%		39.0	104,042	4,057,638
AS&T			48.5	139,927	6,786,460
TOTAL STAFF			324.3	98,219	31,852,411
NON-PERSONAL SERVICES					9,058,429
STOP-LOSS/STOP-GAIN					0
TOTAL ALLOCATION (excluding POSTAGE)					40,910,840
POSTAGE					1,898,412
TOTAL ALLOCATION (including POSTAGE)					42,809,252
SUGGESTED ABOVE-BASE (25% ADD-ON)					10,702,313
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					53,511,565

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***** WEST VIRGINIA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,575.75

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	30.734	48,469	15.8	66,718	1,054,144
WEEKS CLAIMED	2.505	397,153	10.5	65,665	689,483
NON MONETARY	54.386	27,881	16.0	65,514	1,048,224
APPEALS	298.019	3,169	10.0	80,849	808,490
SAVE			0.0	71,657	0
CLAIMS ACTIVITY STAFF			52.3	68,840	3,600,341
WAGE RECORDS	0.053	3,201,981	1.8	73,691	132,644
TAX FUNCTIONS	51.464	44,291	24.1	71,524	1,723,728
EMPLOYER ACTIVITY STAFF			25.9	71,675	1,856,372
BENEFIT PMT CONTROL			14.5	66,189	959,741
UI PERFORMS		480	9.9	68,173	674,913
OPERATING STAFF			102.6	69,117	7,091,367
SUPPORT	20.76%		21.3	82,104	1,748,815
AS&T			1.6	99,119	158,590
TOTAL STAFF			125.5	71,703	8,998,772
NON-PERSONAL SERVICES					897,212
STOP-LOSS/STOP-GAIN					0
TOTAL ALLOCATION (excluding POSTAGE)					9,895,984
POSTAGE					535,466
TOTAL ALLOCATION (including POSTAGE)					10,431,450
SUGGESTED ABOVE-BASE (25% ADD-ON)					2,607,863
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					13,039,313

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***** REGION 3 *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

FUNCTION	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----
INITIAL CLAIMS	1,382,770	428.0	77,546	33,189,733
WEEKS CLAIMED	6,919,971	161.0	78,044	12,565,119
NON MONETARY	999,227	402.7	67,384	27,135,469
APPEALS	216,709	359.5	98,354	35,358,087
SAVE		5.4	76,211	411,541
CLAIMS ACTIVITY STAFF		1,356.6	80,097	108,659,949
WAGE RECORDS	143,981,309	36.7	84,195	3,089,961
TAX FUNCTIONS	2,007,282	516.1	89,127	45,998,478
EMPLOYER ACTIVITY STAFF		552.8	88,800	49,088,439
BENEFIT PMT CONTROL		402.0	56,787	22,828,344
UI PERFORMS		428.0	75,270	32,215,400
OPERATING STAFF		2,739.4	77,678	212,792,132
SUPPORT	9.80%	268.4	105,865	28,414,289
AS&T		279.6	146,851	41,059,639
TOTAL STAFF		3,287.4	85,863	282,266,060
NON-PERSONAL SERVICES				64,312,380
STOP-LOSS/STOP-GAIN				-17,900,059
TOTAL ALLOCATION (excluding POSTAGE)				328,678,381
POSTAGE				13,937,837
TOTAL ALLOCATION (including POSTAGE)				342,616,218

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***** ALABAMA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,698.50

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	21.624	104,431	22.2	86,631	1,923,208
WEEKS CLAIMED	4.564	408,965	18.3	86,648	1,585,658
NON MONETARY	12.730	151,709	19.0	81,925	1,556,575
APPEALS	146.479	22,944	33.0	106,093	3,501,069
SAVE			0.1	98,553	9,855
CLAIMS ACTIVITY STAFF			92.6	92,617	8,576,365
WAGE RECORDS	0.020	9,949,734	2.0	107,106	214,212
TAX FUNCTIONS	30.125	122,482	36.2	105,504	3,819,245
EMPLOYER ACTIVITY STAFF			38.2	105,588	4,033,457
BENEFIT PMT CONTROL			7.0	93,532	654,724
UI PERFORMS		480.0	7.0	96,933	678,531
OPERATING STAFF			144.8	96,292	13,943,077
SUPPORT	16.44%		23.8	114,206	2,718,103
AS&T			22.8	118,892	2,710,738
TOTAL STAFF			191.4	101,212	19,371,918
NON-PERSONAL SERVICES					11,985,598
STOP-LOSS/STOP-GAIN					-3,017,384
TOTAL ALLOCATION (excluding POSTAGE)					28,340,132
POSTAGE					838,086
TOTAL ALLOCATION (including POSTAGE)					29,178,218
SUGGESTED ABOVE-BASE (25% ADD-ON)					7,294,555
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					36,472,773

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***** FLORIDA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,699.01

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	29.280	315,095	90.5	59,803	5,412,172
WEEKS CLAIMED	1.771	1,515,476	26.3	83,890	2,206,307
NON MONETARY	74.294	180,673	131.7	34,788	4,581,580
APPEALS	190.184	44,985	83.9	84,466	7,086,697
SAVE			3.0	59,111	177,333
CLAIMS ACTIVITY STAFF			335.4	58,032	19,464,089
WAGE RECORDS	0.025	46,604,427	11.4	84,582	964,235
TAX FUNCTIONS	20.462	739,888	148.5	77,440	11,499,840
EMPLOYER ACTIVITY STAFF			159.9	77,949	12,464,075
BENEFIT PMT CONTROL			214.1	34,286	7,340,633
UI PERFORMS		480	302.1	67,279	20,324,986
OPERATING STAFF			1,011.5	58,916	59,593,783
SUPPORT	7.17%		72.5	91,179	6,610,478
AS&T			67.4	157,009	10,582,407
TOTAL STAFF			1,151.4	66,690	76,786,668
NON-PERSONAL SERVICES					13,186,806
STOP-LOSS/STOP-GAIN					-7,152,675
TOTAL ALLOCATION (excluding POSTAGE)					82,820,799
POSTAGE					4,172,306
TOTAL ALLOCATION (including POSTAGE)					86,993,105
SUGGESTED ABOVE-BASE (25% ADD-ON)					21,748,276
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					108,741,381

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***** GEORGIA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,765.86

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	43.388	268,882	110.1	91,941	10,122,704
WEEKS CLAIMED	1.952	1,373,461	25.3	93,636	2,368,991
NON MONETARY	36.175	122,707	41.9	89,769	3,761,321
APPEALS	149.301	48,448	68.3	103,485	7,068,026
SAVE			1.1	96,857	106,543
CLAIMS ACTIVITY STAFF			246.7	94,964	23,427,585
WAGE RECORDS	0.022	23,141,639	4.8	97,852	469,690
TAX FUNCTIONS	21.661	313,017	64.0	95,239	6,095,296
EMPLOYER ACTIVITY STAFF			68.8	95,421	6,564,986
BENEFIT PMT CONTROL			17.3	89,642	1,550,807
UI PERFORMS		480	5.9	97,150	573,185
OPERATING STAFF			338.7	94,823	32,116,563
SUPPORT	9.27%		31.4	123,970	3,892,658
AS&T			64.9	156,087	10,130,046
TOTAL STAFF			435.0	106,067	46,139,267
NON-PERSONAL SERVICES					4,850,413
STOP-LOSS/STOP-GAIN					1,716,173
TOTAL ALLOCATION (excluding POSTAGE)					52,705,853
POSTAGE					2,447,920
TOTAL ALLOCATION (including POSTAGE)					55,153,773
SUGGESTED ABOVE-BASE (25% ADD-ON)					13,788,443
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					68,942,216

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***** KENTUCKY *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,622.75

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	24.771	147,027	37.4	52,157	1,950,672
WEEKS CLAIMED	1.950	518,999	10.4	52,157	542,433
NON MONETARY	35.445	97,132	35.4	93,219	3,299,953
APPEALS	170.942	16,862	29.6	107,199	3,173,090
SAVE			0.2	94,830	18,966
CLAIMS ACTIVITY STAFF			113.0	79,514	8,985,114
WAGE RECORDS	0.025	9,426,717	2.4	100,488	241,171
TAX FUNCTIONS	31.283	115,845	37.2	101,666	3,781,975
EMPLOYER ACTIVITY STAFF			39.6	101,595	4,023,146
BENEFIT PMT CONTROL			25.0	99,757	2,493,925
UI PERFORMS		480	11.1	126,439	1,403,473
OPERATING STAFF			188.7	89,590	16,905,658
SUPPORT	7.74%		14.6	132,619	1,936,237
AS&T			15.6	134,142	2,092,615
TOTAL STAFF			218.9	95,635	20,934,510
NON-PERSONAL SERVICES					9,571,717
STOP-LOSS/STOP-GAIN					-1,857,291
TOTAL ALLOCATION (excluding POSTAGE)					28,648,936
POSTAGE					915,924
TOTAL ALLOCATION (including POSTAGE)					29,564,860
SUGGESTED ABOVE-BASE (25% ADD-ON)					7,391,215
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					36,956,075

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***** MISSISSIPPI *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,801.70

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	51.767	51,567	24.7	58,938	1,455,769
WEEKS CLAIMED	3.663	310,395	10.5	61,692	647,766
NON MONETARY	40.443	47,650	17.8	61,281	1,090,802
APPEALS	241.818	10,223	22.9	80,681	1,847,595
SAVE			0.0	69,262	0
CLAIMS ACTIVITY STAFF			75.9	66,429	5,041,932
WAGE RECORDS	0.036	5,590,199	1.9	50,577	96,096
TAX FUNCTIONS	33.475	67,684	21.0	64,844	1,361,724
EMPLOYER ACTIVITY STAFF			22.9	63,660	1,457,820
BENEFIT PMT CONTROL			23.7	65,196	1,545,145
UI PERFORMS		480	28.5	64,236	1,830,726
OPERATING STAFF			151.0	65,401	9,875,623
SUPPORT	9.93%		15.0	93,079	1,396,185
AS&T			22	99,677	2,192,894
TOTAL STAFF			188.0	71,621	13,464,702
NON-PERSONAL SERVICES					5,736,219
STOP-LOSS/STOP-GAIN					0
TOTAL ALLOCATION (excluding POSTAGE)					19,200,921
POSTAGE					541,819
TOTAL ALLOCATION (including POSTAGE)					19,742,740
SUGGESTED ABOVE-BASE (25% ADD-ON)					4,935,685
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					24,678,425

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***** NORTH CAROLINA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,779.34

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	30.496	209,994	60.0	98,287	5,897,220
WEEKS CLAIMED	2.247	1,252,672	26.4	99,127	2,616,953
NON MONETARY	42.628	149,287	59.6	88,894	5,298,082
APPEALS	213.149	27,161	54.2	116,159	6,295,818
SAVE			0.8	102,698	82,158
CLAIMS ACTIVITY STAFF			201.0	100,449	20,190,231
WAGE RECORDS	0.024	22,429,287	5.0	99,943	499,715
TAX FUNCTIONS	39.148	304,009	111.5	104,744	11,678,956
EMPLOYER ACTIVITY STAFF			116.5	104,538	12,178,671
BENEFIT PMT CONTROL			33.6	90,328	3,035,021
UI PERFORMS		480	15.8	106,401	1,681,136
OPERATING STAFF			366.9	101,077	37,085,059
SUPPORT	11.28%		41.4	113,961	4,717,985
AS&T			31.7	197,184	6,250,733
TOTAL STAFF			440.0	109,213	48,053,777
NON-PERSONAL SERVICES					8,242,982
STOP-LOSS/STOP-GAIN					-5,857,922
TOTAL ALLOCATION (excluding POSTAGE)					50,438,837
POSTAGE					2,301,707
TOTAL ALLOCATION (including POSTAGE)					52,740,544
SUGGESTED ABOVE-BASE (25% ADD-ON)					13,185,136
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					65,925,680

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***** SOUTH CAROLINA *****

WORK HOURS	1,670.26
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***** TENNESSEE *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,615.53

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	29.133	163,722	49.2	67,016	3,297,187
WEEKS CLAIMED	2.147	814,806	18.0	67,016	1,206,288
NON MONETARY	43.944	141,220	64.0	69,977	4,478,528
APPEALS	121.487	32,346	40.5	98,266	3,979,773
SAVE			0.1	82,808	8,281
CLAIMS ACTIVITY STAFF			171.8	75,495	12,970,057
WAGE RECORDS	0.030	15,911,396	4.9	65,718	322,018
TAX FUNCTIONS	28.645	178,909	52.9	75,615	4,000,034
EMPLOYER ACTIVITY STAFF			57.8	74,776	4,322,052
BENEFIT PMT CONTROL			37.9	78,400	2,971,360
UI PERFORMS		480	42.2	102,264	4,315,541
OPERATING STAFF			309.7	79,364	24,579,010
SUPPORT	11.37%		35.2	99,169	3,490,749
AS&T			14.6	162,511	2,372,661
TOTAL STAFF			359.5	84,680	30,442,420
NON-PERSONAL SERVICES					8,623,709
STOP-LOSS/STOP-GAIN					-1,730,960
TOTAL ALLOCATION (excluding POSTAGE)					37,335,169
POSTAGE					1,426,912
TOTAL ALLOCATION (including POSTAGE)					38,762,081
SUGGESTED ABOVE-BASE (25% ADD-ON)					9,690,520
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					48,452,601

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***** REGION 4 *****

June 9, 2026

FUNCTION	WORKLOAD	STAFF/YRS	PS/PB	DOLLARS
INITIAL CLAIMS	1,473,456	381.9	68,142	26,023,334
WEEKS CLAIMED	12,339,483	198.5	69,779	13,851,160
NON MONETARY	1,177,155	570.1	75,747	43,183,387
APPEALS	221,083	304.0	86,720	26,362,878
SAVE		6.4	81,277	520,172
CLAIMS ACTIVITY STAFF		1,460.9	75,256	109,940,931
WAGE RECORDS	122,825,064	109.3	87,311	9,543,112
TAX FUNCTIONS	1,515,967	372.4	83,063	30,932,614
EMPLOYER ACTIVITY STAFF		481.7	84,027	40,475,726
BENEFIT PMT CONTROL		252.8	80,917	20,455,731
UI PERFORMS		199.2	83,659	16,664,929
OPERATING STAFF		2,394.6	78,317	187,537,317
SUPPORT	14.72%	352.6	113,361	39,971,015
AS&T		211.6	128,967	27,289,479
TOTAL STAFF		2,958.8	86,115	254,797,811
NON-PERSONAL SERVICES				56,684,089
STOP-LOSS/STOP-GAIN				2,997,410
TOTAL ALLOCATION (excluding POSTAGE)				314,479,310
POSTAGE				17,158,419
TOTAL ALLOCATION (including POSTAGE)				331,637,729

** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

***** ARKANSAS *****

WORK HOURS	1,571.94
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***** COLORADO *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,748.74

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
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INITIAL CLAIMS	4.858	162,184	7.5	97,991	734,933
WEEKS CLAIMED	0.236	1,550,080	3.5	97,991	342,969
NON MONETARY	150.709	196,048	281.6	77,858	21,924,813
APPEALS	88.071	22,600	19.0	117,681	2,235,939
SAVE			0.4	80,005	32,002
CLAIMS ACTIVITY STAFF			312.0	80,996	25,270,656
WAGE RECORDS	0.304	13,406,177	38.8	101,043	3,920,468
TAX FUNCTIONS	3.681	215,295	7.6	0	0
EMPLOYER ACTIVITY STAFF			46.4	84,493	3,920,468
BENEFIT PMT CONTROL			0.8	71,832	57,466
UI PERFORMS		480	0.0	0	0
OPERATING STAFF			359.2	81,427	29,248,590
SUPPORT	4.09%		14.7	102,589	1,508,058
AS&T			1.1	56,634	62,297
TOTAL STAFF			375.0	82,184	30,818,945
NON-PERSONAL SERVICES					767,475
STOP-LOSS/STOP-GAIN					6,686,645
TOTAL ALLOCATION (excluding POSTAGE)					38,273,065
POSTAGE					2,248,145
TOTAL ALLOCATION (including POSTAGE)					40,521,210
SUGGESTED ABOVE-BASE (25% ADD-ON)					10,130,303
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					50,651,513

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***** LOUISIANA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,709.72

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
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INITIAL CLAIMS	43.415	78,229	33.1	68,605	2,270,826
WEEKS CLAIMED	0.176	470,138	0.8	85,137	68,110
NON MONETARY	40.688	67,258	26.7	73,611	1,965,414
APPEALS	177.130	14,209	24.5	107,099	2,623,926
SAVE			0.1	87,850	8,785
CLAIMS ACTIVITY STAFF			85.2	81,421	6,937,061
WAGE RECORDS	0.025	9,196,955	2.2	47,769	105,092
TAX FUNCTIONS	32.08	106,017	33.2	91,030	3,022,196
EMPLOYER ACTIVITY STAFF			35.4	88,341	3,127,288
BENEFIT PMT CONTROL			11.6	85,541	992,276
UI PERFORMS		480	6.5	94,887	616,766
OPERATING STAFF			138.7	84,163	11,673,391
SUPPORT	18.53%		25.7	103,531	2,660,747
AS&T			11.5	114,131	1,312,507
TOTAL STAFF			175.9	88,952	15,646,645
NON-PERSONAL SERVICES					6,348,414
STOP-LOSS/STOP-GAIN					546,971
TOTAL ALLOCATION (excluding POSTAGE)					22,542,030
POSTAGE					833,716
TOTAL ALLOCATION (including POSTAGE)					23,375,746
SUGGESTED ABOVE-BASE (25% ADD-ON)					5,843,937
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					29,219,683

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* * * D E T A I L F O R I N F O R M A T I O N P U R P O S E S O N L Y * * *

***** MONTANA *****

F Y 2 0 2 7 A L L O C A T I O N M A Y T A R G S J u n e 9 , 2 0 2 6

WORK HOURS 1,729.57

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	26.798	34,029	8.8	92,917	817,670
WEEKS CLAIMED	2.627	337,428	8.5	87,662	745,127
NON MONETARY	47.825	35,604	16.4	92,177	1,511,703
APPEALS	410.997	995	3.9	113,616	443,102
SAVE			0.0	98,279	0
CLAIMS ACTIVITY STAFF			37.6	93,553	3,517,602
WAGE RECORDS	0.045	2,435,018	1.1	75,695	83,265
TAX FUNCTIONS	19.51	55,754	10.5	91,245	958,073
EMPLOYER ACTIVITY STAFF			11.6	89,771	1,041,338
BENEFIT PMT CONTROL			4.9	97,925	479,833
UI PERFORMS		360	5.4	104,578	564,721
OPERATING STAFF			59.5	94,176	5,603,494
SUPPORT	24.71%		14.7	112,134	1,648,370
AS&T			6.5	110,429	717,789
TOTAL STAFF			80.7	98,757	7,969,653
NON-PERSONAL SERVICES					513,101
STOP-LOSS/STOP-GAIN					-697,999
TOTAL ALLOCATION (excluding POSTAGE)					7,784,755
POSTAGE					522,532
TOTAL ALLOCATION (including POSTAGE)					8,307,287
SUGGESTED ABOVE-BASE (25% ADD-ON)					2,076,822
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					10,384,109

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***** NEW MEXICO *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,583.85

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	37.150	47,713	18.7	31,990	598,213
WEEKS CLAIMED	2.116	509,158	11.3	59,409	671,322
NON MONETARY	19.313	36,989	7.5	99,732	747,990
APPEALS	142.047	8,320	12.4	63,543	787,933
SAVE			0.3	90,860	27,258
CLAIMS ACTIVITY STAFF			50.2	56,429	2,832,716
WAGE RECORDS	0.069	4,079,513	3.0	110,988	332,964
TAX FUNCTIONS	25.966	55,965	15.3	125,888	1,926,086
EMPLOYER ACTIVITY STAFF			18.3	123,445	2,259,050
BENEFIT PMT CONTROL			19.7	62,673	1,234,658
UI PERFORMS		480	13.0	121,432	1,578,616
OPERATING STAFF			101.2	78,113	7,905,040
SUPPORT	7.51%		7.6	208,884	1,587,518
AS&T			17.1	184,397	3,153,189
TOTAL STAFF			125.9	100,443	12,645,747
NON-PERSONAL SERVICES					1,961,230
STOP-LOSS/STOP-GAIN					-993,289
TOTAL ALLOCATION (excluding POSTAGE)					13,613,688
POSTAGE					683,431
TOTAL ALLOCATION (including POSTAGE)					14,297,119
SUGGESTED ABOVE-BASE (25% ADD-ON)					3,574,280
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					17,871,399

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***** NORTH DAKOTA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,899.51

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
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INITIAL CLAIMS	29.091	29,373	7.5	82,611	619,583
WEEKS CLAIMED	4.176	191,716	7.0	84,939	594,573
NON MONETARY	42.947	19,899	7.5	84,933	636,998
APPEALS	185.176	3,691	6.0	98,000	588,000
SAVE			0.1	94,647	9,465
CLAIMS ACTIVITY STAFF			28.1	87,139	2,448,619
WAGE RECORDS	0.039	2,040,391	0.7	102,705	71,894
TAX FUNCTIONS	43.414	29,328	11.2	100,465	1,125,208
EMPLOYER ACTIVITY STAFF			11.9	100,597	1,197,102
BENEFIT PMT CONTROL			5.4	80,443	434,392
UI PERFORMS		360	4.7	105,348	495,136
OPERATING STAFF			50.1	91,322	4,575,249
SUPPORT	15.77%		7.9	104,876	828,520
AS&T			2.3	146,610	337,203
TOTAL STAFF			60.3	95,207	5,740,972
NON-PERSONAL SERVICES					1,361,077
STOP-LOSS/STOP-GAIN					0
TOTAL ALLOCATION (excluding POSTAGE)					7,102,049
POSTAGE					288,123
TOTAL ALLOCATION (including POSTAGE)					7,390,172
SUGGESTED ABOVE-BASE (25% ADD-ON)					1,847,543
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					9,237,715

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***** OKLAHOMA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,776.55

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	38.003	76,287	27.2	81,201	2,208,667
WEEKS CLAIMED	3.092	524,907	15.2	81,265	1,235,228
NON MONETARY	43.739	56,655	23.2	79,935	1,854,492
APPEALS	167.853	9,943	15.7	79,084	1,241,619
SAVE			0.1	83,879	8,388
CLAIMS ACTIVITY STAFF			81.4	80,447	6,548,394
WAGE RECORDS	0.132	7,953,617	9.8	76,928	753,894
TAX FUNCTIONS	23.524	105,938	23.4	80,562	1,885,151
EMPLOYER ACTIVITY STAFF			33.2	79,489	2,639,045
BENEFIT PMT CONTROL			27.0	82,004	2,214,108
UI PERFORMS		480	13.1	94,175	1,233,693
OPERATING STAFF			154.7	81,676	12,635,240
SUPPORT	10.60%		16.4	104,993	1,721,885
AS&T			19.6	115,117	2,256,293
TOTAL STAFF			190.7	87,118	16,613,418
NON-PERSONAL SERVICES					4,118,214
STOP-LOSS/STOP-GAIN					0
TOTAL ALLOCATION (excluding POSTAGE)					20,731,632
POSTAGE					884,485
TOTAL ALLOCATION (including POSTAGE)					21,616,117
SUGGESTED ABOVE-BASE (25% ADD-ON)					5,404,029
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					27,020,146

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***** SOUTH DAKOTA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,705.09

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	26.191	12,184	3.1	94,727	293,654
WEEKS CLAIMED	1.968	89,249	1.7	97,526	165,794
NON MONETARY	40.693	9,457	3.8	88,609	336,714
APPEALS	201.292	679	1.3	110,482	143,627
SAVE			0.0	94,632	0
CLAIMS ACTIVITY STAFF			9.9	94,928	939,789
WAGE RECORDS	0.053	2,138,295	1.1	85,979	94,577
TAX FUNCTIONS	30.974	35,763	10.8	96,136	1,038,269
EMPLOYER ACTIVITY STAFF			11.9	95,197	1,132,846
BENEFIT PMT CONTROL			8.9	83,511	743,248
UI PERFORMS		360	6.4	94,322	603,661
OPERATING STAFF			37.1	92,171	3,419,544
SUPPORT	9.70%		3.6	118,288	425,837
AS&T			1.4	122,150	171,010
TOTAL STAFF			42.1	95,401	4,016,391
NON-PERSONAL SERVICES					761,247
STOP-LOSS/STOP-GAIN					0
TOTAL ALLOCATION (excluding POSTAGE)					4,777,638
POSTAGE					216,587
TOTAL ALLOCATION (including POSTAGE)					4,994,225
SUGGESTED ABOVE-BASE (25% ADD-ON)					1,248,556
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					6,242,781

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***** TEXAS *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS	1,694.42				
FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	25.864	865,284	220.1	67,443	14,844,204
WEEKS CLAIMED	1.600	7,531,640	118.5	67,277	7,972,325
NON MONETARY	25.242	599,917	149.0	66,542	9,914,758
APPEALS	130.346	142,446	182.6	80,332	14,668,623
SAVE			4.8	79,662	382,378
CLAIMS ACTIVITY STAFF			675.0	70,789	47,782,288
WAGE RECORDS	0.065	65,953,819	42.2	75,167	3,172,047
TAX FUNCTIONS	27.516	686,284	185.7	77,669	14,423,133
EMPLOYER ACTIVITY STAFF			227.9	77,206	17,595,180
BENEFIT PMT CONTROL			121.5	82,673	10,044,770
UI PERFORMS		480	117.5	75,254	8,842,345
OPERATING STAFF			1,141.9	73,793	84,264,583
SUPPORT	15.35%		175.3	122,653	21,501,071
AS&T			111.3	138,547	15,420,281
TOTAL STAFF			1,428.5	84,834	121,185,935
NON-PERSONAL SERVICES					34,104,889
STOP-LOSS/STOP-GAIN					-2,814,504
TOTAL ALLOCATION (excluding POSTAGE)					152,476,320
POSTAGE					9,581,582
TOTAL ALLOCATION (including POSTAGE)					162,057,902
SUGGESTED ABOVE-BASE (25% ADD-ON)					40,514,476
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					202,572,378

** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

*****UTAH*****

WORK HOURS	1,734.69
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***** WYOMING *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,645.28

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	43.994	18,375	8.2	68,893	564,923
WEEKS CLAIMED	2.386	112,206	2.7	89,251	240,978
NON MONETARY	17.510	17,921	3.2	77,522	248,070
APPEALS	311.737	1,405	4.4	83,354	366,758
SAVE			0.0	75,441	0
CLAIMS ACTIVITY STAFF			18.5	76,796	1,420,729
WAGE RECORDS	0.068	1,330,601	0.9	54,043	48,639
TAX FUNCTIONS	52.256	26,978	14.3	64,863	927,541
EMPLOYER ACTIVITY STAFF			15.2	64,222	976,180
BENEFIT PMT CONTROL			8.3	85,515	709,775
UI PERFORMS		360	10.7	82,927	887,319
OPERATING STAFF			52.7	75,788	3,994,003
SUPPORT	8.35%		4.4	97,366	428,410
AS&T			14.3	87,847	1,256,212
TOTAL STAFF			71.4	79,533	5,678,625
NON-PERSONAL SERVICES					1,155,823
STOP-LOSS/STOP-GAIN					246,559
TOTAL ALLOCATION (excluding POSTAGE)					7,081,007
POSTAGE					205,228
TOTAL ALLOCATION (including POSTAGE)					7,286,235
SUGGESTED ABOVE-BASE (25% ADD-ON)					1,821,559
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					9,107,794

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***** REGION 5 *****

June 9, 2026

FUNCTION	WORKLOAD	STAFF/YRS	PS/PB	DOLLARS
INITIAL CLAIMS	2,411,442	566.7	118,151	66,956,272
WEEKS CLAIMED	18,216,712	360.1	113,197	40,762,221
NON MONETARY	1,926,275	770.7	106,775	82,291,426
APPEALS	228,082	361.5	149,469	54,032,923
SAVE		5.0	140,072	700,361
CLAIMS ACTIVITY STAFF		2,064.0	118,577	244,743,203
WAGE RECORDS	150,453,889	53.3	115,268	6,143,793
TAX FUNCTIONS	1,791,777	522.2	126,513	66,065,204
EMPLOYER ACTIVITY STAFF		575.5	125,472	72,208,997
BENEFIT PMT CONTROL		414.5	112,902	46,798,002
UI PERFORMS		337.4	124,350	41,955,569
OPERATING STAFF		3,391.4	119,628	405,705,771
SUPPORT	9.43%	319.8	153,123	48,968,862
AS&T		274.8	164,639	45,242,705
TOTAL STAFF		3,986.0	125,418	499,917,338
NON-PERSONAL SERVICES				105,445,073
STOP-LOSS/STOP-GAIN				-13,948,094
TOTAL ALLOCATION (excluding POSTAGE)				591,414,317
POSTAGE				23,666,680
TOTAL ALLOCATION (including POSTAGE)				615,080,997

** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

* * * D E T A I L F O R I N F O R M A T I O N P U R P O S E S O N L Y * * *

***** ILLINOIS *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,561.61

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	31.985	553,331	188.9	162,299	30,658,281
WEEKS CLAIMED	1.683	5,059,072	90.9	162,299	14,752,979
NON MONETARY	43.673	238,500	111.2	186,595	20,749,364
APPEALS	111.313	58,530	69.5	220,901	15,352,620
SAVE			2.0	191,433	382,866
CLAIMS ACTIVITY STAFF			462.5	177,073	81,896,110
WAGE RECORDS	0.025	28,254,518	7.5	197,689	1,482,668
TAX FUNCTIONS	29.463	346,526	109.0	203,421	22,172,889
EMPLOYER ACTIVITY STAFF			116.5	203,052	23,655,557
BENEFIT PMT CONTROL			30.8	206,467	6,359,184
UI PERFORMS		480	10.1	225,514	2,277,691
OPERATING STAFF			619.9	184,205	114,188,542
SUPPORT	11.99%		74.3	233,915	17,379,885
AS&T			41.7	239,445	9,984,862
TOTAL STAFF			735.9	192,354	141,553,289
NON-PERSONAL SERVICES					29,833,467
STOP-LOSS/STOP-GAIN					-25,382,757
TOTAL ALLOCATION (excluding POSTAGE)					146,003,999
POSTAGE					6,009,179
TOTAL ALLOCATION (including POSTAGE)					152,013,178
SUGGESTED ABOVE-BASE (25% ADD-ON)					38,003,295
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					190,016,473

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***** INDIANA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,941.85

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	28.508	159,105	38.9	71,008	2,762,211
WEEKS CLAIMED	1.075	1,108,217	10.2	69,872	712,694
NON MONETARY	80.710	168,661	116.8	71,158	8,311,254
APPEALS	162.884	19,145	26.8	78,975	2,116,530
SAVE			0.4	76,624	30,650
CLAIMS ACTIVITY STAFF			193.1	72,156	13,933,339
WAGE RECORDS	0.002	15,793,645	0.3	78,478	23,543
TAX FUNCTIONS	35.698	154,601	47.4	74,647	3,538,268
EMPLOYER ACTIVITY STAFF			47.7	74,671	3,561,811
BENEFIT PMT CONTROL			13.1	119,507	1,565,542
UI PERFORMS		480	27.2	94,013	2,557,154
OPERATING STAFF			281.1	76,904	21,617,846
SUPPORT	1.10%		3.1	90,704	281,182
AS&T			27.5	134,562	3,700,455
TOTAL STAFF			311.7	82,129	25,599,483
NON-PERSONAL SERVICES					9,248,833
STOP-LOSS/STOP-GAIN					2,416,863
TOTAL ALLOCATION (excluding POSTAGE)					37,265,179
POSTAGE					1,609,820
TOTAL ALLOCATION (including POSTAGE)					38,874,999
SUGGESTED ABOVE-BASE (25% ADD-ON)					9,718,750
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					48,593,749

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IOWA

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

MAYTARGS

June 9, 2026

WORK HOURS 1,897.07

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	27.178	132,732	31.7	113,372	3,593,892
WEEKS CLAIMED	2.166	647,635	12.3	132,713	1,632,370
NON MONETARY	40.177	50,883	18.0	105,601	1,900,818
APPEALS	219.995	10,532	20.4	171,433	3,497,233
SAVE			0.3	133,351	40,005
CLAIMS ACTIVITY STAFF			82.7	128,952	10,664,318
WAGE RECORDS	0.076	7,460,239	5.0	147,208	736,040
TAX FUNCTIONS	28.339	91,435	22.8	141,139	3,217,969
EMPLOYER ACTIVITY STAFF			27.8	142,231	3,954,009
BENEFIT PMT CONTROL			8.4	166,136	1,395,542
UI PERFORMS		480	62.0	129,995	8,059,690
OPERATING STAFF			180.9	133,077	24,073,559
SUPPORT	9.01%		16.3	117,100	1,908,730
AS&T			8	239,445	1,915,561
TOTAL STAFF			205.2	135,954	27,897,850
NON-PERSONAL SERVICES					767,568
STOP-LOSS/STOP-GAIN					-806,131
TOTAL ALLOCATION (excluding POSTAGE)					27,859,287
POSTAGE					944,823
TOTAL ALLOCATION (including POSTAGE)					28,804,110
SUGGESTED ABOVE-BASE (25% ADD-ON)					7,201,028
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					36,005,138

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***** KANSAS *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,718.27

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	33.259	69,751	22.5	65,762	1,479,645
WEEKS CLAIMED	5.964	484,247	28.0	61,732	1,728,496
NON MONETARY	47.647	73,389	33.9	70,055	2,374,865
APPEALS	319.429	8,131	25.2	83,810	2,112,012
SAVE			0.2	73,088	14,618
CLAIMS ACTIVITY STAFF			109.8	70,215	7,709,636
WAGE RECORDS	0.154	6,825,315	10.2	74,722	762,164
TAX FUNCTIONS	38.686	87,711	32.9	77,683	2,555,771
EMPLOYER ACTIVITY STAFF			43.1	76,982	3,317,935
BENEFIT PMT CONTROL			8.9	79,162	704,542
UI PERFORMS		480	12.2	76,180	929,396
OPERATING STAFF			174.0	72,767	12,661,509
SUPPORT	5.40%		9.4	70,405	661,807
AS&T			2.7	128,246	346,264
TOTAL STAFF			186.1	73,453	13,669,580
NON-PERSONAL SERVICES					1,013,389
STOP-LOSS/STOP-GAIN					3,511,826
TOTAL ALLOCATION (excluding POSTAGE)					18,194,795
POSTAGE					778,600
TOTAL ALLOCATION (including POSTAGE)					18,973,395
SUGGESTED ABOVE-BASE (25% ADD-ON)					4,743,349
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					23,716,744

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***** MICHIGAN *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,726.19

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	16.180	442,117	69.1	115,000	7,946,500
WEEKS CLAIMED	1.691	2,900,185	47.4	115,995	5,498,163
NON MONETARY	35.079	567,679	192.3	113,457	21,817,781
APPEALS	209.562	41,334	83.6	146,918	12,282,345
SAVE			0.6	125,130	75,078
CLAIMS ACTIVITY STAFF			393.0	121,170	47,619,867
WAGE RECORDS	0.041	20,681,954	8.2	123,175	1,010,035
TAX FUNCTIONS	30.81	249,967	74.4	127,016	9,449,990
EMPLOYER ACTIVITY STAFF			82.6	126,635	10,460,025
BENEFIT PMT CONTROL			48.7	106,776	5,199,991
UI PERFORMS		480	18.2	134,445	2,446,899
OPERATING STAFF			542.5	121,155	65,726,782
SUPPORT	9.33%		50.6	152,072	7,694,843
AS&T			85.4	153,651	13,121,795
TOTAL STAFF			678.5	127,551	86,543,420
NON-PERSONAL SERVICES					28,724,085
STOP-LOSS/STOP-GAIN					12,444,123
TOTAL ALLOCATION (excluding POSTAGE)					127,711,628
POSTAGE					3,636,226
TOTAL ALLOCATION (including POSTAGE)					131,347,854
SUGGESTED ABOVE-BASE (25% ADD-ON)					32,836,964
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					164,184,818

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***** MINNESOTA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,715.88

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	27.488	279,461	74.6	106,294	7,929,532
WEEKS CLAIMED	2.262	2,902,439	63.8	106,389	6,787,618
NON MONETARY	30.090	148,272	43.3	119,123	5,158,026
APPEALS	195.418	19,064	36.2	146,704	5,310,685
SAVE			0.4	118,033	47,213
CLAIMS ACTIVITY STAFF			218.3	115,589	25,233,074
WAGE RECORDS	0.035	13,679,710	4.7	121,285	570,040
TAX FUNCTIONS	27.323	159,869	42.4	116,026	4,919,502
EMPLOYER ACTIVITY STAFF			47.1	116,551	5,489,542
BENEFIT PMT CONTROL			10.5	119,648	1,256,304
UI PERFORMS		480	7.6	104,906	797,286
OPERATING STAFF			283.5	115,613	32,776,206
SUPPORT	7.48%		21.2	142,881	3,029,077
AS&T			21.4	138,788	2,970,063
TOTAL STAFF			326.1	118,906	38,775,346
NON-PERSONAL SERVICES					5,071,127
STOP-LOSS/STOP-GAIN					-452,623
TOTAL ALLOCATION (excluding POSTAGE)					43,393,850
POSTAGE					3,302,315
TOTAL ALLOCATION (including POSTAGE)					46,696,165
SUGGESTED ABOVE-BASE (25% ADD-ON)					11,674,041
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					58,370,206

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***** MISSOURI *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,717.61

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	20.388	187,060	37.0	76,650	2,836,050
WEEKS CLAIMED	4.093	973,641	38.7	76,321	2,953,623
NON MONETARY	39.280	162,984	62.1	78,895	4,899,380
APPEALS	157.891	19,094	29.3	119,287	3,495,109
SAVE			0.1	90,254	9,025
CLAIMS ACTIVITY STAFF			167.2	84,887	14,193,187
WAGE RECORDS	0.041	13,731,353	5.5	76,361	419,986
TAX FUNCTIONS	30.105	201,947	59.0	80,000	4,720,000
EMPLOYER ACTIVITY STAFF			64.5	79,690	5,139,986
BENEFIT PMT CONTROL			25.4	81,104	2,060,042
UI PERFORMS		480	8.1	95,394	772,691
OPERATING STAFF			265.2	83,582	22,165,906
SUPPORT	21.34%		56.6	115,579	6,541,771
AS&T			22.2	121,432	2,695,790
TOTAL STAFF			344.0	91,289	31,403,467
NON-PERSONAL SERVICES					10,385,915
STOP-LOSS/STOP-GAIN					-3,304,941
TOTAL ALLOCATION (excluding POSTAGE)					38,484,441
POSTAGE					1,660,921
TOTAL ALLOCATION (including POSTAGE)					40,145,362
SUGGESTED ABOVE-BASE (25% ADD-ON)					10,036,341
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					50,181,703

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***** NEBRASKA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,709.12

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	27.045	45,071	11.9	63,696	757,982
WEEKS CLAIMED	1.693	276,445	4.6	71,679	329,723
NON MONETARY	63.999	47,508	29.6	70,452	2,085,379
APPEALS	149.663	5,279	7.7	87,107	670,724
SAVE			0.2	76,082	15,216
CLAIMS ACTIVITY STAFF			54.0	71,463	3,859,024
WAGE RECORDS	0.158	4,195,407	6.5	80,309	522,009
TAX FUNCTIONS	30.389	65,975	19.6	85,337	1,672,605
EMPLOYER ACTIVITY STAFF			26.1	84,085	2,194,614
BENEFIT PMT CONTROL			15.9	71,767	1,141,095
UI PERFORMS		480	9.5	78,935	749,883
OPERATING STAFF			105.5	75,304	7,944,616
SUPPORT	6.16%		6.5	99,653	647,745
AS&T			23.4	98,220	2,298,348
TOTAL STAFF			135.4	80,434	10,890,709
NON-PERSONAL SERVICES					5,476,298
STOP-LOSS/STOP-GAIN					-2,374,454
TOTAL ALLOCATION (excluding POSTAGE)					13,992,553
POSTAGE					503,792
TOTAL ALLOCATION (including POSTAGE)					14,496,345
SUGGESTED ABOVE-BASE (25% ADD-ON)					3,624,086
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					18,120,431

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***** OHIO *****

WORK HOURS 1,739.16

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***** WISCONSIN *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,755.34

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	21.292	220,177	44.5	84,032	3,739,424
WEEKS CLAIMED	1.525	1,290,743	18.7	84,037	1,571,492
NON MONETARY	35.960	203,471	69.5	90,326	6,277,657
APPEALS	146.557	21,892	30.5	139,778	4,263,229
SAVE			0.5	99,243	49,622
CLAIMS ACTIVITY STAFF			163.7	97,138	15,901,424
WAGE RECORDS	0.031	14,125,373	4.2	103,875	436,275
TAX FUNCTIONS	29.288	179,116	49.8	107,758	5,366,348
EMPLOYER ACTIVITY STAFF			54.0	107,456	5,802,623
BENEFIT PMT CONTROL			96.5	82,629	7,973,699
UI PERFORMS		480	87.8	118,221	10,379,804
OPERATING STAFF			402.0	99,646	40,057,550
SUPPORT	12.66%		50.9	119,403	6,077,613
AS&T			13.6	239,445	3,256,454
TOTAL STAFF			466.5	105,877	49,391,617
NON-PERSONAL SERVICES					12,359,262
STOP-LOSS/STOP-GAIN					0
TOTAL ALLOCATION (excluding POSTAGE)					61,750,879
POSTAGE					1,871,425
TOTAL ALLOCATION (including POSTAGE)					63,622,304
SUGGESTED ABOVE-BASE (25% ADD-ON)					15,905,576
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					79,527,880

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***** REGION 6 *****
F Y 2 0 2 7   A L L O C A T I O N   MAYTARGS   June 9, 2026
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** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

*****ALASKA*****

WORK HOURS	1,659.95
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***** ARIZONA *****

WORK HOURS	1,754.72
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***** CALIFORNIA *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,756.29

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	24.880	2,284,874	539.5	85,626	46,195,227
WEEKS CLAIMED	1.565	19,255,767	286.0	91,263	26,101,218
NON MONETARY	58.605	780,911	434.3	96,255	41,803,547
APPEALS	130.022	235,894	291.1	135,115	39,331,977
SAVE			21.6	102,209	2,207,714
CLAIMS ACTIVITY STAFF			1,572.5	98,976	155,639,683
WAGE RECORDS	0.232	112,321,866	247.3	121,724	30,102,345
TAX FUNCTIONS	4.936	1,701,877	79.7	119,262	9,505,181
EMPLOYER ACTIVITY STAFF			327.0	121,124	39,607,526
BENEFIT PMT CONTROL			39.7	40,123	1,592,883
UI PERFORMS		480	19.1	120,531	2,302,142
OPERATING STAFF			1,958.3	101,691	199,142,234
SUPPORT	17.29%		338.6	107,793	36,498,710
AS&T			267.3	153,785	41,106,731
TOTAL STAFF			2,564.2	107,927	276,747,675
NON-PERSONAL SERVICES					0
STOP-LOSS/STOP-GAIN					65,120,944
TOTAL ALLOCATION (excluding POSTAGE)					341,868,619
POSTAGE					24,300,169
TOTAL ALLOCATION (including POSTAGE)					366,168,788
SUGGESTED ABOVE-BASE (25% ADD-ON)					91,542,197
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					457,710,985

** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

***** HAWAII *****

WORK HOURS	1,705.02
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IDAHO

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

MAYTARGS

June 9, 2026

WORK HOURS 1,724.63

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
-----	-----	-----	-----	-----	-----
INITIAL CLAIMS	32.406	52,644	16.5	85,468	1,410,222
WEEKS CLAIMED	2.314	324,652	7.3	84,697	618,288
NON MONETARY	51.307	43,401	21.5	93,027	2,000,081
APPEALS	229.827	3,554	7.9	96,019	758,550
SAVE			0.3	96,289	28,887
CLAIMS ACTIVITY STAFF			53.5	90,019	4,816,028
WAGE RECORDS	0.010	4,253,925	0.4	83,725	33,490
TAX FUNCTIONS	36.755	88,206	31.3	92,097	2,882,636
EMPLOYER ACTIVITY STAFF			31.7	91,991	2,916,126
BENEFIT PMT CONTROL			6.9	93,118	642,514
UI PERFORMS		360	9.0	110,996	998,964
OPERATING STAFF			101.1	92,716	9,373,632
SUPPORT	16.12%		16.3	118,105	1,925,112
AS&T			10.4	112,136	1,166,214
TOTAL STAFF			127.8	97,535	12,464,958
NON-PERSONAL SERVICES					2,679,886
STOP-LOSS/STOP-GAIN					0
TOTAL ALLOCATION (excluding POSTAGE)					15,144,844
POSTAGE					631,647
TOTAL ALLOCATION (including POSTAGE)					15,776,491
SUGGESTED ABOVE-BASE (25% ADD-ON)					3,944,123
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					19,720,614

** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

***** NEVADA *****

WORK HOURS	1,743.21
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** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

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***** OREGON *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,710.80

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
INITIAL CLAIMS	17.180	251,489	42.1	123,068	5,181,163
WEEKS CLAIMED	1.599	1,817,092	28.3	125,834	3,561,102
NON MONETARY	35.077	204,097	69.7	136,409	9,507,707
APPEALS	194.730	14,510	27.5	152,975	4,206,813
SAVE			1.7	140,131	238,223
CLAIMS ACTIVITY STAFF			169.3	134,052	22,695,008
WAGE RECORDS	0.059	9,318,651	5.4	133,460	720,684
TAX FUNCTIONS	25.655	148,704	37.2	124,723	4,639,696
EMPLOYER ACTIVITY STAFF			42.6	125,831	5,360,380
BENEFIT PMT CONTROL			86.4	131,143	11,330,755
UI PERFORMS		480	20.4	149,013	3,039,865
OPERATING STAFF			318.7	133,122	42,426,008
SUPPORT	12.61%		40.2	179,403	7,212,001
AS&T			23.6	204,096	4,816,666
TOTAL STAFF			382.5	142,365	54,454,675
NON-PERSONAL SERVICES					5,684,003
STOP-LOSS/STOP-GAIN					-9,351,940
TOTAL ALLOCATION (excluding POSTAGE)					50,786,738
POSTAGE					2,248,750
TOTAL ALLOCATION (including POSTAGE)					53,035,488
SUGGESTED ABOVE-BASE (25% ADD-ON)					13,258,872
TOTAL ESTIMATED FUNDING SUGGESTION FOR SF-424					66,294,360

** Prepared by DOL/ETA/OUI, Division of Fiscal and Actuarial Services **

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***** WASHINGTON *****

F Y 2 0 2 7 A L L O C A T I O N MAYTARGS June 9, 2026

WORK HOURS 1,873.67

FUNCTION	MPU	WORKLOAD	STAFFYRS	PS/PB	DOLLARS
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INITIAL CLAIMS	22.442	448,714	89.6	95,276	8,536,730
WEEKS CLAIMED	1.646	3,387,201	49.6	95,383	4,730,997
NON MONETARY	41.440	252,849	93.2	107,388	10,008,562
APPEALS	93.814	33,552	28.0	134,524	3,766,672
SAVE			1.9	117,422	223,102
CLAIMS ACTIVITY STAFF			262.3	103,950	27,266,063
WAGE RECORDS	0.009	17,884,241	1.4	107,043	149,860
TAX FUNCTIONS	36.737	220,949	72.2	127,665	9,217,413
EMPLOYER ACTIVITY STAFF			73.6	127,273	9,367,273
BENEFIT PMT CONTROL			53.2	109,088	5,803,482
UI PERFORMS		480	12.2	122,453	1,493,927
OPERATING STAFF			401.3	109,471	43,930,745
SUPPORT	35.09%		140.8	135,956	19,142,605
AS&T			58.3	143,338	8,356,605
TOTAL STAFF			600.4	118,971	71,429,955
NON-PERSONAL SERVICES					9,253,395
STOP-LOSS/STOP-GAIN					0
TOTAL ALLOCATION (excluding POSTAGE)					80,683,350
POSTAGE					3,982,077
TOTAL ALLOCATION (including POSTAGE)					84,665,427

BACKUP MATERIAL FOR WORKLOAD ALLOCATION

1. MPU'S USED TO DETERMINE ALLOCATION
2. BASE WORKLOADS
3. HOURS PER STAFF YEAR
4. CALCULATION OF MPU ADJUSTMENTS
 - A INITIAL CLAIMS
 - B NON-MONETARY DETERMINATIONS
 - C APPEALS
 - D WEEKS CLAIMED
 - E WAGE RECORDS
 - F TAX
5. PERCENT DECREASE FROM STATE MPU
 - A INITIAL CLAIMS
 - B NON-MONETARY DETERMINATIONS
 - C APPEALS
 - D WEEKS CLAIMED
 - E WAGE RECORDS
 - F TAX
6. COMPUTATION OF STAFF YEARS
 - A SUPPORT
 - B AS&T
7. MPU/WORKLOAD/STAFFYEARS - COMPARISON TO PRIOR FISCAL YEAR
 - A INITIAL CLAIMS
 - B NON-MONETARY DETERMINATIONS
 - C APPEALS
 - D WEEKS CLAIMED
 - E WAGE RECORDS
 - F TAX
8. MPU/WORKLOAD/STAFFYEARS - PERCENT CHANGE FROM PRIOR FISCAL YEAR
 - A INITIAL CLAIMS
 - B NON-MONETARY DETERMINATIONS
 - C APPEALS
 - D WEEKS CLAIMED
 - E WAGE RECORDS
 - F TAX

TABLE 1

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

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

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

TABLE 2

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

TABLE 3

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

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

TABLE 4A

CALCULATION OF MPU ADJUSTMENTS
(INITIAL CLAIMS)

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

TABLE 4B

CALCULATION OF MPU ADJUSTMENTS
(NONMONETARY DETERMINATIONS)

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

TABLE 4C

CALCULATION OF MPU ADJUSTMENTS
(APPEALS)

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

TABLE 4D

CALCULATION OF MPU ADJUSTMENTS
(WEEKS CLAIMED)

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

TABLE 4E

CALCULATION OF MPU ADJUSTMENTS
(WAGE RECORDS)

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

TABLE 4F

CALCULATION OF MPU ADJUSTMENTS
(TAX)

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

TABLE 5A

PERCENT DECREASE FROM STATE MPU
(INITIAL CLAIMS)

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

TABLE 5B

PERCENT DECREASE FROM STATE MPU
(NONMONETARY DETERMINATIONS)

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

TABLE 5C

PERCENT DECREASE FROM STATE MPU
(APPEALS)

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

TABLE 5D

PERCENT DECREASE FROM STATE MPU
(WEEKS CLAIMED)

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

TABLE 5E

PERCENT DECREASE FROM STATE MPU
(WAGE RECORDS)

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

TABLE 5F

PERCENT DECREASE FROM STATE MPU
(TAX)

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

TABLE 6A

COMPUTATION OF SUPPORT STAFF YEARS
AND COMPARISON TO FY 2026

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

TABLE 6B

COMPUTATION OF AS&T STAFFYEARS
AND COMPARISON TO FY 2026

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

TABLE 7A

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

TABLE 7B

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

TABLE 7C

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

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

TABLE 7D

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

TABLE 7E

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

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

TABLE 7F

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

TABLE 8A

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

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

TABLE 8B

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

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

TABLE 8C

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

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

TABLE 8D

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

TABLE 8E

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

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

TABLE 8F

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

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

U.S. Department of Labor
Employment and Training Administration
FY 2027 Base Postage Allocation

		POSTAGE (* from OUI)					
		WORKLOAD*				Prorated Postage	
		WEEKS	SUBJECT EMPLOYERS*		Total		
		CLAIMED*	Quarterly	X 4	(WC + SEx4)		
TOTAL		93,600,000	10,175,000	40,700,000	134,300,000	125,215,000	100.00%
CONNECTICUT	1	1,395,820	131,973	527,892	1,923,712	1,793,579	1.43%
MAINE	1	321,627	57,722	230,888	552,515	515,139	0.41%
MASSACHUSETTS	1	3,480,411	253,821	1,015,284	4,495,695	4,191,574	3.35%
NEW HAMPSHIRE	1	160,738	54,600	218,400	379,138	353,490	0.28%
NEW JERSEY	1	5,331,760	287,800	1,151,200	6,482,960	6,044,407	4.83%
NEW YORK	1	7,967,958	545,047	2,180,188	10,148,146	9,461,654	7.56%
PUERTO RICO	1	776,743	62,181	248,724	1,025,467	956,097	0.76%
RHODE ISLAND	1	557,111	45,965	183,860	740,971	690,846	0.55%
VERMONT	1	143,530	30,423	121,692	265,222	247,281	0.20%
VIRGIN ISLANDS	1	14,046	4,745	18,980	33,026	30,792	0.02%
DELAWARE	2	284,061	37,369	149,476	433,537	404,209	0.32%
DIST. OF COLUMBIA	2	473,517	42,923	171,692	645,209	601,563	0.48%
MARYLAND	2	1,227,657	172,948	691,792	1,919,449	1,789,604	1.43%
PENNSYLVANIA	2	4,753,045	341,656	1,366,624	6,119,669	5,705,691	4.56%
VIRGINIA	2	1,078,820	239,333	957,332	2,036,152	1,898,412	1.52%
WEST VIRGINIA	2	397,153	44,291	177,164	574,317	535,466	0.43%
ALABAMA	3	408,965	122,482	489,928	898,893	838,086	0.67%
FLORIDA	3	1,515,476	739,888	2,959,552	4,475,028	4,172,306	3.33%
GEORGIA	3	1,373,461	313,017	1,252,068	2,625,529	2,447,920	1.95%
KENTUCKY	3	518,999	115,845	463,380	982,379	915,924	0.73%
MISSISSIPPI	3	310,395	67,684	270,736	581,131	541,819	0.43%
NORTH CAROLINA	3	1,252,672	304,009	1,216,036	2,468,708	2,301,707	1.84%
SOUTH CAROLINA	3	725,197	165,448	661,792	1,386,989	1,293,163	1.03%
TENNESSEE	3	814,806	178,909	715,636	1,530,442	1,426,912	1.14%
ARKANSAS	4	355,072	81,934	327,736	682,808	636,618	0.51%
COLORADO	4	1,550,080	215,295	861,180	2,411,260	2,248,145	1.80%
LOUISIANA	4	470,138	106,017	424,068	894,206	833,716	0.67%
MONTANA	4	337,428	55,754	223,016	560,444	522,532	0.42%
NEW MEXICO	4	509,158	55,965	223,860	733,018	683,431	0.55%
NORTH DAKOTA	4	191,716	29,328	117,312	309,028	288,123	0.23%
OKLAHOMA	4	524,907	105,938	423,752	948,659	884,485	0.71%
SOUTH DAKOTA	4	89,249	35,763	143,052	232,301	216,587	0.17%
TEXAS	4	7,531,640	686,284	2,745,136	10,276,776	9,581,582	7.65%
UTAH	4	667,889	116,711	466,844	1,134,733	1,057,972	0.84%
WYOMING	4	112,206	26,978	107,912	220,118	205,228	0.16%
ILLINOIS	5	5,059,072	346,526	1,386,104	6,445,176	6,009,179	4.80%
INDIANA	5	1,108,217	154,601	618,404	1,726,621	1,609,820	1.29%
IOWA	5	647,635	91,435	365,740	1,013,375	944,823	0.75%
KANSAS	5	484,247	87,711	350,844	835,091	778,600	0.62%
MICHIGAN	5	2,900,185	249,967	999,868	3,900,053	3,636,226	2.90%
MINNESOTA	5	2,902,439	159,869	639,476	3,541,915	3,302,315	2.64%
MISSOURI	5	973,641	201,947	807,788	1,781,429	1,660,921	1.33%
NEBRASKA	5	276,445	65,975	263,900	540,345	503,792	0.40%
OHIO	5	2,574,088	254,630	1,018,520	3,592,608	3,349,579	2.68%
WISCONSIN	5	1,290,743	179,116	716,464	2,007,207	1,871,425	1.49%
ALASKA	6	225,417	21,437	85,748	311,165	290,116	0.23%
ARIZONA	6	1,229,536	181,949	727,796	1,957,332	1,824,924	1.46%
CALIFORNIA	6	19,255,767	1,701,877	6,807,508	26,063,275	24,300,169	19.41%
HAWAII	6	291,595	40,915	163,660	455,255	424,458	0.34%
IDAHO	6	324,652	88,206	352,824	677,476	631,647	0.50%
NEVADA	6	1,228,577	103,140	412,560	1,641,137	1,530,119	1.22%
OREGON	6	1,817,092	148,704	594,816	2,411,908	2,248,750	1.80%
WASHINGTON	6	3,387,201	220,949	883,796	4,270,997	3,982,077	3.18%

U.S. Department of Labor
Employment and Training Administration
FY 2027 Base Postage Allocation

		POSTAGE (* from OUI)					
		WORKLOAD*				Prorated Postage	
		WEEKS	SUBJECT EMPLOYERS*		Total		
		CLAIMED*	Quarterly	X 4	(WC + SEx4)		
TOTAL		93,600,000	10,175,000	40,700,000	134,300,000	125,215,000	100.00%
ALABAMA	3	408,965	122,482	489,928	898,893	838,086	0.67%
ALASKA	6	225,417	21,437	85,748	311,165	290,116	0.23%
ARIZONA	6	1,229,536	181,949	727,796	1,957,332	1,824,924	1.46%
ARKANSAS	4	355,072	81,934	327,736	682,808	636,618	0.51%
CALIFORNIA	6	19,255,767	1,701,877	6,807,508	26,063,275	24,300,169	19.41%
COLORADO	4	1,550,080	215,295	861,180	2,411,260	2,248,145	1.80%
CONNECTICUT	1	1,395,820	131,973	527,892	1,923,712	1,793,579	1.43%
DELAWARE	2	284,061	37,369	149,476	433,537	404,209	0.32%
DIST. OF COLUMBIA	2	473,517	42,923	171,692	645,209	601,563	0.48%
FLORIDA	3	1,515,476	739,888	2,959,552	4,475,028	4,172,306	3.33%
GEORGIA	3	1,373,461	313,017	1,252,068	2,625,529	2,447,920	1.95%
HAWAII	6	291,595	40,915	163,660	455,255	424,458	0.34%
IDAHO	6	324,652	88,206	352,824	677,476	631,647	0.50%
ILLINOIS	5	5,059,072	346,526	1,386,104	6,445,176	6,009,179	4.80%
INDIANA	5	1,108,217	154,601	618,404	1,726,621	1,609,820	1.29%
IOWA	5	647,635	91,435	365,740	1,013,375	944,823	0.75%
KANSAS	5	484,247	87,711	350,844	835,091	778,600	0.62%
KENTUCKY	3	518,999	115,845	463,380	982,379	915,924	0.73%
LOUISIANA	4	470,138	106,017	424,068	894,206	833,716	0.67%
MAINE	1	321,627	57,722	230,888	552,515	515,139	0.41%
MARYLAND	2	1,227,657	172,948	691,792	1,919,449	1,789,604	1.43%
MASSACHUSETTS	1	3,480,411	253,821	1,015,284	4,495,695	4,191,574	3.35%
MICHIGAN	5	2,900,185	249,967	999,868	3,900,053	3,636,226	2.90%
MINNESOTA	5	2,902,439	159,869	639,476	3,541,915	3,302,315	2.64%
MISSISSIPPI	3	310,395	67,684	270,736	581,131	541,819	0.43%
MISSOURI	5	973,641	201,947	807,788	1,781,429	1,660,921	1.33%
MONTANA	4	337,428	55,754	223,016	560,444	522,532	0.42%
NEBRASKA	5	276,445	65,975	263,900	540,345	503,792	0.40%
NEVADA	6	1,228,577	103,140	412,560	1,641,137	1,530,119	1.22%
NEW HAMPSHIRE	1	160,738	54,600	218,400	379,138	353,490	0.28%
NEW JERSEY	1	5,331,760	287,800	1,151,200	6,482,960	6,044,407	4.83%
NEW MEXICO	4	509,158	55,965	223,860	733,018	683,431	0.55%
NEW YORK	1	7,967,958	545,047	2,180,188	10,148,146	9,461,654	7.56%
NORTH CAROLINA	3	1,252,672	304,009	1,216,036	2,468,708	2,301,707	1.84%
NORTH DAKOTA	4	191,716	29,328	117,312	309,028	288,123	0.23%
OHIO	5	2,574,088	254,630	1,018,520	3,592,608	3,349,579	2.68%
OKLAHOMA	4	524,907	105,938	423,752	948,659	884,485	0.71%
OREGON	6	1,817,092	148,704	594,816	2,411,908	2,248,750	1.80%
PENNSYLVANIA	2	4,753,045	341,656	1,366,624	6,119,669	5,705,691	4.56%
PUERTO RICO	1	776,743	62,181	248,724	1,025,467	956,097	0.76%
RHODE ISLAND	1	557,111	45,965	183,860	740,971	690,846	0.55%
SOUTH CAROLINA	3	725,197	165,448	661,792	1,386,989	1,293,163	1.03%
SOUTH DAKOTA	4	89,249	35,763	143,052	232,301	216,587	0.17%
TENNESSEE	3	814,806	178,909	715,636	1,530,442	1,426,912	1.14%
TEXAS	4	7,531,640	686,284	2,745,136	10,276,776	9,581,582	7.65%
UTAH	4	667,889	116,711	466,844	1,134,733	1,057,972	0.84%
VERMONT	1	143,530	30,423	121,692	265,222	247,281	0.20%
VIRGIN ISLANDS	1	14,046	4,745	18,980	33,026	30,792	0.02%
VIRGINIA	2	1,078,820	239,333	957,332	2,036,152	1,898,412	1.52%
WASHINGTON	6	3,387,201	220,949	883,796	4,270,997	3,982,077	3.18%
WEST VIRGINIA	2	397,153	44,291	177,164	574,317	535,466	0.43%
WISCONSIN	5	1,290,743	179,116	716,464	2,007,207	1,871,425	1.49%
WYOMING	4	112,206	26,978	107,912	220,118	205,228	0.16%

Additional Grants.gov Submission Instructions

The following is provided as additional instructions beyond what is already available on the www.grants.gov website. In the event you encounter a problem with www.grants.gov and do not find a resolution in any of the other resources, call 1-800-518-4726 or 606-545-5035 to speak to a Customer Support Representative, or email support@grants.gov.

States are strongly advised to initiate the application submission and validation process via www.grants.gov as soon as possible and to plan for time to resolve technical problems. Please note that validation does not mean the State's application has been accepted as complete or has been accepted for review. Rather, www.grants.gov only verifies the submission of certain parts of the application.

Before you begin to write the application, the U.S. Department of Labor (Department) strongly recommends that you initiate and complete the "Get Registered" registration steps at: <https://www.grants.gov/register.html>.

Before registering, you should read through the registration process carefully. These steps can take as many as four weeks to complete, and this time should be factored into plans for timely electronic submission in order to avoid unexpected delays that could result in the rejection of your application. The www.grants.gov website also contains the Step-By-Step Guide to Organization Registration to help applicants walk through the process.

The next step in the registration process is creating a username and password with www.grants.gov to become an Authorized Organizational Representative (AOR). AORs will need to know the Unique Entity Identifier (UEI) Number of the organization for which they will be submitting applications to complete this process. To read more detailed instructions for creating a profile on www.grants.gov visit: <https://www.grants.gov/register.html>.

After creating a profile on www.grants.gov, the E-Biz Point of Contact (E-Biz POC), a representative from your organization who is the contact listed for System of Award Management (SAM), will receive an email to grant the AOR permission to submit applications on behalf of their organization. The E-Biz POC will then log into www.grants.gov and approve an individual as the AOR, thereby giving him or her permission to submit applications. To learn more about AOR Authorization visit: <https://www.grants.gov/applicants/applicant-registration/ebiz-poc-authorizes-profile-roles> or to track AOR status visit: <https://www.grants.gov/applicants/grant-applications/track-my-application>.

An application submitted through www.grants.gov constitutes a submission as an electronically signed application. The registration and account creation with www.grants.gov, with E-Biz POC approval, establishes an AOR. When an application is submitted through www.grants.gov, the name of the AOR on file will be inserted into the signature line of the application. **State Workforce Agencies must register the individual who is able to make legally binding commitments for your organization as the AOR.** This step is often missed, and it is crucial for valid submissions.

When a registered applicant submits an application with www.grants.gov, an electronic time stamp is generated within the system when the application is successfully received by www.grants.gov. Within two business days of application submission, www.grants.gov will send the applicant two email messages to provide the status of the application's progress through the system.

- The first email, sent almost immediately, will contain a tracking number and will confirm receipt of the application by www.grants.gov.
- The second email will indicate that the application either has been successfully validated or has been rejected due to errors.

If the applicant's registration in SAM is expired, www.grants.gov will reject the application. Only applications that have been successfully submitted in www.grants.gov by the deadline and subsequently successfully validated will be considered. It is the State's responsibility to ensure a timely submission. While it is not required that an application be successfully validated before the deadline for submission, it is prudent to reserve time before the deadline in case it is necessary to resubmit an application that has not been successfully validated in www.grants.gov. Therefore, adequate time should be allotted for submission (two business days recommended) and additional time to address any errors and requiring validation upon resubmission (an additional two business days for each ensuing submission).

To ensure consideration, the components of the application must be saved as .doc, .docx, .xls, .xlsx, .rtf or .pdf files. If submitted in any other format, the applicant bears the risk of compatibility or other issues preventing a State's application from being considered. The Department will attempt to open the document, but will not take any additional measures in the event of problems with opening it (e.g., conversions of any kind).

The Department strongly advises applicants to use the various tools and documents, including Frequently Asked Questions, which are available on the "Applicant Resources" page at <https://www.grants.gov/applicants/applicant-faqs.html>.

To receive updated information about critical issues, new tips for users, and other time sensitive updates, you may subscribe to www.grants.gov_updates at <https://www.grants.gov/connect/manage-subscriptions/>.

Additional Guidance for Completing the SF-424 and SF-424A**I. Application for Federal Assistance (SF-424)**

- Use the current version of the form for submission. Expired forms will not be accepted. SF-424, Office of Management and Budget (OMB) Control No. 4040-0004 (Grants.gov), Expiration Date 3/31/2029. <https://www.grants.gov/forms/forms-repository/sf-424-family>
- Section # 8, APPLICANT INFORMATION:
 - Legal Name: The legal name must match the name submitted with the System for Award Management (SAM). Please refer to instructions at <https://www.sam.gov>
 - Employer/Tax Identification Number (EIN/TIN): Input your correct 9-digit EIN and ensure that it is recorded within SAM.
 - Unique Entity Identifier Requirements
 - Effective on April 4, 2022, the DUNS Number was replaced by a new, non-proprietary identifier requested in and assigned by SAM.gov. This new identifier is called the Unique Entity Identifier (UEI), or the Entity ID. To learn more about SAM's rollout of the UEI, please visit the U.S. General Services Administration (GSA), Unique Entity Identifier Update webpage.
 - If the grant award or cooperative agreement recipient is authorized to make subawards under this award, then the recipient:
 1. Must notify potential subrecipients that no entity (see definitions below) may receive a subaward from the grant award recipient until the entity has provided its UEI to the recipient.
 2. May not make a subaward to an entity unless the entity has provided its UEI to the grant or cooperative agreement recipient. Subrecipients are not required to obtain an active SAM registration but must obtain a UEI.
 - Please ensure that your state is registered with the SAM. Instructions for registering with SAM can be found at <https://www.sam.gov>. Additionally, the state must maintain an active SAM registration with current information at all times during which it has an active Federal award or an application under consideration. To remain registered in the SAM database after the initial registration, there is a requirement to review and update the registration at least every 12 months from the date of initial registration or subsequently update the information in the SAM database to ensure it is current, accurate, and complete. Failure to register with SAM and maintain an active account will result in a rejection of your submission.

Attachment V

- Address: Input the complete address including Zipcode+4; Example: 20210-0001. For look-up, use link at <https://tools.usps.com/go/ZipLookupAction!input.action>
 - Organizational Unit: Input appropriate Department Name and Division Name, if applicable
 - Name and contact information of person to be contacted on matters involving this application. Provide complete and accurate contact information including telephone number and email address for the point of contact
- Section # 9, Type of Applicant 1: Select Applicant Type: Input “State Government”
 - Section # 10, Name of the Federal Agency: Input “Employment and Training Administration”
 - Section # 11, Catalog of Federal Domestic Assistance Number: include the accurate Catalog of Federal Domestic Assistance Number for the applicable Funding Opportunity; Example: 17.225 for Unemployment Insurance
 - Section # 12, Funding Opportunity Number and Title: Input the appropriate funding opportunity number and Title; Example: UIPL No. 12-25 – Fiscal Year (FY) 2025 Funding Allotments and Operating Guidance for Unemployment Insurance (UI) Reemployment Services and Eligibility Assessments (RESEA) Grants.