

BACKUP MATERIAL FOR WORKLOAD ALLOCATION

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TABLE 1

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

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

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

TABLE 2

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

TABLE 3

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

| STATE             | HOURS PER<br>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<br>POSITIONS | RATIO OF<br>SUPPORT TO |         | FY 2027<br>SUPPORT | PRIOR YEAR<br>SUPPORT |
|-------------------|------------------------|------------------------|---------|--------------------|-----------------------|
|                   |                        | OPERATING<br>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<br>POSITIONS | RATIO OF<br>AS&T TO<br>OPERATING<br>POSITIONS | FY 2027<br>AS&T | PRIOR YEAR<br>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<br>INITIAL CLAIMS |                |                |                   |                     |                     |                        |                     |                     |                        |
|---------------------------------------------------|----------------|----------------|-------------------|---------------------|---------------------|------------------------|---------------------|---------------------|------------------------|
| STATE                                             | FY 2027<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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<br>NON-MONETARY DETERMINATIONS |                |                |                   |                     |                     |                        |                     |                     |                        |
|----------------------------------------------------------------|----------------|----------------|-------------------|---------------------|---------------------|------------------------|---------------------|---------------------|------------------------|
| STATE                                                          | FY 2027<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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<br>WEEKS CLAIMED |                |                |                   |                     |                     |                        |                     |                     |                        |
|-------------------------------------|----------------|----------------|-------------------|---------------------|---------------------|------------------------|---------------------|---------------------|------------------------|
| STATE                               | FY 2027<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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<br>TAX |                |                |                   |                     |                     |                        |                     |                     |                        |
|----------------------------------------|----------------|----------------|-------------------|---------------------|---------------------|------------------------|---------------------|---------------------|------------------------|
| STATE                                  | FY 2027<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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<br>MPU | FY 2026<br>MPU | MPU<br>Difference | FY 2027<br>Workload | FY 2026<br>Workload | Workload<br>Difference | FY 2027<br>Staffyrs | FY 2026<br>Staffyrs | Staffyrs<br>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%                  |