



State Savings
Under the
Work Opportunity Tax Credit Program

November 20, 2015

Presentation to:

***Executive Committee Task Force
on State & Local Taxation***

Lowes Miami Beach Hotel
Miami, Florida 33139



NATIONAL CONFERENCE
of STATE LEGISLATURES
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WOTC State Savings Summary

State		Total Savings
Alabama		\$27,512,523
Alaska		\$4,287,002
Arizona		\$21,290,800
Arkansas		\$12,441,875
California		\$176,606,743
Colorado		\$79,405,954
Connecticut		\$14,066,370
Delaware		\$4,274,317
DC		\$2,770,840
Florida		\$93,400,097
Georgia		\$46,481,566
Hawaii		\$3,179,344
Idaho		\$5,315,348
Illinois		\$42,255,266

Indiana		\$32,303,300
Iowa		\$21,384,612
Kansas		\$20,076,587
Kentucky		\$40,438,770
Louisiana		\$27,233,769
Maine		\$18,464,728
Maryland		\$23,873,646
Massachusetts		\$36,022,265
Michigan		\$62,306,042
Minnesota		\$44,945,568
Mississippi		\$12,997,626
Missouri		\$50,814,832
Montana		\$2,652,310
Nebraska		\$16,608,156
Nevada		\$3,320,860
New Hampshire		\$7,902,263

New Jersey		\$8,887,860
New Mexico		\$5,392,289
New York		\$178,492,537
North Carolina		\$57,252,865
North Dakota		\$4,349,054
Ohio		\$138,454,701
Oklahoma		\$22,913,358
Oregon		\$9,305,850
Pennsylvania		\$156,461,600
Rhode Island		\$3,046,017
South Carolina		\$25,506,679
South Dakota		\$5,571,727
Tennessee		\$57,793,535
Texas		\$153,752,873
Utah		\$11,258,083
Vermont		\$3,029,546

Virginia		\$70,001,577
Washington		\$42,051,837
West Virginia		\$14,111,019
Wisconsin		\$36,877,688
Wyoming		\$1,228,095
Total		\$1,960,372,169

Alabama Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$2,580		
State Contribution	5%	\$129		
Annual TANF Certs Issued		1,728		
Sub-Total		\$222,912		
Annual SNAP Certs Issued		24,981		
Allowance for SNAP Recipients also on TANF (60%)		14,989		
Sub-Total		1,933,529		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		1,720,841		
TANF Savings				\$1,943,753

SNAP

Total annual Admin Cost Contribution		\$49,000,000		
Total Number of Recipients		903,000		
Average Admin Cost/Recipient		\$54.26		
Number of SNAP Certs Issued		24,981		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,355,558	
Subtotal of Savings			\$1,355,558	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$1,206,447

State Contribution	31%	\$1,558,376,214		
Total Recipients		1,015,576		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,534		
Average Annual number of SNAP Recipient on Medicaid		14,989		
Average Annual Number of TANF Recipients on Medicaid		1,693		
Sub-Total of TANF & SNAP Recipients on Medicaid		16,682		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$25,598,177	
Less Adjustment for individuals that continue to receive Medicaid (50%)				\$12,799,089
STATE SAVINGS				
Subtotal Annual State Savings			15,949,288	
Retention adjustment for 2.3 years			36,683,363	
25% Reduction per Cappelli analysis			9,170,841	
Total Annual State Savings				27,512,523

Alaska Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$11,076		
State Contribution	20%	\$2,215		
Annual TANF Certs Issued		97		
Sub-Total		\$214,874		
Annual SNAP Certs Issued		696		
Allowance for SNAP Recipients also on TANF (60%)		418		
Sub-Total		925,068		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		823,310		
TANF Savings				\$1,038,184

SNAP

Total annual Admin Cost Contribution		\$14,032,000		
Total Number of Recipients		91,000		
Average Admin Cost/Recipient		\$154.20		
Number of SNAP Certs Issued		696		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$107,322	
Subtotal of Savings			\$107,322	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$95,516

MEDICAID				
Total Annual Medicaid Expenditure		\$1,348,227,744		
State Contribution	50%	\$674,113,872		
Total Recipients		127,853		
Average Annual Benefit Per Recipient Contributed by State Funds		\$5,273		
Average Annual number of SNAP Recipient on Medicaid		418		
Average Annual Number of TANF Recipients on Medicaid		95		
Sub-Total of TANF & SNAP Recipients on Medicaid		513		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$2,703,036	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$1,351,518
STATE SAVINGS				
Subtotal Annual State Savings			2,485,219	
Retention adjustment for 2.3 years			5,716,003	
25% Reduction per Cappelli analysis			1,429,001	
Total Annual State Savings				4,287,002

Arizona Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$2,976		
State Contribution	7%	\$208		
Annual TANF Certs Issued		1,744		
Sub-Total		\$363,310		
Annual SNAP Certs Issued		16,424		
Allowance for SNAP Recipients also on TANF (60%)		9,854		
Sub-Total		2,052,869		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		1,827,053		
TANF Savings				\$2,190,363

SNAP

Total annual Admin Cost Contribution		\$45,169,000		
Total Number of Recipients		1,100,000		
Average Admin Cost/Recipient		\$41.06		
Number of SNAP Certs Issued		16,424		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$674,414	
Subtotal of Savings			\$674,414	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$600,229

MEDICAID				
Total Annual Medicaid Expenditure		\$7,904,776,123		
State Contribution	32%	\$2,529,528,359		
Total Recipients		1,531,122		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,652		
Average Annual number of SNAP Recipient on Medicaid		9,854		
Average Annual Number of TANF Recipients on Medicaid		1,709		
Sub-Total of TANF & SNAP Recipients on Medicaid		11,564		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$19,103,802	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$9,551,901
STATE SAVINGS				
Subtotal Annual State Savings			12,342,493	
Retention adjustment for 2.3 years			28,387,734	
25% Reduction per Cappelli analysis			7,096,933	
Total Annual State Savings				21,290,800

Arkansas Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$2,448		
State Contribution	6%	\$147		
Annual TANF Certs Issued		856		
Sub-Total		\$125,729		
Annual SNAP Certs Issued		9,911		
Allowance for SNAP Recipients also on TANF (60%)		5,947		
Sub-Total		873,437		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		777,359		
TANF Savings				\$903,088

SNAP

Total annual Admin Cost Contribution		\$35,260,000		
Total Number of Recipients		492,000		
Average Admin Cost/Recipient		\$71.67		
Number of SNAP Certs Issued		9,911		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$710,288	
Subtotal of Savings			\$710,288	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$632,157

MEDICAID				
Total Annual Medicaid Expenditure		\$4,159,900,817		
State Contribution	29%	\$1,206,371,237		
Total Recipients		720,907		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,673		
Average Annual number of SNAP Recipient on Medicaid		5,947		
Average Annual Number of TANF Recipients on Medicaid		839		
Sub-Total of TANF & SNAP Recipients on Medicaid		6,785		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$11,354,874	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$5,677,437
STATE SAVINGS				
Subtotal Annual State Savings			7,212,681	
Retention adjustment for 2.3 years			16,589,167	
25% Reduction per Cappelli analysis			4,147,292	
Total Annual State Savings				12,441,875

California Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$7,656		
State Contribution	23%	\$1,761		
Annual TANF Certs Issued		17,686		
Sub-Total		\$31,142,924		
Annual SNAP Certs Issued		29,883		
Allowance for SNAP Recipients also on TANF (60%)		17,930		
Sub-Total		31,572,226		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		28,099,281		
TANF Savings				\$59,242,205

SNAP

Total annual Admin Cost Contribution		\$660,004,000		
Total Number of Recipients		3,950,000		
Average Admin Cost/Recipient		\$167		
Number of SNAP Certs Issued		29,883		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$4,993,139	
Subtotal of Savings			\$4,993,139	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$4,443,894

MEDICAID				
Total Annual Medicaid Expenditure		\$50,165,335,340		
State Contribution	50%	\$25,082,667,670		
Total Recipients		11,428,811		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,195		
Average Annual number of SNAP Recipient on Medicaid		17,930		
Average Annual Number of TANF Recipients on Medicaid		17,332		
Sub-Total of TANF & SNAP Recipients on Medicaid		35,262		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$77,389,243	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$38,694,622
STATE SAVINGS				
Subtotal Annual State Savings			102,380,720	
Retention adjustment for 2.3 years			235,475,657	
25% Reduction per Cappelli analysis			58,868,914	
Total Annual State Savings				176,606,743

Colorado Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,544		
State Contribution	11%	\$610		
Annual TANF Certs Issued		2,033		
Sub-Total		\$1,239,805		
Annual SNAP Certs Issued		26,832		
Allowance for SNAP Recipients also on TANF (60%)		16,099		
Sub-Total		9,817,936		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		8,737,963		
TANF Savings				\$9,977,768

SNAP

Total annual Admin Cost Contribution		\$44,422,000		
Total Number of Recipients		484,000		
Average Admin Cost/Recipient		\$91.78		
Number of SNAP Certs Issued		26,832		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$2,462,668	
Subtotal of Savings			\$2,462,668	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$2,191,774

MEDICAID				
Total Annual Medicaid Expenditure		\$4,723,953,276		
State Contribution	49%	\$2,314,737,105		
Total Recipients		618,334		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,744		
Average Annual number of SNAP Recipient on Medicaid		16,099		
Average Annual Number of TANF Recipients on Medicaid		1,992		
Sub-Total of TANF & SNAP Recipients on Medicaid		18,092		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$67,725,790	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$33,862,895
STATE SAVINGS				
Subtotal Annual State Savings			46,032,437	
Retention adjustment for 2.3 years			105,874,606	
25% Reduction per Cappelli analysis			26,468,651	
Total Annual State Savings				79,405,954

Connecticut Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$8,256		
State Contribution	18%	\$1,486		
Annual TANF Certs Issued		756		
Sub-Total		\$1,123,476		
Annual SNAP Certs Issued		2,302		
Allowance for SNAP Recipients also on TANF (60%)		1,381		
Sub-Total		2,052,574		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		1,826,791		
TANF Savings				\$2,950,267

SNAP

Total annual Admin Cost Contribution		\$32,654,000		
Total Number of Recipients		393,000		
Average Admin Cost/Recipient		\$83.09		
Number of SNAP Certs Issued		2,302		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$191,271	
Subtotal of Savings			\$191,271	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$170,231

MEDICAID				
Total Annual Medicaid Expenditure		\$6,759,240,720		
State Contribution	50%	\$3,379,620,360		
Total Recipients		712,350		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,744		
Average Annual number of SNAP Recipient on Medicaid		1,381		
Average Annual Number of TANF Recipients on Medicaid		741		
Sub-Total of TANF & SNAP Recipients on Medicaid		2,122		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$10,067,839	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$5,033,919
STATE SAVINGS				
Subtotal Annual State Savings			8,154,418	
Retention adjustment for 2.3 years			18,755,160	
25% Reduction per Cappelli analysis			4,688,790	
Total Annual State Savings				14,066,370

Delaware Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$4,056		
State Contribution	11%	\$446		
Annual TANF Certs Issued		235		
Sub-Total		\$104,848		
Annual SNAP Certs Issued		1,645		
Allowance for SNAP Recipients also on TANF (60%)		987		
Sub-Total		440,360		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		391,920		
TANF Savings				\$496,768

SNAP

Total annual Admin Cost Contribution		\$13,779,000		
Total Number of Recipients		147,000		
Average Admin Cost/Recipient		\$93.73		
Number of SNAP Certs Issued		1,645		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$154,194	
Subtotal of Savings			\$154,194	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$137,232

MEDICAID				
Total Annual Medicaid Expenditure		\$1,484,593,447		
State Contribution	46%	\$682,912,986		
Total Recipients		225,426		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,029		
Average Annual number of SNAP Recipient on Medicaid		987		
Average Annual Number of TANF Recipients on Medicaid		230		
Sub-Total of TANF & SNAP Recipients on Medicaid		1,217		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$3,687,729	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$1,843,864
STATE SAVINGS				
Subtotal Annual State Savings			2,477,865	
Retention adjustment for 2.3 years			5,699,089	
25% Reduction per Cappelli analysis			1,424,772	
Total Annual State Savings				4,274,317

DC Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,136		
State Contribution	20%	\$1,027		
Annual TANF Certs Issued		341		
Sub-Total		\$350,275		
Annual SNAP Certs Issued		504		
Allowance for SNAP Recipients also on TANF (60%)		302		
Sub-Total		310,625		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		276,456		
TANF Savings				\$626,732

SNAP

Total annual Admin Cost Contribution		\$12,159,000		
Total Number of Recipients		140,000		
Average Admin Cost/Recipient		\$86.85		
Number of SNAP Certs Issued		504		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$43,772	
Subtotal of Savings			\$43,772	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$38,957

MEDICAID				
Total Annual Medicaid Expenditure		\$2,110,863,709		
State Contribution	30%	\$633,259,113		
Total Recipients		214,290		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,955		
Average Annual number of SNAP Recipient on Medicaid		302		
Average Annual Number of TANF Recipients on Medicaid		334		
Sub-Total of TANF & SNAP Recipients on Medicaid		637		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$1,881,189	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$940,595
STATE SAVINGS				
Subtotal Annual State Savings			1,606,284	
Retention adjustment for 2.3 years			3,694,453	
25% Reduction per Cappelli analysis			923,613	
Total Annual State Savings				2,770,840

Florida Annual State Savings WOTC

TANF

Average Annual TANF Benefit per Individual (Source: Center for Budget and Policy Priorities)		\$3,636		
State Contribution (Source: Center for Budget and Policy Priorities)	7%	\$255		
Annual TANF Certs Issued (Source: US Department of Labor)		3,330		
Sub-Total		\$847,552		
Annual SNAP Certs Issued (Source: US Department of Labor)		67,302		
Allowance for SNAP Recipients Also on TANF (60%) (Source: Office of Family Assistance, HHS)		40,381		
Sub-Total		10,277,823		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		9,147,262		
TANF Savings				\$9,994,814

SNAP

Total annual Admin Cost Contribution (Source: US Department of Agriculture)		\$108,496,000		
Total Number of Recipients (Source: US Department of Agriculture)		3,344,000		
Average Admin Cost/Recipient		\$32.44		
Number of SNAP Certs Issued (Source: US Department of Labor)		67,302		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$2,183,612	
Subtotal of Savings			\$2,183,612	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$1,943,414

MEDICAID				
Total Annual Medicaid Expenditure (Source: Kaiser Foundation)			\$17,906,910,735	
State Contribution (Source: HHS)	40%		\$7,162,764,294	
Total Recipients (Source: Kaiser Foundation)			3,703,388	
Average Annual Benefit Per Recipient Contributed by State Funds			\$1,934	
Average Annual number of SNAP Recipients on Medicaid (Source: Department of Health and Human Services)			40,381	
Average Annual Number of TANF Recipients on Medicaid (Source: HHS)			3,263	
Sub-Total of TANF & SNAP Recipients on Medicaid			43,645	
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$84,413,511	
Less Adjustment for individuals that continue to receive Medicaid (50%)				\$42,206,755
STATE SAVINGS				
Subtotal Annual State Savings			54,144,984	
Retention adjustment for 2.3 years			124,533,463	
25% Reduction per Cappelli analysis			31,133,366	
Total Annual State Savings				\$93,400,097

Georgia Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$3,360		
State Contribution	6%	\$202		
Annual TANF Certs Issued		2,033		
Sub-Total		\$409,853		
Annual SNAP Certs Issued		42,164		
Allowance for SNAP Recipients also on TANF (60%)		25,298		
Sub-Total		5,100,157		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		4,539,140		
TANF Savings				\$4,948,993

SNAP

Total annual Admin Cost Contribution		\$73,524,000		
Total Number of Recipients		1,887,000		
Average Admin Cost/Recipient		\$38.96		
Number of SNAP Certs Issued		42,164		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,642,854	
Subtotal of Savings			\$1,642,854	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$1,462,140

MEDICAID			
Total Annual Medicaid Expenditure		\$8,525,953,526	
State Contribution	33%	\$2,813,564,664	
Total Recipients		1,869,622	
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,505	
Average Annual number of SNAP Recipient on Medicaid		25,298	
Average Annual Number of TANF Recipients on Medicaid		1,992	
Sub-Total of TANF & SNAP Recipients on Medicaid		27,291	
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$41,069,404
Less Adjustment for Individuals that continue to receive Medicaid (50%)			\$20,534,702
STATE SAVINGS			
Subtotal Annual State Savings			26,945,835
Retention adjustment for 2.3 years			61,975,421
25% Reduction per Cappelli analysis			15,493,855
Total Annual State Savings			46,481,566

Hawaii Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$7,320		
State Contribution	13%	\$952		
Annual TANF Certs Issued		141		
Sub-Total		\$134,176		
Annual SNAP Certs Issued		1,093		
Allowance for SNAP Recipients also on TANF (60%)		656		
Sub-Total		624,059		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		555,413		
TANF Savings				\$689,588

SNAP

Total annual Admin Cost Contribution		\$14,679,000		
Total Number of Recipients		173,000		
Average Admin Cost/Recipient		\$84.85		
Number of SNAP Certs Issued		1,093		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$92,741	
Subtotal of Savings			\$92,741	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$82,539

MEDICAID				
Total Annual Medicaid Expenditure		\$1,492,674,686		
State Contribution	48%	\$716,483,849		
Total Recipients		265,588		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,698		
Average Annual number of SNAP Recipient on Medicaid		656		
Average Annual Number of TANF Recipients on Medicaid		138		
Sub-Total of TANF & SNAP Recipients on Medicaid		794		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$2,141,941	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$1,070,971
STATE SAVINGS				
Subtotal Annual State Savings			1,843,098	
Retention adjustment for 2.3 years			4,239,126	
25% Reduction per Cappelli analysis			1,059,781	
Total Annual State Savings				3,179,344

Idaho Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$3,708		
State Contribution	6%	\$222		
Annual TANF Certs Issued		80		
Sub-Total		\$17,798		
Annual SNAP Certs Issued		4,312		
Allowance for SNAP Recipients also on TANF (60%)		2,587		
Sub-Total		575,600		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		512,284		
TANF Savings				\$530,083

SNAP

Total annual Admin Cost Contribution		\$10,403,000		
Total Number of Recipients		230,000		
Average Admin Cost/Recipient		\$45.23		
Number of SNAP Certs Issued		4,312		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$195,034	
Subtotal of Savings			\$195,034	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$173,580

MEDICAID				
Total Annual Medicaid Expenditure		\$1,451,713,522		
State Contribution	28%	\$406,479,786		
Total Recipients		227,849		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,784		
Average Annual number of SNAP Recipient on Medicaid		2,587		
Average Annual Number of TANF Recipients on Medicaid		78		
Sub-Total of TANF & SNAP Recipients on Medicaid		2,666		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$4,755,397	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$2,377,699
STATE SAVINGS				
Subtotal Annual State Savings			3,081,361	
Retention adjustment for 2.3 years			7,087,131	
25% Reduction per Cappelli analysis			1,771,783	
Total Annual State Savings				5,315,348

Illinois Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,184		
State Contribution	13%	\$674		
Annual TANF Certs Issued		1,087		
Sub-Total		\$732,551		
Annual SNAP Certs Issued		20,056		
Allowance for SNAP Recipients also on TANF (60%)		12,034		
Sub-Total		8,109,684		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		7,217,619		
TANF Savings				\$7,950,170

SNAP

Total annual Admin Cost Contribution		\$137,501,000		
Total Number of Recipients		1,861,000		
Average Admin Cost/Recipient		\$73.89		
Number of SNAP Certs Issued		20,056		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,481,848	
Subtotal of Savings			\$1,481,848	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$1,318,845

MEDICAID			
Total Annual Medicaid Expenditure		\$13,392,553,588	
State Contribution	49%	\$6,562,351,258	
Total Recipients		2,822,634	
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,325	
Average Annual number of SNAP Recipient on Medicaid		12,034	
Average Annual Number of TANF Recipients on Medicaid		1,065	
Sub-Total of TANF & SNAP Recipients on Medicaid		13,099	
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$30,453,584
Less Adjustment for Individuals that continue to receive Medicaid (50%)			\$15,226,792
STATE SAVINGS			
Subtotal Annual State Savings			24,495,806
Retention adjustment for 2.3 years			56,340,355
25% Reduction per Cappelli analysis			14,085,089
Total Annual State Savings			42,255,266

Indiana Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$3,456		
State Contribution	9%	\$311		
Annual TANF Certs Issued		2,942		
Sub-Total		\$915,080		
Annual SNAP Certs Issued		17,564		
Allowance for SNAP Recipients also on TANF (60%)		10,538		
Sub-Total		3,277,864		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		2,917,299		
TANF Savings				\$3,832,379

SNAP

Total annual Admin Cost Contribution		\$44,423,000		
Total Number of Recipients		895,000		
Average Admin Cost/Recipient		\$49.63		
Number of SNAP Certs Issued		17,564		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$871,783	
Subtotal of Savings			\$871,783	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$775,887

MEDICAID				
Total Annual Medicaid Expenditure		\$7,486,196,206		
State Contribution	34%	\$2,545,306,710		
Total Recipients		1,209,849		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,104		
Average Annual number of SNAP Recipient on Medicaid		10,538		
Average Annual Number of TANF Recipients on Medicaid		2,883		
Sub-Total of TANF & SNAP Recipients on Medicaid		13,422		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$28,236,571	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$14,118,285
STATE SAVINGS				
Subtotal Annual State Savings			18,726,551	
Retention adjustment for 2.3 years			43,071,066	
25% Reduction per Cappelli analysis			10,767,767	
Total Annual State Savings				32,303,300

Iowa Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,112		
State Contribution	10%	\$511		
Annual TANF Certs Issued		2,228		
Sub-Total		\$1,138,954		
Annual SNAP Certs Issued		7,240		
Allowance for SNAP Recipients also on TANF (60%)		4,344		
Sub-Total		2,220,653		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		1,976,381		
TANF Savings				\$3,115,335

SNAP

Total annual Admin Cost Contribution		\$22,502,000		
Total Number of Recipients		405,000		
Average Admin Cost/Recipient		\$55.56		
Number of SNAP Certs Issued		7,240		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$402,258	
Subtotal of Savings			\$402,258	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$358,010

MEDICAID				
Total Annual Medicaid Expenditure		\$3,495,120,094		
State Contribution	44%	\$1,537,852,841		
Total Recipients		562,459		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,734		
Average Annual number of SNAP Recipient on Medicaid		4,344		
Average Annual Number of TANF Recipients on Medicaid		2,183		
Sub-Total of TANF & SNAP Recipients on Medicaid		6,527		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$17,847,065	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$8,923,532
STATE SAVINGS				
Subtotal Annual State Savings			12,396,877	
Retention adjustment for 2.3 years			28,512,816	
25% Reduction per Cappelli analysis			7,128,204	
Total Annual State Savings				21,384,612

Kansas Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,148		
State Contribution	13%	\$669		
Annual TANF Certs Issued		2,036		
Sub-Total		\$1,362,573		
Annual SNAP Certs Issued		5,670		
Allowance for SNAP Recipients also on TANF (60%)		3,402		
Sub-Total		2,276,754		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		2,026,311		
TANF Savings				\$3,388,884

SNAP

Total annual Admin Cost Contribution		\$23,575,000		
Total Number of Recipients		296,000		
Average Admin Cost/Recipient		\$79.65		
Number of SNAP Certs Issued		5,670		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$451,589	
Subtotal of Savings			\$451,589	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$401,914

MEDICAID				
Total Annual Medicaid Expenditure		\$2,667,413,390		
State Contribution	43%	\$1,146,987,758		
Total Recipients		394,417		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,908		
Average Annual number of SNAP Recipient on Medicaid		3,402		
Average Annual Number of TANF Recipients on Medicaid		1,995		
Sub-Total of TANF & SNAP Recipients on Medicaid		5,397		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$15,695,607	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$7,847,803
STATE SAVINGS				
Subtotal Annual State Savings			11,638,601	
Retention adjustment for 2.3 years			26,768,783	
25% Reduction per Cappelli analysis			6,692,196	
Total Annual State Savings				20,076,587

Kentucky Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$3,144		
State Contribution	7%	\$220		
Annual TANF Certs Issued		3,338		
Sub-Total		\$734,627		
Annual SNAP Certs Issued		27,252		
Allowance for SNAP Recipients also on TANF (60%)		16,351		
Sub-Total		3,598,572		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		3,202,729		
TANF Savings				\$3,937,356

SNAP

Total annual Admin Cost Contribution		\$42,849,000		
Total Number of Recipients		824,000		
Average Admin Cost/Recipient		\$52.00		
Number of SNAP Certs Issued		27,252		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,417,137	
Subtotal of Savings			\$1,417,137	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$1,261,252

MEDICAID				
Total Annual Medicaid Expenditure		\$5,701,684,085		
State Contribution	30%	\$1,710,505,226		
Total Recipients		919,864		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,860		
Average Annual number of SNAP Recipient on Medicaid		16,351		
Average Annual Number of TANF Recipients on Medicaid		3,271		
Sub-Total of TANF & SNAP Recipients on Medicaid		19,622		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$36,488,314	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$18,244,157
STATE SAVINGS				
Subtotal Annual State Savings			23,442,765	
Retention adjustment for 2.3 years			53,918,360	
25% Reduction per Cappelli analysis			13,479,590	
Total Annual State Savings				40,438,770

Louisiana Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$2,880		
State Contribution	6%	\$173		
Annual TANF Certs Issued		840		
Sub-Total		\$145,152		
Annual SNAP Certs Issued		17,307		
Allowance for SNAP Recipients also on TANF (60%)		10,384		
Sub-Total		1,794,390		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		1,597,007		
TANF Savings				\$1,742,159

SNAP

Total annual Admin Cost Contribution		\$60,531,000		
Total Number of Recipients		896,000		
Average Admin Cost/Recipient		\$67.56		
Number of SNAP Certs Issued		17,307		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,169,208	
Subtotal of Savings			\$1,169,208	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$1,040,595

MEDICAID			
Total Annual Medicaid Expenditure		\$7,358,261,947	
State Contribution	38%	\$2,796,139,540	
Total Recipients		1,204,829	
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,321	
Average Annual number of SNAP Recipient on Medicaid		10,384	
Average Annual Number of TANF Recipients on Medicaid		823	
Sub-Total of TANF & SNAP Recipients on Medicaid		11,207	
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$26,009,877
Less Adjustment for Individuals that continue to receive Medicaid (50%)			\$13,004,939
STATE SAVINGS			
Subtotal Annual State Savings			15,787,692
Retention adjustment for 2.3 years			36,311,692
25% Reduction per Cappelli analysis			9,077,923
Total Annual State Savings			27,233,769

Maine Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,820		
State Contribution	9%	\$524		
Annual TANF Certs Issued		1,140		
Sub-Total		\$597,132		
Annual SNAP Certs Issued		24,513		
Allowance for SNAP Recipients also on TANF (60%)		14,708		
Sub-Total		7,703,946		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		6,856,512		
TANF Savings				\$7,453,644

SNAP

Total annual Admin Cost Contribution		\$10,825,000		
Total Number of Recipients		250,000		
Average Admin Cost/Recipient		\$43.30		
Number of SNAP Certs Issued		2,451		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$106,128	
Subtotal of Savings			\$106,128	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$94,454

MEDICAID				
Total Annual Medicaid Expenditure		\$2,413,167,313		
State Contribution	38%	\$917,003,579		
Total Recipients		375,943		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,439		
Average Annual number of SNAP Recipient on Medicaid		1,471		
Average Annual Number of TANF Recipients on Medicaid		1,117		
Sub-Total of TANF & SNAP Recipients on Medicaid		2,588		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$6,312,185	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$3,156,093
STATE SAVINGS				
Subtotal Annual State Savings			10,704,190	
Retention adjustment for 2.3 years			24,619,638	
25% Reduction per Cappelli analysis			6,154,909	
Total Annual State Savings				18,464,728

Maryland Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$6,912		
State Contribution	11%	\$760		
Annual TANF Certs Issued		753		
Sub-Total		\$572,521		
Annual SNAP Certs Issued		7,146		
Allowance for SNAP Recipients also on TANF (60%)		4,288		
Sub-Total		3,259,948		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		2,901,354		
TANF Savings				\$3,473,875

SNAP

Total annual Admin Cost Contribution		\$51,949,000		
Total Number of Recipients		710,000		
Average Admin Cost/Recipient		\$73.17		
Number of SNAP Certs Issued		7,146		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$522,856	
Subtotal of Savings			\$522,856	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$465,342

MEDICAID				
Total Annual Medicaid Expenditure		\$7,686,649,117		
State Contribution	50%	\$3,843,324,559		
Total Recipients		975,437		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,940		
Average Annual number of SNAP Recipient on Medicaid		4,288		
Average Annual Number of TANF Recipients on Medicaid		738		
Sub-Total of TANF & SNAP Recipients on Medicaid		5,026		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$19,801,157	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$9,900,579
STATE SAVINGS				
Subtotal Annual State Savings			13,839,795	
Retention adjustment for 2.3 years			31,831,528	
25% Reduction per Cappelli analysis			7,957,882	
Total Annual State Savings				23,873,646

Massachusetts Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$7,416		
State Contribution	18%	\$1,335		
Annual TANF Certs Issued		3,049		
Sub-Total		\$4,070,049		
Annual SNAP Certs Issued		5,775		
Allowance for SNAP Recipients also on TANF (60%)		3,465		
Sub-Total		4,625,359		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		4,116,570		
TANF Savings				\$8,186,619

SNAP

Total annual Admin Cost Contribution		\$59,754,000		
Total Number of Recipients		848,000		
Average Admin Cost/Recipient		\$70.46		
Number of SNAP Certs Issued		5,775		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$406,933	
Subtotal of Savings			\$406,933	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$362,171

MEDICAID				
Total Annual Medicaid Expenditure		\$12,925,713,343		
State Contribution	50%	\$6,462,856,672		
Total Recipients		1,690,693		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,823		
Average Annual number of SNAP Recipient on Medicaid		3,465		
Average Annual Number of TANF Recipients on Medicaid		2,988		
Sub-Total of TANF & SNAP Recipients on Medicaid		6,453		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$24,667,366	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$12,333,683
STATE SAVINGS				
Subtotal Annual State Savings			20,882,472	
Retention adjustment for 2.3 years			48,029,687	
25% Reduction per Cappelli analysis			12,007,422	
Total Annual State Savings				36,022,265

Michigan Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,904		
State Contribution	13%	\$768		
Annual TANF Certs Issued		6,813		
Sub-Total		\$5,229,114		
Annual SNAP Certs Issued		23,720		
Allowance for SNAP Recipients also on TANF (60%)		14,232		
Sub-Total		10,923,345		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		9,721,777		
TANF Savings				\$14,950,890

SNAP

Total annual Admin Cost Contribution		\$136,748,000		
Total Number of Recipients		1,820,000		
Average Admin Cost/Recipient		\$75.14		
Number of SNAP Certs Issued		23,720		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,782,232	
Subtotal of Savings			\$1,782,232	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$1,586,187

MEDICAID				
Total Annual Medicaid Expenditure		\$12,460,330,219		
State Contribution	34%	\$4,236,512,274		
Total Recipients		2,261,732		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,873		
Average Annual number of SNAP Recipient on Medicaid		14,232		
Average Annual Number of TANF Recipients on Medicaid		6,677		
Sub-Total of TANF & SNAP Recipients on Medicaid		20,909		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$39,164,735	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$19,582,367
STATE SAVINGS				
Subtotal Annual State Savings			36,119,444	
Retention adjustment for 2.3 years			83,074,722	
25% Reduction per Cappelli analysis			20,768,681	
Total Annual State Savings				62,306,042

Minnesota Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$6,834		
State Contribution	19%	\$1,298		
Annual TANF Certs Issued		3,357		
Sub-Total		\$4,358,930		
Annual SNAP Certs Issued		6,228		
Allowance for SNAP Recipients also on TANF (60%)		3,737		
Sub-Total		4,852,085		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		4,318,356		
TANF Savings				\$8,677,286

SNAP

Total annual Admin Cost Contribution		\$66,848,000		
Total Number of Recipients		533,000		
Average Admin Cost/Recipient		\$125.42		
Number of SNAP Certs Issued		6,228		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$781,106	
Subtotal of Savings			\$781,106	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$695,184

MEDICAID				
Total Annual Medicaid Expenditure		\$8,893,764,778		
State Contribution	50%	\$4,446,882,389		
Total Recipients		936,488		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,748		
Average Annual number of SNAP Recipient on Medicaid		3,737		
Average Annual Number of TANF Recipients on Medicaid		3,290		
Sub-Total of TANF & SNAP Recipients on Medicaid		7,027		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$33,365,863	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$16,682,932
STATE SAVINGS				
Subtotal Annual State Savings			26,055,402	
Retention adjustment for 2.3 years			59,927,424	
25% Reduction per Cappelli analysis			14,981,856	
Total Annual State Savings				44,945,568

Mississippi Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$2,040		
State Contribution	4%	\$82		
Annual TANF Certs Issued		777		
Sub-Total		\$63,403		
Annual SNAP Certs Issued		12,908		
Allowance for SNAP Recipients also on TANF (60%)		7,745		
Sub-Total		631,976		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		562,458		
TANF Savings				\$625,862

SNAP

Total annual Admin Cost Contribution		\$29,079,000		
Total Number of Recipients		651,000		
Average Admin Cost/Recipient		\$44.67		
Number of SNAP Certs Issued		12,908		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$576,577	
Subtotal of Savings			\$576,577	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$513,154

MEDICAID				
Total Annual Medicaid Expenditure		\$4,465,933,337		
State Contribution	26%	\$1,161,142,668		
Total Recipients		772,141		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,504		
Average Annual number of SNAP Recipient on Medicaid		7,745		
Average Annual Number of TANF Recipients on Medicaid		761		
Sub-Total of TANF & SNAP Recipients on Medicaid		8,506		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$12,791,681	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$6,395,841
STATE SAVINGS				
Subtotal Annual State Savings			7,534,856	
Retention adjustment for 2.3 years			17,330,168	
25% Reduction per Cappelli analysis			4,332,542	
Total Annual State Savings				12,997,626

Missouri Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$3,504		
State Contribution	9%	\$315		
Annual TANF Certs Issued		4,905		
Sub-Total		\$1,546,841		
Annual SNAP Certs Issued		18,406		
Allowance for SNAP Recipients also on TANF (60%)		11,044		
Sub-Total		3,482,710		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		3,099,612		
TANF Savings				\$4,646,452

SNAP

Total annual Admin Cost Contribution		\$44,706,000		
Total Number of Recipients		927,000		
Average Admin Cost/Recipient		\$48.23		
Number of SNAP Certs Issued		18,406		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$887,658	
Subtotal of Savings			\$887,658	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$790,015

MEDICAID			
Total Annual Medicaid Expenditure		\$8,726,534,192	
State Contribution	37%	\$3,228,817,651	
Total Recipients		1,065,266	
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,031	
Average Annual number of SNAP Recipient on Medicaid		11,044	
Average Annual Number of TANF Recipients on Medicaid		4,807	
Sub-Total of TANF & SNAP Recipients on Medicaid		15,851	
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$48,042,812
Less Adjustment for Individuals that continue to receive Medicaid (50%)			\$24,021,406
STATE SAVINGS			
Subtotal Annual State Savings			29,457,874
Retention adjustment for 2.3 years			67,753,110
25% Reduction per Cappelli analysis			16,938,277
Total Annual State Savings			50,814,832

Montana Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$6,120		
State Contribution	10%	\$612		
Annual TANF Certs Issued		69		
Sub-Total		\$42,228		
Annual SNAP Certs Issued		1,190		
Allowance for SNAP Recipients also on TANF (60%)		714		
Sub-Total		436,968		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		388,902		
TANF Savings				\$431,130

SNAP

Total annual Admin Cost Contribution		\$12,064,000		
Total Number of Recipients		124,000		
Average Admin Cost/Recipient		\$97.29		
Number of SNAP Certs Issued		1,190		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$115,775	
Subtotal of Savings			\$115,775	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$103,040

MEDICAID				
Total Annual Medicaid Expenditure		\$972,565,512		
State Contribution	34%	\$330,672,274		
Total Recipients		128,792		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,567		
Average Annual number of SNAP Recipient on Medicaid		714		
Average Annual Number of TANF Recipients on Medicaid		68		
Sub-Total of TANF & SNAP Recipients on Medicaid		782		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$2,006,802	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$1,003,401
STATE SAVINGS				
Subtotal Annual State Savings			1,537,571	
Retention adjustment for 2.3 years			3,536,413	
25% Reduction per Cappelli analysis			884,103	
Total Annual State Savings				2,652,310

Nebraska Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$4,368		
State Contribution	12%	\$524		
Annual TANF Certs Issued		225		
Sub-Total		\$117,936		
Annual SNAP Certs Issued		7,215		
Allowance for SNAP Recipients also on TANF (60%)		4,329		
Sub-Total		2,269,089		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		2,019,489		
TANF Savings				\$2,137,425

SNAP

Total annual Admin Cost Contribution		\$15,131,000		
Total Number of Recipients		174,000		
Average Admin Cost/Recipient		\$87		
Number of SNAP Certs Issued		7,215		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$627,415	
Subtotal of Savings			\$627,415	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$558,399

MEDICAID				
Total Annual Medicaid Expenditure		\$1,721,721,025		
State Contribution	47%	\$809,208,882		
Total Recipients		265,540		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,047		
Average Annual number of SNAP Recipient on Medicaid		4,329		
Average Annual Number of TANF Recipients on Medicaid		221		
Sub-Total of TANF & SNAP Recipients on Medicaid		4,550		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$13,864,185	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$6,932,093
STATE SAVINGS				
Subtotal Annual State Savings			9,627,917	
Retention adjustment for 2.3 years			22,144,209	
25% Reduction per Cappelli analysis			5,536,052	
Total Annual State Savings				16,608,156

Nevada Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$4,596		
State Contribution	7%	\$322		
Annual TANF Certs Issued		289		
Sub-Total		\$92,977		
Annual SNAP Certs Issued		2,031		
Allowance for SNAP Recipients also on TANF (60%)		1,219		
Sub-Total		392,048		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		348,923		
TANF Savings				\$441,900

SNAP

Total annual Admin Cost Contribution		\$19,844,000		
Total Number of Recipients		349,000		
Average Admin Cost/Recipient		\$56.86		
Number of SNAP Certs Issued		2,031		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$115,482	
Subtotal of Savings			\$115,482	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$102,779

MEDICAID				
Total Annual Medicaid Expenditure		\$1,738,903,012		
State Contribution	36%	\$626,005,084		
Total Recipients		340,520		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,838		
Average Annual number of SNAP Recipient on Medicaid		1,219		
Average Annual Number of TANF Recipients on Medicaid		283		
Sub-Total of TANF & SNAP Recipients on Medicaid		1,502		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$2,760,916	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$1,380,458
STATE SAVINGS				
Subtotal Annual State Savings			1,925,136	
Retention adjustment for 2.3 years			4,427,814	
25% Reduction per Cappelli analysis			1,106,953	
Total Annual State Savings				3,320,860

New Hampshire Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$8,100		
State Contribution	16%	\$1,296		
Annual TANF Certs Issued		434		
Sub-Total		\$562,464		
Annual SNAP Certs Issued		1,801		
Allowance for SNAP Recipients also on TANF (60%)		1,081		
Sub-Total		1,400,458		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		1,246,407		
TANF Savings				\$1,808,871

SNAP

Total annual Admin Cost Contribution		\$7,596,000		
Total Number of Recipients		115,000		
Average Admin Cost/Recipient		\$66.05		
Number of SNAP Certs Issued		1,801		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$118,960	
Subtotal of Savings			\$118,960	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$105,874

MEDICAID				
Total Annual Medicaid Expenditure		\$1,186,815,817		
State Contribution	50%	\$593,407,909		
Total Recipients		167,560		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,541		
Average Annual number of SNAP Recipient on Medicaid		1,081		
Average Annual Number of TANF Recipients on Medicaid		425		
Sub-Total of TANF & SNAP Recipients on Medicaid		1,506		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$5,333,163	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$2,666,582
STATE SAVINGS				
Subtotal Annual State Savings			4,581,327	
Retention adjustment for 2.3 years			10,537,053	
25% Reduction per Cappelli analysis			2,634,263	
Total Annual State Savings				7,902,790

New Jersey Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,088		
State Contribution	19%	\$967		
Annual TANF Certs Issued		1,137		
Sub-Total		\$1,099,161		
Annual SNAP Certs Issued		615		
Allowance for SNAP Recipients also on TANF (60%)		369		
Sub-Total		356,720		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		317,481		
TANF Savings				\$1,416,641

SNAP

Total annual Admin Cost Contribution		\$129,539,000		
Total Number of Recipients		810,000		
Average Admin Cost/Recipient		\$159.92		
Number of SNAP Certs Issued		615		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$98,354	
Subtotal of Savings			\$98,354	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$87,535

MEDICAID				
Total Annual Medicaid Expenditure		\$10,388,704,680		
State Contribution	50%	\$5,194,352,340		
Total Recipients		1,055,940		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,919		
Average Annual number of SNAP Recipient on Medicaid		369		
Average Annual Number of TANF Recipients on Medicaid		1,114		
Sub-Total of TANF & SNAP Recipients on Medicaid		1,483		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$7,296,414	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$3,648,207
STATE SAVINGS				
Subtotal Annual State Savings			5,152,383	
Retention adjustment for 2.3 years			11,850,480	
25% Reduction per Cappelli analysis			2,962,620	
Total Annual State Savings				8,887,860

New Mexico Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$4,560		
State Contribution	8%	\$365		
Annual TANF Certs Issued		808		
Sub-Total		\$294,758		
Annual SNAP Certs Issued		2,644		
Allowance for SNAP Recipients also on TANF (60%)		1,586		
Sub-Total		578,719		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		515,060		
TANF Savings				\$809,818

SNAP

Total annual Admin Cost Contribution		\$35,304,000		
Total Number of Recipients		432,000		
Average Admin Cost/Recipient		\$81.72		
Number of SNAP Certs Issued		2,644		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$216,074	
Subtotal of Savings			\$216,074	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$192,305

MEDICAID				
Total Annual Medicaid Expenditure		\$3,430,059,436		
State Contribution	30%	\$1,029,017,831		
Total Recipients		576,138		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,786		
Average Annual number of SNAP Recipient on Medicaid		1,586		
Average Annual Number of TANF Recipients on Medicaid		792		
Sub-Total of TANF & SNAP Recipients on Medicaid		2,378		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$4,247,683	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$2,123,841
STATE SAVINGS				
Subtotal Annual State Savings			3,125,965	
Retention adjustment for 2.3 years			7,189,719	
25% Reduction per Cappelli analysis			1,797,430	
Total Annual State Savings				5,392,289

New York Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$9,468		
State Contribution	21%	\$1,988		
Annual TANF Certs Issued		6,795		
Sub-Total		\$13,510,363		
Annual SNAP Certs Issued		28,110		
Allowance for SNAP Recipients also on TANF (60%)		16,866		
Sub-Total		33,534,330		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		29,845,554		
TANF Savings				\$43,355,917

SNAP

Total annual Admin Cost Contribution		\$459,777,000		
Total Number of Recipients		3,000,000		
Average Admin Cost/Recipient		\$153.26		
Number of SNAP Certs Issued		28,110		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$4,308,110	
Subtotal of Savings			\$4,308,110	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$3,834,218

MEDICAID				
Total Annual Medicaid Expenditure		\$53,305,797,436		
State Contribution	50%	\$26,652,898,718		
Total Recipients		5,570,094		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,785		
Average Annual number of SNAP Recipient on Medicaid		16,866		
Average Annual Number of TANF Recipients on Medicaid		6,659		
Sub-Total of TANF & SNAP Recipients on Medicaid		23,525		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$112,567,599	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$56,283,799
STATE SAVINGS				
Subtotal Annual State Savings			103,473,935	
Retention adjustment for 2.3 years			237,990,049	
25% Reduction per Cappelli analysis			59,497,512	
Total Annual State Savings				178,492,537

North Carolina Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$3,264		
State Contribution	8%	\$261		
Annual TANF Certs Issued		1,771		
Sub-Total		\$462,444		
Annual SNAP Certs Issued		34,732		
Allowance for SNAP Recipients also on TANF (60%)		20,839		
Sub-Total		5,441,532		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		4,842,963		
TANF Savings				\$5,305,407

SNAP

Total annual Admin Cost Contribution		\$101,605,000		
Total Number of Recipients		1,662,000		
Average Admin Cost/Recipient		\$61.13		
Number of SNAP Certs Issued		34,732		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$2,123,312	
Subtotal of Savings			\$2,123,312	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$1,889,748

MEDICAID			
Total Annual Medicaid Expenditure		\$12,282,452,337	
State Contribution	34%	\$4,176,033,795	
Total Recipients		1,813,298	
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,303	
Average Annual number of SNAP Recipient on Medicaid		20,839	
Average Annual Number of TANF Recipients on Medicaid		1,736	
Sub-Total of TANF & SNAP Recipients on Medicaid		22,575	
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$51,989,824
Less Adjustment for Individuals that continue to receive Medicaid (50%)			\$25,994,912
STATE SAVINGS			
Subtotal Annual State Savings			33,190,067
Retention adjustment for 2.3 years			76,337,154
25% Reduction per Cappelli analysis			19,084,288
Total Annual State Savings			57,252,865

North Dakota Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,724		
State Contribution	12%	\$687		
Annual TANF Certs Issued		127		
Sub-Total		\$87,234		
Annual SNAP Certs Issued		1,177		
Allowance for SNAP Recipients also on TANF (60%)		706		
Sub-Total		485,075		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		431,716		
TANF Savings				\$518,950

SNAP

Total annual Admin Cost Contribution		\$7,475,000		
Total Number of Recipients		58,000		
Average Admin Cost/Recipient		\$128.88		
Number of SNAP Certs Issued		1,177		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$151,691	
Subtotal of Savings			\$151,691	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$135,005

MEDICAID				
Total Annual Medicaid Expenditure		\$744,160,777		
State Contribution	50%	\$372,080,389		
Total Recipients		82,762		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,496		
Average Annual number of SNAP Recipient on Medicaid		706		
Average Annual Number of TANF Recipients on Medicaid		124		
Sub-Total of TANF & SNAP Recipients on Medicaid		831		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$3,734,471	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$1,867,236
STATE SAVINGS				
Subtotal Annual State Savings			2,521,191	
Retention adjustment for 2.3 years			5,798,739	
25% Reduction per Cappelli analysis			1,449,685	
Total Annual State Savings				4,349,054

Ohio Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,496		
State Contribution	11%	\$605		
Annual TANF Certs Issued		14,188		
Sub-Total		\$8,577,497		
Annual SNAP Certs Issued		45,993		
Allowance for SNAP Recipients also on TANF (60%)		27,596		
Sub-Total		16,683,317		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		14,848,152		
TANF Savings				\$23,425,649

SNAP

Total annual Admin Cost Contribution		\$108,150,000		
Total Number of Recipients		1,795,000		
Average Admin Cost/Recipient		\$60.25		
Number of SNAP Certs Issued		45,993		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$2,771,110	
Subtotal of Savings			\$2,771,110	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$2,466,288

MEDICAID				
Total Annual Medicaid Expenditure		\$16,352,195,540		
State Contribution	37%	\$6,050,312,350		
Total Recipients		2,308,999		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,620		
Average Annual number of SNAP Recipient on Medicaid		27,596		
Average Annual Number of TANF Recipients on Medicaid		13,904		
Sub-Total of TANF & SNAP Recipients on Medicaid		41,500		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$108,743,315	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$54,371,657
STATE SAVINGS				
Subtotal Annual State Savings			80,263,595	
Retention adjustment for 2.3 years			184,606,268	
25% Reduction per Cappelli analysis			46,151,567	
Total Annual State Savings				138,454,701

Oklahoma Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$3,504		
State Contribution	9%	\$315		
Annual TANF Certs Issued		271		
Sub-Total		\$85,463		
Annual SNAP Certs Issued		14,998		
Allowance for SNAP Recipients also on TANF (60%)		8,999		
Sub-Total		2,837,862		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		2,525,697		
TANF Savings				\$2,611,159

SNAP

Total annual Admin Cost Contribution		\$51,561,000		
Total Number of Recipients		606,000		
Average Admin Cost/Recipient		\$85.08		
Number of SNAP Certs Issued		14,998		
Total Annual Admit Savings of SNAP Recipients Certified by WOTC			\$1,276,092	
Subtotal of Savings			\$1,276,092	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$1,135,722

MEDICAID			
Total Annual Medicaid Expenditure		\$4,642,035,524	
State Contribution	38%	\$1,763,973,499	
Total Recipients		856,835	
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,059	
Average Annual number of SNAP Recipient on Medicaid		8,999	
Average Annual Number of TANF Recipients on Medicaid		266	
Sub-Total of TANF & SNAP Recipients on Medicaid		9,264	
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$19,072,658
Less Adjustment for individuals that continue to receive Medicaid (50%)			\$9,536,329
STATE SAVINGS			
Subtotal Annual State Savings			13,283,210
Retention adjustment for 2.3 years			30,551,384
25% Reduction per Cappelli analysis			7,637,846
Total Annual State Savings			22,913,538

Oregon Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$6,072		
State Contribution	9%	\$546		
Annual TANF Certs Issued		442		
Sub-Total		\$241,544		
Annual SNAP Certs Issued		4,183		
Allowance for SNAP Recipients also on TANF (60%)		2,510		
Sub-Total		1,371,556		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		1,220,684		
TANF Savings				\$1,462,229

SNAP

Total annual Admin Cost Contribution		\$57,099,000		
Total Number of Recipients		806,000		
Average Admin Cost/Recipient		\$70.84		
Number of SNAP Certs Issued		4,183		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$296,334	
Subtotal of Savings			\$296,334	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$263,737

MEDICAID				
Total Annual Medicaid Expenditure		\$4,587,105,504		
State Contribution	35%	\$1,605,486,926		
Total Recipients		643,940		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,493		
Average Annual number of SNAP Recipient on Medicaid		2,510		
Average Annual Number of TANF Recipients on Medicaid		433		
Sub-Total of TANF & SNAP Recipients on Medicaid		2,943		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$7,337,460	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$3,668,730
STATE SAVINGS				
Subtotal Annual State Savings			5,394,696	
Retention adjustment for 2.3 years			12,407,800	
25% Reduction per Cappelli analysis			3,101,950	
Total Annual State Savings				9,305,850

Pennsylvania Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,052		
State Contribution	14%	\$707		
Annual TANF Certs Issued		10,079		
Sub-Total		\$7,128,675		
Annual SNAP Certs Issued		37,608		
Allowance for SNAP Recipients also on TANF (60%)		22,565		
Sub-Total		15,959,632		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		14,204,072		
TANF Savings				\$21,332,747

SNAP

Total annual Admin Cost Contribution		\$195,764,000		
Total Number of Recipients		1,782,000		
Average Admin Cost/Recipient		\$109.86		
Number of SNAP Certs Issued		37,608		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$4,131,477	
Subtotal of Savings			\$4,131,477	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$3,677,015

MEDICAID				
Total Annual Medicaid Expenditure		\$20,393,353,134		
State Contribution	48%	\$9,788,809,504		
Total Recipients		2,417,096		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,050		
Average Annual number of SNAP Recipient on Medicaid		22,565		
Average Annual Number of TANF Recipients on Medicaid		9,877		
Sub-Total of TANF & SNAP Recipients on Medicaid		32,442		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$131,385,229	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$65,692,615
STATE SAVINGS				
Subtotal Annual State Savings			90,702,377	
Retention adjustment for 2.3 years			208,615,466	
25% Reduction per Cappelli analysis			52,153,867	
Total Annual State Savings				156,461,600

Rhode Island Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$6,648		
State Contribution	15%	\$997		
Annual TANF Certs Issued		364		
Sub-Total		\$362,981		
Annual SNAP Certs Issued		341		
Allowance for SNAP Recipients also on TANF (60%)		205		
Sub-Total		204,027		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		181,584		
TANF Savings				\$544,565

SNAP

Total annual Admin Cost Contribution		\$9,446,000		
Total Number of Recipients		166,000		
Average Admin Cost/Recipient		\$56.90		
Number of SNAP Certs Issued		341		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$19,404	
Subtotal of Savings			\$19,404	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$17,270

MEDICAID				
Total Annual Medicaid Expenditure		\$1,855,780,111		
State Contribution	50%	\$927,890,056		
Total Recipients		216,302		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,290		
Average Annual number of SNAP Recipient on Medicaid		205		
Average Annual Number of TANF Recipients on Medicaid		357		
Sub-Total of TANF & SNAP Recipients on Medicaid		561		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$2,407,945	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$1,203,972
STATE SAVINGS				
Subtotal Annual State Savings			1,765,807	
Retention adjustment for 2.3 years			4,061,356	
25% Reduction per Cappelli analysis			1,015,339	
Total Annual State Savings				3,046,017

South Carolina Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$2,592		
State Contribution	4%	\$104		
Annual TANF Certs Issued		2,363		
Sub-Total		\$244,996		
Annual SNAP Certs Issued		22,680		
Allowance for SNAP Recipients also on TANF (60%)		13,608		
Sub-Total		1,410,877		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		1,255,681		
TANF Savings				\$1,500,677

SNAP

Total annual Admin Cost Contribution		\$24,496,000		
Total Number of Recipients		863,000		
Average Admin Cost/Recipient		\$28.38		
Number of SNAP Certs Issued		22,680		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$643,765	
Subtotal of Savings			\$643,765	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$572,951

MEDICAID				
Total Annual Medicaid Expenditure		\$4,847,913,428		
State Contribution	29%	\$1,405,894,894		
Total Recipients		922,560		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,524		
Average Annual number of SNAP Recipient on Medicaid		13,608		
Average Annual Number of TANF Recipients on Medicaid		2,316		
Sub-Total of TANF & SNAP Recipients on Medicaid		15,924		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$24,266,286	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$12,133,143
STATE SAVINGS				
Subtotal Annual State Savings			14,206,771	
Retention adjustment for 2.3 years			32,675,573	
25% Reduction per Cappelli analysis			8,168,893	
Total Annual State Savings				24,506,679

South Dakota Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$6,780		
State Contribution	8%	\$542		
Annual TANF Certs Issued		138		
Sub-Total		\$74,851		
Annual SNAP Certs Issued		2,529		
Allowance for SNAP Recipients also on TANF (60%)		1,517		
Sub-Total		823,038		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		732,504		
TANF Savings				\$807,355

SNAP

Total annual Admin Cost Contribution		\$9,175,000		
Total Number of Recipients		103,000		
Average Admin Cost/Recipient		\$89.08		
Number of SNAP Certs Issued		2,529		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$225,277	
Subtotal of Savings			\$225,277	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$200,497

MEDICAID				
Total Annual Medicaid Expenditure		\$749,271,225		
State Contribution	48%	\$359,650,188		
Total Recipients		133,739		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,689		
Average Annual number of SNAP Recipient on Medicaid		1,517		
Average Annual Number of TANF Recipients on Medicaid		135		
Sub-Total of TANF & SNAP Recipients on Medicaid		1,653		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$4,444,270	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$2,222,135
STATE SAVINGS				
Subtotal Annual State Savings			3,229,987	
Retention adjustment for 2.3 years			7,428,970	
25% Reduction per Cappelli analysis			1,857,242	
Total Annual State Savings				5,571,727

Tennessee Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$2,220		
State Contribution	6%	\$133		
Annual TANF Certs Issued		13,684		
Sub-Total		\$1,822,709		
Annual SNAP Certs Issued		24,746		
Allowance for SNAP Recipients also on TANF (60%)		14,848		
Sub-Total		1,977,700		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		1,760,153		
TANF Savings				\$3,582,862

SNAP

Total annual Admin Cost Contribution		\$64,486,000		
Total Number of Recipients		1,296,000		
Average Admin Cost/Recipient		\$49.76		
Number of SNAP Certs Issued		24,746		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,231,304	
Subtotal of Savings			\$1,231,304	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$1,095,861

MEDICAID			
Total Annual Medicaid Expenditure		\$8,797,895,567	
State Contribution	35%	\$3,079,263,448	
Total Recipients		1,509,354	
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,040	
Average Annual number of SNAP Recipient on Medicaid		14,848	
Average Annual Number of TANF Recipients on Medicaid		13,410	
Sub-Total of TANF & SNAP Recipients on Medicaid		28,258	
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$57,649,551
Less Adjustment for Individuals that continue to receive Medicaid (50%)			\$28,824,775
STATE SAVINGS			
Subtotal Annual State Savings			33,503,498
Retention adjustment for 2.3 years			77,058,046
25% Reduction per Cappelli analysis			19,264,512
Total Annual State Savings			57,793,535

Texas Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$3,252		
State Contribution	7%	\$228		
Annual TANF Certs Issued		1,837		
Sub-Total		\$418,175		
Annual SNAP Certs Issued		93,456		
Allowance for SNAP Recipients also on TANF (60%)		56,074		
Sub-Total		12,764,594		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		11,360,489		
TANF Savings				\$11,778,664

SNAP

Total annual Admin Cost Contribution		\$307,169,000		
Total Number of Recipients		3,998,000		
Average Admin Cost/Recipient		\$76.83		
Number of SNAP Certs Issued		93,456		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$7,180,287	
Subtotal of Savings			\$7,180,287	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$6,390,455

MEDICAID				
Total Annual Medicaid Expenditure		\$28,285,538,853		
State Contribution	42%	\$11,879,926,318		
Total Recipients		4,844,337		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,452		
Average Annual number of SNAP Recipient on Medicaid		56,074		
Average Annual Number of TANF Recipients on Medicaid		1,800		
Sub-Total of TANF & SNAP Recipients on Medicaid		57,874		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$141,925,963	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$70,962,981
STATE SAVINGS				
Subtotal Annual State Savings			89,132,100	
Retention adjustment for 2.3 years			205,003,830	
25% Reduction per Cappelli analysis			51,250,958	
Total Annual State Savings				153,752,873

Utah Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,976		
State Contribution	10%	\$598		
Annual TANF Certs Issued		671		
Sub-Total		\$400,990		
Annual SNAP Certs Issued		6,327		
Allowance for SNAP Recipients also on TANF (60%)		3,796		
Sub-Total		2,268,609		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		2,019,062		
TANF Savings				\$2,420,052

SNAP

Total annual Admin Cost Contribution		\$28,845,000		
Total Number of Recipients		275,000		
Average Admin Cost/Recipient		\$104.89		
Number of SNAP Certs Issued		6,327		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$663,645	
Subtotal of Savings			\$663,645	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$590,644

MEDICAID				
Total Annual Medicaid Expenditure		\$1,903,197,459		
State Contribution	29%	\$551,927,263		
Total Recipients		349,595		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,579		
Average Annual number of SNAP Recipient on Medicaid		3,796		
Average Annual Number of TANF Recipients on Medicaid		658		
Sub-Total of TANF & SNAP Recipients on Medicaid		4,454		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$7,031,458	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$3,515,729
STATE SAVINGS				
Subtotal Annual State Savings			6,526,425	
Retention adjustment for 2.3 years			15,010,777	
25% Reduction per Cappelli analysis			3,752,694	
Total Annual State Savings				11,258,083

Vermont Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$7,680		
State Contribution	15%	\$1,152		
Annual TANF Certs Issued		246		
Sub-Total		\$283,392		
Annual SNAP Certs Issued		653		
Allowance for SNAP Recipients also on TANF (60%)		392		
Sub-Total		451,354		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		401,705		
TANF Savings				\$685,097

SNAP

Total annual Admin Cost Contribution		\$10,902,000		
Total Number of Recipients		93,000		
Average Admin Cost/Recipient		\$117.23		
Number of SNAP Certs Issued		653		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$76,548	
Subtotal of Savings			\$76,548	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$68,128

MEDICAID				
Total Annual Medicaid Expenditure		\$1,353,425,573		
State Contribution	46%	\$622,575,764		
Total Recipients		196,412		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,170		
Average Annual number of SNAP Recipient on Medicaid		392		
Average Annual Number of TANF Recipients on Medicaid		241		
Sub-Total of TANF & SNAP Recipients on Medicaid		633		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$2,006,068	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$1,003,034
STATE SAVINGS				
Subtotal Annual State Savings			1,756,259	
Retention adjustment for 2.3 years			4,039,395	
25% Reduction per Cappelli analysis			1,009,849	
Total Annual State Savings				3,029,546

Virginia Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$4,668		
State Contribution	12%	\$560		
Annual TANF Certs Issued		5,206		
Sub-Total		\$2,916,193		
Annual SNAP Certs Issued		20,591		
Allowance for SNAP Recipients also on TANF (60%)		12,355		
Sub-Total		6,920,553		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		6,159,292		
TANF Savings				\$9,075,485

SNAP

Total annual Admin Cost Contribution		\$107,099,000		
Total Number of Recipients		909,000		
Average Admin Cost/Recipient		\$117.82		
Number of SNAP Certs Issued		20,591		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$2,426,046	
Subtotal of Savings			\$2,426,046	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$2,159,181

MEDICAID				
Total Annual Medicaid Expenditure		\$6,906,432,609		
State Contribution	50%	\$3,453,216,305		
Total Recipients		1,027,075		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,362		
Average Annual number of SNAP Recipient on Medicaid		12,355		
Average Annual Number of TANF Recipients on Medicaid		5,102		
Sub-Total of TANF & SNAP Recipients on Medicaid		17,456		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$58,691,918	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$29,345,959
STATE SAVINGS				
Subtotal Annual State Savings			40,580,624	
Retention adjustment for 2.3 years			93,335,436	
25% Reduction per Cappelli analysis			23,333,859	
Total Annual State Savings				70,001,577

Washington Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$5,748		
State Contribution	13%	\$747		
Annual TANF Certs Issued		3,610		
Sub-Total		\$2,697,536		
Annual SNAP Certs Issued		13,023		
Allowance for SNAP Recipients also on TANF (60%)		7,814		
Sub-Total		5,838,784		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		5,196,518		
TANF Savings				\$7,894,054

SNAP

Total annual Admin Cost Contribution		\$59,087,000		
Total Number of Recipients		1,094,000		
Average Admin Cost/Recipient		\$54.01		
Number of SNAP Certs Issued		13,023		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$703,373	
Subtotal of Savings			\$703,373	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$626,002

MEDICAID				
Total Annual Medicaid Expenditure		\$7,560,049,390		
State Contribution	50%	\$3,780,024,695		
Total Recipients		1,352,939		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,794		
Average Annual number of SNAP Recipient on Medicaid		7,814		
Average Annual Number of TANF Recipients on Medicaid		3,538		
Sub-Total of TANF & SNAP Recipients on Medicaid		11,352		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$31,715,642	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$15,857,821
STATE SAVINGS				
Subtotal Annual State Savings			24,377,877	
Retention adjustment for 2.3 years			56,069,117	
25% Reduction per Cappelli analysis			14,017,279	
Total Annual State Savings				42,051,837

West Virginia Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$4,080		
State Contribution	7%	\$286		
Annual TANF Certs Issued		916		
Sub-Total		\$261,610		
Annual SNAP Certs Issued		9,098		
Allowance for SNAP Recipients also on TANF (60%)		5,459		
Sub-Total		1,559,033		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		1,387,540		
TANF Savings				\$1,649,149

SNAP

Total annual Admin Cost Contribution		\$15,029,000		
Total Number of Recipients		335,000		
Average Admin Cost/Recipient		\$44.86		
Number of SNAP Certs Issued		9,098		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$408,161	
Subtotal of Savings			\$408,161	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$363,263

MEDICAID				
Total Annual Medicaid Expenditure		\$2,789,587,443		
State Contribution	29%	\$808,980,358		
Total Recipients		416,858		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,941		
Average Annual number of SNAP Recipient on Medicaid		5,459		
Average Annual Number of TANF Recipients on Medicaid		898		
Sub-Total of TANF & SNAP Recipients on Medicaid		6,356		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$12,335,777	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$6,167,889
STATE SAVINGS				
Subtotal Annual State Savings			8,180,301	
Retention adjustment for 2.3 years			18,814,692	
25% Reduction per Cappelli analysis			4,703,673	
Total Annual State Savings				14,111,019

Wisconsin Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$7,836		
State Contribution	12%	\$940		
Annual TANF Certs Issued		1,491		
Sub-Total		\$1,402,017		
Annual SNAP Certs Issued		14,394		
Allowance for SNAP Recipients also on TANF (60%)		8,636		
Sub-Total		8,120,980		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		7,227,672		
TANF Savings				\$8,629,689

SNAP

Total annual Admin Cost Contribution		\$48,078,000		
Total Number of Recipients		826,000		
Average Admin Cost/Recipient		\$58.21		
Number of SNAP Certs Issued		14,394		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$837,814	
Subtotal of Savings			\$837,814	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$745,655

MEDICAID				
Total Annual Medicaid Expenditure		\$7,096,309,146		
State Contribution	42%	\$2,980,449,841		
Total Recipients		1,253,656		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,377		
Average Annual number of SNAP Recipient on Medicaid		8,636		
Average Annual Number of TANF Recipients on Medicaid		1,461		
Sub-Total of TANF & SNAP Recipients on Medicaid		10,098		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$24,006,052	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$12,003,026
STATE SAVINGS				
Subtotal Annual State Savings			21,378,370	
Retention adjustment for 2.3 years			49,170,250	
25% Reduction per Cappelli analysis			12,292,563	
Total Annual State Savings				36,877,688

Wyoming Annual State Savings WOTC

TANF

Average Annual TANF Benefit per individual		\$7,392		
State Contribution	17%	\$1,257		
Annual TANF Certs Issued		8		
Sub-Total		\$10,053		
Annual SNAP Certs Issued		403		
Allowance for SNAP Recipients also on TANF (60%)		242		
Sub-Total		303,856		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		270,431		
TANF Savings				\$280,485

SNAP

Total annual Admin Cost Contribution		\$4,989,000		
Total Number of Recipients		33,000		
Average Admin Cost/Recipient		\$151.18		
Number of SNAP Certs Issued		403		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$60,926	
Subtotal of Savings			\$60,926	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				\$54,224

MEDICAID				
Total Annual Medicaid Expenditure		\$528,478,993		
State Contribution	50%	\$264,239,497		
Total Recipients		87,433		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,022		
Average Annual number of SNAP Recipient on Medicaid		242		
Average Annual Number of TANF Recipients on Medicaid		8		
Sub-Total of TANF & SNAP Recipients on Medicaid		250		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$754,461	
Less Adjustment for Individuals that continue to receive Medicaid (50%)				\$377,230
STATE SAVINGS				
Subtotal Annual State Savings			711,939	
Retention adjustment for 2.3 years			1,637,460	
25% Reduction per Cappelli analysis			409,365	
Total Annual State Savings				1,228,095

THE WORK OPPORTUNITY TAX CREDIT (WOTC) A CRITICAL COMPONENT OF ENTITLEMENT REFORM

First enacted in 1996 as part of welfare reform, WOTC provides an incentive for employers to move more than 850,000 individuals a year **out of poverty and into the productive workforce**. Recent studies by Wharton School of Business Professor Peter Cappelli quantify the WOTC economic benefit to federal and state budgets given that WOTC eligible individuals are among the most expensive to maintain in public assistance.

Cappelli found that it can be too costly for employers to hire individuals with low job skills and experience, as well as disabled and unemployed veterans, absent an economic incentive. Based on Professor Cappelli's analysis, a conservative estimate of the WOTC savings to the federal and state budgets over a ten year budget cycle is **\$ 85 billion!**

These savings are derived as follows:

Under the Cappelli analysis, the federal government saves an average of \$7,600 per year for every WOTC hire based on savings in Medicaid, TANF, SNAP and HUD programs, net of the cost of the tax credit to the US Treasury Department. The US Department of Labor reports that 850,000 individuals are hired (certified) for WOTC on average per year.

In addition, a study of state savings under WOTC focusing only on Medicaid, TANF, and SNAP, found that the aggregate savings to state budgets under WOTC is just under \$2 billion a year.

Taken together, the \$8.5 billion per year in savings, net of the \$10.5 billion that the Administration estimates as the cost of a permanent (10 year extension of WOTC) reduces federal and state entitlement program costs by **\$ 85 billion over ten years**.

These estimates only take into account savings in four federal entitlement programs on the federal level, including state contributions to those programs on the state level, and do not include possible savings in veterans' programs and in state sponsored poverty programs. The inclusion of other programs could increase the savings estimates.

Without WOTC the cost of entitlement programs would be much higher. Using these conservative estimates, WOTC saves government close to ten times the cost of the program in forgone tax revenue while helping to advance a key priority in economic growth, to move individuals from dependence on public assistance to productive private sector employment.

Congress should make WOTC a permanent as part of its efforts to bring down the cost of entitlement spending and add a category to WOTC, individuals that are falling into poverty as a result of having exhausted their long-term unemployment benefits.