

## **STATE SAVINGS**

Under The

## **WORK OPPORTUNITY TAX CREDIT PROGRAM**

## **National Conference of State Legislators**

### **Committee on State & Local Taxation**

Westin Boston Waterfront

Saturday August 5, 2017

3:30 – 4:00 pm



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National Employment Opportunity Network

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CAPPELLI LETTERS



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**Peter Cappelli**

George W. Taylor Professor of Management  
Director, Center for Human Resources  
Chairman, Council on Employee Relations

April 24, 2017

Dear Members of Congress and Lawmakers:

On July 14, 2014 I signed a letter advising lawmakers that the report on WOTC State Level Savings that was released at that time by the National Employment Opportunities Network (NEON) was consistent in methodology with my study of the savings in social programs generated at the Federal level by the work opportunity tax credit (WOTC). The state savings report concluded that WOTC saves close to \$1.7 Billion a year in state public assistance costs related to Medicaid, TANF, and SNAP. A copy of that letter is attached.

NEON has shared an updated version of the state level savings report using 2015 data (the earlier report used data for the years 2011, 2012, and 2013) in which the annual savings are estimated to be slightly in excess of \$4 Billion. This new study follows the same methodology and is also consistent with my prior work on WOTC.

It appears to me that the greatest factor that resulted in a higher savings number is the fact that the average annual certifications under the WOTC program have increased. In fact, annual certifications for the 2015 year upon which the new state savings are based are twice as large as they were for the years 2011-2013. This results in much higher savings numbers because more individuals are achieving employment through WOTC.

These new numbers confirm my original conclusion that WOTC is an effective way to reduce social program costs while delivering the very important objective of moving individuals from a dependence on public assistance to the workforce.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter Cappelli". The signature is fluid and cursive, with the first name "Peter" being more prominent than the last name "Cappelli".

Peter Cappelli





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**Peter Cappelli**  
Director, Center for Human Resources  
Chairman, Council on Employee Relations  
George W. Taylor Professor of Management

July 14, 2014

Dear Members of Congress and State Lawmakers:

The report on WOTC State Level Savings follows the format in my 2013 study, "A Detailed Assessment of the Value of WOTC." The report goes a step beyond my study.

My study calculated the savings in Federal programs of assistance for those who are unemployed and in poverty, specifically TANF, SNAP, Medicaid and housing assistance from HUD. The calculation was per person, for each person who moved out of unemployment because of WOTC. It included the following adjustments, first that some of the people who are not certified for WOTC will be hired, second that some employees will continue to receive some level of the above Federal benefits and a small number would have been hired despite the recruitment efforts under WOTC and also due to direct referrals from local agencies serving the eligible population. I concluded that the United States gains almost \$18,000 in savings for each individual hired through WOTC, without taking into account savings in programs beyond TANF, SNAP, Medicaid, and HUD, which could also be considerable, including veterans assistance programs given the considerable hiring of veterans under WOTC.

The State-Level Savings report calculates the total savings for each state associated with each state's contributions to the above programs when individuals eligible for WOTC move into jobs. The calculation begins with the number of individuals hired who employers report are eligible and certified for WOTC. A qualification made here is based on the fact that not all hires who employers believe are eligible for WOTC turn out in fact to be certified. How exactly those cases should be considered in calculating the effects of WOTC is not straight-forward: on the one hand, they were not actually eligible; on the other, they were presumably hired at least in part because of the presumption of their eligibility. The main difference is that while their employers turn out not to get the tax credit associated with WOTC, the individuals are hired and the federal and state government nonetheless get the savings associated with hiring individuals who are on public assistance. The state level savings report includes only the savings associated with certified individuals. The state level study concludes that state governments in the aggregate save close to \$1.7 billion a year in public assistance costs as a result of hiring under WOTC, costs that they will need to shoulder if WOTC is not renewed.

The data collection exercise associated with this report was considerable. It includes gathering the information from the US Department of Labor on the number of WOTC-certified workers hired in each state; the dollar contribution of each state toward each of the four programs above (taken from official sources); estimates from Federal statistics as to how many of the WOTC-certified hires received TANF, SNAP and Medicaid; while I used HUD housing support in my federal study the state study does not include anything beyond TANF, SNAP, and Medicaid. The number of WOTC-certified individuals in each state receiving each type of benefit was then multiplied by the per person contribution toward each program made by each state. That figure was then added across each of the three programs to generate the total savings by state.

These estimates are quite likely conservative given that many states have supplemental programs to assist the kind of disadvantaged individuals who are eligible for WOTC, none of which are included here. Many of these programs provide direct financial support, but the most expensive are likely to be training programs and workforce readiness programs.

Overall, the savings estimates calculated in the WOTC State Level Savings are sizable. They should be considered along with the even larger savings at the Federal level as a measure of the value and usefulness of the program.

A final point to remember about WOTC is that its cost-effectiveness is enhanced by the fact that there is no cost – in the form of the tax credit to employers – unless an eligible individual is hired through the program. Because of that, there is no opportunity for the program to be a waste of taxpayer funds.

Sincerely,

A handwritten signature in cursive script, appearing to read "Peter Cappelli".

Peter Cappelli

# VALUE OF WOTC



## **A Detailed Assessment of the Value of WOTC**

A Follow-Up Study to “Assessing the Effect of the Work Opportunity Credit”

By Peter Cappelli

George W. Taylor Professor of Management

Director – Center for Human Resources

The Wharton School – University of Pennsylvania

April 2013

The current fiscal challenges facing the U.S. have heightened the need for programs to demonstrate that they are cost-effective. The benefits to disadvantaged individuals that come when they are employed through the Work Opportunities Tax Credit program (WOTC) is certainly the main justification for the program. In contrast to other social policy programs, though, WOTC also has the potential to actually reduce government spending on its target population. Virtually all the demographic groups for which employers may use WOTC subsidies receive government assistance in some fashion, typically through a broad range of programs. When individuals in those groups move into employment, they no longer need and are no longer eligible for as much public assistance. In most cases, they may no longer receive any government assistance. Further, unlike most other forms of assistance, WOTC tax credits only come into play when it has essentially succeeded, when an eligible individual moves into employment. The cost of getting such individuals into jobs through WOTC is therefore more than offset by the reduced costs associated with programs for which they are no longer eligible.

Whether WOTC turns out to be “revenue neutral” or can contribute to a net reduction of government spending is an empirical question. The answer turns on a careful assessment of the costs of WOTC and the costs of the programs that individuals no longer use once they move into jobs, such as TANF (Temporary Assistance to Needy Families) and SNAP (Supplemental Nutrition Assistance Program) and Medicaid.

The place to begin that analysis is with the costs of using WOTC. The cost to the Government of administering WOTC is relatively low (\$18.5 M in FY 2012), and there are considerably higher administrative costs associated with running the programs that individuals exit when they move into WOTC-eligible jobs. Such costs are difficult to estimate with any precision: Given that the developments we examine are only likely to reduce the scale of programs and not eliminate them, the appropriate accounting convention should be the marginal costs of administration (i.e., for the marginal participant) and not the average costs. The former cannot be estimated carefully without internal data that are not available to the public. For convenience, therefore, we ignore



both the administrative expenses associated with WOTC on the cost side and the administrative expenses associated with programs that would no longer be used when individuals move into jobs on the benefits side.

**WOTC Costs:** The calculation of the costs per individual (net of administrative expenses) is straight-forward. Because the WOTC tax credit is only applied when an individual is hired, the program is very inexpensive: a maximum of \$2400 per WOTC-eligible individual (hereafter referred to as "WOTC workers.>").<sup>1</sup> As noted earlier, the concern that many individuals might have been hired even if the tax credit was lower does not affect the cost-benefit calculation. It merely suggests that the cost-benefit ratio could be driven to a more favorable level if the credit was reduced. (Overall benefits to society would also be reduced by a smaller program, however.)

A more serious concern is whether employers would have hired WOTC workers even if there had been no tax credit. If so, then the conclusion would be that WOTC played no role in the move of WOTC-eligible individuals into jobs. The program is based on evidence that the target population has difficulty finding jobs, and as noted earlier, it is hard to imagine a context where the tax credit is irrelevant to employers (as opposed to a context where they are not aware of the tax credit). No doubt it is also difficult to imagine a context where no WOTC-eligible candidate would have gotten a job without the tax credit. To what extent has the WOTC program actually changed the behavior of the participating employers and caused them to hire WOTC recipients when they would not otherwise have done so can be estimated?

A conservative estimate is driven by the evidence from the GAO report that 75 percent of employers changed their hiring and employment practices to accommodate WOTC-eligible candidates. It is difficult to imagine that any employer would put in place such practices and then ignore the WOTC program. It is certainly likely that employers without such programs might still consider WOTC candidates as those practices and programs are neither a necessary nor a sufficient condition to hire them. It is difficult to guess what the appropriate figure should be, but 75 percent represents a very strong lower limit. What this figure implies is that WOTC should get credit for 75 percent of any benefits associated with moving WOTC-eligible hires into jobs.

**ESTIMATE: 75 percent of benefits from employment are due to WOTC.**

Another important question for addressing the cost savings associated with the WOTC program is how long participants stay employed. If WOTC participation causes individuals to move into

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<sup>1</sup> \* Employers may not receive both the full value of the wage deduction and the tax credit. Accordingly, the maximum enhanced value to the employer of hiring someone using the credit vs. hiring them without it is \$1,560. This is because employers do not receive a deduction to the extent of the amount of the credit claimed. Under WOTC, when the maximum \$2,400 credit is claimed, the \$6,000 wage deduction is reduced by \$2,400. As a result, the value of wage deduction is reduced to \$3,600 x 35% or \$1,260 vs. \$2,100 (35% of \$6,000 in wages) absent the credit. This reduces the value to the employer of the credit by \$840 (\$2,100 - \$1,260 = \$840). Consequently, the maximum enhanced value to the employer of hiring a WOTC vs. a non-WOTC eligible individual \$1,560 not \$2,400.



employment and out of various government assistance programs, then the savings are huge: the annual costs of those programs year after year. On the other hand, if the participants only stay in employment a short time, then the benefits are only short-term as well.

There are no good assessments as to how long WOTC individuals stay in employment. The case study cited earlier found that they stayed with the employer as long or longer than non-WOTC employees, which is certainly encouraging. It is also fair to note that these individuals – indeed those in the case study – may not be typical of the workforce as a whole. How should we estimate how long WOTC participants stay employed and off other government programs?

Not surprisingly, there is no available information on the average age of WOTC participants. We do know the age distribution of TANF participants, however, and that is highly relevant because any savings from WOTC comes in large measure from moving individuals off TANF and other programs that have similar eligibility requirements. Fifty-one percent of TANF recipients are between age 20-29, and 25 percent are between age 30-39. Relatively few are in the youngest and oldest segments of the age distribution.<sup>2</sup>

Given that knowledge, we can then turn to Bureau of Labor Statistics estimates of workforce tenure. This measure only tells us how long an individual stays with an individual employer, not whether they stay employed after they move. Other evidence suggests, though, that when individuals leave an employer, they are twice as likely to move to another job as to unemployment.<sup>3</sup> While this estimate may be considerably smaller for WOTC recipients, there is still no reason to believe that average tenure represents the limit of their average employment. If they do lose their job, especially given their work experience, they will not necessarily return to government assistance. Tenure therefore represents a very conservative estimate of how long WOTC recipients may stay employed.

It is difficult to say to what extent WOTC recipients are similar to the average worker. Tenure is less than average for high school dropouts, who are more prominent among the WOTC population, but is no higher for college graduates than for high school graduates. WOTC participants might be more likely to be fired for cause than other workers. Whether they are less likely to quit for a job elsewhere is not clear, the more common reason for tenure to end.

In 2012, average tenure for the workforce was 4.6 years. Estimates are not calculated for the 20-29 or 30-39 age group described above for TANF. For those age 20-24, it is considerably lower, 1.3 years; for 25-34, it is 3.2 years; and for 34-44, it is higher, 5.3 years.<sup>4</sup> If we use the

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<sup>2</sup> These figures come from the Office of Family Assistance, US Department of Health and Human Services. <http://www.acf.hhs.gov/programs/ofa/resource/character/fy2010/fy2010-chap10-ys-final>.

<sup>3</sup> See Fallick, B. and C. Fleischman (2004). The importance of employer-to-employer Flows in the U.S. labor market. Federal Reserve Bank Board of Governors mimeo.

<sup>4</sup> These figures are from the Bureau of Labor Statistics <http://www.bls.gov/news.release/tenure.t01.htm>.



proportion of TANF recipients in each age group and the mean tenure figure for individuals in the closest BLS age bracket (that is, weight the tenure according to the approximate age distribution), we have a rough estimate of 2.3 years of employer tenure for an age distribution equivalent to that for TANF recipients. We use that figure below to calculate the total value of WOTC benefits. It is certainly possible that average tenure for WOTC workers might be less. But this is still very conservative because it assumes that all WOTC recipients would immediately return to full use of government assistance when their current job ends, and that is certainly not the case.

### **ESTIMATE: 2.3 years of employment tenure.**

The more difficult calculation is the total benefits associated with a WOTC hire in part because there are many benefits and several are difficult to quantify. Among the latter are the benefits when a WOTC candidate is hired to fill an opening as opposed to a candidate who is already employed elsewhere. Such benefits could be considerable: They reduce the overall unemployment rate by adding a net employed worker to the economy, stimulating the economy in the process. If WOTC encouraged employers to create a new job, then the benefits are even greater as the taxes paid by the new hire add considerably to payroll taxes and state and local income taxes. (It is less likely that the wages of WOTC jobs would pay enough to lead to net Federal income tax payments.)

For those 25 percent of cases where we suggest that candidates might have been hired even without the WOTC tax credit, there are still benefits associated with higher corporate profits and the taxes paid on such profits. Other benefits associated with moving an individual into jobs include the fact that rates of crime for individuals and for communities rise for those who are not in the workforce as does stress and stress-related illnesses. Not only is it difficult to calculate the relationships between the move to employment and reductions in crime and illness but the economic costs associated with those reductions are even harder to measure. Still, government expenditures on these programs are massive: California, for example, spends over \$200,000 per year for every youth who is incarcerated and \$46,000 per year for every adult.<sup>5</sup>

Most tangible benefits that are far easier to estimate come from reductions in expenditures for other programs in which WOTC eligible individuals participate. These reductions directly reduce other government spending. The number of such programs is potentially huge in part because WOTC covers 11 different categories of individuals – Veterans, ex-felons, long-term unemployed, etc. Each category is targeted by a separate set of assistance programs. For example, there are more than a half dozen Federal programs to support jobless Veterans. These categories are not mutually exclusive, of course, so individual participants could get benefits from many different programs at the same time. We return to that issue below.

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<sup>5</sup> [http://www.lao.ca.gov/reports/2011/calfacts/calfacts\\_010511.aspx#zzee\\_link\\_45\\_1294170707](http://www.lao.ca.gov/reports/2011/calfacts/calfacts_010511.aspx#zzee_link_45_1294170707)



Beyond the Federal programs are an even larger maze of State-level programs that could account for even more expenditures on the WOTC-eligible population. There are State-level supplements to virtually all the Federal programs: TANF, SNAP, and Medicaid in particular are administered by the States, and the States spend more on training. There are also special State programs for enterprise zones as well as a range of programs for Veterans. The problem of overlap of categories of State programs may be even bigger than for Federally-mandated programs.

An additional complication associated with assessing any savings from State programs obviously comes from the fact that each State has different programs and funds the common programs at different levels. If we restricted the analysis to, say, just the 10 most prominent Federal and State assistance programs through which WOTC eligible individuals could receive benefits, and each of those 10 programs varies across the 50 States, there are 90,720,000 possible combinations of benefits ( $10!/2 \times 50$ ). In other words, it is conceivable that any WOTC eligible individual picked at random from the US population could have one of roughly 90 million possible combinations of total government assistance. When we ask what the savings might be when a WOTC eligible individual moves into a job, the answer depends very much on the category that individual might fall into.

To simplify the analyses, we ignore State-specific programs and focus only on Federal programs. Most of those programs are administered by the States. Where benefit levels vary by State, we use the national averages. Leaving out State-level programs certainly makes for a much more conservative estimate of the cost of supporting individuals who are not in the workforce, and, in turn, of the savings associated with moving them to jobs through WOTC.

We also ignore several programs for the unemployed that are prominent as well as expensive because the likelihood that WOTC-eligible individuals are using them is not high. The Job Corps, for example, is a very intensive and costly program (\$25,000 per participant)<sup>6</sup> for unemployed, disadvantaged youth. It is not clear what percentage of Job Corps participants are eligible for WOTC. But because the Job Corps has many attributes that are designed to get jobs for its participants, it would be difficult to assume that an individual participating in both programs got their job because of WOTC. A second example is unemployment insurance. This is a very expensive program that obviously targets the unemployed. Most individuals would have to exhaust their unemployment insurance benefits before meeting the eligibility requirements for programs like TANF and SNAP, which could then make them eligible for WOTC. It is therefore unlikely that many WOTC eligible individuals would have been receiving unemployment insurance benefits at the time they became WOTC workers. In fact, most WOTC eligible individuals have little if any job history and therefore do not qualify for unemployment benefits.

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<sup>6</sup>This estimate was calculated as part of an assessment of the Job Corps conducted by Mathematica.  
<http://www.mathematica-mpr.com/labor/jobcorps.asp>



The programs we examine below are the main Federal programs for which WOTC-eligible individuals may also participate. Indeed, TANF and SNAP participation are among the criteria for WOTC eligibility:

- TANF – benefit levels set by each State
- SNAP – administered by the States and supplemented by the States
- Medicaid – administered by the States and in some cases supplemented by them
- HUD-based housing assistance – supplemented by States and localities
- WIA (Workforce Investment Act) training – administered and supplemented by States and localities
- SSI (Supplemental Security Income) – administered by the Federal government. Only five states pay any supplement beyond the Federal benefit levels

Despite the public attention given to TANF-based welfare and its prominence in the WOTC eligibility criteria, it is by far the smallest of the Federal expenditures in the above set. The SNAP budget, for example, is seven times larger than TANF's. Even rental subsidies are five times larger. Medicaid is 37 times larger. Savings in other areas are likely to swamp the benefits associated with a reduction in TANF.

As noted earlier, WOTC-eligible individuals may well receive benefits from several sources. The most difficult task is to estimate the overlaps among programs. Fortunately, the Department of Health and Human Services has provided one important map, that between TANF and other programs.<sup>7</sup> We use the percentage of TANF recipients who receive another benefit and the size of that benefit to calculate an estimate of the total Federal expenditure on assistances for those individuals. Specifically:

Eight-two percent of TANF recipients receive SNAP payments, and the average such payment is \$377/month or \$4524/year; Ninety-seven percent receive Medicaid with an average expenditure of \$2838; Thirteen percent receive some form of public housing where the payment from HUD costs \$589/month or \$7068 per year; Eleven percent participate in training associated with the Workforce Investment Act (WIA), where \$2738 estimates the average expenditure across the US<sup>8</sup>; Ten percent get supplemental cash payments of \$215/month \$2556 per year. TANF payments themselves average \$395 per month across the US, or \$4740 per year. The expected value of these separate benefits (probability x benefit) can be added together to calculate the total

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<sup>7</sup> US DHHS Office of Family Assistance. Characteristics and Financial Circumstances of TANF Recipients, Fiscal Year 2010.

<sup>8</sup> WIA is another block grant program, and the range of expenditures across states is considerable. The figure used here comes from a Mathematica estimate of the average across states. See Ten Years of the Workforce Investment Act (WIA): Interpreting the Research on WIA and Related Programs. Paul T. Decker, Mathematica Policy Research, February 2010. [Ten Years of the Workforce Investment Act \(WIA\): Interpreting the ...umdcipe.org/.../WIAWashington/Papers/Decker%20-...](http://umdcipe.org/.../WIAWashington/Papers/Decker%20-...)

of all expected benefits of a TANF recipient because the probabilities of receiving each one are not independent from each other. They each depend on virtually identical criterion associated with financial resources.<sup>9</sup>

**ESTIMATE: \$12,527 per year of Federal benefits for TANF recipients.**

Individuals who qualify for WOTC under other categories are typically eligible for virtually all the above benefits as well as additional ones. Specifically, SSI recipients receive special benefits from the Social Security Administration that are tailored to income. Because the criteria for determining benefit amounts are tailored to attributes of the individual, it is very difficult to determine average payments, and given the wide variance in payments, the average figures may not be so meaningful. The estimate of average SSI benefits for individuals, however, is \$710/month or \$8520/year and \$1060 per month or \$12720 per year for a couple.<sup>10</sup> There are often state-level supplements to the SSI program. While SSI income may count against eligibility thresholds limits for some other programs like TANF, SSI recipients are eligible for those other programs as well. Given that, the total amount of benefits they receive should be considerably higher than the TANF-based estimate above.

Veterans are the group within the WOTC eligibility criteria that have the most assistance programs. Veterans are eligible for all of the above programs – indeed, in many states, they have preferential access to them and have lower eligibility requirements. Beyond that, there are a number of special programs to assist unemployed veterans. The most significant of these is special unemployment insurance, paid for by the Federal government but administered at the state level, for those who cannot find a job when they leave military service. Unemployment benefits are typically pegged at 50 percent of one's most recent employment wage, although for veterans, adjustments are made on a state-by-state basis to compensate for the lower wages and higher benefits associated with military service. The cost of this benefit alone can easily exceed the TANF-based estimate above, although if so, the fact that these other benefits are means-tested would reduce any benefits from them substantially.

Other Federal programs for unemployed veterans include the Veteran's Workforce Investment Program as well as apprenticeship programs and education-based job training associated with the GI Bill. At the State level, there is a vast array of assistance – from protection against evictions to lower credit card rates – that are difficult to monetize. There is little doubt, though, that the combined value of Veteran-specific assistance and more general assistance for unemployed gives Veterans by far the highest level of benefits of any WOTC-eligible group.

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<sup>9</sup> If the probabilities of receiving each benefit were independent of each other, as in the odds of getting "heads" in two separate coin tosses, then the appropriate response would be to multiply them. The probability of individual receiving overlapping benefits would then be very small.

<sup>10</sup> <http://www.socialsecurity.gov/pgm/ssi.htm>



Ex-felons, another category for WOTC eligibility, are also eligible for the above set of programs, although unlike the disabled and veterans, there are no expensive assistance programs specific to them. They account for roughly six percent of the US population.<sup>11</sup> Assuming all of them are able and interested in working that translates into roughly 12 percent of the workforce. But WOTC eligibility is restricted to the period one year after release from prison or conviction, whichever is longer, and that represents a relatively small number of individuals. The costs and also the savings attributable to WOTC for this group is likely to be modest.

***Does Assistance End with Employment?*** An important caveat to the conclusions above is the extent to which individuals who move from not participating in the workforce to employment through the WOTC program might still receive financial assistance from these government programs even though they are employed. Some assistance programs are based simply on whether one is employed. With very few exceptions, job training programs like WIA or unemployment insurance cannot be used by individuals who are employed. The other programs are means-tested, which means that it is possible to have earned income and still receive assistance from those programs, albeit at reduced levels.

Determining whether assistance ends with employment begins by asking what level of income should we expect WOTC workers to earn? Estimating the expected earnings of those working under the WOTC program is a difficult thing to do. The few studies noted in the report that looked at the effects of WOTC examined wages and outcomes for WOTC *eligible* individuals whether they were employed or not. Our concern is with the earnings of those who have jobs where their employer is receiving WOTC tax incentives and, specifically, for those with jobs with employers that meet the test for an employer to earn the maximum tax credit.

A reasonable assumption is that WOTC workers will probably be hired into non-exempt, hourly jobs and probably as well for those positions that are relatively unskilled. Two estimates anchor the upper and lower bounds of probable earnings. (Because the assistance programs considered below typically report benefit levels at a per month level, the estimates of potential earnings for WOTC are also expressed per month.) The first is the average monthly earnings for hourly paid employees in the US, which is \$3072. This is quite likely to be above, perhaps well above, what the average WOTC worker could earn, given that this figure includes highly skilled jobs such as craft workers. The lower bound is represented by the Federal minimum wage, with no State-level supplements, overtime work, or other supplements: roughly \$1260 per month. This is likely to be below the average WOTC worker wage. Only 4.7 percent of workers earn this low a

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<sup>11</sup> GROWTH IN THE U.S. EX-FELON AND EX-PRISONER POPULATION, 1948 TO 2010. Sarah Shannon, Christopher Uggen, Melissa Thompson, Jason Schnittker, and Michael Massoglia. <http://paa2011.princeton.edu/papers/111687>.



wage, and they are disproportionately teenagers, typically in part-time work: The majority of those paid this little are in the 20 percent of all workers who are younger than 25.<sup>12</sup>

Estimates that are somewhere in between include the median wages for high school dropouts and for high school graduates, which is roughly \$1900 per month (\$12/hr) and \$2600 per month (\$16/hr), respectively.

The next step is to examine which programs allow an individual to have work-related income and still receive benefits and what the upper limit on that income is. If it is less than the expected wage for a WOTC worker, then no benefits are paid, and WOTC gets credit for the associated reduction in such benefits.

Starting with the TANF program: Because it is a State-run program (although funded largely by Federal block grants), the rules determining how much income participants can earn and still receive payments vary considerably state-by-state. Efforts to examine practices across states are rare. A 2004 Urban Institute study concluded that only 13 States allowed a family of three to earn more than \$1000 and receive benefits.<sup>13</sup> Benefit levels since then have on average declined, and there is no reason to believe that the ceiling for earnings has increased. Most states therefore will not allow an individual earning even minimum wage to receive TANF benefits. More recently, though, some states have changed policies to allow TANF recipients who move to a higher-earning position to keep some proportion of any earnings above that ceiling in order to create incentives for them to earn more money. Mississippi, for example, allows recipients to receive TANF benefits six months after they take a job with wages that would otherwise disqualify them from eligibility. Washington State and Maine have a 50 percent offset, so benefits are reduced by 50 cents for every dollar of income above the eligibility threshold, up to a different, higher ceiling. Illinois is even more generous, with a 25 percent offset again up to a ceiling. Those higher ceilings are typically still below the pay level we expect for WOTC workers, though, and this offset arrangement has relative short time limits: One cannot keep collecting benefits indefinitely with income above the basic eligibility level. And most States do not have these offset arrangements.

SNAP benefits can be paid to individuals with income at higher levels than TANF, up to 130 percent of the poverty level based on family size. Benefits above the basic eligibility level are reduced by a 30 percent offset or tax as income rises to that 130 percent level. Beyond that point, eligibility ends. SSI has a much stricter eligibility limit, which is the benefit amount, minus various income deductions, and a dollar-for-dollar offset on additional income up to that level.

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<sup>12</sup> All the wage and income estimates here come from the Bureau of Labor Statistics for 2012. The BLS does not often report mean and median measures for the same series, which is why the text here sometimes switches between them. The median is less sensitive to outliers but may be more complicated to use in calculations.

<sup>13</sup> <http://www.urban.org/publications/900772.html>



Medicaid income eligibility requirements vary by state but appear to be below the level that a WOTC worker could expect to earn. In New York State, for example, the limit is \$750/month or \$8994/year for an individual and \$1114/month or \$13360/year for a family of three. As with most States, eligibility ends when income rises above that income level. Eligibility in California is set at a slightly higher limit reflecting higher average costs of living (\$908/month for individuals and \$1545/month for a family of three). The program allows for six additional months of coverage if a covered individual sees their income rise above that level but still be below 180 percent of the poverty level.

Housing assistance through HUD is the one benefit that can extend well into and beyond the wage level we expect for WOTC workers. In Mississippi, for example, a low-cost state, benefits can still be received for individuals making up to \$27,000/year. Benefits decline with income, though, and the decline begins with income near the poverty level.

With the exception of HUD-based housing benefits, we do not expect that individuals earning WOTC-level jobs will be able to access much if any Federal assistance. A conservative estimate might be that only half the HUD-based benefits would be saved when an individual moves from public assistance to a WOTC-paying job. Some modest reduction in SNAP benefits seems appropriate, given that some reduced level of benefits can be paid roughly up to the level of income we expect for the median WOTC job. (Half the jobs would therefore be below that level-perhaps 20 percent.)

The income eligibility levels for TANF and Medicaid are lower still, implying that far fewer WOTC workers would qualify for any benefits. The fact that there are provisions in some States to taper down benefits rather than eliminate them altogether when pay rises above the eligibility level does reduce the savings in assistance associated with moving those not in the workforce into WOTC jobs. Any adjustment to these benefits should be even smaller, perhaps 10 percent. These adjustments are incorporated in the final estimate below.

#### **SUMMING UP:**

The estimate of Federal assistance saved by moving a TANF-eligible individual into a job was \$12,570 per year. The adjustments above bring that figure down to \$11,178.

The estimate above is that such individuals will then remain off assistance for a minimum of 2.3 years. We earlier estimated that WOTC could conservatively be given credit for 75 percent of WOTC-eligible individuals transitioning into jobs. That would put the value of the reduction in Federal assistance associated with that transition at \$19,282.

Subtracting the \$1,560 value of the WOTC tax credit from that figure leaves a net gain of **\$17,722 from the WOTC program**. The figure should be higher for SSI and much higher for Veteran participants in WOTC because the cost of the associated assistance they receive when unemployed is much higher.

# NEON

## OVERVIEW



# National Employment Opportunity Network (NEON)

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The Work Opportunity Tax Credit (WOTC) is a unique, anti-poverty hiring incentive that has helped over 21.5 million people move off public assistance and into the workforce. Since enactment in 1996 as part of welfare reform, WOTC has successfully incentivized employers to hire individuals who may be otherwise disadvantaged in the workforce, saving billions in entitlement spending.

- Based on 2015 certification numbers, **WOTC saves the federal and state governments an estimated \$184 billion in entitlement spending over ten years.**
  - **Annual savings to the federal government is estimated at \$7,600 per employee** in TANF, SNAP, Medicaid, and public housing payments.
  - These annual savings per certified eligible hire are multiplied by the **1.9 million WOTC certifications** issued in FY 2015. This results in **\$14.4 billion in savings per year or \$144 billion over ten years.**
  - Plus, an additional **\$4 billion in savings each year to the states or \$40 billion over ten years.**
- **WOTC helps America's veterans:** WOTC veteran hires increased by 81%, from 69,057 in 2014 to 125,302 in 2015.
- **Labor economist Dr. Peter Cappelli of the Wharton School (University of Pennsylvania)** has extensively studied WOTC's fiscal impacts at the state and federal levels. His studies have concluded that:
  - **A net savings of \$17,700 in TANF, SNAP, Medicaid, and federal housing subsidies for every certification.** There are considerable savings in other programs utilized by WOTC eligible individuals such as SSI and veterans. WOTC saves states **\$4 billion per year** in matching/administrative costs for **TANF, SNAP, and Medicaid.**
  - The average WOTC hire tenure is **2.3 years.**
  - The WOTC hiring incentive influences employer hiring practices. Since two-thirds of job applicants already have a job, **hiring a WOTC-eligible individual expands the workforce.**
  - **WOTC is one of the most cost effective hiring programs ever enacted by Congress.**
  - **Dr. Cappelli's studies are available at [www.wotcmeansjobs.org](http://www.wotcmeansjobs.org).**
- The PATH Act of 2015 expanded WOTC to include the long-term unemployed individuals. The incentive helps to overcome employer's perceived risk in hiring the long term unemployed and, according to Dr. Cappelli, costs significantly less than unemployment benefits (\$28,000 over 3 years) or public assistance benefits (\$6,694 over 3 years).
- WOTC is easy for employers to use and ensures appropriate application to American's vulnerable worker population:
  - Employers use an interactive job application which incorporates an IRS pre-hire screening form.
  - Employers must apply for a WOTC certification through individual state workforce agencies (SWAs). Virtually all WOTC hires are on public assistance. Accordingly, the government realizes reduced spending even if the employer does not receive the credit.
  - Two-thirds of the states (75% of the certification requests) can receive certification requests electronically.
  - IRS's electronic signature program has made WOTC employer-friendly and easy to process.
- The base program provides a hiring incentive of 40% of first \$ 6,000 in wages - \$2,400 credit. The wage deduction is not allowed for the up to \$6,000 in wages against which the credit is claimed making the maximum value of the credit to the employer is \$1,560. Some categories provide a higher credit.

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**[www.wotcmeansjobs.org](http://www.wotcmeansjobs.org)**

# STATE BY STATE SUMMARY



## WOTC Impact, State by State

State	Estimated Annual WOTC State Savings	DOL FY 2015 Certifications	FY 2015 Pending Certifications
Alabama	\$40,828,406	43,999	24,516
Alaska	\$3,766,010	1162	10,789
Arizona	\$19,659,810	22,644	66,518
Arkansas	\$22,829,248	25,913	14,496
California	\$659,319,418	171,526	59,225
Colorado	\$40,930,703	21,687	52,439
Connecticut	\$17,611,929	4,836	38,288
Delaware	\$2,044,274	886	23,697
District of Columbia	\$7,520,329	2,305	6,346
Florida	\$163,713,586	122,988	141,898
Georgia	\$85,403,231	72,825	130,040
Hawaii	\$8,898,023	3,494	3,819
Idaho	\$4,876,843	5,082	92
Illinois	\$244,518,464	109,361	108,639
Indiana	\$106,636,425	62,418	54,249
Iowa	\$67,205,581	34,020	97,565
Kansas	\$35,081,084	18,803	27,028
Kentucky	\$61,913,631	40,994	91,271
Louisiana	\$79,385,030	66,993	77,543
Maine	\$5,139,738	2,663	19,377
Maryland	\$55,713,873	17,564	115,737
Massachusetts	\$42,402,585	12,117	47,429
Michigan	\$272,476,853	104,825	123,012
Minnesota	\$69,072,940	20,916	56,471
Mississippi	\$23,626,321	21,058	34,803
Missouri	\$76,031,750	36,745	65,778
Montana	\$1,722,216	2,068	490
Nebraska	\$11,586,718	5,372	30,867
Nevada	\$4,642,672	3,482	98,790
New Hampshire	\$11,566,207	3,363	4,271
New Jersey	\$100,877,919	34,016	42,350
New Mexico	\$12,251,943	8,245	47,314
New York	\$304,333,514	71,573	65,047
North Carolina	\$155,435,393	101,849	94,488
North Dakota	\$4,513,833	7,593	6,555
Ohio	\$208,651,896	103,934	273,803
Oklahoma	\$49,512,422	35,922	63,272
Oregon	\$55,714,053	25,879	42,530
Pennsylvania	\$192,942,272	62,541	62,525
Rhode Island	\$27,604,919	5,855	11,666
South Carolina	\$37,143,796	45,011	50,684
South Dakota	\$11,648,895	6,701	1,775
Tennessee	\$48,753,771	36,829	77,004
Texas	\$252,083,099	156,282	272,075
Utah	\$15,809,792	11,077	23,085
Vermont	\$593,249	174	4,704
Virginia	\$129,753,268	46,306	44,705
Washington	\$142,925,030	58,162	28,324
West Virginia	\$9,578,540	10,011	29,011
Wisconsin	\$55,275,683	23,092	5,337
Wyoming	\$0	0	22,516

# STATE CALCULATION

## Alabama Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$2,580		
State Contribution	5%	\$129		
Annual TANF Certs Issued		3,127		
Sub-Total		\$403,383		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$359,011		
Annual SNAP Certs Issued		33,093		
Allowance for SNAP Recipients also on TANF (60%)		19,856		
Sub-Total		\$2,561,398		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$2,279,644		
TANF Savings				<b>\$2,638,655</b>

### SNAP

Total annual Admin Cost Contribution		\$43,789,710		
Total Number of Recipients		417,943		
Average Admin Cost/Recipient		\$104.77		
Number of SNAP Certs Issued		33,093		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$3,467,298	
Subtotal of Savings			\$3,467,298	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$3,085,895</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$5,265,000,000		
State Contribution	31%	\$1,632,150,000		
Total Recipients		1,044,969		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,562		
Average Annual number of SNAP Recipient on Medicaid		19,856		
Average Annual Number of TANF Recipients on Medicaid		3,064		
Sub-Total of TANF & SNAP Recipients on Medicaid		22,920		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$35,799,437	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$17,899,719</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$23,624,269	
Retention adjustment for 2.3 years			\$54,335,819	
25% Reduction per Cappelli analysis			\$13,583,955	
<b>Total Annual State Savings</b>	<b>\$40,751,864</b>			

## Alaska Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$11,076		
State Contribution	20%	\$2,215		
Annual TANF Certs Issued		98		
Sub-Total		\$217,090		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$193,210		
Annual SNAP Certs Issued		569		
Allowance for SNAP Recipients also on TANF (60%)		341		
Sub-Total		\$756,269		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$673,080		
TANF Savings				<b>\$866,289</b>

### SNAP

Total annual Admin Cost Contribution		\$12,179,870		
Total Number of Recipients		34,187		
Average Admin Cost/Recipient		\$356.27		
Number of SNAP Certs Issued		569		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$202,719	
Subtotal of Savings			\$202,719	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$180,420</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$1,405,000,000		
State Contribution	50%	\$702,500,000		
Total Recipients		138,100		
Average Annual Benefit Per Recipient Contributed by State Funds		\$5,087		
Average Annual number of SNAP Recipient on Medicaid		341		
Average Annual Number of TANF Recipients on Medicaid		96		
Sub-Total of TANF & SNAP Recipients on Medicaid		437		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$2,225,211	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$1,112,605</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$2,159,314	
Retention adjustment for 2.3 years			\$4,966,423	
25% Reduction per Cappelli analysis			\$1,241,606	
<b>Total Annual State Savings</b>				<b>\$3,724,817</b>

## Arizona Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$3,336		
State Contribution	7%	\$234		
Annual TANF Certs Issued		1,328		
Sub-Total		\$310,115		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$276,002		
Annual SNAP Certs Issued		14,903		
Allowance for SNAP Recipients also on TANF (60%)		8,942		
Sub-Total		\$2,088,089		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$1,858,399		
TANF Savings				<b>\$2,134,401</b>

### SNAP

Total annual Admin Cost Contribution		\$439,330		
Total Number of Recipients		64,925,859		
Average Admin Cost/Recipient		\$0.01		
Number of SNAP Certs Issued		14,903		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$101	
Subtotal of Savings			\$101	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$90</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$10,618,000,000		
State Contribution	32%	\$3,397,760,000		
Total Recipients		1,885,707		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,802		
Average Annual number of SNAP Recipient on Medicaid		8,942		
Average Annual Number of TANF Recipients on Medicaid		1,301		
Sub-Total of TANF & SNAP Recipients on Medicaid		10,243		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$18,456,776	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$9,228,388</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$11,362,879	
Retention adjustment for 2.3 years			\$26,134,621	
25% Reduction per Cappelli analysis			\$6,533,655	
<b>Total Annual State Savings</b>	<b>\$19,600,966</b>			



## Arkansas Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$2,448		
State Contribution	6%	\$147		
Annual TANF Certs Issued		363		
Sub-Total		\$53,317		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$47,453		
Annual SNAP Certs Issued		17,174		
Allowance for SNAP Recipients also on TANF (60%)		10,304		
Sub-Total		1,513,510		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		1,347,024		
TANF Savings				<b>\$1,394,477</b>
SNAP				
Total annual Admin Cost Contribution		\$36,990,950		
Total Number of Recipients		214,056		
Average Admin Cost/Recipient		\$172.81		
Number of SNAP Certs Issued		17,174		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$2,967,834	
Subtotal of Savings			\$2,967,834	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$2,641,372</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$5,470,000,000		
State Contribution	29%	\$1,586,300,000		
Total Recipients		919,768		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,725		
Average Annual number of SNAP Recipient on Medicaid		10,304		
Average Annual Number of TANF Recipients on Medicaid		356		
Sub-Total of TANF & SNAP Recipients on Medicaid		10,660		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$18,385,267	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$9,192,633</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$13,228,482	
Retention adjustment for 2.3 years			\$30,425,508	
25% Reduction per Cappelli analysis			\$7,606,377	
<b>Total Annual State Savings</b>	<b>\$22,819,131</b>			

## California Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$8,448		
State Contribution	23%	\$1,943		
Annual TANF Certs Issued		44,800		
Sub-Total		\$87,048,192		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$77,472,891		
Annual SNAP Certs Issued		94,148		
Allowance for SNAP Recipients also on TANF (60%)		56,489		
Sub-Total		109,759,998		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$97,686,398		
TANF Savings				<b>\$175,159,289</b>
SNAP				
Total annual Admin Cost Contribution		\$872,264,076		
Total Number of Recipients		2,096,960		
Average Admin Cost/Recipient		\$416		
Number of SNAP Certs Issued		94,148		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$39,162,368	
Subtotal of Savings			\$39,162,368	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$34,854,507</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$84,983,000,000		
State Contribution	50%	\$42,491,500,000		
Total Recipients		13,115,570		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,240		
Average Annual number of SNAP Recipient on Medicaid		56,489		
Average Annual Number of TANF Recipients on Medicaid		43,904		
Sub-Total of TANF & SNAP Recipients on Medicaid		100,393		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$325,250,116	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$162,625,058</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$372,638,854	
Retention adjustment for 2.3 years			\$857,069,364	
25% Reduction per Cappelli analysis			\$214,267,341	
<b>Total Annual State Savings</b>				<b>\$642,802,023</b>

## Colorado Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$5,544		
State Contribution	11%	\$610		
Annual TANF Certs Issued		3,101		
Sub-Total		\$1,891,114		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$1,683,091		
Annual SNAP Certs Issued		13,143		
Allowance for SNAP Recipients also on TANF (60%)		7,886		
Sub-Total		4,809,076		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$4,280,078		
TANF Savings				<b>\$5,963,169</b>
SNAP				
Total annual Admin Cost Contribution		\$49,937,199		
Total Number of Recipients		233,113		
Average Admin Cost/Recipient		\$214.22		
Number of SNAP Certs Issued		13,143		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$2,815,478	
Subtotal of Savings			\$2,815,478	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$2,505,776</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$7,301,000,000		
State Contribution	49%	\$3,577,490,000		
Total Recipients		1,298,364		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,755		
Average Annual number of SNAP Recipient on Medicaid		7,886		
Average Annual Number of TANF Recipients on Medicaid		3,039		
Sub-Total of TANF & SNAP Recipients on Medicaid		10,925		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$30,101,952	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$15,050,976</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$23,519,921	
Retention adjustment for 2.3 years			\$54,095,819	
25% Reduction per Cappelli analysis			\$13,523,955	
<b>Total Annual State Savings</b>	<b>\$40,571,864</b>			

## Connecticut Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$8,376		
State Contribution	18%	\$1,508		
Annual TANF Certs Issued		435		
Sub-Total		\$655,841		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$583,698		
Annual SNAP Certs Issued		3,800		
Allowance for SNAP Recipients also on TANF (60%)		2,280		
Sub-Total		3,437,510		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$3,059,384		
TANF Savings				<b>\$3,643,083</b>
SNAP				
Total annual Admin Cost Contribution		\$52,350,906		
Total Number of Recipients		248,204		
Average Admin Cost/Recipient		\$210.92		
Number of SNAP Certs Issued		3,800		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$801,492	
Subtotal of Savings			\$801,492	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$713,328</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$7,183,000,000		
State Contribution	50%	\$3,591,500,000		
Total Recipients		840,619		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,272		
Average Annual number of SNAP Recipient on Medicaid		2,280		
Average Annual Number of TANF Recipients on Medicaid		426		
Sub-Total of TANF & SNAP Recipients on Medicaid		2,706		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$11,562,523	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$5,781,261</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$10,137,672	
Retention adjustment for 2.3 years			\$23,316,645	
25% Reduction per Cappelli analysis			\$5,829,161	
<b>Total Annual State Savings</b>	<b>\$17,487,484</b>			



## DC Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$5,208		
State Contribution	20%	\$1,042		
Annual TANF Certs Issued		742		
Sub-Total		\$772,867		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$687,852		
Annual SNAP Certs Issued		1,541		
Allowance for SNAP Recipients also on TANF (60%)		925		
Sub-Total		\$963,063		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$857,126		
TANF Savings				<b>\$1,544,978</b>

### SNAP

Total annual Admin Cost Contribution		\$21,493,381		
Total Number of Recipients		80,007		
Average Admin Cost/Recipient		\$268.64		
Number of SNAP Certs Issued		1,541		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$413,980	
Subtotal of Savings			\$413,980	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$368,442</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$2,370,000,000		
State Contribution	30%	\$711,000,000		
Total Recipients		248,690		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,859		
Average Annual number of SNAP Recipient on Medicaid		925		
Average Annual Number of TANF Recipients on Medicaid		727		
Sub-Total of TANF & SNAP Recipients on Medicaid		1,652		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$4,722,351	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$2,361,175</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$4,274,596	
Retention adjustment for 2.3 years			\$9,831,570	
25% Reduction per Cappelli analysis			\$2,457,893	
<b>Total Annual State Savings</b>				<b>\$7,373,678</b>

## Delaware Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$4,056		
State Contribution	11%	\$446		
Annual TANF Certs Issued		74		
Sub-Total		\$33,016		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$29,384		
Annual SNAP Certs Issued		612		
Allowance for SNAP Recipients also on TANF (60%)		367		
Sub-Total		163,830		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$145,809		
TANF Savings				<b>\$175,193</b>
SNAP				
Total annual Admin Cost Contribution		\$14,925,671		
Total Number of Recipients		71,821		
Average Admin Cost/Recipient		\$207.82		
Number of SNAP Certs Issued		612		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$127,184	
Subtotal of Savings			\$127,184	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$113,194</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$1,860,000,000		
State Contribution	46%	\$855,600,000		
Total Recipients		210,636		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,062		
Average Annual number of SNAP Recipient on Medicaid		367		
Average Annual Number of TANF Recipients on Medicaid		73		
Sub-Total of TANF & SNAP Recipients on Medicaid		440		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$1,786,135	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$893,068</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$1,181,455	
Retention adjustment for 2.3 years			\$2,717,346	
25% Reduction per Cappelli analysis			\$679,336	
<b>Total Annual State Savings</b>	<b>\$2,038,009</b>			

## Florida Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$3,636		
State Contribution	7%	\$255		
Annual TANF Certs Issued		4,349		
Sub-Total		\$1,106,907		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$985,148		
Annual SNAP Certs Issued		109,086		
Allowance for SNAP Recipients also on TANF (60%)		65,452		
Sub-Total		16,658,741		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$14,826,280		
TANF Savings				<b>\$15,811,427</b>

### SNAP

Total annual Admin Cost Contribution		\$86,726,922		
Total Number of Recipients		2,009,594		
Average Admin Cost/Recipient		\$43.16		
Number of SNAP Certs Issued		109,086		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$4,707,763	
Subtotal of Savings			\$4,707,763	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$4,189,909</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$21,320,000,000		
State Contribution	40%	\$8,528,000,000		
Total Recipients		3,974,935		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,145		
Average Annual number of SNAP Recipient on Medicaid		65,452		
Average Annual Number of TANF Recipients on Medicaid		4,262		
Sub-Total of TANF & SNAP Recipients on Medicaid		69,714		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$149,566,660	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$74,783,330</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$94,784,667	
Retention adjustment for 2.3 years			\$218,004,733	
25% Reduction per Cappelli analysis			\$54,501,183	
<b>Total Annual State Savings</b>	<b>\$163,503,550</b>			

## Georgia Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$3,360		
State Contribution	6%	\$202		
Annual TANF Certs Issued		2,496		
Sub-Total		\$503,194		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$447,842		
Annual SNAP Certs Issued		64,996		
Allowance for SNAP Recipients also on TANF (60%)		38,998		
Sub-Total		7,861,916		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$6,997,105		
TANF Savings				<b>\$7,444,948</b>
SNAP				
Total annual Admin Cost Contribution		\$96,811,245		
Total Number of Recipients		839,207		
Average Admin Cost/Recipient		\$115.36		
Number of SNAP Certs Issued		64,996		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$7,497,964	
Subtotal of Savings			\$7,497,964	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$6,673,188</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$9,665,000,000		
State Contribution	33%	\$3,189,450,000		
Total Recipients		1,870,386		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,705		
Average Annual number of SNAP Recipient on Medicaid		38,998		
Average Annual Number of TANF Recipients on Medicaid		2,446		
Sub-Total of TANF & SNAP Recipients on Medicaid		41,444		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$70,671,265	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$35,335,633</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$49,453,768	
Retention adjustment for 2.3 years			\$113,743,667	
25% Reduction per Cappelli analysis			\$28,435,917	
<b>Total Annual State Savings</b>	<b>\$85,307,750</b>			



## Hawaii Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$7,320		
State Contribution	13%	\$952		
Annual TANF Certs Issued		402		
Sub-Total		\$382,543		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$340,463		
Annual SNAP Certs Issued		2,660		
Allowance for SNAP Recipients also on TANF (60%)		1,596		
Sub-Total		1,518,754		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$1,351,691		
TANF Savings				<b>\$1,692,154</b>
SNAP				
Total annual Admin Cost Contribution		\$18,725,164		
Total Number of Recipients		95,545		
Average Admin Cost/Recipient		\$195.98		
Number of SNAP Certs Issued		2,660		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$521,314	
Subtotal of Savings			\$521,314	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$463,969</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$1,958,000,000		
State Contribution	48%	\$939,840,000		
Total Recipients		315,912		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,975		
Average Annual number of SNAP Recipient on Medicaid		1,596		
Average Annual Number of TANF Recipients on Medicaid		394		
Sub-Total of TANF & SNAP Recipients on Medicaid		1,990		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$5,920,142	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$2,960,071</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$5,116,195	
Retention adjustment for 2.3 years			\$11,767,248	
25% Reduction per Cappelli analysis			\$2,941,812	
<b>Total Annual State Savings</b>	<b>\$8,825,436</b>			

## Idaho Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$3,708		
State Contribution	6%	\$222		
Annual TANF Certs Issued		49		
Sub-Total		\$10,902		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$9,702		
Annual SNAP Certs Issued		3,997		
Allowance for SNAP Recipients also on TANF (60%)		2,398		
Sub-Total		533,552		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$474,861		
TANF Savings				<b>\$484,563</b>
SNAP				
Total annual Admin Cost Contribution		\$9,541,941		
Total Number of Recipients		83,869		
Average Admin Cost/Recipient		\$113.77		
Number of SNAP Certs Issued		3,997		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$454,747	
Subtotal of Savings			\$454,747	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$404,724</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$1,715,000,000		
State Contribution	28%	\$480,200,000		
Total Recipients		303,272		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,583		
Average Annual number of SNAP Recipient on Medicaid		2,398		
Average Annual Number of TANF Recipients on Medicaid		48		
Sub-Total of TANF & SNAP Recipients on Medicaid		2,446		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$3,873,338	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$1,936,669</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$2,825,956	
Retention adjustment for 2.3 years			\$6,499,700	
25% Reduction per Cappelli analysis			\$1,624,925	
<b>Total Annual State Savings</b>	<b>\$4,874,775</b>			

## Illinois Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$5,184		
State Contribution	13%	\$674		
Annual TANF Certs Issued		6,253		
Sub-Total		\$4,214,022		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$3,750,479		
Annual SNAP Certs Issued		98,958		
Allowance for SNAP Recipients also on TANF (60%)		59,375		
Sub-Total		40,013,865		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$35,612,340		
TANF Savings				<b>\$39,362,819</b>
SNAP				
Total annual Admin Cost Contribution		\$107,955,488		
Total Number of Recipients		1,060,589		
Average Admin Cost/Recipient		\$101.79		
Number of SNAP Certs Issued		98,958		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$10,072,761	
Subtotal of Savings			\$10,072,761	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$8,964,757</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$16,938,000,000		
State Contribution	49%	\$8,299,620,000		
Total Recipients		2,924,136		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,838		
Average Annual number of SNAP Recipient on Medicaid		59,375		
Average Annual Number of TANF Recipients on Medicaid		6,128		
Sub-Total of TANF & SNAP Recipients on Medicaid		65,503		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$185,917,430	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$92,958,715</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$141,286,292	
Retention adjustment for 2.3 years			\$324,958,471	
25% Reduction per Cappelli analysis			\$81,239,618	
<b>Total Annual State Savings</b>	<b>\$243,718,853</b>			

## Iowa Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$5,112		
State Contribution	10%	\$511		
Annual TANF Certs Issued		5,397		
Sub-Total		\$2,758,946		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$2,455,462		
Annual SNAP Certs Issued		19,698		
Allowance for SNAP Recipients also on TANF (60%)		11,819		
Sub-Total		6,041,771		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$5,377,176		
TANF Savings				<b>\$7,832,638</b>
SNAP				
Total annual Admin Cost Contribution		\$21,871,983		
Total Number of Recipients		184,850		
Average Admin Cost/Recipient		\$118.32		
Number of SNAP Certs Issued		19,698		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$2,330,724	
Subtotal of Savings			\$2,330,724	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$2,074,344</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$4,476,000,000		
State Contribution	44%	\$1,969,440,000		
Total Recipients		585,978		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,361		
Average Annual number of SNAP Recipient on Medicaid		11,819		
Average Annual Number of TANF Recipients on Medicaid		5,289		
Sub-Total of TANF & SNAP Recipients on Medicaid		17,108		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$57,498,582	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$28,749,291</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$38,656,273	
Retention adjustment for 2.3 years			\$88,909,428	
25% Reduction per Cappelli analysis			\$22,227,357	
<b>Total Annual State Savings</b>	<b>\$66,682,071</b>			



## Kansas Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$5,148		
State Contribution	13%	\$669		
Annual TANF Certs Issued		1,561		
Sub-Total		\$1,044,684		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$929,768		
Annual SNAP Certs Issued		10,644		
Allowance for SNAP Recipients also on TANF (60%)		6,386		
Sub-Total		4,274,034		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$3,803,891		
TANF Savings				<b>\$4,733,659</b>

### SNAP

Total annual Admin Cost Contribution		\$21,314,990		
Total Number of Recipients		121,991		
Average Admin Cost/Recipient		\$174.73		
Number of SNAP Certs Issued		10,644		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,859,783	
Subtotal of Savings			\$1,859,783	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$1,655,207</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$3,011,000,000		
State Contribution	43%	\$1,294,730,000		
Total Recipients		370,464		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,495		
Average Annual number of SNAP Recipient on Medicaid		6,386		
Average Annual Number of TANF Recipients on Medicaid		1,530		
Sub-Total of TANF & SNAP Recipients on Medicaid		7,916		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$27,666,158	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$13,833,079</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$20,221,945	
Retention adjustment for 2.3 years			\$46,510,473	
25% Reduction per Cappelli analysis			\$11,627,618	
<b>Total Annual State Savings</b>	<b>\$34,882,855</b>			

## Kentucky Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$3,144		
State Contribution	7%	\$220		
Annual TANF Certs Issued		4,989		
Sub-Total		\$1,097,979		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$977,201		
Annual SNAP Certs Issued		32,244		
Allowance for SNAP Recipients also on TANF (60%)		19,346		
Sub-Total		4,257,756		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$3,789,403		
TANF Savings				<b>\$4,766,604</b>

### SNAP

Total annual Admin Cost Contribution		\$52,914,421		
Total Number of Recipients		368,596		
Average Admin Cost/Recipient		\$143.56		
Number of SNAP Certs Issued		32,244		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$4,628,842	
Subtotal of Savings			\$4,628,842	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$4,119,669</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$9,423,000,000		
State Contribution	30%	\$2,826,900,000		
Total Recipients		1,274,166		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,219		
Average Annual number of SNAP Recipient on Medicaid		19,346		
Average Annual Number of TANF Recipients on Medicaid		4,889		
Sub-Total of TANF & SNAP Recipients on Medicaid		24,236		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$53,769,818	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$26,884,909</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$35,771,182	
Retention adjustment for 2.3 years			\$82,273,719	
25% Reduction per Cappelli analysis			\$20,568,430	
<b>Total Annual State Savings</b>	<b>\$61,705,290</b>			



## Louisiana Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$2,880		
State Contribution	6%	\$173		
Annual TANF Certs Issued		729		
Sub-Total		\$125,971		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$112,114		
Annual SNAP Certs Issued		53,359		
Allowance for SNAP Recipients also on TANF (60%)		32,015		
Sub-Total		5,532,261		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$4,923,712		
TANF Savings				<b>\$5,035,827</b>
SNAP				
Total annual Admin Cost Contribution		\$58,418,342		
Total Number of Recipients		389,519		
Average Admin Cost/Recipient		\$149.98		
Number of SNAP Certs Issued		53,359		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$8,002,548	
Subtotal of Savings			\$8,002,548	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$7,122,267</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$7,863,000,000		
State Contribution	38%	\$2,987,940,000		
Total Recipients		1,444,601		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,068		
Average Annual number of SNAP Recipient on Medicaid		32,015		
Average Annual Number of TANF Recipients on Medicaid		714		
Sub-Total of TANF & SNAP Recipients on Medicaid		32,730		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$67,696,712	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$33,848,356</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$46,006,450	
Retention adjustment for 2.3 years			\$105,814,836	
25% Reduction per Cappelli analysis			\$26,453,709	
<b>Total Annual State Savings</b>	<b>\$79,361,127</b>			

## Maine Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$5,820		
State Contribution	9%	\$524		
Annual TANF Certs Issued		411		
Sub-Total		\$215,282		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$191,601		
Annual SNAP Certs Issued		1,463		
Allowance for SNAP Recipients also on TANF (60%)		878		
Sub-Total		459,792		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$409,215		
TANF Savings				<b>\$600,815</b>
SNAP				
Total annual Admin Cost Contribution		\$10,852,274		
Total Number of Recipients		105,075		
Average Admin Cost/Recipient		\$103.28		
Number of SNAP Certs Issued		1,463		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$151,100	
Subtotal of Savings			\$151,100.42	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$134,479</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$2,477,000,000		
State Contribution	38%	\$941,260,000		
Total Recipients		271,406		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,468		
Average Annual number of SNAP Recipient on Medicaid		878		
Average Annual Number of TANF Recipients on Medicaid		403		
Sub-Total of TANF & SNAP Recipients on Medicaid		1,281		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$4,441,165	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$2,220,582</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$2,955,877	
Retention adjustment for 2.3 years			\$6,798,517	
25% Reduction per Cappelli analysis			\$1,699,629	
<b>Total Annual State Savings</b>				<b>\$5,098,888</b>



## Maryland Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$7,632		
State Contribution	11%	\$840		
Annual TANF Certs Issued		811		
Sub-Total		\$680,851		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$605,957		
Annual SNAP Certs Issued		15,453		
Allowance for SNAP Recipients also on TANF (60%)		9,272		
Sub-Total		7,783,862		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$6,927,637		
TANF Savings				<b>\$7,533,594</b>

### SNAP

Total annual Admin Cost Contribution		\$70,183,799		
Total Number of Recipients		404,708		
Average Admin Cost/Recipient		\$173.42		
Number of SNAP Certs Issued		15,453		

Total Annual Admit Savings of SNAP Recipients Certified by WOTC			\$2,679,834	
Subtotal of Savings			\$2,679,833.97	
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$2,385,052</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$9,410,000,000		
State Contribution	50%	\$4,705,000,000		
Total Recipients		1,061,749		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,431		
Average Annual number of SNAP Recipient on Medicaid		9,272		
Average Annual Number of TANF Recipients on Medicaid		795		
Sub-Total of TANF & SNAP Recipients on Medicaid		10,067		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$44,608,715	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$22,304,358</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$32,223,004	
Retention adjustment for 2.3 years			\$74,112,909	
25% Reduction per Cappelli analysis			\$18,528,227	
<b>Total Annual State Savings</b>				<b>\$55,584,682</b>

## Massachusetts Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$7,416		
State Contribution	18%	\$1,335		
Annual TANF Certs Issued		2,989		
Sub-Total		\$3,989,956		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$3,551,061		
Annual SNAP Certs Issued		6,789		
Allowance for SNAP Recipients also on TANF (60%)		4,073		
Sub-Total		5,437,500		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$4,839,375		
TANF Savings				<b>\$8,390,436</b>
SNAP				
Total annual Admin Cost Contribution		\$62,278,919		
Total Number of Recipients		449,468		
Average Admin Cost/Recipient		\$138.56		
Number of SNAP Certs Issued		6,789		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$940,693	
Subtotal of Savings			\$940,693	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$837,217</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$15,378,000,000		
State Contribution	50%	\$7,689,000,000		
Total Recipients		1,805,041		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,260		
Average Annual number of SNAP Recipient on Medicaid		4,073		
Average Annual Number of TANF Recipients on Medicaid		2,929		
Sub-Total of TANF & SNAP Recipients on Medicaid		7,003		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$29,829,320	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$14,914,660</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$24,142,313	
Retention adjustment for 2.3 years			\$55,527,321	
25% Reduction per Cappelli analysis			\$13,881,830	
<b>Total Annual State Savings</b>	<b>\$41,645,490</b>			

## Michigan Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$5,904		
State Contribution	13%	\$768		
Annual TANF Certs Issued		14,448		
Sub-Total		\$11,089,129		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$9,869,325		
Annual SNAP Certs Issued		84,357		
Allowance for SNAP Recipients also on TANF (60%)		50,614		
Sub-Total		38,847,411		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$34,574,196		
TANF Savings				<b>\$44,443,520</b>
SNAP				
Total annual Admin Cost Contribution		\$147,418,908		
Total Number of Recipients		824,971		
Average Admin Cost/Recipient		\$178.70		
Number of SNAP Certs Issued		84,357		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$15,074,247	
Subtotal of Savings			\$15,074,247	



Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$13,416,080</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$15,867,000,000		
State Contribution	44%	\$6,981,480,000		
Total Recipients		2,286,718		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,053		
Average Annual number of SNAP Recipient on Medicaid		50,614		
Average Annual Number of TANF Recipients on Medicaid		14,159		
Sub-Total of TANF & SNAP Recipients on Medicaid		64,773		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$197,756,383	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$98,878,191</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$156,737,792	
Retention adjustment for 2.3 years			\$360,496,921	
25% Reduction per Cappelli analysis			\$90,124,230	
<b>Total Annual State Savings</b>	<b>\$270,372,691</b>			

## Minnesota Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$6,384		
State Contribution	19%	\$1,213		
Annual TANF Certs Issued		5,804		
Sub-Total		\$7,040,020		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$6,265,618		
Annual SNAP Certs Issued		8,990		
Allowance for SNAP Recipients also on TANF (60%)		5,394		
Sub-Total		6,542,706		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$5,823,009		
TANF Savings				<b>\$12,088,626</b>

### SNAP

Total annual Admin Cost Contribution		\$65,593,335		
Total Number of Recipients		240,410		
Average Admin Cost/Recipient		\$272.84		
Number of SNAP Certs Issued		8,990		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$2,452,827	
Subtotal of Savings			\$2,452,827	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$2,183,016</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$10,705,000,000		
State Contribution	50%	\$5,352,500,000		
Total Recipients		1,186,498		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,511		
Average Annual number of SNAP Recipient on Medicaid		5,394		
Average Annual Number of TANF Recipients on Medicaid		5,688		
Sub-Total of TANF & SNAP Recipients on Medicaid		11,082		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$49,992,479	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$24,996,240</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$39,267,882	
Retention adjustment for 2.3 years			\$90,316,128	
25% Reduction per Cappelli analysis			\$22,579,032	
<b>Total Annual State Savings</b>	<b>\$67,737,096</b>			

## Mississippi Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$2,040		
State Contribution	4%	\$82		
Annual TANF Certs Issued		618		
Sub-Total		\$50,429		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$44,882		
Annual SNAP Certs Issued		19,592		
Allowance for SNAP Recipients also on TANF (60%)		11,755		
Sub-Total		959,224		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$853,710		
TANF Savings				<b>\$898,591</b>
SNAP				
Total annual Admin Cost Contribution		\$23,467,159		
Total Number of Recipients		296,094		
Average Admin Cost/Recipient		\$79.26		
Number of SNAP Certs Issued		19,592		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,552,779	
Subtotal of Savings			\$1,552,779	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$1,381,973</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$5,136,000,000		
State Contribution	26%	\$1,335,360,000		
Total Recipients		723,301		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,846		
Average Annual number of SNAP Recipient on Medicaid		11,755		
Average Annual Number of TANF Recipients on Medicaid		606		
Sub-Total of TANF & SNAP Recipients on Medicaid		12,361		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$22,820,612	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$11,410,306</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$13,690,871	
Retention adjustment for 2.3 years			\$31,489,002	
25% Reduction per Cappelli analysis			\$7,872,251	
<b>Total Annual State Savings</b>	<b>\$23,616,752</b>			



## Missouri Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$3,504		
State Contribution	9%	\$315		
Annual TANF Certs Issued		5,709		
Sub-Total		\$1,800,390		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$1,602,347		
Annual SNAP Certs Issued		24,686		
Allowance for SNAP Recipients also on TANF (60%)		14,812		
Sub-Total		4,670,986		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$4,157,178		
TANF Savings				<b>\$5,759,525</b>

### SNAP

Total annual Admin Cost Contribution		\$32,236,270		
Total Number of Recipients		398,662		
Average Admin Cost/Recipient		\$80.86		
Number of SNAP Certs Issued		24,686		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,996,138	
Subtotal of Savings			\$1,996,138	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$1,776,563</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$9,518,000,000		
State Contribution	36%	\$3,426,480,000		
Total Recipients		961,996		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,562		
Average Annual number of SNAP Recipient on Medicaid		14,812		
Average Annual Number of TANF Recipients on Medicaid		5,595		
Sub-Total of TANF & SNAP Recipients on Medicaid		20,406		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$72,684,491	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$36,342,246</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$43,878,334	
Retention adjustment for 2.3 years			\$100,920,168	
25% Reduction per Cappelli analysis			\$25,230,042	
<b>Total Annual State Savings</b>	<b>\$75,690,126</b>			

## Montana Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$7,032		
State Contribution	10%	\$703		
Annual TANF Certs Issued		13		
Sub-Total		\$9,142		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$8,136		
Annual SNAP Certs Issued		707		
Allowance for SNAP Recipients also on TANF (60%)		424		
Sub-Total		298,297		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$265,485		
TANF Savings				<b>\$273,621</b>
SNAP				
Total annual Admin Cost Contribution		\$11,078,984		
Total Number of Recipients		56,112		
Average Admin Cost/Recipient		\$197.44		
Number of SNAP Certs Issued		707		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$139,593	
Subtotal of Savings			\$139,593	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$124,238</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$1,132,000,000		
State Contribution	34%	\$384,880,000		
Total Recipients		140,253		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,744		
Average Annual number of SNAP Recipient on Medicaid		424		
Average Annual Number of TANF Recipients on Medicaid		13		
Sub-Total of TANF & SNAP Recipients on Medicaid		437		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$1,199,044	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$599,522</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$997,380	
Retention adjustment for 2.3 years			\$2,293,975	
25% Reduction per Cappelli analysis			\$573,494	
<b>Total Annual State Savings</b>	<b>\$1,720,481</b>			

## Nebraska Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$4,368		
State Contribution	12%	\$524		
Annual TANF Certs Issued		135		
Sub-Total		\$70,762		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$62,978		
Annual SNAP Certs Issued		4,081		
Allowance for SNAP Recipients also on TANF (60%)		2,449		
Sub-Total		1,283,458		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$1,142,278		
TANF Savings				<b>\$1,205,256</b>

### SNAP

Total annual Admin Cost Contribution		\$14,977,985		
Total Number of Recipients		77,755		
Average Admin Cost/Recipient		\$193		
Number of SNAP Certs Issued		4,081		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$786,125	
Subtotal of Savings			\$786,125	



Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$699,651</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$1,846,000,000		
State Contribution	47%	\$867,620,000		
Total Recipients		233,048		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,723		
Average Annual number of SNAP Recipient on Medicaid		2,449		
Average Annual Number of TANF Recipients on Medicaid		132		
Sub-Total of TANF & SNAP Recipients on Medicaid		2,581		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$9,608,495	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$4,804,247</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$6,709,154	
Retention adjustment for 2.3 years			\$15,431,055	
25% Reduction per Cappelli analysis			\$3,857,764	
<b>Total Annual State Savings</b>	<b>\$11,573,291</b>			

## Nevada Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$4,596		
State Contribution	7%	\$322		
Annual TANF Certs Issued		439		
Sub-Total		\$141,235		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$125,699		
Annual SNAP Certs Issued		2,487		
Allowance for SNAP Recipients also on TANF (60%)		1,492		
Sub-Total		480,071		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$427,263		
TANF Savings				<b>\$552,962</b>

### SNAP

Total annual Admin Cost Contribution		\$25,508,424		
Total Number of Recipients		209,787		
Average Admin Cost/Recipient		\$121.59		
Number of SNAP Certs Issued		2,487		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$302,399	
Subtotal of Savings			\$302,399	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$269,135</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$3,106,000,000		
State Contribution	36%	\$1,118,160,000		
Total Recipients		579,784		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,929		
Average Annual number of SNAP Recipient on Medicaid		1,492		
Average Annual Number of TANF Recipients on Medicaid		430		
Sub-Total of TANF & SNAP Recipients on Medicaid		1,922		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$3,707,541	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$1,853,771</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$2,675,868	
Retention adjustment for 2.3 years			\$6,154,497	
25% Reduction per Cappelli analysis			\$1,538,624	
<b>Total Annual State Savings</b>	<b>\$4,615,873</b>			

## New Hampshire Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$8,100		
State Contribution	16%	\$1,296		
Annual TANF Certs Issued		355		
Sub-Total		\$460,080		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$409,471		
Annual SNAP Certs Issued		2,466		
Allowance for SNAP Recipients also on TANF (60%)		1,480		
Sub-Total		1,917,562		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$1,706,630		
TANF Savings				<b>\$2,116,101</b>
SNAP				
Total annual Admin Cost Contribution		\$8,634,227		
Total Number of Recipients		51,478		
Average Admin Cost/Recipient		\$167.73		
Number of SNAP Certs Issued		2,466		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$413,614	
Subtotal of Savings			\$413,614	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$368,116</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$1,716,000,000		
State Contribution	50%	\$858,000,000		
Total Recipients		187,999		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,564		
Average Annual number of SNAP Recipient on Medicaid		1,480		
Average Annual Number of TANF Recipients on Medicaid		348		
Sub-Total of TANF & SNAP Recipients on Medicaid		1,828		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$8,340,443	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$4,170,222</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$6,654,439	
Retention adjustment for 2.3 years			\$15,305,209	
25% Reduction per Cappelli analysis			\$3,826,302	
<b>Total Annual State Savings</b>	<b>\$11,478,907</b>			



## New Jersey Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$5,088		
State Contribution	19%	\$967		
Annual TANF Certs Issued		4,500		
Sub-Total		\$4,350,240		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$3,871,714		
Annual SNAP Certs Issued		21,535		
Allowance for SNAP Recipients also on TANF (60%)		12,921		
Sub-Total		12,490,989		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$11,116,980		
TANF Savings				<b>\$14,988,694</b>
SNAP				
Total annual Admin Cost Contribution		\$160,913,791		
Total Number of Recipients		453,338		
Average Admin Cost/Recipient		\$354.95		
Number of SNAP Certs Issued		21,535		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$7,643,918	
Subtotal of Savings			\$7,643,918	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$6,803,087</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$14,049,000,000		
State Contribution	50%	\$7,024,500,000		
Total Recipients		1,681,066		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,179		
Average Annual number of SNAP Recipient on Medicaid		12,921		
Average Annual Number of TANF Recipients on Medicaid		4,410		
Sub-Total of TANF & SNAP Recipients on Medicaid		17,331		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$72,419,292	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$36,209,646</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$58,001,427	
Retention adjustment for 2.3 years			\$133,403,282	
25% Reduction per Cappelli analysis			\$33,350,820	
<b>Total Annual State Savings</b>	<b>\$100,052,461</b>			

## New Mexico Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$4,560		
State Contribution	8%	\$365		
Annual TANF Certs Issued		473		
Sub-Total		\$172,550		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$153,570		
Annual SNAP Certs Issued		7,605		
Allowance for SNAP Recipients also on TANF (60%)		4,563		
Sub-Total		1,664,582		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$1,481,478		
TANF Savings				<b>\$1,635,048</b>
SNAP				
Total annual Admin Cost Contribution		\$31,367,681		
Total Number of Recipients		205,540		
Average Admin Cost/Recipient		\$152.61		
Number of SNAP Certs Issued		7,605		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,160,607	
Subtotal of Savings			\$1,160,607	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$1,032,940</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$4,920,000,000		
State Contribution	30%	\$1,476,000,000		
Total Recipients		840,108		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,757		
Average Annual number of SNAP Recipient on Medicaid		4,563		
Average Annual Number of TANF Recipients on Medicaid		464		
Sub-Total of TANF & SNAP Recipients on Medicaid		5,027		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$8,831,213	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$4,415,607</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$7,083,595	
Retention adjustment for 2.3 years			\$16,292,269	
25% Reduction per Cappelli analysis			\$4,073,067	
<b>Total Annual State Savings</b>	<b>\$12,219,202</b>			

## New York Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$9,468		
State Contribution	21%	\$1,988		
Annual TANF Certs Issued		10,332		
Sub-Total		\$20,542,909		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$18,283,189		
Annual SNAP Certs Issued		46,684		
Allowance for SNAP Recipients also on TANF (60%)		28,010		
Sub-Total		55,692,518		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$49,566,341		
TANF Savings				<b>\$67,849,530</b>

### SNAP

Total annual Admin Cost Contribution		\$426,280,212		
Total Number of Recipients		1,665,683		
Average Admin Cost/Recipient		\$255.92		
Number of SNAP Certs Issued		46,684		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$11,947,331	
Subtotal of Savings			\$11,947,331	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$10,633,124</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$57,897,000,000		
State Contribution	50%	\$28,948,500,000		
Total Recipients		5,768,918		
Average Annual Benefit Per Recipient Contributed by State Funds		\$5,018		
Average Annual number of SNAP Recipient on Medicaid		28,010		
Average Annual Number of TANF Recipients on Medicaid		10,125		
Sub-Total of TANF & SNAP Recipients on Medicaid		38,136		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$191,365,703	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$95,682,851</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$174,165,506	
Retention adjustment for 2.3 years			\$400,580,663	
25% Reduction per Cappelli analysis			\$100,145,166	
<b>Total Annual State Savings</b>	<b>\$300,435,497</b>			



## North Carolina Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$3,264		
State Contribution	8%	\$261		
Annual TANF Certs Issued		2,421		
Sub-Total		\$632,172		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$562,633		
Annual SNAP Certs Issued		94,514		
Allowance for SNAP Recipients also on TANF (60%)		56,708		
Sub-Total		14,807,697		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$13,178,851		
TANF Savings				<b>\$13,741,483</b>
SNAP				
Total annual Admin Cost Contribution		\$90,772,973		
Total Number of Recipients		803,495		
Average Admin Cost/Recipient		\$112.97		
Number of SNAP Certs Issued		94,514		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$10,677,499	
Subtotal of Savings			\$10,677,499	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$9,502,974</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$13,213,000,000		
State Contribution	34%	\$4,492,420,000		
Total Recipients		1,986,845		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,261		
Average Annual number of SNAP Recipient on Medicaid		56,708		
Average Annual Number of TANF Recipients on Medicaid		2,373		
Sub-Total of TANF & SNAP Recipients on Medicaid		59,081		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$133,586,956	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$66,793,478</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$90,037,935	
Retention adjustment for 2.3 years			\$207,087,251	
25% Reduction per Cappelli analysis			\$51,771,813	
<b>Total Annual State Savings</b>	<b>\$155,315,438</b>			

## North Dakota Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$5,832		
State Contribution	12%	\$700		
Annual TANF Certs Issued		117		
Sub-Total		\$81,881		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$72,874		
Annual SNAP Certs Issued		1,489		
Allowance for SNAP Recipients also on TANF (60%)		893		
Sub-Total		625,237		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$556,461		
TANF Savings				<b>\$629,335</b>
SNAP				
Total annual Admin Cost Contribution		\$8,155,190		
Total Number of Recipients		24,771		
Average Admin Cost/Recipient		\$329.22		
Number of SNAP Certs Issued		1,489		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$490,213	
Subtotal of Savings			\$490,213	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$436,290</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$534,000,000		
State Contribution	50%	\$267,000,000		
Total Recipients		87,269		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,060		
Average Annual number of SNAP Recipient on Medicaid		893		
Average Annual Number of TANF Recipients on Medicaid		115		
Sub-Total of TANF & SNAP Recipients on Medicaid		1,008		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$3,084,165	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$1,542,083</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$2,607,708	
Retention adjustment for 2.3 years			\$5,997,728	
25% Reduction per Cappelli analysis			\$1,499,432	
<b>Total Annual State Savings</b>	<b>\$4,498,296</b>			

## Ohio Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$5,676		
State Contribution	11%	\$624		
Annual TANF Certs Issued		12,905		
Sub-Total		\$8,057,366		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$7,171,056		
Annual SNAP Certs Issued		77,590		
Allowance for SNAP Recipients also on TANF (60%)		46,554		
Sub-Total		29,066,455		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$25,869,145		
TANF Savings				<b>\$33,040,201</b>

### SNAP

Total annual Admin Cost Contribution		\$105,611,402		
Total Number of Recipients		818,704		
Average Admin Cost/Recipient		\$129.00		
Number of SNAP Certs Issued		77,590		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$10,008,976	
Subtotal of Savings			\$10,008,976	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$8,907,989</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$21,423,000,000		
State Contribution	37%	\$7,926,510,000		
Total Recipients		3,003,314		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,639		
Average Annual number of SNAP Recipient on Medicaid		46,554		
Average Annual Number of TANF Recipients on Medicaid		12,647		
Sub-Total of TANF & SNAP Recipients on Medicaid		59,201		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$156,246,242	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$78,123,121</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$120,071,311	
Retention adjustment for 2.3 years			\$276,164,014	
25% Reduction per Cappelli analysis			\$69,041,004	
<b>Total Annual State Savings</b>	<b>\$207,123,011</b>			

## Oklahoma Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$3,504		
State Contribution	9%	\$315		
Annual TANF Certs Issued		356		
Sub-Total		\$112,268		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$99,919		
Annual SNAP Certs Issued		25,470		
Allowance for SNAP Recipients also on TANF (60%)		15,282		
Sub-Total		4,819,332		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$4,289,205		
TANF Savings				<b>\$4,389,124</b>
SNAP				
Total annual Admin Cost Contribution		\$42,551,773		
Total Number of Recipients		271,065		
Average Admin Cost/Recipient		\$156.98		
Number of SNAP Certs Issued		25,470		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$3,998,280	
Subtotal of Savings			\$3,998,280	



Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$3,558,469</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$4,703,000,000		
State Contribution	38%	\$1,787,140,000		
Total Recipients		672,225		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,659		
Average Annual number of SNAP Recipient on Medicaid		15,282		
Average Annual Number of TANF Recipients on Medicaid		349		
Sub-Total of TANF & SNAP Recipients on Medicaid		15,631		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$41,555,388	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$20,777,694</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$28,725,287	
Retention adjustment for 2.3 years			\$66,068,159	
25% Reduction per Cappelli analysis			\$16,517,040	
<b>Total Annual State Savings</b>				<b>\$49,551,120</b>

## Oregon Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$6,072		
State Contribution	9%	\$546		
Annual TANF Certs Issued		4,689		
Sub-Total		\$2,562,445		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$2,280,576		
Annual SNAP Certs Issued		18,380		
Allowance for SNAP Recipients also on TANF (60%)		11,028		
Sub-Total		6,026,581		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$5,363,657		
TANF Savings				<b>\$7,644,233</b>

### SNAP

Total annual Admin Cost Contribution		\$80,454,287		
Total Number of Recipients		442,090		
Average Admin Cost/Recipient		\$181.99		
Number of SNAP Certs Issued		18,380		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$3,344,907	
Subtotal of Savings			\$3,344,907	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$2,976,967</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$8,027,000,000		
State Contribution	36%	\$2,889,720,000		
Total Recipients		1,055,080		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,739		
Average Annual number of SNAP Recipient on Medicaid		11,028		
Average Annual Number of TANF Recipients on Medicaid		4,595		
Sub-Total of TANF & SNAP Recipients on Medicaid		15,623		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$42,789,866	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$21,394,933</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$32,016,133	
Retention adjustment for 2.3 years			\$73,637,106	
25% Reduction per Cappelli analysis			\$18,409,276	
<b>Total Annual State Savings</b>	<b>\$55,227,829</b>			

## Pennsylvania Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$5,052		
State Contribution	14%	\$707		
Annual TANF Certs Issued		12,266		
Sub-Total		\$8,675,496		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$7,721,192		
Annual SNAP Certs Issued		43,808		
Allowance for SNAP Recipients also on TANF (60%)		26,285		
Sub-Total		18,590,713		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$16,545,735		
TANF Savings				<b>\$24,266,927</b>
SNAP				
Total annual Admin Cost Contribution		\$157,298,446		
Total Number of Recipients		918,761		
Average Admin Cost/Recipient		\$171.21		
Number of SNAP Certs Issued		43,808		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$7,500,243	
Subtotal of Savings			\$7,500,243	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$6,675,216</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$23,224,000,000		
State Contribution	48%	\$11,147,520,000		
Total Recipients		2,670,350		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,175		
Average Annual number of SNAP Recipient on Medicaid		26,285		
Average Annual Number of TANF Recipients on Medicaid		12,021		
Sub-Total of TANF & SNAP Recipients on Medicaid		38,305		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$159,908,291	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$79,954,145</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$110,896,288	
Retention adjustment for 2.3 years			\$255,061,462	
25% Reduction per Cappelli analysis			\$63,765,366	
<b>Total Annual State Savings</b>	<b>\$191,296,097</b>			

## Rhode Island Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$6,648		
State Contribution	15%	\$997		
Annual TANF Certs Issued		3,516		
Sub-Total		\$3,506,155		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$3,120,478		
Annual SNAP Certs Issued		2,258		
Allowance for SNAP Recipients also on TANF (60%)		1,355		
Sub-Total		1,351,007		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$1,202,396		
TANF Savings				<b>\$4,322,874</b>
SNAP				
Total annual Admin Cost Contribution		\$10,484,702		
Total Number of Recipients		100,949		
Average Admin Cost/Recipient		\$103.86		
Number of SNAP Certs Issued		2,258		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$234,519	
Subtotal of Savings			\$234,519	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$208,722</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$2,585,000,000		
State Contribution	50%	\$1,292,500,000		
Total Recipients		279,851		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,619		
Average Annual number of SNAP Recipient on Medicaid		1,355		
Average Annual Number of TANF Recipients on Medicaid		3,446		
Sub-Total of TANF & SNAP Recipients on Medicaid		4,800		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$22,171,157	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$11,085,578</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$15,617,174	
Retention adjustment for 2.3 years			\$35,919,501	
25% Reduction per Cappelli analysis			\$8,979,875	
<b>Total Annual State Savings</b>	<b>\$26,939,626</b>			



## South Carolina Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$3,324		
State Contribution	4%	\$133		
Annual TANF Certs Issued		2,685		
Sub-Total		\$356,998		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$317,728		
Annual SNAP Certs Issued		32,460		
Allowance for SNAP Recipients also on TANF (60%)		19,476		
Sub-Total		2,589,529		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$2,304,681		
TANF Savings				<b>\$2,622,409</b>
SNAP				
Total annual Admin Cost Contribution		\$34,075,282		
Total Number of Recipients		379,992		
Average Admin Cost/Recipient		\$89.67		
Number of SNAP Certs Issued		32,460		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$2,910,808	
Subtotal of Savings			\$2,910,808	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$2,590,619</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$5,768,000,000		
State Contribution	29%	\$1,672,720,000		
Total Recipients		1,135,705		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,473		
Average Annual number of SNAP Recipient on Medicaid		19,476		
Average Annual Number of TANF Recipients on Medicaid		2,631		
Sub-Total of TANF & SNAP Recipients on Medicaid		22,107		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$32,560,676	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$16,280,338</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$21,493,366	
Retention adjustment for 2.3 years			\$49,434,741	
25% Reduction per Cappelli analysis			\$12,358,685	
<b>Total Annual State Savings</b>	<b>\$37,076,056</b>			

## South Dakota Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$7,188		
State Contribution	8%	\$575		
Annual TANF Certs Issued		186		
Sub-Total		\$106,957		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$95,192		
Annual SNAP Certs Issued		4,162		
Allowance for SNAP Recipients also on TANF (60%)		2,497		
Sub-Total		1,435,990		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$1,278,031		
TANF Savings				<b>\$1,373,223</b>
SNAP				
Total annual Admin Cost Contribution		\$6,843,985		
Total Number of Recipients		43,176		
Average Admin Cost/Recipient		\$158.51		
Number of SNAP Certs Issued		4,162		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$659,734	
Subtotal of Savings			\$659,734	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$587,163</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$806,000,000		
State Contribution	48%	\$386,880,000		
Total Recipients		108,416		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,568		
Average Annual number of SNAP Recipient on Medicaid		2,497		
Average Annual Number of TANF Recipients on Medicaid		182		
Sub-Total of TANF & SNAP Recipients on Medicaid		2,679		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$9,561,663	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$4,780,831</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$6,741,218	
Retention adjustment for 2.3 years			\$15,504,800	
25% Reduction per Cappelli analysis			\$3,876,200	
<b>Total Annual State Savings</b>	<b>\$11,628,600</b>			

## Tennessee Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$2,220		
State Contribution	6%	\$133		
Annual TANF Certs Issued		5,981		
Sub-Total		\$796,669		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$709,036		
Annual SNAP Certs Issued		28,777		
Allowance for SNAP Recipients also on TANF (60%)		17,266		
Sub-Total		2,299,858		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$2,046,873		
TANF Savings				<b>\$2,755,909</b>
SNAP				
Total annual Admin Cost Contribution		\$75,718,825		
Total Number of Recipients		611,805		
Average Admin Cost/Recipient		\$123.76		
Number of SNAP Certs Issued		28,777		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$3,561,528	
Subtotal of Savings			\$3,561,528	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$3,169,760</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$9,094,000,000		
State Contribution	35%	\$3,182,900,000		
Total Recipients		1,654,238		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,924		
Average Annual number of SNAP Recipient on Medicaid		17,266		
Average Annual Number of TANF Recipients on Medicaid		5,861		
Sub-Total of TANF & SNAP Recipients on Medicaid		23,128		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$44,499,506	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$22,249,753</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$28,175,422	
Retention adjustment for 2.3 years			\$64,803,471	
25% Reduction per Cappelli analysis			\$16,200,868	
<b>Total Annual State Savings</b>	<b>\$48,602,603</b>			

## Texas Annual State Savings WOTC

### TANF

Average Annual TANF Benefit per individual		\$3,372		
State Contribution	7%	\$236		
Annual TANF Certs Issued		1,567		
Sub-Total		\$369,875		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$329,188		
Annual SNAP Certs Issued		115,755		
Allowance for SNAP Recipients also on TANF (60%)		69,453		
Sub-Total		16,393,686		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$14,590,381		
TANF Savings				<b>\$14,919,569</b>

### SNAP

Total annual Admin Cost Contribution		\$171,783,145		
Total Number of Recipients		1,558,597		
Average Admin Cost/Recipient		\$110.22		
Number of SNAP Certs Issued		115,755		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$12,758,114	
Subtotal of Savings			\$12,758,114	



Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$11,354,721</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$34,691,000,000		
State Contribution	42%	\$14,570,220,000		
Total Recipients		4,316,137		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,376		
Average Annual number of SNAP Recipient on Medicaid		69,453		
Average Annual Number of TANF Recipients on Medicaid		1,536		
Sub-Total of TANF & SNAP Recipients on Medicaid		70,989		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$239,640,307	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$119,820,153</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$146,094,444	
Retention adjustment for 2.3 years			\$336,017,220	
25% Reduction per Cappelli analysis			\$84,004,305	
<b>Total Annual State Savings</b>	<b>\$252,012,915</b>			

## Utah Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$5,976		
State Contribution	10%	\$598		
Annual TANF Certs Issued		563		
Sub-Total		\$336,449		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$299,439		
Annual SNAP Certs Issued		7,949		
Allowance for SNAP Recipients also on TANF (60%)		4,769		
Sub-Total		2,850,193		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$2,536,672		
TANF Savings				<b>\$2,836,112</b>
SNAP				
Total annual Admin Cost Contribution		\$16,176,428		
Total Number of Recipients		88,160		
Average Admin Cost/Recipient		\$183.49		
Number of SNAP Certs Issued		7,949		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$1,458,557	
Subtotal of Savings			\$1,458,557	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$1,298,116</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$2,148,000,000		
State Contribution	29%	\$622,920,000		
Total Recipients		331,872		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,877		
Average Annual number of SNAP Recipient on Medicaid		4,769		
Average Annual Number of TANF Recipients on Medicaid		552		
Sub-Total of TANF & SNAP Recipients on Medicaid		5,321		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$9,987,720	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$4,993,860</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$9,128,088	
Retention adjustment for 2.3 years			\$20,994,602	
25% Reduction per Cappelli analysis			\$5,248,650	
<b>Total Annual State Savings</b>	<b>\$15,745,951</b>			

## Vermont Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$7,680		
State Contribution	15%	\$1,152		
Annual TANF Certs Issued		30		
Sub-Total		\$34,560		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$30,758		
Annual SNAP Certs Issued		132		
Allowance for SNAP Recipients also on TANF (60%)		79		
Sub-Total		91,238		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$81,202		
TANF Savings				<b>\$111,961</b>
SNAP				
Total annual Admin Cost Contribution		\$12,346,905		
Total Number of Recipients		44,950		
Average Admin Cost/Recipient		\$274.68		
Number of SNAP Certs Issued		132		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$36,258	
Subtotal of Savings			\$36,258	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$32,270</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$1,633,000,000		
State Contribution	46%	\$751,180,000		
Total Recipients		208,234		
Average Annual Benefit Per Recipient Contributed by State Funds		\$3,607		
Average Annual number of SNAP Recipient on Medicaid		79		
Average Annual Number of TANF Recipients on Medicaid		29		
Sub-Total of TANF & SNAP Recipients on Medicaid		109		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$391,762	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$195,881</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$340,111	
Retention adjustment for 2.3 years			\$782,255	
25% Reduction per Cappelli analysis			\$195,564	
<b>Total Annual State Savings</b>	<b>\$586,692</b>			

## Virginia Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$4,668		
State Contribution	12%	\$560		
Annual TANF Certs Issued		6,236		
Sub-Total		\$3,493,158		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$3,108,910		
Annual SNAP Certs Issued		34,248		
Allowance for SNAP Recipients also on TANF (60%)		20,549		
Sub-Total		11,510,616		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$10,244,448		
TANF Savings				<b>\$13,353,358</b>
SNAP				
Total annual Admin Cost Contribution		\$97,511,175		
Total Number of Recipients		404,348		
Average Admin Cost/Recipient		\$241.16		
Number of SNAP Certs Issued		34,248		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$8,259,130	
Subtotal of Savings			\$8,259,130	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$7,350,626</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$8,033,000,000		
State Contribution	50%	\$4,016,500,000		
Total Recipients		989,083		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,061		
Average Annual number of SNAP Recipient on Medicaid		20,549		
Average Annual Number of TANF Recipients on Medicaid		6,111		
Sub-Total of TANF & SNAP Recipients on Medicaid		26,660		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$108,262,109	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$54,131,054</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$74,835,039	
Retention adjustment for 2.3 years			\$172,120,589	
25% Reduction per Cappelli analysis			\$43,030,147	
<b>Total Annual State Savings</b>	<b>\$129,090,442</b>			

## Washington Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$6,252		
State Contribution	13%	\$813		
Annual TANF Certs Issued		9,070		
Sub-Total		\$7,371,733		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$6,560,843		
Annual SNAP Certs Issued		43,888		
Allowance for SNAP Recipients also on TANF (60%)		26,333		
Sub-Total		21,402,247		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$19,047,999		
TANF Savings				<b>\$25,608,842</b>
SNAP				
Total annual Admin Cost Contribution		\$80,443,215		
Total Number of Recipients		572,261		
Average Admin Cost/Recipient		\$140.57		
Number of SNAP Certs Issued		43,888		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$6,169,373	
Subtotal of Savings			\$6,169,373	



Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$5,490,742</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$10,494,000,000		
State Contribution	50%	\$5,247,000,000		
Total Recipients		1,813,800		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,893		
Average Annual number of SNAP Recipient on Medicaid		26,333		
Average Annual Number of TANF Recipients on Medicaid		8,889		
Sub-Total of TANF & SNAP Recipients on Medicaid		35,221		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$101,889,230	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$50,944,615</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$82,044,199	
Retention adjustment for 2.3 years			\$188,701,659	
25% Reduction per Cappelli analysis			\$47,175,415	
<b>Total Annual State Savings</b>	<b>\$141,526,244</b>			

## West Virginia Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$4,080		
State Contribution	7%	\$286		
Annual TANF Certs Issued		420		
Sub-Total		\$119,952		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$106,757		
Annual SNAP Certs Issued		6,304		
Allowance for SNAP Recipients also on TANF (60%)		3,782		
Sub-Total		1,080,253		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$961,426		
TANF Savings				<b>\$1,068,183</b>
SNAP				
Total annual Admin Cost Contribution		\$15,229,257		
Total Number of Recipients		181,961		
Average Admin Cost/Recipient		\$83.70		
Number of SNAP Certs Issued		6,304		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$527,614	
Subtotal of Savings			\$527,614	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$469,577</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$3,647,000,000		
State Contribution	29%	\$1,057,630,000		
Total Recipients		554,210		
Average Annual Benefit Per Recipient Contributed by State Funds		\$1,908		
Average Annual number of SNAP Recipient on Medicaid		3,782		
Average Annual Number of TANF Recipients on Medicaid		412		
Sub-Total of TANF & SNAP Recipients on Medicaid		4,194		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$8,003,645	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$4,001,823</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$5,539,582	
Retention adjustment for 2.3 years			\$12,741,039	
25% Reduction per Cappelli analysis			\$3,185,260	
<b>Total Annual State Savings</b>	<b>\$9,555,779</b>			

## Wisconsin Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$7,836		
State Contribution	12%	\$940		
Annual TANF Certs Issued		2,490		
Sub-Total		\$2,341,397		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$2,083,843		
Annual SNAP Certs Issued		17,996		
Allowance for SNAP Recipients also on TANF (60%)		10,798		
Sub-Total		10,153,199		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$9,036,347		
TANF Savings				<b>\$11,120,190</b>
SNAP				
Total annual Admin Cost Contribution		\$57,182,185		
Total Number of Recipients		406,754		
Average Admin Cost/Recipient		\$140.58		
Number of SNAP Certs Issued		17,996		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$2,529,909	
Subtotal of Savings			\$2,529,909	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$2,251,619</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$7,894,000,000		
State Contribution	42%	\$3,315,480,000		
Total Recipients		1,191,714		
Average Annual Benefit Per Recipient Contributed by State Funds		\$2,782		
Average Annual number of SNAP Recipient on Medicaid		10,798		
Average Annual Number of TANF Recipients on Medicaid		2,440		
Sub-Total of TANF & SNAP Recipients on Medicaid		13,238		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$36,829,022	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$18,414,511</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$31,786,320	
Retention adjustment for 2.3 years			\$73,108,537	
25% Reduction per Cappelli analysis			18,277,134	
<b>Total Annual State Savings</b>	<b>\$54,831,403</b>			

## Wyoming Annual State Savings WOTC

TANF				
Average Annual TANF Benefit per individual		\$7,824		
State Contribution	17%	\$1,330		
Annual TANF Certs Issued		0		
Sub-Total		\$0		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$0		
Annual SNAP Certs Issued		0		
Allowance for SNAP Recipients also on TANF (60%)		0		
Sub-Total		0		
Adjusted for participants that remain on SNAP and TANF despite full time work (11%)		\$0		
TANF Savings				<b>\$0</b>
SNAP				
Total annual Admin Cost Contribution		\$6,769,780		
Total Number of Recipients		13,868		
Average Admin Cost/Recipient		\$488.16		
Number of SNAP Certs Issued		0		
Total Annual Admin Savings of SNAP Recipients Certified by WOTC			\$0	
Subtotal of Savings			\$0	

Adjusted for participants that remain on SNAP and TANF despite full time work (11%)				<b>\$0</b>
<b>MEDICAID</b>				
Total Annual Medicaid Expenditure		\$559,000,000		
State Contribution	50%	\$279,500,000		
Total Recipients		65,015		
Average Annual Benefit Per Recipient Contributed by State Funds		\$4,299		
Average Annual number of SNAP Recipient on Medicaid		0		
Average Annual Number of TANF Recipients on Medicaid		0		
Sub-Total of TANF & SNAP Recipients on Medicaid		0		
Total Annual Savings of SNAP & TANF Recipients Certified by WOTC			\$0	
Less Adjustment for individuals that continue to receive Medicaid (50%)				<b>\$0</b>
<b>STATE SAVINGS</b>				
Subtotal Annual State Savings			\$0	
Retention adjustment for 2.3 years			\$0	
25% Reduction per Cappelli analysis			\$0	
<b>Total Annual State Savings</b>	<b>\$0</b>			