

Employers Council on Flexible Compensation

Distribution By State of FSA plan Participants

<u>State</u>		<u>FSA Enrollment</u>	<u>State</u>		<u>FSA Enrollment</u>
ALASKA	AK	87,196	MONTANA	MT	81,989
ALABAMA	AL	589,032	NORTH CAROLINA	NC	1,624,208
ARKANSAS	AR	467,158	NORTH DAKOTA	ND	105,465
ARIZONA	AZ	558,884	NEBRASKA	NE	354,850
CALIFORNIA	CA	4,175,170	NEW HAMPSHIRE	NH	180,863
COLORADO	CO	844,405	NEW JERSEY	NJ	861,730
CONNECTICUT	CT	430,466	NEW MEXICO	NM	169,649
DISTRICT OF COLUMBIA	DC	131,156	NEVADA	NV	183,007
DELAWARE	DE	163,703	NEW YORK	NY	1,828,079
FLORIDA	FL	2,372,591	OHIO	OH	1,651,569
GEORGIA	GA	1,264,743	OKLAHOMA	OK	452,752
GUAM	GU	-	OREGON	OR	464,124
HAWAII	HI	148,271	PENNSYLVANIA	PA	1,351,888
IOWA	IA	644,558	PUERTO RICO	PR	13,868
IDAHO	ID	206,619	RHODE ISLAND	RI	101,868
ILLINOIS	IL	1,571,790	SOUTH CAROLINA	SC	501,459
INDIANA	IN	931,103	SOUTH DAKOTA	SD	193,169
KANSAS	KS	581,314	TENNESSEE	TN	689,971
KENTUCKY	KY	923,349	TEXAS	TX	2,946,683
LOUISIANA	LA	329,493	UTAH	UT	499,892
MASSACHUSETTS	MA	742,084	VIRGINIA	VA	1,161,156
MARYLAND	MD	778,566	VIRGIN ISLANDS	VI	102
MAINE	ME	165,664	VERMONT	VT	64,491
MICHIGAN	MI	1,128,087	WASHINGTON	WA	649,296
MINNESOTA	MN	1,000,739	WISCONSIN	WI	1,158,368
MISSOURI	MO	1,025,286	WEST VIRGINIA	WV	141,992
MISSISSIPPI	MS	374,066	WYOMING	WY	77,498
			TOTALS		39,145,479

Data Assumptions: Calculation based on 2.1 participants per Family and
 ECFC direct data from 80% of their membership
 State distributions Corrected as of September 2, 2009