

Assumption for Employee A: Living and working in MICHIGAN

Employee Health Care indicates Married with 2 Children equates to employee, spouse, 2 children
 Claiming Married with 3 Dependents on Payroll W-4 equates to employee, spouse, 1 child

Assumption for Employee B: Living and working in MICHIGAN

Employee Health Care indicates Married with 1 Child equates to employee, spouse, 1 child
 Claiming Married with 3 Dependents on Payroll W-4 equates to employee, spouse, 1 child

Living and working in : For: June, 2007	Regular Benefit Calculation			
	Detroit Assembler		Flint Assembler	
	Employee A	Employee B	Employee A	Employee B
Employee 13 Week High Rate as of last day worked	25.58	25.58	25.58	25.58
Cola	2.08	2.08	2.08	2.08
	27.66	27.66	27.66	27.66
Gross Pay: Rate x 40	1,106.40	1,106.40	1,106.40	1,106.40
LESS: Withholding Taxes based on Health Care benefit information and using tax rate in effect for last day worked.				
Federal	88.88	98.69	88.88	98.69
FICA - SS 6.20%	68.60	68.60	68.60	68.60
FICA - HI 1.45%	16.04	16.04	16.04	16.04
State 3.9%	32.95	35.50	32.95	35.50
Local Detroit 2.5% Flint 1.00%	26.51	26.79	10.60	10.72
Total Taxes	232.98	245.62	217.07	229.55
Weekly After Tax Pay	873.42	860.78	889.33	876.85
95% of Weekly After Tax Pay	829.75	817.74	844.86	833.01
Less: Work Related Expenses Not Incurred	30.00	30.00	30.00	30.00
REGULAR BENEFIT LEVEL	799.75	787.74	814.86	803.01
Less: 100% State UC Benefit (this example used current Maximum) State UC Benefit for Michigan	362.00	362.00	362.00	362.00
Gross Regular Benefit Payable	437.75	425.74	452.86	441.01
LESS: Required Withholding Taxes (Using Payroll W-4) using tax rate in effect for the pay period.				
Federal	8.76	7.56	10.27	9.09
State 3.9%	9.42	8.95	10.01	9.55
Local Detroit 2.5%	10.08	9.78	0.00	0.00
Local Flint 1.00%	0.00	0.00	4.18	4.06
Total Taxes actually withheld	28.26	26.29	24.46	22.70
LESS: Miscellaneous Deduction (Union Dues; Over Payments Recovery; Group Life; and wage attachments)				
Union Dues	25.58	25.58	25.58	25.58
Total Net Benefit	383.91	373.87	402.82	392.73

Assumption: Employee works 3.0 days during the week
 24 hours and is laid off 2.0 days of
 the week 16 hours

**AUTOMATIC
 SHORT WEEK BENEFIT (ASWB) CALCULATION**

Gross Pay: Rate x 24 hours worked)	663.84	663.84
Automatic short week benefit included in paycheck (16 hrs. x base hrly. rate x 80%)	354.05	354.05
Gross Income For The Week	1,017.89	1,017.89