

**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 Janitor		Flint Janitor	
	Employee A	Employee B	Employee A	Employee B
Employee 13 Week High Rate as of last day worked	24.95	24.95	24.95	24.95
Cola	2.08	2.08	2.08	2.08
	27.03	27.03	27.03	27.03
Gross Pay: Rate x 40	1,081.20	1,081.20	1,081.20	1,081.20
<b>LESS: Withholding Taxes based on Health Care benefit information and using tax rate in effect for last day worked.</b>				
Federal	85.10	94.91	85.10	94.91
FICA - SS 6.20%	67.03	67.03	67.03	67.03
FICA - HI 1.45%	15.68	15.68	15.68	15.68
State 3.9%	31.97	34.52	31.97	34.52
Local Detroit 2.5% Flint 1.00%	25.88	26.16	10.35	10.47
<b>Total Taxes</b>	<b>225.66</b>	<b>238.30</b>	<b>210.13</b>	<b>222.61</b>
Weekly After Tax Pay	855.54	842.90	871.07	858.59
95% of Weekly After Tax Pay	812.76	800.76	827.52	815.66
Less: Work Related Expenses Not Incurred	30.00	30.00	30.00	30.00
<b>REGULAR BENEFIT LEVEL</b>	<b>782.76</b>	<b>770.76</b>	<b>797.52</b>	<b>785.66</b>
Less: 100% State UC Benefit (this example used current Maximum) State UC Benefit for Michigan	362.00	362.00	362.00	362.00
<b>Gross Regular Benefit Payable</b>	<b>420.76</b>	<b>408.76</b>	<b>435.52</b>	<b>423.66</b>
<b>LESS: Required Withholding Taxes (Using Payroll W-4) using tax rate in effect for the pay period.</b>				
Federal	7.06	5.86	8.54	7.35
State 3.9%	8.76	8.29	9.34	8.87
Local Detroit 2.5%	9.65	9.35	0.00	0.00
Local Flint 1.00%	0.00	0.00	4.01	3.89
<b>Total Taxes actually withheld</b>	<b>25.47</b>	<b>23.50</b>	<b>21.89</b>	<b>20.11</b>
<b>LESS: Miscellaneous Deduction (Union Dues; Over Payments Recovery; Group Life; and wage attachments )</b>				
Union Dues	24.95	24.95	24.95	24.95
<b>Total Net Benefit</b>	<b>370.34</b>	<b>360.31</b>	<b>388.68</b>	<b>378.60</b>

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)	648.72	648.72
Automatic short week benefit included in paycheck (16 hrs. x base hrly. rate x 80%)	345.98	345.98
<b>Gross Income For The Week</b>	<b>994.70</b>	<b>994.70</b>