

**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		Flint	
	Employee A	Employee B	Employee A	Employee B
	Tool & Die Maker		Tool & Die Maker	
Employee 13 Week High Rate as of last day worked	29.70	29.70	29.70	29.70
Cola	2.08	2.08	2.08	2.08
	31.78	31.78	31.78	31.78
Gross Pay:				
Gross Pay: Rate x 40	1,271.20	1,271.20	1,271.20	1,271.20
LESS: Withholding Taxes based on Health Care benefit information and using tax rate in effect for last day worked.				
Federal	113.60	123.41	113.60	123.41
FICA - SS 6.20%	78.81	78.81	78.81	78.81
FICA - HI 1.45%	18.43	18.43	18.43	18.43
State 3.9%	39.38	41.93	39.38	41.93
Local Detroit 2.5% Flint 1.00%	30.63	30.91	12.25	12.37
Total Taxes	280.85	293.49	262.47	274.95
Weekly After Tax Pay	990.35	977.71	1,008.73	996.25
95% of Weekly After Tax Pay	940.83	928.82	958.29	946.44
Less: Work Related Expenses Not Incurred	30.00	30.00	30.00	30.00
REGULAR BENEFIT LEVEL	910.83	898.82	928.29	916.44
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	548.83	536.82	566.29	554.44
LESS: Required Withholding Taxes (Using Payroll W-4) using tax rate in effect for the pay period.				
Federal	19.87	18.67	21.62	20.43
State 3.9%	13.76	13.29	14.44	13.97
Local Detroit 2.5%	12.86	12.56	0.00	0.00
Local Flint 1.00%	0.00	0.00	5.32	5.20
Total Taxes actually withheld	46.49	44.52	41.38	39.60
LESS: Miscellaneous Deduction (Union Dues; Over Payments Recovery; Group Life; and wage attachments )				
Union Dues	29.70	29.70	29.70	29.70
<b>Total Net Benefit</b>	<b>472.64</b>	<b>462.60</b>	<b>495.21</b>	<b>485.14</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)	762.72	762.72
Automatic short week benefit included in paycheck (16 hrs. x base hrly. rate x 80%)	406.78	406.78
Gross Income For The Week	1,169.50	1,169.50