

**Assumption for Employee A: Living and working in resident state**

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 resident state**

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

**Regular Benefit Calculation**

Living and working in :  
 For: March, 2009

	Detroit, Michigan		Trotwood, Ohio	
	Assembler		Assembler	
	Employee A	Employee B	Employee A	Employee B
Employee 13 Week High Rate as of last day worked	28.71	28.71	28.71	28.71
Cola	0.00	0.00	0.00	0.00
	28.71	28.71	28.71	28.71
Gross Pay:				
Rate x 40	1,148.40	1,148.40	1,148.40	1,148.40
LESS: Withholding Taxes based on Health Care benefit information and using tax rate in effect for last day worked.				
Federal	91.70	102.22	91.70	102.22
FICA - SS 6.20%	71.20	71.20	71.20	71.20
FICA - HI 1.45%	16.65	16.65	16.65	16.65
State MI - 4.35% OH - State Tax Tables	38.24	41.17	36.78	37.34
Local Trotwood - 2.25%	0.00	0.00	25.84	25.84
Total Taxes	217.79	231.24	242.17	253.25
Weekly After Tax Pay	930.61	917.16	906.23	895.15
95% of Weekly After Tax Pay	884.08	871.30	860.92	850.39
Less: Work Related Expenses Not Incurred	30.00	30.00	30.00	30.00
REGULAR BENEFIT LEVEL	854.08	841.30	830.92	820.39
Less: 100% State UC Benefit (this example used current Maximum)				
State UC Benefit for Michigan/Ohio	362.00	362.00	365.00	365.00
<b>Gross Regular Benefit Payable</b>	<b>492.08</b>	<b>479.30</b>	<b>465.92</b>	<b>455.39</b>
LESS: Required Withholding Taxes (Using Payroll W-4) using tax rate in effect for the pay period.				
Federal	12.75	11.47	10.13	9.08
State MI - 4.35% OH - State Tax Tables	12.62	12.07	9.04	8.63
Local Trotwood - 2.25%	0.00	0.00	10.48	10.25
Total Taxes actually withheld	25.37	23.54	29.65	27.96
LESS: Miscellaneous Deduction				
Union Dues; Over Payments Recovery; Group Life; and wage attachment	28.71	28.71	28.71	28.71
<b>Total Net Benefit</b>	<b>438.00</b>	<b>427.05</b>	<b>407.56</b>	<b>398.72</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)	689.04	689.04
Automatic short week benefit included in paycheck (16 hrs. x base hrly. rate x 80%)	367.49	367.49
Gross Income For The Week	1,056.53	1,056.53