

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: September, 2008

	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	1.08	1.08	1.08	1.08
	29.79	29.79	29.79	29.79
Gross Pay:				
Rate x 40	1,191.60	1,191.60	1,191.60	1,191.60
LESS: Withholding Taxes based on Health Care benefit information and using tax rate in effect for last day worked.				
Federal	100.30	110.40	100.30	110.40
FICA - SS 6.20%	73.88	73.88	73.88	73.88
FICA - HI 1.45%	17.28	17.28	17.28	17.28
State MI - 4.35% OH - State Tax Tables	40.12	43.05	40.76	41.35
Local Trotwood - 2.25%	0.00	0.00	26.81	26.81
Total Taxes	231.58	244.61	259.03	269.72
Weekly After Tax Pay	960.02	946.99	932.57	921.88
95% of Weekly After Tax Pay	912.02	899.64	885.94	875.79
Less: Work Related Expenses Not Incurred	30.00	30.00	30.00	30.00
REGULAR BENEFIT LEVEL	882.02	869.64	855.94	845.79
Less: 100% State UC Benefit (this example used current Maximum)				
State UC Benefit for Michigan/Ohio	362.00	362.00	365.00	365.00
Gross Regular Benefit Payable	520.02	507.64	490.94	480.79
LESS: Required Withholding Taxes (Using Payroll W-4) using tax rate in effect for the pay period.				
Federal	16.41	15.17	13.50	12.49
State MI - 4.35% OH - State Tax Tables	13.84	13.30	10.53	10.12
Local Trotwood - 2.25%	0.00	0.00	11.05	10.82
Total Taxes actually withheld	30.25	28.47	35.08	33.43
LESS: Miscellaneous Deduction				
Union Dues; Over Payments Recovery; Group Life; and wage attachment	28.71	28.71	28.71	28.71
Total Net Benefit	461.06	450.46	427.15	418.65

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)	714.96	714.96
Automatic short week benefit included in paycheck (16 hrs. x base hrly. rate x 80%)	381.31	381.31
Gross Income For The Week	1,096.27	1,096.27