

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	
	Entry Level Hire		Entry Level Hire	
	Employee A	Employee B	Employee A	Employee B
Employee 13 Week High Rate as of last day worked	14.50	14.50	14.50	14.50
Cola	0.00	0.00	0.00	0.00
	14.50	14.50	14.50	14.50
Gross Pay:				
Rate x 40	580.00	580.00	580.00	580.00
LESS: Withholding Taxes based on Health Care benefit information and using tax rate in effect for last day worked.				
Federal	14.52	21.54	14.52	21.54
FICA - SS 6.20%	35.96	35.96	35.96	35.96
FICA - HI 1.45%	8.41	8.41	8.41	8.41
State MI - 4.35% OH - State Tax Tables	13.52	16.45	12.93	13.40
Local Trotwood - 2.25%	0.00	0.00	13.05	13.05
Total Taxes	72.41	82.36	84.87	92.36
Weekly After Tax Pay	507.59	497.64	495.13	487.64
95% of Weekly After Tax Pay	482.21	472.76	470.37	463.26
Less: Work Related Expenses Not Incurred	15.00	15.00	15.00	15.00
REGULAR BENEFIT LEVEL	467.21	457.76	455.37	448.26
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	105.21	95.76	90.37	83.26
LESS: Required Withholding Taxes (Using Payroll W-4) using tax rate in effect for the pay period.				
Federal	0.00	0.00	0.00	0.00
State MI - 4.35% OH - State Tax Tables	0.00	0.00	0.34	0.29
Local Trotwood - 2.25%	0.00	0.00	2.03	1.87
Total Taxes actually withheld	0.00	0.00	2.37	2.16
LESS: Miscellaneous Deduction				
Union Dues; Over Payments Recovery; Group Life; and wage attachment	14.00	14.00	5.00	5.00
Total Net Benefit	91.21	81.76	83.00	76.10

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)	348.00	348.00
Automatic short week benefit included in paycheck (16 hrs. x base hrly. rate x 80%)	185.60	185.60
Gross Income For The Week	533.60	533.60