

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	
	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	1.08	1.08	1.08	1.08
	15.58	15.58	15.58	15.58
Gross Pay:				
Rate x 40	623.20	623.20	623.20	623.20
LESS: Withholding Taxes based on Health Care benefit information and using tax rate in effect for last day worked.				
Federal	20.00	26.73	20.00	26.73
FICA - SS 6.20%	38.64	38.64	38.64	38.64
FICA - HI 1.45%	9.04	9.04	9.04	9.04
State MI - 4.35% OH - State Tax Tables	15.40	18.33	15.35	15.86
Local Trotwood - 2.25%	0.00	0.00	14.02	14.02
Total Taxes	83.08	92.74	97.05	104.29
Weekly After Tax Pay	540.12	530.46	526.15	518.91
95% of Weekly After Tax Pay	513.11	503.94	499.84	492.96
Less: Work Related Expenses Not Incurred	15.00	15.00	15.00	15.00
REGULAR BENEFIT LEVEL	498.11	488.94	484.84	477.96
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	136.11	126.94	119.84	112.96
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	0.55	0.51
Local Trotwood - 2.25%	0.00	0.00	2.70	2.54
Total Taxes actually withheld	0.00	0.00	3.25	3.05
LESS: Miscellaneous Deduction				
Union Dues; Over Payments Recovery; Group Life; and wage attachment	14.00	14.00	5.00	5.00
Total Net Benefit	122.11	112.94	111.59	104.91

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)	373.92	373.92
Automatic short week benefit included in paycheck (16 hrs. x base hrly. rate x 80%)	199.42	199.42
Gross Income For The Week	573.34	573.34