

**Calculation of Net Pay Effect from Across the Board/Merit Awards  
and Increased Health Plan Rates**

Aug-08

	<b><u>Current FY2007-08</u></b>	<b><u>With No Increased Health Premiums</u></b>		<b><u>With Preliminary</u></b>
		<b><u>FY2008-09</u></b>	<b><u>FY2008-09</u></b>	<b><u>FY2008-09</u></b>
		<b><i>w/ 3% ACB Raise</i></b>	<b><i>w/ 3.0%/2.5% Raise</i></b>	<b><i>w/ 3% ACB Rai</i></b>
<b>Annual Gross at 16/1</b>	\$26,643.66	\$27,442.97	\$28,129.04	\$27,442.97
<b>Pay Period Gross Amount</b>	<b>\$1,024.76</b>	<b>\$1,055.50</b>	<b>\$1,081.89</b>	<b>\$1,055.50</b>
<b>- 7% Retirement</b>	-\$71.73	-\$73.89	-\$75.73	-\$73.89
<b>Medical Prem - EPO - E/F</b>	-\$149.14	-\$149.14	-\$149.14	-\$164.05
<b>Dental Prem - High Plan - E/F</b>	-\$45.50	-\$45.50	-\$45.50	-\$45.50
<b>Vision Prem - E/F</b>	<u>-\$8.00</u>	<u>-\$8.00</u>	<u>-\$8.00</u>	<u>-\$12.00</u>
<b>Pre-Tax Amount</b>	<b><u>\$750.40</u></b>	<b><u>\$778.98</u></b>	<b><u>\$803.53</u></b>	<b><u>\$760.06</u></b>
<b>Tax - FICA @ 7.65%</b>	-\$62.89	-\$65.24	-\$67.26	-\$63.80
<b>Tax - Fed Withholding @ 15%</b>	<u>-\$112.56</u>	<u>-\$116.85</u>	<u>-\$120.53</u>	<u>-\$114.01</u>
<b>Net Pay Per Pay Period*</b>	<b><u>\$574.95</u></b>	<b><u>\$596.89</u></b>	<b><u>\$615.74</u></b>	<b><u>\$582.25</u></b>
<b>Net Dollar Increase (Decrease) Per Pay Period</b>		<b>\$21.94</b>	<b>\$40.79</b>	<b>\$7.31</b>
<b>Net Percentage Increase (Decrease) Per Pay Period</b>		<b>3.82%</b>	<b>7.09%</b>	<b>1.27%</b>

\* Illustration does not include any additional benefit deductions for voluntary life, LTD or Flex Plan participation. Voluntary Life and LTD based on age of the participant even with no change to the elected amount. LTD deduction rates increase based on salary increase. Flex Plan participation deductions are determined by the employee's elected amount and can increase based on copay/deductible in

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<b>Annual Gross at Ave Salary</b>	\$42,737.44	\$44,019.56	\$45,120.05	\$44,019.56
<b>Average Gross Per Pay Period</b>	<b>\$1,643.75</b>	<b>\$1,693.06</b>	<b>\$1,735.39</b>	<b>\$1,693.06</b>
<b>- 7% Retirement</b>	-\$115.06	-\$118.51	-\$121.48	-\$118.51
<b>Medical Prem - EPO High - E/F</b>	-\$149.14	-\$149.14	-\$149.14	-\$164.05
<b>Dental Prem - High Plan - E/F</b>	-\$45.50	-\$45.50	-\$45.50	-\$45.50

Vision Prem - E/F	<u>-\$8.00</u>	<u>-\$8.00</u>	<u>-\$8.00</u>	<u>-\$12.00</u>
Pre-Tax Amount	<b><u>\$1,326.06</u></b>	<b><u>\$1,371.92</u></b>	<b><u>\$1,411.28</u></b>	<b><u>\$1,353.00</u></b>
Tax - FICA @ 7.65%	-\$110.25	-\$114.02	-\$117.26	-\$112.57
Tax - Fed Withholding @ 15%	<u>-\$198.91</u>	<u>-\$205.79</u>	<u>-\$211.69</u>	<u>-\$202.95</u>
Net Pay Per Pay Period*	<b><u>\$1,016.90</u></b>	<b><u>\$1,052.11</u></b>	<b><u>\$1,082.33</u></b>	<b><u>\$1,037.48</u></b>
Net Dollar Increase (Decrease) Per Pay Period		<b>\$35.21</b>	<b>\$65.43</b>	<b>\$20.58</b>
Net Percentage Increase (Decrease) Per Pay Period		<b>3.46%</b>	<b>6.43%</b>	<b>2.02%</b>

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	<b>w/ se</b>	<b>w/ 3.0%/2.5% Raise</b>
<b>Annual Gross at 16/1</b>	\$26,643.66	\$28,129.04
<b>Pay Period Gross Amount</b>	<b>\$1,024.76</b>	<b>\$1,081.89</b>
<b>- 7% Retirement</b>	-\$71.73	-\$75.73
<b>Medical Prem - EPO - E/F</b>	-\$149.14	-\$164.05
<b>Dental Prem - High Plan - E/F</b>	-\$45.50	-\$45.50
<b>Vision Prem - E/F</b>	<u>-\$8.00</u>	<u>-\$12.00</u>
<b>Pre-Tax Amount</b>	<b><u>\$750.40</u></b>	<b><u>\$784.61</u></b>
<b>Tax - FICA @ 7.65%</b>	-\$62.89	-\$65.82
<b>Tax - Fed Withholding @ 15%</b>	<u>-\$112.56</u>	<u>-\$117.69</u>
<b>Net Pay Per Pay Period*</b>	<b><u>\$574.95</u></b>	<b><u>\$601.10</u></b>
<b>Net Dollar Increase (Decrease) Per Pay Period</b>		<b>\$26.16</b>
<b>Net Percentage Increase (Decrease) Per Pay Period</b>		<b>4.55%</b>

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<b>Annual Gross at Ave Salary</b>	\$42,737.44	\$45,120.05
<b>Average Gross Per Pay Period</b>	<b>\$1,643.75</b>	<b>\$1,735.39</b>
<b>- 7% Retirement</b>	-\$115.06	-\$121.48
<b>Medical Prem - EPO High - E/F</b>	-\$149.14	-\$164.05
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Vision Prem - E/F	<u>-\$8.00</u>	<u>-\$12.00</u>
Pre-Tax Amount	<b><u>\$1,326.06</u></b>	<b><u>\$1,392.36</u></b>
Tax - FICA @ 7.65%	-\$110.25	-\$115.81
Tax - Fed Withholding @ 15%	<u>-\$198.91</u>	<u>-\$208.85</u>
Net Pay Per Pay Period*	<b><u>\$1,016.90</u></b>	<b><u>\$1,067.70</u></b>
Net Dollar Increase (Decrease) Per Pay Period		<b>\$50.81</b>
Net Percentage Increase (Decrease) Per Pay Period		<b>5.00%</b>

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