					SAMPLI	COMPA	NY							
				LCULATIC										
1			BASED ON	THE PAY	ROLL SUN	MMARY F	OR DECE	MBER 31,	2013	1	T	1	1	
								<b></b>			0.500/			
	Dana	7.65%	3.40%	0.80%		-		Hol.	Quote	Over- time	9.50% FICA &	O.T. Quote	Direct Labor	Hina
Employee Name	Base Rate	FICA	SUTA	FUTA	W/C	Med	401K	Vac.	Rate	Prem.	W/C	Rate	Hrs.	Hire Date
<u>Linployee Ivaille</u>	<u>itate</u>	IICA	3014	1014	<u> </u>	ivica	401K	vac.	<u>nate</u>	110111.	<u>vv/c</u>	Nace	1113.	Date
Annodizing						+								l
1	\$12.50	\$0.96	\$0.43	\$0.03	\$0.23	\$2.17	\$0.00	\$0.48	\$16.79	\$6.25	\$0.59	\$23.64	1,397	4-13
2	\$15.10	\$1.16	\$0.51	\$0.03	\$0.28	\$5.15	\$0.76	\$1.68	\$24.67	\$7.55	\$0.72	\$32.94	1,835	9-05
3													1,496	
4	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$5.15	\$0.00	\$0.46	\$19.19	\$6.00	\$0.57	\$25.76	1,617	03-13
Average	\$13.20	\$1.01	\$0.45	\$0.03	\$0.24	\$4.16	\$0.25	\$0.88	\$20.22	\$6.60	\$0.63	\$27.45	6,345	
A								ļ						
<u>Assembly</u>						-								
5	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$5.15	\$0.24	\$1.11	\$20.08	\$6.00	\$0.57	\$26.65	1,927	10-09
6	\$17.50	\$1.34	\$0.51	\$0.03	\$0.32	\$2.17	\$0.88	\$1.95	\$24.70	\$8.75	\$0.83	\$34.28	2,013	10-95
7	\$17.50	\$0.92	\$0.41	\$0.03	\$0.32	\$2.17	\$0.60	\$1.38	\$17.73	\$6.00	\$0.57	\$24.30	1,872	12-03
8	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$7.09	\$0.00	\$1.11	\$21.78	\$6.00	\$0.57	\$28.35	1,948	11-11
9	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$2.17	\$0.12	\$1.34	\$17.20	\$6.00	\$0.57	\$23.77	959	08-05
10	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$3.57	\$0.00	\$1.11	\$18.26	\$6.00	\$0.57	\$24.83	1,909	12-12
11	\$13.00	\$0.99	\$0.44	\$0.03	\$0.24	\$3.57	\$0.65	\$1.45	\$20.38	\$6.50	\$0.62	\$27.49	1,919	08-05
12	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$5.15	\$0.00	\$1.11	\$19.84	\$6.00	\$0.57	\$26.41	1,988	05-11
13	\$18.26	\$1.40	\$0.51	\$0.03	\$0.34	\$0.00	\$0.91	\$2.04	\$23.48	\$9.13	\$0.87	\$33.48	1,866	11-05
Average	\$13.42	\$1.03	\$0.43	\$0.03	\$0.25	\$3.45	\$0.38	\$1.40	\$20.38	\$6.71	\$0.64	\$27.73	16,401	
Chemical Area/Filling Line	<u>!</u>													
14			1	1	1	1	1	1	1	1	1	12	379	
15	\$11.00	\$0.84	\$0.37	\$0.03	\$0.20	\$2.17	\$0.00	\$0.42	\$15.04	\$5.50	\$0.52	\$21.06	588	09-13
16	\$20.00	\$1.53	\$0.51	\$0.03	\$0.37	\$0.00	\$1.00	\$2.23	\$25.67	\$10.00	\$0.95	\$36.62	1,771	07-07
17	\$22.19	\$1.70	\$0.51	\$0.03	\$0.41	\$2.17	\$0.00	\$2.05	\$29.05	\$11.09	\$1.05	\$41.20	1,007	07-11
18 (50%) Weighted Average	\$12.00 <b>\$16.05</b>	\$0.92 \$1.25	\$0.41 \$0.45	\$0.03 \$0.03	\$0.22 \$0.30	\$5.15 \$2.37	\$0.00 \$0.25	\$1.11 \$1.45	\$19.84 <b>\$21.78</b>	\$6.00 \$8.15	\$0.57 \$0.77	\$26.41 <b>\$30.70</b>	1,020 4,765	09-12
weighted Average	\$10.03	\$1.25	30.43	\$0.05	30.30	32.37	30.23	31.45	\$21.76	\$6.15	30.77	\$30.70	4,703	
						+								<b></b>
Coating			<del> </del>			·	<u> </u>	<del></del>						
19	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$3.57	\$0.00	\$1.11	\$18.26	\$6.00	\$0.57	\$24.83	1,912	12-09
			ļ											
Dahumiaa														
Deburring 20	\$16.62	\$1.27	\$0.51	\$0.03	\$0.31	\$2.17	\$0.00	\$1.92	\$22.82	\$8.31	\$0.79	\$31.92	1,840	02-90
20	\$10.02	\$0.92	\$0.31	\$0.03	\$0.31	\$2.17	\$0.00	\$1.34	\$17.20	\$6.00	\$0.79	\$23.77	959	08-05
22	\$13.50	\$1.03	\$0.41	\$0.03	\$0.25	\$0.00	\$0.12	\$1.34	\$17.20	\$6.75	\$0.64	\$24.58	1,977	07-11
23	713.30	71.03	70.40	70.03	70.23	70.00	70.00	71.23	717.13	70.75	70.04	724.50	1,305	07 11
24	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$2.17	\$0.00	\$1.11	\$16.85	\$6.00	\$0.57	\$23.42	1,915	02-12
25	\$19.00	\$1.45	\$0.51	\$0.03	\$0.35	\$3.57	\$0.95	\$2.12	\$27.98	\$9.50	\$0.90	\$38.39	1,775	12-02
18 (50%)	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$5.15	\$0.00	\$1.11	\$19.84	\$6.00	\$0.57	\$26.41	1,020	09-12
26		† ·		<u> </u>	·	1		1	<u> </u>	1	<u> </u>		219	
27	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$2.17	\$0.60	\$1.11	\$17.45	\$6.00	\$0.57	\$24.02	1,908	11-11
28	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$0.00	\$0.00	\$1.11	\$14.69	\$6.00	\$0.57	\$21.26	2,040	12-12
Average	<u>\$13.64</u>	\$1.04	\$0.44	\$0.03	<u>\$0.25</u>	\$2.17	\$0.29	\$1.38	\$19.25	\$6.82	\$0.65	\$26.72	14,958	
<u>Engraving</u>		40.5-	1	46.5	40.5-	4	40.5	<u></u>	1.5	45.5-	46.5	400		
29	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$2.17	\$0.00	\$1.11	\$16.85	\$6.00	\$0.57	\$23.42	1,835	06-11
Laser Etching		ļ	ļ	<b></b>		ļ	ļ	<b> </b>	ļ	ļ				ļ
30	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$2.17	\$0.00	\$1.11	\$16.85	\$6.00	\$0.57	\$23.42	1,499	05-10
30	<b>Ψ12.00</b>	30.32	70.41	30.03	30.22	42.17	30.00	71.11	710.03	Ş0.00	30.37	72J.42	1,433	03-10
Forming/Press Brake			<del> </del>		<b></b>	-	-	<del> </del>			<del> </del>			
31		-	t			+		<del> </del>			<u> </u>		796	<b></b>
32	\$15.00	\$1.15	\$0.51	\$0.03	\$0.28	\$0.00	\$0.00	\$0.58	\$17.54	\$7.50	\$0.71	\$25.75	531	6-13
33	\$13.00	\$0.99	\$0.44	\$0.03	\$0.24	\$7.09	\$0.13	\$1.20	\$23.13	\$6.50	\$0.62	\$30.25	1,901	10-09
34	\$21.50	\$1.64	\$0.51	\$0.03	\$0.40	\$0.00	\$1.08	\$2.48	\$27.64	\$10.75	\$1.02	\$39.41	1,881	3-97
35	\$17.00	\$1.30	\$0.51	\$0.03	\$0.31	\$2.17	\$0.64	\$1.96	\$23.92	\$8.50	\$0.81	\$33.23	940	1-98
36	\$24.00	\$1.84	\$0.51	\$0.03	\$0.44	\$7.09	\$1.20	\$2.77	\$37.88	\$12.00	\$1.14	\$51.02	2,144	03-94
37	\$12.50	\$0.96	\$0.43	\$0.03	\$0.23	\$2.17	\$0.63	\$1.15	\$18.09	\$6.25	\$0.59	\$24.93	2,147	07-11
Average	\$17.17	\$1.31	\$0.48	\$0.03	\$0.32	\$3.09	\$0.61	\$1.69	\$24.70	\$8.58	\$0.82	\$34.10	10,340	

					SAMPLE									
					N OF FUL									
			BASED ON	THE PAY	ROLL SUN	1MARY F	OR DECE	MBER 31,	2013					
								Hol.		Over-	9.50%	0.T.	Direct	<u> </u>
	Base	7.65%	3.40%	0.80%	/-			&	Quote	time	FICA &	Quote	Labor	Hire
Employee Name	<u>Rate</u>	FICA	SUTA	FUTA	W/C	Med	401K	Vac.	Rate	Prem.	w/c	Rate	Hrs.	<u>Date</u>
Hydraulic Press/Hydro								-						
38	\$13.50	\$1.03	\$0.46	\$0.03	\$0.25	\$5.15	\$0.00	\$1.25	\$21.67	\$6.75	\$0.64	\$29.06	1,980	03-10
39	\$19.00	\$1.45	\$0.51	\$0.03	\$0.35	\$2.17	\$0.95	\$2.19	\$26.66	\$9.50	\$0.90	\$37.06	978	12-03
Average	\$16.25	\$1.24	\$0.48	\$0.03	\$0.30	\$3.66	\$0.48	\$1.72	\$24.16	\$8.13	\$0.77	\$33.06	2,958	12 03
, iverage	<u> </u>	71.21	70.10	70.03	90.50	φ3.00	70.10	<del></del>	<u> </u>	70.13	70.77	755.00	2,330	
		<b></b>	<del> </del>				<del> </del>	<del> </del>	<del> </del>	<del> </del>		<u> </u>		<u> </u>
Injection (Silicone)														
40	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$2.17	\$0.00	\$1.11	\$16.85	\$6.00	\$0.57	\$23.42	1,910	08-11
41	\$11.00	\$0.84	\$0.37	\$0.03	\$0.20	\$5.15	\$0.00	\$1.02	\$18.62	\$5.50	\$0.52	\$24.64	1,997	12-12
Average	\$11.50	\$0.88	\$0.39	\$0.03	\$0.21	\$3.66	\$0.00	\$1.06	\$17.74	<u>\$5.75</u>	\$0.55	\$24.03	3,907	
<u>Laser Cutting</u>														
42	<u>\$17.50</u>	\$1.34	\$0.51	\$0.03	\$0.32	\$5.15	\$0.88	\$2.02	\$27.75	\$8.75	\$0.83	\$37.33	<u>1,956</u>	08-99
14 - Li - Cl								1		ļ	ļ			
Machine Shop	634.00	64.04	60.54	60.00	60.44	67.00	64.30	62.77	627.00	642.00	61.11	¢54.00	1.000	1.00
43	\$24.00	\$1.84	\$0.51	\$0.03	\$0.44	\$7.09	\$1.20	\$2.77	\$37.88	\$12.00	\$1.14	\$51.02	1,808	1-99
44	\$17.00	\$1.30	\$0.51	\$0.03	\$0.31	\$2.17	\$0.64	\$1.96	\$23.92	\$8.50	\$0.81	\$33.23	940	1-98
Weighted Average	<u>\$21.61</u>	\$1.57	\$0.51	\$0.03	\$0.38	\$4.63	\$0.92	\$2.37	\$33.11	\$10.25	\$0.97	\$44.33	2,748	-
Omera Triming Machine		-	-				-	-		-	-	-	-	-
45	\$13.50	\$1.03	\$0.46	\$0.03	\$0.25	\$2.17	\$0.00	\$1.25	\$18.69	\$6.75	\$0.64	\$26.08	1,954	12-10
45	\$19.00	\$1.05	\$0.40	\$0.03	\$0.25	\$2.17	\$0.00	\$2.19	\$26.66	\$9.50	\$0.04	\$37.06	978	12-10
Weighted Average	\$15.33	\$1.24	\$0.48	\$0.03	\$0.30	\$2.17	\$0.48	\$1.72	\$20.00	\$8.13	\$0.77	\$30.24	2,932	12-03
Weighted Average	713.33	<del>31.24</del>	30.40	30.03	30.30	32.17	30.40	<del>31.72</del>	721.34	30.13	30.77	330.24	2,332	
Piercing							-							<del> </del>
47	\$11.00	\$0.84	\$0.37	\$0.03	\$0.20	\$0.00	\$0.00	\$0.42	\$12.87	\$5.50	\$0.52	\$18.89	269	09-13
48	\$12.40	\$0.95	\$0.42	\$0.03	\$0.23	\$5.15	\$0.62	\$1.14	\$20.95	\$6.20	\$0.59	\$27.74	941	05-12
Average	\$11.70	\$0.90	\$0.40	\$0.03	\$0.22	\$2.58	\$0.31	\$0.78	\$16.91	\$5.85	\$0.56	\$23.32	1,210	
		<del></del>	+					<del> </del>			1		<del></del>	
Silk Screen		İ	<del> </del>				<del> </del>	<u> </u>						
49	\$16.50	\$1.26	\$0.51	\$0.03	\$0.31	\$2.17	\$0.00	\$1.90	\$22.68	\$8.25	\$0.78	\$31.71	1,845	04-95
50			T				1						1,421	
51	\$11.00	\$0.84	\$0.37	\$0.03	\$0.20	\$5.15	\$0.00	\$0.42	\$18.03	\$5.50	\$0.52	\$24.05	624	9-13
Weighted Average	\$15.11	\$1.05	\$0.44	\$0.03	\$0.25	\$3.66	\$0.00	\$1.16	\$21.71	\$6.88	\$0.65	\$29.24	3,890	
Spot Welding														
52	\$11.00	\$0.84	\$0.37	\$0.03	\$0.20	\$0.00	\$0.00	\$0.42	\$12.87	\$5.50	\$0.52	\$18.89	269	09-13
53	\$12.40	\$0.95	\$0.42	\$0.03	\$0.23	\$5.1 <u>5</u>	\$0.62	\$1.14	\$20.95	\$6.20	\$0.59	\$27.74	941	05-12
Average	<u>\$11.70</u>	\$0.90	\$0.40	\$0.03	\$0.22	\$2.58	\$0.31	\$0.78	\$16.91	\$5.85	\$0.56	\$23.32	<u>1,210</u>	
14/-14:														ļ
Welding 54													796	
55	\$15.00	\$1.15	\$0.51	\$0.03	\$0.28	\$0.00	\$0.00	\$0.58	\$17.54	\$7.50	\$0.71	\$25.75	530	6-13
33	312.00	31.12	30.51	<del>3</del> υ.υ <u>3</u>	<u> ⊋∪.∠ŏ</u>	<del>30.00</del>	<u> 30.00</u>	30.58	<u>317.54</u>	ş1.3U	30./1	323./5	1,326	0-13
		-						-		-	-		1,320	<del> </del>
Factory Quality Inspection	n .		-				-	-		<del> </del>				<del>                                     </del>
56	\$20.00	\$1.53	\$0.51	\$0.03	\$0.37	\$2.17	\$1.00	\$2.31	\$27.92	\$10.00	\$0.95	\$38.87	1,873	7-95
57	\$14.00	\$1.07	\$0.48	\$0.03	\$0.26	\$3.57	\$0.00	\$1.29	\$20.70	\$7.00	\$0.67	\$28.36	1,918	3-12
58	\$14.25	\$1.09	\$0.48	\$0.03	\$0.26	\$2.17	\$0.31	\$1.59	\$20.19	\$7.13	\$0.68	\$28.00	1,862	08-05
59	, =0	1	1	, ,,,,,,	,	,	1	† · · · · · · · · ·		T	1	1	592	1
60	\$22.19	\$1.70	\$0.51	\$0.03	\$0.41	\$2.17	\$0.00	\$2.05	\$29.05	\$11.09	\$1.05	\$41.20	1,007	07-11
61	\$17.50	\$1.34	\$0.51	\$0.03	\$0.32	\$5.15	\$0.88	\$1.95	\$27.68	\$8.75	\$0.83	\$37.26	1,433	02-06
Average	\$17.59	\$1.35	\$0.50	\$0.03	\$0.33	\$3.05	\$0.44	\$1.84	\$25.11	\$8.79	\$0.84	\$34.74	8,685	
										Total	Direct La	bor Hours	86,697	
Factory Indirect							1							
62	\$18.13	\$1.39	\$0.51	\$0.03	\$0.34	\$2.17	\$0.00	\$2.02	\$24.58	\$9.06	\$0.86	\$34.50	1,697	4-08
63	\$17.50	\$1.34	\$0.51	\$0.03	\$0.32	\$0.00	\$0.88	\$1.62	\$22.19	\$8.75	\$0.83	\$31.77	1,989	5-10
64	\$12.00	\$0.92	\$0.41	\$0.03	\$0.22	\$2.17	\$0.00	\$1.11	\$16.85	\$6.00	\$0.57	\$23.42	1,896	07-10
65	\$13.00	\$0.99	\$0.44	\$0.03	\$0.24	\$0.00	\$0.65	\$1.45	\$16.81	\$6.50	\$0.62	\$23.92	1,879	11-05
66	\$17.00	\$1.30	\$0.51	\$0.03	\$0.04	\$0.00	\$0.00	\$1.57	\$20.45	\$8.50	\$0.81	\$29.76	660	01-11
67	\$13.50	\$1.03	\$0.46	\$0.03	\$0.25	\$2.17	\$0.00	\$1.25	\$18.69	\$6.75	\$0.64	\$26.08	1,804	09-10
68	\$11.00	\$0.84	\$0.37	\$0.03	\$0.20	\$2.17	\$0.55	\$1.02	\$16.18	\$5.50	\$0.52	\$22.21	1,864	12-09

						СОМРА								
				LCULATIO					2042					
		l l	BASED ON	THE PAY	ROLL SUN	MMARY F	OR DECE	MBER 31,	2013		1			
								Hol.		Over-	9.50%	O.T.	Direct	
	Base	7.65%	3.40%	0.80%				&	Quote	time	FICA &	Quote	Labor	Hire
Employee Name	Rate	FICA	SUTA	FUTA	W/C	Med	401K	Vac.	Rate	Prem.	W/C	Rate	Hrs.	Date
Quality Management						-	-				-		11,789	
69	\$39.90	\$3.05	\$0.51	\$0.03	\$0.10	\$5.15	\$2.00	\$4.60	\$55.34	\$19.95	\$1.90	\$77.19	1,840	10-92
70	\$24.04	\$1.84	\$0.51	\$0.03	\$0.06	\$2.17	\$0.00	\$0.92	\$29.57	\$12.02	\$1.14	\$42.73	728	08-13
-	<del>  '</del>	1	1			†	† ·	1	<u> </u>	<u> </u>	+		2,568	
	1						1				1		<u> </u>	
Engineering	1			4	0.24%	4=	1							
71 72	\$45.67	\$3.49	\$0.51	\$0.03	\$0.11	\$7.09	\$0.00	\$5.27	\$62.18	\$22.84	\$2.17	\$87.19	1,896	9-97
72	\$26.44	\$2.02	\$0.51	\$0.03	\$0.06	\$2.17	\$1.32	\$2.44	\$35.00	\$13.22	\$1.26	\$49.48	1,160 1,936	09-12
74	\$24.04	\$1.84	\$0.51	\$0.03	\$0.06	\$0.00	\$0.00	\$0.92	\$27.40	\$12.02	\$1.14	\$40.56	664	08-13
	+	7-1-1	+	7	70.00	1 7	+	7	7	7	+	7	5,656	
<u>Sales</u>	1			12	Var.	12	1.0	1	12	125	12 ==	1.2		
75	\$76.92	\$4.06	\$0.51	\$0.03	\$0.18	\$0.00	\$0.00	\$2.96	\$84.67	\$38.46	\$3.65	\$126.78	1,368	04-13
76 77	\$24.03 \$61.69	\$1.84 \$4.06	\$0.51 \$0.51	\$0.03 \$0.03	\$0.06 \$0.33	\$2.17 \$3.57	\$1.20 \$0.00	\$2.22 \$2.37	\$32.05 \$72.56	\$12.01 \$30.85	\$1.14	\$45.20 \$106.34	1,888 648	06-11 09-13
77	301.09	34.00	30.31	30.03	<i>γ</i> υ.33	33.37	30.00	\$2.37	312.30	330.63	32.33	\$100.54	1,886	09-13
79	\$20.76	\$1.59	\$0.51	\$0.03	\$0.05	\$2.17	\$1.04	\$2.40	\$28.54	\$10.38	\$0.99	\$39.91	1,841	07-98
80	\$18.00	\$1.38	\$0.51	\$0.03	\$0.04	\$0.00	\$0.00	\$0.69	\$20.65	\$9.00	\$0.86	\$30.51	44	12-13
81													536	
82													1,520	
83							-						824	
84 85	\$53.66	\$4.11	\$0.51	\$0.03	\$0.51	\$0.00	\$0.00	\$2.06	\$60.88	\$26.83	\$2.55	\$90.26	496 112	12-13
86	\$28.85	L	\$0.51	\$0.03	\$0.51	\$0.00	\$0.00	\$1.11	\$32.88	\$14.42	\$1.37	\$48.67	1,632	02-13
87	720.03	72.21	70.51	70.05	70.10	70.00	70.00	71.11	752.00	Ψ±11.12	71.57	<b>V</b> 10.07	80	02 13
88	<b>†</b>		<u> </u>	<u> </u>		+	<b>†</b>	<u> </u>			<del>                                     </del>		24	
89	\$25.77	\$1.97	\$0.51	\$0.03	\$0.51	\$2.17	\$0.00	\$0.99	\$31.95	\$12.88	\$1.22	\$46.06	1,625	03-13
90													1,536	
91	\$30.58	\$2.34	\$0.51	\$0.03	\$0.46	\$0.00	\$0.00	\$1.18	\$35.09	\$15.29	\$1.45	\$51.83	152	12-13
92 93	\$47.88 \$30.58	\$3.66 \$2.34	\$0.51 \$0.51	\$0.03 \$0.03	\$0.20 \$0.46	\$0.00	\$0.00	\$1.84 \$1.18	\$54.13 \$37.26	\$23.94 \$15.29	\$2.27 \$1.45	\$80.34 \$54.00	416 1,264	10-13 05-13
	330.36	32.34	30.31	30.03	30.40	\$2.17	30.00	31.10	337.20	\$13.29	31.43	334.00	17,892	03-13
	<del> </del>	<u> </u>	<del> </del>	<del> </del>		†	<del> </del>	<u> </u>			+	<u> </u>		
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Administration	-		<b> </b>		0.24%		-	<del> </del>		<del> </del>	+	1		
94	\$15.50	\$1.19	\$0.51	\$0.03	\$0.29	\$2.17	\$0.12	\$1.43	\$21.24	\$7.75	\$0.74	\$29.72	1,881	6-09
95	\$20.00	\$1.53	\$0.51	\$0.03	\$0.05	\$7.09	\$0.00	\$0.77	\$29.98	\$10.00	\$0.95	\$40.93	1,170	2-13
96	\$34.62	\$2.65	\$0.51	\$0.03	\$0.08	\$5.15	\$1.73	\$3.86	\$48.63	\$17.31	\$1.64	\$67.58	1,848	6-07
97	\$16.50	\$1.26	\$0.51	\$0.03	\$0.04	\$2.17	\$0.00	\$1.52	\$22.03	\$8.25	\$0.78	\$31.07	1,842	2-10
98	\$31.25	\$2.39	\$0.51	\$0.03	\$0.08	\$0.00	\$0.00	\$2.88	\$37.14	\$15.63	\$1.48	\$54.25	2,032	02-11
99 100	\$117.79	\$4.05	\$0.51 \$0.51	\$0.03	\$0.28	\$0.00 \$2.17	\$5.89	\$13.59 \$2.22	\$142.15	\$0.00	\$0.00	\$142.15	2,032	09-92 06-12
100 101	\$24.04 \$30.29	\$1.84 \$2.32	\$0.51	\$0.03	\$0.06 \$0.16	\$0.00	\$0.72	\$3.38	\$31.58 \$36.93	\$12.02 \$15.14	\$1.14	\$44.74 \$53.51	1,816 1,848	09-05
102	\$20.00	\$1.53	\$0.51	\$0.03	\$0.05	\$2.17	\$1.00	\$2.23	\$27.52	\$10.00	\$0.95	\$38.47	1,817	03-03
103	\$24.04	\$1.84	\$0.51	\$0.03	\$0.06	\$2.17	\$1.20	\$2.77	\$32.62	\$12.02	\$1.14	\$45.78	1,904	10-03
104	\$33.65	\$2.57	\$0.51	\$0.03	\$0.08	\$2.17	\$0.67	\$3.11	\$42.80	\$16.83	\$1.60	\$61.22	1,968	10-09
105	\$33.65	\$2.57	\$0.51	\$0.03	\$0.08	\$7.09	\$1.68	\$3.11	\$48.73	\$16.83	\$1.60	\$67.16	1,880	11-09
106	\$10.00	\$0.77	\$0.34	\$0.03	\$0.02	\$0.00	\$0.00	\$0.92	\$12.08	\$5.00	\$0.48	\$17.56	267	06-12
107	\$19.00	\$1.45	\$0.51	\$0.03	\$0.05	\$2.17	\$0.00	\$1.75	\$24.96	\$9.50	\$0.90	\$35.36	1,896	03-12
108	\$16.25	\$1.24	\$0.51	\$0.03	\$0.04	\$2.17	\$0.00	\$1.50	\$21.74	\$8.13	\$0.77	\$30.64	1,983	02-10
109	\$23.00	\$1.76	\$0.51	\$0.03	\$0.06	\$0.00	\$1.15	\$2.12	\$28.63	\$11.50	\$1.09	\$41.22	1,321	01-10

			CA	LCULATIO	SAMPLE N OF FUL			RRATES						
		Е			ROLL SUM				2013					
	Base	7.65%	3.40%	0.80%				Hol.	Quote	Over-	9.50% FICA &	O.T. Quote	Direct Labor	Hir
Employee Name	Rate	FICA	SUTA	FUTA	W/C	Med	401K	Vac.	Rate	Prem.	W/C	Rate	Hrs.	Dat
110													232	
													27,737	
		<del> </del>												
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## SAMPLE COMPANY

# WORK CENTER/OPERATION EQUIPMENT DEPRECIATION

# FOR THE 12 MONTHS ENDED DECEMBER 31, 2013

		Actual or				
Work Center/		Repl.	Depr.	Annual	Hours	Depr.
<u>Operation</u>	Equipment Name	Cost	Life	Depreciation	Used	Hourly Rate
Annodizing	Anodizing Line	\$81,650	7	\$11,664		
	Jessop Hoist	\$50,836	7	\$7,262		
	Waste Water Trtmt. & Rectifier	\$14,200	7	\$2,029		
	Chiller	\$12,500	7	\$1,786		
	Water Heater	\$9,000	7	\$1,286		
	Boiler	\$15,000	7	\$2,143		
		\$183,186		\$26,169	4,948	\$5.29
Assembly	Haegar Machine - New	\$15,000	7	\$2,143		
	Haegar Machines (4) Used	\$24,000	7	\$3,429		
	J ( )	\$39,000		\$5,571	16,401	\$0.34
Chemical Area	Filling Line	\$54,000	7	\$7,714		
Circinical 7 il ed	Labeling Machine	\$8,500	7	\$1,214		
	Reverse Osmosis Water System	\$11,000	7	\$1,571		
	neverse comosis water system	\$73,500		\$10,500	3,758	\$2.79
		<u> </u>		<u> </u>	3,730	φ2.73
Cleaning	Shared Dust Collection System	\$4,500	7	\$643	0	\$0
Coating	Sandblasters - Repl Est.	\$15,000	7	¢2 142		
Coating	Heating Oven	\$5,000	7	\$2,143 \$714		
			7			
	Coating Oven	\$5,000 \$25,000	·····	\$714 \$3,571	1,912	\$1.87
		<u> </u>		<u> </u>	-,,,,	Ψ1.07
Deburring	Timesaver 3111	\$60,200	7	\$8,600		
	Shared Dust Collection System	\$4,500	7	<u>\$643</u>		
		\$64,700		\$9,243	14,958	\$0.62
Engraving	Gravelgraph	\$10,000	7	\$1,429	1,835	\$0.78
l El . l	5-111(2)	Ć46 400		¢c c20	4 400	Ć 4 42
Laser Etching	Epilog Laser Machines (2)	\$46,400	7	\$6,629	1,499	\$4.42
Forming	Amada Press Brake	\$99,900	7	\$14,271		
	Amada Press Brake	\$80,000	7	\$11,429		
	Amada Press Brake	\$26,900	7	\$3,843		
	Older Press Brakes (2)	\$40,000	7	\$5,714		
		\$246,800		\$35,257	10,340	\$3.41
Hydraulic Press	Omera Press	\$364,000	7	\$52,000		
	Pump Kit	\$43,000	7	\$6,143		
	Older Hydraulic Press + Upgrade	\$514,000	7	\$73,429		
		\$921,000	7	\$131,571	2,958	\$44.48

## SAMPLE COMPANY

# WORK CENTER/OPERATION EQUIPMENT DEPRECIATION

# FOR THE 12 MONTHS ENDED DECEMBER 31, 2013

				-		
Work Center/		Actual or	Done	Annual	Hours	Dong
	Favinment Name	Repl.	Depr.			Depr.
<u>Operation</u>	Equipment Name	Cost	<u>Life</u>	Depreciation	Used	Hourly Rate
Silicone Injection	Cryogenic Injection Machine	\$60,000	7	\$8,571		
	Second Machine	\$40,000	7	\$5,714		
	Molds (8)	\$59,500	7	\$8,500		
		\$159,500	7	\$22,786	3,907	\$5.83
Laser Cutting	Punch Press	\$468,700		\$66,957		
	Punch Press	\$219,000	7	\$31,286		
	Amada Laser	\$467,000		\$66,714		
	, , , , , , , , , , , , , , , , , , , ,	\$1,154,700	7	\$164,957	1,956	\$84.33
NA - de' Cl	Company Marking	¢75.000		640.744		
Machine Shop	Screw Machine	\$75,000	7	\$10,714		
	Miscellaneous Equipment	\$25,000 \$100,000	7	\$3,571 \$14,286	2,748	\$5.20
		\$100,000		714,200	2,740	75.20
Omera Trim	Omera Trimming Machine	\$360,000	7	\$51,429	2,932	\$17.54
Piercing	Press Machine (Very Old)	\$5,000	7	\$714	1,210	\$0.59
Silk Screening	Heating Oven w/Retrofit	\$33,000	7	\$4,714		
	Light Table	\$2,500	7	\$357		
	0	\$35,500	7	\$5,071	3,890	\$1.30
Spot Welding	Spot Welder 1	\$68,000	7	\$9,714		
Spot Welding	Spot Welder 2	\$37,400	7	\$5,343		
	Spot Weider 2	\$105,400	7	\$15,057	1,210	\$12.44
Welding (MIG, TIG)	Welding Machines (2)	\$24,200	7	\$3,457		
vicianis (iviio, rio)	Tooling	\$8,300	<del>-</del> 7	\$1,186		
	Tooling.	\$32,500	7	\$4,643	1,326	\$3.50
						3/6/14

#### SAMPLE COMPANY

#### OVERHEAD ALLOCATION AND BREAKEVEN CALCULATION

## FOR THE 12 MONTHS ENDED DECEMBER 31, 2013

		Fixed	Variable	Not				
	Total	Expense	Expense	Overhead	Mfg. O/H	Sell O/H	G&A O/H	 
Net Sales	\$10,351,000	LAPETISE	LAPENSE	Overnead	<u>mig. 0/11</u>	Oell O/II	OGA OIII	
NCt Jaics	\$10,331,000							
Cost of Sales:								
47300-Materials Purchased	\$2,269,000		\$2,269,000	\$2,269,000				
50550-Freight In	\$66,300		\$66,300	\$66,300				
50650-Anodizing Costs	\$261,500		\$261,500	\$261,500				
50750-Packaging Materials	\$93,400		\$93,400	\$93,400				
50705-Freight Out Invoiced	\$200		\$200	\$200				
72150-Freight Out	\$228,200		\$228,200	\$228,200				
50700-Freight Out	(\$70,200)		(\$70,200)	(\$70,200)				
48000-Direct Labor Sal. & Wages (23% Fixed)	\$1,538,600	\$355,700	\$1,182,900	\$1,182,900	\$355,700			
48100-Direct Labor Piecework	\$24,600		\$24,600	\$24,600				
48200-Direct Labor Payroll Taxes	\$55,000	\$12,700	\$42,300	\$42,300	\$12,700			
48800-Direct Labor Health Insurance	\$293,700	\$37,800	\$255,900	\$255,900	\$37,800			
70901-Dirtect Labor Other Emp. Benefits	\$15,600	\$3,600	\$12,000	\$12,000	\$3,600			
70701-Direct Labor SUTA	\$25,700	\$8,800	\$16,900	\$16,900	\$8,800			
70301-Direct Labor Medicare Expense	\$11,900	\$2,700	\$9,200	\$9,200	\$2,700			
70201-Direct Labor FICA Expense	\$50,700	\$11,700	\$39,000	\$39,000	\$11,700			
47800-Engineering Salary CGS	\$363,300	\$363,300			\$363,300			
47900-Engineering Salary Payroll Taxes	\$13,400	\$13,400			\$13,400			
47950-Engineering Health Insurance	\$40,100	\$40,100			\$40,100			
70902-Engineering Other Emp. Benefits	\$600	\$600			\$600			
70702-Engineering SUTA	\$2,200	\$2,200			\$2,200			
70302-Engineering Medicare Expense	\$2,100	\$2,100			\$2,100			
70201-Engineering FICA Expense	\$8,800	\$8,800			\$8,800			
70911-Engineering 401(k) Match	\$36,500	\$36,500			\$36,500			
49200-Production Services	\$2,700		\$2,700		\$2,700			
49300-Production Utilities	\$157,000		\$157,000		\$157,000			
49400-Produciton Rent	\$219,500	\$219,500			\$219,500			
49500-Repairs and Upgrades	\$30,500	\$30,500			\$30,500			
49600-Maintenance & Calibrations	\$5,500	\$5,500			\$5,500			
49800-Water	\$7,200	\$7,200			\$7,200			 
50400-Factory Expense	\$307,900	\$154,000	\$153,900		\$307,900			
60700-Lab Testing	\$39,300		\$39,300	\$39,300				
77200-Machinery & Equipment Depr	\$358,600	\$358,600		\$358,600				

	\$6,459,400						
Gross Profit	\$3,891,600						
Selling Expenses:							
70105-Sales Salaries & Wages	\$522,500	\$522,500			\$522,500		
70903-Sales Other Employee Benefits	\$2,100	\$2,100			\$2,100		
70703-Sales SUTA	\$3,300	\$3,300			\$3,300		
70303-Sales Medicare Expense	\$5,000	\$5,000			\$5,000		
70203-Sales FICA Expense	\$21,200	\$21,200			\$21,200		
60100-Commission Expense	\$645,300		\$645,300	\$645,300			
60150-Independent Contractors	\$43,300				\$43,300		
60200-Advertising	\$18,800	\$18,800			\$18,800		
60300-Promotion & Public Relations	\$9,800	\$9,800			\$9,800		
60400-Trade Shows	\$42,600	\$42,600			\$42,600		
60500-Professional Services	\$7,200	\$7,200			\$7,200		
72100-Auto & Truck Expense	\$71,400	\$71,400			\$71,400		
72200-Meals	\$16,900	\$16,900			\$16,900		
72300-Parking & Tolls	\$8,400	\$8,400			\$8,400		
72400-Airfare	\$48,100	\$48,100			\$48,100		
72500-Lodging	\$50,000	\$50,000			\$50,000		
72600-Other Travel & Entertainment	\$5,600	\$5,600			\$5,600		
72700-Transportation-Taxi/Car Rental	\$9,700	\$9,700			\$9,700		
	\$1,531,200						
General & Administrative Expenses:							
70050-Admin Salaries & Wages	\$916,200	\$916,200				\$916,200	
70904-Admin Other Employee Benefits	\$1,400	\$1,400				\$1,400	
70704-Admin SUTA	\$4,800	\$4,800				\$4,800	
70304-Admin Medicare Expense	\$6,600	\$6,600				\$6,600	
70204-Admin FICA Expense	\$22,400	\$22,400				\$22,400	
70912-Admin 401(K) Match	\$4,800	\$4,800				\$4,800	
70200-FICA Expense	\$0	\$0				\$0	
70250-FICA Expense-Employer	\$43,000	\$43,000				\$43,000	
70300-Medicare Expense	\$9,800	\$9,800				\$9,800	
70500-SUI/SDI Expense	\$600	\$600				\$600	
70600-FUTA Expense	\$8,900	\$8,900				\$8,900	
70700-SUTA Expense	\$48,700	\$48,700				\$48,700	
70800-Health Insurance	\$106,600	\$106,600				\$106,600	
70900-Other Employee Benefit Plan	\$8,800	\$8,800				\$8,800	
70910-401(K) Match - Admin-Mktg-Sales	\$29,100	\$29,100				\$29,100	

71000-Group Life Insurance 73100-Accounting Fees 60600-Bad Debt Expense 76200-Bank Charges 75000-Computer Software Expense 75100-Computer Expense 75150-Computer Consulting Expense 75200-Computer Software Support 76300-Contributions & Donations 76600-Credit Card Expense 77100-Depreciation Exp Furn & Fixt	\$4,000 \$7,700 \$11,400 \$6,100 \$41,600 \$20,100 \$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300 \$10,600	\$4,000 \$7,700 \$11,400 \$6,100 \$41,600 \$20,100 \$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300			\$4,000 \$7,700 \$11,400 \$6,100 \$41,600 \$20,100 \$1,800 \$4,700 \$1,200 \$19,200	
60600-Bad Debt Expense 76200-Bank Charges 75000-Computer Software Expense 75100-Computer Expense 75150-Computer Consulting Expense 75200-Computer Software Support 76300-Contributions & Donations 76600-Credit Card Expense 77100-Depreciation Exp Furn & Fixt 77300-Depreciation Exp Office Eq.	\$11,400 \$6,100 \$41,600 \$20,100 \$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300 \$10,600	\$11,400 \$6,100 \$41,600 \$20,100 \$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300			\$11,400 \$6,100 \$41,600 \$20,100 \$1,800 \$4,700 \$1,200	
76200-Bank Charges 75000-Computer Software Expense 75100-Computer Expense 75150-Computer Consulting Expense 75200-Computer Software Support 76300-Contributions & Donations 76600-Credit Card Expense 77100-Depreciation Exp Furn & Fixt 77300-Depreciation Exp Office Eq.	\$6,100 \$41,600 \$20,100 \$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300 \$10,600	\$6,100 \$41,600 \$20,100 \$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300			\$6,100 \$41,600 \$20,100 \$1,800 \$4,700 \$1,200	
75000-Computer Software Expense 75100-Computer Expense 75150-Computer Consulting Expense 75200-Computer Software Support 76300-Contributions & Donations 76600-Credit Card Expense 77100-Depreciation Exp Furn & Fixt 77300-Depreciation Exp Office Eq.	\$41,600 \$20,100 \$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300 \$10,600	\$41,600 \$20,100 \$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300			\$41,600 \$20,100 \$1,800 \$4,700 \$1,200	
75100-Computer Expense 75150-Computer Consulting Expense 75200-Computer Software Support 76300-Contributions & Donations 76600-Credit Card Expense 77100-Depreciation Exp Furn & Fixt 77300-Depreciation Exp Office Eq.	\$20,100 \$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300 \$10,600	\$20,100 \$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300			\$20,100 \$1,800 \$4,700 \$1,200	
75150-Computer Consulting Expense 75200-Computer Software Support 76300-Contributions & Donations 76600-Credit Card Expense 77100-Depreciation Exp Furn & Fixt 77300-Depreciation Exp Office Eq.	\$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300 \$10,600	\$1,800 \$4,700 \$1,200 \$19,200 \$8,600 \$5,300			\$1,800 \$4,700 \$1,200	
75200-Computer Software Support 76300-Contributions & Donations 76600-Credit Card Expense 77100-Depreciation Exp Furn & Fixt 77300-Depreciation Exp Office Eq.	\$4,700 \$1,200 \$19,200 \$8,600 \$5,300 \$10,600	\$4,700 \$1,200 \$19,200 \$8,600 \$5,300			\$4,700 \$1,200	
76300-Contributions & Donations 76600-Credit Card Expense 77100-Depreciation Exp Furn & Fixt 77300-Depreciation Exp Office Eq.	\$1,200 \$19,200 \$8,600 \$5,300 \$10,600	\$1,200 \$19,200 \$8,600 \$5,300			\$1,200	
76600-Credit Card Expense 77100-Depreciation Exp Furn & Fixt 77300-Depreciation Exp Office Eq.	\$19,200 \$8,600 \$5,300 \$10,600	\$19,200 \$8,600 \$5,300				
77100-Depreciation Exp Furn & Fixt 77300-Depreciation Exp Office Eq.	\$8,600 \$5,300 \$10,600	\$8,600 \$5,300			\$19,200	
77300-Depreciation Exp Office Eq.	\$5,300 \$10,600	\$5,300				
	\$10,600				\$8,600	
77400 Daniesistica Fire Landbald Ironni					\$5,300	
77400-Depreciation Exp Leasehold Imprv	<del></del>	\$10,600			\$10,600	
77500-Depreciaton - Software	\$1,900	\$1,900			\$1,900	
78400-Amort Trademark & Patents Exp	\$64,800	\$64,800			\$64,800	
73000-Dues & Subscriptions	\$35,400	\$35,400			\$35,400	
74200-Equipment Rental	\$2,300	\$2,300			\$2,300	
76210-Fines & Penalties	\$100	\$100			\$100	
74500-Heat, Light, and Power	\$7,300	\$7,300			\$7,300	
74300-General Business Insurance	\$81,800	\$54,500	\$27,300	\$27,300	\$54,500	
73650-Janitorial & Cleaning Services	\$2,600	\$2,600			\$2,600	
73200-Legal Fees	\$44,200	\$44,200			\$44,200	
76400-Licenses & Permits	\$26,400	\$26,400			\$26,400	
76000-Miscellaneous Expense	\$2,300	\$2,300			\$2,300	
73600-Office Expense	\$32,200	\$32,200			\$32,200	
73400-Payroll Processing Fees	\$21,400	\$21,400			\$21,400	
74100-Postage	\$6,000	\$6,000			\$6,000	
73700-Printing & Reproduction	\$45,100	\$45,100			\$45,100	
66900-Reconciliation Discrepancies	(\$300)	(\$300)			(\$300)	
76500-Repairs & Maintenance	\$57,300	\$57,300			\$57,300	
74900-Rent-Building	\$31,600	\$31,600			\$31,600	
90000-State Income Tax-NJ	\$2,000	\$2,000			\$2,000	
71100-Taxes-Other	\$56,400	\$56,400			\$56,400	
71150-Excise Tax -Medical Devices	\$71,100	\$71,100			\$71,100	
78600-Training Expense	\$100	\$100			\$100	
74800-Telephone	\$21,700	\$21,700			\$21,700	
	\$1,967,700					
Income from Operations	\$392,700					
Other Income/Expense:						

79010-Disastery Recovery-Building	\$5,100							
79020-Disastery Recovery-Contents	\$26,100							
76101-Interest Expense-Amada Vipros	\$4,200	\$4,200			\$4,200			
76102-Interest Expense-Leases	\$38,300	\$38,300			\$38,300			
76103-Interest Expense-Commercial Loan	\$3,200	\$3,200					\$3,200	
76107-Interest Expense-Other	\$400	\$400					\$400	
41100-Settlement Income	(\$25,000)							
	\$52,300							
Net Income	\$340,400							
Total Expenses		\$4,504,400	\$5,456,700	\$5,501,700	\$1,672,800	\$885,900	\$1,944,000	
Direct Labor Hours					86,697	86,697	86,697	
Hourly Overhead Rate					\$19.29	\$10.22	\$22.42	
Proglesson Anglysis (2012)								
Breakeven Analysis (2013)	Breakeven Sale		=	Fixed Expense	y Variah	l ole Expenses		
	X	=5						
			=	\$4,504,500		<u> </u>	)/\$10,351,000)X	
	X		=	\$4,504,500	+	.5272X		
	X5272X		=	\$4,504,500				
	.4728X		=	\$4,504,500				
	X		=	\$4,504,500				
	X		=	\$9,527,300	annually or \$	793,900 per	month	
								3/6/14

# SAMPLE COMPANY DEPARTMENTAL RATES

## BASED ON COSTS FOR THE 12 MONTHS ENDED DECEMBER 31, 2013

	Fully	Machine				
	Loaded	Overhead	Fixed	Fixed	Fixed	
<u>Department</u>	<u>Labor Rate</u>	Rate	Mfg. O/H	Sell O/H	G&A O/H	Total
Annodizing	\$20.15	\$5.29	\$19.29	\$10.22	\$22.42	\$77.37
Annouizing	\$20.15	75.25	713.23	710.22	722.42	
Assembly	\$20.38	\$0.34	\$19.29	\$10.22	\$22.42	\$72.65
Chemical Area	\$22.15	\$2.79	\$19.29	\$10.22	\$22.42	\$76.87
CHEIIICAI AFEA	\$22.15	\$2.79	\$19.29	\$10.22	\$22.42	\$70.07
Coating	\$18.26	\$1.87	\$19.29	\$10.22	\$22.42	\$72.06
Deburring	\$19.25	\$0.62	\$19.29	\$10.22	\$22.42	\$71.80
	723.23	70.02	Ψ = 0.120	7-0:	7	
Engraving	\$16.85	\$0.78	\$19.29	\$10.22	\$22.42	\$69.56
Laser Etching	\$16.85	\$4.42	\$19.29	\$10.22	\$22.42	\$73.20
Forming	\$24.70	\$3.41	\$19.29	\$10.22	\$22.42	\$80.04
Hydraulic Press	\$24.16	\$44.88	\$19.29	\$10.22	\$22.42	\$120.97
Silicone Injection	\$17.74	\$5.83	\$19.29	\$10.22	\$22.42	\$75.50
					1	
Laser Cutting	\$27.75	\$84.33	\$19.29	\$10.22	\$22.42	\$164.01
Machine Shop	\$32.01	\$5.20	\$19.29	\$10.22	\$22.42	\$89.14
Omera Trim	\$21.75	\$17.54	\$19.29	\$10.22	\$22.42	\$91.22
Piercing	\$16.91	\$0.59	\$19.29	\$10.22	\$22.42	\$69.43
Silk Screening	\$21.71	\$1.30	\$19.29	\$10.22	\$22.42	\$74.94
Spot Welding	\$17.54	\$12.44	\$19.29	\$10.22	\$22.42	\$81.91
Welding (MIG, TIG)	\$16.91	\$3.50	\$19.29	\$10.22	\$22.42	\$72.34