

HBRK Associates											
Payroll Analysis											
											2010
<u>Employee</u>	<u>2008</u> <u>Salary</u>	<u>2008</u> <u>Bonus</u>	<u>2008</u> <u>Education</u>	<u>Total</u> <u>2008</u>	<u>2009</u> <u>Salary</u>	<u>2009</u> <u>Bonus</u>	<u>2009</u> <u>Education</u>	<u>Total</u> <u>2009</u>	<u>Pay</u> <u>Cut \$</u>	<u>Pay</u> <u>Cut %</u>	<u>Education</u> <u>Estimate</u>
Emad Hanna	105,000	10,000	9,430	124,430	94,500	-	13,168	107,668	16,762	13% a	15,000
William Murphy	115,000	-	-	115,000	103,500	-	-	103,500	11,500	10%	-
Harry Beller	225,000	75,000	69,259	369,259	202,500	-	72,666	275,166	94,093	25%	60,000
Rich Kahn	215,000	25,000	-	240,000	193,500	-	1,100	194,600	45,400	19%	17,500
Bella Klein	100,000	10,000	19,830	129,830	90,000	-	17,390	107,390	22,440	17%	27,500
Total HBRK Payroll	760,000	120,000	98,519	978,519	684,000	-	104,324	788,324	190,195		120,000
a Assumes that Emad son will receive a college scholarship. If he does not then this number can be 30,000 - 35,000											