

Island Grounds Inc.
Scenarios for transferring IG to LSJ employees

Name	Position	Scenario 1	Scenario 2	Scenario 3	Scenario 4
		Projected 2012 Cost with payroll taxes	Projected cost with 5% raise	Projected cost with 10% raise	Projected health insurance cost at 100% employer contributions
Basillia Morales-Mercado (Dulce)	Housekeeper	30,100	31,605	33,110	9,400
Maria Rosario (Keiry)	Housekeeper	28,600	30,030	31,460	6,900
Reyna Amparo (Sandra)	Housekeeper	28,600	30,030	31,460	7,800
Peter St. Omer	Head Groundmen	54,600	57,330	60,060	7,300
Dupson Donissaint (Baseais)	Landscape supervisor	35,800	37,590	39,380	4,900
Gusneme Dalce	Landscape supervisor	35,800	37,590	39,380	7,300
Anthony Jules (Tony)	Landscaper	31,100	32,655	34,210	9,800
Pierressaint Onel	Landscaper	29,800	31,290	32,780	7,300
Ednor Montina	Landscaper	26,300	27,615	28,930	4,900
Renol Mede	Landscaper	29,800	31,290	32,780	5,900
Allangie Clifton (Clement)	Carpenter	59,700	62,685	65,670	4,000
Gerry Francis Titre	Painter	35,800	37,590	39,380	7,300
Sharimo Wheatley	Mechanic	59,700	62,685	65,670	3,900
Cuthbert Titre (Smiley)	RO Gensets & Pool Mtc	32,200	33,810	35,420	5,900
Sheridon Emanuel Elizee	Engineering	31,000	32,550	34,100	3,200
TOTAL ISLAND GROUNDS INC.	(15 employees)	548,900	576,345	603,790	95,800
Less: Cost of Red Hook Family Practice (based on 2011)					(7,500)
ADDITIONAL JEE COST		-	27,445	54,890	88,300

Notes

- 1) additional landscaper is pending release taking count down to 14
- 2) Projected costs above include 8% for payroll taxes therefore actual salaries are lower

Released when done with road projects

Pierre Jules (Jules)	Construction	60,300	63,315	66,330	16,900
Release date pending completion of current projects					
Hillian Bedminister	Painter	35,800	37,590	39,380	3,900
Guy Vicars	Helper	26,300	27,615	28,930	3,200
Benford Lewis	Carpenter	50,100	52,605	55,110	3,900
Karl Henry	Carpenter	31,000	32,550	34,100	3,900
Brian Bates	Mechanic	53,700	56,385	59,070	9,800
		196,900	206,745	216,590	24,700
TOTAL EMPLOYEES TO BE RELEASED	(6 employees)	257,200	270,060	282,920	41,600

ADDITIONAL JEE COST - SCHEDULED TO BE RELEASED

9,845 19,690 41,600

Health insurance notes

- 1) Plan requires a 75% employee participations or it is disqualified as a plan. Thus on a employer contribution of less than 100% at least 75% of employees must opt to pay the additional premium
- 2) Plan requires a minumum employer contribution of 50%
- 3) If we move everyone to LSJ Employees payroll and then drop health insurance we will need to make provisions for the following (4) individuals
 - a) Carlos - Jeanne believes that he can go on his wives plan however there may be an additional cost to do so
 - b) Danny - This may be an issue as he was motivated to move to LSJ by insurance benefits - move him to TTR (karen & brice entity) or FTC??
 - c) Bosco - another issue - FTC ? TTR ?
 - d) Lester - Unsure of his future so may not be an issue