SAMPLE NET-TO-NET COMPARISON

July 21, 2006

Executive Transfer: **Chicago, USA to Frankfurt, Germany**
Family size **4**

CURRENT US Compensation		US$	EQUIVALENT German Compensation German Market Data (Base Salary) 83,700 - 96,400 - 111,000	€
Current Base Salary		100,000	**Target Total Compensation:**	**106,752**
US Taxes			**German Taxes**	
Hypothetical Federal Tax		(8,112)	Hypothetical Tax	(27,297)
Hypothetical State & Local Tax		(2,560)		
Social Security		(7,290)	Social Security	(11,802)
Housing Norm		(19,836)	Housing Norm	(17,123)
Net Income at home		**62,202**	**Target Net Income**	**50,530**
Cost of Living Adjustment		2,589		
Chicago, USA to Frankfurt, Germany Int'l Index	***106.146***			
Target Net Income at host		**64,791**	*exchange rate: US$ 1.00 = €* *0.7799*	**50,530**