



4200 Wells Fargo Center
90 South Seventh Street
Minneapolis, MN 55402

Telephone 612 305 5000
Fax 612 305 5100

April 22, 2020

PRIVATE

Patrick O'Shea

Sent Via KPMG Link

Dear Patrick:

Enclosed is a copy of your 2019 tax equalization settlement which has been prepared in accordance with UnitedHealth Group's Tax Equalization Policy. As a result of this calculation, you owe the Company \$5,514. After taking into consideration your tax equalization settlement and the refund(s) and/or personal payment of balance(s) due with your 2019 US income tax return(s), **your net cash out-of-pocket \$2,714.**

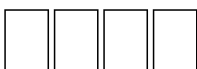
Settlement Procedures

Please review the enclosed computation thoroughly and contact us if you have any questions. **If you agree with the enclosed tax equalization, please countersign the attached form to indicate your approval of the equalization settlement and return it to mobility@uhg.com at UnitedHealth Group. If you do not contact us within 30 days of this letter, we will assume you agree with the settlement.**

The settlement due to the company is payable within 30 days of the date on this letter, or upon receipt of your refunds (as applicable). If the balance is not paid within the designated timeline, UHG reserves the right to calculate interest on the unpaid amount.

* * * * *

In preparing this advice, we considered tax authorities that are subject to change, retroactively, prospectively, or both, and any such changes could affect the conclusions stated herein. This advice is based on the completeness and accuracy of any one or more of the facts, assumptions, and client representations on which we relied, relating to the matters to which this advice is addressed. Unless separately agreed in writing, we will not update our advice for subsequent changes or modifications to the law, regulations, or to the judicial and administrative interpretations thereof, nor to take into account your correcting, updating, or providing new or additional facts or information you supplied or any assumptions on which we relied in preparing our advice.



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2020 Tax Equalization Calculation

April 22, 2020

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If you have any questions regarding this settlement calculation, please do not hesitate to contact your KPMG Service Team.

Very truly yours,

KPMG Service Team

Enclosure(s)

cc: Global Mobility, UnitedHealth Group (Letter and Approval Form Only)

Attention:
UnitedHealth Group
Human Capital Global Mobility
9900 Bren Road East
Minnetonka, MN 55343
mobility@uhg.com

UnitedHealth Group

Patrick O'Shea

2019 Tax Equalization Approval Form

I have reviewed my tax equalization calculation for the year 2019 and agree that the tax equalization settlement amount

I owe the Company \$5,514.

Signature

Date:

CASH FLOW RECONCILIATION

Summary of What You Are Responsible For:

Hypothetical Tax:		
Federal	\$	-60,546.
State & Local		
Social Security		-8,240.
Medicare		-2,313.
Penalties & Interest:		
Your Total Tax Obligation		<hr/> \$ -71,099.

Summary of What Was Paid:

Hypo Withholding	\$	
Federal Withholding		57,832.
State Withholding		
Local Withholding		
Social Security Withholding		8,240.
Medicare Withholding		2,457.
Federal Estimates and Amount Applied From Prior Year Return		
State Estimates and Amount Applied From Prior Year Return		
Federal Extension		
State Extension		
Federal Balance Due Paid With Return		
State Balance Due Paid With Return		
Local Balance Due Paid With Return		
Other		

Less:		
Federal Refund (Net of Any Amount Applied to Subsequent Year)		-2,800.
State Refund (Net of Any Amount Applied to Subsequent Year)		
Local Refund		
Federal Gross-up		
State Gross-up		
Social Security and Medicare Gross-up		<hr/> -144.
Your Total Tax Payments		<hr/> 65,585.

Net Cash Flow Before Advances	\$	-5,514.
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Less:	Advances	<hr/>
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Net Cash Settlement Due to/(from) Assignee	\$	<hr/> -5,514.
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Hypothetical
Tax Calculation

Individual Income Tax Return

2019

NAME(S)

PATRICK S. & LAUREN P. O'SHEA

472-94-0335

ACTUAL
FEDERALHYPOTHETICAL
FEDERAL

1	Wages, salaries, tips, etc	331,552.	321,607.
2a	Tax-exempt interest		
b	Taxable interest	18.	18.
3a	Qualified dividends	82.	82.
b	Ordinary dividends	82.	82.
4a	IRA distributions		
b	Taxable amount		
c	Pensions and annuities		
d	Taxable amount		
5a	Social security benefits		
b	Taxable amount		
6	Capital gain or (loss)	270.	270.
7a	Other income from Schedule 1, line 9		
b	Total income	331,922.	321,977.
8a	Adjustments to income from Schedule 1, line 22		
b	Adjusted gross income. Subtract line 8a from line 7b	331,922.	321,977.
9	Standard deduction or itemized deductions	24,400.	24,400.
10	Qualified business income deduction		
11a	Add lines 9 and 10	24,400.	24,400.
b	Taxable income. Subtract line 11a from line 8b	307,522.	297,577.
12a	Tax. Check if any tax from:		
1	<input type="checkbox"/> Form 8814		
2	<input type="checkbox"/> Form 4972		
3	<input type="checkbox"/>		
b	Add Schedule 2, line 3 and line 12a	62,147.	59,760.
13a	Child tax credit/credit for other dependents	62,147.	59,760.
b	Add Schedule 3, line 18 and line 13a	8,116.	
14	Subtract line 13b from line 12b. If zero or less, enter -0-	54,031.	59,760.
15	Other taxes from Schedule 2, line 33	1,001.	786.
16	Total tax. Add lines 14 and 15	55,032.	60,546.
17	Estimated tax penalty		
18	Interest and penalties		
19	FICA/Medicare tax liability	10,697.	10,553.
20a	Earned income credit		
b	Schedule 8812		
c	Form 8863		
d	Schedule 3, line 27		
e	Add lines 20a through 20d		
21	Total tax and FICA liability	65,729.	71,099.

DO NOT FILE FOR HYPOTHETICAL PURPOSES ONLY

Hypothetical Tax Calculation		Schedule 2 Additional Taxes		2019
NAME(S) PATRICK S. & LAUREN P. O'SHEA			472-94-0335	
TAX	ACTUAL	HYPOTHETICAL		DO NOT FILE FOR HYPOTHETICAL PURPOSES ONLY
1 Alternative minimum tax				
2 Excess advance premium tax credit repayment				
3 Add lines 1 and 2	0.	0.		
OTHER TAXES				
4 Self-employment tax (Schedule SE)				FILE FOR HYPOTHETICAL PURPOSES ONLY
5 Unreported social security and Medicare (Forms 4137 and 8919)				
6 Additional tax on IRAs, other qualified plans, etc. (Form 5329)				
7a Household employment taxes (Schedule H)				
b Form 5405, line 8				
8 Additional Medicare tax (Form 8959)	987.	772.		
9 Net investment income tax (Form 8960)	14.	14.		
10 Tax on accumulation distributions (Form 3520)				
11 Tax on accumulation distributions (Form 4970)				
12 Recapture of investment credit (Form 4255)				
13 Recapture of low-income housing credit (Form 8611)				
14 Long-term contract interest (Form 8697)				
15 Recapture of federal mortgage subsidy (Form 8828)				
16 Archer MSA (Form 8853)				
17 Medicare Advantage MSA (Form 8853)				
18 Income forecast method interest (Form 8866)				
19 Health savings account (Form 8889)				
20 HDHP - Form 8889				
21 Tax from Form 1040NR				
22 Section 72(M)(5) tax				
23 Section 453(L) (3) interest				
24 Section 453A interest				
25 Section 1291 interest				
26 Section 1294 interest				
27 Section 1294 deferred tax				
28 Passthrough recapture				
29 Golden parachute payments				
30 Uncollected social security on tips				
31 Other taxes <input type="checkbox"/> Adjustment <input type="checkbox"/> Override				
32 Section 965 net tax liability installment				
33 Add lines 4 through 32	1,001.	786.		

Hypothetical Tax Calculation		Schedule 3 Credits	2019
NAME(S) PATRICK S. & LAUREN P. O'SHEA		472-94-0335	
NONREFUNDABLE CREDITS		ACTUAL	HYPOTHETICAL
1 Foreign tax credit (Form 1116)		8,116.	
2 Credit for child and dependent care expenses (Form 2441)			
3 Education credits (Form 8863)			
4 Retirement savings contribution credit (Form 8880)			
5 Residential energy credits (Form 5695)			
6 Mortgage interest credit (Form 8396)			
7 Adoption credit (Form 8839)			
8 General business credits (Form 3800)			
9 Credit for prior year minimum tax (Form 8801)			
10 Credit for the elderly or the disabled (Schedule R)			
11 Qualified plug-in electric and electric vehicle credit (Form 8834)			
12 District of Columbia first-time homebuyer credit (Form 8859)			
13 Alternative motor vehicle credit (Form 8910)			
14 Alternative fuel vehicle refueling property credit (Form 8911)			
15 Credit to holders of tax credit bonds (Form 8912)			
16 Qualified plug-in electric drive motor vehicle credit (Form 8936)			
17 Credit <input type="checkbox"/> Adjustment <input type="checkbox"/> Override			
18 Add lines 1 through 17		8,116.	
REFUNDABLE CREDITS			
19 Net premium tax credit (Form 8962)			
20 Credit for federal tax on fuels (Form 4136)			
21 Notice to shareholder of undistributed long-term capital gains (Form 2439)			
22 Health coverage tax credit (Form 8885)			
23 I.R.C. Section 1341 credit			
24 Credit for amount paid with Form 1040-C			
25 Other refundable credits			
26 Credit <input type="checkbox"/> Adjustment <input type="checkbox"/> Override			
27 Add lines 19 through 26			

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NAME(S) PATRICK S. & LAUREN P. O'SHEA 472-94-0335

MEDICAL AND DENTAL EXPENSES	ACTUAL FEDERAL	HYPOTHETICAL FEDERAL
1 Medical and dental expenses		
2 Enter amount from Form 1040, line 8b		
3 Multiply line 2 by 7.5%		
4 Subtract line 3 from line 1. If zero or less, enter -0-		

TAXES YOU PAID

5a State and local income taxes or general sales tax	2,284.	
5b State and local real estate taxes	3,765.	3,765.
5c State and local personal property taxes		
5d Add lines 5a through 5c	6,049.	3,765.
5e Smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	6,049.	3,765.
6 Other taxes		
7 Add lines 5e and 6	6,049.	3,765.

INTEREST YOU PAID

8a Home mortgage interest and points reported to you on Form 1098	13,379.	13,379.
8b Home mortgage interest not reported on Form 1098		
8c Points not reported to you on Form 1098		
8d Mortgage insurance premiums		
8e Add lines 8a through 8d	13,379.	13,379.
9 Investment interest		
10 Add lines 8e through 9	13,379.	13,379.

GIFTS TO CHARITY

11 Gifts by cash or check	180.	180.
12 Other than by cash or check		
13 Carryover from prior year		
14 Add lines 11 through 13	180.	180.

CASUALTY AND THEFT LOSSES

15 Casualty or theft loss(es)		
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OTHER MISCELLANEOUS DEDUCTIONS

16 Other		
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TOTAL ITEMIZED DEDUCTIONS

17 Total itemized deductions	19,608.	17,324.
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STANDARD DEDUCTION 24,400.

DO NOT FILE FOR HYPOTHETICAL PURPOSES ONLY

Name(s)

PATRICK S. & LAUREN P. O'SHEA

472 94 0335

Part I Alternative Minimum Taxable Income		ACTUAL FEDERAL	HYPOTHETICAL FEDERAL
1	Enter the amount from Form 1040, line 11b, if more than zero. If Form 1040, line 11b is zero subtract line 9 from line 10 of Form 1040 from line 8b of Form 1040 and enter the result here. (If less than zero, enter as a negative amount)	307,522.	297,577.
2 a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040, line 9	24,400.	24,400.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8		
c	Investment interest expense (difference between regular tax and AMT)		
d	Depletion (difference between regular tax and AMT)		
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8. Enter as a positive amount		
f	Alternative tax net operating loss deduction		
g	Interest from specified private activity bonds exempt from the regular tax		
h	Qualified small business stock		
i	Exercise of incentive stock options (excess of AMT income over regular tax income)		
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		
k	Disposition of property (difference between AMT and regular tax gain or loss)		
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		
m	Passive activities (difference between AMT and regular tax income or loss)		
n	Loss limitations (difference between AMT and regular tax income or loss)		
o	Circulation costs (difference between regular tax and AMT)		
p	Long-term contracts (difference between AMT and regular tax income)		
q	Mining costs (difference between regular tax and AMT)		
r	Research and experimental costs (difference between regular tax and AMT)		
s	Income from certain installment sales before January 1, 1987		
t	Intangible drilling costs preference		
3	Other adjustments, including income-based related adjustments		
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately, see instructions.)	331,922.	321,977.
Part II Alternative Minimum Tax (AMT)			
5	Exemption	111,700.	111,700.
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	220,222.	210,277.
7	<ul style="list-style-type: none"> If you are filing Form 2555, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 6; you reported qualified dividends on Form 1040, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 40 here. All others: If line 6 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 6 by 26% (.26). Otherwise, multiply line 6 by 28% (.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result. 	57,755.	54,971.
8	Alternative minimum tax foreign tax credit (see instructions)	7,542.	
9	Tentative minimum tax. Subtract line 8 from line 7	50,213.	54,971.
10	Add Form 1040, line 12a (minus any tax from Form 4972) and Schedule 2 (Form 1040), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 1. If you used Sch J to figure your tax on Form 1040, line 12a, refigure that tax without using Schedule J before completing this line	54,031.	59,760.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	0.	0.

Part III Tax Computation Using Maximum Capital Gains Rates

	ACTUAL FEDERAL	HYPOTHETICAL FEDERAL		
12 Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	220,222.	210,277.	DO NOT FILE	
13 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 see instructions for the amount to enter	82.	82.		
14 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter				
15 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	82.	82.		
16 Enter the smaller of line 12 or line 15	82.	82.		
17 Subtract line 16 from line 12	220,140.	210,195.		
18 If line 17 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 17 by 26% (.26). Otherwise, multiply line 17 by 28% (.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result	57,743.	54,959.		
19 Enter: <ul style="list-style-type: none">• \$78,750 if married filing jointly or qualifying widow(er),• \$39,375 if single or married filing separately, or• \$52,750 if head of household.	78,750.	78,750.		
20 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 11b; if zero or less, enter -0-	307,440.	297,495.		FOR HYPOTHETICAL PURPOSES ONLY
21 Subtract line 20 from line 19. If zero or less, enter -0-	0.	0.		
22 Enter the smaller of line 12 or line 13	82.	82.		
23 Enter the smaller of line 21 or line 22. This amount is taxed at 0%	0.	0.		
24 Subtract line 23 from line 22	82.	82.		
25 Enter: <ul style="list-style-type: none">• \$434,550 if single• \$244,425 if married filing separately• \$488,850 if married filing jointly or qualifying widow(er)• \$461,700 if head of household	488,850.	488,850.		
26 Enter the amount from line 21	0.	0.		
27 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet, or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 11b; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	307,440.	297,495.		
28 Add line 26 and line 27	307,440.	297,495.		
29 Subtract line 28 from line 25. If zero or less, enter -0-	181,410.	191,355.		
30 Enter the smaller of line 24 or line 29	82.	82.		
31 Multiply line 30 by 15% (.15)	12.	12.		
32 Add lines 23 and 30	82.	82.		
If line 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.				
33 Subtract line 32 from line 22	0.	0.		
34 Multiply line 33 by 20% (.20)				
If line 34 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.				
35 Add lines 17, 32, and 33				
36 Subtract line 35 from line 12				
37 Multiply line 36 by 25% (.25)				
38 Add lines 18, 31, 34, and 37	57,755.	54,971.		
39 If line 12 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 12 by 26% (.26). Otherwise, multiply line 12 by 28% (.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result	57,766.	54,982.		
40 Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	57,755.	54,971.		

Name(s)

PATRICK S. & LAUREN P. O'SHEA

472 94 0335

Part I Additional Medicare Tax on Medicare Wages**ACTUAL
FEDERAL****HYPOTHETICAL
FEDERAL**

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	359,638.	335,749.
2 Unreported tips from Form 4137, line 6		
3 Wages from Form 8919, line 6		
4 Add lines 1 through 3	359,638.	335,749.
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	250,000.	250,000.
6 Subtract line 5 from line 4. If the result is zero or less, enter -0-	109,638.	85,749.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II	987.	772.

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0-		
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000		
10 Enter the amount from line 4		
11 Subtract line 10 from line 9. If zero or less, enter -0-		
12 Subtract line 11 from line 8. If the result is zero or less, enter -0-		
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000		
16 Subtract line 15 from line 14. If zero or less, enter -0-		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV		

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 8 and go to Part V	987.	772.
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	5,215.	
20 Enter the amount from line 1	359,638.	
21 Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	5,215.	
22 Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages		
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 17		

**Net Investment Income Tax -
Individuals, Estates, and Trusts****2019****DO
NOT
FILE
FOR
HYPOTHETICAL
PURPOSES
ONLY**

Name(s)

PATRICK S. & LAUREN P. O'SHEA**472 94 0335****Part I Investment Income**

	ACTUAL FEDERAL	HYPOTHETICAL FEDERAL
1 Taxable interest	18.	18.
2 Ordinary dividends	82.	82.
3 Annuities		
4a Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
b Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business		
c Combine lines 4a and 4b		
5a Net gain or loss from disposition of property	270.	270.
b Net gain or loss from disposition of property that is not subject to net investment income tax		
c Adjustment from disposition of partnership interest or S corporation stock		
d Combine lines 5a through 5c	270.	270.
6 Adjustments to investment income for certain CFCs and PFICs		
7 Other modifications to investment income		
8 Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	370.	370.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a Investment interest expenses		
b State, local, and foreign income tax		
c Miscellaneous investment expenses		
d Add lines 9a, 9b, and 9c		
10 Additional modifications		
11 Total deductions and modifications. Add lines 9d and 10		

Part III Tax Computation

12 Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. If zero or less, enter -0- Individuals:	370.	370.
13 Modified adjusted gross income	331,922.	321,977.
14 Threshold based on filing status	250,000.	250,000.
15 Subtract line 14 from line 13. If zero or less, enter -0-	81,922.	71,977.
16 Enter the smaller of line 12 or line 15	370.	370.
17 Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return	14.	14.

Form **8960** (2019)

**Hypothetical
Tax Calculation**

Form 1040, Line 1 Summary

NAME(S)

PATRICK S. & LAUREN P. O'SHEA

472-94-0335

T S	Description	472-94-0335	
		ACTUAL	HYPOTHETICAL
T	OPTUM SERVICES, INC ATTN--OPERATIONS MN008-B2	137,950.	137,950.
T	EXCESS GROUP LIFE	261.	261.
T	PRE-TAX 401(K)	-4,778.	-4,778.
T	PRE-TAX 401(K) ROLLOVER	-11,149.	-11,149.
T	FOREIGN MONTHLY TAX WITHHOLDING	8,847.	
T	FOREIGN TAX PAYMENTS	954.	
T	US MEDICARE GROSS UP	144.	
T	REWARDING RESULTS	21,316.	21,316.
T	ESPP 1	1,202.	1,202.
T	ESPP 2	2.	2.
T	ESPP 3	580.	580.
S	AMERICAN SAFETY COUNCIL INC		
S	SPOUSE W-2 WAGES	176,223.	176,223.
	TOTAL COMPENSATION	331,552.	321,607.

DO NOT FILE FOR HYPOTHETICAL PURPOSES ONLY

FICA/Medicare

NAME(S)	PATRICK S. O'SHEA	472-94-0335
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	ACTUAL	HYPOTHETICAL
Wages		
Federal wages	155,329.	145,384.
FICA adjustments (pre-tax deductions)	14,142.	14,142.
Social security/Medicare wages	169,471.	159,526.
Social Security Tax		
Taxable Social Security wages	132,900.	132,900.
Applicable percentage - 6.2%	6.20 %	6.20 %
Total Social Security tax	8,240.	8,240.
Medicare Tax		
Total Medicare wages	169,471.	159,526.
Applicable percentage - 1.45%	1.45 %	1.45 %
Total Medicare tax	2,457.	2,313.
Total taxpayer FICA tax	10,697.	10,553.

The additional medicare tax liability can be seen on Form 8959 and is assessed through the federal tax return. The additional medicare withholdings are included in Box 6 of Form W-2.