

Employee Name Employee No. Department Name	Dept. No.	Month End	Hours	Earnings	Minimum Wage	Minimum Wage Less Earnings	Eligible Tips	Tips Not Subject To Credit	Creditable Tips	Total Tip Credit	
Brown, Carl 8 Bus Staff	250	12/31/2008		Eligible Earnings Total	40.00 40.00	612.00 612.00	206.00 206.00		125.83 125.83	125.83 125.83	9.62 9.62
Carey, Lucas 11 Waitstaff	200	12/31/2008		Eligible Earnings Total	40.00 40.00	732.80 732.80	206.00 206.00		175.43 175.43	175.43 175.43	13.42 13.42
Clark, Christopher 110 Waitstaff	200	12/31/2008		Eligible Earnings Total	40.00 40.00	106.00 106.00	206.00 206.00	100.00 100.00	300.50 300.50	100.00 200.50	15.34 15.34
Davis, Elizabeth 115 Waitstaff	200	12/31/2008		Eligible Earnings Total	40.00 40.00	106.00 106.00	206.00 206.00	100.00 100.00	600.00 600.00	100.00 500.00	38.25 38.25
Green, Mary 6 Waitstaff	200	12/31/2008		Eligible Earnings Total	25.00 25.00	437.50 437.50	128.75 128.75		576.60 576.60	576.60 576.60	44.11 44.11
Griffin, Taylor 3 Waitstaff	200	12/31/2008		Eligible Earnings Total	15.00 15.00	225.00 225.00	77.25 77.25		250.00 250.00	250.00 250.00	19.12 19.12
Miller, Peyton 10 Waitstaff	200	12/31/2008		Eligible Earnings Total	40.00 40.00	106.00 106.00	206.00 206.00	100.00 100.00	725.23 725.23	100.00 625.23	47.83 47.83
Philips, Terrance 4 Waitstaff	200	12/31/2008		Eligible Earnings Total	15.00 15.00	206.25 206.25	77.25 77.25		130.00 130.00	130.00 130.00	9.94 9.94
Scott, Nicholas 12 Bus Staff	250	12/31/2008		Eligible Earnings Total	5.00 5.00	91.25 91.25	25.75 25.75		1,500.00 1,500.00	1,500.00 1,500.00	114.75 114.75
Grand Total		12/31/2008		Eligible Earnings Total	260.00	2,622.80	1,339.00	300.00	4,383.59	300.00	312.38



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Minimum Wage is equal to Hours multiplied by the federal minimum wage (the Small Business Work Opportunity Act of 2007 froze the federal minimum wage at \$5.15 per hour for purposes of the FICA Tip Credit computation).

Tips Not Subject To Credit is equal to the lessor of Minimum Wage Less Earnings or Eligible Tips as determined by employee by month.

Creditable Tips is equal to Eligible Tips less Tips Not Subject To Credit.

Total Tip Credit is equal to Creditable Tips multiplied by the employer's FICA tax rate.

