

EXHIBIT D
2022/23 ESTIMATED FRINGE BENEFIT RATES
BASED ON VARIOUS SALARY RANGES

ANNUAL PAY MID RANGE	TAXES	PREMIUM SHARING	RETIREMENT	VSL	TOTAL
\$10,000	8.20%	81.91%	0.04%	2.40%	92.55%
\$15,000	8.05%	66.15%	0.45%	2.40%	77.05%
\$25,000	7.92%	39.16%	1.06%	2.40%	50.54%
\$35,000	7.87%	24.85%	5.50%	2.40%	40.62%
\$45,000	7.84%	20.42%	7.84%	2.40%	38.50%
\$55,000	7.82%	17.32%	7.93%	2.40%	35.47%
\$65,000	7.81%	15.14%	7.87%	2.40%	33.21%
\$75,000	7.80%	12.96%	7.70%	2.40%	30.86%
\$85,000	7.79%	11.77%	7.76%	2.40%	29.72%
\$95,000	7.79%	10.85%	7.79%	2.40%	28.82%
\$105,000	7.78%	9.81%	7.85%	2.40%	27.84%
\$115,000	7.78%	8.91%	7.77%	2.40%	26.86%
\$125,000	7.77%	8.58%	7.41%	2.40%	26.16%
\$135,000	7.77%	7.61%	7.21%	2.40%	24.99%
\$145,000	7.85%	7.46%	7.54%	2.40%	25.25%
\$155,000	7.45%	7.16%	7.60%	2.40%	24.60%
\$165,000	7.09%	6.94%	7.39%	2.40%	23.82%
\$175,000	6.77%	6.17%	7.04%	2.40%	22.38%
\$185,000	6.49%	6.23%	6.99%	2.40%	22.11%
\$195,000	6.23%	6.00%	6.96%	2.40%	21.59%
\$205,000	6.03%	5.31%	6.85%	2.40%	20.58%
\$215,000	5.86%	5.32%	7.00%	2.40%	20.59%
\$225,000	5.71%	4.92%	7.17%	2.40%	20.20%
\$235,000	5.57%	4.74%	6.89%	2.40%	19.60%
\$245,000	5.44%	4.75%	7.12%	2.40%	19.71%
\$255,000	5.32%	4.58%	7.02%	2.40%	19.32%
\$265,000	5.21%	4.34%	6.86%	2.40%	18.82%
\$275,000	5.11%	4.15%	6.22%	2.40%	17.88%
\$285,000	5.02%	3.97%	7.27%	2.40%	18.66%
\$295,000	4.93%	4.03%	7.13%	2.40%	18.50%
\$305,000	4.85%	3.57%	6.04%	2.40%	16.85%
\$315,000	4.77%	3.70%	6.21%	2.40%	17.08%
\$325,000	4.70%	3.62%	5.99%	2.40%	16.71%
\$335,000	4.63%	3.41%	6.02%	2.40%	16.46%
\$345,000	4.57%	3.66%	5.29%	2.40%	15.93%
\$355,000	4.51%	3.23%	5.39%	2.40%	15.53%
\$365,000	4.45%	3.37%	5.78%	2.40%	16.01%
\$375,000	4.40%	3.41%	5.75%	2.40%	15.96%
\$385,000	4.35%	3.19%	5.44%	2.40%	15.38%
\$395,000	4.30%	3.07%	4.92%	2.40%	14.69%
\$400,000+	4.28%	3.15%	4.85%	2.40%	14.68%