





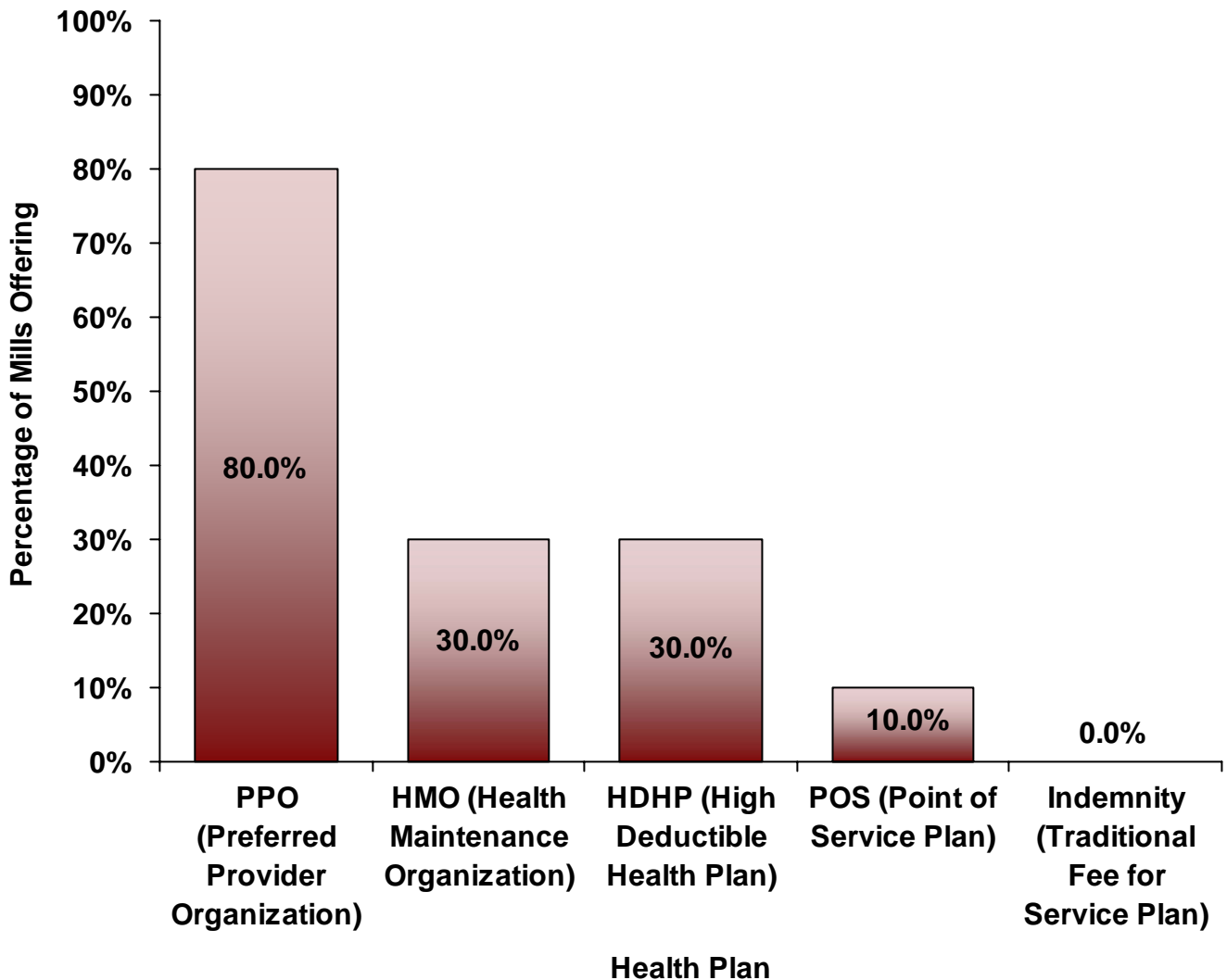
# 2007 SMA Minimill Benefits Survey

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## Health Insurance Prevalence

Preferred Provider Organization Plans (PPOs) remain the most popular health plan among mills. High Deductible Health Plan (HDHP) usage increased from 25.0% in 2006 to 30.0% in 2007. The average annual cost per employee for health insurance is \$9,195.

## Health Plan Prevalence





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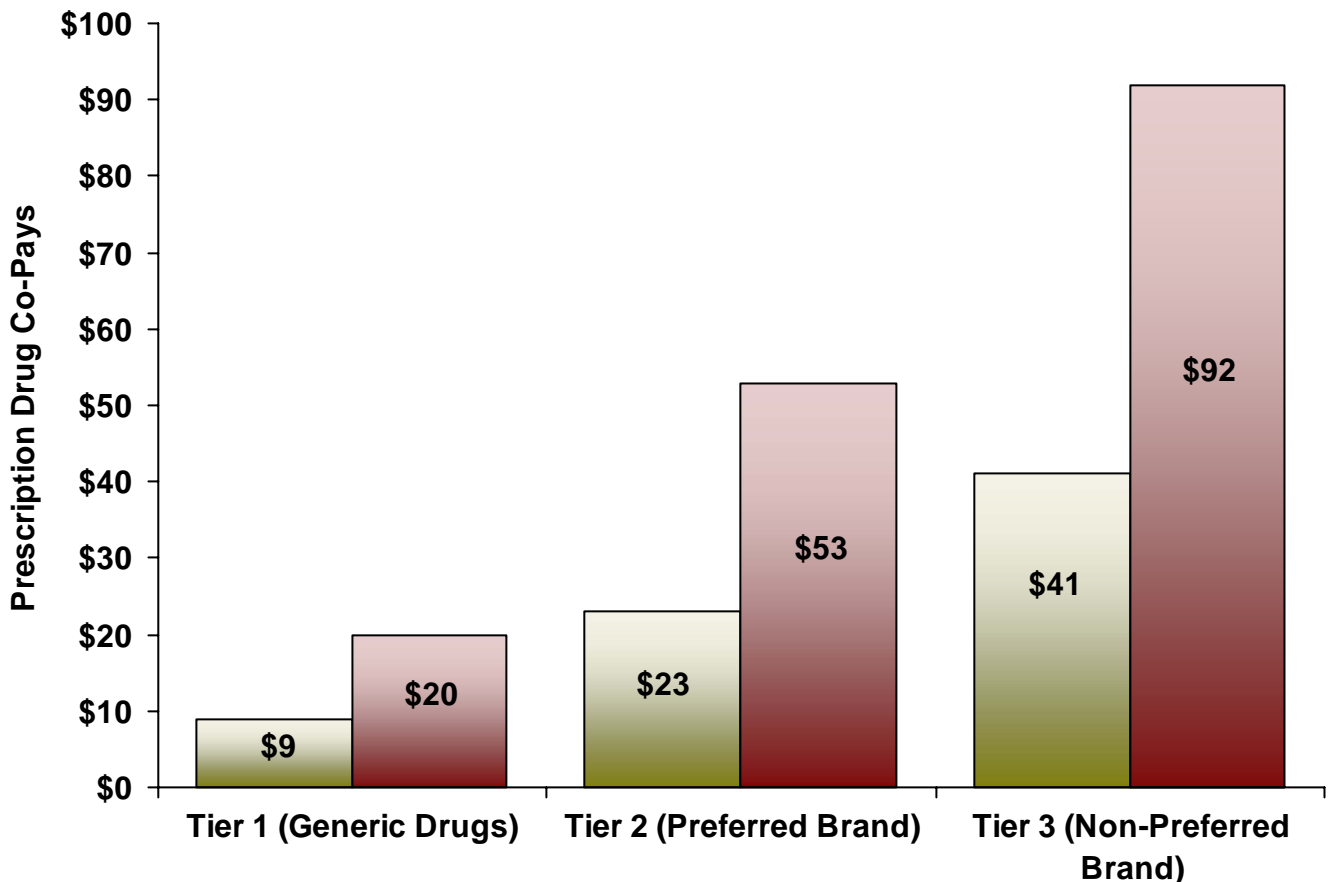
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## Prescription Drug Plan

All mills provide a prescription drug plan, and the vast majority of these plans (80.0%) are three tiered plans. No mills offer a 4<sup>th</sup> tier (specialty drugs) for either retail or mail order prescription drugs.

## Prescription Drug Costs

■ Retail ■ Mail Order (3 Months Supply)



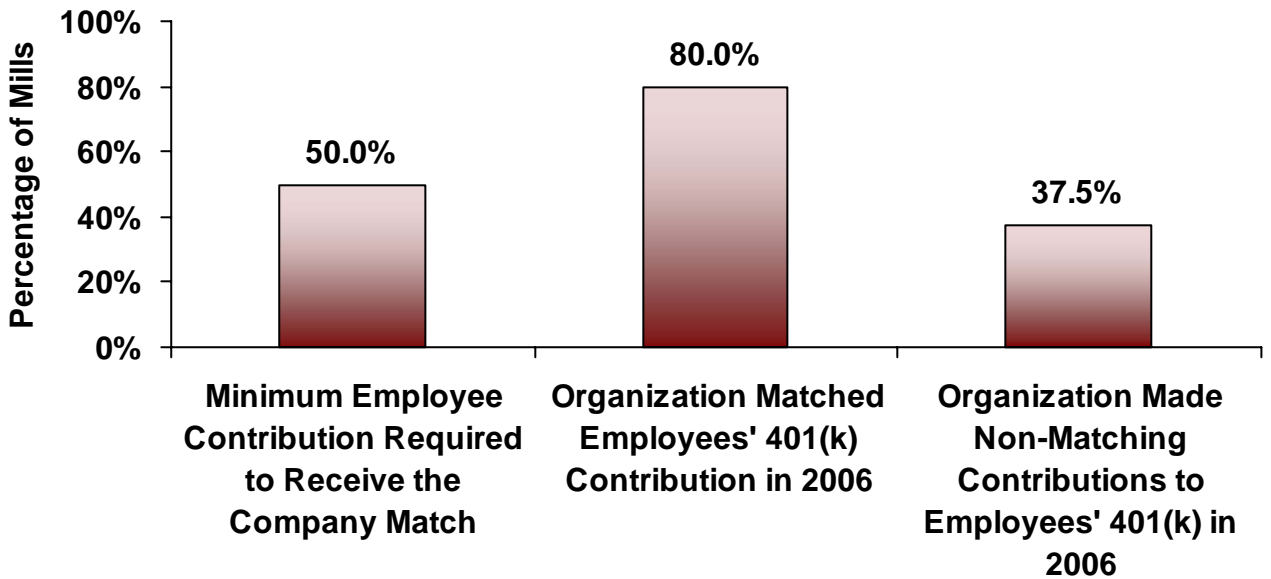


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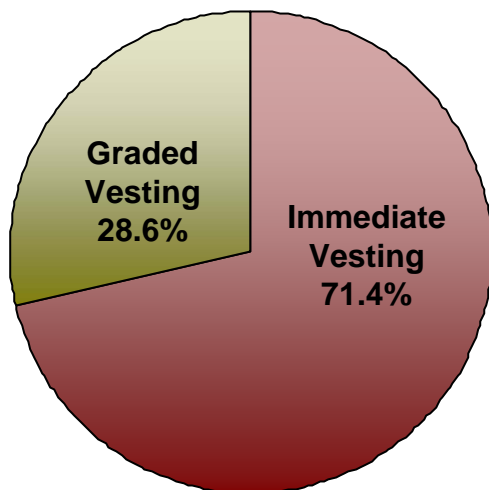
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## 401(k) Plan – Employer Contributions

### Employer Contributions to 401(k) Plan



### Type Of Vesting Schedule for Matching Contributions



A majority of mills (57.1%) provide immediate vesting for all employer contributions (matching and non-matching) to the 401(k) plan.