



Hewitt Associates LLC

**Benefit SpecSelect™**  
United States 2009

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Argentina	China	India	Philippines	Spain
Australia	Czech Republic	Ireland	Poland	Sweden
Austria	Dominican Republic	Italy	Portugal	Switzerland
Belgium	France	Japan	Puerto Rico	Thailand
Brazil	Germany	Malaysia	Singapore	United Kingdom
Canada	Greece	Mauritius	Slovenia	United States
Channel Islands	Hong Kong	Mexico	South Africa	Venezuela
Chile	Hungary	Netherlands	South Korea	

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**United States 2009**

**Date: 08-09-2009**

Postretirement Health Care

Prevalence of Medical Coverage After Retirement

This table shows the percent of employers that extend medical coverage to their retired employees. It also shows whether or not employers subsidize the cost of the coverage.

		Employer	Percent
<b>Pre-65 and post-65 coverage</b>		<b>13</b>	<b>41.94%</b>
Employer subsidized	4	12.90%	
Carpenter Technology - Salaried			
Comcast - Salaried			
GlaxoSmithKline - Salaried			
PNC Financial Services - Salaried			
Retiree pays all	7	22.58%	
Armstrong Wood Products - Salaried			
Armstrong World - Salaried			
IMS Health - Salaried			
Unisys - Salaried			
United States Steel - Salaried			
US Filter - Salaried - (PG 604)			
Voith Siemens Hydro Power - Salaried			
Post-65 retirees pay all; pre-65 subsidized	2	6.45%	
CIGNA - Salaried			
NOVA Chemicals - Salaried			
<b>Pre-65 coverage only</b>		<b>2</b>	<b>6.45%</b>
Retiree pays all	2	6.45%	
Delaware Investments - Salaried			
Lincoln Financial Group - Salaried			
<b>No coverage</b>		<b>16</b>	<b>51.61%</b>
Air Products - Salaried			
Allegheny Energy - Salaried			
Black Box Network Services - Salaried			
CertainTeed - Salaried			
Duquesne Light - Salaried			
Federated Investors - Salaried			
Giant Eagle - Salaried			
Heinz - Salaried			
Hershey Company - Salaried			
IKON Office Solutions - Salaried			
Knoll - Salaried			
Penn National - Salaried			
Rohm and Haas - Salaried			
Toll Brothers - Salaried			
UPMC - Salaried			
Westinghouse Electric - Salaried			

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**TOTAL EMPLOYERS**

**31**

**100.00%**

(This total may not equal the number of employers you chose. Some employers may not provide this feature.)

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-- End of Report --

Postretirement Health Care

Eligibility for Postretirement Medical Coverage

This table summarizes the eligibility requirements for the employers offering postretirement medical plans to retirees prior to age 65. Eligibility requirements reflect eligibility for access to coverage. Some employers have different requirements for coverage with an employer subsidy.

				Employer	Percent
				<b>9</b>	<b>60.00%</b>
<b>Age and service</b>					
AGE		SERVICE YEARS			
55.0		5	3	20.00%	
	Armstrong World - Salaried				
	CIGNA - Salaried				
	NOVA Chemicals - Salaried				
55.0		10	4	26.67%	
	Delaware Investments - Salaried				
	Lincoln Financial Group - Salaried				
	US Filter - Salaried - (PG 604)				
	Voith Siemens Hydro Power - Salaried				
55.0		15	1	6.67%	
	PNC Financial Services - Salaried				
57.0		10	1	6.67%	
	Comcast - Salaried				
<b>Service and/or age requirement after specified age</b>				<b>1</b>	<b>6.67%</b>
AGE		SERVICE YEARS			
45.0		10	1	6.67%	
	IMS Health - Salaried				
<b>Two or more alternatives</b>				<b>4</b>	<b>26.67%</b>
	Armstrong Wood Products - Salaried				
	Carpenter Technology - Salaried				
	GlaxoSmithKline - Salaried				
	United States Steel - Salaried				
<b>Other</b>				<b>1</b>	<b>6.67%</b>
	Unisys - Salaried				
<b>TOTAL EMPLOYERS</b>				<b>15</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)					

-- End of Report --

Postretirement Health Care

Pre-65 Retirees: Type of Medical Coverage

This table shows whether pre-65 retirees are offered the active medical plan or a special retiree medical plan upon early retirement.

	Employer	Percent
<b>Same as active plan or all active plan options</b>	<b>5</b>	<b>33.33%</b>
CIGNA - Salaried		
IMS Health - Salaried		
PNC Financial Services - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>Same as active plan, but with modifications</b>	<b>3</b>	<b>20.00%</b>
Delaware Investments - Salaried		
Lincoln Financial Group - Salaried		
NOVA Chemicals - Salaried		
<b>Special retiree plan</b>	<b>6</b>	<b>40.00%</b>
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
Carpenter Technology - Salaried		
Comcast - Salaried		
GlaxoSmithKline - Salaried		
United States Steel - Salaried		
<b>Other</b>	<b>1</b>	<b>6.67%</b>
Unisys - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>15</b>	<b>100.00%</b>

(This total may not equal the number of employers you chose. Some employers may not provide this feature.)

-- End of Report --

Postretirement Health Care

Pre-65 Retirees: Dental, Vision, and Hearing Coverage

This table shows the percentage of employers that extend dental, vision, or hearing coverage to their pre-65 retirees in at least one of their medical plan options.

	Employer	Percent
<b>Dental plan only</b>	<b>2</b>	<b>13.33%</b>
Armstrong World - Salaried		
GlaxoSmithKline - Salaried		
<b>Dental plan plus vision/hearing plan</b>	<b>6</b>	<b>40.00%</b>
Armstrong Wood Products - Salaried		
CIGNA - Salaried		
IMS Health - Salaried		
NOVA Chemicals - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>Vision/hearing plan only</b>	<b>2</b>	<b>13.33%</b>
Comcast - Salaried		
United States Steel - Salaried		
<b>No dental, vision, or hearing plan</b>	<b>5</b>	<b>33.33%</b>
Carpenter Technology - Salaried		
Delaware Investments - Salaried		
Lincoln Financial Group - Salaried		
PNC Financial Services - Salaried		
Unisys - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>15</b>	<b>100.00%</b>

(This total may not equal the number of employers you chose. Some employers may not provide this feature.)

-- End of Report --

Postretirement Health Care

Pre-65 Retirees: Prescription Drug Coverage

This table summarizes the availability of prescription drug coverage to pre-65 retirees and whether or not the coverage is the same as active coverage.

	Employer	Percent
<b>Same as active prescription drug coverage</b>	<b>11</b>	<b>73.33%</b>
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
Carpenter Technology - Salaried		
CIGNA - Salaried		
GlaxoSmithKline - Salaried		
IMS Health - Salaried		
NOVA Chemicals - Salaried		
PNC Financial Services - Salaried		
United States Steel - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>Special retiree prescription drug coverage</b>	<b>3</b>	<b>20.00%</b>
Comcast - Salaried		
Delaware Investments - Salaried		
Lincoln Financial Group - Salaried		
<b>Other</b>	<b>1</b>	<b>6.67%</b>
Unisys - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>15</b>	<b>100.00%</b>

(This total may not equal the number of employers you chose. Some employers may not provide this feature.)

-- End of Report --

Postretirement Health Care

Pre-65 Retirees: Dental Coverage

This table summarizes the availability of dental coverage to pre-65 retirees and whether or not the coverage is the same as active coverage.

	Employer	Percent
<b>Same as active dental coverage</b>	<b>8</b>	<b>53.33%</b>
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
CIGNA - Salaried		
GlaxoSmithKline - Salaried		
IMS Health - Salaried		
NOVA Chemicals - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>No dental coverage</b>	<b>7</b>	<b>46.67%</b>
Carpenter Technology - Salaried		
Comcast - Salaried		
Delaware Investments - Salaried		
Lincoln Financial Group - Salaried		
PNC Financial Services - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>15</b>	<b>100.00%</b>

(This total may not equal the number of employers you chose. Some employers may not provide this feature.)

-- End of Report --

Postretirement Health Care

Pre-65 Retirees: Hearing Coverage

This table summarizes the availability of hearing coverage to pre-65 retirees and whether or not the coverage is the same as active coverage.

	Employer	Percent
<b>Same as active hearing coverage</b>	<b>4</b>	<b>26.67%</b>
Armstrong Wood Products - Salaried		
IMS Health - Salaried		
NOVA Chemicals - Salaried		
United States Steel - Salaried		
<b>Special retiree hearing coverage</b>	<b>1</b>	<b>6.67%</b>
Comcast - Salaried		
<b>Only selected hearing options offered</b>	<b>1</b>	<b>6.67%</b>
US Filter - Salaried - (PG 604)		
<b>No hearing coverage</b>	<b>9</b>	<b>60.00%</b>
Armstrong World - Salaried		
Carpenter Technology - Salaried		
CIGNA - Salaried		
Delaware Investments - Salaried		
GlaxoSmithKline - Salaried		
Lincoln Financial Group - Salaried		
PNC Financial Services - Salaried		
Unisys - Salaried		
Voith Siemens Hydro Power - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>15</b>	<b>100.00%</b>

(This total may not equal the number of employers you chose. Some employers may not provide this feature.)

-- End of Report --

Postretirement Health Care

Pre-65 Retirees: Vision Coverage

This table summarizes the availability of vision coverage to pre-65 retirees and whether or not the coverage is the same as active coverage.

	Employer	Percent
<b>Same as active vision coverage</b>	<b>7</b>	<b>46.67%</b>
Armstrong Wood Products - Salaried		
CIGNA - Salaried		
Comcast - Salaried		
IMS Health - Salaried		
NOVA Chemicals - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>No vision coverage</b>	<b>8</b>	<b>53.33%</b>
Armstrong World - Salaried		
Carpenter Technology - Salaried		
Delaware Investments - Salaried		
GlaxoSmithKline - Salaried		
Lincoln Financial Group - Salaried		
PNC Financial Services - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>15</b>	<b>100.00%</b>

(This total may not equal the number of employers you chose. Some employers may not provide this feature.)

-- End of Report --

Postretirement Health Care

Pre-65 Retirees: Retiree Contributions

This table shows whether or not pre-65 retirees are required to make contributions towards medical coverage and the basis for determining the amount of their contribution.

	Employer	Percent
<b>Required for retiree and spouse: All retirees pay same amount</b>	<b>1</b>	<b>6.67%</b>
NOVA Chemicals - Salaried		
<b>Retiree pays 100% of cost</b>	<b>9</b>	<b>60.00%</b>
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
Delaware Investments - Salaried		
IMS Health - Salaried		
Lincoln Financial Group - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>Required for retiree and spouse: Amount paid is based on service</b>	<b>1</b>	<b>6.67%</b>
CIGNA - Salaried		
<b>Credits or allowance provided based on service</b>	<b>3</b>	<b>20.00%</b>
Carpenter Technology - Salaried		
Comcast - Salaried		
GlaxoSmithKline - Salaried		
<b>Paid from retiree health care account</b>	<b>1</b>	<b>6.67%</b>
PNC Financial Services - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>15</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Pre-65 Retirees: Defined Dollar Approach for Employer Contributions

This table shows whether or not employers are using a defined dollar approach to cap their subsidy for retiree medical premiums. The caps may freeze the subsidy at current costs or a stated dollar amount or freeze their subsidy at a level to be reached some time in the future.

	Employer	Percent
<b>Defined dollar approach limits current employer cost</b>	<b>6</b>	<b>40.00%</b>
Carpenter Technology - Salaried		
CIGNA - Salaried		
Comcast - Salaried		
GlaxoSmithKline - Salaried		
NOVA Chemicals - Salaried		
PNC Financial Services - Salaried		
<b>Retiree pays 100% of cost</b>	<b>9</b>	<b>60.00%</b>
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
Delaware Investments - Salaried		
IMS Health - Salaried		
Lincoln Financial Group - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>15</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Post-65 Retirees: Type of Medical Coverage

This table shows whether post-65 retirees are offered the active plan, a special retiree plan, or a Medicare supplement. It also shows how plans integrate with Medicare. "Active plan" may not include all active plan options.

	Employer	Percent
<b>Active plan with Medicare carve-out</b>	<b>2</b>	<b>15.38%</b>
Comcast - Salaried		
Voith Siemens Hydro Power - Salaried		
<b>Special retiree plan with Medicare carve-out</b>	<b>7</b>	<b>53.85%</b>
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
Carpenter Technology - Salaried		
GlaxoSmithKline - Salaried		
IMS Health - Salaried		
NOVA Chemicals - Salaried		
US Filter - Salaried - (PG 604)		
<b>Medicare supplement</b>	<b>1</b>	<b>7.69%</b>
United States Steel - Salaried		
<b>Medicare Advantage</b>	<b>1</b>	<b>7.69%</b>
CIGNA - Salaried		
<b>Retiree health care account only</b>	<b>1</b>	<b>7.69%</b>
PNC Financial Services - Salaried		
<b>Other</b>	<b>1</b>	<b>7.69%</b>
Unisys - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>13</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Post-65 Retirees: Dental, Vision, and Hearing Coverage

This table shows the percentage of employers that extend dental, vision, or hearing coverage to their post-65 retirees.

	Employer	Percent
<b>Dental plan only</b>	<b>3</b>	<b>23.08%</b>
Armstrong World - Salaried		
CIGNA - Salaried		
GlaxoSmithKline - Salaried		
<b>Dental plan plus vision/hearing plan</b>	<b>5</b>	<b>38.46%</b>
Armstrong Wood Products - Salaried		
IMS Health - Salaried		
NOVA Chemicals - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>Vision/hearing plan only</b>	<b>1</b>	<b>7.69%</b>
Comcast - Salaried		
<b>No dental, vision, or hearing plan</b>	<b>4</b>	<b>30.77%</b>
Carpenter Technology - Salaried		
PNC Financial Services - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>13</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Post-65 Retirees: Prescription Drug Coverage

This table summarizes the availability of prescription drug coverage to post-65 retirees and whether or not the coverage is the same as active coverage.

	Employer	Percent
<b>Same as active prescription drug coverage</b>	<b>8</b>	<b>61.54%</b>
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
Carpenter Technology - Salaried		
CIGNA - Salaried		
GlaxoSmithKline - Salaried		
IMS Health - Salaried		
United States Steel - Salaried		
US Filter - Salaried - (PG 604)		
<b>Special retiree prescription drug coverage</b>	<b>1</b>	<b>7.69%</b>
NOVA Chemicals - Salaried		
<b>Other</b>	<b>1</b>	<b>7.69%</b>
Unisys - Salaried		
<b>No prescription drug coverage</b>	<b>3</b>	<b>23.08%</b>
Comcast - Salaried		
PNC Financial Services - Salaried		
Voith Siemens Hydro Power - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>13</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Post-65 Retirees: Dental Coverage

This table summarizes the availability of dental coverage to post-65 retirees and whether or not the coverage is the same as active coverage.

	Employer	Percent
<b>Same as active dental coverage</b>	<b>8</b>	<b>61.54%</b>
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
CIGNA - Salaried		
GlaxoSmithKline - Salaried		
IMS Health - Salaried		
NOVA Chemicals - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>No dental coverage</b>	<b>5</b>	<b>38.46%</b>
Carpenter Technology - Salaried		
Comcast - Salaried		
PNC Financial Services - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>13</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Post-65 Retirees: Hearing Coverage

This table summarizes the availability of hearing coverage to post-65 retirees and whether or not the coverage is the same as active coverage.

	Employer	Percent
<b>Same as active hearing coverage</b>	<b>3</b>	<b>23.08%</b>
Armstrong Wood Products - Salaried		
IMS Health - Salaried		
NOVA Chemicals - Salaried		
<b>Special retiree hearing coverage</b>	<b>1</b>	<b>7.69%</b>
Comcast - Salaried		
<b>Only selected hearing options offered</b>	<b>1</b>	<b>7.69%</b>
US Filter - Salaried - (PG 604)		
<b>No hearing coverage</b>	<b>8</b>	<b>61.54%</b>
Armstrong World - Salaried		
Carpenter Technology - Salaried		
CIGNA - Salaried		
GlaxoSmithKline - Salaried		
PNC Financial Services - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
Voith Siemens Hydro Power - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>13</b>	<b>100.00%</b>

(This total may not equal the number of employers you chose. Some employers may not provide this feature.)

-- End of Report --

Postretirement Health Care

Post-65 Retirees: Vision Coverage

This table summarizes the availability of vision coverage to post-65 retirees and whether or not the coverage is the same as active coverage.

	Employer	Percent
<b>Same as active vision coverage</b>	<b>5</b>	<b>38.46%</b>
Armstrong Wood Products - Salaried		
Comcast - Salaried		
NOVA Chemicals - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>No vision coverage</b>	<b>8</b>	<b>61.54%</b>
Armstrong World - Salaried		
Carpenter Technology - Salaried		
CIGNA - Salaried		
GlaxoSmithKline - Salaried		
IMS Health - Salaried		
PNC Financial Services - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>13</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Post-65 Retirees: Retiree Contributions

This table shows whether or not post-65 retirees are required to make contributions towards medical coverage and the basis for determining the amount of their contribution.

	Employer	Percent
<b>Retiree pays 100% of cost</b>	<b>9</b>	<b>69.23%</b>
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
CIGNA - Salaried		
IMS Health - Salaried		
NOVA Chemicals - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>Credits or allowance provided based on service</b>	<b>3</b>	<b>23.08%</b>
Carpenter Technology - Salaried		
Comcast - Salaried		
GlaxoSmithKline - Salaried		
<b>Paid from retiree health care account</b>	<b>1</b>	<b>7.69%</b>
PNC Financial Services - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>13</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Post-65 Retirees: Defined Dollar Approach for Employer Contributions

This table shows whether or not employers are using a defined dollar approach to cap their subsidy for retiree medical premiums. The caps may freeze the subsidy at current costs or a stated dollar amount or freeze their subsidy at a level to be reached some time in the future.

	Employer	Percent
<b>Defined dollar approach limits current employer cost</b>	<b>4</b>	<b>30.77%</b>
Carpenter Technology - Salaried		
Comcast - Salaried		
GlaxoSmithKline - Salaried		
PNC Financial Services - Salaried		
<b>Retiree pays 100% of cost</b>	<b>9</b>	<b>69.23%</b>
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
CIGNA - Salaried		
IMS Health - Salaried		
NOVA Chemicals - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>13</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Medicare Part B Premium

This table indicates whether or not an employer reimburses the retiree for Medicare Part B premiums. The amount of reimbursement may vary.

	Employer	Percent
<b>No reimbursement</b>	<b>31</b>	<b>100.00%</b>
Air Products - Salaried		
Allegheny Energy - Salaried		
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
Black Box Network Services - Salaried		
Carpenter Technology - Salaried		
CertainTeed - Salaried		
CIGNA - Salaried		
Comcast - Salaried		
Delaware Investments - Salaried		
Duquesne Light - Salaried		
Federated Investors - Salaried		
Giant Eagle - Salaried		
GlaxoSmithKline - Salaried		
Heinz - Salaried		
Hershey Company - Salaried		
IKON Office Solutions - Salaried		
IMS Health - Salaried		
Knoll - Salaried		
Lincoln Financial Group - Salaried		
NOVA Chemicals - Salaried		
Penn National - Salaried		
PNC Financial Services - Salaried		
Rohm and Haas - Salaried		
Toll Brothers - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
UPMC - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
Westinghouse Electric - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>31</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Retiree Medical Benefits Ever Offered

This report summarizes whether retiree medical benefits have ever been offered by employers.

	Employer	Percent
<b>Retiree medical benefits have been offered</b>	<b>27</b>	<b>87.10%</b>
Air Products - Salaried		
Allegheny Energy - Salaried		
Armstrong Wood Products - Salaried		
Armstrong World - Salaried		
Carpenter Technology - Salaried		
CertainTeed - Salaried		
CIGNA - Salaried		
Comcast - Salaried		
Delaware Investments - Salaried		
Duquesne Light - Salaried		
Giant Eagle - Salaried		
GlaxoSmithKline - Salaried		
Heinz - Salaried		
Hershey Company - Salaried		
IMS Health - Salaried		
Knoll - Salaried		
Lincoln Financial Group - Salaried		
NOVA Chemicals - Salaried		
Penn National - Salaried		
PNC Financial Services - Salaried		
Rohm and Haas - Salaried		
Unisys - Salaried		
United States Steel - Salaried		
UPMC - Salaried		
US Filter - Salaried - (PG 604)		
Voith Siemens Hydro Power - Salaried		
Westinghouse Electric - Salaried		
<b>Retiree medical benefits have never been offered</b>	<b>4</b>	<b>12.90%</b>
Black Box Network Services - Salaried		
Federated Investors - Salaried		
IKON Office Solutions - Salaried		
Toll Brothers - Salaried		
<b>TOTAL EMPLOYERS</b>	<b>31</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Retiree Medical Benefits Available to Grandfathered Actives

This report summarizes whether retiree medical benefits available to grandfathered actives are different than what is offered to new hires.

	Employer	Percent
<b>Different retiree medical benefits available to grandfathered actives than offered to new hires</b>	<b>16</b>	<b>59.26%</b>
Air Products - Salaried		
Allegheny Energy - Salaried		
Armstrong World - Salaried		
Carpenter Technology - Salaried		
CertainTeed - Salaried		
CIGNA - Salaried		
Giant Eagle - Salaried		
GlaxoSmithKline - Salaried		
Heinz - Salaried		
Hershey Company - Salaried		
IMS Health - Salaried		
Knoll - Salaried		
NOVA Chemicals - Salaried		
Penn National - Salaried		
Rohm and Haas - Salaried		
Unisys - Salaried		
 <b>Same retiree medical benefits available to grandfathered actives</b>	 <b>9</b>	 <b>33.33%</b>
Armstrong Wood Products - Salaried		
Delaware Investments - Salaried		
Duquesne Light - Salaried		
Lincoln Financial Group - Salaried		
PNC Financial Services - Salaried		
United States Steel - Salaried		
UPMC - Salaried		
Voith Siemens Hydro Power - Salaried		
Westinghouse Electric - Salaried		
 <b>Data not provided</b>	 <b>2</b>	 <b>7.41%</b>
Comcast - Salaried		
US Filter - Salaried - (PG 604)		
<b>TOTAL EMPLOYERS</b>	<b>27</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

Postretirement Health Care

Retiree Medical Benefits Available to Grandfathered Retirees

This report summarizes whether retiree medical benefits available to grandfathered retirees are different than what is offered to new hires.

	Employer	Percent
<b>Different retiree medical benefits available to grandfathered retirees than offered to new hires</b>	<b>17</b>	<b>62.96%</b>
Air Products - Salaried		
Allegheny Energy - Salaried		
Armstrong World - Salaried		
CertainTeed - Salaried		
CIGNA - Salaried		
Giant Eagle - Salaried		
GlaxoSmithKline - Salaried		
Heinz - Salaried		
Hershey Company - Salaried		
IMS Health - Salaried		
Knoll - Salaried		
NOVA Chemicals - Salaried		
Penn National - Salaried		
PNC Financial Services - Salaried		
Rohm and Haas - Salaried		
Unisys - Salaried		
UPMC - Salaried		
<b>Same retiree medical benefits available to grandfathered retirees</b>	<b>8</b>	<b>29.63%</b>
Armstrong Wood Products - Salaried		
Carpenter Technology - Salaried		
Delaware Investments - Salaried		
Duquesne Light - Salaried		
Lincoln Financial Group - Salaried		
United States Steel - Salaried		
Voith Siemens Hydro Power - Salaried		
Westinghouse Electric - Salaried		
<b>Data not provided</b>	<b>2</b>	<b>7.41%</b>
Comcast - Salaried		
US Filter - Salaried - (PG 604)		
<b>TOTAL EMPLOYERS</b>	<b>27</b>	<b>100.00%</b>
(This total may not equal the number of employers you chose. Some employers may not provide this feature.)		

-- End of Report --

**Selected Filtering**

You Chose 31 of 1029 Employers

**Demographic Criteria**

IndustryType

State

Industry

Metro

Fortune Rank

Company Type

Employee Group

Employee Size

Total Sales

**You Chose**

No Filter

Pennsylvania

No Filter

No Filter

No Filter

No Filter

Salaried

1 to 9,999,999

1,000,000 to 999,999,000,000

**Chosen employers based on your selected filtering**

Air Products - Salaried

Allegheny Energy - Salaried

Armstrong Wood Products - Salaried

Armstrong World - Salaried

Black Box Network Services - Salaried

Carpenter Technology - Salaried

CertainTeed - Salaried

CIGNA - Salaried

Comcast - Salaried

Delaware Investments - Salaried

Duquesne Light - Salaried

Federated Investors - Salaried

Giant Eagle - Salaried

GlaxoSmithKline - Salaried

Heinz - Salaried

Hershey Company - Salaried

IKON Office Solutions - Salaried

IMS Health - Salaried

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Unisys - Salaried

United States Steel - Salaried

UPMC - Salaried

US Filter - Salaried - (PG 604)

Voith Siemens Hydro Power - Salaried

Westinghouse Electric - Salaried