

FRINGE BENEFITS

The following breakdown represents the estimated value of so-called fringe benefits accruing to operating employees with annual wages of \$106,800/\$79,200 * or more during the calendar year of 2009. The money values set forth are computed on costs actually known as of January 2009.

	PAID BY THE CARRIER	PER YEAR	# DURING MONTH
	Railroad Retirement Tier 1 (6.20%)	\$6,621.60	\$ 551.80
	Railroad Retirement Tier 2 (12.10%)	9,583.20	798.60
1/	Unemployment (RUIA)	885.84	73.82
4/	Health Plan (GA-23000) (Inc. Life/AD&D)	13,346.52	1,112.21
	Health Plan -- Retiree (GA-46000)	1,410.72	117.56
	Dental Plan (GP-12000)	675.72	56.31
	Vision Plan	121.92	10.16
2/	Vacations	3,008.00	250.67
2/	Holidays	1,569.52	130.79
3/	Other	662.55	55.21
		\$ 37,885.59	\$3,157.13
RAILROAD RETIREMENT TAX			
	Tier 1 (6.2%)	\$ 6,621.60	\$ 551.80
	Tier 2 (3.9%)	\$ 3,088.80	\$ 257.40
		\$ 9,710.40	\$ 809.20

- * \$106,800 represents the minimum annual wage subject to a maximum railroad retirement Tier 1 tax.
\$79,200 represents the minimum annual wage subject to the maximum railroad retirement Tier 2 tax.
Medicare is taxed at a rate of 1.45% with no annual maximum applicable.
- @ Supplemental Pension eliminated by Railroad Retirement & Survivors Improvement Act of 2001.
- # Per year total divided on a pro-rata basis per calendar month and rounded to the nearest 1 cent equivalent.
- 1/ This tax requirement will vary from year to year based upon the individual railroad's experience rating. The amount shown here is based on the Tax Rate of 5.55% and based on employee earnings of not more than \$1,330.00 per month and \$15,960.00 per year. The maximum rate is 12.5%.
- 2/ Taxable to employee as income.
- 3/ Includes jury duty pay, bereavement pay, \$300,000 AD&D and liability insurance as part of the Off-Track Vehicle Accident provisions, along with other miscellaneous items attributable to fringe benefits.
- 4/ Employee contribution to Health Plan is \$76.68 covering the period January 1996 to July 1998.
Employee contribution to Health Plan is \$167.22 covering the period July 1998 to December 31, 1999.
Employee contribution to Health Plan is \$.04/hour COLA offset effective December 31, 1999.
Employee contribution to Health Plan is \$119.61/month effective November 1, 2003.
Employee contribution to Health Plan is \$100.00/month effective July 1, 2004.
Employee contribution to Health Plan is \$106.11/month effective July 1, 2005.
Employee contribution to Health Plan is \$131.96/month effective January 1, 2006.
Employee contribution to Health Plan is \$166.25/month effective January 1, 2007.
Employee contribution to Health Plan is \$166.25/month effective January 1, 2008.
Employee contribution to Health Plan is \$170.96/month effective January 1, 2009.

NOTE: Current information on Vacations, Holidays and Other no longer available. Information from 1987.