

FRINGE BENEFITS

The following breakdown represents the estimated value of so-called fringe benefits accruing to operating employees with annual wages of \$117,000/\$87,000 * or more during the calendar year of 2014. The money values set forth are computed on costs actually known as of January 2014.

	PAID BY THE CARRIER	PER YEAR	# DURING MONTH
	Railroad Retirement Tier 1 (6.20%)	\$7,254.00	\$ 604.50
	Railroad Retirement Tier 2 (12.60%)	10,962.00	913.50
1/	Unemployment (RUIA)	959.04	79.92
4/	Health Plan (GA-23000) (Inc. Life/AD&D)	15,635.40	1,302.95
	Health Plan -- Retiree (GA-46000)	1,535.04	127.92
	Dental Plan (GP-12000)	636.00	53.00
	Vision Plan	100.68	8.39
2/	Vacations	3,008.00	250.67
2/	Holidays	1,569.52	130.79
3/	Other	662.55	55.21
		\$ 42,322.23	\$3,526.85
RAILROAD RETIREMENT TAX			
	Tier 1 (6.2%)	\$ 7,254.00	\$ 604.50
	PAID BY EMPLOYEE	\$ 3,828.00	\$ 319.00
	Tier 2 (4.4%)	\$ 11,082.00	\$ 923.50

- * \$117,000 represents the minimum annual wage subject to a maximum railroad retirement Tier 1 tax.
\$87,000 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 \$1,440.00 per month and \$17,280.00 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.
Employee contribution to Health Plan is \$200.00/month effective January 1, 2010.
Employee contribution to Health Plan is \$202.90/month effective January 1, 2011.
Employee contribution to Health Plan is \$200.00/month effective January 1, 2012.
Employee contribution to Health Plan is \$198.00/month effective July 1, 2012.
Employee contribution to Health Plan is \$198.00/month effective January 1, 2013.
Employee contribution to Health Plan is \$198.00/month effective January 1, 2014.

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

