

FRINGE BENEFITS

The following breakdown represents the estimated value of so-called fringe benefits accruing to operating employees with annual wages of \$128,400/\$95,400* or more during the calendar year of 2018. The money values set forth are computed on costs actually known as of January 2018.

	PAID BY THE CARRIER	PER YEAR	# DURING MONTH
	Railroad Retirement Tier 1 (6.20%)	\$7,960.80	\$663.40
	Railroad Retirement Tier 2 (13.10%)	\$12,497.40	\$1,041.45
1/	Unemployment (RUIA)	\$1,038.96	\$86.58
4/	Health Plan (GA-23000) (Inc. Life/AD&D)	\$19,016.52	\$1,584.71
	Health Plan -- Retiree (GA-46000)	\$1,679.64	\$139.97
	Dental Plan (GP-12000)	\$764.04	\$63.67
	Vision Plan	\$101.28	\$8.44
2/	Vacations	\$3,008.00	\$250.67
2/	Holidays	\$1,569.52	\$130.79
3/	Other	\$662.55	\$55.21
		\$48,298.71	\$4,024.89
	RAILROAD RETIREMENT TAX	Tier 1 (6.2%)	\$7,960.80
	PAID BY EMPLOYEE	Tier 2 (4.9%)	\$4,674.60
		\$12,635.40	\$ 1,052.95

* \$128,400 represents the minimum annual wage subject to a maximum railroad retirement Tier 1 tax.
 \$95,400 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 \$1,560.00 per month and \$18,720.00 per year. The maximum rate is 12.0%.

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.
Employee contribution to Health Plan is \$198.00/month effective January 1, 2015.
Employee contribution to Health Plan is \$198.00/month effective January 1, 2016.
Employee contribution to Health Plan is \$228.89/month effective July 1, 2016.

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

SMART TD
December 2017