

## FRINGE BENEFITS

The following breakdown represents the estimated value of so-called fringe benefits accruing to operating employees with annual wages of \$132,900/\$98,700 \* or more during the calendar year of 2019. The money values set forth are computed on costs actually known as of January 2019.

	<b>PAID BY THE CARRIER</b>	<b>PER YEAR</b>	<b># DURING MONTH</b>
	Railroad Retirement Tier 1 (6.20%)	\$8,239.80	\$ 686.65
	Railroad Retirement Tier 2 (13.10%)	12,929.70	1077.48
1/	Unemployment (RUIA)	1068.93	89.08
4/	Health Plan (GA-23000) (Inc. Life/AD&D)	19,290.60	1,607.55
	Health Plan -- Retiree (GA-46000)	1,552.56	129.38
	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
		\$ 49,186.98	\$4,098.92
	<b>RAILROAD RETIREMENT TAX</b>		
	<b>PAID BY EMPLOYEE</b>		
	<b>Tier 1 (6.2%)</b>	\$ 8,239.80	\$ 686.65
	<b>Tier 2 (4.9%)</b>	\$ 4,836.30	\$ 403.03
		\$ 13,076.10	\$ 1,089.68

\* \$132,900 represents the minimum annual wage subject to a maximum railroad retirement Tier 1 tax.  
 \$98,700 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 \$1,605.00 per month and \$19,260.00 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, 2018