

## 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 2010. The money values set forth are computed on costs actually known as of January 2010.

	<b>PAID BY THE CARRIER</b>	<b>PER YEAR</b>	<b># DURING MONTH</b>
	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)	15,670.92	1305.91
	Health Plan -- Retiree (GA-46000)	1,871.52	155.96
	Dental Plan (GP-12000)	687.48	57.29
	Vision Plan	123.00	10.25
2/	Vacations	3,008.00	250.67
2/	Holidays	1,569.52	130.79
3/	Other	662.55	55.21
		<b>\$ 40,683.63</b>	<b>\$3,390.30</b>
	<b>RAILROAD RETIREMENT TAX</b>		
	<b>Tier 1 (6.2%)</b>	\$ 6,621.60	\$ 551.80
	<b>Tier 2 (3.9%)</b>	\$ 3088.80	\$ 257.40
	<b>PAID BY EMPLOYEE</b>	<b>\$ 9,710.40</b>	<b>\$ 809.20</b>

- \* \$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%.
- 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.

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