

## FRINGE BENEFITS

The following breakdown represents the estimated value of so-called fringe benefits accruing to operating employees with annual wages of \$110,100/\$81,900 \* or more during the calendar year of 2012. The money values set forth are computed on costs actually known as of January 2012.

PAID BY THE CARRIER	PER YEAR	# DURING MONTH
Railroad Retirement Tier 1 (6.20%)	\$6826.20	\$ 568.85
Railroad Retirement Tier 2 (12.10%)	9909.90	825.83
1/ Unemployment (RUIA)	909.09	75.76
4/ Health Plan (GA-23000) (Inc. Life/AD&D)	16,197.24	1,349.77
Health Plan -- Retiree (GA-46000)	1,853.88	154.59
Dental Plan (GP-12000)	670.80	55.90
Vision Plan	126.00	10.50
2/ Vacations	3,008.00	250.67
2/ Holidays	1,569.52	130.79
3/ Other	662.55	55.21
	\$ 41,733.18	\$3,477.77
<b>RAILROAD RETIREMENT TAX</b>		
<b>Tier 1 (4.2%)</b>	\$ 4,624.20	\$ 385.35
<b>PAID BY EMPLOYEE</b>		
<b>Tier 2 (3.9%)</b>	\$ 3,194.10	\$ 266.18
	\$ 7,818.30	\$ 651.53

- \* \$110,100 represents the minimum annual wage subject to a maximum railroad retirement Tier 1 tax.  
\$81,900 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 \$1,365.00 per month and \$16,380.00 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.

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