

## Fringe Benefits 2008

The following breakdown represents the estimated value of so-called fringe benefits accruing to operating employees with annual wages of **\$102,000/\$75,900\*** or more during the calendar year of 2008. The money values set forth are computed on costs actually known as of January 2008.

	<b>PAID BY THE CARRIER</b>	<b>PER YEAR</b>	<b># DURING MONTH</b>
	Railroad Retirement Tier 1 (6.20%)	\$ 6,324.00	\$ 527.00
	Railroad Retirement Tier 2 (12.10%)	9,183.90	765.33
1/	Unemployment (RUIA)	852.48	71.04
4/	Health Plan (GA-23000) (Inc.Life/AD&D)	12,919.32	1,076.61
	Health Plan - Retiree (GA-46000)	1,331.76	110.98
	Dental Plan (GP-12000)	548.64	45.72
	Vision Plan	121.92	10.16
2/	Vacations	3,008.00	250.67
2/	Holidays	1,569.52	130.79
3/	Other	662.55	55.21
		\$ 36,522.09	\$3,043.51
	<b>RAILROAD RETIREMENT TAX Tier 1 (6.2%)</b>	\$ 6,324.00	\$ 527.00
	<b>PAID BY EMPLOYEE Tier 2 (3.9%)</b>	\$ 2,960.10	\$ 246.68
		\$ 9,284.10	\$ 773.68

\* \$102,000 represents the minimum annual wage subject to a maximum railroad retirement Tier 1 tax.  
 \$75,900 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 \$1,280.00 per month and \$15,360.00 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 \$148.98/month effective January 1, 2007.  
Employee contribution to Health Plan is \$160.33/month effective July 1, 2007.  
Employee contribution to Health Plan is \$170.44/month effective January 1, 2008.

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