

## Fringe Benefits 2009

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 2009. The money values set forth are computed on costs actually known as of December 2008.

	<b>PAID BY THE CARRIER</b>	<b>PER YEAR</b>	<b>\$ PER 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)	\$ 877.80	\$ 73.15
2/	Health Plan (GA-23000) (Inc.Life/AD&D)	\$ 13,346.52	\$ 1,112.21
	Health Plan - Retiree (GA-46000)	\$ 1,410.72	\$ 117.56
	Dental Plan (GP-12000)	\$ 675.72	\$ 56.31
	Vision Plan	\$ 121.92	\$ 10.16
		<b>\$ 32,637.48</b>	<b>\$2,719.79</b>
	<b>RAILROAD RETIREMENT TAX Tier 1 (6.2%)</b>	\$ 6,621.60	\$ 551.80
	<b>PAID BY EMPLOYEE Tier 2 (3.9%)</b>	\$ 3,088.80	\$ 257.40
		<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 12.5%.
- 2/ Employee contribution to Health Plan is \$76.68 January 1996 to July 1998.  
Employee contribution to Health Plan is \$167.22 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 33.39/month July 2001 through June 30, 2002.  
Employee contribution to Health Plan is \$81.18/month effective July 2002 through June 30, 2003.  
Employee contribution to Health Plan is \$79.74/month effective July 2003 through June 30, 2004.  
Employee contribution to Health Plan is \$95.68/month effective July 2004 through June 30, 2005.  
Employee contribution to Health Plan is \$127.64/month effective January 1, 2006 through December 31, 2006.  
Employee contribution to Health Plan is \$166.25/month effective January 1, 2007 through December 31, 2007.  
Employee contribution to Health Plan is \$166.25/month effective January 1, 2008 through December 31, 2008.  
Employee contribution to Health Plan is \$170.96/month effective January 1, 2009 through December 31, 2009.

**NOTE:** No information on Vacations, Holidays and Other time off benefits are included as they vary by railroad, class of service and seniority