### 2020 Tier I Earnings Base and Tax Rates
- **Annual Maximum**: $137,700.00
- **Employee and Employer Tax Rate**: 6.2%
- **Maximum Payable by an Employee and Employer**: $8,537.40

### 2020 Tier II Earnings Base and Tax Rates
- **Annual Maximum**: $102,300.00
- **Employee Tax Rate**: 4.9%
- **Maximum Payable by an Employee**: $5,012.70
- **Employer Tax Rate**: 13.1%
- **Maximum Payable by an Employer**: $13,401.30

### 2020 Medicare Hospital Insurance Earnings Base and Tax Rates
- **Annual Maximum**: No Limit
- **Employee and Employer Tax Rate**: 1.45%

### Total Tier I, Tier II & Medicare Hospital Insurance Maximum Tax
Based on Earnings of $137,700.00
- **Maximum Payable by an Employee**: $15,546.75
- **Maximum Payable by an Employer**: $23,935.35
  (Additional Taxes are 0.9% of Earnings Above $200,000.00 - Filing Individually)

### Amount Needed for Quarter of Social Security Coverage
For 2020 - $1,410.00 (Can Earn up to 4 Quarters per Year)

### 2020 Employer RUIA Tax Rate
0.65 to 12.0% on First $1,655.00 Per Month

### Employee RUIA 2019 Qualifying Earnings
For Benefit Year 2020 (Beginning July 1, 2020) - $4,012.50

### RUIA Daily Benefit Rate
For Benefit Year 2020 (Beginning July 1, 2020) - $80.00

### Basic Medicare Premium
Part B Beginning in 2020 - $144.60

### Cost-of-Living Increase - December 2019
- **Tier I**: 1.6%
- **Tier II**: 0.5%

### WORK DEDUCTION EXEMPT AMOUNTS*
**Retirement and Survivor Work Deduction Limitations**

#### Annuitants Attaining Full Retirement Age (FRA)
(For Months Prior To FRA In Calendar Year)
- **Monthly**: $4,050.00
- **Annually**: $48,600.00
  ($1.00 Deduction For Each $3.00 of Excess Earnings)

#### Annuitants Under FRA
(If Under the FRA for the Entire Calendar Year)
- **Monthly**: $1,520.00
- **Annually**: $18,240.00
  ($1.00 Deduction For Each $2.00 of Excess Earnings)

### Disability Earnings Limitations Amounts
- **Monthly**: $990.00
- **Annually**: $12,375.00

*All Earnings Must be Reported by Calling 1-877-772-5772. Failure to Report Could Lead to Penalties.*