### 2018 Tier I Earnings Base and Tax Rates

- **Annual Maximum**: $128,400.00
- **Employee and Employer Tax Rate**: 6.2%
- **Maximum Payable by an Employee and Employer**: $7,960.80

### 2018 Tier II Earnings Base and Tax Rates

- **Annual Maximum**: $95,400.00
- **Employee Tax Rate**: 4.9%
- **Maximum Payable by an Employee**: $4,674.60
- **Employer Tax Rate**: 13.1%
- **Maximum Payable by an Employer**: $12,497.40

### 2018 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 $128,400.00

- **Maximum Payable by an Employee**: $14,497.20
- **Maximum Payable by an Employer**: $22,320.00

(Additional Taxes are 0.9% of Earnings Above $200,000.00 - Filing Individually)

### Amount Needed for Quarter of Social Security Coverage

For 2018 - $1,320.00 (Can Earn up to 4 Quarters per Year)

### 2018 Employer RUIA Tax Rate

2.15 to 12.0% on First $1,560.00 Per Month

### Employee RUIA 2017 Qualifying Earnings

For Benefit Year 2018 (Beginning July 1, 2018) - $3,862.50

### RUIA Daily Benefit Rate

For Benefit Year 2018 (Beginning July 1, 2018) - $77.00

### Basic Medicare Premium

Part B Beginning in 2018 - $134.00

### Cost-of-Living Increase - December 2017

- Tier I: 2.0%
- Tier II: 0.7%

### 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: $3,780.00
    - Annually: $45,360.00
    - ($1.00 Deduction For Each $3.00 of Excess Earnings)

- **Annuitants Under FRA**
  - **(If Under the FRA for the Entire Calendar Year)**
    - Monthly: $1,420.00
    - Annually: $17,040.00
    - ($1.00 Deduction For Each $2.00 of Excess Earnings)

### Disability Earnings Limitations Amounts

- **Monthly**: $920.00
- **Annually**: $11,500.00

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