## Railroad Retirement Board Reminders for 2019

### 2019 Tier I Earnings Base and Tax Rates

<table>
<thead>
<tr>
<th>Annual Maximum</th>
<th>$132,900.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee and Employer Tax Rate</td>
<td>6.2%</td>
</tr>
<tr>
<td>Maximum Payable by an Employee and Employer</td>
<td>$8,239.80</td>
</tr>
</tbody>
</table>

### 2019 Tier II Earnings Base and Tax Rates

<table>
<thead>
<tr>
<th>Annual Maximum</th>
<th>$98,700.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Tax Rate</td>
<td>4.9%</td>
</tr>
<tr>
<td>Maximum Payable by an Employee</td>
<td>$4,836.30</td>
</tr>
<tr>
<td>Employer Tax Rate</td>
<td>13.1%</td>
</tr>
<tr>
<td>Maximum Payable by an Employer</td>
<td>$12,929.70</td>
</tr>
</tbody>
</table>

### 2019 Medicare Hospital Insurance Earnings Base and Tax Rates

<table>
<thead>
<tr>
<th>Annual Maximum</th>
<th>No Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee and Employer Tax Rate</td>
<td>1.45%</td>
</tr>
</tbody>
</table>

#### Total Tier I, Tier II & Medicare Hospital Insurance Maximum Tax

Based on Earnings of $132,900.00

- Maximum Payable by an Employee: $15,003.15
- Maximum Payable by an Employer: $23,096.55

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

### Amount Needed for Quarter of Social Security Coverage

For 2019 - $1,360.00 (Can Earn up to 4 Quarters per Year)

### 2019 Employer RUIA Tax Rate

- 2.15 to 12.0% on First $1,605.00 Per Month

### Employee RUIA 2018 Qualifying Earnings

For Benefit Year 2019 (Beginning July 1, 2019) - $4,012.50

#### RUIA Daily Benefit Rate

For Benefit Year 2019 (Beginning July 1, 2019) - $78.00

### Basic Medicare Premium

Part B Beginning in 2019 - $135.50

### Cost-of-Living Increase - December 2018

- Tier I - 2.8%
- Tier II - 0.9%

### 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 - $3,910.00
    - Annually - $46,920.00
  - ($1.00 Deduction For Each $3.00 of Excess Earnings)
- Annuitants Under FRA
  - (If Under the FRA for the Entire Calendar Year)
    - Monthly - $1,470.00
    - Annually - $17,640.00
  - ($1.00 Deduction For Each $2.00 of Excess Earnings)

### Disability Earnings Limitations Amounts

- Monthly - $950.00
- Annually - $11,875.00

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