

**FORM OE-1a TAX CALCULATION WORKSHEET**

<b>TAX CALCULATIONS</b>		<b>CT-1 REFERENCES</b>	
To be used for completing Form CT-1 and in determining tax liability.			
A.	$\frac{\$ 7,596.00}{\text{Column 10 Total}} \times \frac{0.062}{\text{Tier I Employer Tax Rate}}$	\$ 470.95	Tier I Employer Tax - Compensation
B.	$\frac{\$ 7,596.00}{\text{Column 8 Total}} \times \frac{0.0145}{\text{Medicare Tax Rate}}$	\$ 110.14	Tier I Employer Medicare Tax - Compensation
C.	$\frac{\$ 7,596.00}{\text{Column 13 Total}} \times \frac{0.131}{\text{Tier II Employer Tax Rate}}$	\$ 995.08	Tier II Employer Tax - Compensation
D.	Column 11 Total	\$ 470.92	Tier I Employee Tax - Compensation
E.	Column 9 Total	\$ 110.12	Tier I Employee Medicare Tax - Compensation
F.	$\frac{\$ \quad \quad \quad}{\text{Column 13 Total}} \times \frac{\quad \quad \quad}{\text{Additional Medicare Tax Rate}}$ <p>[Paid on compensation exceeding \$200,000 per year for an employee]</p>	\$	Tier I Employee Additional Medicare Tax - Compensation
G.	Column 13 Total	\$ 372.28	Tier II Employee Tax - Compensation
H.	Sum of columns A through G Railroad Retirement Tax Liability for period	\$ 2,529.49	Total Tax Based on Compensation

The amounts in Item A should equal Item D and amounts in Item B should equal Item E. The items may differ a few cents due to rounding of partial cents.