

**FORM OE-1 TAX CALCULATION WORKSHEET**

TAX CALCULATIONS			CT-1 REFERENCES
To be used for completing Form CT-1 and in determining tax liability.			
A.	$\frac{\$ 113,800.00}{\text{Column 11 Total}} \times \frac{0.062}{\text{Tier I Employer Tax Rate}}$	\$ 7,055.60	Tier I Employer Tax - Compensation
B.	$\frac{\$ 113,800.00}{\text{Column 9 Total}} \times \frac{0.0145}{\text{Medicare Tax Rate}}$	\$ 1,650.10	Tier I Employer Medicare Tax - Compensation
C.	$\frac{\$ 113,800.00}{\text{Column 13 Total}} \times \frac{0.131}{\text{Tier II Employer Tax Rate}}$	\$ 14,907.80	Tier II Employer Tax - Compensation
D.	Column 12 Total	\$ 7,055.56	Tier I Employee Tax - Compensation
E.	Column 10 Total	\$ 1,650.20	Tier I Employee Medicare Tax - Compensation
F.	$\frac{\$ \quad \quad \quad}{\text{Additional Medicare Tax Rate}}$ <p>[Paid on compensation exceeding \$200,000 per year for an employee]</p>	\$	Tier I Employee Additional Medicare Tax - Compensation
G.	Column 14 Total	\$ 5,576.20	Tier II Employee Tax - Compensation
H.	Sum of columns A through G Railroad Retirement Tax Liability for period	\$ 37,895.46	Total Tax Based on Compensation
I.	$\frac{\$ 62,296.00}{\text{Column 15 Total}} \times \frac{0.0065^*}{\text{RUIA Contribution Rate}}$	\$ 404.92	DC-1 RUIA Contribution Liability for Period

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.

\* 0.65% is the minimum RUIA Contribution Rate for any employer. To get the individual contribution rate for your organization or unit, contact the National Organization or the R.R.B.