400 Provisions of the Act

400.01 Base year

Section 1(n) of the Act provides that the term "base year" means:

"...the completed calendar year immediately preceding the beginning of the benefit year."

400.02 Benefit year

Section 1(m) of the Act provides, in part, that the term "benefit year" means:

"...the twelve-month period beginning July 1 of any year and ending June 30 of the next year,...."

400.03 Qualifying condition

Section 3 of the Railroad Unemployment Insurance Act provides that:

"An employee shall be a qualified employee if the Board finds that his compensation with respect to the base year will have been not less than 2.5 times the monthly compensation base for months in such base year as computed under section 1(i) of this Act, and, if such employee has had no compensation prior to such year, that he will have had compensation with respect to each of not less than five months in such year."

400.04 Compensation

Section 1(i)(1) of the Act provides, in part, that the term "compensation" means:

"...any form of money remuneration, including pay for time lost but excluding tips, paid for services rendered as an employee to one or more employers, or as an employee representative, except that in computing the compensation paid to any employee, no part of any month's compensation in excess of the monthly compensation base (as defined in subdivision (2)) for any month shall be recognized. Solely for the purpose of determining the compensation received by an employee in a base year, the term 'compensation' shall include any separation allowance or subsistence allowance paid under any benefit schedule provided under section 701 of title VII of the Regional Rail Reorganization Act of 1973 and any termination allowance paid under section 702 of that Act, but does not include any other benefits payable under that title. The total amount of any subsistence allowance payable under a benefit schedule provided pursuant to section 701 of the Regional Rail Reorganization Act of 1973 shall be considered as being compensation in the month in which the employee first timely filed a claim for such an allowance...."

400.05 Monthly Compensation Base

Section 1(i)(2) of the Act provides:

"(2) MONTHLY COMPENSATION BASE. --

A. IN GENERAL. -- For purposes of subdivision (1), the term 'monthly compensation base' means the amount --

(i) of $400 for calendar months before January 1, 1984;

(ii) of $600 for calendar months after December 31, 1983 and before January 1, 1989; and

(iii) computed under subparagraph (B) for months after December 31, 1988.

B. COMPUTATION.--

(i) IN GENERAL. -- The amount of the monthly compensation base for each calendar year beginning after December 31, 1988, is the greater of --

I. $600; or

II. the amount, as rounded under clause (iii) if applicable, computed under the formula:

$$B = 600 \times \left(1 + \frac{A - 37{,}800}{56{,}700} \right)$$

(ii) MEANING OF SYMBOLS. -- For the purposes of the formula in clause (i) --

I. 'B' is the dollar amount of the monthly compensation base; and

II. 'A' is the amount of the applicable base with respect to tier I taxes, for the calendar year for which the monthly compensation base is being computed, as determined under section 3231(e)(2) of the Internal Revenue Code of 1986.

(iii) ROUNDING RULE. -- If the monthly compensation base computed under this formula is not a multiple of $5, it shall be rounded to the nearest multiple of $5, with such rounding being upward in the event the amount computed is equidistant between two multiples of $5."

Example: The tier I base for 2014 is $117,000. Therefore, the monthly compensation base (B) for 2014 is:

$$B = 600 \times \left(1 + \frac{117{,}000 - 37{,}800}{56{,}700} \right) = \$1{,}438.10$$

Which rounds to $1,440.

400.06 Daily benefit rate

Sections 2(a)(2) and 2(a)(3) of the Act provide, in part, that:

"(2) The daily benefit rate with respect to any such employee for such day of unemployment or sickness shall be in an amount equal to 60 per centum of the daily rate of compensation for the employee's last employment in which he engaged for an employer in the base year, but not less than $12.70: Provided, however, that for registration periods beginning after... June 30, 1976, but before July 1, 1988, such amount shall not exceed $25.00 per day of such unemployment or sickness, that for registration periods beginning after June 30, 1988, but before July 1, 1989, such amount shall not exceed $30.00 per day ... and that for registration periods beginning after June 30, 1989, such amount shall not exceed the maximum daily benefit rate provided in paragraph (3) of this subsection. The daily rate of compensation referred to in this paragraph shall be determined by the Board on the basis of information furnished to the Board by the employee, his employer, or both."

"(3) The maximum daily benefit rate computed by the Board under section 12(r)(2) shall be the product of the monthly compensation base, as computed under section 1(i)(2) for the base year immediately preceding the beginning of the benefit year, multiplied by 5 percent. If the maximum daily benefit rate so computed is not a multiple of $1, it shall be rounded down to the nearest multiple of &1.".

Note: The current computation for the maximum daily benefit rate is effective with registration periods beginning on or after October 9, 1996; the date of enactment of the RUIA amendments. Subsequent increases in the maximum rate will apply to registration periods beginning on and after July 1 of the applicable benefit

year. The amendments make no change to the formula for calculating daily benefit rates (60 percent of the employee's last daily pay rate in the base year), nor to the minimum rate of $12.70.

Prior to the 1996 amendments, the maximum daily benefit rate increased as the average national wage level increased. The rate of increase in the maximum daily benefit rate reflected approximately two-thirds of the rate of increase in the tier I railroad retirement compensation base, but the maximum benefit rate could not be less than $30.00. The following table shows past maximum daily benefit rates for tier I compensation bases up to $77,999.

Tier 1 Tax Base

For Calendar Year in Which BY Begins	Maximum DBR for the BY
$48,000 - $53,999	$31.00
54,000 - 59,999	33.00
60,000 - 65,999	36.00

401 Provisions of the Regulations

Regulations concerning the establishment of an applicant's rights to benefits are contained in the following parts of Title 20, Chapter II of the code of Federal Regulations:

Part 302 Qualified Employee

Part 330 Determination of Daily Benefit Rates

402 Name and Social Security Number (SSN)

402.01 When adjudication is required

Each application for benefits is used to establish or update a master record in the bureau's computer system for processing applications and claims for benefits. The master record that is established is for the appropriate benefit year indicated by either the last day worked, first day sick or injured, or other coding entered on the application. If an application is the first one for the benefit year, the computer program calls for a wage record for the applicable base year and attempts to match the wage record with the newly-established benefit year record. As part of the match, the program first checks whether the social security numbers and names agree. In most cases there will be no question concerning the name or

social security number shown on the application. However, the name and social security number that should be shown on the master record must be determined in the following circumstances:

a. The SSN shown on the application does not match any SSN recorded in the RRB's wage records, or it matches an SSN which has been found to be incorrect.

b. The name shown on the application is not the same as the name in the RRB's wage records for the SSN shown on the application.

c. The year of birth shown on the application differs by more than 15 years from the year of birth recorded in the wage record for the matching name and SSN.

d. The name shown on a claim is not the same as the name in the record for the SSN shown on the claim.

e. The SSN shown on a claim does not match any SSN recorded in the record.

f. There is other information that a name or SSN in the record or on an application or claim may not be correct.

402.02 Immediate identification of name

a. Applicant

An applicant may be identified as the person whose wage record has been reported by the Compensation and Employer Service Center (CESC) under the SSN shown on the application if there is no name discrepancy and there is not more than 15 years difference between the year of birth shown on the application and the year of birth recorded in the wage record. It is considered that there is no name discrepancy if the name entered in at least one item on the application agrees with one initial and the last name as shown on the wage record.

b. Claimant

A claimant may be identified as the person whose benefit record has been established for the SSN shown on the claim if the name or signature on the claim agrees with one initial and the last name established in the benefit record.

402.03 Resolution of differences in name

Differences such as those listed below between the name shown in the wage record or in the benefit record and the name on an application or claim are not to be considered as identification discrepancies. Differences not explained below

are to be resolved by asking the claimant for a copy of any official paper or judicial process documenting the apparent name change. Not all claimants will have such documentation, however, because it is not legally required. If the claimant lacks official documentation, he or she must furnish a signed statement of former and current names. If neither name matches the name in the wage record, brief the case for an opinion.

a. One name includes "Jr." or "Sr." while the other does not, and there is less than 15 years difference between the year of birth as given by the applicant or claimant and the year of birth recorded in the wage record or the benefit record.

b. One name is a "foreign" name and the other is obviously an Anglicized form of that name.

c. The names differ in spelling, but are the same in pronunciation, such as Wolf and Wolfe, Waroski and Warosky.

d. The difference is in the last name of a female employee. If, in this circumstance, there is no discrepancy in other identifying data, it may be assumed that the name difference is due to marriage or divorce.

e. The name difference is explained by information that:

   1. the name shown on reports of compensation is a "payroll name", or

   2. the name in the RRB's records is not being disclosed to an employer.

f. The name difference is due to the use of part of the full last name as the surname, as for example, Garcia or Godoy for Garcia Godoy.

402.04 Correction of social security numbers

a. Application

When an application is received with a Form BA-6 or other compensation record issued by CESC and the social security number shown on such record is not the same as the social security number on the application, the social security number on the application is to be corrected to agree with the social security number on such record, provided, of course, that a difference in name or other identifying information does not indicate that such record is not the applicant's record.

b. Claim

When a non-preprinted claim shows an incorrect SSN and is received with an official record showing the claimant's social security number, or is matched with a

previously established record, the social security number on the claim is to be corrected and the claim is to be processed under the correct SSN.

c. Incorrect or "Impossible" SSN

"Impossible" social security numbers include any number having an area number (first three digits) beginning with "8" or "9". When an application or claim shows an incorrect or "impossible" SSN, actions are to be taken to determine the correct number. The number on the application or claim is to be corrected before determining the person's rights to benefits on the basis of the application or claim.

402.05 Discrepancy disclosed by wage record report

When the SSN shown on an application for benefits matches an SSN for which a benefit record has been established, the record is updated (unless the name on the application is not the same as the name in the record). In this situation, there is no question about the SSN. When the SSN shown on an application for benefits does not match any SSN for which a benefit record has been set up, a new record is set up and the wage record for such number is called for. A determination with respect to the SSN shown on the application becomes necessary if the report of the wage record shows that the SSN is incorrect or inactive, or there is no wage record for such SSN. In this situation, action is to be taken to find out what the applicant's correct SSN is. The benefit record is then established under such SSN, and the record incorrectly set up is deleted.

402.06 Number to be established

The SSN used for a person's benefit record is to be the SSN of the person's wage record, if any, in CESC. Where it is found that more than one number has been assigned to a person, the number designated as "active" by CESC is to be used. If it appears that CESC has no record for an applicant, the SSN furnished by the applicant is to be used and a determination made as to whether the applicant earned qualifying base year compensation.

402.07 Change in number

Once an applicant's benefit rights have been determined, the benefit record under the number established is not to be deleted and set up under another SSN, except upon receipt of advice from CESC that such other number is the applicant's number or upon discovery of a clerical error in establishing the number in the benefit record.

403 Base Year Compensation

The amount of base year compensation is to be determined from the sources of information described in the following subsections.

403.01 Wage certification file

This file is furnished by CESC in response to record requests from SUBS. The wage certification file shows, for each wage record request, compensation and service months for the base year requested, service months for the base year preceding the base year requested, and total compensation and service months creditable from 1937 through the base year requested. The wage certification file in nearly all cases also shows the employer's report of the employee's daily rate of compensation for the last employment in the base year requested.

The file also contains the following discrepancy codes:

- 0 – no discrepancy
- 2 – SSN is inactive
- 3 – there is no wage record for the SSN
- 4 – there is a wage record for the SSN, but it shows no base year compensation
- 5 – local lodge earnings are included in the record of base year wages

403.02 Form UI-9, Applicant's Statement of Employment and Wages,

when completed by CESC shows base year compensation as previously established in RRB records or as established on the basis of a corrected report from the employer.

403.03 Form UI-24, Request for Wage Record Information Certifications

of base year compensation on Form UI-24 are made by CESC in response to requests by the division of program operations, SUBS.

403.04 Forms UI-41 and UI-41a, Supplemental Report of Service or Compensation,

is used to obtain reports from employers of "lag" service months or compensation not available in CESC. This form may be accepted as valid certification of service and compensation provided it is signed by the contact official or is otherwise validated to show that it cleared through proper employer channels.

403.05 Form BA-6, Certificate of Service Months and Compensation

Form BA-6 shows base year service months and compensation, and contains an RUIA eligibility code. This code follows the birth date and is shown as:

"Y" - qualified for RUIA benefits

"N" - not qualified for RUIA benefits

403.06 Notice to applicant

Applicants who did not earn qualifying compensation in covered employment in the base year are to be notified by sending:

Form Letter ID-4,

if there is no record of any earnings under the SSN shown on the application or if there is a name discrepancy.

Form Letter ID-4s,

if the applicant has service only in the base year.

Form Letter ID-4f,

with UI-9, if an applicant for unemployment benefits has less than 10 years of service and has exhausted normal unemployment benefits in the preceding benefit year, but no extended unemployment benefit period was established.

Form Letter ID-4u,

with Form UI-9, if an applicant for unemployment benefits was not an unemployment claimant in the preceding benefit year, or if the applicant was a claimant in the preceding benefit year and an extended unemployment benefit period was established.

Form Letter ID-4y,

with Form UI-9, if an applicant for sickness benefits has less than 10 years of service and exhausted normal sickness benefits in the preceding benefit year, but no extended sickness benefit period was established.

Form Letter ID-4x,

with Form UI-9, if an applicant for sickness benefits was not a sickness benefit claimant in the preceding benefit year, or if the applicant was a claimant in the preceding benefit year and an extended sickness benefit period was established.

Form Letter ID-32o,

with Form UI-9, if an extended unemployment benefit period for seven registration periods is being established. (See AIM-32, sections 3201-3206.)

Form Letter ID-32u,

if an extended unemployment benefit period for 13 registration periods is being established. (See AIM-32, sections 3201-3206.)

Form Letter ID-32n,

with Form UI-9, if an extended sickness benefit period for seven registration periods is being established. (See AIM-32, sections 3221-3227)

Form Letter ID-32t,

if an extended sickness benefit period for 13 registration periods is being established. (See AIM-32, sections 3221-3227)

404 Daily Rate of Compensation

404.01 General

The claimant's daily rate of compensation for purposes of determining his or her daily benefit rate is the amount of his or her pay, including any cost-of-living allowance, for a basic day's work, excluding overtime, bonuses, deductions, or other extra payments or allowances. If the wage certification file does not contain the claimant's daily rate of compensation, Form UI-1e, Request for Pay Rate Information, is prepared by the computer to be sent to the claimant.

404.02 Mileage-rated employees

The work agreement of a mileage-rated employee specifies the number of miles that make a basic day for his or her occupation and class of service.

404.03 No service performed

If an employee actually performed no service in the base year but received qualifying compensation, such as vacation pay or pay for time lost, for days in the base year, the daily rate of compensation is considered to be the rate for the employment on which the qualifying base year compensation was based.

404.04 Casual or temporary work

If an employee's last covered unemployment in the base year was casual or temporary work, performed while he or she was on furlough from other employment in which he or she engaged in the base year, a report of the employee's last rate of pay in the base year for such other employment may be used to determine the daily benefit rate.

404.05 Commission or piece-rate earnings

a. General

Necessary information about commission or piece-rate earnings may be requested directly from the claimant and employer or through the district office. All employees' reports of compensation based on commission or piece-rate earnings must be verified if such compensation is taken into account in determining the daily benefit rate. The following do not apply in cases where a regular assignment or a work restriction places an unusual limit on the working days.

b. Commission earnings

The daily rate of compensation earned on a commission basis is to be considered to be the employee's net commission earnings in the last month worked (or last two semi-monthly pay periods, depending on the basis of payment) divided by the number of days worked in the period. If the number of days worked is not known, it should be considered that the employee worked on each day in the period. If computation on this basis indicates a daily rate of pay that yields less than the maximum daily benefit rate, information as to the number of days worked is to be obtained. Commission earnings cannot ordinarily be attributed to tours of duty or to a specific number of basic days or hours worked. Consequently, there is no provision for excluding any amounts earned for time worked over and above a "basic day". However, only "net" commissions should be considered. Any amounts paid to the employee to compensate him or her for expenses incurred (such as pay of an assistant, rental of equipment, etc.) should be excluded. A request for opinion should be submitted to the division of program policy, planning and evaluation in any instance where the number of days worked is considerably less than the number of work days in the period.

c. Piece-rate (including tonnage payments)

The daily rate of compensation for piece-work is to be considered to be the employee's average earnings per basic day worked during the last two pay periods worked in the base year. A basic day is considered to be eight hours in the absence of information that some other tour of duty constitutes a basic day. This means that compensation for piece-work (including tonnage work) earned on overtime is to be excluded in computing a daily rate of compensation.

Example 1: A freight handler worked ten hours per day on a gang tonnage basis. Seventy tons of freight were handled. The tonnage handled in eight hours would be 56. The employee's pay for the basic day, then, would be computed on the basis of 56 tons.

Example 2: A billing machine operator's rate of pay was $20.00 per hundred way-bills completed. During the last two pay periods in the base year he worked

20 days, eight hours a day, and was paid $1,600.00. His daily rate of pay, then, was $1,600.00 divided by 20 or $80.00.

Example 3: Same as Example 2 except that during the two pay periods the employee worked 20 days straight time (160 hours) and ten hours overtime. He completed 8500 way-bills but only 8000 are attributed to the 160 hours straight time, or an average of 400 per basic day worked. His daily rate of pay, then, is computed to be four times the rate per hundred, or $80.00.

405 Daily Benefit Rate

405.01 Initial determination

Daily benefit rates are to be determined as follows:

a. If the wage certification file contains the claimant's daily rate of compensation for the base year, the daily benefit rate is set at 60 percent of such rate of compensation, subject to the minimum and maximum daily benefit rates specified in section 2(a) of the Act.

b. If the wage certification file does not contain the claimant's daily rate of compensation, the claimant's daily benefit rate is to be determined on the basis of pay rate information reported on Form UI-1e, provided that the pay rate report is acceptable. (Information is provided below on what constitutes an acceptable pay rate report.)

c. If the wage certification file does not contain the claimant's daily rate of compensation and no acceptable pay rate report is received, the daily benefit rate is $12.70. The rate is to be increased, here appropriate, upon receipt of an acceptable report of the claimant's last daily rate of compensation in the base year. If the rate of pay reported was not verified, the employer must be given the opportunity to furnish a corrected rate of pay.

   A pay rate report is acceptable if:

   1. the claimant has furnished the information called for by the pay rate report form, or

   2. the rate of compensation reported by the claimant has been verified by the employer.

405.02 Redetermination

A redetermination of an employee's daily benefit rate should be made in the following circumstances:

a. Whenever a corrected report of pay rate received from the employer differs from the claimant's report.

b. Whenever an acceptable report of pay rate is received after the daily benefit rate has been set at the minimum daily benefit rate.

c. Where a daily benefit rate has been established on the basis of a verified pay rate report, a second verified pay rate report is received and the last verified rate is determined to be correct.

405.03 Protest of initial determination

If a claimant raises a question about the correctness of his or her daily benefit rate, the evidence upon which the rate was based should be reviewed. If the protest can be resolved from a review of the evidence of record, the daily benefit rate is to be corrected, if necessary, and the claimant advised of the action taken.

If the protest cannot be resolved, send the claimant a Form Letter ID-4g with Form UI-1g preprinted on the back. Upon return of Form UI-1g, determine whether the daily benefit rate can be changed on the basis of the information reported in Part A of the form. If so, make the necessary change and advise the claimant. If not, transmit the Form UI-1g to the employer for completion of Part B. Send the form to the Imaging system.

Upon receipt of Form UI-1g with Part B completed by the claimant's employer, advise the claimant of the information received and take whatever action may be necessary to correct the daily benefit rate. If no increase in his or her daily benefit rate is made, advise the claimant of his or her appeal rights (see AIM-29).

406 Form UI-9, Applicant's Statement of Employment and Wages

406.01 Use

Form UI-9 (Exhibit C) is designed to assist the division of program operations and CESC in identifying applicants, in resolving discrepancies, and in determining base year compensation. The form is used under any of the following circumstances:

a. The name to be established in the benefit record cannot be determined from information available to the division of program operations.

b. The social security number to be established in the benefit record cannot be determined from information available to the division of program operations.

c. An applicant states that his or her base year compensation is not correctly shown on RRB records.

d. The RRB has no record that an applicant has base year compensation or the RRB's records indicate that an applicant is not a qualified employee.

406.02 Acceptability of Form UI-9

An applicant's statement on Form UI-9 is to be considered to be acceptable if:

a. All information called for has been furnished in the items on Form UI-9 which are material to the certification required; or

b. It is apparent, after efforts have been made to obtain additional information, that the applicant cannot furnish additional information.

406.03 Processing Form UI-9

When an applicant has furnished, on Form UI-9, a statement of his or her employment and wages in the base year, the statement is to be examined and further action taken as set forth below. Any supporting evidence furnished by the applicant should be returned when determination of benefit rights is completed.

The Form UI-9 is to be sent to CESC in the following circumstances:

a. The division of program operations is not able to resolve a question of identity.

b. There is evidence that the applicant's base year compensation has been recorded under two or more social security numbers.

c. There is no name or SSN discrepancy, but the applicant shows base year earnings that are not recorded in the wage records of CESC.

406.04 Notice to applicant

a. Wages over the monthly compensation base in any month

If the difference between the amount shown on Form UI-9 and the amount shown on RRB records may be accounted for by inclusion on Form UI-9 of wages in excess of the monthly compensation base in any month, a letter should be sent to the applicant explaining that wages in excess of the monthly base cannot be counted in determining his or her base year compensation.

b. Non-covered employment

If the applicant's statement includes wages from a person or company that is listed in the Employer Status List as "N.C.", and if RRB records do not show other qualifying base year wages, the applicant should be informed that such wages are not creditable under the Railroad Unemployment Insurance Act and

he or she should inquire about rights to benefits under the unemployment compensation law of his or her State.

407 Other Notifications

407.01 Notification to applicant

When processing applications for benefits, the computer program will generate Form Letter ID-4N to an applicant for unemployment benefits and ID-4M to an applicant for sickness benefits. Among other things, the letter states that the Railroad Retirement Board is required by law to notify the claimant's employer each time a claim for benefits is filed. The employer has a right to submit information about the claim before we make a determination as to benefits payable. The claimant is further notified that the employer is allowed 7 calendar days to provide this information.

407.02 Notification to employer

When processing applications and claims for unemployment benefits and claims for sickness benefits, the computer program generates a notice to the base year employer(s), and to the most recent employer if different, requesting relevant information. The Railroad Retirement Board is capable of providing notice of claims for benefits either through an electronic data interchange or printed notices. Use of electronic data interchange ensures timely receipt of notices and allows the RRB to take prompt action on information about claims prior to the payment of benefits. In the absence of arrangements to receive information electronically, notice of applications and claims is made by letter. Notices are sent on a daily basis. After the 7 calendar day period allowed for employer comment, claims are processed and the employers are notified of the determinations electronically or by Form Letter ID-4E.

408 Authority to Make Determinations

Personnel in Operations - Sickness and Unemployment Benefits Section are authorized to resolve discrepancies as to name and social security number as provided in this article and to make determinations as to employees' last daily rates of compensation and daily benefit rates.

Appendices

Appendix A - Summary of Rates and Compensation Amounts

Maximum Daily Benefit Rate

Rate	Effective Date	Rate	Effective Date
$ 30.00	July 1, 1988	$61.00	July 1, 2008

$ 31.00	July 1, 1989	$61.00	July 1, 2008
$ 31.00	July 1, 1990	$64.00	July 1, 2009
$ 31.00	July 1, 1991	$66.00	July 1, 2010
$ 33.00	July 1, 1992	$66.00	July 1, 2011
$ 33.00	July 1, 1993	$66.00	July 1, 2012
$ 36.00	July 1, 1994	$68.00	July 1, 2013
$ 36.00	July 1, 1995	$70.00	July 1, 2014
$ 36.00	July 1, 1996	$72.00	July 1, 2015
$ 42.00	Oct 9, 1996	$72.00	July 1, 2016
$ 43.00	July 1, 1997		
$ 44.00	July 1, 1998		
$ 46.00	July 1, 1999		
$ 48.00	July 1, 2000		
$ 50.00	July 1, 2001		
$ 52.00	July 1, 2002		
$ 55.00	July 1, 2003		
$ 56.00	July 1, 2004		
$ 56.00	July 1, 2005		
$ 57.00	July 1, 2006		
$ 59.00	July 1, 2007		

Maximum Monthly Compensation Base

Compensation	Base	Compensation	Base Year
$ 600	1988	$ 1,195	2006
$ 710	1989	$ 1,230	2007
$ 745	1990	$ 1,280	2008
$ 765	1991	$ 1,330	2009
$ 785	1992	$ 1,330	2010
$ 810	1993	$ 1,330	2011
$ 840	1994	$ 1,365	2012
$ 850	1995	$1,405	2013
$ 865	1996	$1,440	2014
$ 890	1997	$1,455	2015
$ 925	1998		
$ 970	1999		
$1,005	2000		
$1,050	2001		
$1,100	2002		
$1,120	2003		
$ 1,130	2004		
$ 1,150	2005		

Qualifying Base Year Compensation

Compensation	Base Year	Benefit Year	Compensation	Base Year	Benefit Year
$1500.00	1988	July 1, 1989	$2750.00	2002	July 1, 2003
$1775.00	1989	July 1, 1990	$2800.00	2003	July 1, 2004
$1862.50	1990	July 1, 1991	$2825.00	2004	July 1, 2005
$1912.50	1991	July 1, 1992	$2875.00	2005	July 1, 2006
$1962.50	1992	July 1, 1993	$2987.50	2006	July 1, 2007
$2025.00	1993	July 1, 1994	$3075.00	2007	July 1, 2008
$2100.00	1994	July 1, 1995	$3200.00	2008	July 1, 2009
$2125.00	1995	July 1, 1996	$3325.00	2009	July 1, 2010
$2162.50	1996	July 1, 1997	$3325.00	2010	July 1, 2011
$2225.00	1997	July 1, 1998	$3325.00	2011	July 1, 2012
$2312.00	1998	July 1, 1999	$3412.50	2012	July 1, 2013
$2425.00	1999	July 1, 2000	$3512.50	2013	July 1, 2014
$2512.50	2000	July 1, 2001	$3600.00	2014	July 1, 2015
$2625.00	2001	July 1, 2002	$3637.50	2015	July 1, 2016

Maximum Benefits Compensation

Compensation	Base Year	Compensation	Base Year
$ 775	1988	$1,421	2002
$ 917	1989	$1,447	2003
$ 962	1990	$1,460	2004
$ 988	1991	$1,485	2005
$1,014	1992	$1,544	2006
$1,046	1993	$1,589	2007
$1,085	1994	$1,653	2008
$1,098	1995	$1,718	2009
$1,117	1996	$1,718	2010
$1,150	1997	$1,718	2011
$1,195	1998	$1,763	2012
$1,253	1999	$1,815	2013
$1,298	2000	$1,860	2014
$1,356	2001	$1,879	2015

Unemployment Repayment Tax

Year	Rate	Tax Base
1988	6.0%	$7000 (Yearly Base)

1989	4.0%	$ 710 (Monthly Base)
1990	4.0%	$ 745 (Monthly Base)
1991	4.0%	$ 765 (Monthly Base)
1992	4.0%	$ 785 (Monthly Base)
1993	4.0%	$ 810 (Monthly Base)

NOTE: Loans from the Railroad Retirement Account were fully repaid in June 1993. The last month for which the repayment tax was due was June 1993.