

Railroad Retirement Board Reminders for 2019

2019 Tier I Earnings Base and Tax Rates

Annual Maximum - \$132,900.00
Employee and Employer Tax Rate - 6.2%
Maximum Payable by an Employee and Employer - \$8,239.80

2019 Tier II Earnings Base and Tax Rates

Annual Maximum - \$98,700.00
Employee Tax Rate - 4.9%
Maximum Payable by an Employee - \$4,836.30
Employer Tax Rate - 13.1%
Maximum Payable by an Employer - \$12,929.70

2019 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 \$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.**