

Fringe Benefits

The following breakdown represents the estimated value of so-called fringe benefits accruing to operating employees with annual wages of **\$97,500/\$72,600*** or more during the calendar year of 2007. The money values set forth are computed on costs actually known as of January 2007.

	PAID BY THE CARRIER	PER YEAR	# DURING MONTH
	Railroad Retirement Tier 1 (6.20%)	\$ 6,045.00	\$ 503.75
	Railroad Retirement Tier 2 (12.10%)	8,784.60	732.05
1/	Unemployment (RUIA)	819.24	68.27
4/	Health Plan (GA-23000) (Inc.Life/AD&D)	13,171.92	1,097.66
	Health Plan - Retiree (GA-46000)	1,068.72	89.06
	Dental Plan (GP-12000)	565.68	47.14
	Vision Plan	128.40	10.70
2/	Vacations	3,008.00	250.67
2/	Holidays	1,569.52	130.79
3/	Other	662.55	55.21
		\$ 35,823.64	\$2,985.30
	RAILROAD RETIREMENT TAX Tier 1 (6.2%)	\$ 6,045.00	\$ 503.75
	PAID BY EMPLOYEE Tier 2 (3.9%)	\$ 2,831.40	\$ 235.95
		\$ 8,876.40	\$ 739.70

* \$97,500 represents the minimum annual wage subject to a maximum railroad retirement Tier 1 tax.
\$72,600 represents the minimum annual wage subject to the maximum railroad retirement Tier 2 tax.
Medicare is taxed at a rate of 1.45% with no annual maximum applicable.

@ Supplemental Pension eliminated by Railroad Retirement & Survivors Improvement Act of 2001.

Per year total divided on a pro-rata basis per calendar month and rounded to the nearest 1 cent equivalent.

1/ This tax requirement will vary from year to year based upon the individual railroad's experience rating. The amount shown here is based on the Tax Rate of 5.55% and based on employee earnings of not more than \$1,230.00 per month and \$14,760.00 per year. The maximum rate is 12.5%.

2/ Taxable to employee as income.

3/ Includes jury duty pay, bereavement pay, \$300,000 AD&D and liability insurance as part of the Off-Track Vehicle Accident provisions, along with other miscellaneous items attributable to fringe benefits.

4/ Employee contribution to Health Plan is \$76.68 covering the period January 1996 to July 1998.
Employee contribution to Health Plan is \$167.22 covering the period July 1998 to December 31, 1999.
Employee contribution to Health Plan is \$.04/hour COLA offset effective December 31, 1999.
Employee contribution to Health Plan is \$119.61/month effective November 1, 2003.
Employee contribution to Health Plan is \$100.00/month effective July 1, 2004.
Employee contribution to Health Plan is \$106.11/month effective July 1, 2005.
Employee contribution to Health Plan is \$131.96/month effective January 1, 2006.
Employee contribution to Health Plan is \$148.98/month effective January 1, 2007.

NOTE: Current information on Vacations, Holidays and Other no longer available. Information from 1987.