



UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
TOLL-FREE NUMBER: 1-877-772-5772
WWW.RRB.GOV

G-34 (12-16)

**RAILROAD RETIREMENT BOARD
REMINDERS FOR 2017**

2017 TIER I EARNINGS BASE AND TAX RATES

\$127,200.00 - Annual Maximum
6.2% - Employee and Employer Tax Rate
\$7,886.40 - Maximum Employee and Employer Tax Rate

2017 TIER II EARNINGS BASE AND TAX RATES

\$94,500.00 - Annual Maximum
4.9% - Employee Tax Rate
\$4,630.50 - Maximum Employee Tax
13.1% - Employer Tax Rate
\$12,379.50 - Maximum Employer Tax

**2017 MEDICARE HOSPITAL INSURANCE
EARNINGS BASE AND TAX RATE**

Annual Maximum - No Limit
1.45% - Employee and Employer Tax Rate
(Additional Taxes are 0.9% of Earnings in Excess of \$200,000.00)

**TOTAL TIER I, TIER II & MEDICARE
HOSPITAL INSURANCE MAXIMUM TAX**

Based on Earnings of \$127,200.00

\$14,361.30 - Employees
\$22,110.30 - Employers
(Additional Taxes are 1.45% of Earnings in Excess of \$127,200.00)

AMOUNT NEEDED FOR QUARTER OF SSA COVERAGE

\$1,300.00 in 2017 (Up to 4)

2017 EMPLOYER RUIA TAX RATE

2.15 to 12.0% on First \$1,545.00 Per Month

EMPLOYEE RUIA 2016 QUALIFYING EARNINGS

\$3,637.50 – For Benefit Year 2017 (Beginning July 1, 2017)

RUIA DAILY BENEFIT RATE

\$72.00 – For Benefit Year 2017 (Beginning July 1, 2017)

WORK DEDUCTION EXEMPT AMOUNTS

Full Retirement Age (FRA)

(For Months Prior to FRA in the Calendar Year)

Annual – \$44,880.00; Monthly – \$3,740.00

(\$1.00 Deduction for Each \$3.00 of Excess Earnings)

Under FRA

Annual – \$16,920.00; Monthly – \$1,410.00

(\$1.00 Deduction for Each \$2.00 of Excess Earnings)

DISABILITY EARNINGS LIMITATIONS AMOUNTS

Any/all earnings must be reported by calling 1-877-772-5772.

Annuity payments must be returned for earnings above \$910.00 for any month in 2017. The 2017 annual earnings limit is \$11,375.00.

BASIC MEDICARE PREMIUM

\$134.00 – Part B effective beginning 2017

COST-OF-LIVING INCREASE DECEMBER 2016

Tier I – 0.3%

Tier II – 0.1%