

Rail Employer Reporting Instructions
Appendix IV: Table of Earnings Bases and Tax Rates

Maximum Earnings Base and Tax Rate							
YEAR	Tier I		Tier II			RUIA	
	Base	Employer & Employee	Base	Employer	Employee	Monthly Base	Employer
1985	\$39,600	7.05	\$29,700	13.75	3.5	\$600	8.0
1986	\$42,000	7.15	\$31,500	14.75	4.25	\$600	8.0
1987	\$43,800	7.15	\$32,700	14.75	4.25	\$600	8.0
1988	\$45,000	7.51	\$33,600	14.75	4.25	\$600	8.0
1989	\$48,000	7.51	\$35,700	16.1	4.9	\$710	8.0
1990	\$51,300	7.65	\$38,100	16.1	4.9	\$745	8.0
1991	\$53,400	7.65	\$39,600	16.1	4.9	\$765	*
1992	\$55,500	7.65	\$41,400	16.1	4.9	\$785	*
1993	\$57,600	7.65	\$42,900	16.1	4.9	\$810	*
1994	\$60,600	7.65	\$45,000	16.1	4.9	\$840	*
1995	\$61,200	7.65	\$45,300	16.1	4.9	\$850	*
1996	\$62,700	7.65	\$46,500	16.1	4.9	\$865	*
1997	\$65,400	7.65	\$48,600	16.1	4.9	\$890	*
1998	\$68,400	7.65	\$50,700	16.1	4.9	\$925	*
1999	\$72,600	7.65	\$53,700	16.1	4.9	\$970	*
2000	\$76,200	7.65	\$56,700	16.1	4.9	\$1,005	*
2001	\$80,400	7.65	\$59,700	16.1	4.9	\$1,050	*
2002	\$84,900	7.65	\$63,000	15.6	4.9	\$1,100	*
2003	\$87,000	7.65	\$64,500	14.2	4.9	\$1,120	*
2004	\$87,900	7.65	\$65,100	13.1	4.9	\$1,030	*
2005	\$90,000	7.65	\$66,900	12.6	4.4	\$1,150	*
2006	\$94,200	7.65	\$69,900	12.6	4.4	\$1,195	*
2007	\$97,500	7.65	\$72,600	12.1	3.9	\$1,230	*
2008	\$102,000	7.65	\$75,900	12.1	3.9	\$1,280	*
2009	\$106,800	7.65	\$79,200	12.1	3.9	\$1,330	*
2010	\$106,800	7.65	\$79,200	12.1	3.9	\$1,330	*
2011	\$106,800	7.65	\$79,200	12.1	3.9	\$1,330	*
2012	\$110,100	7.65	\$81,900	12.1	3.9	\$1,365	*
2013	\$113,700	7.65	\$84,300	12.6	4.4	\$1,405	*
2014	\$117,000	7.65	\$87,000	12.6	4.4	\$1,440	*
2015	\$118,500	7.65	\$88,200	13.1	4.9	\$1,455	*
2016	\$118,500	7.65	\$88,200	13.1	4.9	\$1,455	*
2017	\$127,200	7.65	\$94,500	13.1	4.9	\$1,545	*
2018	\$128,400	7.65	\$95,400	13.1	4.9	\$1,560	*
2019	\$132,900	7.65	\$98,700	13.1	4.9	\$1,605	*
2020	\$137,700	7.65	\$102,300	13.1	4.9	\$1,655	*

* Rate determined for each employer based on experience of their employees.

Current rates and future projections are on RRB web site. Projections of future earnings bases are updated in January and July.