

Railroad Retirement, Medicare and Social Security Payroll taxes in effect for 2011

Following are the tax rates:

Railroad Retirement Tier I:

- * Paid by employer: 6.20% on wages up to \$106,800.
- * Paid by employee: 4.2% on wages up to \$106,800.

Railroad Retirement Tier II

- * Paid by employer: 12.1% on wages up to a \$79,200.
- * Paid by employee: 3.9% on wages up to \$79,200.

Medicare (railroad and non-railroad employment):

- * Paid by employer: 1.45% on all wages (no cap).
- * Paid by employee: 1.45% on all wages (no cap).

Social Security (non-railroad employment):

- * Paid by employer: 6.2% on wages up to \$106,800.
- * Paid by employee: 4.2% on wages up to \$106,800.

Railroad Unemployment Insurance:

- * Paid by employer: 2.15% on wages up to \$15,960.
- * No tax on employee.