

**RRB REMINDERS FOR 2021**

**2021 TIER I EARNINGS BASE AND TAX RATES**

Annual Maximum - \$142,800.00  
Employee and Employer Tax Rate – 6.2%  
Maximum Payable by an Employee & Employer - \$8,853.60

**2021 TIER II EARNINGS BASE AND TAX RATES**

Annual Maximum - \$106,200.00  
Employee Tax Rate – 4.9%  
Maximum Payable by an Employee - \$5,203.80  
Employer Tax Rate – 13.1%  
Maximum Payable by an Employer - \$13,912.20

**2021 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 \$142,800.00  
Maximum Payable by an Employee - \$ 16,128.00  
Maximum Payable by an Employer - \$24,836.40  
(Additional Taxes are 0.9% of Earnings Above  
\$200,000.00 - Filing Individually)

**SSA QUARTER OF COVERAGE EARNINGS NEEDED**

In 2021 - \$1,470.00 (Earn up to 4 Quarters per Year)

**2021 EMPLOYER RUIA TAX RATE**

3.15 to 12.0% on First \$ 1,710.00 per month

**EMPLOYEE RUIA 2020 QUALIFYING EARNINGS**

For Benefit Year 2021 (Beginning July 1, 2021) - \$4,137.50

**RUIA DAILY BENEFIT RATE**

For Benefit Year 2021 (Beginning July 1, 2021) - \$82.00

**BASIC MEDICARE PREMIUM**

Part B beginning in 2021 - \$ 148.50

**COST-OF-LIVING INCREASE - DECEMBER 2020**

Tier I –1.3%; Tier II – 0.4%

**WORK DEDUCTION EXEMPT AMOUNTS\***

**Retirement and Survivor Work Deduction Limitations**

Annuitants Attaining Full Retirement Age (FRA)  
(For Months Prior to FRA in the Calendar Year)  
Monthly – \$4,210.00; Annually – \$50,520.00  
(\$1.00 Deduction for Each \$3.00 of Excess Earnings)

Under FRA

(If Under the FRA for the Entire Calendar Year)  
Monthly - \$1,580.00; Annually - \$18,960.00  
(\$1.00 Deduction for Each \$2.00 of Excess Earnings)

**Disability Earnings Limitations Amounts**

Monthly - \$1,020.00; Annually - \$12,750.00

\*All Earnings Must be Reported by Calling 1-877-772-5772.  
Failure to Report Earnings Could Lead to Penalties.