



Surcharge in RUIA Tax Rate For 2022 October 21, 2021

U.S. Railroad Retirement Board
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SUBJECT: Trigger of Surcharge in RUIA Contribution Rate

The Railroad Retirement Board recently determined that a surcharge of 3.5 percent will be added to the basic RUIA contribution rate for each established employer beginning January 1, 2022. The surcharge in 2021 was 2.5 percent. New employers are not affected, as their rate will be the average rate for all employers from 2018 through 2020.

The RUIA Experience Rating System provides for the addition of a surcharge to the RUIA contribution rate if the accrual balance in the RUI Account falls below certain levels as of June 30 of each year. On June 30, 2021, that account had an accrual balance of -\$46.2 million. Since the RUI Account balance is below zero, the surcharge is 3.5 percent for calendar year 2022.

Official notice of the surcharge will be included in the annual rate notices to be sent out to individual employers by October 15, 2021.