### 2022 Tier I Earnings Base and Tax Rates
- **Annual Maximum:** $147,000.00
- **Employee and Employer Tax Rate:** 6.2%
- **Maximum Payable by an Employee & Employer:** $9,114.00

### 2022 Tier II Earnings Base and Tax Rates
- **Annual Maximum:** $109,200.00
- **Employee Tax Rate:** 4.9%
- **Maximum Payable by an Employee:** $5,350.80
- **Employer Tax Rate:** 13.1%
- **Maximum Payable by an Employer:** $14,305.20

### 2022 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 $147,000.00
- **Maximum Payable by an Employee:** $16,596.30
- **Maximum Payable by an Employer:** $25,550.70
  - (Additional Taxes are 0.9% of Earnings Above $200,000.00 - Filing Individually)

### SSA Quarter of Coverage Earnings Needed
In 2022 - $1,510.00 (Earn up to 4 Quarters per Year)

### 2022 Employer RUIA Tax Rate
- 4.15% to 12.5% on First $1,755.00 per month

### Employee RUIA 2021 Qualifying Earnings
For Benefit Year 2022 (Beginning July 1, 2022) - $4,275.00

### RUIA Daily Benefit Rate
For Benefit Year 2022 (Beginning July 1, 2022) - $85.00

### Basic Medicare Premium
- **Part B beginning in 2022:** $170.10

### Cost-of-Living Increase - December 2021
- **Tier I:** 5.9%; **Tier II:** 1.9%

### 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: $4,330.00; Annually: $51,960.00
    - ($1.00 Deduction for Each $3.00 of Excess Earnings)

- **Under FRA**
  - (If Under the FRA for the Entire Calendar Year)
    - Monthly: $1,630.00; Annually: $19,560.00
    - ($1.00 Deduction for Each $2.00 of Excess Earnings)

#### Disability Earnings Limitations Amounts
- **Monthly:** $1,050.00; **Annually:** $13,125.00

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