



The Cost of Wages & Fringe Benefits For A Railroad Machinist 2019 Non-Hospital Association Members



The figures shown below illustrate the per-employee per-month cost of a Class I railroad employer for the wages and benefits provided to each Railroad Machinist effective July 1, 2019. The computations are based on the National Machinist Rate of \$33.14 per hour, and a work-year of 2,080 hours.

Cost Items	Monthly Cost	
Average Wage per hour effective January 1, 2019 ----->	\$ 33.14	
Hours Per Month (2080/12) ----->	173.33	
Employee Cost-Sharing Health Insurance Contribution	\$ (228.89)	
Monthly Wage	\$ 5,515.38	
National Health & Welfare Plan		
GA-23000 FO Health Insurance (non-hospital assoc. road)	\$ 1,743.72	Avail From Trust
Life insurance and accidental death and dismemberment benefits for employees, hospital, surgical and medical benefits for employees and dependents, and life insurance for retired employees, and included AO coverage and service fee		\$ (135.11)
National Dental Plan	\$ 66.95	\$ (3.28)
National Vision Plan	\$ 8.44	
GA-46000 National Early Retirement Major Medical Benefit Plan (ERMA)	\$ 129.38	
Aetna Supplemental Sickness	\$ 67.87	
Total Insurance Cost	\$ 2,016.36	\$ 1,877.97
Railroad Retirement		
Tier I *	6.20% \$ 341.95	
Tier II *	13.10% \$ 722.51	
Medicare	1.45% \$ 79.97	
RUIA (on first \$1,605 per month) Average for Class I Carriers **	2.15% \$ 118.58	
Total Payroll Taxes	\$ 1,263.02	
Total Monthly Fringe Benefit Costs	\$ 3,279.38	\$ 39,352.58
Monthly Wage Costs	\$ 5,515.38	\$ 66,184.52
Total Monthly Cost to Employer	\$ 8,794.76	\$ 105,537.10

* All Tier I and Tier II payments are based on the \$228.89 monthly cost-sharing payment being deducted prior to the calculation of payroll taxes.

** The RUIA tax rate is based upon each railroad's experience (the more claims for unemployment insurance, the higher the rate) and can vary from 2.15% to 12% of a maximum monthly wage of \$1,605.00. For purposes of this chart, the figure of 2.15% is used. The actual rate for employees will vary by employer.