

Current



UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 NORTH RUSH STREET
CHICAGO, ILLINOIS 60611-2092

January 7, 2015

**OFFICE OF PROGRAMS
POLICY AND SYSTEMS**

In reply refer to 5920
Form DC-2

Dear Employee Representative:

Enclosed is Form DC-2, Employee Representative's Report of Compensation, for you to use to report taxable employee representative compensation for 2014. Instructions are on the reverse of the form. The report is due at the Railroad Retirement Board by February 28, 2015.

SPECIAL INSTRUCTIONS FOR FORM DC-2

If you have no taxable employee representative compensation to report for 2014, enter "none" in the compensation columns.

If you are no longer an employee representative, enter the date your term ended in Item 12.

If you retire or leave office in 2015, file Form DC-2 for 2015 at that time and mark it "Final". Advise your successor to file a Form DC-2a, Employee Representative Status Report.

2015 TAX INFORMATION

The 2015 employee representative tax rates and maximum earnings bases are as follows:

	<u>Tax Rate</u>	<u>Maximum Earnings Base</u>
Tier I	12.4%	\$118,500
Tier II	12.6%	\$ 88,200
Medicare	2.90%	No Maximum

If you have any question, contact a compensation specialist at (312) 751-4992.

Sincerely,

Nathaniel A. Coleman
Chief of Compensation
and Employer Services

Enclosure