

CURRENT



UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 NORTH RUSH STREET  
CHICAGO, ILLINOIS 60611-1275

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 2019. Instructions are on the reverse side of the form. The report is due to the Railroad Retirement Board by February 28, 2020.

**SPECIAL INSTRUCTIONS FOR FORM DC-2**

If you have no taxable employee representative compensation to report for 2019, 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 2019, file form DC-2 for 2019 at that time and mark it "Final". Advise your successor to file a Form DC-2a, Employee Representative's Status Report.

**2019 TAX INFORMATION**

The 2019 employee representative tax rates and maximum earnings bases are as follows:

	<u>Tax Rate</u>	<u>Maximum Earnings Base</u>
Tier I	12.4%	\$128,400
Tier II	13.1%	\$ 95,400
Medicare*	2.90%	No Maximum

\*Employee representatives are subject to 0.9 percent Additional Medicare Tax beginning in the pay period in which the compensation for the calendar year exceeds \$200,000.

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

Sincerely,

Chief of Compensation  
and Employer Services