

## Pay For Time Lost Worksheet

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### Section 1: Identifying Information

Employee's Name: \_\_\_\_\_ SSN: \_\_\_\_\_

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### Section 2: Service Month Allocation

*The allocation must relate to the actual period of absence from service due to the injury.*

A. Date of Injury: \_\_\_\_\_ B. Reported Service Months to Date: \_\_\_\_\_  
(Exclude Deemed Service Months in or after the year of Injury)

C. Service Months needed to attain: 120 \_\_\_\_\_ 240 \_\_\_\_\_ 360 \_\_\_\_\_

#### D. Service Month Allocation:

<u>Year</u>	<u>Allocated Months</u>	<u>Total</u>
_____	J F M A M J J A S O N D	_____
_____	J F M A M J J A S O N D	_____
_____	J F M A M J J A S O N D	_____
_____	J F M A M J J A S O N D	_____
_____	J F M A M J J A S O N D	_____
_____	J F M A M J J A S O N D	_____

E. Total Allocated Service Months: \_\_\_\_\_

F. Service Months to Date: + \_\_\_\_\_  
(2B)

G. Projected Total Service Months: = \_\_\_\_\_

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**Section 3: Minimum Creditable Compensation Calculation**

*The monthly compensation allocation must be at least ten times the employee's daily pay rate in effect on the first day to which Pay for Time Lost payments relate.*

A. Employee's Daily Pay Rate: \_\_\_\_\_

B. Minimum Monthly Compensation:

Employee Daily Pay Rate \_\_\_\_\_ x 10 = \_\_\_\_\_  
(3A)

C. Total Allocated Compensation:

Minimum Monthly Compensation \_\_\_\_\_ x Total Allocated Service Months \_\_\_\_\_ = \_\_\_\_\_  
(3B) (2E)

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**Section 4: Railroad Retirement Tax Act Calculation**

*Pay for Time Lost compensation is subject to the Tier I, Tier II and Medicare tax rates in effect when the payment is made. Annual maximum earnings bases apply to Tier I and Tier II taxes.*

Employer Tax Calculation:

Tier I Taxable Compensation \_\_\_\_\_ x 6.2% = \_\_\_\_\_ Tier I Tax

Medicare Taxable Compensation \_\_\_\_\_ x 1.45% = \_\_\_\_\_ Medicare Tax

Tier II Taxable Compensation \_\_\_\_\_ x 15.6% = \_\_\_\_\_ Tier II Tax

Total Employer Tax \_\_\_\_\_

Employee Tax Calculation:

Tier I Taxable Compensation \_\_\_\_\_ x 6.2% = \_\_\_\_\_ Tier I Tax

Medicare Taxable Compensation \_\_\_\_\_ x 1.45% = \_\_\_\_\_ Medicare Tax

Tier II Taxable Compensation \_\_\_\_\_ x 4.9% = \_\_\_\_\_ Tier II Tax

Total Employee Tax \_\_\_\_\_

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**Section 5: Railroad Unemployment Insurance Act Employer Contributions**

*RUIA contributions are calculated using the rates and monthly limits in effect during the months the Pay for Time Lost payments relate. RUIA creditable compensation is calculated by multiplying the service months allocated to the year by the lesser of the applicable RUIA monthly maximum or the employee's allocated monthly compensation.*

<u>Year</u>	<u>RUIA Creditable Compensation</u>	x	<u>Contribution Rate</u>	=	<u>RUIA Contribution</u>
_____	_____	x	_____	=	_____
_____	_____	x	_____	=	_____
_____	_____	x	_____	=	_____
_____	_____	x	_____	=	_____
_____	_____	x	_____	=	_____
_____	_____	x	_____	=	_____
Total Employer RUIA Contribution					_____

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