

## Railroad Retirement: Federal Financial Involvement: Hrd-86-88



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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Pursuant to a congressional request, GAO: (1) presented an inventory and description of past and present federal financial assistance to the Railroad Retirement Board (RRB) retirement and unemployment programs; and (2) showed how much assistance would be needed under current laws to continue the federal government's unique relationship with these programs. GAO found that: (1) federal government involvement in the railroad retirement program has increased and comprises almost half of annual revenues; (2) almost 85 percent of this involvement comes from an annual transfer of funds from social security which, when combined with the payroll taxes paid by rail workers and employers at the social security rate, enables RRB to pay a social-security-equivalent benefit to railroad retirement beneficiaries; and (3) this transfer does not represent an additional cost to the federal government. GAO also found that: (1) the government incurs other costs because railroad retirement primarily involves direct payments from general revenues and the rail industry avoids certain general-revenues costs; (2) general revenue payments are currently made directly to the railroad retirement programs, principally to pay the windfall benefit to persons entitled to benefits under both social security and railroad retirement; and (3) about \$375 million is to be provided in fiscal year (FY) 1987 and another \$3.3 billion through FY 2000 to continue these dual benefit payments. GAO found that legislation enacted in 1983 restored the viability of the railroad retirement system, and current RRB projections indicate that future benefits can be paid through FY 2000.

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