

Amending the Railroad Retirement Act of 1937.

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The , referred to in subsec. The provision for occupational disability annuities recognized that employees who were not totally disabled could be prevented from earning a living because they could not perform their regular railroad jobs.

Amending the Railroad retirement act of 1937, and the Railroad unemployment insurance act. (1968 edition)

The Act, as restated by , was redesignated the Railroad Retirement Act of 1974. Ultimate fractions shall be taken at their actual value. In 1965 provision was made to coordinate the railroad retirement tax base and tax rate with those of the social security system.

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The first significant sets of amendments were enacted in 1946 and 1951. Amendments enacted in 1946 added survivor benefits to the railroad retirement system which were similar to those provided under social security coverage, but approximately 25 percent higher.

The Railroad Retirement Acts of 1934 and 1935

Tax rates had substantially increased in order to finance the new types of benefits, the increases in benefit amounts and other liberalizations in the program.

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Commission on Railroad Retirement Report Major changes in the law were recommended in the Commission's 1972 report as its basic solution to the serious problems of the system. For example, the repeal of the restriction makes it possible for former railroad workers who had obtained

railroad retirement benefits based on 30 years of partly or wholly untaxed service to qualify also for full Social Security benefits after as little as six quarters of employment covered by the Old Age and Survivor's Insurance provisions of the Social Security Act.

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In addition, the Commission recommended a phase-out of dual railroad retirement-social security benefits with some protection for the vested rights to such benefits already acquired by employees. Provision was made for social security to assume jurisdiction of benefits for employees not having at least 10 years of railroad service, and a minimum guaranty was provided to ensure that railroad retirement benefits would be no less than the benefit, or additional benefit, the social security system would have paid on the basis of the railroad service involved. By 1970 amendments to the Act provided for regular annuities of more than double the amount provided under the original formula.

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