

MEMORANDUM OF AGREEMENT

Between

BROTHERHOOD OF LOCOMOTIVE ENGINEERS AND TRAINMEN
(Former ATSF GCA)

And

BNSF RAILWAY COMPANY

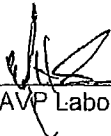
To recognize and reward fuel efficient train handling practices, the BNSF has developed a Fuel MVP program. Therefore, the parties agree to a new fuel savings incentive program for locomotive engineers at selected locations.

Each locomotive engineer who applies best practices on an eligible crew district to enhance fuel efficiency and reaches certain fuel efficiency benchmarks will receive a \$100 or \$50 fuel card for their personal use based on the following criteria:

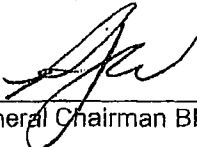
1. These awards will be given each month in each eligible crew district / pool based on fuel efficiency performance for the two (2) previous months. All locomotive engineers operating in through freight service on an eligible crew district/pool will be enrolled in the Fuel MVP program.
2. To be eligible for a fuel card, locomotive engineers must be working on an eligible crew district/pool and complete a minimum of six (6) qualifying through freight runs on that designated crew district/pool during a sixty (60) day period. All through freight trains are eligible for the program. Fuel goals will be adjusted based on train type.
3. Engineers who rank in the top 10% for fuel efficiency on their qualifying crew seniority district/pool will receive a \$100 fuel card.
4. Engineers who rank in the top 20% for fuel efficiency on their qualifying crew seniority district/pool will receive a \$50 fuel card.
5. Both fuel card allowances are considered as income and will be grossed up for tax purposes.
6. This agreement is made on a non-prejudicial basis, and shall not be used or referred to as precedent for any other document or purpose.

This agreement to remain in effect until fifteen (15) days after one signatory party having served a notice of cancellation upon the other party.

Signed at Fort Worth, Texas this 15th day of April 2008.



AVP Labor Relations



General Chairman BLET



MILTON SIEGELE
Assistant Vice President- Labor Relations

The Burlington Northern
and Santa Fe Railway Company

P.O. Box 961030
Fort Worth, TX 76161-0030
2600 Lou Menk Drive
Garden Level - OOB
Fort Worth, TX 76131-2830
Phone: 817-352-1020
Fax: 817-352-7319

March 12, 2008

Mr. Pat Williams
General Chairman, BLET
101 N. Beverly
Crowley, TX 76036

Side Letter 1 – Fuel MVP

Dear Mr. Williams:

This is in reference to our proposed agreement establishing the "Fuel MVP" program. As we discussed today, there are certain locations across the BNSF property where traffic volumes and download limitations do not generate sufficient qualifying through freight runs described in Article 2 of the agreement. For that reason, the "Fuel MVP" program has not been scheduled for implementation at those locations. It is understood that BNSF will meet with the General Chairman (or his designee) to develop the required number of qualifying starts for these locations. Once the parties have agreed upon the required number of qualifying for these locations, "Fuel MVP" will be scheduled for implementation at these locations.

Sincerely,

AGREED:

Brotherhood of Locomotive Engineers and Trainmen



PAT WILLIAMS
Chairman

MARK BANTON
Vice Chairman

GENERAL COMMITTEE OF ADJUSTMENT

BNSF Railway Company

Santa Fe Committee

101 N. Beverly

Crowley, Texas 76036

817-426-9003 * Fax 817-426-9006

March 13, 2008
220-100-350

All Local Chairman
Santa Fe General Committee
Of Adjustment
BNSF Railway

Dear Sirs and Brothers:

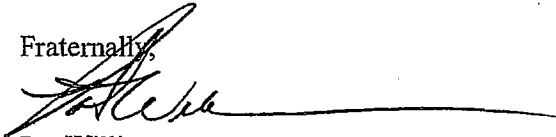
Enclosed please find another proposed agreement for the Fuel MVP Card Program that was voted on late last year. As you are aware the vote was something like 8 in favor 11 against and the rest were no votes.

Anyway the Carrier has asked that I send the MVP proposal out again on a location by location decision. What this means is that the divisions that want to be part of the MVP Program can do so on a location specific decision. Those divisions that do not want to participate are free not to do so.

So Brothers in accordance with the Carrier's request I'm sending this out to each division asking that those that wish to participate fill out the proposal and send it back to this office for implementation. Those of the divisions that don't wish to participate can do whatever they wish with the proposal.

I would ask that you try to have this back to the office within 45 days from today's date.

Fraternally,



Pat Williams
Enclosure

Cc: All BLET GC
Mr. Steve Speagle, BLET VP

Folio: 220-100-350



MILTON H. SIEGELE, JR.
Assistant Vice President
Labor Relations

BNSF Railway Company
2600 Lou Manck Drive
P.O. Box 961030
Fort Worth, TX 76161-0030

Telephone 817-352-1068
Fax 817-352-7482
Email Address
milton.siegele@bnsf.com

March 24, 2009

Mr. R.C. Gibbons
104 NE 72nd Street, Suite L
Gladstone, MO 64118

Mr. A.G. Morrison
7637 Canyon Drive
Amarillo, TX 79110

Mr. P.J. Williams
101 N. Beverly Street
Crowley, TX 76036

Mr. M.O. Wilson
801 Cherry Street
Suite 1010, Unit 8
Fort Worth, TX 76102

Gentlemen:

This will confirm our discussion on January 21, 2009 where we discussed an additional award for top Fuel MVP performers from each Operating Division during the preceding calendar year. BNSF will award the top two Fuel MVP performers from each Operating Division with an additional award (e.g., a jacket). The approximate value of this additional award will be around \$50. And, the value will be treated the same as the Fuel MVP fuel cards; that is, the value will be grossed up for tax purposes.

This understanding will remain in effect until 15 days after one signatory party having served a notice of cancellation upon the other party.

Sincerely,

I concur:

R.C. Gibbons - BLET General Chairman

A.G. Morrison - BLET General Chairman

P.J. Williams - BLET General Chairman

M.O. Wilson - BLET General Chairman

Kaye Capps

From: Garry Tutor [glitutor@hotmail.com]
Sent: Friday, April 18, 2008 2:14 PM
To: 'Kaye Capps'
Subject: RE: Emailing: Fuel MVP Card Program NEW

Division 249 chose not to vote due to the fact that we have majority yard jobs.

-----Original Message-----

From: Kaye Capps [mailto:kaye@santafeblet.com]
Sent: Thursday, March 13, 2008 4:09 PM
To: railroader97@hotmail.com; jjohnsonblet134@cableone.net; dps@sutv.com; texas5@vvm.com; A Lew; todbyrd@gmail.com; A Carl; A Lyle; A Ken; rhagar@cableone.net; A Gary; cmotrane2@suddenlink.net; rdhrzich@msn.com; rpkgst@santafeblet.com; mackosborne@msn.com; dktafoya@msn.com; hyball22@sbcglobal.net; A Dick; rudy.borrego@hotmail.com; mcgehee.t@sbcglobal.net; A Jorge; jmcfather@comcast.net; A Ray; hariu@cox.net; A Garry; A Gordy; rickswitzer@suddenlink.net; swhaessig@mchsi.com; A Garry Tutor; A Bill; A Brett; A Russell; rjm@blet299.com; dmiller15@sbcglobal.net; shaneheltzen@aim.com; alanholdcraft@earthlink.net; A Oscar; A John; A David Nelson
Subject: Emailing: Fuel MVP Card Program NEW

Not sure this got to everyone the first time.

Kaye

Kaye Capps

From: R E YOUNG [varyus@msn.com]
Sent: Wednesday, April 09, 2008 1:24 AM
To: Kaye Capps
Subject: Re: Fuel MVP Card Program NEW

Kaye,

At our local Division meeting on April 8, 2008 it was decided by the majority that Division 256 at Denver would like to participate in the Fuel MVP program.

Please let me know if this is sufficient notice or if I need to send you something through the US mail system with my signature on it.

Ray Young
LC BLET Div. 256

----- Original Message -----

From: Kaye Capps
To: shaneheltzen@aim.com ; A Brett ; mcgehee.t@sbcglobal.net ; dps@sutv.com ; rudymorrogo@hotmail.com ; A Bill ; A Russell ; dmiller15@sbcglobal.net ; A Ken ; A Carl ; todbyrd@gmail.com ; railroader97@hotmail.com ; A Ray ; A Oscar ; swhaessig@mchsi.com ; hyball22@sbcglobal.net ; A Garry ; jjohnsonblet134@cableone.net ; alanholdcraft@earthlink.net ; A Jorge ; A Gordy ; rim@blet299.com ; A David Nelson ; texas5@vvm.com ; mackosborne@msn.com ; jmcfather@comcast.net ; hariu@cox.net ; cmotrane2@suddenlink.net ; A Dick ; rhagar@cableone.net ; A John ; rpkgst@santafeblet.com ; rickswitzer@suddenlink.net ; A Lyle ; A Lew ; A Gary ; A Garry Tutor ; rdhrzich@msn.com ; dktafoya@msn.com
Sent: Thursday, March 13, 2008 2:55 PM
Subject: Emailing: Fuel MVP Card Program NEW

4/9/2008

Kaye Capps

From: pat williams [pat@santafeblet.com]
Sent: Thursday, March 27, 2008 8:26 AM
To: Kaye Capps
Subject: FW: MVP Cards

-----Original Message-----

From: brett1c@att.blackberry.net [mailto:brett1c@att.blackberry.net]
Sent: Wednesday, March 26, 2008 4:44 PM
To: P Williams
Subject: MVP Cards

Pat

Div500 voted yes to have the fuel MVP card program.

Brett
Sent via BlackBerry by AT&T

Kaye Capps

From: II [TEXAS5@VVM.COM]
Sent: Thursday, March 13, 2008 5:51 PM
To: 'Kaye Capps'; railroader97@hotmail.com; jjohnsonblet134@cableone.net; dps@sutv.com; 'A Lew'; todbyrd@gmail.com; 'A Carl'; 'A Lyle'; 'A Ken'; rhagar@cableone.net; 'A Gary'; cmotrane2@suddenlink.net; rdhrzich@msn.com; rpkgst@santafeblet.com; mackosborne@msn.com; dktafoya@msn.com; hyball22@sbcglobal.net; 'A Dick'; rudy.borrego@hotmail.com; mcgehee.t@sbcglobal.net; 'A Jorge'; jmcfather@comcast.net; 'A Ray'; hariu@cox.net; 'A Garry'; 'A Gordy'; rickswitzer@suddenlink.net; swhaessig@mchsi.com; 'A Garry Tutor'; 'A Bill'; 'A Brett'; 'A Russell'; rjm@blet299.com; dmiller15@sbcglobal.net; shaneheltzen@aim.com; alanholdcraft@earthlink.net; 'A Oscar'; 'A John'; 'A David Nelson'
Subject: RE: Emailing: Fuel MVP Card Program NEW

WE AT DIVISION 206, TEMPLE TEXAS HAVE VOTED AGAINST THIS PROGRAM.
THANK YOU, LAWRENCE KRIDLER

-----Original Message-----

From: Kaye Capps [mailto:kaye@santafeblet.com]
Sent: Thursday, March 13, 2008 4:09 PM
To: railroader97@hotmail.com; jjohnsonblet134@cableone.net; dps@sutv.com; texas5@vvm.com; A Lew; todbyrd@gmail.com; A Carl; A Lyle; A Ken; rhagar@cableone.net; A Gary; cmotrane2@suddenlink.net; rdhrzich@msn.com; rpkgst@santafeblet.com; mackosborne@msn.com; dktafoya@msn.com; hyball22@sbcglobal.net; A Dick; rudy.borrego@hotmail.com; mcgehee.t@sbcglobal.net; A Jorge; jmcfather@comcast.net; A Ray; hariu@cox.net; A Garry; A Gordy; rickswitzer@suddenlink.net; swhaessig@mchsi.com; A Garry Tutor; A Bill; A Brett; A Russell; rjm@blet299.com; dmiller15@sbcglobal.net; shaneheltzen@aim.com; alanholdcraft@earthlink.net; A Oscar; A John; A David Nelson
Subject: Emailing: Fuel MVP Card Program NEW

Not sure this got to everyone the first time.

Kaye

Kaye Capps

From: mark banton [mark@santafeblet.com]
Sent: Wednesday, April 09, 2008 2:15 PM
To: 'Kaye Capps'
Subject: FW: MVP Program

F.Y.I.

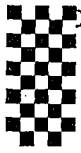
From: Jimmy Johnson [mailto:jjohnson316@cableone.net]
Sent: Wednesday, April 09, 2008 12:45 PM
To: Pat Williams
Cc: Mark Banton
Subject: MVP Program

Pat,

Winslow Lodge #134 has voted NOT to participate in the fuel card program.

Jimmy Johnson
Winslow, AZ

4/9/2008



Kage

Division 75 in Kansas City

Votes yes for the Fuel MVP Card Program.

W Paalhar LC.

DW 75

mark banton

From: Stan Haessig [swhaessig@mchsi.com]

Sent: Wednesday, April 09, 2008 2:49 PM

To: 'pat williams'; 'mark banton'

Subject: Fuel Card

Brothers...Division 391.3 does not wish to participate in the fuel card program at this time....members were not receptive to the BNSF plan...I was the only one to vote affirmative....SORRY state when the minority takes away a perk for someone who is doing his job, but that is the mentality we have today...thanks for trying...

4/9/2008

Brotherhood of Locomotive Engineers and Trainman Division 863



Chairman
R. L. Moore
403 East 12th
Sweetwater, TX 79556
Phone: 325-235-4271
Fax: 325-235-1538
Mobile 325-665-6984
Email russellmoore@prodigy.net

Secretary
B. A. Stein

Vice-Chairman
T. C. Cowin
J. A. Gregg
L. Armendarez



Pat:

At our last Union meeting the Fuel MVP voted down by a large margin So Sweetwater will not be participating in this program.

Russell

Kaye Capps

From: rjm@blet299.com
Sent: Friday, April 11, 2008 10:01 AM
To: Kaye Capps
Subject: Fuel MVP vote

Division 299 has voted Yes to this Fuel MVP vote.
Thanks.
Joe

Sent via BlackBerry by AT&T

Kaye Capps

From: T.C. Byrd [todbyrd@gmail.com]
Sent: Sunday, April 13, 2008 9:46 PM
To: Kaye Capps
Subject: Re: Emailing: Fuel MVP Card Program NEW

Kaye - Division 398 voted YES and is in favor of trying the Fuel MVP Program...TCB

On Thu, Mar 13, 2008 at 2:08 PM, Kaye Capps <kaye@santafeblet.com> wrote:

Not sure this got to everyone the first time.

Kaye

--
T.C. Byrd
Local Chairman
BLET Division 398
760.964.6157

4/14/2008

BALLOT

620-120-1280

[2] IN FAVOR OF FUEL MVP PROGRAM

[9] OPPOSED TO FUEL MVP PROGRAM

R.A. Lyon
Local Chairman

130
Division Number

Please mark and return to this office by ~~November 21,~~ ^{RAC}
~~2007~~

Alan Holdcraft

From: The Ghost of Pat Williams
Sent: Tuesday, January 18, 2011 11:55 AM
To: Ringstad, Jason K
Cc: Mark Fisher
Subject: RE: Fuel MVP - Ark City-Ok City

Jason:

Please enroll the Ark City boys in the Fuel MVP Program ASAP.

Pat

From: Ringstad, Jason K [<mailto:Jason.Ringstad@bnsf.com>]
Sent: Tuesday, January 18, 2011 11:10 AM
To: Pat Williams (pat@santafeblet.com)
Subject: FW: Fuel MVP - Ark City-Ok City

Pat,

I received a call from LC Mark Fisher, asking if the Ark City-Ok City run could be enrolled in the Fuel MVP program. That run is eligible to be enrolled in the program as long as you concur.

If I get a prompt response, I should be able to get them enrolled in the program starting in February 2011. Please let me know.

Thanks,

Jason

From: Dalton, Alex L
Sent: Tuesday, January 18, 2011 11:06 AM
To: Ringstad, Jason K
Subject: RE: Fuel MVP - Ark City-Ok City

We are good – will get them in the program starting in Feb, 2011.

From: Ringstad, Jason K
Sent: Friday, January 07, 2011 10:37 AM
To: Dalton, Alex L
Subject: Fuel MVP - Ark City-Ok City

Alex,

I received a call this morning from Local Chairman Mark Fisher (acengineers@swbell.net), the BLET LC at Ark City, inquiring about enrolling in the Fuel MVP program.

Please confirm that the run Arkansas City to Oklahoma City is an eligible run? If so, I'll reach out to GC Williams to make sure he concurs.

Thanks,

Alan Holdcraft

From: The Ghost of Pat Williams
Sent: Wednesday, January 19, 2011 10:01 AM
To: Ringstad, Jason K
Cc: 'cmotrane2@nts-online.net'
Subject: RE: mvp program

Understood.

Pat

From: Ringstad, Jason K [mailto:Jason.Ringstad@bnsf.com]
Sent: Wednesday, January 19, 2011 9:57 AM
To: Pat Williams (pat@santafeblet.com)
Cc: 'cmotrane2@nts-online.net'
Subject: FW: mvp program

Pat,

Consider them added. To keep expectations in check, as Alex wrote below, it'll be the end of March before they see awards.

Jason

From: Dalton, Alex L
Sent: Wednesday, January 19, 2011 9:50 AM
To: Ringstad, Jason K
Subject: RE: mvp program

These look good – I will go ahead and add them to the routine, but will take through March before they start to see awards.

Alex.

From: Ringstad, Jason K
Sent: Wednesday, January 19, 2011 9:21 AM
To: Dalton, Alex L
Subject: FW: mvp program

Alex,

Included below is a request to get three routes added to the Fuel MVP program. Please confirm that all these routes are eligible for enrollment and let me know when you'll be able to turn it on.

Thanks,

Jason

From: Pat Williams [mailto:pat@santafeblet.com]
Sent: Wednesday, January 19, 2011 9:01 AM
To: Ringstad, Jason K

Cc: A Chris Mosser
Subject: FW: mvp program

Jason:

Can you see that the following pools submitted by Chris Mosser get added to the Fuel MVP Program? Thanks for your help.

Pat

From: Chris Mosser [<mailto:cmotrane2@nts-online.net>]
Sent: Tuesday, January 18, 2011 8:21 PM
To: Pat Williams
Cc: Alan Holdcraft
Subject: FW: mvp program

Pat,

Below is email that states the I have to request a pool to be added to the Fuel MVP Program. Would you forward this request to Jason Ringstad. The pools that need to be added are;

1. Clovis-Childress
2. Slaton-Amarillo via Plainview sub
3. Slaton-Amarillo via Tolk

Thanks,
Chris

----- Forwarded Message -----

From: "Dalton, Alex L" <Alex.Dalton@BNSF.com>
To: Steve Byars <steviebs@swbell.net>
Sent: Tue, January 18, 2011 10:59:02 AM
Subject: RE: mvp program

Steve:

It is not that you need to register to become active in the Fuel MVP Program, it is tied to your subdivision and train route – looking at my routes the Childress-Clovis route has never been added to the Fuel MVP Program. I am not sure what route the other engineers you are talking to are on, but it is not the same as yours.

All it really takes to get your route activated and included in the program is have your Local Chairman contact Labor Relations specifically Jason Ringstad and request that your specific route be added to the Fuel MVP program. He will contact me with the ok and I will get you and your fellow engineers included on the program.

Regards,
Alex Dalton

From: Steve Byars [<mailto:steviebs@swbell.net>]
Sent: Tuesday, January 18, 2011 10:21 AM
To: MVP Program
Subject: mvp program

Howdy!

I had been of the assumption (yeah, I know!), that to be enrolled in the fuel MVP program, all I had to do was go to work, and work the necessary amount of trips. I have been running an engine like we are taught, most of my career, and well before this program was introduced. I had decided it didn't apply to the route (Ciovis-Childress Runthrough) I work.

Yesterday, a friend asked if I'd been getting any cards, because he has been. When I told him I didn't think the program applied to us, he said I just needed to register. If so; how/where do I register? I think I'd win some, and since I drive 100 miles, one way, to work, I could put that to use!

Thank you, for your time...
CS Byars

"If you can read this, thank a teacher;

if you are reading it in English, thank a soldier."

Alan Holdcraft

From: Siegele, Milton <Milton.Siegele@bnsf.com>
Sent: Monday, January 16, 2012 9:31 AM
To: Alan Holdcraft
Subject: RE: Fuel MVP program

Yes, we can get them in.

They just need to let us know.

Alex Dalton is the contact.

From: Alan Holdcraft [<mailto:alan@santafeblet.com>]
Sent: Thursday, January 12, 2012 9:08 AM
To: Siegele, Milton
Subject: Fuel MVP program

Milton,

I have a division at Galveston/Houston that would like an opportunity to participate in the Fuel/MVP Program. As I recall, they voted not to participate back in 2008. It appears they would like to reconsider that position. Can you tell me if the program is available to them at this time?

Alan Holdcraft
General Chairman
BLET Santa Fe Committee
817-426-9003 Office
817-600-4639 Cell

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For more information please visit <http://www.symanteccloud.com>

Alan Holdcraft

From: RailRiderRick@aol.com
Sent: Saturday, December 08, 2012 2:49 PM
To: Alex.Dalton@bnsf.com
Cc: jason.coutee@bnsf.com; Alan Holdcraft
Subject: MVP Lampasas Sub.

Alex,

As per the below email from Jason Coutee, I would like to request that the Lampasas Sub., specifically the routes between Temple and Sweetwater and Temple and Brownwood be added to the MVP program. We have a ID pool that works between Temple and Sweetwater and a short pool that works between Temple and Brownwood on the Lampasas Sub.

If you need any further information in order to add these routes as selected locations to the MVP program, please contact me.

Thanks,

Rick Wiggins
BLET Local Chairman
Temple, Texas
Phone: 254-231-2106
Email: railriderrick@aol.com

From: "Dalton, Alex L" <Alex.Dalton@BNSF.com<<mailto:Alex.Dalton@BNSF.com>>>
Date: December 7, 2012, 10:20:23 CST
To: "Coutee, Jason R" <Jason.Coutee@BNSF.com<<mailto:Jason.Coutee@BNSF.com>>>
Subject: RE: MVP Lampasas Sub

That currently are not part of the program – all I need is an email from the LC requesting the routes they would like into the program and I will send it over to LR and we will be good to go.

Alex L. Dalton
Sr. Manager Operating Practices
Office: (817) 352-1294
Cell: (817) 312-5222

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For more information please visit <http://www.symanteccloud.com>

Alan Holdcraft

From: Dalton, Alex L <Alex.Dalton@BNSF.com>
Sent: Monday, December 10, 2012 8:29 AM
To: Rick Wiggins
Cc: Coutee, Jason R; Alan Holdcraft
Subject: RE: MVP Lampasas Sub.

Rick:

I will get them added, you should start to see awards in January or February 2013.

Alex L. Dalton

Sr. Manager Operating Practices
Office: (817) 352-1294
Cell: (817) 312-5222
Email: Alex.Dalton@bnsf.com
Office Communicator: [OCS-Contact](#)

Scan QR Code for Vcard Contact Info.



From: RailRiderRick@aol.com [<mailto:RailRiderRick@aol.com>]
Sent: Saturday, December 08, 2012 2:49 PM
To: Dalton, Alex L
Cc: Coutee, Jason R; alan@santafeblet.com
Subject: MVP Lampasas Sub.

Alex,

As per the below email from Jason Coutee, I would like to request that the Lampasas Sub., specifically the routes between Temple and Sweetwater and Temple and Brownwood be added to the MVP program. We have a ID pool that works between Temple and Sweetwater and a short pool that works between Temple and Brownwood on the Lampasas Sub.

If you need any further information in order to add these routes as selected locations to the MVP program, please contact me.

Thanks,

Rick Wiggins
BLET Local Chairman
Temple, Texas
Phone: 254-231-2106
Email: railriderrick@aol.com

From: "Dalton, Alex L" <Alex.Dalton@BNSF.com<mailto:Alex.Dalton@BNSF.com>>
Date: December 7, 2012, 10:20:23 CST
To: "Coutee, Jason R" <Jason.Coutee@BNSF.com<mailto:Jason.Coutee@BNSF.com>>
Subject: RE: MVP Lampasas Sub

That currently are not part of the program – all I need is an email from the LC requesting the routes they would like into the program and I will send it over to LR and we will be good to go.

Alex L. Dalton
Sr. Manager Operating Practices
Office: (817) 352-1294
Cell: (817) 312-5222

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

Alan Holdcraft

From: Alan Holdcraft
Sent: Friday, August 30, 2013 12:46 PM
To: Alan Holdcraft
Subject: Fuel Card

Alan

----- Original Message -----

From: MVP Program
To: Teri Tapp
Sent: Monday, June 20, 2011 1:32 PM
Subject: RE: Opt out

Let me try and explain how the gross up calculations are done. The Fuel MVP program was designed to also pay any taxes that would be due on any awards won. Each month, we send the Fuel MVP winners and amounts to our payroll department. The fuel cards are grossed up for the Federal, State, and Railroad Retirement taxes. The employee sees the grossed up dollar amount on his payroll check in the gross earnings box. Here is a sample calculation:

Fuel card is \$50.00.

$50.00 / [1 - (.25 \text{ (federal)} - .05768 \text{ (Missouri)} - .0145 \text{ (Medicare)} - .062 \text{ (Tier 1)} - .039 \text{ (Tier 2)})] = \$50.00 / .57862 \text{ (gross up total)}$
 $\$50 / .57862 = \$86.68 \text{ (gross earnings on payroll check)}$.

Of the additional \$36.68, here's the breakdown:

\$21.67 goes to Federal Taxes,
\$5.00 to State taxes,
\$1.26 to Medicare,
\$5.37 to Tier 1, and
\$3.38 to Tier 2.

Citi Bank is just the administrator for card distributions. They have no information on employee salaries or withholding information and could not have answered your questions. I hope this explains the difference between the actual cash award and the gross amount on your paystub. I also hope that you would reconsider being removed from the program. It looks like you've been pretty successful with it.

MVP Admin