

2004 Railroad Retirement Reporting Summary – National Railway Labor Organizations

Tax	Rate	Base	Who Reports	Form	Frequency of Reports	Submit To	Direct Inquiries To			
Tier I Retirement Tax (Employee & labor organization)	6.20% (On both employee & labor organization)	\$87,900 for the year	Locals Yes	OE-1a	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.			
				CT-1 ¹	Annually	IRS	Grand Lodge or IRS			
			System Units² Yes	OE-1	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.			
				CT-1 ¹	Annually	IRS	Grand Lodge or IRS			
			Grand Lodge Yes	BA-3a ³	Annually	RRB ⁴	RRB ⁴			
				CT-1 ¹	Annually	IRS	IRS			
			Tier I Medicare Tax (Employee & labor organization)	1.45% (On both employee & labor organization)	All compensation for the year is subject to this tax	Locals Yes	OE-1a	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.
							CT-1 ¹	Annually	IRS	Grand Lodge or IRS
System Units² Yes	OE-1	Monthly or Quarterly				Grand Lodge	Grand Lodge Sec. – Treas.			
	CT-1 ¹	Annually				IRS	Grand Lodge or IRS			
Grand Lodge Yes	CT-1 ¹	Annually				IRS	IRS			
Tier II Retirement Tax⁵ (Employee & labor organization)	4.90% (Employee)	\$65,100 for the year				Locals Yes	OE-1a	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.
							CT-1 ¹	Annually	IRS	Grand Lodge or IRS
						System Units² Yes	OE-1	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.
			CT-1 ¹	Annually	IRS		Grand Lodge or IRS			
	Grand Lodge Yes		BA-3a ³	Annually	RRB ⁴	RRB ⁴				
			CT-1 ¹	Annually	IRS	IRS				
	13.10% (Labor organization & employee representative)									

2004 Railroad Retirement Reporting Summary (Continued)

Tax	Rate	Base	Who Reports	Form	Frequency of Reports	Submit To	Direct Inquiries To
Railroad Unemployment Insurance Tax (Labor organization only)	Variable (Separate rate determined annually for each labor organization)	\$1,130 a month	Locals No	N/A	N/A	N/A	N/A
			System Units² Yes	OE-1	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.
			Grand Lodge Yes	DC-1	Quarterly	RRB ⁴	RRB ⁴

¹ The IRS mails Form CT-1 directly to employers. Employers who do not receive it can obtain copies by calling the IRS at 1-800-829-3676 or from the IRS Web site at www.irs.ustreas.gov.

² System units are System Boards, Joint Protective Boards, System Councils, District Lodges, System Federations, District Councils, General Grievance Committees, General Committees of Adjustment, Federations of General Chairmen, General Committee, State Legislative Boards, State Legislative Committees, and Regional Associations of General Chairmen.

³ This report may be made on tape cartridge, magnetic tape, floppy disk, or CD-ROM in place of Form BA-3a.

⁴ General inquiries should be directed to the RRB's Quality Reporting Service Center at (312) 751-4992; fax (312) 751-7190; e-mail qrsc@rrb.gov. Information on reporting is also available on the RRB's Web site at www.rrb.gov.

⁵ Beginning in 2004, the tier II tax rates are determined annually from a tax rate schedule based on an average account benefits ratio reflecting railroad retirement fund levels. Employer tax rates can range from 8.2 percent to 22.1 percent. Employee tax rates can range from 0 percent to 4.9 percent.