

**FORM BA-3a                      Magnetic Tape, Cartridge, or Disk Format**

Magnetic tape, cartridge, or disk records must be 80 characters in length. Fields used to enter money amounts, and or service months should be filled with "0". Other fields not used should be left blank. Fill out all numeric fields with zeros to the **left** of the significant digits. All money fields include two cents positions and no decimal point. No fields should be signed. There are no alpha characters, except in the employee name field, positions 28-34. There should be no record which contains neither service nor compensation data.

Subtotals of item counts, RUIA, TIER I and TIER II may be shown for every 2000 or fewer items. The subtotals must be recapitulated at the end of the report. The grand totals should be the last record for each reporting employer. The specific format is described in this package.

For magnetic tape or cartridge reporting, data should be written EBCDIC encoded on 9 track ½ inch magnetic tape. Recording density may be 1600 or 6250 bytes per inch. Data may also be written on a 3480 or 3490 compatible disk cartridge. Header labels must be used and must meet IBM standards. Recommended block size is 800. For disk reporting, data should be written in ASCII format.

This appendix explains only magnetic media format. For information about the data to be entered, refer to Part IV, Chapter 3.

| <u>Tape Positions</u> | <u>Data and Instructions</u>  |
|-----------------------|---|
| 1                     | "0" (zero).   |
| 2-3                   | Last two digits of the year being reported.   |
| 4                     | "7"   |
| 5-8                   | Four-digit BA number assigned by the Railroad Retirement Board.   |
| 9-18                  | Entries in this field are optional. The payroll reference number shown here will be included on certain correspondence to the employer to assist the employer in locating the employee. |
| 19-27                 | Employee's social security number.  |
| 28-32                 | First five letters of the employee's surname. Eliminate the spaces in such names as McCarthy, St. Clair, De La Cross (Example: Mccar, Stcla, Delac).                                    |
| 33-34                 | Initials of the employee's first and middle names.  |
| 35-37                 | Blank   |
| 38-44                 | Total compensation which is creditable under the RUIA. (\$\$\$\$\$ <del>00</del> )<br>This amount should not exceed the RUI monthly maximum times 12.                                   |

45-56 Show a digit "1" in the appropriate position for each month of service. A month with no service may be coded "0" (zero). All 12 positions should be filled.

45-Jan.

46-Feb.

47-March

48-April

49-May

50-June

51-July

52-August

53-Sept.

54-Oct.

55-Nov.

56-Dec.

57-58 Total months of service. The sum of the "1's" in positions 45-56. Enter zeroes if no months are reported.

59-65 Creditable Tier I compensation, up to the annual maximum for the year. (\$\$\$\$\$00)

66-72 Creditable Tier II compensation, up to the annual maximum for the year. (\$\$\$\$\$00)

73 Blank.

74-77 Last daily pay rate. (\$00) If pay rate exceeds \$99.99, enter 9999.

78-80 Leave blank. For RRB use only.

**FORM BA-3a Sub-Total Record Format**

Sub-totals of money amounts may be shown for every 2000 or fewer items.

| Field Length | Tape Positions | Data and Instructions  |
|--------------|----------------|--|
| 10           | 1-10           | "5555555555" (10 fives-type of record code).   |
| 5            | 11-15          | "SUBTO"  |
| 7            | 16-22          | A sub-total item count for that particular sub-division of the report.                             |
| 17           | 23-39          | A sub-total of creditable RUIA compensation for that particular sub-division of the report.        |
| 17           | 40-56          | A sub-total of creditable Tier I RRA compensation for that particular sub-division of the report.  |
| 17           | 57-73          | A sub-total of creditable Tier II RRA compensation for that particular sub-division of the report. |
| 7            | 74-80          | Blank or zeros.  |

**Form BA-3a Grand Total Record Format**

The grand total record should be the last record on the tape. If sub-total records are used, the grand totals are the sum of the sub-totals.

| Field Length | Tape Positions | Data and Instructions                                     |
|--------------|----------------|---|
| 10           | 1-10           | "8888888888" (10 eights-type of record code).             |
| 5            | 11-15          | "GRAND"   |
| 7            | 16-22          | Item count-grand total for this report.                   |
| 17           | 23-39          | Creditable RUIA compensation-grand total for this report. |

|         |       |  |
|---------|-------|--|
| 1740-56 |       | Creditable Tier I RRA compensation-grand total for this report.  |
| 1757-73 |       | Creditable Tier II RRA compensation-grand total for this report. |
| 7       | 74-80 | Blank or zeros.  |

**FORM BA-3d                      Magnetic Tape, Cartridge, or Disk Format**

Magnetic tape, cartridge, or disk records must be 120 characters in length. Fields used to enter money amounts, and or service months **must** be filled with "0". Other fields not used should be left blank. There should be no record which contains no compensation data. Fill out all numeric fields with zeroes to the **left** of the significant digits. All money fields include two cents positions and no decimal point. No fields should be signed.

Subtotals of item counts, RUIA, TIER I and TIER II may be shown for every 2000 or fewer items. The grand total record should be the last record for the report.

For magnetic tape or cartridge reporting, data should be written EBCDIC encoded on 9 track ½ inch magnetic tape. Recording density may be 1600 or 6250 bytes per inch. Data may also be written on a 3480 or 3490 compatible tape disk cartridge. Header labels must be used and must meet IBM standards. Recommended block size is 120 (Factor 10). For disk reporting, data should be written in ASCII format.

| <u>Tape Position</u> | <u>Data and Instructions</u>   |
|----------------------|--|
| 1                    | "D"  |
| 2-3                  | Last two digits of the year being reported.  |
| 4                    | "4"  |
| 5-8                  | Four-digit BA number assigned by the Railroad Retirement Board.  |
| 9-18                 | Entries in this field are optional. The payroll reference number shown here will be included on certain correspondence to employers to assist the employer in locating the employee. |
| 19-27                | Employee's social security number.   |
| 28-32                | First five letters of the employee's surname. Eliminate the spaces in such names as McCarthy, St. Clair, De La Cross (Example: Mccar, Stcla, Delac).                                 |
| 33-34                | Initials of the employee's first and middle names.   |
| 35-37                | Blank.   |
| 38-44                | Total compensation which is creditable under the RUIA. This amount should not exceed the RUI monthly maximum times 12.   |
| 45-56                | Enter a digit "1" in the appropriate position for each month of service. A month with no service should be coded "0" (zero). All 12 positions  |

should be filled.

45-Jan.  
46-Feb.  
47-March  
48-April  
49-May  
50-June  
51-July  
52-August  
53-Sept.  
54-Oct.  
55-Nov.  
56-Dec.

57-58 Total months of service. The sum of the "1's" in positions 45-56. Enter "00" (zeros) if no months are reported.

59-65 Creditable Tier I compensation, up to the annual maximum. (\$\$\$\$\$~~00~~)

66-72 Creditable Tier II compensation, up to the annual maximum. (\$\$\$\$\$~~00~~)

73 Blank.

74-77 Last daily pay rate. (\$~~00~~) If pay rate exceeds \$99.99, enter 9999.

78-80 Blank.

81-87 Creditable sick pay compensation up to the annual maximum. (\$\$\$\$\$~~00~~)

88 Blank.

89-95 Creditable Tier I miscellaneous compensation, up to the annual maximum. (\$\$\$\$\$~~00~~)

96-120 Blank.

The sum of the Tier I amounts in positions 59-65, 81-87, and 89-95 cannot exceed the Tier I maximum for the year.

**FORM BA-4                      Magnetic Tape, Cartridge, or Disk Format**

Magnetic tape, cartridge, or disk records must be 80 characters in length. Fields used to enter money amounts, and or service months should be filled with "0". Other fields not used should be left blank. Fill out all numeric fields with zeros to the **left** of the significant digits. All money fields include two cents positions and no decimal point. No fields should be signed. There are no alpha characters, except in the employee name field, positions 28-34. There should be no record which contains neither service nor compensation data.

Subtotals of item counts, RUIA, TIER I, and TIER II may be shown for every 2000 or fewer items. The subtotals must be recapitulated at the end of the report. The grand totals should be the last record for each reporting employer. The specific format is described in this package.

For magnetic tape or cartridge reporting, data should be written EBCDIC encoded on 9 track 1/2 inch magnetic tape. Recording density may be 1600 or 6250 bytes per inch. Data may also be written on a 3480 or 3490 compatible tape disk. Header labels must be used and must meet IBM standards. Recommended block size is 800. For disk reporting, data should be written in ASCII format.

This appendix explains only magnetic media format. For information about the data to be entered, refer to Part VI, Chapter 1.

**Tape Positions Data and Instructions**

|       |  |
|-------|--|
| 1     | Blank.   |
| 2-3   | Last two digits of the year which is being adjusted.   |
| 4     | Code "4" for an increase adjustment. Code "M" for a decrease adjustment.   |
| 5-8   | Four-digit BA number assigned by the Railroad Retirement Board.  |
| 9-18  | Blank.   |
| 19-27 | Employee's social security number.   |
| 28-32 | First five letters of employee's surname. Eliminate the spaces in such names such as McCarthy, St. Clar (Example, Mccar, Stcla). |
| 33-34 | Initials of the employees first and middle names.  |
| 35-37 | Blank.   |
| 38-44 | Net increase or decrease in Railroad Unemployment Insurance compensation. (\$\$\$\$\$ØØ)   |

|       |  |
|-------|--|
| 45-56 | Enter a "1" in the position appropriate month column for each month of service being added or removed. Code only those months where service is being adjusted. Do not increase a service month for a month already reported. |
| 57-58 | Total months of service adjusted. The sum of the "1s" in positions 45-56.  |
| 59-65 | The net increase or decrease in Tier I compensation. (\$\$\$\$\$ <del>00</del> )   |
| 66-72 | The net increase or decrease in Tier II compensation. (\$\$\$\$\$ <del>00</del> )  |
| 73-80 | Blank.   |

**Form BA-4 Grand Total Record Format**

|       |  |
|-------|--|
| 1-10  | "8888888888" (10 eights Grand-total type of record.) |
| 11-15 | "GRAND" for grand total record.                      |
| 16-22 | Item count total for the report.                     |
| 23-29 | Decrease RUIA compensation total.                    |
| 30-38 | Increase RUIA compensation total.                    |
| 39-47 | Decrease Tier I compensation total.                  |
| 48-59 | Increase Tier I compensation total.                  |
| 60-68 | Decrease Tier II compensation total.                 |
| 69-80 | Increase Tier II compensation total.                 |



**FORM BA-6a                      Magnetic Tape, Cartridge, or Disk Format**

Tape, cartridge, or disk records must be 120 characters in length. Any fields not used may be left blank or filled with zeros. There should be no record which contains no data. For magnetic tape or cartridge reporting, data should be written EBCDIC encoded on 9 track 1/2 inch magnetic tapes. Recording density may be 1600 or 6250 bytes per inch. Data may also be written on a 3480 or 3490 compatible disk cartridge. Header labels must be used and must meet IBM standards. For disk reporting, data must be written in ASCII format.

| <u>Tape Position</u> | <u>Data and Instructions</u>   |
|----------------------|--|
| 1-9                  | Employee's social security number.   |
| 10-11                | Initials of the employee's first and middle names.   |
| 12-25                | Employee's last name, up to 14 characters only. Leave blank positions blank.                     |
| 26-50                | First line of the employee's mailing address (Street Number, Post Office Box, etc.)              |
| 51-75                | Second line of the employee's mailing address, if needed. (Street Number, Post Office Box, etc.) |
| 76-93                | City.  |
| 94-95                | State (Use two digit state abbreviations as shown in U.S. Postal Guide.)                         |
| 96-100               | Zip code.  |
| 101-104              | Four- digit BA number assigned by the RRB.   |
| 105-120              | Filler   |

**FORM BA-9****Magnetic Tape, Cartridge, or Disk Format**

Tape, cartridge, or disk records must be 80 characters in length. Any fields not used should be left blank. There should be no record which contains no separation allowance data. For magnetic tape or cartridge reporting, data should be written EBCDIC encoded on 9 track 1/2 inch magnetic tape. Recording density may be 1600 or 6250 bytes per inch. Data may also be written on a 3480 or 3490 compatible tape disk cartridge. Header labels must be used and must meet IBM standards. For disk reporting, data should be written in ASCII format.

Tape Positions Data and Instructions

|       |   |
|-------|---|
| 1     | "L."  |
| 2-3   | Last two digits of the applicable tax year.   |
| 4     | Code "4" for an initial report or an increase adjustment. Code "M" for a decrease adjustment.   |
| 5-8   | Four-digit BA number assigned by the Railroad Retirement Board.   |
| 9-17  | Employee's social security number.  |
| 18-22 | First five letters of the employee's surname. Eliminate the spaces and punctuation in such names as McCarthy, St. Clair, De La Cross (Examples: Mccar, Stcla, Delac).   |
| 23-24 | Initials of the employee's first and middle names.  |
| 25    | Blank.  |
| 26-32 | A seven-digit separation allowance amount. Do not use a decimal place. The format is \$\$\$\$cc. For adjustments, enter the net increase amount to be applied to the initial report. Do not sign the field. Zeros should be used to fill the left most positions, if necessary. |

|       |   |
|-------|---|
| 33    | Code 1 for an initial report.<br>Code 2 for an adjustment report.<br>Code 3 for a periodic payment - not the final payment.<br>Code 4 for a periodic payment - final payment.   |
| 34-39 | Date employee relinquished employment rights. Format is MMDDYY.   |
| 40    | Blank.  |
| 41-47 | Seven-digit compensation amount. Do not use a decimal place. The format is (\$\$\$\$cc). Do not sign the field. Zeros should be used to fill the left most positions, if necessary. Field may be left blank.                                  |
| 48-49 | Last two digits of the applicable year.   |
| 50-55 | Total gross amount of separation in whole dollars, \$\$\$\$\$. Use zeros to fill the left most positions, if necessary.   |
| 57-63 | Show the last rate of pay. Format includes a floating decimal place to account for hourly through monthly rates. For example, 9.99999, 99.9999, 999.999 etc.  |
| 64    | The code corresponding to the period to which the rate applies, as follows:<br>Code 1 = per hour;<br>Code 2 = per day/100 (or 150) miles;<br>Code 3 = per week; and<br>Code 4 = per month.  |
| 65    | The code corresponding to the employee's normal work week, as follows:<br>Code 5 = five-day week;<br>Code 6 = six-day week;<br>Code 7 = seven-day week;<br>Code 8 = train and engine service; and<br>Code 9 = dining car and Pullman service. |
| 66-80 | Blank.  |

**FORM BA-10                      Magnetic Tape, Cartridge, or Disk Format**

Tape, cartridge, or disk records must be 80 characters in length. Any fields not used should be left blank or filled with zeros. There should be no record without compensation data. Subtotals and grand totals of item counts, sick pay compensation, and miscellaneous compensation may be shown using the formats established for Form BA-10 subtotal/grand total records.

For magnetic tape or cartridge reporting, data should be written EBCDIC encoded on 9 track ½ inch magnetic tape. Recording density may be 1600 or 6250 bytes per inch. Data may also be written on a 3480 or 3490 compatible tape disk cartridge. Header labels must be used and must meet IBM standards. For disk reporting, data should be written in ASCII format.

This exhibit explains only magnetic media format.

Tape Positions Data and Instructions

|       |   |
|-------|---|
| 1     | Code "S" for Sick Pay only. Code "B" for both Sick Pay and miscellaneous payments or for only miscellaneous payments. <b>NOTE:</b> This is a report code, not a record code. This code will be the same for every record in the report. |
| 2-3   | Last two digits of the year for which this payment is considered compensation.  |
| 4     | Code "4" for an initial report or an increase adjustment. Code "M" for a decrease adjustment.   |
| 5-8   | Four-digit BA number assigned by the Railroad Retirement Board.   |
| 9-18  | Blank.  |
| 19-27 | Employee's social security number.  |
| 28-32 | First five letters of the employee's surname. Eliminate the spaces and punctuation in such names as McCarthy, St. Clair, De La Cross (Example: Mccar, Stcla, Delac).  |
| 33-34 | Initials of the employee's first and second names.  |
| 35-58 | Blank.  |
| 59-65 | Creditable Sick Pay compensation. (\$\$\$\$\$ <del>CC</del> )   |
| 66-72 | Creditable miscellaneous compensation. (\$\$\$\$\$ <del>CC</del> )  |
| 73-80 | Blank.  |

**FORM BA-10****Sub-total Record Format**

Sub-totals of money amounts may be shown for every 2,000 or fewer items.

| <u>Field Length</u> | <u>Tape Positions</u> | <u>Data and Instructions</u>   |
|---------------------|-----------------------|--|
| 10                  | 1-10                  | "5555555555" (10 fives-type of record code).   |
| 5                   | 11-15                 | "SUBTO" for subtotal.  |
| 7                   | 16-22                 | A sub-total item count for that particular sub-division of the report.                   |
| 1723-39             |                       | A sub-total of sick pay compensation for that particular sub division of the report.     |
| 1740-56             |                       | A sub-total of miscellaneous compensation for that particular subdivision of the report. |
| 2457-80             |                       | Blank or zeros.  |

**FORM BA-10****Grand Total Record Format**

The grand total record should be the last record on the tape. If sub-total records are used, the grand totals are the sum of the sub-totals.

| <u>Field Length</u> | <u>Tape Positions</u> | <u>Data and Instructions</u>                               |
|---------------------|-----------------------|--|
| 101-10              |                       | "8888888888" (10 eights-type of record code)               |
| 5                   | 11-15                 | "GRAND"  |
| 7                   | 16-22                 | Item count-grand total for this report.                    |
| 1723-39             |                       | Grand total of sick pay compensation for this report.      |
| 1740-56             |                       | Grand total of miscellaneous compensation for this report. |
| 2457-80             |                       | Blank or zeros.  |

**Form BA-11 Gross Earnings Report**

This exhibit shows format for submission of gross earnings reports on magnetic tape, tape cartridge or floppy diskette with supporting printout. Reports submitted on a printout or listing alone must include the same data. **All printouts should have two or more spaces between data fields.**

Reports submitted on magnetic tape or tape cartridge are to be accompanied by a Form G-440, Report Specifications Sheet. Indicate as the type of report. Specify in the "Remarks" block the format used, i.e., "Gross Earnings Annual Report of Monthly Earnings, 19XX," "Gross Earnings Annual Report of Quarterly Earnings, 19XX," or "Gross Earnings Annual Report of Annual Earnings, 19XX." Data must be written on 3480 or 3490 compatible tape disk cartridge, conventional magnetic tape or 3 ½ floppy diskette. Standard labels are to be used. The trailer label is to include a record count. All records are 80 characters in length, unblocked.

**Gross Earnings Annual Report of Annual Earnings**

| <u>Tape Positions</u> | <u>Data and Instructions</u>  |
|-----------------------|---|
| 1-2                   | "40"  |
| 3-4                   | Last 2 digits of year being reported.   |
| 5-8                   | Four-digit employer identification number assigned by the Railroad Retirement Board.  |
| 9-17                  | Employee's social security account number.  |
| 18-22                 | First five letters of employee's surname. Eliminate the spaces in such names as O'Grady or De LaCross (e.g., Ograd, Delac). |
| 23-24                 | Initials of employee's first and second names. If only one initial, enter in position 23 and leave position 24 blank.       |
| 25-33                 | Annual Amount - 9 positions (\$\$\$\$\$\$ <del>C</del> ), preceded by zero(s) if necessary.                                 |
| 34-80                 | Leave blank or zero-fill.   |

**Gross Earnings Annual Report of Quarterly Earnings**

| <u>Tape Positions</u> | <u>Data and Instructions</u>  |
|-----------------------|---|
| 1-2                   | "39"  |
| 3-4                   | Last 2 digits of year being reported.   |
| 5-8                   | Four-digit employer identification number assigned by the Railroad Retirement Board.  |
| 9-17                  | Employee's social security number.  |
| 18-22                 | First five letters of employee's surname. Eliminate the spaces in such names as O'Grady or De LaCross (e.g., Ograd, Delac).   |
| 23-24                 | Initials of employee's first and middle names. If only one initial, enter in position 23 and leave position 24 blank.   |
| 25-33                 | First Quarter Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for first quarter, leave positions 25-33 blank or zero-fill.   |
| 34-42                 | Second Quarter Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for second quarter, leave positions 34-42 blank or zero-fill. |
| 43-51                 | Third Quarter Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for third quarter, leave positions 43-51 blank or zero-fill.   |
| 52-60                 | Fourth Quarter Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for fourth quarter, leave positions 52-60 blank or zero-fill. |
| 61-80                 | Leave blank or zero-fill.   |



**Gross Earnings Annual Report of Monthly Earnings**

Two 80 position tape records must be keyed whether or not both records have earnings. (Where one record does not contain money fields, positions 1-24 must be keyed.)

**Record No. 1 - January through June**

| <u>Tape Positions</u> | <u>Data and Instructions</u>  |
|-----------------------|---|
| 1-2                   | "28"  |
| 3-4                   | Last 2 digits of year being reported.   |
| 5-8                   | Four-digit employer identification number assigned by the Railroad Retirement Board.  |
| 9-17                  | Employee's social security account number.  |
| 18-22                 | First five letters of employee's surname. Eliminate the spaces in such names as O'Grady or De LaCross (e.g., Ograd, Delac).   |
| 23-24                 | Initials of employee's first and middle names. If only one initial, enter in position 23 and leave position 24 blank.   |
| 25-33                 | January Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for January, leave positions 25-33 blank or zero-fill.   |
| 34-42                 | February Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for February, leave positions 34-42 blank or zero-fill. |
| 43-51                 | March Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for March, leave positions 43-51 blank or zero-fill.       |
| 52-60                 | April Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for April, leave positions 52-60 blank or zero-fill.       |

|       |   |
|-------|---|
| 61-69 | May Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for May, leave positions 61-69 blank or zero-fill.   |
| 70-78 | June Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for June, leave positions 70-78 blank or zero-fill. |
| 79-80 | Leave blank or zero-fill.   |

**Record No. 2 - July through December**

| <u>Tape Positions</u> | <u>Data and Instructions</u>  |
|-----------------------|---|
| 1-2                   | "29"  |
| 3-4                   | Last 2 digits of year being reported.   |
| 5-8                   | Four-digit employer identification number assigned by the Railroad Retirement Board.  |
| 9-17                  | Employee's social security account number.  |
| 18-22                 | First five letters of employee's surname. Eliminate the spaces in such names as O'Grady or De LaCross (e.g., Ograd, Delac).   |
| 23-24                 | Initials of employee's first and middle names. If only one initial, enter in position 23 and leave position 24 blank.   |
| 25-33                 | July Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for July, leave positions 25-33 blank or zero-fill.           |
| 34-42                 | August Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for August, leave positions 34-42 blank or zero-fill.       |
| 43-51                 | September Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for September, leave positions 43-51 blank or zero-fill. |
| 52-60                 | October Amount - 9 positions (\$\$\$\$\$\$ <del>00</del> ), preceded by zero(s) if necessary. If there are no earnings for October, leave positions 52-60 blank or zero-fill.     |

61-69 November Amount - 9 positions (\$\$\$\$\$\$~~00~~), preceded by zero(s) if necessary. If there are no earnings for November, leave positions 61-69 blank or zero-fill.

70-78 December Amount - 9 positions (\$\$\$\$\$\$~~00~~), preceded by zero(s) if necessary. If there are no earnings for December, leave positions 70-78 blank or zero-fill.

79-80 Leave blank or zero-fill.

### Railroad Retirement Board Jurisdiction Guide

This referral guide provides Labor employers with a RRB contact for questions on subjects outside the jurisdiction of compensation reporting. Subjects identified with an asterisk are on the RRB web site.

| Subject  | RRB Contact  |
|--|--|
| Annual Earnings Exempt Amounts for Annuity Work Deductions   | Bureau of the Actuary<br>(312) 751-4779                        |
| Benefit Eligibility/Payment Status   | Local RRB District Office or Information Office (312) 751-3341 |
| Contribution Tax Rate for RUIA Tax   | Experience Rating Specialist<br>(312) 751-4550                 |
| Cost- of- Living Percentages*  | Bureau of the Actuary<br>(312) 751-4779                        |
| Creditable/Taxable Earnings Base Estimates*  | Bureau of the Actuary<br>(312) 751-4779, 4789,4729             |
| Divorce/Garnishment  | Bureau of Law<br>(312) 751-4944                                |
| Form CT-1, Employer Annual Railroad Retirement Tax Return  | Internal Revenue Service<br>(816) 926-2435                     |
| Form DC-1, Employers Quarterly Report of Contributions Under the RUIA  | Bureau of Fiscal Operations<br>(312) 751-4668                  |
| Form G-88a, Retirement Contact Form  | Policy and Systems<br>(312) 751-4853                           |
| Form 1099-G Statement for Receipt of Certain Government Payments (unemployment benefit income tax statement) | Experience Rating Specialist<br>(312) 751-4550                 |
| Gross Earnings Reports (BA-11)   | Bureau of the Actuary<br>(312) 751-4789                        |
| Monthly Report of Tier I Railroad Retirement Taxes Deducted from RUIA Sickness Benefits                      | Experience Rating Specialist<br>(312) 751-4550                 |
| Notice of Death of Annuitant   | Local RRB District Office or Information Office (312) 751-3341 |

| <b>Subject</b>  | <b>RRB Contact</b>   |
|---|--|
| Reports of Supplemental Tax Credits and Tax Liabilities (Forms G-241, G-241a, G-245, G-245a, G-246b, G-88p, and G-88R)  | Quality Reporting Service Center<br>(312) 751-4550         |
| RRB-1099, Statement for Recipients of payments by the Railroad Retirement Board;<br><br>RRB-1099R, Statement for Recipients of Annuities or Pensions by the RRB;<br><br>RRB-1042S, Statement for Nonresident Alien Recipients of Payments by the RRB (retirement benefit income statements) | Policy and Systems<br>(312) 751-4810                       |
| Informational Conference Program and/or Schedule*   | Labor Member's Office<br>(312) 751-4905                    |
| Request for Lien Amount   | Claims Adjustment and Settlement Section<br>(312) 751-4825 |

**Position Description: Special Agent/National Reporting Officer**

Under the general direction of the Director of Assessment and Training (A&T), the National Reporting Officer (NRO) acts as a special agent in assisting in the establishment of the wage records of employees of national railway labor organizations. Specifically:

1. As required by the regulations and instructions of the Railroad Retirement Board (RRB), prepares and consolidates compensation reports for all units of the labor organizations. This involves preparation and timely submission of Annual Reports of Creditable Compensation (Form BA-3a) from input reports submitted by subordinate units and the grand lodge on Form OE-1, Rail Labor System Unit Report of Creditable Service Months and Compensation, and Form OE-1a, Rail Labor Local Unit Report of Creditable Service Months and Compensation. Makes Reports of Creditable Compensation Adjustments (Form BA-4). The preparation of these reports involves:
  - a. Distributing Forms OE-1 and OE-1a to subordinate units, including use of subordinate unit code numbers issued by RRB. Gives sufficient instructions for Form OE-1 and OE-1a for their preparation, including circular information issued concerning annual tax rates, earning bases, and creditability of railroad compensation.
  - b. Reviewing of completed payroll reports (Form OE-1 and OE-1a) and verifying:
    - (1) Name and social security number;
    - (2) New employee status;
    - (3) Subordinate unit code number; and
    - (4) Amounts (including proration) of creditable compensation.
2. As appropriate, reports and remits Railroad Unemployment Insurance Act contributions for units of covered labor organization. This involves:
  - a. Ascertaining whether contribution liability exists for subordinate unit;
  - b. Ascertaining amount due;
  - c. Reconciling amount due with amount of remittance; and
  - d. Mailing remittance receipt of subordinate unit.

3. Ensures that compensation reported on Forms BA-3a and BA-4 to the RRB corresponds to compensation reported to the Internal Revenue Service on Form CT-1 (Employer's Annual Railroad Retirement Tax Return) and to the RRB on Form DC-1 (Employer's Quarterly Report of Contributions under the Railroad Unemployment Insurance Act).
4. Receives and distributes information and releases received from the RRB, including those received from the Labor Member, to all subordinate units.
5. Distributes certificates of service months and compensation (Forms BA-6). Responds to RRB investigations of employee protests of reported service and compensation.
6. Requisitions supplies for subordinate units.

Letterheads containing the name of the association and the name and address of the NRO supplied by the RRB to the NRO shall be used only for correspondence with the RRB and with subordinate units regarding instructions and other matters in connection with the reporting of compensation and reporting and remitting of contributions.

RRB supplied envelopes (bearing return address of NRO or space for stamped return address) for which the RRB will assume postage costs shall be used only to:

- transmit Forms OE-1/OE-1a;
- mail instructions relating to the preparation of such forms;
- mail correspondence relating to the reporting of either compensation or contributions;
- mail correspondence relating to railroad retirement and railroad unemployment or sickness benefits; or
- mail Forms BA-6.

Travel expenses and per diem, in accordance with the regulations covering government employees, shall be paid to the NRO only if the RRB requests him/her to attend meetings or to perform other functions in connection with duties as a NRO.

**Table of Earnings Bases and Tax Rates**

| <b>Maximum Earnings Base and Tax Rate</b> |               |                     |                |          |          |              |          |
|---|---------------|---------------------|----------------|----------|----------|--------------|----------|
|   | <b>Tier I</b> |                     | <b>Tier II</b> |          |          | <b>RUIA</b>  |          |
| <b>YEAR</b>                               | Base          | Employer & Employee | Base           | Employer | Employee | Monthly Base | Employer |
| 1985                                      | \$39,600      | 7.05                | \$29,700       | 13.75    | 3.5      | \$600        | 8.0      |
| 1986                                      | \$42,000      | 7.15                | \$31,500       | 14.75    | 4.25     | \$600        | 8.0      |
| 1987                                      | \$43,800      | 7.15                | \$32,700       | 14.75    | 4.25     | \$600        | 8.0      |
| 1988                                      | \$45,000      | 7.51                | \$33,600       | 14.75    | 4.25     | \$600        | 8.0      |
| 1989                                      | \$48,000      | 7.51                | \$35,700       | 16.1     | 4.9      | \$710        | 8.0      |
| 1990                                      | \$51,300      | 7.65                | \$38,100       | 16.1     | 4.9      | \$745        | 8.0      |
| 1991                                      | \$53,400      | 7.65                | \$39,600       | 16.1     | 4.9      | \$765        | *        |
| 1992                                      | \$55,500      | 7.65                | \$41,400       | 16.1     | 4.9      | \$785        | *        |
| 1993                                      | \$57,600      | 7.65                | \$42,900       | 16.1     | 4.9      | \$810        | *        |
| 1994                                      | \$60,600      | 7.65                | \$45,000       | 16.1     | 4.9      | \$840        | *        |
| 1995                                      | \$61,200      | 7.65                | \$45,300       | 16.1     | 4.9      | \$850        | *        |
| 1996                                      | \$62,700      | 7.65                | \$46,500       | 16.1     | 4.9      | \$865        | *        |
| 1997                                      | \$65,400      | 7.65                | \$48,600       | 16.1     | 4.9      | \$890        | *        |
| 1998                                      | \$68,400      | 7.65                | \$50,700       | 16.1     | 4.9      | \$925        | *        |
| **  |               |                     |                |          |          |              | *        |

\* Rate determined for each employer based on experience of their employees

\*\* Current rates and future projections are on RRB web site. Projections of future earnings bases are updated in January and July.