

**REPORT OF MISCELLANEOUS COMPENSATION AND SICK PAY**  
**(SEE INSTRUCTIONS FOR COMPLETING AND MAILING THIS FORM ON REVERSE SIDE)**

The information contained in this report, which is required by law under Section 9 of the Railroad Retirement Act (RRA), is needed to pay RRA benefits. Failure to report or the making of a false or fraudulent report can result in criminal prosecution or civil penalties, or both.

**FORM G-440, REPORT SPECIFICATIONS SHEET, MUST ACCOMPANY THIS FORM.**

1a. CORPORATE NAME OF EMPLOYER			1b. OTHER NAME(S), IF ANY			2. EMPLOYER BA NO.  T/P5-8	3. PAGE NO.
4. REPORT TYPE CODE S OR B	5. COMPENSATION YEAR	6. INCREASE = 4 DECREASE = M	7. EMPLOYEE SOCIAL SECURITY NUMBER	8. EMPLOYEE NAME <i>(First 5 letters of last name, F.I. and M.I.)</i>	9. AMOUNT OF SICK PAY COMPENSATION	10. AMOUNT OF MISCELLANEOUS COMPENSATION*	11. FOR RRB USE
T/P 1	2-3	4	19-27	28-34	59-65	66-72	73-80
12.	← RECORD COUNT		COMPENSATION TOTALS →		13.	14.	

\*See instructions on reverse side for a definition of miscellaneous compensation. Further information on creditable compensation is in the Reporting Instructions to Employers.

## INSTRUCTIONS

This report should be completed along with the Form G-440, Report Specifications Sheet, and returned to the ***RAILROAD RETIREMENT BOARD, OFFICE OF PROGRAMS, A&T -- COMPENSATION AND EMPLOYER SERVICES CENTER, 844 NORTH RUSH STREET, CHICAGO, ILLINOIS 60611-2092.***

Form BA-10 is used to report miscellaneous compensation and sick pay, under Section 1 (h)(8) of the Railroad Retirement Act, which is creditable for Tier I purposes only. This form may also be used to report adjustments to miscellaneous compensation and sick pay. Annual and adjustment reports of miscellaneous compensation and sick pay should not be combined on the same report. Additional information about reporting miscellaneous compensation and sick pay on this form may be found in "Reporting Instructions to Employers."

### ITEM

1. a. Enter the corporate name of the employer.  
b. Enter other name(s), if any, commonly used for business purposes.
2. Enter the four-digit Railroad Retirement Board employer number. Do not enter the Internal Revenue Service employer identification number.
3. Enter the page number.
4. Enter the code "S" if the line item is sick pay only. Enter the code "B" if the line item is miscellaneous compensation only **or** both miscellaneous compensation and sick pay.
5. Enter the last two digits of the year for which this payment is considered compensation.
6. Enter a "4" if the line item is an initial report or an increase adjustment. Enter an "M" if the line item is a decrease adjustment.
7. Enter the employee's social security number.
8. Enter the first five letters of the employee's last name. Then enter the initials of the first and second names. Eliminate the spaces and punctuation in such names as McCarthy, St. Clair, De La Cross (Example: Mccar, Stcla, Delac).
9. If the line item is an initial report enter the net total amount of sick pay compensation subject to Tier I tax. If the line item is an increase or decrease adjustment, enter the amount of that adjustment.
10. If the line item is an initial report enter the net total amount of miscellaneous compensation, that is, compensation subject to Tier I tax but not otherwise creditable under the Railroad Retirement Act. If the line item is an increase or decrease adjustment, enter the amount of that adjustment. Payments must meet the following conditions to be considered miscellaneous compensation:
  - The payment is subject to railroad retirement tax;
  - The payment is remuneration for services rendered in an earlier year;
  - The payment cannot be credited to the earlier year because the employee already has maximum Tier I compensation credit in that year; and
  - The payment cannot be credited to the year when the payment is made because no service was performed in the year of payment and the employer reports compensation generally on an earned basis.
11. Leave blank.
12. Enter the total number of lines which are completed on the page.
13. Enter the total of all amounts entered as sick pay compensation.
14. Enter the total of all amounts entered as miscellaneous compensation.

Include on the Form G-440 a summary of each page of Form BA-10 record counts and compensation totals. Compile the summaries into a grand total.

We estimate this form takes an average of 55 minutes per response to complete, including time for reviewing the instructions, getting the needed data, and reviewing the completed form. Federal agencies may not conduct or sponsor, and respondents are not required to respond to, a collection of information unless it displays a valid OMB number. If you wish, send comments regarding the accuracy of our estimate or any other aspects of this form, including suggestions for reducing completion time, to CHIEF OF INFORMATION RESOURCES MANAGEMENT, RAILROAD RETIREMENT BOARD, 844 N RUSH ST, CHICAGO, IL 60611-2092.