

REPORT OF SEPARATION ALLOWANCE OR SEVERANCE 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) and Section 6 of the Railroad Unemployment Insurance Act (RUIA), is needed for two purposes: to establish eligibility for an additional lump-sum amount under the RRA and to establish a disqualification period under the RUIA. Failure to report or the making of a false or fraudulent report may result in a fine of not more than \$10,000.00 or imprisonment for not more than five years, 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/P 5)) 8
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3. Year	4. Inc (4) Dec (M)	5. Employee Social Security Number	6. Employee Name <i>(First 5 letters of last name, F.I. and M.I.)</i>	7. Separation Allowance or Severance Pay Amt. Subject to Tier II Taxation or Correction to Previous Report	8. Type Report Code	9. Date Rights Relinquished	10. Amount Included on Form BA-3a or Form BA-4 and Year of Report		11. Total Gross Amount of Separation/ Severance Allowance	12. Last Rate of Pay	13. Period of Pay Code	14. Work Week Code
							Amount	Year				
T/P 2-3	4	9-17	18-24	26-32	33	34-39	41-47	48-49	50-55	57-63	64	65

INSTRUCTIONS

This report is submitted no later than the last day of the month following the end of the quarter in which the separation or severance was paid. This form must be accompanied by Form G-440, Report Specifications Sheet. Mail the forms to the **RAILROAD RETIREMENT BOARD, OFFICE OF PROGRAMS, A&T - EMPLOYER SERVICE AND TRAINING CENTER, 844 NORTH RUSH STREET, CHICAGO, ILLINOIS 60611-2092.**

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 last two digits of the applicable tax year.
4. Enter a "4" for an initial report or an increase adjustment. Enter an "M" for a decrease adjustment.
5. Enter the employee's social security number.
6. Enter the first five letters of the employee's last name. Then enter the initials of the first and middle names. Eliminate the spaces and punctuation in such names as McCarthy, St. Clair, De La Cross (Example: Mccar, Stcla, Delac).
7. For an initial report, enter the amount of separation allowance or severance pay subject to Tier II taxation. For an adjustment report, enter the net increase or decrease amount to be applied to the previous report. If an allowance or payment is made to an employee who had already been credited with maximum earnings in that year and no tax is deducted, enter 0.00. If a separation allowance or severance pay was paid in more than one year, the amount subject to Tier II tax in each year should be shown on a separate line. The amount must include a decimal point and two digits representing cents. Do not use dollar signs and commas.
8. Enter a "1" for an initial report *or* the first periodic payment of the separation allowance. Enter a "2" for an adjustment to a previous report. Enter a "3" for a periodic payment) not the initial or final payment. Enter a "4" for a periodic payment) final payment. If you enter a "1," Items 11-14 *must* be completed.
9. Enter the date the employee relinquished employment rights in the six-digit format MMDDYY. The date the employee relinquished rights remains the same even if a separation allowance or severance pay was paid in more than one year.
10. If all or any part of the separation allowance in Item 7 was creditable compensation and included on your Form BA-3a, Annual Report of Creditable Compensation, or credited to the date last worked on Form BA-4, Report of Creditable Compensation Adjustments, enter the amount and the last two digits of the year for which the report was made. The amount must include a decimal point and two digits representing cents. Do not use dollar signs and commas.

OPTIONAL: Items 11 through 14 are optional unless Item 8 is marked "1."

11. Enter in *whole dollars* the **total gross** amount of the separation or severance allowance. The amount should be rounded, if necessary, so that it *will not* include two digits representing cents. This amount is *not* reduced for payroll deductions, for either Tier I or Tier II compensation maximums, or tax ceilings. If the amount is being paid in installments, show the sum of *all* the installments before deductions. ***If the separation or severance pay is being paid in installments over several years, complete Items 11 through 14 only for the first year the installment payments are reported. Show the gross amount of the separation or severance payment (i.e., the total of all installment payments that will be made to the employee) in Item 11.*** Do not complete entries for the other years in which the installments were paid.
12. Enter the employee's last rate of pay. This amount is used to establish a disqualification period under the RUIA.
13. Enter the code corresponding to the period to which the rate of pay applies. • Code 1 - hour. • Code 2 - day. • Code 3 - week. • Code 4 - month.
14. Enter the code corresponding to the employee's normal work week. • Code 5 - five-day week. • Code 6 - six-day week. • Code 7 - seven-day week. • Code 8 - train and engine service. • Code 9 - dining car and pullman service.

We estimate this form takes an average of 75 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 MANAGEMENT, RAILROAD RETIREMENT BOARD, 844 N RUSH ST, CHICAGO, IL 60611-2092 **and** to the OFFICE OF MANAGEMENT AND BUDGET, PAPERWORK REDUCTION PROJECT (3220-0173), WASHINGTON, DC 20503. Please do **not** return this form to either of the above addresses.