



Employer Exchange

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Filed Your Annual Reports Yet?

The deadline for filing your 2008 Form BA-3, "Annual Report of Creditable Compensation" and BA-11, "Report of Gross Earnings" is **March 2, 2009**. Form BA-6a, "Address Report" is due by April 1, 2009 and can be filed on-line through ERS. When submitting the reports, please only **use the latest version of Form BA-3** (Version 01-08). **Do NOT submit the obsolete Forms BA-3a.** (There are several enhancements to the new form which will save paperwork and improve service and accuracy. These are described elsewhere in this newsletter.) Also, you need to include a Form G440, "Report Specifications Sheet" with these (and all other) reports when you submit them to the RRB. RRB forms can be found on our website in the "Employer Forms and Publications Section".

Employers who do not have creditable service and compensation to report for 2008 on a BA-3; or who have no employees for the BA-11 with social security numbers ending with the digits "30", must advise the Railroad Retirement Board (RRB), by filing Form G-440 and checking the appropriate item.

RRB PC Reporting Software Now Available for Download

The Railroad Retirement Board (RRB) Employer Reporting (PC) Program (v2008) is now available online. This program will assist employers in creating and filing automated service and compensation reports in the new expanded format. In order to safeguard the information, this software includes the ability to encrypt and electronically transmit any report to the RRB using e-mail. We urge all those who currently file on paper to use this instead. It's simple, accurate, secure and efficient. You can request a copy by contacting a Compensation Reporting Specialist in the Quality Reporting Service Center (QRSC) at the telephone number or e-mail address shown above.

Be Sure to Report Accurate Daily Pay Rates

In 2008 the Daily Pay Rate (DPR) field was expanded to allow for a maximum pay rate up to \$200.00 per day. The DPR is required to ensure that the correct amount of sickness or unemployment benefits is paid

to your employees. Last year, the RRB raised the reporting limit because the amount of \$99.99 is insufficient for employees to receive the maximum benefits allowable. Failure to complete this item will cause underpayments and delays in employees' benefits. Please make sure the correct amount is entered on your annual service and compensation report (BA-3) for 2008 for each of your employees. Please note that the DPR is based on an 8 hr day, so you may have to calculate this amount for some employees.

Include Optional RUIA Information and Reduce Paperwork

Employers now have the option of reporting the Railroad Unemployment Insurance Act (RUIA) compensation based on the monthly maximum benefit amount. This information is needed to determine the maximum amount of RUIA benefits payable. Use of this new field will reduce the number or eliminate Forms UI-41a, Supplemental Report of Compensation being released to employers because the RRB will already have this information. It will also prevent delays of unemployment and sickness benefits. We strongly encourage employers to take advantage of this new option.

Use New Service Month Codes

The RRB needs employment relationship information in order to determine deemed service months in certain situations. If we don't have that information, we have to release Forms GL-99, "Employer's Deemed Service Months Questionnaire", to employers seeking information about employment relationships. In order to prevent that we encourage employers to use the new service month codes to report employment relation information in non-worked months. The new codes are to be used in place of 0. The possible service month codes are:

- 1 = worked
- 8 = not worked but has employment relation
- 9 = not worked and has no employment relation
- 0 = not worked and employment relation is unknown

Please refer to the Employer Reporting Instructions for additional information on how to use the codes.

2009 U.S. RRB Tax Rates and Compensation Bases

Component	Tax Rate	Earnings Base
Employee Tier I	6.20%	\$106,800
Employee Medicare	1.45%	No limit
Employer Tier I	6.20%	\$106,800
Employer Medicare	1.45%	No limit
Employee Tier II	3.90%	\$79,200
Employer Tier II	12.10%	\$79,200
Employer Unemployment (RUIA)	Variable	\$1,330.00 per month
Employer Unemployment (RUIA) Maximum	Variable	\$1,718.00 per month

Upcoming National Rail Employer Seminar: Save the Date

The RRB will be conducting the seventh National Rail Employer Training Seminar August 26-28, 2009. The seminar will provide information on our future employer reporting plans as well as basic training that is essential to all payroll personnel. Additional information will be made available very soon, so look for your registration packet in the mail or our website.

New Forms Added to the Employer Reporting System (ERS) Internet Site

The RRB is pleased to announce ERS.Net which provides Internet-based notification and reply forms ID-4K, *"Prepayment Notice of Employee's Applications and Claims for Benefits under the Railroad Unemployment Insurance Act"* and ID-4E, *"Notice of RUIA Claim Determinations"*.

We are rolling out the system gradually, starting with a limited number of employers so that we can work closely with you in using the new system and preparing accurate responses. If you want to be among the first to participate, contact QRSC.

RRB Services Online for Unemployment Benefits

In order to obtain benefits as quickly as possible, claimants may now file their applications for unemployment benefits, as well as their subsequent biweekly claims, online. We ask that you encourage your employees to establish an online account while still employed so that an account is ready if they ever need to apply for these benefits or use other Internet services.

All they need to do is to go to the RRB's website at www.rrb.gov and click on "Benefit Online Services" for directions for establishing an RRB Internet Services account. Once they have an online account, in the event that they have to file for unemployment benefits, they will be able to do so without delay.

Return to Railroad Service Monitoring

In October 2008, the RRB released Forms GL-132, *"Notices of Service Reported for Annuitant Who is Receiving an RRB Annuity"* to verify whether your former employees are correctly receiving retirement benefits. Annuitants who return to work for employers covered under the RRA are not entitled to retirement annuities from the RRB for any month service is reported.

If you are incorrectly crediting former employees with service months for pay in lieu of vacation, back pay or any payment not associated with actual work or a negotiated agreement, they may be getting overpaid. Compensation can be credited to an employee's account when paid, regardless of when the employee retires or resigns. If service has been reported for a former employee after his /her retirement annuity began you will receive a Form GL-132.

This form will help us determine whether the service was credited properly and /or if benefits are payable. Please help us reconcile these records by completing and returning the form within 30 days of receipt.

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Third Class

