

Program Letter

United States Railroad Retirement Board Office of Programs



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TO: Compensation Contact Officials- paper filers

SUBJECT: Filing Form DC-1 on the Internet using RRBLINK

**New option for
filing
Form DC-1**

This is to advise you about a new option for filing Form DC-1, *Employer's Quarterly Report of Contributions- RUIA*. The Railroad Retirement Board (RRB), in conjunction with US Bank, has added Form DC-1 to the RRBLINK Internet system. RRBLINK is the system employers use to electronically deposit their Railroad Retirement tier and supplemental taxes and their Railroad Unemployment Insurance Act (RUIA) contributions.

**Benefits of
using
RRBLINK to
file Form DC-1**

The Internet DC-1 is more accurate, efficient and economic.

- The system calculates the contribution for your deposit.
- The Internet DC-1 is filed in a single activity with your deposit and can reach the RRB no later than the next business day.
- The Internet form requires less time to complete and saves employers postal and envelope costs and saves RRB paper and printing costs.
- The RRBLINK system provides employers the option to make their section 12(o) and 2(f) deposits along with their payroll deposits.

**Will I still have
to file the paper
form?**

No. Employers using RRBLINK to file their DC-1 will not have to file a paper Form DC-1 with the RRB. The bank will transmit the DC-1 report to the RRB.

**How will
RRBLINK
calculate my
contribution?**

RRBLINK will calculate your contribution based on the compensation that you enter and the contribution (tax) rate supplied by the RRB. To participate in the system, employers must authorize the RRB to release to the bank their contribution rate. The bank provides an easy way to execute this authorization on the system. Your contribution rate and other Form DC-1 information is secured by the bank the same as your deposit information.

Why can't I enter my own contribution rate like I do now?

The RRB determined that contribution rates should be provided by RRB to prevent errors, delays, and the work to reconcile errors. Each year, a significant number of employers make their first quarter's deposit based on an incorrect contribution rate. Occasionally, math errors occur. Both such errors will be prevented by having RRB provide the contribution rate for the Form DC-1 system calculation.

How are adjustments handled?

Adjustments are entered on the DC-1 screen the same as they are entered on the paper form. For adjustments, you must also enter the contribution rate for the year being adjusted. The adjustments section of the DC-1 screen can expand to accommodate any number of adjustments.

Participation is optional

Participation in Internet filing of Form DC-1 on RRBLINK is entirely optional. Employers may continue to file paper Forms DC-1. However, employers who choose RRBLINK to make RUIA deposits must also use RRBLINK to file form DC-1 because the two functions are now integrated in a single process.

Effective date is last Monday in March

The new year's contribution rates will be available on the RRBLINK system the last Monday in March each year. The DC-1 report is due by the end of April each year.

Note for local lodge or division of railway labor organization

Employees of a local lodge or division of a railway labor organization are not required to pay contributions nor file reports of contributions. If you report for a local lodge or division, this new filing option does not apply to you. As before, a local lodge or division can use the RRBLINK system to make tier and supplemental tax deposits. If you report for a labor organization at the national, regional, or district level, the new RRBLINK DC-1 reporting system may benefit you.

Apply now. Comments or questions?

The best time to convert systems is after making your last deposit in the calendar year. Apply now. Be ready for the new year. The RRBLINK system administrator can advise you about switching from EFTPS to RRBLINK. If you would like more information or an application, contact:

- the RRBLINK system administrator at (888)273-2265, or
 - Jim Finn at RRB (312)751-4668, or
 - Carol Arnold at RRB (312)751-4833.
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