



Employer Exchange

Quality Reporting Service Center (312) 751-4992
 Fax (312) 751-7190
 E-mail: QRSC@RRB.GOV
 Experience Rating Specialists (312) 751-4550
 RRB Web Site: <http://www.rrb.gov>

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Filed Your Annual Reports Yet?

The deadline for filing your 2011 Form BA-3, "Annual Report of Creditable Compensation" and BA-11, "Report of Gross Earnings" is **February 29, 2012**. Form BA-6a, "Address Report" is due by April 1, 2012 and can be filed on-line through the ERSNet system. Also, you need to include a Form G440, "Report Specifications Sheet" with these (and all other) reports when you submit them to the US Railroad Retirement Board (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 2011 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.

More ERSNet Enhancements Coming

In early February the RRB plans to have the **Form BA-3**, "Annual Report of Creditable Compensation" and **Form BA-11**, "Report of Gross Earnings" available on the Employer Reporting System (ERS.Net). We will release a Program Letter as soon as more information is available.

Medicare Taxes Withheld Shown on IRS Form W-2

The Social Security Administration (SSA) has created a new enhanced on-line version of Form W-2. The new form allows employers covered under the Railroad Retirement Act (RRA) to display the amount of Medicare taxes withheld in the "Other" box (14) for their employees. For more information please see Program Letter 2012-04, ["Medicare Taxes Withheld Shown in the "Other" Box \(14\) on Form W-2"](#), on the RRB's website.

2012 U.S. RRB Tax Rates and Compensation Bases

Component	Tax Rate	Earnings Base
Employee Tier I *	4.20% 6.20%	\$110,100
Employee Medicare	1.45%	No limit
Employer Tier I	6.20%	\$110,100
Employer Medicare	1.45%	No limit
Employee Tier II	3.90%	\$81,900
Employer Tier II	12.10%	\$81,900
Employer Unemployment (RUIA)	Variable	\$1,365.00 per month
Employer Unemployment (RUIA) Maximum	Variable	\$1,763.00 per month

***As of the printing of this newsletter:** The Tax Relief Act which provides a reduction of 2 percentage points in Tier I payroll taxes paid by employees has been extended through February 29, 2012. Effective 03/01/12 the employee Tier I Tax Rate will increase to 6.2%. Current plans call for Congress to discuss extending this payroll tax reduction through the end of 2012.

The RRB Says Farewell to Wayne Scharnak



The Railroad Retirement Board has said farewell to Wayne Scharnak, long time Chief of the Compensation and Employer Services Center. Wayne recently retired from the agency on December 30, 2011. Wayne's work was dedicated to improving the quality of the RRB's service and compensation data through training, communication and service to employers. Wayne's knowledge, skills and personality will truly be missed by the employers he served and his fellow RRB co-workers.

Upcoming National Rail Employer Seminar: August 2012

The RRB will be conducting the eighth National Rail Employer Training Seminar in August 2012. 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.

Reminder: Elimination of Technical Support for the PC Reporting Program

The RRB is eliminating technical support for the Employer Reporting (PC) Program once the 2012 reporting season ends.

We will continue to assist with compensation and service reports generated by the program, including the 2011 annual reports, which are due on February 29, 2012. However, we will not be able to assist you with any problems you may encounter while using the software after that time, nor will we be able to issue any new or replacement copies of the software.

As a replacement to using the PC Reporting Program, we encourage the use of alternate compensation reporting methods, including the Employer Reporting System (ERSNet).

Please note that ERSNet is highlighted in a previous article in this newsletter. Also, for more

information please see [Program Letter 2012-01, "Elimination of Technical Support for the PC Reporting Program"](#), on the RRB's website.

Reminder: RUIA Deposits

Please remember to use your new **2012** contribution rates when calculating your RUIA deposits. We notified you of your rates on Forms ID-40R/S which were sent out to all employers in October 2011. The maximum earnings subject to RUIA contribution for 2012 is \$1,365 per month. If you did not receive the notification please contact us at (312) 751-4992 or at qrsc@rrb.gov.

Enhanced Online Form G-117a Now Available

Based upon input received from employers, the RRB has enhanced the online Adobe PDF version of Form G-117a, "*Designation of Contact Officials*". The enhancements allow the forms to now be filled out and saved on a Personal Computer. [The new form is available at the RRB's website.](#)

If there have been personnel changes in your organization that affect employees previously designated as contact officials with the RRB, please notify us immediately by completing a Form G-117a, and mail or fax it to our office. Current addresses and contacts are essential for us to provide you with critical information you need to perform your duties.

Quality Reporting Service Center
U.S. Railroad Retirement Board
844 North Rush Street
Chicago, IL 60611-2092

Third Class