



Employer Exchange

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Annual Reports

The deadline for filing your 2014 Form BA-3, Annual Report of Creditable Compensation and BA-11, Report of Gross Earnings is **February 28, 2015**. Form BA-6a, Address Report is due by April 1, 2015. If you do not use the Employer Reporting System (ERSNet), and are submitting your reports through an alternative automated process, you **must** complete a Form G440, "Report Specifications Sheet" with these (and all other) reports submitted to the Railroad Retirement Board (RRB). Employers who do not have creditable service and compensation to report for 2014; or who have no employees with social security numbers ending with the digits "30" to report on the BA-11 must also file an electronic "No Employee" for either or both reports to advise the RRB.

Note – *The format of Form BA-3, Annual Report was re-designed to include the employee address information so employers can combine everything on one report. If you report new employee addresses or employee address changes on the Form BA-3, you do not need to submit a separate Form BA-6a, Address Report.*

Elimination of Paper Forms BA-4, BA-6a & BA-11

As previously announced, the RRB has eliminated the use of the **paper Forms** BA-4, *Report of Creditable Compensation Adjustment*, BA-6a, *Address Report* and BA-11, *Report of Gross Earnings* effective January 1, 2015. Paper filers should now use the Employer Reporting System (**ERSNet**) to file those reports. ERSNet is the preferred method because it provides automatic system edits to identify errors, pre-filled data fields, the ability to create summary reports, automated email form/file receipt responses, and file upload capability.

For more information about this change, please see Program Letter 2014-05, "Elimination of the Use of Paper Forms: BA-4, Report of Creditable Compensation Adjustment, BA-6a, Address Report & BA-11, Report of Gross Earnings". The online version

can be found on our website at

<http://www.rrb.gov/AandT/pl/pl1405.asp> .

Customer Service Survey

The RRB will participate in a new American Customer Satisfaction Index (ACSI) survey which will target covered employers to determine your level of satisfaction with the services we provide. We will survey you on your contact with Field Service; the RRB website; the ERSNet system; and our Quality Reporting customer service group to determine the usefulness of the information and assistance that each area provides. The survey questionnaire will be released electronically so you will have the opportunity to respond at your convenience rather than be occupied on the telephone. Based on your feedback, the ACSI helps the RRB identify methods and processes that will help us deliver quality service, so please be sure to give us your feedback and look for it in **April 2015!**

Creditable Sick Pay Compensation

Creditable Sick Pay is compensation paid under a plan or agreement available on the same basis to employees in a like class and payable for days not worked on account of injury, illness, pregnancy, or childbirth. The term "Creditable Sick Pay" refers to an **RRB-approved** Supplemental Sick Pay Plan such that these sickness benefit payments are: limited to Tier I tax; creditable as Tier I compensation only; does not yield service months; is not creditable as Tier II compensation; and is not creditable as compensation under the Railroad Unemployment Insurance Act.

So, if you are making sickness payments to your employees through a plan that is not approved by the RRB it is creditable as regular compensation and should be reported as Tier I, Tier II and RUIA compensation on your annual reports. To have a plan approval determination, submit the plan to: Railroad Retirement Board, Director of Policy & Systems, 844 N. Rush Chicago IL, 60611. If you have questions, contact a QRSC Specialist.

Reminder: RUIA Deposits

Please remember to use your new **2015** 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 2014. The maximum earnings subject to RUIA contribution for 2015 is \$1,455 per month. If you did not receive the notification please contact us at the number or e-mail above.

Return to Railroad Service

Annuitants who return to work for employers covered under the Railroad Retirement Act are not entitled to retirement annuities from the RRB. If you are incorrectly crediting former employees with service for any payment not associated with actual work or a negotiated agreement, you may be subjecting them to overpayments. Compensation can be credited to an employee's account when paid, regardless of when the employee retires or resigns. However, service months must be credited when the service is performed. No additional service months can be credited after the employee stops working and relinquishes his/her rights to work for your company. If service is reported for a former employee after his /her retirement annuity began you will receive a Form GL-132, "Notice of Service After Annuity Beginning Date".

RRB Employment Services

There are three basic employment services operated by the RRB: 1) the Central Register, 2) the Job Vacancy Listing, and 3) the RRB online listing of available railroad jobs with links to employer employment websites.

For an explanation of each employment service as well as how these services can benefit you as an employer, see Program Letter UI-C-214 at <http://www.rrb.gov/AandT/pl/uic214.asp>.

Deemed Service Optional Codes

In order to eliminate Forms GL-99, *Employer's Deemed Service Months Questionnaire* being sent to your company for manual handling, you have the option of reporting the employment relationship on Form BA-3, by using these service month codes:

8 = Employee did not work but has an employment relationship

9 = Employee did not work and has no employment relationship

Use of these codes will eliminate Forms GL-99, being released to employers because the RRB will already have the information. See the Employer & Labor Reporting Instructions for Form BA-3 on the proper reporting of these codes.

2015 U.S. RRB Tax Rates and Compensation Bases

Component	Tax Rate	Earnings Base
Employee Tier I	6.20%	\$118,500
Employee Medicare	1.45%	No limit
Employer Tier I	6.20%	\$118,500
Employer Medicare	1.45%	No limit
Employee Tier II	4.9%	\$88,200
Employer Tier II	13.1%	\$88,200
Employer Unemployment (RUIA)	Variable	\$1,455.00 per month
Employer Unemployment (RUIA) Maximum	None	\$1,879.00 per month

SAVE THE DATE (Summer 2015)

Ninth National Rail Employer Training Seminar - Chicago, IL

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Third Class