



# Employer Exchange

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## Future Employer Exchange Newsletters Available Online

This edition of the Employer Exchange Newsletter will be the last one sent to employers in a paper copy format. It will be available only on the Railroad Retirement Board's (RRB) website at the Employer Exchange Newsletter Index at <https://www.rrb.gov/AandT/ESTCnewsletters/index.news.asp>. However, you will receive an e-mail notification when a new issue is released.

## Annual Reports

The deadline for filing your 2016 Form BA-3, Annual Report of Creditable Compensation and BA-11, Report of Gross Earnings is **February 28, 2017**. 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 RRB. Employers who do not have creditable service and compensation to report for 2016; or who have no employees with social security numbers ending with the digits "30" to report on Form BA-11 must also file electronic "No Employee" reports to advise the RRB.

***Note** - 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, Form BA-6 Address Report.*

## New Email Contact for Employers to Create Link to Job Vacancies on Company Website

Updated twice a week, the RRB maintains an online listing of employer job vacancies at [www.rrb.gov](http://www.rrb.gov). It is strongly suggested that employers who have job opportunities listed on their company's website, should create a link going directly to the information in order to better assist those looking for employment. To do so, contact the RRB's Compensation & Employer Services Center at the number listed above or send an email directly to [JVL@rrb.gov](mailto:JVL@rrb.gov).

## Reminder: Form G-251A and G-251B, Job Information Forms

In order to grant or deny an application for an occupational disability annuity, the RRB needs certain job information. In determining the job demands of the applicant's regular railroad occupation, the RRB requests the **applicant's**, as well as, the **employer's** description of the physical requirements and environmental factors relating to the applicant's regular railroad occupation on Forms G-251A and G-251B, Job Information Report.

Often times, the RRB is forced to rely solely on the applicant's job description when evaluating their ability to work. It is imperative that employers provide the information for a more accurate determination. As such, please provide the RRB with a full description of the essential job duties required to perform the applicant's regular railroad occupation. The description should include their physical activities and any exposure to environmental factors. This information must be submitted to the RRB within 30 days of your receiving Form G-251A or G-251B.

## Employer Administered Supplemental Unemployment/Sickness Benefit Plans

Organizations that offer nongovernmental plans for unemployment, maternity, or sickness insurance (e.g. Supplemental Benefit Plans) to their employees must first have the plans approved by the RRB in order for those payments to be exempt as remuneration under RRB regulations. Also, if a previously approved plan has been changed or modified, it must be resubmitted to the RRB for approval.

For more information, see Program letter UI-C-220 "Railroad Retirement Board Regulations Defining Supplemental Benefit Plans under the Railroad Unemployment Insurance Act", which can be found on the RRB's website at <https://www.rrb.gov/AandT/pl/uic220.asp>.

## **2017 U.S. RRB Tax Rates and Compensation Bases**

The RRB has released Program Letter 2017-01, “*Notice of Annual Rates (2017)*”. The program letter notifies the employers of the Tier I, II and RUIA Tax Rates and Maximum Compensation Bases for 2017. You can access the information on the RRB website at <https://www.rrb.gov/AandT/pl/pl1701.asp>.

## **Changes to Employer Coverage Status**

If your organization has experienced changes in ownership or operations that may affect its coverage status (i.e.: acquisition, merger, corporate dissolutions), please notify the RRB as soon as possible. RRB regulation (20 CFR 209.5) states it is the duty of each employer to promptly notify the RRB of any changes that may affect its coverage under the Acts. Any coverage changes should be addressed to:

*Bureau of Fiscal Operations – Audit and Compliance Section*  
U.S. Railroad Retirement Board  
844 North Rush Street  
Chicago, IL 60611-1275

Phone: 312-751-4831

Email: [Audit&Compliance@rrb.gov](mailto:Audit&Compliance@rrb.gov)

## **2017 Forms ID-40R/S, “Annual Notices under the RUIA” Released in October**

In early October, we released Calendar Year 2017 Forms ID-40R/S, “Annual Notice under the RUIA to notify employers of their Railroad Unemployment Insurance Act (RUIA) of the contribution rate to be used during the period of January 1 through

December 31, 2017. If you have not received the form, please contact the Quality Reporting Service Center at the telephone number or email address shown above.

## **Reminder to Employers That Make RUIA Tax Deposits**

Please remember to use your new **2017** Contribution Rates when calculating your RUIA tax deposits. We notified you of your rates on Forms ID-40R/S, which were sent to all employers in October 2016. The maximum earnings subject to RUIA contribution for 2017 is \$1,545 per month. If you did not receive the notification, please contact us at (312) 751-4992 or at [grsc@rrb.gov](mailto:grsc@rrb.gov).

## **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”. If you received a Form GL-132, please complete and return.

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**Third Class**