

**Labor Employer Reporting Instructions**  
**Part I - Prerequisite Knowledge for Labor Employer Reporting**  
**Chapter 1: What is the U.S. Railroad Retirement Board?**

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The [U.S. Railroad Retirement Board](#) (RRB) is an independent agency in the executive branch of the Federal Government.

**Function**

The RRB's primary function is to administer comprehensive retirement-survivor and unemployment-sickness benefit programs for the nation's railroad workers and their families under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA). As part of the retirement program, the RRB also has administrative responsibilities under the Social Security Act for certain benefit payments and Medicare coverage to the nation's railroad workers' and their families.

**Benefit Payments**

The benefit payments administered by the RRB are based on earnings credits defined as creditable service and compensation. The RRB maintains a lifetime record of creditable service and compensation for each railroad employee for the purpose of determining benefit payments.

Service and compensation information is collected from reports of employers covered under the RRA and the RUIA, including rail labor employers. In the context of reporting to the RRB, the term "employer" refers to both rail carriers and national rail labor organizations.

The RRB is authorized to require an employer to submit service and compensation information by RRB Regulation [20 CFR 209.2](#) and by RRA sections 7(b)(6) and 9 and RUIA sections 6 and 12(1). Both Acts make provision for enforcement of reporting requirements.