

Labor Employer Reporting Instructions
Part VI - Reports Related to Service and Compensation
Chapter 1: Form AA-12, Notice of Death and Request for Service Needed for Eligibility

Purpose of Form AA-12

The purpose of [Form AA-12](#) is twofold. The form is used to notify the Railroad Retirement Board of an employee's death and to provide information not yet reported about the deceased employee's service and compensation. This information is used to determine any survivor benefit.

The employer usually initiates Form AA-12. If service and compensation information has not been reported by the time the RRB is processing the application for survivor benefits, the RRB will send Form AA-12 to the employer requesting the information.

What Years are Reported on Form AA-12?

[Form AA-12](#) may be used to report service and compensation for the current year, prior year, or both prior and current years' service and compensation. For example, if an employee worked through January 22, 2018 and then died; Form AA-12 would cover years 2017 and 2018. Form AA-12 would include all service and compensation not yet reported to the RRB for both years because the 2017 annual report is not due to the RRB until the last day of February 2018.

AA-12 Reports are Interim Reports

The information on [Form AA-12](#) is considered to be "Lag" service and compensation because it has not been posted to the employee's master service and compensation record at the RRB. Lag is the time between the last month for which service and compensation has been reported to the RRB and, if it is later, the employee's date last worked. The period from January of the current year through the date last worked is always a lag period because the "annual" report of this information is not due to the RRB until the last day of February of the following year. It is necessary that all service and compensation be included in the annual report for that year although this information has been previously submitted on Form AA-12.

Form AA-12 is completed with information available at the time, while the annual report is completed with information at the end of the year. Because the information is more complete at the end of the calendar year, the annual report information is considered the correct service and compensation if discrepancies exist between a lag report and an annual report.

Completing Form AA-12

Instructions are included on the form. Of particular importance is the instruction not to report service months after the month of an employee's death. As mentioned in [Part III, Chapter 2](#), an employment relationship ends at death.

The principles and guidelines for reporting service and compensation on [Form AA-12](#) are the same as those used for the annual reports. The information provided on Form AA-12 may not be the same as the service and compensation data later provided on the annual report but both reports should be consistent. Any questions about the AA-12 should be directed to a reporting specialist in the Quality Reporting Service Center.