EMPLOYER EXCHANGE



U.S. Railroad Retirement Board, Quality Reporting Service Center

ISSUE XLVIII

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NEW PROGRAM LETTERS

- Calculating an Employee's Daily Pay Rate to Report on Form BA-3 released. For more information, see <u>Program Letter 2024-03</u>
- Changes have been made to Form BA-12 Regarding Identity Proofing requirements. For more information, see <u>Program Letter 2024-04</u>
- Electronic Forms Available Through ERSNet released. For more information, see Program Letter 2024-05
- Notice of Annual Rates (2025) released. For more information, see Program Letter 2025-01
- Reef Act Ends Reduction of Railroad Unemployment and Sickness Benefits released. For more information, see <u>Program Letter 2025-02</u>
- Social Security Fairness Act Ends Reduction of Public Service Pension Offset and Non-Covered Service Pension Reduction released. For more information, see Program Letter 2025-03

ANNUAL REPORTS

The deadline for filing Forms BA-3, Annual Report of Creditable Compensation, BA-11, Report of Gross Earnings, and BA-15, Report of Stock Options and Other Payments for 2024 earnings is February 28, 2025. Form BA-6a, Form BA-6 Address Report is due by APRIL 1, 2025.

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 2024; or who have no employees with social security numbers ending with the digits "30" to report on the BA-11; or who have no employees receiving either NQSOs or other payments to report on the BA-15 must also file an electronic "No Employee" for those reports to advise the RRB.

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

REMINDER TO EMPLOYERS ABOUT MAKING RUIA CONTRIBUTIONS



Please remember to use your 2025 contribution rate to calculate your RUIA tax deposits when submitting Form DC-1, *Employer's Quarterly Report of Contributions Under the Railroad Unemployment Insurance Act (RUIA)*. We notified all employers of their rates on Form ID-40R/S, *Annual Notice to Employers – Railroad Unemployment Act/Annual Proclamation*, sent out in October 2024. The maximum earnings subject to RUIA contribution for 2025 is \$2,065 per month. If you did not receive the notification via paper or ERSNet, please contact us through phone or e-mail (see footer).

CONTACT OFFICIAL CHANGES

Have there been personnel changes in your organization that affect employees previously designated as contact officials with the RRB? If we are sending correspondence to an incorrect or obsolete address or contact official, please notify us by completing Form G-117a, *Designation of Contact Officials*, and mail or fax it to QRSC. Please inform us if there are any users who should have their access modified or terminated on ERSNet via Form BA-12, *Application for Employer Reporting Internet Access*, as well. Current addresses and contacts are essential in providing you with RRB information. Access to Form G-117a is also available via ERSNet.

REMINDER TO EMPLOYERS ABOUT ERSNET EMAILS

When setting up email filters or having notification emails from ERSNet sent to communal mailboxes, please keep in mind that many emails notifying account-holders about newly added items on ERSNet may refer to crucial information requests from the RRB. Timely responses to these requests are necessary to allow the RRB to pay out benefits.

NEW LAW CAN INCREASE PAYMENTS TO RECIPIENTS OF PUBLIC PENSIONS

On January 05, 2025, the President approved and signed a law that will end two statutory reductions for railroad retirees, their spouses, and survivors who are receiving public pensions from work not covered by social security. The Social Security Fairness Act (SSFA) means that individuals who were previously affected by these reductions will retroactively have their full Tier I benefit amount restored for months after December 2023 and for future monthly benefit payments.

For more information, see New Release 2025-02

NRETS TURNOUT

We would like to thank everyone who attended the 2024 National Rail Employer Training Seminar (NRETS). We had an excellent turnout this year, with over 170 attendees. For anyone who was unable to attend the or wants to go back and reference the materials presented during the webinars, they can be found at

https://www.rrb.gov/OurAgency/ManagementMember/2024NRETS/trainingmaterial

G-88A.1 REMINDERS WHEN COMPLETING "DATE LAST WORKED" AND "LAST DAY OF PAY FOR TIME LOST, IF LATER THAN DATE LAST WORKED" FIELDS

Date Last Worked

The Date Last Worked is the last date that service was actively or constructively performed. Service months are always creditable to the month performed, not to when the pay period ended or when the paycheck was issued. If the date last worked is incorrectly reported, it can result in an erroneous service month being credited to the employee and an overpayment.

Pay for Time Lost

When completing the G-88a.1, the "Last Day of Pay for Time Lost..." field should only be completed when a settlement agreement or pay for time lost is involved. Pay for time lost is compensation paid by a railroad employer which is creditable under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA), and which is attributable to lost earnings for an identifiable period of absence from active service. For an extensive definition and examples of pay for time lost, visit: Pay for Time Lost from Regular Work | RRB.Gov

LAW ENDS REDUCTION OF RAILROAD UNEMPLOYMENT AND SICKNESS BENEFITS

On December 23, 2024 the President approved and signed a law that ended the reduction of unemployment and sickness benefits paid to railroad employees due to a budget sequestration requirement. The Railroad Employee Equity and Fairness (REEF) Act was incorporated into the Service member Quality of Life Improvement and National Defense Authorization Act for Fiscal Year 2025. Starting December 26, 2024, the full amount is being paid, except for any required income/payroll tax withholding or garnishment orders.

For more information, see News Release 2025-01

RESOURCES FOR EMPLOYERS

RRB.GOV

The RRB website (rrb.gov) is not just a source of information for annuitants and beneficiaries. We also provide a large number of resources for rail employers and rail labor organizations. The information available is divided into four general categories:



- Web-based resources frequently used by rail employers and rail labor organizations.
- A list of various forms covered employers use to report creditable service, compensation, and other related activities to the RRB. Available to view and print.
- Contains links to newsletters, program/circular letters, and additional resources covering topics of interest for covered employers.
- Detailed information on the role and responsibilities of all covered employers for reporting under the RRA and RUIA; along with examples on how and when to report to the RRB.

If you have any questions regarding your responsibilities as a covered employer, please contact the Quality Reporting Service Center (QRSC) using the information listed at the end of this newsletter.



Job Vacancy Listing

The RRB routinely maintains an online job vacancy list as openings are reported by hiring railroad employers. In addition to the list, employers are encouraged to provide us with a direct link to where employment information resides on their company's website. To provide the RRB with this information, please contact an RRB Field Office at (877) 772-5772 or email JVL@rrb.gov.

How to Contact Us



Employers having general questions regarding employer online services, rail and labor forms, reporting instructions, and publications may obtain this information through the Railroad Retirement Board website (RRB.gov).

If you are unable to find the information on RRB.gov, contact a Quality Reporting Service Center representative at 312-751-4992 from 9:00 am to 3:30 PM Central Time. If a message is left, an answer to the call should be returned within two business days.

Inquiries sent by letter will be responded to within 2 to 4 weeks. If a response cannot be sent within that time frame, your contact will be acknowledged and you will be informed when a response can be expected.

All faxes should be sent to one of the two Quality Reporting Service Center FAX numbers listed below:

312-751-7123 (Primary)

312-751-4650 (Alternate).

U.S. Railroad Retirement Board Quality Reporting Service Center 844 North Rush Street Chicago, IL 60611-1275

email: QRSC@rrb.gov | phone: (312) 751-4992 | fax: (312) 751-7123

RRB.gov