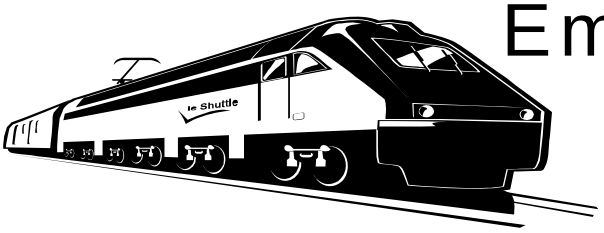
Employer Exchange



Quality Reporting Service Center (312) 751-4992
Fax (312) 751-7123
E-mail: QRSC@RRB.GOV
Experience Rating Specialists (312) 751-4550
RRB Web Site: http://www.rrb.gov

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Annual Reports

The deadline for filing your 2012 Form BA-3, "*Annual Report of Creditable Compensation*" and BA-11, *"Report of Gross Earnings"* is **February 28, 2013**. Form BA-6a, "Address Report" is due by April 1, 2013. Also, you **must** complete a Form G440, "Report Specifications Sheet" with these (and all other) reports submitted to the US Railroad Retirement Board (RRB). Employers who do not have creditable service and compensation to report for 2012; or who have no employees with social security numbers ending with the digits "30" to report on the BA-11 must advise the Railroad Retirement Board (RRB), by filing Form G-440 and checking the appropriate item. RRB forms can be found on our website in the "Employer Forms and Publications Section". **All** of these reporting forms can now be filed on-line through the ERSNet system. See the information below.

Annual Reporting Forms on ERSNet

If you previously filed paper reports or used the Employer Reporting (PC) Program you should now begin using the Employer Reporting System (ERSNet) to file your BA-3, BA-11 and BA-6a annual reports. By adding these forms to our ERSNet services we have provided you with a secure, convenient and efficient way to submit the annual service and compensation reports. The RRB has eliminated technical support for the PC program and we eventually plan to eliminate the use of the paper reports as well. Although we will continue to process service and compensation reports generated by the program, **now** is the perfect time to make the switch.

The ERSNet System offers users benefits not available to paper filers or PC Program users. 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. And if you use the ERSNet system you **do not** need to file Form G-440 because the system authenticates the report.

See Program Letter 2012-05 and 2012 – 08 http://www.rrb.gov/AandT/pl/pl_index.asp to learn about all the forms are available on the ERSNet system. To apply for access to ERSNet, download Form BA-12 and access Part VIII *"Employer Reporting System (ERS) Internet User Instructions"* located in the Employer Reporting Instructions or Labor Reporting Instructions or contact a QRSC Specialist at the e-mail or telephone number above.

Form ID-40Q Available on ERSNet

The first set of Forms ID-40Q, Quarterly Notice to Employers – RUIA were approved and released to employers via the ERS system. All employers who signed up to receive the ID-40Q can begin viewing it now. This new service further promotes the RRB agency's efforts to eliminate paper and provide employers with secure electronic services you can use to access the documents and information you need to conduct business. See Program Letter 2012-08 for more information on this form and how to sign-up to receive it.

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 1 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 RUIA.

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 **2013** 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 2012. The maximum earnings subject to RUIA contribution for 2013 is $1,405 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 RRA are not entitled to retirement annuities from the RRB. If you are incorrectly crediting former employees with service for pay in lieu of vacation, back pay or 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 to an employee's earnings record after the employee actually stops working and relinquishes his/her rights to work for your company. If service has been reported for a former employee after his /her retirement annuity began you will receive a Form GL-132, "Notice of Service Reported for Annuitant Who is receiving an RRB Annuity".

Deemed Service - Forms GL-99

The RRB recently released Forms GL-99, "Employer's Deemed Service Questionnaire" which you should have already received. Please complete the forms and return them as soon as possible. The information you provide on the forms may result in the RRB awarding additional months of service to your employees based on their employment relationship and the reported Tier II compensation.

Enhanced Online Form G-117a

The enhanced Form G-117a, *"Designation of Contact Officials"*, can be completed and saved on a Personal Computer. If there have been personnel changes in your organization, please complete Form G-117a, and mail or fax it to our office. The form is available at the RRB's website. .

2013 U.S. RRB Tax Rates and Compensation Bases

Component	Tax Rate	Earnings Base
Employee Tier I	6.20%	$113,700
Employee Medicare	1.45%	No limit
Employer Tier I	6.20%	$113,700
Employer Medicare	1.45%	No limit
Employee Tier II	4.40%	$84,300
Employer Tier II	12.60%	$84,300
Employer Unemployment (RUIA)	Variable	$1,405.00 per month
Employer Unemployment (RUIA) Maximum	Variable	$1,815.00 per month

Quality Reporting Service Center
U.S. Railroad Retirement Board
844 North Rush Street
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Third Class