BREAKOUT SESSION DESCRIPTIONS
In alphabetical order by title

Track No.	**Topic**
B1.	**Audits of employers conducted by RRB and IRS** This session will address both audits conducted by the Internal Revenue Service (IRS) and the Audit and Compliance division of the Railroad Retirement Board (RRB). You will receive advice on how to prepare for, and survive, an audit, as well as information on audit authority, objectives, and scope. Coordination of information between the RRB and IRS will be covered, along with disclosure, confidentiality considerations, and other issues which cross agency lines. The session will discuss some common findings and how you can be confident that you are in compliance.
C2.	**Changes to Service & Compensation Reporting effective January, 2008** All the forms used to report service and compensation to the RRB will be changing effective with reports due in 2008. This session will discuss the revisions to the file formats and Forms BA-3, BA-4, BA-6a, and the elimination of Form BA-10. The RRB plans to implement these changes in January 2008. The session will also discuss new reporting options which have been implemented at the suggestion of employers and the advantage to using these optional fields and codes.
	Class I Railroad Issues Also see Short Line and Regional Railroad Issues. Both of these sessions offer attendees a chance to voice their opinions and make suggestions for changes. Because many issues are of interest only to a certain class of employer, we planned two separate sessions. Commuter railroads may attend either session. There are no handouts for these sessions. The Class I session is facilitated by a representative from Burlington Northern Railroad and Rob Perbohner, Attorney Advisor to the Management Member, and Ron Russo, Director of Policy and Systems, from the RRB.
B3.	**Creditable Compensation: Explanation of more complex issues, determinations, and legal opinions** This session will provide an explanation of more esoteric compensation issues and complicated determinations. This session was designed for persons who have attended the previous creditable compensation sessions and have a good understanding of the basics of crediting compensation.
B4.	**Employer Coverage Issues** Do you wonder why some railroads are not covered under the Railroad Retirement Act or why some employers segregate their railroad business from their non-railroad business? This session will provide the answers to these and many more coverage questions. The session will discuss what constitutes coverage under the RRA and RUIA for employers and individual employees, the use of contract services, and how decisions are coordinated between RRB, IRS, and SSA.

Track No.	**Topic**
C1.	**General Automation: Currently available options and future plans** The session begins with a discussion of the RRB's plans for future automation including secure e-mail and transferring files to the RRB which contain secure data. You will learn about the new services planned for ERS and how that impacts the CD-ROM program. Next is an overview of the services currently available to employers on the ERS Internet site. The session will highlight the benefits to employers in using this system, particularly in providing information on the new ERS pre-payment and post-payment forms. The session will include information on using secure e-mail to exchange information with the RRB related to benefits recoverable under Sections 12(o) and 2(f) of RUIA.
C3.	**Make tax payments and reimbursements electronically using pay.gov and RRBLink** US Bank representatives will start with a demonstration of the RRBLink system which employers use to make electronic deposits of RRA and RUIA taxes and other payments. Employers with Internet access can use RRBLink to file Form DC-1, Employer's Quarterly Report of Contributions under the RUIA. Next, RRB staff will demonstrate how employers can use pay.gov to reimburse the RRB for unemployment and sickness benefits recoverable under Sections 2(f) and 12(o) of the Railroad Unemployment Insurance Act.
A1.	**Master the Basics I** If you are interested in a basic overview of RRB reporting, we suggest you attend all three "Master the Basics." This is not a requirement. You may create your own schedule to meet your specific needs. "Master the Basics" is for anyone who is getting their feet wet in the world of railroad retirement. Basics I will give you a working knowledge of railroad retirement terminology and concepts. This session will provide you with the foundational knowledge needed to better understand Railroad Retirement Board's (RRB) annual reporting requirements. The session will cover the relationship of service and compensation reports to railroad retirement benefits and will identify resources available on the RRB website and throughout the agency, where you can find assistance. No question is considered too elementary! The session includes in-class workbook exercises, examples, quizzes, and supplemental handouts.
A2.	**Master the Basics II** This session covers how to effectively complete the all important service and compensation reports (BA-3a, Annual Report; BA-6a, Address Report; BA-9, Separation Report; BA-10, Miscellaneous Report; and BA-11 Gross Earnings Report) and how to determine and file a prior year adjustment (BA-4, Adjustment report). This session will discuss more complicated corrections to prior-year reports of service and compensation and will explain the most common service and compensation errors and referrals that may be sent by the RRB to clarify or correct service and compensation reports. If reports are not properly filed, it can be costly for you and the RRB to reconcile the problem and in the mean time; your employees may miss out on benefits. Filing accurate reports is important and this session can help.

Track No.	**Topic**
A3.	**Master the Basics III** The session will cover forms that the RRB may send to employers requesting information and how to complete request forms such as Forms GL-99, GL-132, and UI-41. The session will provide instructions on completing Forms CT-1 and DC-1 as well as how to reconcile reported earnings to these tax reports. The session explains the relationship and responsibilities of the differing federal agencies with which you have to file tax and earnings reports and provides contact information . This session will include a demonstration of filing forms on the RRB Internet site for employers.
B2.	**Pre-payment Verification and Experience Rating** This session will give you an overview of the RUIA claims process and a complete look at the Experience Rating system from A to Z. You will learn how your contribution rate is calculated, how the payment and recovery of benefits impacts your rate, how employer protests of payment are adjudicated and processed by our field service, and how employers can benefit by providing information to the RRB both before and after payment of benefits.
	Retirement & Survivor Annuities This session is intended for those individuals covered under the Railroad Retirement Act, and for individuals who work in the human resources area and handle employee questions about benefits. The session will discuss eligibility for RRB annuities, calculation of retirement and survivor benefits, and factors that affect benefits. Educate yourself before making the all-important retirement decision!
C4.	**RRB web site for employees and beneficiaries** This session will provide an overview of services currently available and will introduce applications currently being planned for the employee site. The session will demonstrate the “Retirement Planner” which employees can use to estimate their annuities under various scenarios.
	Short Line & Regional Railroad Issues Also see Class I Railroad Issues. Both of these sessions offer attendees a chance to voice their opinions and make suggestions for changes. Because many issues are of interest only to a certain class of employer, we planned two separate sessions. Commuter railroads may attend either session. There are no handouts for these sessions. The Short Line session is facilitated by Eric O’Neil, Accounting Manager from the American Short Line and Regional Railroad Association, and Ann Chaney, Attorney Advisor to the Management Member, and Wayne Scharnak, Chief of Compensation and Employer Services, RRB.
A4.	**SSA: What’s new for employers and how to file error-free reports.** This session will highlight new services for employers available through the Internet, common errors in filing Forms W-2 and W-3 and how to avoid them, and how discrepancies between taxes and earnings are reconciled. The session will explain the options for employers to verify social security numbers of their employees and other enumeration issues.