

Labor Employer Reporting Instructions

Part VI - Reports Related to Service and Compensation

Chapter 3: Form DC-1, Employer's Quarterly Report of Contributions Under RUIA

DC-1 Submissions

Employers must submit [Form DC-1](#) 📄, Employer's Quarterly Report of Contributions under the Railroad Unemployment Insurance Act (RUIA) and remit contributions (taxes) to the Bureau of Fiscal Operations (BFO) of the Railroad Retirement Board (RRB). Instructions for filing Form DC-1 are on the form.

Pay.gov

Employers are encouraged to make their RUIA contributions using the [Pay.gov](#) system.

RUIA Contribution rates

Each employer has an individual RUIA contribution rate that is “experience rated”. That means that the employer’s rate is based on the actual benefits paid to employees or former employees. An employer's RUIA contribution rate is established annually by the RRB. Notices are released to employers in October of each year to notify them of the contribution rate for the upcoming year. For example, notices that were released in October 2014 notified the employers of their 2015 contribution rates. New employers or employers who do not know their contribution rate should contact:

Quality Reporting Service Center

Railroad Retirement Board
844 North Rush Street, 7th Floor
Chicago, Illinois 60611-2092

Phone: (312) 751-4992

Fax: (312) 751-7123

E-mail: QRSC@rrb.gov

Reconcile compensation and taxes

The total creditable RUIA compensation reported on Form BA-3, Annual Report of Creditable Compensation, in a calendar year should be consistent with the total taxable RUIA compensation reported on [Form DC-1](#) 📄 for the same year. Each employer should reconcile these amounts prior to filing the forms. The RRB will contact an employer about any discrepancies but the employer may be subject to penalties and interest at that point.

Errors, penalties and interest

If you discover errors affecting a [Form DC-1](#) 📄 after the form has been submitted to the RRB, make the applicable adjustment on the next DC-1 you file with the RRB. If the error also affects

the tax liability for the previous calendar year, make the adjustment in your next tax deposit payment. Questions about the form and the payment of contributions should be directed to:

Bureau of Fiscal Operations

Railroad Retirement Board
844 North Rush Street
Chicago, Illinois 60611-2092

Phone: (312) 751-4668 or 4593

E-mail: BFO@rrb.gov

The penalty for late submission of Form DC-1 is 5 percent per month, up to a maximum of 25 percent.

The interest charge for delinquent remittance of contributions is 1 percent a month.