

Employer Status Determination
Union Pacific Technologies

This is the decision of the Railroad Retirement Board regarding the status of Union Pacific Technologies(UPT)as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

The UPT was held to be an employer under the Acts effective May 28, 1987 (B.A. Number 9740). UPT ceased operations as a computer programming company on December 31, 1991. Effective January 1, 1992, the employees of UPT who provided services to the Union Pacific railroad were transferred to Union Pacific Technologies Transportation Systems, Inc. (UPTTSI). UPT continued to exist as a holding company for UPTTSI. (A separate determination on the employer status of UPTTSI will be made later.) The evidence of record indicates that UPT retained a staff of employees to provide holding services after it ceased operation as a computer programming company. UPT was liquidated in a further reorganization of Union Pacific Corporation on September 30, 1996. UPT remained under common control with its railroad affiliate until its liquidation.

Based on the facts summarized above, the Board holds that UPT ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on September 30, 1996, the date that it was liquidated.

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