DESCRIPTIONS of BREAKOUT SESSIONS

(In alphabetical order)

AUDITS, RRB and IRS by **Ed Fleming, Joe Ellena, RRB**
Jim Jezierski, IRS

This session will address audits conducted by the Internal Revenue Service (IRS) and audits conducted by 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. IRS will discuss their audit process to determine whether an individual is an employee or an independent contractor. 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.

CREDITABLE COMPENSATION by **Michael Wietecha**

This session will provide information on how to report all types of pay for time lost, including settlements for personal injury, public law board awards, reinstatements with back pay, and discrimination awards. The session will cover separation allowances, guarantee pay, retroactive wage increases, and many other payments and will include how to determine the correct RUIA compensation for retroactive payments. The session will address the different time limits for filing prior year adjustments to Tier and RUIA compensation. This session will provide helpful tips, which could save employers money when settling claims, and will clear up any misconceptions about "buying service months." This session is targeted to employers who make these types of payments.

CREDITABLE SERVICE by **Patrick Keenan**

This session will define service and identify creditability of service months for numerous, less-common type payments such as vacation pay in-lieu-of-a vacation period, training allowance, bonus pay, salary advances, and productivity pay. Did you ever wonder why you get referrals from the RRB asking about service months you reported? You will learn about the RRB's comparison of unemployment records with state records and employer reports to ensure that benefits, and the service months upon which they are based, are correct. This session will help you avoid the costs of service month errors, including the possibility of an increased contribution rate.

EMPLOYER COVERAGE UNDER RAILROAD RETIREMENT ACT by **Robert Perbohner**

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 those and many more coverage questions. The session will discuss what constitutes coverage under the RRA and RUIA for both employers and individual employees, the use of contract services, and how decisions are coordinated between RRB, IRS, and SSA.

EXECUTIVE SESSION by Jerome Kever and staff

This session will address recent and pending regulatory changes and their impact on employers. The session will also address basic points of the proposed labor-management legislation and any resulting changes for employers. Finally, the session will provide the Management Member's vision for how services will be delivered to employers in the new century and solicit your suggestions.

FILING ERROR-FREE MAGNETIC REPORTS by Nate Coleman

This session covers magnetic media reports, both reports created on mainframe and personal computer systems. (If you file reports on paper, register for 'Master the Basics II.') Make the filing of your service and compensation reports as painless as possible by reducing the need to file corrections. Supplemental instructional material will be provided to assist in preventing errors and reducing costs. You will receive tips on how to prevent reporting problems that result in overpayment of taxes, incorrect data provided to your employees on Form BA-6, and errors in the amount of benefits payable to your employees. <u>The session will also review the RRB Employer Reporting Program distributed in 1999.</u>

INTERNET SECURITY and ON-LINE SERVICES by Ken Zoll, Scott Palmer

This session will explore the Public Key Infrastructure (PKI) being employed by the RRB to provide secure and encrypted transactions over the Internet in 2001. Services will include on-line viewing of service and compensation records, retirement calculation planner, and benefit applications. Employers will eventually use the PKI now being developed to file compensation and other reports via the Internet. Get a preview of how you will be able to access information and file government reports in the near future.

MASTER THE BASICS I by Carol Arnold

"Master the Basics" is for anyone who is getting their feet wet in the world of railroad retirement reporting or anyone unclear on the concepts. Basics I will give you a working knowledge of railroad retirement terminology and concepts. The session will emphasize the creditability of compensation under the Railroad Retirement Act; the taxability of compensation under the Railroad Retirement Tax Act, including sick pay compensation; and the creditability of service months, including deemed service months. The session will identify an employer's responsibilities for reports and taxes and explain the relationship and coordination among the different federal agencies. No question is considered too elementary! All 'Basics' sessions include supplemental handouts. ***About scheduling basics sessions:*** It is anticipated that persons interested in basic sessions would attend all three "Master the Basics," but this is not a requirement. You may create your own schedule to meet your specific needs. For 'basic' subject matter coverage, also consider attending "Prepayment Verification and Experience

Rating Notices," "Social Security Reporting Issues," and "Unemployment and Sickness Benefit Issues."

MASTER THE BASICS II by Carol Arnold

This session covers the completion of the annual report forms filed with the RRB and IRS, including Forms BA-3a, BA-10, BA-11, DC-1, CT-1, and BA-6a. The session addresses how to determine and report supplemental tax and the recent IRS changes. You will step through the yearly cycle of reports filed with RRB and IRS and depositing taxes. You will learn how to obtain annual and quarterly rate information and how to anticipate a contribution rate increase. You will receive tips for checking and balancing the information on your reports and become skilled at identifying reporting errors and misconceptions.

MASTER THE BASICS III by Carol Arnold

This session covers filing corrections and adjustments to prior year reports and determining Tier tax and RUIA tax liability. This session will step you through a complicated adjustment requiring multiple adjustment reports, such as a public law board award or settlement for personal injury, and will provide contacts at RRB and IRS for advice. You will learn the time limits for filing adjustments, how time limits apply in various situations, and your responsibility for retaining payment records.

PRE-PAYMENT VERIFICATION and EXPERIENCE RATING NOTICES by Wayne Scharnak, Pearlie Hudson

The session will be in two parts. The session will begin with a general explanation of the pre-payment verification system. We will review the process by which employers can provide information that is important to the RRB's decision to pay or deny benefits and how employers can protest benefit decisions made by the RRB. Part two will walk you through the calculation of a contribution rate and describe the information provided on the experience rating notices sent to employers. You will learn how to review experience-rating forms and anticipate rate changes.

QUESTION AND ANSWER SESSION moderated by Ann Chaney

This session is intended to cover any topic not covered in the seminar about which employers would like information. If you have questions that you did not know where to address, address them here. If you have ideas that you would like to propose for discussion, bring them here. A panel of experts will be available to assist in a variety of areas.

RETIREMENT and SURVIVOR ANNUITIES SESSION I and SESSION II by Joseph Waechter

This topic is covered in two sessions. You must register for both sessions to receive the complete training. This session is intended for 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.

SOCIAL SECURITY REPORTING ISSUES by Paul Dieterle, SSA
Charles Liptz, SSA

This session will cover filing of Forms W-2 and W-3 for railroad employees, including common problems and available help. The session will explain the options available to employers for verifying social security numbers of new hires and other enumeration issues including hiring aliens. The session will explain what information the SSA shares with the IRS and how discrepancies are reconciled.

STATUS OF THE TRUST FUNDS and EXPERIENCE RATING STATISTICS by Frank Buzzi
Marla Huddleston

This session will be in two parts. Part I will discuss recent projections on the status of the retirement trust funds. You will also learn how the supplemental tax rate is determined. Part II will discuss recent projections on the status of the Railroad Retirement and Railroad Unemployment Insurance trust fund. You will learn why experience rating contribution surcharges come and go, and when the next surcharge is expected.

SUPPLEMENTAL BENEFIT PLANS; PRIVATE PENSION PLANS; and PLACEMENT PROGRAM by Phil Arnold
Robert LaBerry

This session covers three subject areas. First, you will receive information on how to establish a supplemental sickness or unemployment benefit plan to supplement the benefits employees receive from the RRB. You will learn the advantages to employers and employees in having a supplemental benefit plan; how to obtain approval for a plan; and how benefits are coordinated. The next section will provide information to employers who have a private pension plan. Employers will learn how various plans are taxed and when a tax credit is due from the RRB. The RRB form used to collect pension information has been revised and changes will be reviewed. This session will clear up any questions you may have about IRS's regulatory change in the definition of a supplemental pension plan. Last, you will receive information about the RRB's placement program and learn how using this program can reduce contribution rates.

UNEMPLOYMENT AND SICKNESS BENEFIT ISSUES by **Micheal Pawlak**
Rich Luzzo

The session will discuss how to structure a personal-injury settlement under the Federal Employers Liability Act (FELA) for the desired result in terms of the employee's service and compensation record. Employers will learn how to avoid common errors made in pay for time lost awards and claim settlements. This session will review employer responsibilities for reimbursement of benefits under Sections 12(o) and 2(f) of the Railroad Unemployment Insurance Act, when an employer pays damages or remuneration to an employee, and how to avoid paying interest and penalties.

USES FOR THE RRB WEB SITE by **Linda Pawlak**

This session demonstrates practical work applications for the Internet. The session is intended for newer Internet users, but those who do not currently have Internet access can use this session to determine whether or not the Internet would be a cost-effective work tool. The session will use actual employer inquiries and demonstrate how you would use the RRB web site to obtain the needed information. You will learn how to check for recent changes that may affect your work, send e-mail to the RRB, and download current forms and documents from the Internet. The session will not only cover the RRB web site but also the IRS web site and other sites of value to railroad employers. A list of Internet sites, and how they may be useful to employers, will be provided.

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