

Rail Employer Reporting Instructions

Part I - Prerequisite Knowledge for Rail Employer Reporting

Chapter 4: Reporting Instructions to Employers

Description of the Reporting Instructions

The [Reporting Instructions to Rail Employers](#) provides instructions to covered employers in connection with their reporting responsibilities under the jurisdiction of the Railroad Retirement Act (RRA) and Railroad Unemployment Insurance Act (RUIA). The Reporting Instructions cover forms and correspondence relating to the following subjects:

- annual earnings reports of creditable service and compensation;
- adjusted reports of service and compensation; and
- supplemental forms and correspondence used to correct employee service and compensation records.

What's Not in the Reporting Instructions

The Reporting Instructions do not provide information on every notice you receive from the RRB but they do provide instructions for every form you must complete for the RRB. The Reporting Instructions will also provide basic information for earnings-related forms from other agencies. For example, [Internal Revenue Service \(IRS\) Form CT-1, Employer's Annual Railroad Retirement Tax Return](#), is related to creditable earnings, so the Reporting Instructions describe the purpose of Form CT-1 and taxes on compensation. The Reporting Instructions do not provide [instructions for completing Form CT-1](#) nor do they answer railroad retirement tax questions.

The [RRB Jurisdiction Referral Guide](#) in the [Appendices](#) refers employers to the proper party for matters not within the scope of service and compensation.

Using the Reporting Instructions Effectively

The Reporting Instructions may be used as an information resource without reading it in its entirety. The Reporting Instructions are organized into eight parts with numbered chapters within each part. It has exhibits that illustrate every form described and appendices with supplemental material not contained in the chapter texts. Cross-references are used to guide the user to other sections of the instructions with related information about a subject. The eight parts follow the process order in which an employer needs to know the information. The eight parts consist of:

- Prerequisite concept knowledge;
- Descriptions and instructions for reports; and
- Post filing information.

Reporting Instruction Revisions

It is important to use the most current version of the Reporting Instructions. Keep your copy up-to-date by immediately filing the updated pages. Discard obsolete pages to avoid confusion. The revision, or effective date of each page, is shown in the heading.

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How to Acquire Copies of the RRA, RUIA and the Code of Federal Regulations

Because the Reporting Instructions are based on the implementation of the RRA and RUIA and the regulations of the Railroad Retirement Board (RRB), some legal citations are included for your reference. A copy of the Railroad Retirement Act of 1974 and Railroad Unemployment Insurance Act may be purchased from the:

Superintendent of Documents
[Government Printing Office](#)
Washington, D.C. 20402

You may also purchase a copy of the Code of Federal Regulations, Title 20, Parts 1 to 399, which includes the requirements and forms prescribed for reporting to the RRB and the penalties for failure to report. This is published annually, usually during June, with revisions through March 31 of that year. In addition, many libraries with a public document section may have copies.