Reporting Sick Pay

Form BA-3, Annual Report of Creditable Compensation is used to report sick pay compensation. It is due by the last day of February following the year in which the sick pay compensation was paid.

Form BA-4, Report of Creditable Compensation Adjustments is used to adjust sick pay compensation previously submitted that is incorrect on the employee's records. Adjustment reports of sick pay may be submitted any time throughout the year but are due no later than the last day of February following the year in which the adjustment occurred.

**Form G-440**, Report Specifications Sheet, must accompany each of these reporting forms. Form G-440 is used for the following purposes:

- To verify receipt of the report;
- To identify the type of report that has been filed;
- To certify that the data furnished is correct.

Information on all RRB employer reporting forms can be found in Part V of the *Reporting Instructions for Rail Employers* and the *Reporting Instructions for Labor Employers*. The instructions for completion of the forms are included on the forms themselves. When using disks or CD-Rom for reporting, data files must be in ASCII text character format. The format instructions for using automated media are in the Appendix I for each type of report you file.

Sick Pay Adjustments

A sick pay adjustment will either increase or decrease a previous year's sick pay compensation according to the code in the appropriate item/tape position.

<table>
<thead>
<tr>
<th>When the code is...</th>
<th>The compensation is...</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Added for the year shown</td>
</tr>
<tr>
<td>M</td>
<td>Subtracted from the compensation previously reported in the year.</td>
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A decrease adjustment report should be submitted when an overstated Tier I creditable sick pay compensation amount was previously reported.

A decrease adjustment will not be processed if the BA number on the adjustment report does not agree with the BA number on the original report, or if the adjustment results in a negative amount. Such adjustments will be referred to the employer for corrective action.

**Examples:** The following examples are illustrations of Sick Pay adjustments.

**Example A:** An employee received $4,250 sick pay compensation in 2011 and this amount was reported on Form BA-3 in February 2012. In November 2012, the sick pay was recovered from a settlement of a personal injury claim. When the recovery was made, a Form BA-4 was filed with a decrease adjustment in the amount of $4,250.
Example B: An employee received $7,400 sick pay compensation in 2011. The Form BA-3 erroneously showed the sick pay as $4,700. When the employee received their 2012 Form BA-6, Certificate of Service Months and Compensation, they requested that the error be corrected. To correct the error, the employer filed a Form BA-4 increase adjustment for 2011 of $2,700.