

Reporting Instructions for Creditable Sickness Payments

Chapter 5: Employer Coverage

Coverage Status

A Supplemental Sick Pay Plan payer may be a covered employer under the Railroad Retirement Act (RRA) or a third party that disburses Supplemental Sick Pay. A third party payer which disburses creditable sickness payments may or may not be a covered employer under the RRA.

The RRB's Office of Audit and Compliance investigates and obtains coverage information from possible covered employers. The factual background information is then forwarded to the RRB's General Counsel for review. The General Counsel then submits a written recommendation concerning the coverage or non-coverage of the employer/employee to the three-member Board for a formal determination. A coverage determination is issued when a majority of the Board Members agree on a decision. The employer/employee has the right within a year of the decision to seek reconsideration from the Board.).

Change in Coverage Status

Under the law, it is a payer's responsibility to notify the RRB of any changes which affect its coverage status. The coverage status is then reconsidered. Send a notice of a possible coverage status change to:

Office of Audit and Compliance

U.S. Railroad Retirement Board
844 North Rush Street
Chicago, IL 60611-1275

Phone: (312) 751-4679

Implementation of Law

Because the instructions are based on the implementation of the RRA and the regulations of the Railroad Retirement Board (RRB), legal citations are in some instances included for reference. A copy of the Railroad Retirement Act of 1974 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, a library with a public documents section may have copies of the RRA and regulations, or may be able to secure loan copies from another library.