

Labor Employer Reporting Instructions

Appendix III: Position Description: Special Agent/National Reporting Officer

Under the general direction of the Chief of Compensation and Employer Services Center (CESC), the National Reporting Officer (NRO) acts as a special agent in assisting in the establishment of the wage records of employees of national railway labor organizations. Specifically:

1. As required by the regulations and instructions of the Railroad Retirement Board (RRB), prepares and consolidates compensation reports for all units of the labor organizations. This involves preparation and timely submission of Annual Reports of Creditable Compensation (Form BA-3) from input reports submitted by subordinate units and the grand lodge on Form OE-1, Rail Labor System Unit Report of Creditable Service Months and Compensation, and Form OE-1a, Rail Labor Local Unit Report of Creditable Service Months and Compensation. Makes Reports of Creditable Compensation Adjustments (Form BA-4). The preparation of these reports involves:
 - a. Distributing Forms [OE-1](#) and [OE-1a](#) to subordinate units, including use of subordinate unit code numbers issued by RRB. Gives sufficient instructions for Form OE-1 and OE-1a for their preparation, including circular information issued concerning annual tax rates, earning bases, and creditability of railroad compensation.
 - b. Reviewing of completed payroll reports (Form OE-1 and OE-1a) and verifying:
 - i. Name and social security number;
 - ii. New employee status;
 - iii. Subordinate unit code number; and
 - iv. Amounts (including proration) of creditable compensation.
2. As appropriate, reports and remits Railroad Unemployment Insurance Act contributions for units of covered labor organization. This involves:
 - a. Ascertaining whether contribution liability exists for subordinate unit;
 - b. Ascertaining amount due;
 - c. Reconciling amount due with amount of remittance; and Mailing remittance receipt of subordinate unit.
3. Ensures that compensation reported on Forms BA-3 and BA-4 to the RRB corresponds to compensation reported to the Internal Revenue Service on [Form CT-1](#) (Employer's Annual Railroad Retirement Tax Return) and to the RRB on [Form DC-1](#) (Employer's Quarterly Report of Contributions under the Railroad Unemployment Insurance Act).
4. Receives and distributes information and releases received from the RRB, including those received from the Labor Member, to all subordinate units.

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5. Distributes certificates of service months and compensation (Forms BA-6). Responds to RRB investigations of employee protests of reported service and compensation.
6. Requisitions supplies for subordinate units.

Letterheads containing the name of the association and the name and address of the NRO supplied by the RRB to the NRO shall be used only for correspondence with the RRB and with subordinate units regarding instructions and other matters in connection with the reporting of compensation and reporting and remitting of contributions.

RRB supplied envelopes (bearing return address of NRO or space for stamped return address) for which the RRB will assume postage costs shall be used only to:

- a. transmit Forms OE-1/OE-1a;
- b. mail instructions relating to the preparation of such forms;
- c. mail correspondence relating to the reporting of either compensation or contributions;
- d. mail correspondence relating to railroad retirement and railroad unemployment or sickness benefits; or
- e. mail Forms BA-6.

Travel expenses and per diem, in accordance with the regulations covering government employees, shall be paid to the NRO only if the RRB requests him/her to attend meetings or to perform other functions in connection with duties as a NRO.