

Labor Employer Reporting Instructions
Part I - Prerequisite Knowledge for Labor Employer Reporting
Chapter 3: Reporting Instructions to Labor Employers

Description of the Reporting Instructions to Labor Employers

The Reporting Instructions to Labor Employers ([Labor Employer Reporting Instructions](#)) provide instructions to NROs' reporting under the Railroad Retirement Act (RRA) and Railroad Unemployment Insurance Act (RUIA). The Labor 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 Labor Employer Reporting Instructions

The Labor Reporting Instructions do not provide information on every form you must complete for the RRB. However, they will provide basic information for the earnings-related forms which relate to Compensation and Employer Services.

For example, the Internal Revenue Service (IRS) Form CT-1, Employer's Annual Railroad Retirement Tax Return, is related to creditable earnings, so the Labor Reporting Instructions describes the purpose of Form CT-1 and the taxes on compensation. The Labor Reporting Instructions do not provide instructions for completing Form CT-1 nor do they answer railroad retirement tax questions. Refer to "The RRB Jurisdiction Referral Guide" in the [Appendix II](#) for RRB information and contacts not relating to service and compensation.

Forms OE-1 and OE-1a

[Forms OE-1](#) and [Forms OE-1a](#) are filed by the system subordinate and local lodge units with the NRO, who subsequently consolidates the information into one Form BA-3a, Annual Report of Creditable Compensation. Filers of Form OE-1/1a should refer to the form instructions distributed to the units through the NRO. Those instructions are provided to assist the units in reporting creditable service and compensation and taxable earnings to the NRO and in reporting and paying retirement taxes to the IRS.

Using the Labor Reporting Instructions Effectively

The Labor Reporting Instructions may be used as an information resource without reading it in its entirety. The Labor 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.

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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

Labor Reporting Instruction Revisions

It is important to use the most current version of the Labor 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.

System Units and Grand Lodge Specific Instructions

Information within a chapter in the Labor Reporting Instructions to Labor Employers which applies only to system subordinate units and grand lodges is designated by the bold lines in the same manner as this paragraph.

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

Because the Labor 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.