

United States

Program

**Railroad Retirement Board
Office of Programs**



Letter

Quality Reporting Service Center

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Letter No. 2003-03

Date: 01/31/2003

TO: Certification Contact Officials

SUBJECT: Service & Compensation Reporting Instructions for Canadian Employees Only

Background

The Railroad Retirement Board (RRB) has experienced difficulties in recording and documenting earnings data for Canadian employees who reside in Canada but perform service in the United States (US) covered under the Railroad Retirement Act (RRA) or the Railroad Unemployment Insurance Act (RUIA). The problem exists because Canadian employees cannot receive Social Security Numbers (SSN) due to regulation changes by the Immigration & Naturalization Service in 1997.

To reconcile this issue the RRB has developed and implemented special reporting instructions so employers can uniformly report annual service and compensation for Canadian employees to the RRB.

Purpose

This letter is to remind Canadian employers how to complete Form BA-3a: Annual Report of Creditable Compensation & Form G-440: Report Specifications Sheet for Canadian employees who do not have a SSN.

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**Form BA-3a
Instructions**

Take the following action when completing a tape, cd-rom or floppy disk Form Ba-3a, Annual Report of Creditable Compensation :

- Enter the payroll ID in positions 9-18.
 - Enter the Canadian Social Insurance Number (SIN) in positions 19-27.
 - Enter **** in positions 74-77 to indicate that this is a Canadian without a U.S. Social Security Number.
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**Form G-440
Instructions**

Complete all sections of the G-440, Report Specifications Sheet in the usual manner. Enter the following statement in the remarks section of the Form G-440 in **Red ink**: “Report Includes Canadian Social Insurance Numbers”.

Special Note

Canadian employee records may be submitted on a separate Form BA-3a tape, cd-rom or diskette or as part of the regular annual report.

Questions

If you have any questions or concerns about this letter, you may contact a Compensation Specialist by e-mail at QRSC@RRB.GOV or by telephone at (312) 751-4992.
