

# Program Letter

## United States Railroad Retirement Board Office of Programs



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Quality Reporting Service Center

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Letter No. 2005-05

Date: 12/30/04

**TO:** Certification Contact Officials

**SUBJECT:** Service & Compensation Reporting Instructions for Employers with  
Canadian Employees Without a U. S. Social Security Number

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**Please share this information with the appropriate members of your staff who file  
service and compensation reporting forms for employees of your organization.**

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### **PURPOSE**

The purpose of this program letter is to instruct employers on how to complete Form BA-3a/d, Annual Report(s) of Creditable Compensation, Form BA-4, Report of Creditable Compensation Adjustment and Form G-440, Report Specifications Sheet for Canadian employees who do not have a United States (U.S.) social security number (SSN).

### **BACKGROUND**

The Railroad Retirement Board (RRB) has experienced difficulties in recording and documenting earnings data for Canadian employees who reside in Canada and do not have a valid U.S. SSN but perform service in the U.S. for an employer covered under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA). The problem exists because Canadian employees cannot receive an SSN due to policy changes by the Social Security Administration in 1996.

### **IMPORTANT REPORTING NOTICE**

*Effective Immediately* employers can no longer report service and compensation to the RRB using pseudo numbers (i.e. numbers beginning with "999" or "000" plus the payroll number) for Canadian employees without a valid U.S. SSN. Employers are required to either report service and compensation for a Canadian employee by using a valid U.S. SSN as required by law *or* a Canadian Social Insurance Number (SIN). Employers should only use the Canadian SIN if the employee *does not* have an authorized U.S. SSN. Employers should file reports for Canadian employees with a valid U.S. SSN in accordance with the *Reporting Instructions to Employers* manual. Instructions on how to

report earnings to the RRB in the various media formats for employees *who do not have a valid U.S. SSN* are explained below.

## **ELECTRONIC FORM INSTRUCTIONS**

To insure proper crediting of service and compensation for Canadian employees who do not have U.S. SSNs, please take the following action:

### Annual/Adjustment (Forms BA-3a/d & Form BA-4):

- Enter the Payroll ID or formerly used Pseudo SSN in record positions 9 - 18
- Enter the Canadian Social Insurance Numbers (SIN) record positions 19 - 27
- Enter \*\*\*\* in record positions 74 – 77.

## **PAPER FORM INSTRUCTIONS**

To insure proper crediting of service and compensation for Canadian employees who do not have U.S. SSNs, please take the following action:

### Annual Reports (Form BA-3a):

- Enter *only* the Canadian Social Insurance Number in Item 6
- Enter \*\*\*\* in Item 12 to identify Canadian employees without a U.S. SSN.
- Enter on the bottom of the report in Red Ink & Bold Print the following:  
“**Report Includes Canadian Social Insurance Numbers**”.

### Adjustment (Form BA-4):

- Enter *only* the Canadian Social Insurance Number in Item 6
- Enter an \*\* next to the name (item 7) for each Canadian employee without a U.S. SSN.
- Enter on the bottom of the report in Red Ink & Bold Print the following:  
“**Report Includes Canadian Social Insurance Numbers**”.

### Accompanying Form (Form G-440):

- Complete all sections of the G-440, Report Specifications Sheet in the usual manner for both paper or magnetic media reports
- Enter in the Remarks Section of the Form G-440 in Red Ink & Bold Print the following: “**Report Includes Canadian Social Insurance Numbers**” for both paper and magnetic media reports.

## **FURTHER FILING INSTRUCTIONS**

Employers *may not* file any service and compensation reports for Canadian employees through the Employer Reporting System (ERS) using an employee's Canadian SIN. An employer may however submit Canadian employee reports to the RRB on separate paper forms, magnetic tape, diskette or CD-Rom.

## **MAILING INSTRUCTIONS**

Employers should mail all magnetic media and paper reports for Canadian employees without a U.S. SSN to the following address:

RAILROAD RETIREMENT BOARD  
OFFICE OF PROGRAMS/A&T - CES, 6<sup>TH</sup> FLOOR  
**ATTN: NON-RESIDENT ALIEN PROJECT – QRSC SECTION**  
844 NORTH RUSH  
CHICAGO, ILLINOIS 60611-2092

## **QUESTIONS**

If you have any questions or concerns, please contact a Compensation Reporting Specialist by e-mail at [QRSC@RRB.GOV](mailto:QRSC@RRB.GOV) or by telephone at (312)751-4992.