Rail Employer Reporting Instructions
Appendix II: Pay for Time Lost Worksheet

Section 1: Identifying Information

Employee's Name: _____ SSN: _____

Section 2: Service Month Allocation
The allocation must relate to the actual period of absence from service due to the injury.

A. Date of Injury: _____   **B.** Reported Service Months to Date: _____
                                         (Exclude Deemed Service Months in or after the year of Injury)
C. Service Months needed to attain: 120_____   240_____   360_____

D. Service Month Allocation:

Year	Allocated Months	Total
_____	J F M A M J J A S O N D	_____
_____	J F M A M J J A S O N D	_____
_____	J F M A M J J A S O N D	_____
_____	J F M A M J J A S O N D	_____
_____	J F M A M J J A S O N D	_____
_____	J F M A M J J A S O N D	_____

E. Total Allocated Service Months: _____

F. Service Months to Date: +_____
                                  (2B)
G. Projected Total Service Months: = _____

Section 3: Minimum Creditable Compensation Calculation
The monthly compensation allocation must be at least ten times the employee's daily pay rate in effect on the first day to which Pay for Time Lost payments relate.

A. Employee's Daily Pay Rate: _____

B. Minimum Monthly Compensation:
  Employee Daily Pay Rate_____ x 10 = _____
                    (3A)
C. Total Allocated Compensation:
  Minimum Monthly Compensation _____ x Total Allocated Service Months_____ = _____
                    (3B)   (2E)

Section 4: Railroad Retirement Tax Act Calculation

Pay for Time Lost compensation is subject to the Tier I, Tier II and Medicare tax rates in effect when the payment is made. Annual maximum earnings bases apply to Tier I and Tier II taxes.

Employer Tax Calculation:

Tier I Taxable Compensation _____ x_____ % = _____ Tier I Tax

Medicare Taxable Compensation_____ x_____ % = _____ Medicare Tax

Tier II Taxable Compensation _____ x_____ % = _____ Tier II Tax

Total Employer Tax _____

Employee Tax Calculation:

Tier I Taxable Compensation _____ x_____ % = _____ Tier I Tax

Medicare Taxable Compensation_____ x_____ % = _____ Medicare Tax

Tier II Taxable Compensation _____ x_____ % = _____ Tier II Tax

Total Employee Tax _____

Section 5: Railroad Unemployment Insurance Act Employer Contributions

RUIA contributions are calculated using the rates and monthly limits in effect during the months the Pay for Time Lost payments relate. RUIA creditable compensation is calculated by multiplying the service months allocated to the year by the lesser of the applicable RUIA monthly maximum or the employee's allocated monthly compensation.

Year	RUIA Creditable Compensation	x	Contribution Rate	=	RUIA Contribution
_____	_____	x	_____	=	_____
_____	_____	x	_____	=	_____
_____	_____	x	_____	=	_____
_____	_____	x	_____	=	_____
_____	_____	x	_____	=	_____
_____	_____	x	_____	=	_____

Total Employer RUIA Contribution _____

For a general overview of the topic, see Form IB-4, "Pay for Time Lost from Regular Railroad Employment".