

Rail Employer Reporting Instructions
Part VII – Additional Communications About Service and Compensation Reports
Chapter 4: Form Letter GL-132, Annuitant Return to Service

Why is Form GL-132 Sent?

Form Letter GL-132 is designed to determine if service months, reported after an annuitant's annuity beginning date, are properly credited. An annuity under the Railroad Retirement Act (RRA) is not payable for any month in which an employee works or otherwise earns creditable service from an employer covered under the RRA. If service is reported for a month that is after the month an employee was awarded an annuity under the RRA, a Form Letter GL-132 will be sent to clarify the service.

It is important that the responses to GL-132 letters are properly completed. The Railroad Retirement Board will take action based on your response. This action may result in recovery of benefits paid to your employee.

Completing Form Letter GL-132

To complete Form Letter GL-132, first refer to the service month detail in Part I. A "1" indicates a reported service month and a "0" indicates that no service month was reported. Review the service month information for accuracy. Go to [Part II](#) and check the applicable response.

Check the first response if the service month detail is incorrect. The RRB will remove the service month(s) from the annuitant's record. You do not need to file Form BA-4, "Report of Creditable Compensation Adjustments".

Check the second response if the service month detail is correct and provide an explanation as to why the employee is entitled to the service month(s). Keep in mind that service is always creditable when the service is performed, not when the payment is made and taxed. Service should never be reported for a month after the relinquishment of the employment relationship.

If neither of the two responses applies, call:

If neither of the two responses applies, contact:

Quality Reporting Service Center
Railroad Retirement Board
844 North Rush Street, 7th Floor
Chicago, Illinois 60611-1275

Phone:(312) 751-4992

Fax: (312) 751-7123

Email: QRSC@rrb.gov