

Rail Employer Reporting Instructions
Part V – Reports of Creditable Service and Compensation
Chapter 7: Filing Instructions for Form BA-11, Report of Gross Earnings

Purpose of Gross Earnings Report

The Form BA-11, Gross Earnings Report, is used to obtain the actual gross earnings of a sample group of covered employees. The data collected in the gross earnings is used to estimate future tax income and to compute taxes owed for the financial interchange between the Railroad Retirement and Social Security/Medicare programs.

Gross earnings amounts consist of all earnings taxable under the hospital insurance portion of the Tier I tax rate. This includes earnings above the taxable limit, sick pay and miscellaneous compensation. However, pre-taxable deductions for cafeteria plans (also known as flexible benefit plans) should be excluded from creditable compensation.

Reporting Requirements

Each employer is required by law to report the gross earnings for each employee on the payroll whose social security number ends with the digits "30". See Section 7(b)(6) of the Railroad Retirement Act and the Railroad Retirement Board's Regulations ([20 CFR 209.13](#)). This information is an integral part of the data needed to compute taxes owed in the financial interchange with the Social Security Administration and the Centers for Medicare & Medicaid Services (CMS), and to estimate future tax income.

Due Dates and Frequency of Reports

Gross earnings are to be reported for the same periods as used in determining the employer's annual report of creditable service and compensation (Form BA-3). The gross earnings report for the preceding calendar year is due the last day of February of the following year. Unless the Form BA-11 is filed using the Employer Reporting System (ERSNet), gross earnings reports must be accompanied by [Form G-440, Report Specifications Sheet](#).

All employers are to submit their reports annually with monthly, quarterly, or annual breakdowns. Employers with 5,000 or more employees on their payroll during the year are required to provide a monthly or quarterly breakdown of the year's earnings. Employers with fewer than 5,000 employees may submit only an annual amount, although a monthly or quarterly breakdown is preferable.

Employers with No Employees with SSN Ending in "30"

If you have no employees with social security numbers ending with the digits "30", you may file a Zero Report Form (No Employee's Ending in a "30") on ERSNet. Please see [Part VIII, Chapter 3d](#). Alternatively, you may check the appropriate box on the [Form G-440](#) instead of filing a negative Form BA-11.

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Report Media Options

Employers have the option of reporting by one of the following methods:

- Employer Reporting System (ERSNet is the preferable method of filing reports);
- CD ROM in ASCII format;
- Secure E-mail; or
- File Transfer Protocol (FTP)

Please see [Part V, Chapter 1](#) for more information on filing options and [Part VIII, Chapter 3d](#) for instructions on filing the Form BA-11 on ERSNet

Common Errors to Avoid

Below are some helpful hints on how to avoid errors we frequently have found on the Form BA-11.

- Do not limit the amounts in the gross earnings report to the annual Tier I or Tier II creditable maximum amounts for the year.
- Ensure that the gross earnings amount reported for an employee is not less than the Tier I amount reported for the employee for the same year.
- Gross earnings reported on Form BA-11 and creditable compensation reported on Form BA-3 must both be reported on the same basis, either "paid" or "earned".
- Be sure to include in the gross earnings report any new employees hired in a year with a "30" social security number.
- Be sure to list all subsidiary BA numbers included in the gross earnings report on Form G-440, even if one or more BA numbers have no employees with a "30" social security number.

Help with Gross Earnings Reports

Employers who have difficulty with any of the reporting instructions for gross earnings reports should contact the address below for assistance. See the [Jurisdiction Referral Guide](#).

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Division of Benefit and Employment Analysis
Railroad Retirement Board
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