

As an aid in answering inquiries requiring specific references to, or citations of, the Railroad Retirement Act and/or the United States Code equivalent, cross-references are provided both alphabetically by general subject matter and by RRA section number with the U.S. Code equivalent.

105.5 Alphabetic Subject Matter Cross-Reference RRA To U.S. Code

This subchapter contains a general subject matter cross-reference to sections of the Railroad Retirement Act and the United States Code. For a more detailed subject matter delineation, see [FOM-I-105.10](#), which outlines the RRA numerically by section, with the corresponding U.S. Code equivalent.

General Subject Title	Section of 1974 Railroad Retirement Act	United States Code Equivalent
Annuity Beginning and Ending Dates	5	45 USC sec 231d
Annuity Eligibility Requirements	2	45 USC sec 231a
Automatic Benefit Eligibility Requirement Adjustments	19	45 USC sec 231r
Benefit Preservation	22	45 USC sec 231u
Computation of Employee Annuities	3	45 USC sec 231b
Computation of Spouse and Survivor Annuity	4	45 USC sec 231c
Court Jurisdiction	8	45 USC sec 231g
Crediting RR Service Under the Social Security Act	18	45 USC sec 231q
Definitions	1	45 USC sec 231
Erroneous Payments	10	45 USC sec 231i
Free Transportation	17	45 USC sec 231p
Incompetence	12	45 USC sec 231k
Inspector General	23	45 USC sec 231v

Lump Sum Payments	6	45 USC sec 231e
Penalties	13	45 USC sec 231l
Powers and Duties of the Board	7	45 USC sec 231f
Private Pensions	16	45 USC sec 231o
Railroad Retirement Account	15	45 USC sec 231n
Returns of Compensation	9	45 USC sec 231h
Separability	20	45 USC sec 231s
Social Security Equivalent Benefit Account	15A	45 USC sec 231n-1
Short Title	21	45 USC sec 231t
Taxation, Garnishment, Attachment or Legal Process	14	45 USC sec 231m
Waiver of Annuities	11	45 USC sec 231j

105.10 Numeric RRA Cross-Reference To Specific Subjects And U.S. Code Equivalents

This subchapter contains a detailed subject matter cross-reference in numerical order of sections of the RRA, with the corresponding U.S. Code equivalent.

Section of 1974 Railroad Retirement Act	United States and Code Equivalent	Section Titles Subject Matter Covered By Subsections
Section 1	45 USC sec 231	Definitions
1(a)	45 USC sec 231(a)	Employer
1(b)	45 USC sec 231(b)	Employee
1(c)	45 USC sec 231(c)	Employee Representative
1(d)	45 USC sec 231(d)	In Service of An Employer

1(e)	45 USC sec 231(e)	In Employment Relation
1(f)	45 USC sec 231(f)	Years of Service
1(g)	45 USC sec 231(g)	In Military Service
1(h)	45 USC sec 231(h)	Compensation
1(i)	45 USC sec 231(i)	Board
1(j)	45 USC sec 231(j)	Company
1(k)	45 USC sec 231(k)	Officers As Employees
1(l)	45 USC sec 231(l)	Person
1(m)	45 USC sec 231(m)	United States
1(n)	45 USC sec 231(n)	Social Security Act
1(o)	45 USC sec 231(o)	Current Connection
1(p)	45 USC sec 231(p)	Annuity
1(q)	45 USC sec 231(q)	Quarter; Calendar Quarter
1(r)	45 USC sec 231(r)	Permanently Insured Under the SS Act
Section 2	45 USC sec 231a	Annuity Eligibility Requirements
2(a)(1)	45 USC sec 231a(a)(1)	Employee Annuities
2(a)(2)	45 USC sec 231a(a)(2)	Standards for Occupational Disability
2(a)(3)	45 USC sec 231a(a)(3)	Proof of Disability
2(b)	45 USC sec 231a(b)	Supplemental Annuity
2(c)(1)	45 USC sec 231a(c)(1)	Spouse Annuity
2(c)(2)	45 USC sec 231a(c)(2)	Spouse or Divorced Spouse Age Reduction
2(c)(3)	45 USC sec 231a(c)(3)	Spouse Defined
2(c)(4)	45 USC sec 231a(c)(4)	Divorced Spouse Annuity

2(d)(1)	45 USC sec 231a(d)(1)	Eligibility Requirements for Survivor Insurance Annuities
2(d)(2)	45 USC sec 231a(d)(2)	Prescribed Period for Disabled Widow(er)'s Insurance Annuities and Disabled Surviving Divorced Spouse's Annuities
2(d)(3)	45 USC sec 231a(d)(3)	Standards for Survivor Disability Annuities
2(d)(4)	45 USC sec 231a(d)(4)	Determining Relationship to Employee, Child Dependency and Full-Time Elementary or Secondary School Students
2(e)(1)	45 USC sec 231a(e)(1)	Cessation of Service Except Elected Public Office
2(e)(2)	45 USC sec 231a(e)(2)	Relinquishment of Rights
2(e)(3)	45 USC sec 231a(e)(3)	Employer Service, Last Person Service
2(e)(4)	45 USC sec 231a(e)(4)	Deductions When Employee Disability Annuitant Earns More Than \$880
2(e)(5)	45 USC sec 231a(e)(5)	Spouse or Divorced Spouse Annuities Not Payable for Month She or the Employee Are in RR Service or LPS
2(f)	45 USC sec 231a(f)	SS Work Restrictions for Employee, Spouse and Divorced Spouse
2(g)(1)	45 USC sec 231a(g)(1)	RR Work Restrictions for Survivors
2(g)(2)	45 USC sec 231a(g)(2)	SS Work Restrictions for Survivors
2(h)(2)	45 USC sec 231a(h)(2)	Reduction in Supplemental Annuities for Company Pension
2(h)(3)	45 USC sec 231a(h)(3)	Reduction in Spouse, Divorced Spouse or Survivor Annuity for Entitlement to Employee Annuity (When No RR Service Before 1975)

2(h)(4)	45 USC sec 221a(h)(4)	Reduction in Annuity for Entitlement to More than One Spouse or Survivor Annuity
Section 3	45 USC sec 231b	Computation of Employee Annuities
3(a)(1)	45 USC sec 231b(a)(1)	Tier I
3(a)(2)	45 USC sec 231b(a)(2)	Deeming Provisions for a Disabled Employee
3(a)(3)	45 USC sec 231b(a)(3)	Tier I for 60/30 Employee with an ABD prior to attainment of age 62
3(b)(1)	45 USC sec 231b(b)(1)	Tier II
3(b)(2)	45 USC sec 231b(b)(2)	AMC for Employees of Certain Government Agencies
3(e)	45 USC sec 231b(e)	Supplemental Annuity
3(f)(1)	45 USC sec 231b(f)(1)	RRA Maximum
3(f)(2)	45 USC sec 231b(f)(2)	Grandfather Clause
3(f)(3)	45 USC sec 231b(f)(3)	Overall Minimum Guaranty
3(g)(1)	45 USC sec 231b(g)(1)	December COL Increase for Tier II
3(g)(2)	45 USC sec 231b(g)(2)	Tier II Solvency Reduction
3(h)(1)	45 USC sec 231b(h)(1)	Windfall for Employee Vested on His Own E/R and Who Worked for a Railroad in 1974 or had 25 Years of Service Before 1974 or has a CC When He Retires
3(h)(2)	45 USC sec 231b(h)(2)	Windfall for Employee Vested on His Own E/R Who Left the Railroad Industry Before 1974
3(h)(3)	45 USC sec 231b(h)(3)	Windfall for Employee Vested on His Spouse's E/R and Who Worked for a Railroad in 1974 or had 25 Years of Service Before 1974 or has a CC When He Retires

3(h)(4)	45 USC sec 231b(h)(4)	Windfall for Employee Vested on His Spouse's E/R Who Left the Railroad Industry Before 1974
3(h)(5)	45 USC sec 231b(h)(5)	COL Increase for W/F Prior to Earlier of 1-1-82 or Employee's ABD
3(h)(6)	45 USC sec 231b(h)(6)	Eliminates Windfalls for Employees Vested on Their Spouses E/R Unless They Were Determined to be Entitled to a Spouse W/F Before 8-13-81.
3(i)(1)	45 USC sec 231b(i)(1)	Subsequent Service
3(i)(2)	45 USC sec 231b(i)(2)	Creditable Military Service
3(i)(3)	45 USC sec 231b(i)(3)	Prior Service
3(i)(4)	45 USC sec 231b(i)(4)	Crediting Additional Service Months when Employee Has Maximum Compensation but Performed Service in Less than 12 Months.
3(j)	45 USC sec 231b(j)	Average Monthly Compensation
3(k)	45 USC sec 231b(k)	Employee Representative Treated the Same as an Employee
3(l)(1)	45 USC sec 231b(l)(1)	Age Reduction for Annuity Increases or Decreases
3(l)(2)	45 USC sec 231b(l)(2)	Separate Age Reduction for Annuity Components; Age Reduction for Cases Awarded Before 10-1-81
3(m)	45 USC sec 231b(m)	Reduction for SS Benefits
Section 4	45 USC sec 231c	Computation of Spouse and Survivor Annuity
4(a)(1)	45 USC sec 231c(a)(1)	Tier I for Spouse or Divorced Spouse
4(a)(2)	45 USC sec 231c(a)(2)	Deeming Provision for Spouse of 60/30 Employee Who Was At Least Age 62 on His ABD

4(a)(3)	45 USC sec 231c(a)(3)	Tier I for Spouse of a60/30 Employee With An ABD Prior to Attainment of Age 62
4(a)(4)	45 USC sec 231c(a)(4)	Tier I for Spouse of a Disabled Employee
4(b)	45 USC sec 231c(b)	Tier II for Spouse
4(c)	45 USC sec 231c(c)	RRA Maximum
4(d)(1)	45 USC sec 231c(d)(1)	December COL Increase for Tier II
4(d)(2)	45 USC sec 231c(d)(2)	Tier II Solvency Reduction for Spouses First Entitled 1/84 or Later When the Employee Was on the Rolls in 12/83
4(d)(3)	45 USC sec 231c(d)(3)	Tier II Solvency Reduction for Spouses on the Rolls in 12/83
4(e)(1)	45 USC sec 231c(e)(1)	RIB Windfall for a Spouse of a Vested Employee Who Worked for a Railroad in 1974 or Had 25 Years of Service Before 1974 or Has a CC When He Retires
4(e)(2)	45 USC sec 231c(e)(2)	RIB Windfall for a Spouse of an Employee Who Left the Railroad Industry Before 1974
4(e)(3)	45 USC sec 231c(e)(3)	Wife's Windfall for a Spouse of a Vested Employee
4(e)(4)	45 USC sec 231c(e)(4)	COL Increase for W/F Prior to Earlier of 1-1-82 or Employee's ABD
4(e)(5)	45 USC sec 231c(e)(5)	Eliminates Windfall for Spouses Unless They Were Determined to be Entitled to a W/F Before 8-13-81.
4(f)(1)	45 USC sec 231c(f)(1)	Tier I for Survivors
4(f)(2)	45 USC sec 231c(f)(2)	Deeming Provisions for Aged Widow(er)s or Parents and Disabled Widow(er)s or Children

4(f)(3)	45 USC sec 231c(f)(3)	Tier I COL Increases for Widow(er)s Entitled to an Annuity Based Solely on Railroad Service Before 1937
4(g)(1)	45 USC sec 231c(g)(1)	Basic Tier II for Survivors
4(g)(2)	45 USC sec 231c(g)(2)	Minimum and Maximum Tier II Amounts
4(g)(3)	45 USC sec 231c(g)(3)	Provides a Reduction in Tier II for Months Before the Application was Filed, if the new Entitlement Would Cause an Overpayment in the Tier II of Other Entitled Family Members
4(g)(4)	45 USC sec 231c(g)(4)	WIA Restored Amount/Spouse Minimum Guarantee
4(g)(5)	45 USC sec 231c(g)(5)	No Tier II for Remarried Widow(er)s and Surviving Divorced Spouses
4(g)(6)	45 USC sec 231c(g)(6)	Provides for Tier II COL Increases
4(g)(7)	45 USC sec 231c(g)(7)	Tier II Solvency Reduction for Survivor Annuitant on the Rolls in 12/83
4(g)(8)	45 USC sec 231c(g)(8)	Tier II Solvency Reduction for Survivors Coming on the Rolls After 12/83 Who Are Entitled to a 1981 Amendment Tier II
4(g)(9)	45 USC sec 231c(g)(9)	Tier II Solvency Reduction for Survivors Coming on the Rolls After 12/83 Who Are Entitled to a 1937 Act Tier II
4(h)(1)	45 USC sec 231c(h)(1)	Windfall for Widow(er)
4(h)(2)	45 USC sec 231c(h)(2)	Eliminates Windfall for Widow(er)s Unless They Were Determined to be Entitled to a W/F Before 8-13-81. Also Provides that Remarried Widow(er)s and Surviving Divorced Spouses Are not Eligible for a W/F
4(i)(1)	45 USC sec 231c(i)(1)	Tier I Offset for Spouse or Divorced Spouse SS Benefit

4(i)(2)	45 USC sec 231c(i)(2)	Tier I Offset in Survivor Annuity for Employee Annuity Tier I
4(i)(3)	45 USC sec 231c(i)(3)	Tier I Offset in Remarried Widow(er)'s Annuity for a Spouse Benefit Under the SS Act
Section 5	45 USC sec 231d	Annuity Beginning and Ending Dates
5(a)	45 USC sec 231d(a)	ABD for Annuities
5(b)	45 USC sec 231d(b)	Application for Annuity
5(c)(1)	45 USC sec 231d(c)(1)	Termination of A&S and SUP Annuities
5(c)(2)	45 USC sec 231d(c)(2)	Termination of Employee Disability Annuities
5(c)(3)	45 USC sec 231d(c)(3)	Termination of Spouse or Divorced Spouse Annuity
5(c)(4)	45 USC sec 231d(c)(4)	Termination of Aged Widow(er)'s Annuity
5(c)(5)	45 USC sec 231d(c)(5)	Termination of Disabled Widow(er)'s Annuity
5(c)(6)	45 USC sec 231d(c)(6)	Termination of Mother's Annuity
5(c)(7)	45 USC sec 231d(c)(7)	Termination of Child's Annuity and Reentitlement Annuity
5(c)(8)	45 USC sec 231d(c)(8)	Termination of Parent's Annuity
5(c)(9)	45 USC sec 231d(c)(9)	No Annuity Is Payable for the Month of Death or for any Month in Which an Annuitant Disappears.
		This Section Also Provides Survivor Benefits for the Spouse of an Employee Who Disappeared
Section 6	45 USC sec 231e	Lump-Sum Payments
6(a)	45 USC sec 231e(a)	Annuities Due But Unpaid at Death
6(b)(1)	45 USC sec 231e(b)(1)	1937 Act Lump-Sum Death Payment

6(b)(2)	45 USC sec 231e(b)(2)	1974 Act Lump-Sum Death Payment
6(c)(1)	45 USC sec 231e(c)(1)	Residual Lump-Sum Eligibility Requirements
6(c)(2)	45 USC sec 231e(c)(2)	RLS Computation
6(d)(1)	45 USC sec 231e(d)(1)	Tax Refund Eligibility Requirements
6(d)(2)	45 USC sec 231e(d)(2)	Tax Refund Computation
6(e)	45 USC sec 231e(e)	Separation Allowance Refund
Section 7	45 USC sec 231f	Powers and Duties of the Board
7(a)	45 USC sec 231f(a)	Composition of the Board
7(b)(1)	45 USC sec 231f(b)(1)	General Authority to Administer RR Act
7(b)(2)	45 USC sec 231f(b)(2)	General Authority to Administer SS Act Provisions
7(b)(3)	45 USC sec 231f(b)(3)	Specific Powers and Authority to Delegate
7(b)(4)	45 USC sec 231f(b)(4)	Certification to the Treasury
7(b)(5)	45 USC sec 231f(b)(5)	Authority to Issue Rules and Regulations
7(b)(6)	45 USC sec 231f(b)(6)	Authority to Maintain Records and Secure Information
7(b)(7)	45 USC sec 231f(b)(7)	CMS, HHS and RRB Record Exchanges
7(b)(8)	45 USC sec 231f(b)(8)	Verifying Records of M/S and Benefits Based on It
7(b)(9)	45 USC sec 231f(b)(9)	Employees and Offices of the Board
7(c)(1)	45 USC sec 231f(c)(1)	Payments from RR and SUP Accounts and Dual Benefits Payments Account
7(c)(2)	45 USC sec 231f(c)(2)	Financial Interchange
7(c)(3)	45 USC sec 231f(c)(3)	Rate of Interest

7(c)(4)	45 USC sec 231f(c)(4)	Borrowing Authority for up to the Monthly Amount Due Through Financial Interchange from the General Fund When There Are Insufficient Funds in the Regular RR Account to Pay Benefits
7(d)(1)	45 USC sec 231f(d)(1)	Administration of Medicare Program
7(d)(2)	45 USC sec 231f(d)(2)	Qualified RR Medicare Beneficiaries
7(d)(3)	45 USC sec 231f(d)(3)	DIB Insured Status Deeming Provision
7(d)(4)	45 USC sec 231f(d)(4)	Medicare Provisions for Canada
7(d)(5)	45 USC sec 231f(d)(5)	Exchange of Information Between RRB, CMS, and HHS
7(e)	45 USC sec 231f(e)	Authority to Accept Gifts
7(f)	45 USC sec 231f(f)	Requirement to Send a Copy of Any Budget Information, Legislative Recommendation, or Testimony for Congressional Hearings to Congress When it Is Sent to the President or the Office of Management and Budget
Section 8	45 USC sec 231g	Court Jurisdiction - Provisions for Court Review
Section 9	45 USC sec 231h	Returns of Compensation, Reports of Compensation and Finality of Such Reports
Section 10	45 USC sec 231i	Erroneous Payments
10(a)	45 USC sec 231i(a)	Authority to Recover Erroneous Payments
10(b)	45 USC sec 231i(b)	Manner of Recovery
10(c)	45 USC sec 231i(c)	Authority to Waive Recovery
10(d)	45 USC sec 231i(d)	Certifying Officer Not Liable for Erroneous Payment
Section 11	45 USC sec 231j	Waiver of Annuities - Makes Provision for Waiver of an Annuity

Section 12	45 USC sec 231k	Incompetence
12(a)	45 USC sec 231k(a)	RRB Authority When Beneficiary Is Incompetent
12(b)	45 USC sec 231k(b)	Authority to Deal With Guardian
Section 13	45 USC sec 231 l	Penalties
l3(a)	45 USC sec 231 l(a)	Penalty Provision and Fines
l3(b)	45 USC sec 231 l(a)	Collection and Crediting of Fines
Section 14	45 USC sec 231m	Taxation, Garnishment, Attachment or Legal Process
		A Supplemental Annuity Is Subject to Taxes Under the Internal Revenue Code. All but the Tier I May Be Treated as Community Property in Connection with a Decree of Divorce, Annulment, or Legal Separation. An Annuity is Exempt from Other Legal Process Except for Legal Process for Enforcement of Support Obligations
Section 15	45 USC sec 231n	Railroad Retirement Account
15(a)	45 USC sec 231n(a)	Continuation of 1937 Act Provisions for RR Account
15(b)	45 USC sec 231n(b)	Appropriation for M/S
15(c)	45 USC sec 231n(c)	Continuation of 1937 Act Provisions for SUP ANN Account
15(d)	45 USC sec 231n(d)	Appropriations for Windfall Payments and Borrowing Authority for up to the Amount Needed to Pay Windfall Benefits for One Month
15(e)	45 USC sec 231n(e)	Investment of Funds
15(f)	45 USC sec 231n(f)	Actuarial Advisory Committee
15(g)	45 USC sec 231n(g)	Annual Report to Include Status of Accounts

15(h)	45 USC sec 231n(h)	Authorization for Appropriation for Administrative Expenses
15(i)	45 USC sec 231n(i)	Checks Uncashed by the End of the Sixth Month After the Month of Issue Are Reaccredited to the RR Account Until the Checks Are Cashed
Section 15A	45 USC sec 231n-l	Social Security Equivalent Benefit Account
15A(a)	45 USC sec 231n-l(a)	Establishes the SS Equivalent Benefit Account
15A(b)	45 USC sec 231n-l(b)	Income to the SS Equivalent Benefit Account Includes Net Tier I Taxes, Income Tax Liabilities on Tier I, Financial Interchange Payments and Appropriations for Military Service
15A(c)(1)	45 USC sec 231n-l(c)(1)	The SS Equivalent Benefit Account Must First Be Used to Pay SS Equivalent Benefits
15A(c)(2)	45 USC sec 231n-l(c)(2)	Financial Interchange Transfers to the social security trust funds must be made from the SS Equivalent Benefit Account
15A(d)(1)	45 USC sec 231n-l(d)(1)	Borrowing Authority from the Railroad Retirement Account When There Are Insufficient Funds in the SS Equivalent Benefit Account to Pay Benefits
15A(d)(2)	45 USC sec 231n-l(d)(2)	Authority to Transfer Funds from the SS Equivalent Benefit Account to the RR Account When there Are Insufficient Funds in that Account to Pay Benefits
15A(e)	45 USC sec 231n-l(e)	Investment of Funds, Actuarial Advisory Committee and Annual Report Including Status of Account
15A(f)(1)	45 USC sec 231n-l(f)(1)	References in the RR Act to the RR Account Mean the SS Equivalent Benefit Account if Payment of SS Equivalent Benefits Is Involved

15A(f)(2)	45 USC sec 231n-l(f)(2)	Definition of "Social Security Equivalent Benefit"
Section 16	45 USC sec 231o	Private Pensions - No Restriction on Payment of Private Pensions
Section 17	45 USC sec 231p	Free Transportation - Carriers Permitted to Furnish Free Transportation to Annuitants
Section 18	45 USC sec 231q	Crediting RR Service Under the Social Security Act
18(1)	45 USC sec 231q(1)	When RR Service Cannot Be Used by SSA
18(2)	45 USC sec 231q(2)	When RR Service Can Be Used by SSA
Section 19	45 USC sec 231r	Automatic Benefit Eligibility Requirement Adjustments
19(a)	45 USC sec 231r(a)	SS Eligibility Changes Apply Similarly for SS Component of Annuity
19(b)	45 USC sec 231r(b)	New SS Beneficiaries Also Acquire RR Annuity Eligibility
19(c)	45 USC sec 231r(c)	New Medicare Benefits for SS Act Beneficiaries Apply to RR Act Beneficiaries
19(d)	45 USC sec 231r(d)	Limits Life Cases to Those With 10 Years of Service and Survivor Cases to Those Where the Employee Has 10 Years of Service and a C/C; Limits Duplication of Benefits
Section 20	45 USC sec 231s	Separability - Invalidity of One Provision Does Not Affect Other Provisions
Section 21	45 USC sec 231t	Short Title - Railroad Retirement Act of 1974
Section 22	45 USC sec 231u	Benefit Preservation

22(a)	45 USC sec 231u(a)	The Board Must Furnish the President and the Congress With an Annual Report Containing a Five year Projection of Revenues and Payments from the RR Account.
22(b)(1)	45 USC sec 231u(b)(1)	Representatives of Labor and Management Must Submit Funding Proposal(s) to the President and Congress When the Board's Report Indicates Insufficient Funding.
22(b)(2)	45 USC sec 231u(b)(2)	The President Must Submit a Plan to Congress to Preserve the RR Account, Including a Particular Proposal to Assure Continuous Payment of Social Security Equivalent Benefits
22(c)	45 USC sec 231u(c)	When the Board's Report Indicates There Is Insufficient Funding, the Board Must Issue Regulations to Provide for Reducing Benefits Which Will Be Effective Unless Legislation Is Enacted for this Purpose.
Section 23	45 USC sec 231v	Inspector General
		The President May Appoint an Inspector General for the Board Who Will Report Directly to the Chairman.

