


MASTER THE BASICS II

Filing Reports via ERSNet

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U.S. Railroad Retirement Board
NRETS, August 2018



Earnings Report Forms

- **Compensation/Service Report Forms:
Due Annually**
 - **Form BA-3**, Annual Report of Creditable Compensation
 - **Form BA-11**, Report of Gross Earnings
-



Earnings Report Forms

- **Compensation/Service Report Forms: Conditional**
 - **Form BA-4**, Report of Creditable Compensation Adjustments
 - **Form BA-6a**, Address Report
-



Earnings Report Forms

- **Compensation/Service Report Forms:
Conditional (cont'd)**
 - **Form BA-9**, Report of Separation Allowance or Severance Pay
 - **Form G-440**, Report Specifications Sheet
-



Form BA-3, Annual Report of Creditable Compensation

- According to Section 9 of the Railroad Retirement Act (RRA) and Section 6 of the Railroad Unemployment Insurance Act (RUIA), each employer is required to submit an annual report of creditable service and compensation for each employee who performed compensated service in the preceding year.
-



Form BA-3, Annual Report of Creditable Compensation

- Information from Form BA-3 is included on Form BA-6, Certificate of Service Months and Compensation, which is sent to each employee every June.
 - Information on Form BA-3 is used to establish eligibility and calculate benefit amounts.
-



Form BA-3, Annual Report of Creditable Compensation

- Annual reports are due at the Railroad Retirement Board (RRB) by the last day of the following February of each year.
 - If you have NO employees to report, you must still officially advise the RRB of this fact: via the Form BA-3.
-



Form BA-3 Helpful Hints

- Always confirm you are using the current yearly maximums.
 - **2018 Maximum Compensation Bases**
 - Tier I = **\$128,400**
 - Tier II = **\$95, 400**
 - RUIA I = **\$1,560.00 per month**
 - RUIA II (Max Benefit Amount)= **\$2,015.00 per month**



Form BA-3 Helpful Hints

- The RUIA I & II compensation fields should not exceed the RUIA monthly creditable amount and/or maximum benefit amount multiplied by the number of creditable service months.
 - The RUIA II is not mandatory to report. However, submitting info may save you work by eliminating some future Forms UI-41/41a being sent to you.
-



Form BA-3 Helpful Hints

- Additional service month detail codes have been created to be used in the creditable service months field. Using them may save you time by eliminating some future Forms GL-99 being sent to you.
 - 1 = Month worked
 - 0 = month not worked
 - **8 = month not worked/ employment relationship**
 - **9 = month not worked/ no employment relationship**

 - Do not use code “0” when also using codes “8” and “9” for same employee.
-



Form BA-3 Helpful Hints

- The Tier II compensation amount should NEVER exceed the Tier I compensation amount.
 - Daily Pay Rates should be reported up to \$200.00 per day.
-



Completing Form BA-3

- Let's complete Form BA-3 entry for employee R. R. Railroader.
 - Name – Richard R. Railroader
 - Social security number - 333-00-3330
 - Service Months- Jan – Dec 2018
 - 2018 compensation- \$90,000.00
(over \$200 per day)
-



Completing Form BA-3

- Let's complete Form BA-3 entry for employee T. Train.
 - Name – Terry Train
 - Social security number - 222-22-2222
 - Service Months - Jan –Nov 2018
 - Retired Nov 30, 2018
 - 2018 Compensation -\$124,000.00
(over \$200 per day)
-



RRB Employer Reporting System

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844 North Rush Street
Chicago IL, 60611-1275

Toll Free: (877) 772-5772
TTY: (312) 751-4701
Directory: (312) 751-4300
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Date posted: 10/25/2007
Date updated: 10/25/2007



Form BA-3, Annual Report of Creditable Compensation

Do you know?

- When is Form BA-3 due at the RRB?
 - Should Tier II compensation ever exceed Tier I?
 - What is the Daily Pay Rate Maximum?
-



Congratulations!

You have Mastered
Form BA-3





Form BA-11, Report of Gross Earnings

- Employers are required to report the gross earnings for each employee on their payroll whose social security number ends with the digits “30”.
-



Form BA-11, Report of Gross Earnings

- The data collected on the gross earnings report 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.
-



Form BA-11 Helpful Hints

- 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. (Smaller employers also have this option)
-



Form BA-11, Report of Gross Earnings

- Form BA-11 is due the last day of February every year (if submitting the annual form).
 - Report GROSS earnings. These earnings CAN exceed the annual Tier I/ Tier II maximums.
-



Form BA-11, Report of Gross Earnings

- If you have no employees to report that meet this criteria, you must still officially advise the RRB of this fact: via the Form BA-11.
-



Completing Form BA-11

- Let's Fill out a Form BA-11 for:
 - Richard R. Railroader
 - SSN: 333-00-3330
 - 2018 gross salary- \$90,000.00
 - Submitting Annual Report because the employers has less than 5,000 employees.
-



RRB Employer Reporting System

Logout

New Items

Pending Items

Completed Items (2)

Forms

My Account

Reports

U.S. Railroad Retirement Board
Form BA-3 (01-12)

Form Approved
OMB No. 3220-0008

SnagIt Video Capture

Capture Statistics

Captured	0
Dropped Frames:	0
File Size:	0
Video Length:	0 Seconds
Capture Length:	0 Seconds

Start

Stop

Resume

Cancel

Capture Properties

Frame Size:	1280 x 948
Frame Rate:	15.0 frames/sec
Colors:	True Color
Compression:	Microsoft Video 1
Record Audio:	Disabled

Press <CTRL><SHIFT><P> to stop video capture

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Form BA-11

Do you know?

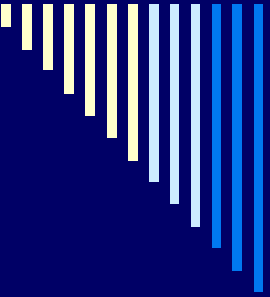
- When is Form BA-11 due at the RRB?
 - Should you report all of your employees' compensation and service on Form BA-11?
 - What do you do if you do not have any employees whose social security number ends in 30?
-



Congratulations!

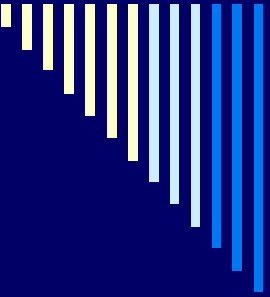
You have Mastered
Form BA-11





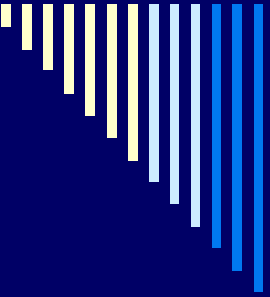
Form BA-4, Report of Creditable Compensation Adjustments

- The Form BA-4 should be used for:
 - Corrections, Additions and Deletions to previously reported S&C records
 - Omissions to previously submitted Forms BA-3 (an employee was not reported)
-



Form BA-4, Report of Creditable Compensation Adjustments

- Section 9 of the RRA also states that the RRB's records of service and compensation are conclusive unless an error is called to the RRB's attention within four (4) years of the day on which the report was due.
- *Example: 2017 reports were due Feb 28, 2018.
The last day to submit a correction of the
2017 report is
Feb 28, 2022*



Form BA-4, Report of Creditable Compensation Adjustments

- If you discover an error or omission shortly after you submit your annual report, first contact QRSC to determine whether the annual report has been processed.
-



Form BA-4 Helpful Hints

- ❑ Enter only the increase or decrease amounts. Do not enter the total amounts.
 - ❑ Only Include entries for information you want to change.
 - ❑ Make sure to use correct Tier I, Tier II and RUIA maximums for applicable year.
-



Form BA-4 Helpful Hints

- Tier I & II = Annual Maximums; RUIA = Monthly Maximums.
 - Daily Pay Rate Field NOT to be used to change BA-3 entries; Only for adding omitted or new entries.
-



Form BA-4 Helpful Hints

- When changing Service Months, also consider the effect on the RUIA amounts.
 - No optional service months (8 or 9's) can be used in Service Months field.
-



Completing Form BA-4

- Let's complete Form BA-4 entry for employee Paula P. Payroll.
 - Social Security Number - 444-44-4444
 - Increase Service Months – January Through March **2017** (3 months)
 - Adjust RUIA I Compensation by \$4635 [2017 Monthly Max of \$1545 X 3 (number of months adjusted)]
 - Adjust RUIA II Compensation by \$5988 (2017 Monthly Max of \$1996 x 3)

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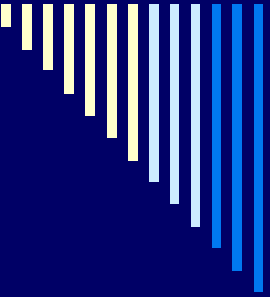


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Form BA-4, Report of Creditable Compensation Adjustments

Do you know?

- When modifying records, do you use the amount you've increased/decreased or the total amount?
 - Do you enter information in all fields or in only the ones you plan to modify?
-



Congratulations!

You have Mastered
Form BA-4





Form BA-6a, Address Report

- The address data collected on the Address Report is used to mail Forms BA-6, Certificate of Service Months and Compensation, to the employees of your company.
-



Form BA-6a, Address Report

- The Form is required to be completed if your company has hired new employees.
 - New employees' address information is mandatory.
 - Addresses of veteran employees can be included as well, but is optional.
-



Form BA-6a, Address Report

- Form Due no later than April 1 following the reportable calendar year.
 - The “Effective Date” field should be the date the employer recorded the change in their files.
-



Form BA-6a, Address Report

- Let's Fill out a Form BA-6a for NEW employee Paula P. Payroll:
 - Social security number : 444-44-4444
 - Effective date of address was 02/01/2018
-

BA-6A Completed Items for RRB Test Employer

There is no data to display.

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Form Ba-6a, Address Report

Do you know?

- When is Form BA-6a due at the RRB (if applicable)?
 - Is it mandatory to include address information for veteran employees?
-



Congratulations!

You have Mastered
Form BA-6a





Form BA-9, Report of Separation Allowance or Severance Pay

- Information on the Form BA-9 is used for three purposes:
 - To establish a disqualification period under the Railroad Unemployment Insurance Act (RUIA); and
 - To establish eligibility for an additional lump sum benefit under the Railroad Retirement Act.
 - May also be used to help determine if deemed service months are creditable.
-



Form BA-9, Report of Separation Allowance or Severance Pay

- If you fail to file Form BA-9 timely;
 - No disqualification period will be established;
 - RUIA benefits may be paid improperly; and
 - The Employer's RUIA Contribution Rate may be erroneously inflated.
-



Form BA-9, Report of Separation Allowance or Severance Pay

- Form BA-9 is due at the RRB no later than the last day of the month following the end of the quarter in which the separation or severance was paid.
 - However, you can file more often. This can be on a monthly basis or each time you make a separation or severance payment.
-



Form BA-9, Helpful Hints

- BA-9 is not available on ERSNet yet.
 - BA-9 also can be used to correct previously submitted BA-9 forms.
 - Multiple BA-9 forms may be submitted for the same separation allowance if payments are made in more than one calendar year.
-



Form BA-9, Helpful Hints

- The separation allowance should be added to the employees regular earnings and the total entered on Form BA-3 up to the Tier I and Tier II maximums.
 - Only the amount taxed of a Separation Allowance is reported for a given year on item #7. The amount can even be shown as \$0 (if applicable).
 - Items 11-14 are optional unless item #8 is marked with a “1”. Then they are mandatory.
-



Form BA-9, Helpful Hints

- The amount to be included in Item #10a is the amount of the separation allowance that was reported as creditable compensation on the BA-3.
 - Report the total gross separation allowance amount with the first/initial separation allowance report year. (#11)
-



Form BA-9, Report of Separation Allowance or Severance Pay

- Let's fill out a form for employee A. Apple.
 - Social security number: 999-99-9999
 - Regular Earnings: \$75,000.00
 - Resignation Date: Nov 30, 2018
 - Total Gross Sep Allowance: \$20,000.00
 - Payment Date: Dec 2018
 - Last Daily Rate of Pay = \$200.00

Attachment 1



Form BA-9

Report of Separation Allowance or Severance Pay

Do you know?

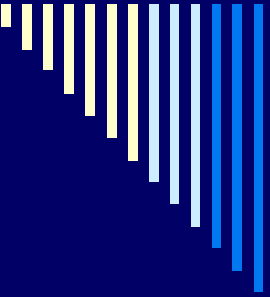
- What is Form BA-9 used to report?
 - When should you file Form BA-9?
-



Congratulations!

You have Mastered
Form BA-9

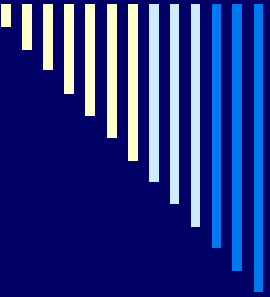




Form G-440, Report Specification Sheet

- Compensation reports must be accompanied by a completed and signed Form G-440 if it sent to the RRB via:
 - CD-ROM
 - Secure Email
 - FTP

 - Submitting Paper Form BA-9, Report of Separation Allowance or Severance Pay
-



Form G-440, Report Specification Sheet

- Form G-440 is used to verify the RRB's receipt of a service and compensation report.
 - Form G-440 is your certification that the data furnished is correct to the best of your knowledge.
-



Form G-440, Helpful Hints

- List all employer numbers (BA numbers) of all subsidiary units included in your report in Item #13.
 - Sign, date, and submit your certification with each earnings report (Item #14).
-



Form G-440

Helpful Hints

- Don't forget to enter the report totals on the back of the form (Recapitulation Sheet) if Applicable.



Completing Form G-440

- Let's Fill out a Form G-440
 - For Employer: BA 8444
 - To submit a Paper Form (BA-9)

Attachment 2



Form G-440

Do you know?

- Do you complete a Form G-440 when submitting a compensation/service report via ERSNet?
 - Do you complete a Form G-440 when submitting a compensation/service report via CD-ROM?
-



Congratulations!

You have Mastered
Form G-440





Report Filing Media Options

- Magnetic media
 - CD-ROM

Attachment 3

- Excel Spreadsheet

Attachment 4



Report Filing Media Options (cont'd)

- Secure E-Mail
 - File Transfer Protocol (FTP) Interchange
 - Employer Reporting System (ERS.Net)
via the Internet
 - Paper Form (BA-9 ONLY)
-



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of the
Basics**



For More Information

Quality Reporting and Service Center

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E-mail:

qrsc@rrb.gov
