

# Program Letter

United States  
Railroad Retirement Board  
Office of Programs



---

Quality Reporting Service Center

Phone: (312) 751-4992

Email: [QRSC@rrb.gov](mailto:QRSC@rrb.gov)

Fax: (312) 751-7123

---

Letter No. 2021-04

Date: 04/14/2021

TO: **Prepayment Claims Verification (RUIA) Contact Officials**

SUBJECT: Reporting Earnings on Forms ID-4K, Prepayment Notice of Employees' Applications and Claims for Benefits under the Railroad Unemployment Insurance Act (RUIA)

---

**Please share this information with the appropriate members of your staff who handle Forms ID-4K, Prepayment Notice of Employees' Applications and Claims for Benefits under the RUIA for employees of your organization.**

The Form ID-4K, Prepayment Notice of Employees' Applications and Claims for Benefits under the RUIA is a notification sent by the U.S. Railroad Retirement Board (RRB) to the employers when an employee files an application for unemployment benefits, unemployment claim, or sickness claim. The notification contains information as reported by the employee on his or her application or claim for benefits.

The notices request employers to report to the RRB information which may affect a claimant's eligibility for benefits, such as receiving wages, vacation pay, and holiday pay or because they were absent. In addition, **for unemployment claims only**, the RRB requests information from employers about earnings paid to employees in the registration period. Based on RRB regulations, unemployment benefits are not payable if earnings for the registration period exceed the monthly compensation base for the employee's base year.

Employers are to report the total (GROSS) earnings, both remuneration and potential earnings, received by the employee during the applicable claim period. Earnings are defined as "remuneration" in section 1(j) of the RUIA. In general, remuneration comprises of wages, vacation pay, holiday pay, pay for time lost, etc. Income from other sources, e.g. investments and pensions, is not remuneration. In addition, employers should report the amount of GROSS earnings the employee would have been paid but did not receive because he or she was not ready or willing to perform suitable work available to him or her.

The sections on the Forms ID-4K where the employers should report the GROSS earnings are the "Payments" section on the ERSNet version and the "Earnings" section on the paper forms. The Payments section on the ERSNet version states "For unemployment claims, if employee was paid or will have been paid, show total (GROSS) payment for above period, including Potential

Earnings”. All employers are to provide the GROSS earnings on either the paper or electronic version of the notice when reporting this information to the RRB.

**Questions**

If you have any additional questions concerning the completion of Forms ID-4K, please contact your local RRB field office via the toll free number (877) 772-5772.

###