

Program Letter

United States Railroad Retirement Board Office of Programs



Quality Reporting Service Center

Phone: (312) 751-4992

E-MAIL: qrsc@rrb.gov

Fax: (312) 751-7190

Letter No. 2023-05

Date: June 15, 2023
[Revised February 4, 2026]

TO: Certification Contact Officials

SUBJECT: Service & Compensation Reporting Instructions for Employers with
Employees Without a U. S. Social Security Number

**Please share this information with the appropriate members of your staff who file
service and compensation reporting forms for employees of your organization.**

Purpose

The purpose of this program letter is to instruct employers on how to complete Form BA-3, Annual Report(s) of Creditable Compensation, Form BA-4, Report of Creditable Compensation Adjustment and [Form G-440, Report Specifications Sheet](#) for employees who do not have a United States (U.S.) social security number (SSN). This program letter replaces PL 2005-05. Please disregard information in that letter. The record formatting is outdated, and we no longer accept paper BA-3s/BA-4s. Use the information in this letter to report service and compensation for employees without a U.S. SSN.

Background

The Railroad Retirement Board (RRB) has experienced difficulties in recording and documenting earnings data for employees who reside in Canada or Mexico and do not have a valid U.S. SSN but perform service in the U.S. for an employer covered under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA). The problem exists because Canadian employees cannot receive an SSN due to policy changes by the Social Security Administration in 1996.

Important Reporting Notice

As of 2005, employers can no longer report service and compensation to the RRB using pseudo numbers (i.e. numbers beginning with "999" or "000" plus the payroll number) for employees without a valid U.S. SSN. For Canadian employees, employers are required to either report service and compensation by using a valid U.S. SSN as required by law *or* a Canadian Social Insurance Number (SIN). For Mexican employees, employers are required to either report service and compensation by using a valid U.S. SSN as required by law *or* an Individual Tax Payer Identification Number (ITIN). Employers should only use the Canadian SIN/ITIN if the employee *does not* have an authorized U.S. SSN.

Employers should file reports for non-resident employees with a valid U.S. SSN in accordance with the *Rail Employer Reporting Instructions* (RERI) manual. Instructions on how to report earnings to the RRB in the various media formats for employees who *do not have a valid U.S. SSN* are explained below.

Electronic Filing Format Instructions

To ensure proper crediting of service and compensation for employees who do not have U.S. SSNs, follow the filing formats available in the Appendix of the Reporting Instructions, but please make the following adjustments:

Annual (Form BA-3):

- Enter the Canadian SIN/ITIN in record positions 21-29 instead of the SSN.
- Enter ***** in record positions 118-122 instead of the daily pay rate.
- Leave record positions 146-300 blank instead of inputting the non-SSN employee's address. Use a separate address record file format to provide their addresses. This file format is available upon request from the Quality Reporting Service Center.
- Do not include special characters (‘, é, etc..) in any text fields.

Adjustment (Form BA-4):

- Enter the Canadian SIN/ITIN in record positions 21-29 instead of the SSN.
- Enter ***** in record positions 118-122 instead of the daily pay rate.
- Do not include special characters (‘, é, etc..) in any text fields.

Accompanying Form (Form G-440):

- Complete all sections of the G-440, Report Specifications Sheet in the usual manner.
- Enter in the Remarks Section of the Form G-440 in Red Ink & Bold Print the following:
“Report Includes Employees Without Social Security Numbers”

Further Filing Instructions (ERSNet)

Employers MAY file only annual service and compensation reports for employees without SSNs through the Employer Reporting System (ERS). **Adjustment reports for employees without SSNs CANNOT be submitted through ERSNet and must be filed via FTP or secure/encrypted e-mail.**

When filling in an individual's annual service and compensation information manually:

- Enter Canadian SIN/ITIN in place of U.S. SSN.
- Ensure “Not U.S. SSN?” checkbox is marked.

Employers can also upload a text file that includes employees without SSNs to the site using the file format instructions in this program letter.

Employers may NOT use the BA-6a to report non-SSN employee addresses. For the correct address record file format, contact the Quality Reporting Service Center.

Submission Instructions

We encourage employers to submit their service and compensation reports electronically, through either:

- ERSNet
- Secure/encrypted e-mail

OR

- File Transfer Protocol

Questions

If you have any questions or concerns, please contact a Compensation Reporting Specialist by e-mail at QRSC@rrb.gov or telephone at (312)751-4992.