	on contained in this re e to report or the mak			ction 9 of the sult in crimina	SEE INSTRUCTIO Railroad Retirement I prosecution or civ	nt Act (RRA) and ril penalties, or bo	ETING Section oth.	<b>AND</b> In 6 of the	<i>MAILI</i> he Ra	ING TH	IIS FO Unemp	PRM O	N REV	VERSE S surance A	ct (RUIA), is need	ed to adjust compens	sation and service credi	table under the Ri	RA and	
1. MONTH/YEAR SUBMITTED					FORM G-440, REPORT SPECIFICATIONS SHEET, MUS 2. EMPLOYER BA NO.						ACCOI	MPAN	Y THI	S FORM.	3. PAGE NO.					
4a. CORPOR	ATE NAME OF EMPL						HER N	NAME,	IF AN	ΙΥ										
5.	6. EMPLOYEE		LOYEE AME	8. ADJUST	9. RUIA COMF	10.	М	MONTHS ADJUSTED 11.						12. RRA COMPENSATION						
YEAR	SOCIAL SECURITY NUMBER	(Las First N	AME t Name; lame; and le Initial)	TYPE I = Incr D = Decr	a. CREDITABLE AMT. ADJ.	b. MAXIMUM BENEFIT AMT. ADJ.	J F A E N B	M A F	A M P A R Y	J J U U N L	A S U E G P	S O C T	N D O E V C	TOTAL SM ADJ.	a. TIER I ADJ.	b. TIER II ADJ.	c. MISCELLANEOUS ADJ.	d. SICK PAY ADJ	LAST DAILY PAY RATE	
For RRB > Use Only 2-5	21-29 30-65			66-72	72 75-81			84-95 96-97					96-97	98-105	108-115	125-132	135-142	118-122		
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14. Record	15. Enter the comp	l pensation total am	ounts below. Inclu	 de a decimal	point and two dig	 gits representing	cents	(\$\$\$\$	\$\$.¢¢)	). Enc	lose n	egativ	ve tota	 al amoun	ts in parentheses	s (10000.00).				
Count	9a RUIA Creditable Amt. Adj. 9b RUIA Maximum Benefit Amt				. Adj. 12a RRA Tier I Adj.				12b RRA Tier II Adj.						12c RRA	Miscellaneous Adj.	12d RRA	2d RRA Sick Pay Adj.		
	MENT OUTSIDE OF v Board Award	THE STATUTE OF		cation	·	Wage Con	ntinuation	Dlan						Pailr	nad Petirement Boar	d Paguast				
	for Time Lost Allocation	Wage Continuation Plan Railroad Retirement Board Request Other Specify Type:																		

#### **INSTRUCTIONS**

This report, along with Form G-440, Report Specifications Sheet, is due by the last day of the month immediately following the calendar quarter in which the adjustment occurred or was determined. Mail the forms to the *RAILROAD RETIREMENT BOARD, OFFICE OF PROGRAMS, A&T – COMPENSATION AND EMPLOYER SERVICES CENTER, 844 NORTH RUSH STREET, CHICAGO, ILLINOIS 60611-2092.* Form BA-4 is used to correct creditable service months and RUIA Compensation as well as all RRA Compensation (Tier I, Tier II, Miscellaneous and Sick Pay) previously reported on or omitted from Form BA-3, Annual Report of Creditable Compensation (or obsolete Forms BA-3a, BA-3d, or BA-10). Additional information about reporting creditable compensation adjustments on this form may be found in the "Employer Reporting Instructions."

## LIST ALL ITEMS THAT INCLUDE MISCELLANEOUS COMPENSATION OR SICK PAY SEPARATELY FROM OTHER ITEMS.

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- 1. Enter the month and four-digit year for which the report is submitted. This entry does not refer to the date of the month(s) being adjusted by the Form BA-4.
- 2. Enter the four-digit Railroad Retirement Board (RRB) employer number. Do not enter the Internal Revenue Service employer identification number.
- 3. Number each page submitted within a calendar month, including adjustment reports submitted at the request of the RRB.
- 4. a. Enter the corporate name of the employer.
  - b. Enter other name, if any, commonly used for business purposes.
- 5. Enter the four digits of the year being adjusted.
- 6. Enter the employee's social security number.
- 7. Enter the employee's last name (up to 20 letters), first name (up to 15 letters), and middle initial.
- 8. Enter the appropriate code to indicate the type of adjustment.
  - I = Increase If the adjustment is an *increase* to service or compensation previously reported for the employee for the year entered in Item 5 or the adjustment is an *initial report*, for the year entered in Item 5, for an employee who was omitted from Form BA-3 (or obsolete Form BA-3a) Annual Report of Creditable Compensation.
  - D = Decrease If the adjustment is a decrease to service or compensation previously reported for the employee for the year entered in Item 5.
- 9. a. Enter the *net increase or decrease amount* for the compensation creditable under the RUIA.
  - b. Enter the *net increase or decrease amount* for the total maximum benefit compensation under the RUIA.

Include a decimal point and two digits representing cents (\$\$\$\$\$. $\phi \phi$ ).

NOTE: See the "Employer Reporting Instructions" for details on creditability for these two amounts.

- 10. Enter a "1," in the appropriate column for each month to be *adjusted* (added or removed) for the year.
- 11. Enter the total number of months adjusted; this amount should equal the total number of months from Item 10 with a "1."
- 12. a. Enter the *net increase or decrease amount* for regular creditable RRA Tier I compensation.
  - b. Enter the **net increase or decrease amount** for creditable RRA Tier II compensation.
  - c. Enter the *net increase or decrease amount* for miscellaneous RRA compensation.
  - d. Enter the *net increase or decrease amount* for sick pay RRA compensation.

Include a decimal point and two digits representing cents (\$\$\$\$\$.¢¢).

### 13. For employees who were omitted from the annual Form BA-3:

Enter the employee's last daily pay rate (DPR), exclusive of overtime and other allowances. Include a decimal point and two digits representing cents (\$\$\$.¢¢). **Do not enter an amount greater than 200.00**. If the actual DPR is \$200.00 or more use a rate of 200.00; if the DPR is less than \$200.00 use the actual rate. Compute the last DPR for employees paid on an hourly, monthly, or annual basis as follows:

• Hourly - Multiply the hourly rate by 8. • Monthly - Divide the monthly rate by 21.75. • Annual - Divide the annual rate by months employed, then divide the quotient by 21.75.

Do not use this form to change a previously reported daily pay rate.

### **SUMMARY ITEMS**

- 14. Enter the total number of lines which are completed on the page.
- 15. Summarize the total increase and decrease compensation amounts entered in each column of Items 9(a), 9(b) and 12(a) through 12 (d). Enclose negative total amounts in parentheses.

# **STATUTE OF LIMITATION ITEMS**

16. There is a four-year statute of limitations for adjusting a report of creditable compensation. If the calendar year being adjusted is prior to four years from the current reporting year, indicate the reason the employee's record is being adjusted by entering the number of the line being adjusted to the right of the reason. For example, for an adjustment for 1987 on Line 1 because the employee received a public law board award, complete the entry as follows: Public Law Board Award 1.5

Include on the Form G-440 a summary of each page of Form BA-4 record counts and compensation totals submitted during the current month. Compile the summaries into a grand total.

We estimate this form takes an average of 75 minutes per response, including the time for reviewing the instructions, getting the needed data, and reviewing the completed form. Federal agencies may not conduct or sponsor, and respondents are not required to respond to, a collection of information unless it displays a valid OMB number. If you wish, send comments regarding the accuracy of our estimate or any other aspect of this form, including suggestions for reducing completion time, to CHIEF OF INFORMATION RESOURCES MANAGEMENT, RAILROAD RETIREMENT BOARD, 844 N RUSH STREET, CHICAGO, IL 60611-2092.