

**REPORT OF SEPARATION ALLOWANCE OR SEVERANCE PAY**  
(SEE INSTRUCTIONS FOR COMPLETING AND MAILING THIS FORM ON REVERSE SIDE)

The information contained in this report, which is required by law under Section 9 of the Railroad Retirement Act (RRA) and Section 6 of the Railroad Unemployment Insurance Act (RUIA), is needed for two purposes: to establish eligibility for an additional lump-sum amount under the RRA and to establish a disqualification period under the RUIA. Failure to report or the making of a false or fraudulent report can result in criminal prosecution or civil penalties, or both.

**FORM G-440, REPORT SPECIFICATIONS SHEET, MUST ACCOMPANY THIS FORM.**

1a. CORPORATE NAME OF EMPLOYER				1b. OTHER NAME, IF ANY			2. EMPLOYER BA NO.					
3. Year	4. Inc (4) Dec (M)	5. Employee Social Security Number	6. Employee Name (Last Name; First Name; and Middle Initial)	7. Separation Allowance or Severance Pay Amt. Subject to Tier II Taxation or Correction to Previous Report	8. Report Type Code	9. Date Rights Relinquished	10. Amount of Separation Allowance from Item 7 Included on Form BA-3 or Form BA-4 and Year Reported		11. Total Gross Amount of Separation/Severance Allowance	12. Last Rate of Pay	13. Period of Pay Code	14. Work Week Code
							a. Amount	b. Year				
For RRB Use Only > 2-5	6	11-19	20-55	57-64	65	66-73	75-82	83-86	87-92	94-100	101	102

## INSTRUCTIONS

This report, along with Form G-440, Report Specifications Sheet, is submitted no later than the last day of the month following the end of the quarter in which the separation allowance or severance pay was paid. 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**. Additional information about reporting separation allowances and severance pay on this form may be found in the "Employer Reporting Instructions."

### Item

1. a. Enter the corporate name of the employer.  
b. Enter other name, if any, commonly used for business purposes.
2. Enter the four-digit Railroad Retirement Board employer number. Do not enter the Internal Revenue Service employer identification number.
3. Enter the applicable four-digit tax year.
4. Enter a "4" for an initial report or an increase adjustment. Enter an "M" for a decrease adjustment.
5. Enter the employee's social security number.
6. Enter the employee's last name (up to 20 letters), first name (up to 15 letters), and middle initial.
7. For an initial report, enter the amount of separation allowance or severance pay **subject to Tier II taxation**. For an adjustment report, enter the net increase or decrease amount to be applied to the previous report. If an allowance or payment is made to an employee who had already been credited with maximum earnings in that year and no tax is deducted, enter 0.00. If a separation allowance or severance pay was paid in more than one year, the amount subject to Tier II tax in each year should be shown on a separate line. Include a decimal point and two digits representing cents (\$\$\$\$\$.¢¢).
8. Enter a "1" for an initial report **or** the first periodic payment of the separation allowance. Enter a "2" for an adjustment to a previous report. Enter a "3" for a periodic payment—not the initial or final payment. Enter a "4" for a periodic payment—final payment. If you enter a "1," Items 11-14 **must** be completed.
9. Enter the date the employee separated and relinquished employment rights in the eight-digit format MMDDYYYY. The date the employee separated and relinquished rights remains the same even when the separation allowance or severance payment was paid in yearly installments.
10. a. Enter the amount of all or part of the separation allowance/severance payment in Item 7 that was creditable compensation and included on your Form BA-3 (or obsolete Form BA-3a or BA-3d), Annual Report of Creditable Compensation, or credited to the date last worked on Form BA-4, Report of Creditable Compensation Adjustments. Include a decimal point and two digits representing cents (\$\$\$\$\$.¢¢). If the amount is zero, make no entry.  
b. Enter the four-digit year for which the amount from Item 10a was reported. If Item 10a is left blank, this item should be blank also.

### **OPTIONAL: Items 11 through 14 are optional unless Item 8 is marked "1."**

11. Enter in **whole dollars** the **total gross** amount of the separation or severance allowance. The amount should be rounded, if necessary, so that it **will not** include two digits representing cents. This amount is **not** reduced for payroll deductions, for either Tier I or Tier II compensation maximums, or tax ceilings. If the amount is being paid in installments, show the sum of **all** the installments before deductions. **If the separation or severance pay is being paid in installments over several years, complete Items 11 through 14 only for the first year the installment payments are reported. Show the gross amount of the separation or severance payment (i.e., the total of all installment payments that will be made to the employee) in Item 11.** Do not complete entries for the other years in which the installments were paid.
12. Enter the employee's last rate of pay. This amount is used to establish a disqualification period under the RUIA.
13. Enter the code corresponding to the period to which the rate of pay applies. • Code 1 - hour. • Code 2 - day. • Code 3 - week. • Code 4 - month.
14. Enter the code corresponding to the employee's normal workweek. • Code 5 - five-day week. • Code 6 - six-day week. • Code 7 - seven-day week. • Code 8 - train and engine service. • Code 9 - dining car and Pullman service.

We estimate this form takes an average of 76 minutes per response to complete, including 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 ST, CHICAGO, IL 60611-2092.