

**EMPLOYER STATUS DETERMINATION**  
**Georgia Southwestern Railroad Company**

This is the determination of the Railroad Retirement Board regarding the status of the Georgia Southwestern Railroad Co., (GSRW) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) (RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA). GSRW has not previously been determined to be an employer under the RRA and the RUIA.

Information about GSRW was furnished by Ms. Julie Herbort, Tax Manager of RailTex, Inc., the parent company of GSRW. GSRW operates rail lines from White Oak to Smithville, Georgia, from Columbus to Brainbridge, Georgia, from Rochelle, Georgia to Mahrt, Alabama and Dawson to Albany, Georgia. There are 15.2 miles of track in Alabama and 341.6 miles in Georgia. According to information provided by Ms. Herbort, GSRW began operations on July 17, 1995, and has 29 employees who were first compensated from that date. Ms. Herbort stated that the line in question interchanges with Norfolk Southern and CSX Transportation.

Section 1(a)(1) of the RRA defines the term "employer" to include:

(i) any express company, sleeping car company, and carrier by railroad, subject to subchapter I of chapter 105 of Title 49;

(ii) any company which is directly or indirectly owned or controlled by, or under common control with one or more employers as defined in paragraph (i) of this subdivision, and which operates any equipment or facility or performs any service (except trucking service, casual service, and the casual operation of equipment or facilities) in connection with the transportation of passengers or property by railroad, or the receipt, delivery, elevation, transfer in transit, refrigeration or icing, storage, or handling of property transported by railroad \* \* \*. [45 U.S.C. §231(a)(1)(i) and (ii)].

Section 1(a) of the RUIA (45 U.S.C. § 351(a)) contains essentially the same definition.

The evidence establishes that GSRW is a carrier subject to the Interstate Commerce Act. Accordingly, it is determined that the

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Georgia Southwestern Railroad Co. became a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective July 17, 1995, the date on which it first compensated employees.

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