

## **EMPLOYER STATUS DETERMINATION**

### **Connecticut Southern Railroad, Inc.**

This is the determination of the Railroad Retirement Board regarding the status of Connecticut Southern Railroad, Inc. (CSOR) 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). CSOR has not previously been determined to be an employer under the RRA and the RUIA.

Information about CSOR was furnished by Ms. Julie Herbort, Tax Manager of Railtex, the owner of CSOR. CSOR operates approximately 78 miles of track in the states of Connecticut and Massachusetts. According to information provided by Ms. Herbort, CSOR began operations on October 7, 1996, and has four employees who were compensated from October 7, 1996. Ms. Herbort stated that the line in question interchanges with Conrail and Springfield Terminal. The operation and acquisition was approved by the Surface Transportation Board. See STB Finance Docket 33120.

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

- (i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV 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)].

Sections 1(a) and (b) of the RUIA (45 U.S.C. § 351(a) and (b)) contain essentially the same definition.

The evidence establishes that CSOR is a carrier by railroad. Accordingly, it is determined that CSOR became a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective October 7, 1996, the date on which it first compensated employees.

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Glen L. Bower

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V. M. Speakman, Jr.

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