EMPLOYER STATUS DETERMINATION Staten Island Rapid Transit Railway Company

This is the determination of the Railroad Retirement Board concerning the status of Staten Island Rapid Transit Railway Company (SIRT) (BA No. 1316) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA).

According to information provided regarding this company, as well as the documentation in file, on July 1, 1971, SIRT transferred its entire passenger operations to the city of New York¹. On November 1, 1971, SIRT changed its name to Staten Island Railroad Corporation (SIRC). On February 2, 1972, all remaining railroad operations of SIRC were merged in the Baltimore and Ohio Railroad Company (B & O)². Employees of SIRC were included on the payroll of the B & O. The last day SIRC had employees performing compensated service was January 31, 1972.

Based upon the information summarized above, it is determined that Staten Island Rapid Transit Railway Company (now known as Staten Island Railroad Corporation) ceased to be a rail carrier employer under the RRA and RUIA effective January 31, 1972, the date it last had compensated employees. <u>See</u> §§202.11 and 202.12(b) of the Board's regulations.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever

¹ This transaction resulted in the creation of the Staten Island Rapid Transit Operating Authority (SIRTOA), which has been found to have ceased to be an employer under the Acts effective September 21, 1987. See Legal Opinion L-89-63.

² The B & O subsequently merged into CSX Transportation in 1974.

CCCook:SABartholow:RLSimmons:rls:ik sirt.cov 2769-96 TO : The Board

- FROM : Catherine C. Cook General Counsel
- SUBJECT : Coverage Determination Staten Island Rapid Transit Railway Company

Attached is a proposed coverage ruling for Board approval.

Attachment