

EMPLOYER STATUS DETERMINATION
Indiana Railroad Association

This is the determination of the Railroad Retirement Board concerning the continued status of the Indiana Railroad Association (IRA), B.A. No. 7311, 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).

Mr. Stephen L. Watson, Regional Vice President - State Relations for CSX Transportation, provided information regarding the disbanding of IRA. According to Mr. Watson, sometime in 1986, IRA relinquished all property and its records were turned over to the Archives of the Indiana State Museum. No specific information was received as to when IRA ceased rail operations in 1986; nor was there any information on when IRA last compensated employees in 1986. Mr. Watson stated that sometime in 1986, the two employees of IRA began performing compensated services for CSX Transportation and Norfolk Southern Railroad. Since that time, employees of the IRA have been reported as employees under those respective railroads' B.A. numbers.

Section 202.11 (20 CFR 202.11) of the Board's regulations states that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

The information summarized above indicates that IRA no longer possesses the characteristics of a covered employer. Since no specific date was furnished to the Board as to when IRA ceased rail operations or last compensated employees, the Board finds that effective with the close of business on December 31, 1986, the Indiana Railroad Association ceased being a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

V. M. Speakman, Jr.

Jerome F. Kever