

INSTRUCTIONS

This report, along with Form G-440, Report Specifications Sheet, is submitted annually. File this form no later than the last day of February of the year following the year of the creditable service and compensation year. Mail the forms to the **RAILROAD RETIREMENT BOARD, OFFICE OF PROGRAMS, P&S – COMPENSATION AND EMPLOYER SERVICES CENTER, 844 NORTH RUSH STREET, CHICAGO, ILLINOIS 60611-2092**. If you have no compensated employees to report for the prior calendar year, complete only the appropriate items on the Form G-440. Additional information about reporting service and compensation on this form may be found in the "Employer Reporting Instructions."

LIST ALL ITEMS THAT INCLUDE MISCELLANEOUS COMPENSATION OR SICK PAY SEPARATELY FROM OTHER ITEMS.

Item

1. Enter the four-digit calendar year for which the report is made.
2. Enter the four-digit Railroad Retirement Board (RRB) employer number. Do not enter the Internal Revenue Service employer identification number.
3. OPTIONAL: This item may be used to indicate the department or work location of the employees listed on each page. Enter the payroll number, up to ten digits.
4. Enter the page number.
5. a. Enter the corporate name of the employer.
b. Enter other name, if any, commonly used for business purposes.
6. Enter the employee's social security number.
7. Enter the employee's last name (up to 20 letters), first name (up to 15 letters), and middle initial.
8. a. Enter the employee's total creditable compensation under the Railroad Unemployment Insurance Act (RUIA). The creditable amount would never exceed the applicable RUIA monthly maximum earnings base for the year of the report times 12. RUIA is not reported for tip compensation.
b. Enter the employee's total maximum benefit compensation under the RUIA. The total maximum benefit amount would never exceed the applicable RUIA monthly maximum benefit amount for the year of the report times 12. However the amount entered should be consistent with the amount entered in Item 8a., i.e., the two amounts should be determined using the same number of service months.
Include a decimal point and two digits representing cents (\$\$\$\$\$.¢¢).
NOTE: See the "Employer Reporting Instructions" for details on creditability for these two amounts.
9. Detail the employee's status for each month of the year.
 - If service is being reported for all 12 months, you may skip this item and go to Item 10.
 - If service is being reported for individual months, follow the steps below.
 - Enter a "1" for each reported or "worked" month.
 - Enter one of the following values for each month not worked:
 - 8 = if the employee was in an employment relationship with your company, or
 - 9 = if the employee was not in an employment relationship with your company, or
 - 0 = if the employment relationship is not known, for any month.**NOTE:** If "0" is used for any month not worked, "0" must be used for all months not worked.
10. Enter the total months worked or reported. If fewer than 12, this number must equal the total of all months detailed as "1" in Item 9.
11. a. Enter the employee's total Tier I creditable compensation under the RRA, exclusive of sick pay and miscellaneous compensation which are reported separately. The creditable amount would never exceed the applicable Tier I annual maximum earnings base.
b. Enter the employee's total Tier II creditable compensation under the RRA. The amount is limited to the applicable Tier II annual maximum earnings base.
c. Enter the net total amount of miscellaneous compensation, that is, compensation subject to Tier I tax but not otherwise creditable under the RRA. Payments must meet the following conditions to be considered miscellaneous compensation:
 - The payment is subject to railroad retirement tax;
 - The payment is remuneration for services rendered in an earlier year;
 - The payment cannot be credited to the earlier year because the employee already has maximum Tier I compensation credit in that year; and
 - The payment cannot be credited to the year when the payment is made because no service was performed in the year of payment and the employer reports compensation generally on an earned basis.
d. Enter the net total amount of sick pay compensation subject to Tier I tax.
Include a decimal point and two digits representing cents (\$\$\$\$\$.¢¢).
NOTE: The sum of the amounts entered for Items 11a., c., and d., should not exceed the annual RRA creditable Tier I maximum compensation for the year of the report.
12. Enter the employee's last daily pay rate (DPR), exclusive of overtime and other allowances. Include a decimal point and two digits representing cents (\$\$.¢¢). **Do not enter an amount greater than 200.00.** If the actual DPR is \$200.00 or more use a rate of 200.00; if the DPR is less than \$200.00 use the actual rate. Compute the last DPR for employees paid on an hourly, monthly, or annual basis as follows:
 - Hourly - Multiply the hourly rate by 8.
 - Monthly - Divide the monthly rate by 21.75.
 - Annual - Divide the annual rate by months employed, then divide the quotient by 21.75.
13. Enter the total number of lines which are completed on the page.
14. Summarize the compensation amounts entered in Items 8(a), 8(b) and 11(a) through 11(d).

Include on the Form G-440 a summary of each page of Form BA-3 record counts and compensation totals. Compile the summaries into a grand total.

We estimate this form takes an average of 116.85 hours per response, including the 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 STREET, CHICAGO, IL 60611-2092.