

<p style="text-align: center;">REPORT OF GROSS EARNINGS</p> <p style="text-align: center;"><i>(SEE INSTRUCTIONS FOR COMPLETING AND MAILING THIS FORM ON REVERSE SIDE)</i></p> <p>The purpose of this report is to obtain the gross earnings for a sample of employees. This information is required for computation of the Financial Interchange with the Social Security Administration and the Centers for Medicare & Medicaid Services. The report is required by law under Section 7(b)(6) of the Railroad Retirement Act. Failure to report or the making of a false or fraudulent report can result in criminal prosecution or civil penalties, or both.</p> <p style="text-align: center;">FORM G-440, REPORT SPECIFICATIONS SHEET, MUST ACCOMPANY THIS FORM.</p>	1. YEAR	2. EMPLOYER BA NO.	3. PAGE NUMBER	4. TYPE OF REPORT (Monthly, Quarterly or Annual Breakdown)
5a. NAME OF EMPLOYER				
5b. OTHER NAME, IF ANY				

GROSS EARNINGS AMOUNTS

6.	7.	8(a)	8(b)	8(c)	8(d)	8(e)	8(f)	8(g)	8(h)	8(i)	8(j)	8(k)	8(l)
EMPLOYEE SOCIAL SECURITY NUMBER	EMPLOYEE NAME (Last Name; First Name; and Middle Initial)	ANNUAL											
		1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER								
		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
For RRB Use Only > 11-19	20-55	56-64	65-73	74-82	83-91	92-100	101-109	56-64	65-73	74-82	83-91	92-100	101-109

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 in the year following the period for which compensation is being reported. Mail the forms to the **RAILROAD RETIREMENT BOARD, BUREAU OF THE ACTUARY, 844 NORTH RUSH STREET, CHICAGO, ILLINOIS 60611-2092**. Form BA-11 is not required if you have no employees with social security numbers ending with the digits "30." Instead, check the appropriate box on the Form G-440 submitted with your Form BA-3, Annual Report of Creditable Compensation. Additional information about reporting gross earnings on this form may be found in the "Employer Reporting Instructions."

Gross earnings consist of all earnings taxable under the hospital insurance portion of the Tier I tax rate, including earnings above the annual creditable limit, sick pay, and miscellaneous compensation.

Item

1. Enter the four-digit year covered by the report.
2. Enter the four-digit employer number assigned by the Railroad Retirement Board. Do not enter the Internal Revenue Service employer identification number.
3. Enter the page number. If there is more than one page, number each page consecutively.
4. Enter the appropriate type of report (monthly, quarterly, or annual breakdown).
 - Employers with 5,000 or more employees on their payroll during the year are required to provide a monthly or quarterly breakdown of the year's earnings.
 - Employers with fewer than 5,000 employees may submit only an annual amount, although a monthly or quarterly breakdown is preferable.
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. Report only those employees whose social security number ends with the digits "30."
7. Enter the employee's last name (up to 20 letters), first name (up to 15 letters), and middle initial.
8. Enter either monthly, quarterly, or annual gross earning amounts under the appropriate column(s) for each employee. Include a decimal point and two digits representing cents (\$\$\$\$\$\$.*cc*).
 - Column 8(a) - Use when reporting annual amounts.
 - Columns 8(a) through 8(d) - Use when reporting quarterly amounts.
 - Columns 8(a) through 8(l) - Use when reporting monthly amounts.