

INSTRUCTIONS

This report is submitted annually. File this form by no later than the last day of February. This form must be accompanied by Form G-440, Report Specifications Sheet. Mail the forms to the **RAILROAD RETIREMENT BOARD, OFFICE OF PROGRAMS, A&T - 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 "Reporting Instructions to Employers."

Item

1. Enter the calendar year for which the report is made.
2. Enter the four-digit Railroad Retirement Board 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. Enter the corporate name of the employer.
 6. Enter other name(s), if any, commonly used for business purposes.
6. Enter the employee's social security number.
7. Enter the first five letters of the employee's last name. Then enter the initials of the first and middle names. Eliminate the spaces and punctuation in such names as McCarthy, St. Clair, De La Cross (Example: Mccar, Sclca, Delac).
8. 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. The amount must include a decimal point and two digits representing cents. Do not use a dollar sign or commas. RUIA is not reported for tip compensation.
9. Detail each month of the employee's service. Enter a "1" for each reported service month. If service is reported for all 12 months, omit this detail.
10. Enter the total service months. If less than 12 months, the total number of service months entered here must equal the sum of the months detailed in Item 9.
11.
 - a. Enter the employee's total Tier I creditable compensation, 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.

NOTE—The compensation amount for both Tier I and Tier II must include a decimal point and two digits representing cents. Do not use a dollar sign or commas.
12. Enter the employee's last daily pay rate (DPR), exclusive of overtime and other allowances. The amount must include a decimal point and two digits representing cents. Do not use a dollar sign. **Do not enter an amount greater than 99.99.** If the actual DPR is \$100.00 or more use a rate of 99.99; if the DPR is less than \$100.00 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. Enter the total RUIA, RRA Tier I, and RRA Tier II amounts from Items 8, 11a, and 11b in their respective columns.

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

We estimate this form takes an average of 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.