

Labor Employer Reporting Instructions

Part VI - Reports Related to Service and Compensation

Chapter 1: Form AA-12, Notice of Death & Statement of Compensation

Purpose of Form AA-12

The purpose of Form AA-12 is twofold. The form is used to notify the Railroad Retirement Board of an employee's death and to provide information not yet reported about the deceased employee's service and compensation. This information is used to determine any survivor benefit.

The employer usually initiates Form AA-12. If service and compensation information has not been reported by the time the RRB is processing the application for survivor benefits, the RRB will send Form AA-12 to the employer requesting the information.

What Years are Reported on Form AA-12?

Form AA-12 may be used to report service and compensation for the current year, prior year, or both prior and current year's service and compensation. For example, if an employee worked through January 22, 2005 and then died; Form AA-12 would cover years 2004 and 2005. Form AA-12 would include all service and compensation not yet reported to the RRB for both years because the 2004 annual report is not due to the RRB until the last day of February 2005.

AA-12 Reports are Interim Reports

The information on Form AA-12 is considered to be "Lag" service and compensation because it has not been posted to the employee's master service and compensation record at the RRB. Lag is the time between the last month for which service and compensation has been reported to the RRB and, if it is later, the employee's date last worked. The period from January of the current year through the date last worked is always a lag period because the "annual" report of this information is not due to the RRB until the last day of February of the following year. It is necessary that all service and compensation be included in the annual report for that year although this information has been previously submitted on Form AA-12.

Form AA-12 is completed with information available at the time, while the annual report is completed with information at the end of the year. Because the information is more complete at the end of the calendar year, the annual report information is considered the correct service and compensation if discrepancies exist between a lag report and an annual report.

Completing Form AA-12

Instructions are included on the form. Of particular importance is the instruction not to report service months after the month of an employee's death. As mentioned in Part III, Chapter 2, an employment relationship ends at death.

The principles and guidelines for reporting service and compensation on Form AA-12 are the same as those used for the annual reports. The information provided on Form AA-12 may not be the same as the service and compensation data later provided on the annual report but both reports should be consistent.

Any questions about the AA-12 should be directed to a reporting specialist in the Quality Reporting Service Center.

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Chapter 2: Form G-88A.1, Request for Verification of Last Date Worked and Form G-88A.2, Request for Service Needed for Eligibility

Purpose of Form G-88A.1

The purpose of Form G-88A.1, Request for Verification of Last Date Worked, is twofold. First, the form notifies the employee's last covered employer that the employee retired and secondly, it requests verification of the date last worked so that the RRB can ensure that the employee's annuity begins on the correct date.

When is Form G-88A.1 Sent and Who is Included?

Form G-88A.1, Request for Verification of Last Date Worked, is produced monthly. Employees will be included on the G-88a.1 listing if:

- the employee indicated they last worked for that employer;
- the employee last worked within two years of filing for an annuity; and
- the annuity begins in that month or is retroactive to a previous month.

If an employee filed for an annuity based on age and service, the listing will also include the date the employee relinquished employment rights, so verify that this date is also correct.

Reply to Form G-88A.1 Only if Errors

If any of the dates on the G-88A.1 listing are incorrect; correct the date, sign the form at the bottom, and fax it to the number shown on the form. A date-last-worked date is incorrect if an employee earned creditable service for a period after that date even though the employee did not actually work, such as pay for time lost.

Completing Form G-88A.1

Instructions on how to complete Form G-88A.1 are on the form along with the telephone number to call with questions. You will also receive an accompanying Form RL-G88a.1, cover letter that gives a detailed explanation on how to complete the form.

Purpose of Form G-88A.2

Form G-88A.2, Notice of Retirement and Request for Service Needed for Eligibility, also serves a dual purpose. First, the form notifies the employee's last railroad employer that the employee has retired and secondly, it requests a report of service months needed to qualify the employee for an annuity.

The form requests service month data for years in which the final earnings reports have not been filed at the RRB because they are not yet due. For example, the annual reports for service performed in 2005 are not due until the last day of February 2006.

Completing Form G-88A.2

The RRB completes items 1 through 12 with information taken from the employee's application for retirement or disability benefits. The employer must:

- Verify that the date last worked (DLW) or the "Pay for Time Lost" (PTL) through date in item 11 is

correct. Only complete item 13 if the DLW or PTL date is incorrect;

- Complete item 14 to indicate the number of creditable service months; and
- Complete item 16 to certify the information is correct.

Instructions on how to complete Form G-88A.2 are on the form along with the telephone number to call with questions.

Failure to Complete and Return Form G-88A.2

Failure to return Form G-88A.2 delays the payment of retirement benefits until the information is received. Replies should be faxed to the number on the form to facilitate timely payment of benefits. Employers are requested to expedite handling of the G-88A.2 requests.

Form G-88A.2 and the Annual BA-3a

The service reported on Form G-88A.2 must also be included in your annual report of service and compensation that is due on the last day of February of the following year. This is necessary because the service and compensation are both utilized together in the calculation of benefits.

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Part V - Reports of Creditable Service and Compensation

Chapter 5: BA-6a, Address Reports for New Hires

Purpose of Form BA-6a

Employee address records are maintained for the purpose of mailing to the employee Form BA-6, Certificate of Service Months and Compensation.

Employer Reports New Hires' Addresses

Employers are required to file Form BA-6a, Address Report with the RRB for new hires only. This report is due by April 1 each year. If you have no new hires, no address report is necessary.

Detailed instructions for completing Form BA-6 are located on the form.

Form BA-6a on ERS

Form BA-6a can also be submitted through the Employer Reporting System (ERS) on the Railroad Retirement Board's (RRB) Internet website. Instructions for registration and access to the ERS can be found in Part VIII of these instructions.

Employee Reports Change of Address

It is the employee's responsibility to report any address change to the RRB. Instructions for employees to report address changes are on the employee's Form BA-6, Certificate of Service Months and Compensation. An employee can also report an address change to their local RRB office.

Reporting Media

Addresses for new hires may be reported on:

- Paper Form BA-6a, Address Report (See Exhibits);
- Magnetic media (See Form BA-6a cartridge/disk/CD-ROM format in Appendix I);
- Computer listing. (The computer listing should include the fields from the paper form in the same order and should identify the tape positions at the top of each field column.); or
- Employer Reporting System (ERS) on the Internet.

Incorrect Addresses

Should the U.S. Postal Service return Form BA-6, Certificate of Service Months and Compensation to the RRB, we will attempt to secure an accurate address. The RRB uses address information from the postal service and telephone directories. If the RRB is unsuccessful in securing a valid address, we will contact the NRO for assistance.

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