

- [Part I](#)
- [Part II](#)
- [Part III](#)
- [Part IV](#)
- [Part V](#)
- [Part VI](#)
- **Part VII**
  - ▶ [Chapter 1](#)
  - ▶ [Chapter 2](#)
  - ▶ [Chapter 3](#)
  - ▶ [Chapter 4](#)
  - ▶ [Chapter 5](#)
- [Part VIII](#)
- [Appendices](#)

**RELATED LINKS**

- ▶ [ERI Table of Contents](#)
- ▶ [Employer Information](#)
- ▶ [Additional Information for Rail Employers](#)

## Employer Reporting Instructions

### Part VII - Additional Communications About Service and Compensation Reports

#### Chapter 3: Form Letter GL-99, Employer's Deemed Service Month Questionnaire

To view and download PDF documents, you need the free [Adobe Reader](#). We recommend using the latest version.

Viewers with visual disabilities can go to [Adobe's Access Website](#) for tools and information that will help make PDF files accessible.

### Deemed Service Months

In order to complete Form Letter GL-99, Employer's Deemed Service Month Questionnaire, an understanding of deemed service months is necessary.

Effective January 1, 1985, additional service months may be deemed in some cases where an employee does not actually work in every month of the year. An employee may never be credited with more than 12 service months in any calendar year and the employee must be in an employment relation with a covered railroad employer in order for that month to be deemed.

### Deemed Service Month Calculation

To determine the maximum number of deemed months for an employee for a year:

| Step | Action  |
|------|---|
| 1    | Multiply the number of reported service months by 1/12 the annual Tier II maximum compensation for the year.  |
| 2    | Subtract this product from the reported Tier II compensation. If the result is zero or negative, no deemed months are possible. If the result is a positive amount, go to Step 3. |
| 3    | Divide by 1/12 the Tier II maximum compensation.  |
| 4    | Round up to a whole number.   |

This is the maximum, or potential number of deemed service months. The actual number of deemed months will depend on whether the employee has an employment relation in the months not worked.

### Form GL-99, Employer's Deemed Service Month

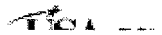
## Questionnaire

Employers do not report deemed service months and the deeming of service months has no effect on the employer's report of service and compensation or tax liability. Deemed service months are determined and recorded by the RRB. Where the employee's Tier II compensation would yield additional service but an employment relationship is not apparent, the employer must provide that information by responding to Form GL-99, Employer's Deemed Service Month Questionnaire.

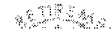
**Note:** Employers can however report employment relation information on their annual report by using two new service month codes. The RRB has added service month codes for employers to report employment relation information for non-worked months. (8 = employment relationship; 9 = no employment relationship). The new codes would be used in place of code 0. See [Part V, Chapter 3](#) for information on using these codes on [Form BA-3](#) &.

Form GL-99 is designed to obtain information as to whether an employment relation exists in certain months. The person completing the form need only answer "Yes" or "No" to question 8. The "remarks" section is for supplementary information you may wish to provide; it should not be used instead of answering question 8 directly. A prompt reply will eliminate the need for the RRB to trace for GL-99 replies.

**Note:** Form GL-99 also requires a [Form BA-4](#) &, "Report of Creditable Compensation Adjustments", in addition to a response if you advise that the service and compensation previously reported was incorrect.



U.S. Railroad Retirement Board



Date posted:01/29/2008  
Date  
updated:01/23/2008