

PROPOSED

Program Letter

United States
Railroad Retirement Board
Office of Programs



Quality Reporting Service Center
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Letter No. 20-XX

Date:

TO: Certification Contact Officials

SUBJECT: Electronic Version of Form G-88p Available on the Employer Reporting System

Please distribute this notice to all individuals within your organization who may need the information in connection with their work.

We have updated the services on our ERSNet system to now include Form G-88p, *Employer's Supplemental Pension Report*. Effective < **Date** >, approved employees can use the Internet to securely, conveniently and efficiently complete and transmit this form.

This form is in addition to the current forms that are already available to employers via the Internet. A list of all current services and forms available to users via ERSNet are as follows:

- Form BA-3, Annual Report of Creditable Compensation**
- Form BA-4, Report of Creditable Compensation Adjustments**
- Form BA-6A, BA-6 Address Report**
- Form BA-11, Report of Gross Earnings**
- Form G-88A.1, Request for Verification of Date Last Worked**
- Form G-88A.2, Notice of Retirement and Request for Service Needed for Eligibility**
- Form G-88P, Employer's Supplemental Pension Report (New)**
- Form GL-129A, Record of Employer Determination on Employee Protest**
- Form ID-4E, Notice of RUIA Claim Determinations**
- Form ID-4K, Prepayment Notice of Employee's Applications and Claims for Benefits under the Railroad Unemployment Insurance Act (RUIA)**
- Form ID-6, Report of Tier I Tax Transactions**
- Form ID-6Y, Annual Summary of Tier I Tax Transactions**
- Form ID-4Q, Quarterly Notice to Employers – Railroad Unemployment Insurance Act**
- Form ID-40R/S, Annual Notice to Employers – Railroad Unemployment Insurance Act and Annual Proclamation**

Form G-88p Background

Retired railroad employees who meet certain age and service requirements are entitled to a supplemental annuity, in addition to their regular retirement annuity. Under section 2(h)(2) of the Railroad Retirement Act, the supplemental annuity is reduced by the amount of a private railroad pension the employee receives that is attributable to the employer's contributions. The RRB uses Form G-88p to obtain an

individual employee's pension information from the employer to determine if the employee's supplemental annuity should be reduced.

General background about supplemental annuities and how they are affected by railroad pensions is in Part VI, Chapter 6, of the *Rail Employer Reporting Instructions*, which is on our website at: <http://www.rrb.gov/AandT/ERI/Part6/chapter6.asp>.

ERSNet Form G-88p

The ERSNet Form G-88p consists of a single screen. Other than a slight difference in numbering, the ERSNet Form G-88p replicates the paper form and requests the identical information. Based on your answer to a question, you may be instructed to "Go to" another item. If no "Go to" instructions are given, answer the next item in order. Some items are required and you will not be able to continue to the next item without entering the requested information in the required item.

The ERSNet Form G-88p is self-explanatory. However, the instructions for completing the paper form may be used as reference. They are in Part VI, Chapter 6, of the *Rail Employer Reporting Instructions*, which is on our website at: <http://www.rrb.gov/AandT/ERI/Part6/chapter6.asp>.

After completing the necessary items, at the bottom of the form you have the option of clicking

- *Submit* to submit the information;
- *Save and Return* to save the information and return to the ERS Menu screen;
- *Print* to print the form for your records, which you can do only after you have successfully submitted the information;
- *Reset Record* to clear the completed items if you need to correct any information entered;
- *Exit/No Action* to return to the ERS Menu screen without saving any information.

Notifications

You will receive an automated e-mail message from ERSNet notifying you when a new G-88p is on your New Items list.

When you submit a response to the G-88p, you will receive an automated receipt from ERSNet confirming that we have received the information. The receipt will list the name of the form and additional data that you can use to verify the information was correctly submitted.

Access Levels on the ERSNet Site

Access to ERSNet is role-based, which means that each user's access is tailored to the role or work they do at their company. Access levels are assigned by the company, allowing employers to retain control over the forms their employees can view and submit. If you are not enrolled and want to begin filing your reports on ERSNet follow the instructions below. An Explanation of Access Levels is enclosed.

Applying for Access

To apply for access do the following:

Read the enclosed Security Guidelines, which explain your responsibilities as a user of ERSNet. They are also available at <http://www.rrb.gov/AandT/ERI/Part8/chapter8.asp>.

File the enclosed Form BA-12, Application for Employer Reporting Internet Access. Complete Sections A, B, and C, then have the designated employee sign Item 5 in Section B and return the form to you. The certification in Section D must be completed by an official of the company who has authority to sign official RRB forms. If you have signature authority, sign the certification. Otherwise, the company president and those persons designated on the Form G-117A, Designation of Contact Official, are assumed to have signature authority. For additional copies of Form BA-12 or information on how to complete it, go directly to <http://www.rrb.gov/pdf/AandT/ba12.pdf> or contact the Quality Reporting Service Center at the telephone number or e-mail address shown above. All employer forms can be accessed on the RRB website at www.rrb.gov.

Within three to five days of receipt of an acceptable application, the RRB will mail your user ID and password along with instructions for accessing the site. To deter fraudulent use of ERSNet, the Form BA-12 cannot be completed or filed on our website; original signatures (no reproductions) are needed and it must be transmitted by US or express mail carrier. For security reasons, facsimiles are not acceptable. Detailed instructions on how to use the system are covered in Part VIII of the *Rail Employer Reporting Instructions*, which are on our website at: <http://www.rrb.gov/AandT/ERI/Part8/chapter1.asp>.

Attachments

- Form BA-12
- Security Guidelines
- Explanation of Access Levels