

PROPOSED

Program Letter

United States Railroad Retirement Board Office of Programs



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Letter No. 20XX-XX

Date:

TO: Certification Contact Officials

SUBJECT: Electronic Version of Form BA-9 Available on the Employer Reporting System (ERSNet)

Please share this information with the appropriate members of your staff who file service and compensation reporting forms for employees of your organization.

We have updated the services available on our ERSNet system to now include Form BA-9, *Report of Separation Allowance or Severance Pay*. Effective < **Date** >, approved employers can use the Internet to securely, conveniently, and efficiently complete and transmit this form.

This new addition joins the forms already on the system:

- **Form BA-3, Annual Report of Creditable Compensation**
- **Form BA-4, Report of Creditable Compensation Adjustments**
- **Form BA-6a, Form BA-6 Address Report**
- **Form BA-9, *Report of Separation Allowance or Severance Pay* (New)**
- **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**
- **Form GL-129a, Record of Employer Determination on Employee Protest of Service and Compensation**
- **Form ID-3s, Request for Lien Information – Report of Settlement**
- **Form ID-3u, Request for Section 2(f) Information**
- **Form ID-4E, Notice of RUIA Claim Determinations**
- **Form ID-4K, Prepayment Notice of Employees' Applications and Claims for Benefits under the Railroad Unemployment Insurance Act**
- **Form ID-6, Transmitting Report of Tier I Tax Transactions**
- **Form ID-6Y, Annual Summary of Tier I Tax Transactions**
- **Form ID-30b, Notice of Lien**
- **Form ID-40Q, Quarterly Notice to Employers – Railroad Unemployment Insurance Act**

- **Form ID-40R/S, Annual Notice to Employers – Railroad Unemployment Insurance Act/ Annual Proclamation**
- **Form SI-5F (SUP), Status Report – Personal Injury Claims**

BA-9 Background

Form BA-9, Report of Separation Allowance or Severance Pay, is the form used by the Railroad Retirement Board (RRB) to calculate the lump-sum payment provided to railroad employees or their survivors. In order to provide these payments, the RRB must collect and maintain records of separation allowances and severance payments which were subject to Tier II taxation. The RRB uses Form BA-9 to obtain, on a quarterly basis, the information needed from railroad employers concerning the separation allowances and severance payments made to railroad employees and/or their survivors. Form BA-9 is also used by employers to report adjustments to reported severance pay.

The requirements for railroad employers to prepare and file a report of employee separation allowances and severance payments to railroad employees and survivors of railroad employees are prescribed in [20 CFR 209.14](#) and in [45 U.S.C. 354\(a-1\)\(iii\)](#), [45 U.S.C. 355\(b\)](#) and [45 U.S.C. 359\(a\)](#).

General background information about Form BA-9 and its use is in Part V, Chapter 6, of both the Rail Employer and the Labor Employer Reporting Instructions.

Rail Employer Reporting Instructions: <http://www.rrb.gov/AandT/ERI/Part5/chapter6.asp>

Labor Employer Reporting Instructions: <http://www.rrb.gov/AandT/LRI/Part5/chapter6.asp>

ERSNet BA-9

The ERSNet BA-9 begins with the *Selection* screen where you can choose to either manually enter an individual report or upload a completed report file from your computer.

If you manually enter a report, you must first provide the applicable tax year and the employee's identifying information (social security number, last name, first name, and middle initial). This information is then prefilled onto the BA-9 screen. Instructions for completing the rest of the BA-9 are accessed by clicking on the *Completion Instructions* link provided at the top of the screen.

If you upload a report, the file must be formatted according to the electronic file format for Form BA-9. See Appendix I of both the Rail Employer and the Labor Employer Reporting Instructions for the format.

Rail Employer Reporting Instructions:

<http://www.rrb.gov/AandT/ERI/Append/Formats/BA9.asp>

Labor Employer Reporting Instructions:

<http://www.rrb.gov/AandT/LRI/Append/BA9.asp>

Notifications

You will receive a confirmation message from ERSNet notifying you that a BA-9 has been successfully approved.

You will also 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 attached “*Security Guidelines*,” explaining your responsibilities as a user of ERSNet. They are also available in Part 8 of both the Rail Employer and the Labor Employer Reporting Instructions.

Rail Employer Reporting Instructions: <http://www.rrb.gov/AandT/ERI/Part8/chapter8.asp>

Labor Employer Reporting Instructions: <http://www.rrb.gov/AandT/LRI/Part8/chapter8.asp>

- File the attached 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, we 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 both the Rail Employer and the Labor Employer Reporting Instructions.

Rail Employer Reporting Instructions: <http://www.rrb.gov/AandT/ERI/toc.asp#part8>

Labor Employer Reporting Instructions: <http://www.rrb.gov/AandT/LRI/toc.asp#part8>

Attachments

Security Guidelines

Explanation of Access Levels

Form BA-12