

Justification
Employer's Quarterly Report of Contributions under the RUIA
 RRB Form DC-1

NOTE: This is a request for reinstatement without change of a previously approved information collection that expired effective 8/31/2015. OMB did not approve the RRB's request for an Emergency Extension causing the temporary loss of authority for the information collection, a violation of the Paperwork Reduction Act. Railroad employers continue to file the required reports consistent with 5CFR 1320.6(e) as the filing of the form is required by under Section 8 of the Railroad Unemployment Insurance Act (RUIA), as amended by the Railroad Unemployment and Retirement Improvement Act of 1988 (Public Law 100-647), 45 USC 358(a). The RRB has reviewed its controls for the management of information collections to ensure this does not recur.

1. Circumstances of information collection - Under Section 8 of the Railroad Unemployment Insurance Act (RUIA), as amended by the Railroad Unemployment Improvement Act of 1988 (Public Law 100-647), beginning in calendar year 1991, the amount of each employer's contribution is determined by the Railroad Retirement Board (RRB), primarily on the basis of RUIA benefit payments made to the employees of that employer. These experience-based contributions take into account the frequency, volume, and duration of RUIA benefits, both unemployment and sickness, attributable to a railroad's employees. Each employer's contribution rate will also include a component for administrative expenses and a component to cover costs shared by all employers.

The basic contribution rates for railroad employers range from a minimum of 0.65 percent to a maximum of 12.00 percent, and the maximum monthly compensation to which employer contributions apply is adjusted for inflation each year. Under the experience-based system, each employer will be notified by the RRB of its experience-based contribution rate by means of an annual notice sent to the employer prior to the calendar year to be reported.

The regulations prescribing the manner and conditions for remitting the contributions and for adjusting overpayments or underpayments of contributions are contained in 20 CFR 345.120. 20 CFR 345 was amended February 25, 2002, to permit electronic online filing of Form DC-1, Employer's Quarterly Report of Contributions under the Railroad Unemployment Insurance Act, via the Pay.gov website.

2. Purposes of collecting/consequences of not collecting the information - The RRB provides a railroad employer with, **Form DC-1, Employer's Quarterly Report of Contributions under the Railroad Unemployment Insurance Act**, to report and remit quarterly contributions. The employer enters the identifying information, the current reporting period, the amounts of compensation and contributions, any necessary adjustments, and the amount of remittance being submitted with the DC-1. The information furnished on the form is used by the RRB to determine whether the contributions were correctly computed and are consistent with the compensation reported for their employees. The information is also used to update the experience rating database each quarter, and is a factor in determining the employer's experience-based contribution rate.

The RRB provides a manual and electronic version of Form DC-1. The manual version consists of two pages designed for self-completion and provides for the signature of a certifying officer. The instructions for completing the form are provided on the second

page. The electronic version of Form DC-1 (Internet) can be completed and submitted through the Pay.gov website with the use of a Pay.gov-issued user-id/PIN/Password, which acts as a substitute for a required signature.

The RRB proposes no changes to the manual or electronic versions of Form DC-1.

To our knowledge, no other agency uses a form similar to the DC-1.

3. Planned use of improved information technology or technical/legal impediments to further burden reduction - In accordance with our Government Paperwork Elimination Act plans, an online version of Form DC-1 can be completed and submitted through the Pay.gov website with the use of a Pay.gov-issued user-ID/PIN/Password system and a pdf version is available at <http://www.rrb.gov/pdf/AandT/dc1.pdf>.
4. Efforts to identify duplication - This information collection does not duplicate any other information collection.
5. Small business respondents - N.A.
6. Consequences of less frequent collection - Obtaining the employer contributions less frequently by means of Form DC-1 would adversely affect the availability of funds for payment of benefits under the RUIA.
7. Special circumstances - None
8. Consultations outside the agency - In accordance with 5 CFR 1320.8 (d), comments were invited from the public regarding the information collection. The notice to the public was published on page 41099 of the July 14, 2015, Federal Register. No comments or requests for additional information were received. A review of past submissions to OMB indicates the RRB has not received any comments related to this information collection for at least 12 years or 4 renewal cycles.
9. Payments or Gifts to Respondents - N.A.
10. Confidentiality - Internal Revenue Service safeguards by reason of incorporation of 45 USC 358(h); also 45 USC 362(d).
11. Sensitive questions - N.A.
12. Estimate of respondent burden - The proposed annual burden for this reinstated collection is unchanged from that previously approved by OMB.

Proposed Burden

Form Number	Annual Responses	Time (Minutes)	Burden (Hours)
DC-1 (Paper Copy)	1,235	25	515
DC-1 (Internet Version)	1,365	25	569
Total	2,600		1,084

Note: The results are from 650 employers filing on a quarterly basis.

13. Estimate of annual cost to respondents or record keepers - N.A.
14. Estimate of cost to Federal government – N.A.
15. Explanation for changes in burden – N.A.
16. Time schedule for data collection and publication - The results of this collection will not be published.
17. Request to not display OMB expiration date - The DC-1 is seldom revised. Given the costs associated with redrafting, reprinting, and distributing the form in order to keep the appropriate OMB expiration date in place, the RRB requests the authority to not display the expiration date on the form.
18. Exceptions to the Certification Statement – None