



## Instructions

This report, along with Form G-440, Report Specifications Sheet, is submitted annually. The BA-15 forms are to be reported for the same periods as used in determining the employer's annual report of creditable service and compensation (Form BA-3). The Form BA-15 for the preceding calendar year is due the last day of February of the following year and must be accompanied by Form G-440, Report Specifications Sheet. If you have no employees receiving either NQSOs or non-RRTA taxable ratification payments, you must file Form G-440 with the appropriate box on the Form G-440 indicating no employees to report.

### Item



1. Enter "I" for an initial report, or "R" for replacement.
2. Enter the year being reported.
3. Enter the four-digit employer number assigned by the Railroad Retirement Board. Do not enter the Internal Revenue Service employer identification number.
4. Enter the employee's social security number.
5. Enter the employee's last name (up to 20 letters).
6. Enter the employee's first name (up to 15 letters).
7. Enter the employee's middle initial.
8. Filler, leave blank.
- 9.-12. Enter Medicare wages for each quarter. Medicare wages consist of all earnings that would be taxable under the hospital insurance portion of the FICA. See [www.irs.gov/instructions/iw2w3](http://www.irs.gov/instructions/iw2w3) for details. Please note that Medicare wages should **exclude** pre-taxable deductions for cafeteria plans (also known as flexible benefit plans).
13. Filler, leave blank.
- 14.-17. Enter RRTA gross compensation for each quarter. RRTA Gross compensation consists of all earnings taxable under the hospital insurance portion of the Tier I tax. This **includes** but is not limited to:
  - Earnings above the taxable limit,
  - Sick pay, and
  - Miscellaneous compensation.

**However, RRTA gross compensation **excludes**:**

  - NQSOs.
  - Pre-taxable deductions for cafeteria plans (also known as flexible benefit plans).
18. Filler, leave blank.
- 19.-22. Enter non-qualified stock options for each quarter. Non-qualified stock options (NQSOs or sometimes called non-statutory stock options) are stock options that are granted neither under an employee stock purchase plan nor an incentive stock option plan. They are not taxable compensation under RRTA but would be taxable under FICA.
23. Filler, leave blank.
- 24.-27. **Enter other non-RRTA taxable payments for each quarter.**



**Electronic File Format for Form BA-15**

<b>Report of Stock Options and Other Payments</b>		
<b>Field Length</b>	<b>Record Position</b>	<b>Data and Instructions</b>
1	1	I = Initial; R = Replacement
4	2-5	Year being reported (CCYY).
4	6-9	Four-digit employer BA number assigned by the Railroad Retirement Board.
9	10-18	Employee's social security account number.
20	19-38	First twenty (20) characters of the employee's surname. Spaces in such names as O Grady or De La Cross are acceptable.
15	39-53	First fifteen (15) characters of the employee's first name.
1	54	Employee's middle initial.
1	55	Filler, leave blank
10	56-65	Medicare Wages First Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	66-75	Medicare Wages Second Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	76-85	Medicare Wages Third Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	86-95	Medicare Wages Fourth Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
1	96	Filler, leave blank
10	97-106	RRTA Gross Compensation First Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	107-116	RRTA Gross Compensation Second Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	117-126	RRTA Gross Compensation Third Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	127-136	RRTA Gross Compensation Fourth Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
1	137	Filler, leave blank
10	138-147	Non-Qualified Stock Option First Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	148-157	Non-Qualified Stock Option Second Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	158-167	Non-Qualified Stock Option Third Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	168-177	Non-Qualified Stock Option Fourth Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
1	178	Filler, leave blank
10	179-188	Other Payments First Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	189-198	Other Payments Second Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	199-208	Other Payments Third Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
10	209-218	Other Payments Fourth Quarter Amount - 10 positions (\$\$\$\$\$\$cc), preceded by zero(s) if necessary.
82	219-300	Blank Filler (for future expansion)

**NOTE:** If there are no earnings for the quarter, zero-fill.