National Reporting Employers Training Seminar 2024 BREAKOUT SESSION DESCRIPTIONS

(In alphabetical order, by title)

| No. | Topic |
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| 1. | Audits of Employers This session will discuss Employer Audits conducted by the Audit and Compliance Section of the Railroad Retirement Board (RRB). It will cover the employer selection process, the audit purpose, objectives and scope, and provide an overview of the audit process. It will also provide advice on steps you can take now to prepare for an audit as well as tips on how to navigate an audit. |
| 2. | Employer Coverage Issues Do you wonder why some railroads are not covered under the Railroad Retirement Act (RRA) or why some employers segregate their railroad business from their non-railroad business? This session will provide the answers to these and many more coverage questions. The session will discuss what constitutes coverage under the RRA and Railroad Unemployment Insurance Act (RUIA) for employers and individual employees, the use of contract services, and how decisions are coordinated between the RRB, the Internal Revenue Service, and the Social Security Administration (SSA). |
| 3. | Executive Session The Executive Committee's Chair will introduce the Executive Committee members, and each member will provide some background about themselves and share their individual perspective on current issues facing the RRB. |
| 4. | Employer Experience Rating & Pre-Payment Verification This session will give you an overview of the RUIA claims process and a complete look at the Experience Rating system from A to Z. You will learn how your contribution rate is calculated and how the payment and recovery of benefits will affect your rate. Finally, you will see what actions you can take to improve your contribution rate. |
| 5. | Information Technology (IT) Modernization This session will provide details on RRB's IT modernization efforts to develop new systems and improve the efficiency of existing applications. The session will also present the various automation services available to employees on <u>www.rrb.gov</u> (Rail Net) and to employers (Login.gov). In addition, it will cover the new platforms the agency is looking to rollout. |
| 6. | Master the Basics "Master the Basics" is for anyone who is getting started in the world of railroad retirement. This session will give you a working knowledge of railroad retirement terminology and concepts and cover the various types of creditable compensation (i.e. back pay, separation allowances, pay-for-time-lost). It will also cover how to effectively complete and electronically file service and compensation reports and adjustments for prior years via the ERSNet system. |

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| 7. | National Railroad Investment Trust (NRRIT) A management trustee will present on the status of the NRRIT trust funds. |
| 8. | Pay for Time Lost and Recent Cases This session will discuss the structure of Federal Employer's Liability Act (commonly known as FELA) awards and the Supreme Court ruling on stock options and the effect these types of awards will have on covered employees. |
| 9. | Retirement, Survivor and Disability Annuities This session is intended for those individuals covered under the RRA and for individuals who work in the human resources areas and handle employee questions about eligibility of benefits. The session will cover how retirement and survivor benefits are calculated and review factors that affect benefits. This session will also educate you, the attendee, before making the all-important retirement decision! |
| 10. | SSA Reporting This session will highlight online reporting services, review errors commonly found on Forms W-2 and W-3 and explain how discrepancies in taxes and earnings are reconciled. We will also discuss verifying employee social security numbers and other enumeration issues. |
| 11. | Watching Out for the RRB Trust Funds Learn the role RRB's Inspector General (IG) has in investigating fraud and abuse. Also, hear about some of the latest schemes the IG's office has encountered and cases they have pursued in the interest of protecting the RRB's trust fund. |