



## **RAILROAD RETIREMENT BOARD**

### **Agency Forms Submitted for OMB Review, Request for Comments**

In accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. chapter 35), the Railroad Retirement Board (RRB) is forwarding an Information Collection Request (ICR) to the Office of Information and Regulatory Affairs (OIRA), Office of Management and Budget (OMB). Our ICR describes the information we seek to collect from the public. Review and approval by OIRA ensures that we impose appropriate paperwork burdens.

The RRB invites comments on the proposed collections of information to determine (1) the practical utility of the collections; (2) the accuracy of the estimated burden of the collections; (3) ways to enhance the quality, utility, and clarity of the information that is the subject of collection; and (4) ways to minimize the burden of collections on respondents, including the use of automated collection techniques or other forms of information technology. Comments to the RRB or OIRA must contain the OMB control number of the ICR. For proper consideration of your comments, it is best if the RRB and OIRA receive them within 30 days of the publication date.

#### *1. Title and Purpose of information collection: Medical Reports; OMB 3220-0038*

Under sections 2(a)(1)(iv) and 2(a)(1)(v) of the Railroad Retirement Act (RRA) (45 U.S.C. 231a), annuities are payable to qualified railroad employees whose physical or mental condition makes them unable to (1) work in their regular occupation (occupational disability) or (2) work at all (total disability). The requirements for establishing disability and proof of continuing disability under the RRA are prescribed in 20 CFR 220.

Annuities are also payable to (1) qualified spouses and widow(ers) under sections 2(c)(1)(ii)(C) and 2(d)(1)(ii) of the RRA who have a qualifying child who became disabled before age 22; (2) surviving children on the basis of disability under section 2(d)(1)(iii)(C), if the child's disability began before age 22; and (3) widow(er)s on the basis of disability under section 2(d)(1)(i)(B). To meet the disability standard, the RRA provides that individuals must have a permanent physical or mental condition that makes them unable to engage in any regular employment.

Under section 2(d)(1)(v) of the RRA, annuities are also payable to remarried widow(er)s and surviving divorced spouses on the basis of, among other things, disability or having a qualifying disabled child in care. However, the disability standard in these cases is that found in the Social Security Act. That is, individuals must be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment. The RRB also determines entitlement to a Period of Disability and entitlement to early Medicare based on disability for qualified claimants in accordance with section 216 of the Social Security Act.

When making disability determinations, the RRB needs evidence from acceptable medical sources. The RRB currently utilizes Forms G-3EMP, Report of Medical Condition by Employer; G-197, Authorization to Disclose Information to the Railroad Retirement Board; G-250, Medical Assessment; G-250A, Medical Assessment of Residual Functional Capacity; G-260, Report of Seizure Disorder; RL-11B, Disclosure of Hospital Medical Records; RL-11D, Disclosure of Medical Records from a State Agency; RL-11D1, Request for Medical Evidence from Employers, and RL-250, Request for Medical Assessment, to obtain the necessary medical evidence. One response is requested of each respondent. Completion is required for all forms to obtain benefits except Form RL-11D1, which is voluntary.

*Previous Requests for Comments:* The RRB has already published the initial 60-day notice (88 FR 73054 on October 24, 2023) required by 44 U.S.C. 3506(c)(2). That request elicited no comments.

### **Information Collection Request (ICR)**

Title: Medical Reports

OMB Control Number: 3220-0038

Form(s) submitted: G-3EMP, G-197, G-250, G-250a, G-260, RL-11B, RL-11D, RL-11D1, and  
RL-250

Type of request: Extension without change of a currently approved collection

Affected public: Individuals or households; Private Sector; State, Local and Tribal  
Government

Abstract: The Railroad Retirement Act provides disability annuities for qualified railroad employees whose physical or mental condition renders them incapable of working in their regular occupation (occupational disability) or any occupation (total disability). The medical reports obtain information needed for determining the nature and severity of the impairment.

Changes proposed: The RRB proposes no changes to Form G-3EMP, G-197, G-250, G-250A, G-260, RL-11B, RL-11D, RL-11D1, and RL-250.

The burden estimate for the ICR is as follows:

Form Number	Annual Responses	Time (Minutes)	Burden (Hours)
G-3EMP	600	10	100
G-197	6,000	10	1,000
G-250	11,950	30	5,975
G-250A	50	20	17
G-260	100	25	42
RL-11B	5,000	10	833
RL-11D	250	10	42
RL-11D1	600	20	200
RL-250	11,950	10	1,992
<b>Total</b>	<b>36,500</b>		<b>10,201</b>

*2. Title and Purpose of information collection:* Report of Stock Options and Other Payments; OMB 3220-0203

The Railroad Retirement Board (RRB) is directed by 45 U.S.C. 231f(c)(2) to establish a financial interchange (FI) between the railroad retirement and social security systems to place the Social Security Old-Age and Survivors Insurance (OASI) and Disability Insurance (DI) Trust Funds and the Centers for Medicare and Medicaid Services (CMS) Hospital Insurance (HI) Trust Fund in the same condition they would have been had railroad employment been covered by the Social Security Act and Federal Insurance Contributions Act (FICA). Each year, the RRB estimates the benefits and expenses that would have been paid by these trust funds, as well as the payroll taxes and income taxes that would have been received by them. To make these estimates, the

RRB requires information on all earnings data that are not taxable under the Railroad Retirement Tax Act (RRTA) but would be taxable under FICA.

A recent court ruling, *Wisconsin Central Ltd. v. U.S.*, determined that non-qualified stock options (NQSOs) are not taxable under section 3231 of RRTA but would be taxable under FICA. Additionally, in *Union Pacific Railroad Co. v. U.S.*, the Eight Circuit Court of Appeals determined whether certain ratification payments were taxable under the RRTA. The RRB requires railroad employer to provide information on the value of NQSOs and any ratification payments from the railroad employer separately from a railroad worker's reported RRTA compensation to determine the payroll taxes due to the Social Security Administration (SSA) and CMS and administer transfer of funds between the RRB, SSA and CMS accordingly.

The payroll information collected from the BA-15 is essential for the calculation of payroll taxes and benefits used by the FI. Failure to collect NQSOs and ratification payment information will result in understating the payroll taxes that should have been collected and the benefit amounts that would have been payable under the Social Security Act for FI purposes. Accurate compensation file tabulations are also an integral part of the data needed to estimate future tax revenues and corresponding FI amounts. Without information on NQSOs and ratification payments, the amount of funds to be transferred between the RRB, SSA and CMS cannot be determined.

*Previous Requests for Comments:* The RRB has already published the initial 60-day notice (88 FR 73055 on October 24, 2023) required by 44 U.S.C. 3506(c)(2). That request elicited no comments.

### **Information Collection Request (ICR)**

Title: Report of Stock Options and Other Payments

OMB Control Number: 3220-0203

Form(s) submitted: BA-15

Type of request: Revision of a currently approved collection of information

Affected public: Private Sector; Businesses or other for-profits

Abstract: Section 7(b) (6) of the Railroad Retirement Act (45 U.S.C. 231f(c)(2)) requires a financial interchange between the SSA, CMS, and the RRB trust funds. The collection obtains non-qualified stock options and ratification payments for railroad employees. The information is used to calculate the correct payroll taxes and benefits that would have been paid to place the OASIDI and CMS trust funds in the same condition they would have been had railroad employment been covered by the SS and FIC acts.

Changes proposed: The RRB proposes minor non burden impacting changes to the Form BA-15:

- remove the word “ratification” and replace with “other” in the first paragraph of the form and section 24– 27 of the Form tab,
- remove the word “ratification” and replace with “other” in the Instructions tab for number 14–17 & 24–27,
- remove the word “ratification” and replace with “other” in the Data Layout tab for 28–31, and
- remove the first row titled “Column” in the Data Layout tab.

The burden estimate for the ICR is as follows:

Estimate of Annual Respondent Burden

Form Number	Annual Responses	Time (Minutes)	Burden (Hours)
BA-15 (by secure E-mail, FTP, or CD-ROM) - <b>Positive</b>	50	300	250
BA-15 ( by secure E-mail, FTP, or CD-ROM) - <b>Negative</b>	550	15	137.5
<b>Total</b>	<b>600</b>		<b>388</b>

*Additional Information or Comments:* Copies of the forms and supporting documents can be obtained from Kennisha Money at (312) 469-2591 or Kennisha.Money@rrb.gov.

Comments regarding the information collection should be addressed to Brian Foster, Railroad Retirement Board, 844 North Rush Street, Chicago, Illinois, 60611-1275 or *Brian.Foster@rrb.gov* and to the OMB Desk Officer for the RRB, Fax: 202-395-6974, Email address: *OIRA\_Submission@omb.eop.gov*.

**Brian Foster,**  
*Clearance Officer.*

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