

claim of an employee eligible for sickness benefits and shall neither encourage nor discourage such employee with respect to the pursuit of a claim for damages.

(b) The Board shall not be a party in any action for damages brought by an employee claiming sickness benefits under the Railroad Unemployment Insurance Act. The Board's right of reimbursement under section 12(o) of the Railroad Unemployment Insurance Act shall not be construed as giving the Board a right of subrogation or other cause of action for damages against an alleged tortfeasor. The Board shall intervene in such an action only when it is apparent that intervention may be required to protect its right of reimbursement.

(c) The Board shall not be liable for the payment of any attorney's fee or other expenses incurred in connection with such a claim for damages.

PART 344 [RESERVED]

PART 345—EMPLOYERS' CONTRIBUTIONS AND CONTRIBUTION REPORTS

Subpart A—General Provisions and Definitions

Sec.

- 345.101 Requirement for contribution.
- 345.102 Multiple employer limitation.
- 345.103 Rate of contribution.
- 345.104 Employees and employee representatives not liable.
- 345.105 Definitions.

Subpart B—Reporting and Collecting Contributions

- 345.110 Reports of compensation of employees.
- 345.111 Contribution reports.
- 345.112 Final contribution reports.
- 345.113 Execution of contribution reports.
- 345.114 Prescribed forms for contribution reports.
- 345.115 Place and time for filing contribution reports.
- 345.116 Payment of contributions.
- 345.117 When fractional part of cent may be disregarded.
- 345.118 Adjustments.
- 345.119 Refunds.
- 345.120 Assessment and collection of contributions or underpayments of contributions.

- 345.121 Jeopardy assessment.
- 345.122 Interest.
- 345.123 Penalty for delinquent or false contribution reports.
- 345.124 Right to appeal.
- 345.125 Records.
- 345.126 Liens.

Subpart C—Individual Employer Records

- 345.201 Individual employer record defined.
- 345.202 Consolidated employer records.
- 345.203 Merger or combination of employers.
- 345.204 Sale or transfer of assets.
- 345.205 Reincorporation.
- 345.206 Abandonment.
- 345.207 Defunct employer.
- 345.208 System records.

Subpart D—Contribution Rates

- 345.301 Introduction.
- 345.302 Definition of terms and phrases used in experience-rating.
- 345.303 Computation of rate.
- 345.304 New-employer contribution rates.
- 345.305 Notification and proclamations.
- 345.306 Availability of information.
- 345.307 Rate protest.

Subpart E—Benefit Charging

- 345.401 General rule.
- 345.402 Strikes or work stoppages.
- 345.403 Multiple base year employers.
- 345.404 Adjustments.
- 345.405 Notices to base year employers.
- 345.406 Defunct employer.

AUTHORITY: 45 U.S.C. 362(l).

SOURCE: 61 FR 20072, May 3, 1996, unless otherwise noted.

Subpart A—General Provisions and Definitions

§ 345.101 Requirement for contribution.

Every employer, as defined in part 301 of this chapter, shall pay to the Railroad Retirement Board a contribution with respect to the compensation paid to an employee in any calendar month for service by such employee (except for service to a local lodge or division of a railway labor organization). For the purposes of this part, the term "compensation" is defined in part 302 of this chapter. The compensation subject to contribution is the gross amount of compensation paid to an employee for service in any month, not to exceed the amount of the monthly compensation base (MCB), as defined in