

## NEW HIRE CHECKLIST FOR FACULTY

Name \_\_\_\_\_

### Payroll

- \_\_\_\_\_ 1. Direct Deposit Authorization
- \_\_\_\_\_ 2. EDD DE-4 Employee's Withholding Allowance Certificate (State of California)
- \_\_\_\_\_ 3. W-4 Employee's Withholding Allowance Certificate (IRS)
- \_\_\_\_\_ 4. Statement Concerning You're in a Job Not Covered by Social Security (SSA-1945)
- \_\_\_\_\_ 5. STRS Required Questionnaire
- \_\_\_\_\_ 6. Payroll Deduction Authorization for Full-Time Faculty
- \_\_\_\_\_ 7. United Faculty's Payroll Deduction Form
- \_\_\_\_\_ 8. CalSTRS Permissive Membership (ES 0350)
- \_\_\_\_\_ 9. CalSTRS Cash Balance Benefit Program Election (CB 533)
- \_\_\_\_\_ 10. CalSTRS Retirement System Election (ES 0372)
- \_\_\_\_\_ 11. CalSTRS Recipient Designation (MS 0002)

### **Comments**

# Contra Costa Community College District

## DIRECT DEPOSIT AUTHORIZATION

New     Change     Cancel     Bank Merge

Name	SS or ID #
Home Phone:	Work Phone: Campus <input type="checkbox"/> CCC <input type="checkbox"/> DVC <input type="checkbox"/> LMC <input type="checkbox"/> District
Name of Bank, Credit Union or Institution	Branch and Location
Address of Bank	Bank Phone Number
Routing Number	Bank Account Number <input type="checkbox"/> Checking <input type="checkbox"/> Savings

I hereby authorize the above named Contra Costa Community College District (CCCCD) and their agents, to initiate electronic deposits and as necessary, debit corrections to previous deposits, to the above account.

I understand,

- \* Direct Deposit is not activated for 31 days following a Prenote, verified by Wells Fargo Bank for New or Change authorization.
- \* I must submit a new authorization form if I change my account (name, branch, type of account, etc.)
- \* Direct Deposit status may be suspended or rescinded by the CCCCCD and payment made by warrant, if necessary to meet payroll deadlines or under other extreme conditions.

I agree to hold harmless and indemnify the CCCCCD and their officers and employees from any claim or demand of whatever nature of failure or delay in making deposits and or corrections to deposits as herein authorized.

This authorization replaces any previously made by me and is to remain in effect until changed or cancelled by submission of a new Direct Deposit Authorization form.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**ATTACH VOIDED CHECK HERE**

### ***District Payroll Use Only***

Processed by: \_\_\_\_\_ Date: \_\_\_\_\_

This form can be used to manually compute your withholding allowances, or you can electronically compute them at [www.taxes.ca.gov/de4.pdf](http://www.taxes.ca.gov/de4.pdf).

**EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE**

Type or Print Your Full Name	Your Social Security Number
Home Address (Number and Street or Rural Route)	Filing Status Withholding Allowances
City, State, and ZIP Code	<input type="checkbox"/> SINGLE or MARRIED (with two or more incomes) <input type="checkbox"/> MARRIED (one income) <input type="checkbox"/> HEAD OF HOUSEHOLD

- Number of allowances for Regular Withholding Allowances, Worksheet A \_\_\_\_\_  
 Number of allowances from the Estimated Deductions, Worksheet B \_\_\_\_\_  
 Total Number of Allowances (A + B) when using the California Withholding Schedules for 2018 \_\_\_\_\_  
 OR
- Additional amount of state income tax to be withheld each pay period (if employer agrees), Worksheet C \_\_\_\_\_  
 OR
- I certify under penalty of perjury that I am not subject to California withholding. I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act. (Check box here)

**Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.**

Signature \_\_\_\_\_ Date \_\_\_\_\_

Employer's Name and Address	California Employer Payroll Tax Account Number
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Give the top portion of this page to your employer and keep the remainder for your records.

**YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THIS DE 4 FORM.**

**IF YOU RELY ON THE FEDERAL FORM W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.**

**PURPOSE:** This certificate, DE 4, is for **California Personal Income Tax (PIT) withholding** purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

You should complete this form if either:

- You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California PIT withholding than you claim for federal income tax withholding or,
- You claim additional allowances for estimated deductions.

**THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.**

The federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for state and federal purposes. However, federal tax brackets and withholding methods do not reflect state PIT withholding tables. **If you rely on the number of withholding allowances you claim on your Form W-4 withholding allowance**

**certificate for your state income tax withholding, you may be significantly underwithheld.** This is particularly true if your household income is derived from more than one source.

**CHECK YOUR WITHHOLDING:** After your Form W-4 and/or DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form.

**EXEMPTION FROM WITHHOLDING:** If you wish to claim exempt, complete the federal Form W-4. You may claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption is good for one year. If you continue to qualify for the exempt filing status, a new Form W-4 designating EXEMPT must be submitted by February 15 each year to continue your exemption. If you are not having federal income tax withheld this year but expect to have a tax liability next year, you are required to give your employer a new Form W-4 by December 1.

**EXEMPTION FROM WITHHOLDING** (continued): Under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from California income tax on your wages if (i) your spouse is a member of the armed forces present in California in compliance with military orders; (ii) you are present in California solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under this act, check the box on Line 3. You may be required to provide proof of exemption upon request.

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**IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA RESIDENT INCOME TAX RETURN OR CALL THE FRANCHISE TAX BOARD (FTB).**

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 1-800-852-5711 (voice)  
1-800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES (Not Toll Free) 1-916-845-6500

The *California Employer's Guide*, DE 44, provides the income tax withholding tables. This publication may be found on the Employment Development Department (EDD) website at [www.edd.ca.gov/Payroll\\_Taxes/Forms\\_and\\_Publications.htm](http://www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm). To assist you in calculating your tax liability, please visit the FTB website at [www.ftb.ca.gov/individuals/index.shtml](http://www.ftb.ca.gov/individuals/index.shtml).

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**NOTIFICATION:** If the IRS instructs your employer to withhold federal income tax based on a certain withholding status, your employer is required to use the same withholding status for state income tax withholding.

The burden of proof rests with the employee to show the correct California Income Tax Withholding. Pursuant to Section 4340-1(e) of Title 22, California Code of Regulations (CCR), the FTB or the EDD may, by special direction in writing, require an employer to submit a Form W-4 or DE 4 when such forms are necessary for the administration of the withholding tax programs.

**PENALTY:** You may be fined \$500 if you file, with no reasonable basis, a DE 4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided by Section 13101 of the California Unemployment Insurance Code and Section 19176 of the Revenue and Taxation Code.

**INSTRUCTIONS — 1 — ALLOWANCES\***

When determining your withholding allowances, you must consider your personal situation:  
— Do you claim allowances for dependents or blindness?  
— Will you itemize your deductions?  
— Do you have more than one income coming into the household?

**TWO-EARNERS/MULTIPLE INCOMES:** When earnings are derived from more than one source, underwithholding may occur. If you have a working spouse or more than one job, it is best to check the box "SINGLE or MARRIED (with two or more incomes)." Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with **one** employer. Do **not** claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 or Form W-4 filed for the highest paying job and zero allowances are claimed for the others.

**MARRIED BUT NOT LIVING WITH YOUR SPOUSE:** You may check the "Head of Household" marital status box if you meet **all** of the following tests:  
(1) Your spouse will not live with you **at any time** during the year;  
(2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; **and**  
(3) You will file a separate return for the year.

**HEAD OF HOUSEHOLD:** To qualify, you must be unmarried or legally separated from your spouse and pay more than 50% of the costs of maintaining a home for the **entire** year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities, and cost of food. It does not include the individual's personal expenses or any amount which represents value of services performed by a member of the household of the taxpayer.

**WORKSHEET A**

**REGULAR WITHHOLDING ALLOWANCES**

- (A) Allowance for yourself — enter 1 . . . . . (A) \_\_\_\_\_
- (B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1 . . . . . (B) \_\_\_\_\_
- (C) Allowance for blindness — yourself — enter 1 . . . . . (C) \_\_\_\_\_
- (D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1 . . . . . (D) \_\_\_\_\_
- (E) Allowance(s) for dependent(s) — do not include yourself or your spouse . . . . . (E) \_\_\_\_\_
- (F) Total — add lines (A) through (E) above . . . . . (F) \_\_\_\_\_

**INSTRUCTIONS — 2 — ADDITIONAL WITHHOLDING ALLOWANCES**

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use Worksheet B to determine whether your expected estimated deductions may entitle you to claim one or more additional withholding allowances. Use last year's FTB Form 540 as a model to calculate this year's withholding amounts.

Do not include deferred compensation, qualified pension payments, or flexible benefits, etc., that are deducted from your gross pay but are not taxed on this worksheet.

You may reduce the amount of tax withheld from your wages by claiming one additional withholding allowance for each \$1,000, or fraction of \$1,000, by which you expect your estimated deductions for the year to exceed your allowable standard deduction.

**WORKSHEET B**

**ESTIMATED DEDUCTIONS**

- 1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB Form 540 . . . . . 1. \_\_\_\_\_
  - 2. Enter \$8,472 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$4,236 if single or married filing separately, dual income married, or married with multiple employers . . . . . - 2. \_\_\_\_\_
  - 3. Subtract line 2 from line 1, enter difference . . . . . = 3. \_\_\_\_\_
  - 4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits) . . . . . + 4. \_\_\_\_\_
  - 5. Add line 4 to line 3, enter sum . . . . . = 5. \_\_\_\_\_
  - 6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts) . . . . . - 6. \_\_\_\_\_
  - 7. If line 5 is greater than line 6 (if less, see below);  
Subtract line 6 from line 5, enter difference . . . . . = 7. \_\_\_\_\_
  - 8. Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number . . . . . 8. \_\_\_\_\_  
Enter this number on line 1 of the DE 4. Complete Worksheet C, if needed.
  - 9. If line 6 is greater than line 5;  
Enter amount from line 6 (nonwage income) . . . . . 9. \_\_\_\_\_
  - 10. Enter amount from line 5 (deductions) . . . . . 10. \_\_\_\_\_
  - 11. Subtract line 10 from line 9, enter difference . . . . . 11. \_\_\_\_\_
- Complete Worksheet C**

\*Wages paid to registered domestic partners will be treated the same for state income tax purposes as wages paid to spouses for California PIT withholding and PIT wages. This law does not impact federal income tax law. A registered domestic partner means an individual partner in a domestic partner relationship within the meaning of Section 297 of the Family Code. For more information, please call our Taxpayer Assistance Center at 1-888-745-3886.

**WORKSHEET C**

**TAX WITHHOLDING AND ESTIMATED TAX**

1. Enter estimate of total wages for tax year 2018 . . . . . 1. \_\_\_\_\_
2. Enter estimate of nonwage income (line 6 of Worksheet B) . . . . . 2. \_\_\_\_\_
3. Add line 1 and line 2. Enter sum . . . . . 3. \_\_\_\_\_
4. Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest) . . . . . 4. \_\_\_\_\_
5. Enter adjustments to income (line 4 of Worksheet B) . . . . . 5. \_\_\_\_\_
6. Add line 4 and line 5. Enter sum . . . . . 6. \_\_\_\_\_
7. Subtract line 6 from line 3. Enter difference . . . . . 7. \_\_\_\_\_
8. Figure your tax liability for the amount on line 7 by using the 2018 tax rate schedules below . . . . . 8. \_\_\_\_\_
9. Enter personal exemptions (line F of Worksheet A x \$125.40) . . . . . 9. \_\_\_\_\_
10. Subtract line 9 from line 8. Enter difference . . . . . 10. \_\_\_\_\_
11. Enter any tax credits. (See FTB Form 540) . . . . . 11. \_\_\_\_\_
12. Subtract line 11 from line 10. Enter difference. This is your total tax liability . . . . . 12. \_\_\_\_\_
13. Calculate the tax withheld and estimated to be withheld during 2018. Contact your employer to request the amount that will be withheld on your wages based on the marital status and number of withholding allowances you will claim for 2018. Multiply the estimated amount to be withheld by the number of pay periods left in the year. Add the total to the amount already withheld for 2018 . . . . . 13. \_\_\_\_\_
14. Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional taxes withheld . . . . . 14. \_\_\_\_\_
15. Divide line 14 by the number of pay periods remaining in the year. Enter this figure on line 2 of the DE 4 . . . . . 15. \_\_\_\_\_

**NOTE:** Your employer is not required to withhold the additional amount requested on line 2 of your DE 4. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the "single" status with "zero" allowances. If the amount withheld still results in an underpayment of state income taxes, you may need to file quarterly estimates on Form 540-ES with the FTB to avoid a penalty.

THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 2018 ONLY

SINGLE PERSONS, DUAL INCOME MARRIED WITH MULTIPLE EMPLOYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER . . .	PLUS	
\$0	\$8,223 ...	1.100%	\$0	\$0.00
\$8,223	\$19,495 ...	2.200%	\$8,223	\$90.45
\$19,495	\$30,769 ...	4.400%	\$19,495	\$338.43
\$30,769	\$42,711 ...	6.600%	\$30,769	\$834.49
\$42,711	\$53,980 ...	8.800%	\$42,711	\$1,622.66
\$53,980	\$275,738 ...	10.230%	\$53,980	\$2,614.33
\$275,738	\$330,884 ...	11.330%	\$275,738	\$25,300.17
\$330,884	\$551,473 ...	12.430%	\$330,884	\$31,548.21
\$551,473	\$1,000,000 ...	13.530%	\$551,473	\$58,967.42
\$1,000,000	and over...	14.630%	\$1,000,000	\$119,653.12

MARRIED FILING JOINT OR QUALIFYING WIDOW(ER) TAXPAYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER . . .	PLUS	
\$0	\$16,446 ...	1.100%	\$0	\$0.00
\$16,446	\$38,990 ...	2.200%	\$16,446	\$180.91
\$38,990	\$61,538 ...	4.400%	\$38,990	\$676.88
\$61,538	\$85,422 ...	6.600%	\$61,538	\$1,668.99
\$85,422	\$107,960 ...	8.800%	\$85,422	\$3,245.33
\$107,960	\$551,476 ...	10.230%	\$107,960	\$5,228.67
\$551,476	\$661,768 ...	11.330%	\$551,476	\$50,600.36
\$661,768	\$1,000,000 ...	12.430%	\$661,768	\$63,096.44
\$1,000,000	\$1,102,946 ...	13.530%	\$1,000,000	\$105,138.68
\$1,102,946	and over	14.630%	\$1,102,946	\$119,067.26

UNMARRIED HEAD OF HOUSEHOLD				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER . . .	PLUS	
\$0	\$16,457 ...	1.100%	\$0	\$0.00
\$16,457	\$38,991 ...	2.200%	\$16,457	\$181.03
\$38,991	\$50,264 ...	4.400%	\$38,991	\$676.78
\$50,264	\$62,206 ...	6.600%	\$50,264	\$1,172.79
\$62,206	\$73,477 ...	8.800%	\$62,206	\$1,960.96
\$73,477	\$375,002 ...	10.230%	\$73,477	\$2,952.81
\$375,002	\$450,003 ...	11.330%	\$375,002	\$33,798.82
\$450,003	\$750,003 ...	12.430%	\$450,003	\$42,296.43
\$750,003	\$1,000,000 ...	13.530%	\$750,003	\$79,586.43
\$1,000,000	and over	14.630%	\$1,000,000	\$113,411.02

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA RESIDENT INCOME TAX RETURN OR CALL THE FTB:

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 1-800-852-5711 (voice)  
1-800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES  
(Not Toll Free) 1-916-845-6500

The DE 4 information is collected for purposes of administering the PIT law and under the authority of Title 22, CCR, Section 4340-1, and the California Revenue and Taxation Code, including Section 18624. The Information Practices Act of 1977 requires that individuals be notified of how information they provide may be used. Further information is contained in the instructions that came with your last California resident income tax return.

# Form W-4 (2018)

**Future developments.** For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** You may claim exemption from withholding for 2018 if **both** of the following apply.

- For 2017 you had a right to a refund of **all** federal income tax withheld because you had **no** tax liability, **and**
- For 2018 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

If you're exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2018 expires February 15, 2019. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

## General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2018 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2018. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

**Filers with multiple jobs or working spouses.** If you have more than one job at a time, or if you're married and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Other Income Worksheet on page 3 or the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to find out if you should adjust your withholding on Form W-4 or W-4P.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

### Personal Allowances Worksheet

Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

**Line C. Head of household please note:** Generally, you can claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

**Line E. Child tax credit.** When you file your tax return, you might be eligible to claim a credit for each of your qualifying children. To qualify, the child must be under age 17 as of December 31 and must be your dependent who lives with you for more than half the year. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse, during the year.

**Line F. Credit for other dependents.** When you file your tax return, you might be eligible to claim a credit for each of your dependents that don't qualify for the child tax credit, such as any dependent children age 17 and older. To learn more about this credit, see Pub. 505. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total income includes all of

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

<b>Form W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">Employee's Withholding Allowance Certificate</h2> <p style="margin:0;">▶ <b>Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</b></p>	OMB No. 1545-0074  <span style="font-size: 2em; font-weight: bold;">2018</span>
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages) . . . . .	5 _____	
6 Additional amount, if any, you want withheld from each paycheck . . . . .	6 \$ _____	
7 I claim exemption from withholding for 2018, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . ▶		7 _____

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

<b>Employee's signature</b> (This form is not valid unless you sign it.) ▶ _____		<b>Date</b> ▶ _____	
8 Employer's name and address ( <b>Employer:</b> Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.) _____		9 First date of employment _____	10 Employer identification number (EIN) _____

your wages and other income, including income earned by a spouse, during the year.

**Line G. Other credits.** You might be able to reduce the tax withheld from your paycheck if you expect to claim other tax credits, such as the earned income tax credit and tax credits for education and child care expenses. If you do so, your paycheck will be larger but the amount of any refund that you receive when you file your tax return will be smaller. Follow the instructions for Worksheet 1-6 in Pub. 505 if you want to reduce your withholding to take these credits into account.

### **Deductions, Adjustments, and Additional Income Worksheet**

Complete this worksheet to determine if you're able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You're not required to complete this worksheet or reduce your withholding if you don't wish to do so.

You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income, such as interest or dividends.

Another option is to take these items into account and make your withholding more accurate by using the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App). If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

### **Two-Earners/Multiple Jobs Worksheet**

Complete this worksheet if you have more

than one job at a time or are married filing jointly and have a working spouse. If you don't complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you're entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn \$60,000 per year and your spouse earns \$20,000, you should complete the worksheets to determine what to enter on lines 5 and 6 of your Form W-4, and your spouse should enter zero ("-0-") on lines 5 and 6 of his or her Form W-4. See Pub. 505 for details.

Another option is to use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to make your withholding more accurate.

**Tip:** If you have a working spouse and your incomes are similar, you can check the "Married, but withhold at higher Single rate" box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the "Married, but withhold at higher Single rate" box on Form W-4, but only one spouse should claim any allowances for credits or fill out the Deductions, Adjustments, and Additional Income Worksheet.

### **Instructions for Employer**

**Employees, do not complete box 8, 9, or 10. Your employer will complete these boxes if necessary.**

**New hire reporting.** Employers are

required by law to report new employees to a designated State Directory of New Hires. Employers may use Form W-4, boxes 8, 9, and 10 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn't previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. Employers should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed Form W-4. For information and links to each designated State Directory of New Hires (including for U.S. territories), go to [www.acf.hhs.gov/programs/css/employers](http://www.acf.hhs.gov/programs/css/employers).

If an employer is sending a copy of Form W-4 to a designated State Directory of New Hires to comply with the new hire reporting requirement for a newly hired employee, complete boxes 8, 9, and 10 as follows.

**Box 8.** Enter the employer's name and address. If the employer is sending a copy of this form to a State Directory of New Hires, enter the address where child support agencies should send income withholding orders.

**Box 9.** If the employer is sending a copy of this form to a State Directory of New Hires, enter the employee's first date of employment, which is the date services for payment were first performed by the employee. If the employer rehired the employee after the employee had been separated from the employer's service for at least 60 days, enter the rehire date.

**Box 10.** Enter the employer's employer identification number (EIN).



**Personal Allowances Worksheet (Keep for your records.)**

- A** Enter "1" for yourself . . . . . **A** \_\_\_\_\_
- B** Enter "1" if you will file as married filing jointly . . . . . **B** \_\_\_\_\_
- C** Enter "1" if you will file as head of household . . . . . **C** \_\_\_\_\_
- D** Enter "1" if:
  - You're single, or married filing separately, and have only one job; or
  - You're married filing jointly, have only one job, and your spouse doesn't work; or
  - Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.**D** \_\_\_\_\_
- E Child tax credit.** See Pub. 972, Child Tax Credit, for more information.
  - If your total income will be less than \$69,801 (\$101,401 if married filing jointly), enter "4" for each eligible child.
  - If your total income will be from \$69,801 to \$175,550 (\$101,401 to \$339,000 if married filing jointly), enter "2" for each eligible child.
  - If your total income will be from \$175,551 to \$200,000 (\$339,001 to \$400,000 if married filing jointly), enter "1" for each eligible child.
  - If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" . . . . . **E** \_\_\_\_\_
- F Credit for other dependents.**
  - If your total income will be less than \$69,801 (\$101,401 if married filing jointly), enter "1" for each eligible dependent.
  - If your total income will be from \$69,801 to \$175,550 (\$101,401 to \$339,000 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents).
  - If your total income will be higher than \$175,550 (\$339,000 if married filing jointly), enter "-0-" . . . . . **F** \_\_\_\_\_
- G Other credits.** If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here . . . . . **G** \_\_\_\_\_
- H** Add lines A through G and enter the total here . . . . . **H** \_\_\_\_\_

For accuracy, **complete all worksheets that apply.**

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
- If you **have more than one job at a time** or are **married filing jointly and you and your spouse both work**, and the combined earnings from all jobs exceed \$52,000 (\$24,000 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 above.

**Deductions, Adjustments, and Additional Income Worksheet**

**Note:** Use this worksheet *only* if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income.

- 1** Enter an estimate of your 2018 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income. See Pub. 505 for details . . . . . **1** \$ \_\_\_\_\_
- 2** Enter:
  - \$24,000 if you're married filing jointly or qualifying widow(er)
  - \$18,000 if you're head of household
  - \$12,000 if you're single or married filing separately**2** \$ \_\_\_\_\_
- 3** **Subtract** line 2 from line 1. If zero or less, enter "-0-" . . . . . **3** \$ \_\_\_\_\_
- 4** Enter an estimate of your 2018 adjustments to income and any additional standard deduction for age or blindness (see Pub. 505 for information about these items) . . . . . **4** \$ \_\_\_\_\_
- 5** **Add** lines 3 and 4 and enter the total . . . . . **5** \$ \_\_\_\_\_
- 6** Enter an estimate of your 2018 nonwage income (such as dividends or interest) . . . . . **6** \$ \_\_\_\_\_
- 7** **Subtract** line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses . . . . . **7** \$ \_\_\_\_\_
- 8** **Divide** the amount on line 7 by \$4,150 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction . . . . . **8** \_\_\_\_\_
- 9** Enter the number from the **Personal Allowances Worksheet**, line H above . . . . . **9** \_\_\_\_\_
- 10** **Add** lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1, page 4. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 . . . . . **10** \_\_\_\_\_

**Two-Earners/Multiple Jobs Worksheet**

**Note:** Use this worksheet *only* if the instructions under line H from the **Personal Allowances Worksheet** direct you here.

- 1 Enter the number from the **Personal Allowances Worksheet**, line H, page 3 (or, if you used the **Deductions, Adjustments, and Additional Income Worksheet** on page 3, the number from line 10 of that worksheet) . . . . . **1** \_\_\_\_\_
  - 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you're married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don't enter more than "3" . . . . . **2** \_\_\_\_\_
  - 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet . . . . . **3** \_\_\_\_\_
- Note:** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.
- 4 Enter the number from line 2 of this worksheet . . . . . **4** \_\_\_\_\_
  - 5 Enter the number from line 1 of this worksheet . . . . . **5** \_\_\_\_\_
  - 6 **Subtract** line 5 from line 4 . . . . . **6** \_\_\_\_\_
  - 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . . . **7** \$ \_\_\_\_\_
  - 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . **8** \$ \_\_\_\_\_
  - 9 **Divide** line 8 by the number of pay periods remaining in 2018. For example, divide by 18 if you're paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2018. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . **9** \$ \_\_\_\_\_

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$7,000	0	\$0 - \$24,375	\$420	\$0 - \$7,000	\$420
5,001 - 9,500	1	7,001 - 12,500	1	24,376 - 82,725	500	7,001 - 36,175	500
9,501 - 19,000	2	12,501 - 24,500	2	82,726 - 170,325	910	36,176 - 79,975	910
19,001 - 26,500	3	24,501 - 31,500	3	170,326 - 320,325	1,000	79,976 - 154,975	1,000
26,501 - 37,000	4	31,501 - 39,000	4	320,326 - 405,325	1,330	154,976 - 197,475	1,330
37,001 - 43,500	5	39,001 - 55,000	5	405,326 - 605,325	1,450	197,476 - 497,475	1,450
43,501 - 55,000	6	55,001 - 70,000	6	605,326 and over	1,540	497,476 and over	1,540
55,001 - 60,000	7	70,001 - 85,000	7				
60,001 - 70,000	8	85,001 - 90,000	8				
70,001 - 75,000	9	90,001 - 100,000	9				
75,001 - 85,000	10	100,001 - 105,000	10				
85,001 - 95,000	11	105,001 - 115,000	11				
95,001 - 130,000	12	115,001 - 120,000	12				
130,001 - 150,000	13	120,001 - 130,000	13				
150,001 - 160,000	14	130,001 - 145,000	14				
160,001 - 170,000	15	145,001 - 155,000	15				
170,001 - 180,000	16	155,001 - 185,000	16				
180,001 - 190,000	17	185,001 and over	17				
190,001 - 200,000	18						
200,001 and over	19						

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and

U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You aren't required to provide the information requested on a form that's subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be

retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

## Statement Concerning Your Employment in a Job Not Covered by Social Security

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Employee Name \_\_\_\_\_ Employee ID# \_\_\_\_\_

Employer Name \_\_\_\_\_ Employer ID# \_\_\_\_\_

Your earnings from this job are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your husband or wife, or former husband or wife, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be affected.

### Windfall Elimination Provision

Under the Windfall Elimination Provision, your Social Security retirement or disability benefit is figured using a modified formula when you are also entitled to a pension from a job where you did not pay Social Security tax. As a result, you will receive a lower Social Security benefit than if you were not entitled to a pension from this job. For example, if you are age 62 in 2013, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$395.50. This amount is updated annually. This provision reduces, but does not totally eliminate, your Social Security benefit. For additional information, please refer to Social Security Publication, "Windfall Elimination Provision."

### Government Pension Offset Provision

Under the Government Pension Offset Provision, any Social Security spouse or widow(er) benefit to which you become entitled will be offset if you also receive a Federal, State or local government pension based on work where you did not pay Social Security tax. The offset reduces the amount of your Social Security spouse or widow(er) benefit by two-thirds of the amount of your pension.

For example, if you get a monthly pension of \$600 based on earnings that are not covered under Social Security, two-thirds of that amount, \$400, is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a \$500 widow(er) benefit, you will receive \$100 per month from Social Security (\$500 - \$400=\$100). Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to Social Security Publication, "Government Pension Offset."

### For More Information

Social Security publications and additional information, including information about exceptions to each provision, are available at [www.socialsecurity.gov](http://www.socialsecurity.gov). You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778, or contact your local Social Security office.

**I certify that I have received Form SSA-1945 that contains information about the possible effects of the Windfall Elimination Provision and the Government Pension Offset Provision on my potential future Social Security Benefits.**

Signature of Employee \_\_\_\_\_ Date \_\_\_\_\_

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## Information about Social Security Form SSA-1945 Statement Concerning Your Employment in a Job Not Covered by Social Security

New legislation [Section 419(c) of Public Law 108-203, the Social Security Protection Act of 2004] requires State and local government employers to provide a statement to employees hired January 1, 2005 or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

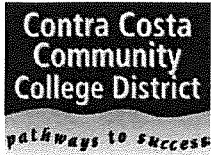
Form SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security**, is the document that employers should use to meet the requirements of the law. The SSA-1945 explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset Provision can affect a Social Security benefit received as a spouse, surviving spouse, or an ex-spouse.

Employers must:

- Give the statement to the employee prior to the start of employment;
- Get the employee's signature on the form; and
- Submit a copy of the signed form to the pension paying agency.

Social Security will not be setting any additional guidelines for the use of this form.

Copies of the SSA-1945 are available online at the Social Security website, [www.socialsecurity.gov/online/ssa-1945.pdf](http://www.socialsecurity.gov/online/ssa-1945.pdf). Paper copies can be requested by email at [ofsm.oswm.rqct.orders@ssa.gov](mailto:ofsm.oswm.rqct.orders@ssa.gov) or by fax at 410-965-2037. The request must include the name, complete address and telephone number of the employer. Forms will not be sent to a post office box. Also, if appropriate, include the name of the person to whom the forms are to be delivered. The forms are available in packages of 25. Please refer to Inventory Control Number (ICN) 276950 when ordering.



**STRS REQUIRED QUESTIONNAIRE**  
 CCCCDC PAYROLL OFFICE  
 STRS/PERS INFORMATION SUPPLEMENTAL  
 CERTIFICATED/CLASSIFIED (MONTHLY AND HOURLY)

<b>Are you a current member of:</b>	<b>Yes</b>	<b>No</b>
<b>Public Employees' Retirement System (PERS)?</b>	<input type="checkbox"/>	<input type="checkbox"/>

Employer:	Full-time	<input type="checkbox"/>	
	Part-time	<input type="checkbox"/>	

<b>State Teachers' Retirement System (STRS-Defined Benefit Program)?</b>		<input type="checkbox"/>	<input type="checkbox"/>
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Employer:	Full-time	<input type="checkbox"/>	
	Part-time	<input type="checkbox"/>	

<b>State Teachers' Retirement System (STRS – Cash Balance Program)?</b>		<input type="checkbox"/>	<input type="checkbox"/>
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Employer:	Full-time	<input type="checkbox"/>	
	Part-time	<input type="checkbox"/>	

<b>Were you a member of the Public Employees' or State Teachers' Retirement System under any previous employment?</b>		<input type="checkbox"/>	<input type="checkbox"/>
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<b>Did you withdraw funds?</b>		<input type="checkbox"/>	<input type="checkbox"/>
Employer:	PERS	<input type="checkbox"/>	
	STRS	<input type="checkbox"/>	

<b>Are you currently on leave without pay from another public agency, school or community college?</b>		<input type="checkbox"/>	<input type="checkbox"/>
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Employer:	
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Leave Period From:	To:
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<b>Are you a member of a retirement system other than the Public Employees' Retirement System or the California State Teachers' Retirement System?</b>		<input type="checkbox"/>	<input type="checkbox"/>
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Employer:	System:
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<b>Are you a retired member of:</b>		<input type="checkbox"/>	<input type="checkbox"/>
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<b>Public Employees' Retirement System?</b>		<input type="checkbox"/>	<input type="checkbox"/>
Retirement Date:	Employer:		

<b>State Teachers' Retirement System?</b>		<input type="checkbox"/>	<input type="checkbox"/>
Retirement Date:	Employer:		

Name (Print) \_\_\_\_\_ Social Security Number \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**UNITED FACULTY'S PAYROLL DEDUCTION FORM**

To: CONTRA COSTA COMMUNITY COLLEGE DISTRICT

Date: \_\_\_\_\_

I hereby authorize a deduction from my earnings to cover the standard cost of membership or non-membership in the United Faculty of CCCCDC as follows:

<input type="checkbox"/> Membership	<input type="checkbox"/> Non-Membership
<ul style="list-style-type: none"><li>• .0035 of my gross pay; and</li><li>• .42 cents/month for the Political Action fund; and</li><li>• \$4.50/month for Faculty Association of California Community Colleges, payable to the United Faculty of the CCCCDC and FACCC for professional dues.</li></ul>	<ul style="list-style-type: none"><li>• .0035 of my gross pay</li></ul>

I agree these deductions shall be made each month until I instruct you in writing to discontinue the same. I also agree the amount of the deduction shall be changed to the sum necessary to pay professional dues as authorized by the membership of the United Faculty of the CCCCDC unless I instruct you in writing to discontinue the same.

I further understand the first deduction will commence from earnings on my first or the next 10<sup>th</sup> of month payroll for Adjunct Professors.

Social Security No. \_\_\_\_\_

Signature \_\_\_\_\_

Please print your name and campus

Los Medanos College  
2700 E. Leland Road  
Pittsburg, CA 94565

# Permissive Membership

ES 0350 rev 02/17



California State Teachers' Retirement System  
 P.O. Box 15275, MS 17  
 Sacramento, CA 95851-0275  
 800-228-5453  
 CalSTRS.com

## PERMISSIVE MEMBERSHIP ELECTION AND ACKNOWLEDGEMENT OF RECEIPT OF CALSTRS DEFINED BENEFIT PROGRAM MEMBERSHIP INFORMATION

Employees who are employed to perform creditable service, but who are excluded from mandatory membership pursuant to Education Code sections 22601.5, 22602, or 22604, are eligible to permissively elect membership in the California State Teachers' Retirement System (CalSTRS) Defined Benefit Program pursuant to Education Code section 22515. This form enables eligible employees to make this election or decline to make this election. This form must be received by CalSTRS within 30 days of the date on which the employee signs and dates the form. Contributions may not be submitted to the system until CalSTRS has received the completed election form. If the employee elects membership in the CalSTRS Defined Benefit Program, the membership date shall be the first day of the pay period following the date on which the employee signs and dates this form.

### Section 1: Employee Information, Election and Certification (to be completed by employee)

NAME (LAST, FIRST, MIDDLE INITIAL)	CLIENT ID OR SOCIAL SECURITY NUMBER
MAILING ADDRESS	HOME TELEPHONE
CITY, STATE and ZIP CODE	GENDER (circle one) MALE                      FEMALE
E-MAIL ADDRESS	BIRTH DATE (MM/DD/YYYY)
<input type="checkbox"/> I elect membership in CalSTRS Defined Benefit Program I understand this membership election is irrevocable and applies to all future employment to perform creditable service with the same or another employer, and may be canceled only by terminating all such employment and receiving a refund of my accumulated retirement contributions from CalSTRS.	
<input type="checkbox"/> I decline membership in CalSTRS Defined Benefit Program at this time I understand I can elect membership in the Defined Benefit Program at any time while I am employed to perform creditable service.	
I certify I have received information from my employer concerning the CalSTRS Defined Benefit Program and understand the criteria for membership in the program. I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering or receiving a benefit administered by CalSTRS and it may result in up to one year in jail and/or a fine of up to \$5,000 pursuant to Education Code section 22010.	
EMPLOYEE SIGNATURE 	DATE

### Section 2: Employer Certification (to be completed by employer)

I certify that the above-named part-time or substitute employee has been provided with CalSTRS Defined Benefit Program membership criteria as required pursuant to Education Code section 22455.5, and if applicable, informed of his or her right to elect into membership in the CalSTRS Defined Benefit Program.		
OFFICIAL'S SIGNATURE 	DATE	
OFFICIAL'S NAME	TITLE	
COUNTY (or other employing agency)	DISTRICT	
EMPLOYEE #	* MEMBERSHIP DATE (MM/DD/YYYY)	ASSIGNMENT (circle one) Part-Time                      Substitute

\* Effective January 1, 2017, permissive membership in the Defined Benefit Program shall become effective as of the first day of the pay period following the employee's election.



# Cash Balance Benefit Program Election

CB 533 rev 11/17



California State Teachers' Retirement System  
 P.O. Box 15275, MS 17  
 Sacramento, CA 95851-0275  
 800-228-5453  
 CalSTRS.com

## PARTICIPATION ELECTION AND ACKNOWLEDGEMENT OF RECEIPT OF CALSTRS CASH BALANCE BENEFIT PROGRAM PARTICIPATION INFORMATION

Please read the attached instructions and information before completing this form. Employees who are employed to perform creditable service, pursuant to Education Code sections 26400, 26401, or 26403, are eligible to elect to participate in the CalSTRS Cash Balance Benefit Program. This form enables eligible employees to make this election or decline to make this election. Please type or print legibly in dark ink.

### Section 1: Employee Information, Election and Certification (to be completed by employee)

NAME (LAST, FIRST, MIDDLE INITIAL) CLIENT ID OR SOCIAL SECURITY NUMBER

MAILING ADDRESS TELEPHONE

CITY, STATE and ZIP CODE GENDER (circle one)  
 MALE FEMALE

E-MAIL ADDRESS BIRTH DATE (MM/DD/YYYY)

### Election Options (please only make one election)

I am a member of the CalSTRS Defined Benefit Program and: (Choose one)

- I decline to participate in CalSTRS Cash Balance Benefit Program and understand my service will be covered by the CalSTRS Defined Benefit Program
- I elect to participate in CalSTRS Cash Balance Benefit Program\*

I am NOT a member of the CalSTRS Defined Benefit Program and: (Choose one)

- I understand I will default into the CalSTRS Cash Balance Benefit Program\*
- I decline to participate in CalSTRS Cash Balance Benefit Program and I elect an alternative retirement plan.  
 (Specify non-CalSTRS plan) \_\_\_\_\_

\*If at any time while performing service that is covered by the CalSTRS CB Program, you are employed in a full-time position that requires your service be covered by the CalSTRS DB Program, you may not participate in the CalSTRS CB Program with any employer. DB Program coverage is irrevocable.

I certify I have received information from my employer concerning the CalSTRS Cash Balance Benefit Program and understand the criteria for participation in the program. I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering or receiving a benefit administered by CalSTRS and it may result in up to one year in jail and/or a fine of up to \$5,000 pursuant to Education Code section 22010.

EMPLOYEE SIGNATURE DATE

### Section 2: Employer Certification (to be completed by employer)

I certify that the above named part-time, substitute or temporary employee has been provided with CalSTRS Cash Balance Benefit Program participation criteria as required pursuant to Education Code sections 26400, 26401, or 26403 and informed of his or her right to elect into membership in the CalSTRS Defined Benefit Program.

OFFICIAL'S SIGNATURE DATE

OFFICIAL'S NAME TITLE

COUNTY DISTRICT

POSITION HIRE DATE (MM/DD/YYYY)	EFFECTIVE DATE (MM/DD/YYYY)	ASSIGNMENT (circle one) Part-Time      Substitute      Temporary
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# Cash Balance Benefit Program Election – Information and Instructions

The following instructions are to assist you and your employer in completing the *Cash Balance Benefit Program* form (CB533). Please read the instructions and information for retirement system coverage before completing the form.

## INFORMATION

The CalSTRS Cash Balance Benefit (CB) Program is an optional program for school districts, community college districts or county offices of education as an alternative retirement plan for part-time or temporary employees. Employers must first elect to provide the CalSTRS CB Program by formal board action.

If an employer elects to provide the CalSTRS CB Program, it must be available to all employees who are hired to perform creditable service by a:

- Pre-Kindergarten through grade 12 school district or county office of education on a part-time basis contracted for less than 50 percent for each full-time position.
- Community college district on temporary basis (semester to semester),
- Governing body of an employer as a trustee member.

The basis of employment determines an employee's eligibility to participate in the CalSTRS CB Program, not the actual number of hours or days worked or the aggregation of contracted positions.

**IMPORTANT:** If at any time while performing service that is covered by the CalSTRS CB Program, you are employed in a full-time position that requires your service be covered by the CalSTRS DB Program, you may not participate in the CalSTRS CB Program with any employer. DB Program coverage is irrevocable.

**As a member of the CalSTRS Defined Benefit (DB) Program** you will continue to have your service covered by the CalSTRS DB Program with this employer unless you elect the CalSTRS CB Program using this document within the election period. The CalSTRS DB Program coverage with this employer will be irrevocable.

Since you are a current member of the CalSTRS DB Program, you will have a 60-day election period in which to make an election.

**As an employee who is NOT currently a member of CalSTRS Defined Benefit (DB) Program** you will automatically default into the CalSTRS CB Program after 60 days of hire, unless you elect participation in an alternative retirement plan, if offered by your employer. If you do elect an alternative retirement plan, you are eligible to elect into CalSTRS CB Program participation at any time that you are performing creditable service while still meeting the CalSTRS CB Program eligibility requirements.

If your employer subsequently offers Social Security or an alternative retirement plan, you may opt out of the CalSTRS CB Program and into an alternative retirement plan at that time.

**IMPORTANT:** At any time during your participation with the Cash Balance Benefit Program, you can permissively elect in to CalSTRS Defined Benefit Program coverage, by completing and submitting a *Permissive Election* form (ES350). DB Program coverage is irrevocable.

## SECTION 1: MEMBER INFORMATION AND ELECTION

Section 1 must be completed by the employee. Please complete all entries in Section 1.

**EMPLOYEE NAME and SOCIAL SECURITY NUMBER** – Enter employee's full name, and full Social Security Number.

**ELECTION OPTIONS** – Check one box choosing to elect a retirement plan or decline CalSTRS CB Program participation.

**EMPLOYEE SIGNATURE** – Sign and date the form.

Submit the signed and dated *Cash Balance Benefit Program* form (CB533) to your employer. Retain a copy for your records.

For general participation information, contact CalSTRS by calling 800-228-5453, or write to CalSTRS at P.O. Box 15275, MS 17, Sacramento, CA 95851-0275. A CalSTRS Cash Balance Benefit Program publication is also available on CalSTRS.com.

## SECTION 2: EMPLOYER CERTIFICATION

Section 2 must be completed by the employer. Please complete the employer certification only after the employee has completed Section 1. Employees must qualify for participation before they can elect into the CalSTRS CB Program.

### EMPLOYER:

**OFFICIAL'S SIGNATURE** – Sign and date the form

**OFFICIAL'S NAME and TITLE** – Print name and position title

**COUNTY and DISTRICT NAME** – Print name of governing County Office of Education and District.

**POSITION HIRE DATE** – The date the employee was first hired

**EFFECTIVE DATE** –

- If election is made within 60 days of hire – The first day creditable service is performed.
- If election is made after 60 days from hire – The first day of the pay period following the participant's election.

**ASSIGNMENT** – Circle the employee's basis of employment that qualifies him or her for eligibility.

### SUBMIT THE FORM:

Mail completed forms to:  
CalSTRS  
P.O. Box 15275, MS 17  
Sacramento, CA 95851-0275

CalSTRS also accepts the form through secure messaging via the Secure Employer Website, or via fax at 916-414-5476.

# Retirement System Election

ES 0372 rev 02/17

# CALSTRS.

California State Teachers' Retirement System  
P.O. Box 15275, MS 17  
Sacramento, CA 95851-0275  
800-228-5453  
CalSTRS.com

## RETIREMENT SYSTEM ELECTION AND ACKNOWLEDGEMENT OF RECEIPT OF RETIREMENT SYSTEM INFORMATION

PLEASE READ THE ATTACHED INFORMATION AND INSTRUCTIONS BEFORE COMPLETING THIS FORM. PLEASE TYPE OR PRINT LEGIBLY IN DARK INK.

### SECTION 1: MEMBER INFORMATION AND ELECTION (to be completed by employee)

NAME (LAST, FIRST, MIDDLE INITIAL)

FULL SOCIAL SECURITY NUMBER

A member of CalSTRS who becomes employed in a new position by the same or a different school district, a community college district, a county superintendent of schools, limited state employment or the Board of Governors of the California Community Colleges, as defined in Education Code sections 22508 and 22508.5, to perform service that *requires* membership in a different public retirement system will have that service credited with that other public retirement system unless he/she files a written election (within 60 days after the date of hire) to have that service covered by CalSTRS, pursuant to Education Code section 22508(a) or 22508.5(a).

I am a member of CalSTRS who has accepted employment to perform service that *requires* membership in a different public retirement system and am eligible to elect to continue retirement system coverage under CalSTRS.

I elect coverage in: (please choose one)

- CA State Teachers' Retirement System (CalSTRS)  
 CA Public Employee's Retirement System (CalPERS) \*  
 A Different Public Retirement System identified here:

OR

A member of CalPERS who is employed by a school employer, Board of Governors of Community College Districts or State Department of Education or who has at least five years of CalPERS credited service, as defined in Government Code section 20309, and who subsequently becomes employed to perform creditable service that requires membership in CalSTRS, will have that service credited with CalSTRS unless he/she files a written election (within 60 days after the date of hire) to have the service credited with CalPERS, pursuant to Government Code section 20309.

I am a member of CalPERS who has accepted employment to perform service that *requires* membership in CalSTRS Defined Benefit Program, and am eligible to elect to continue coverage under CalPERS.

I elect coverage in: (please choose one)

- CA State Teachers' Retirement System (CalSTRS)  
 CA Public Employee's Retirement System (CalPERS) \*

With my signature below, I certify that I have received information from my employer regarding my eligibility to elect membership for this position as described on this form. I fully understand that this election is irrevocable. I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering or receiving a benefit administered by CalSTRS and it may result in up to one year in jail and/or a fine of up to \$5,000 pursuant to Education Code section 22010.



EMPLOYEE SIGNATURE

DATE

### SECTION 2: EMPLOYER CERTIFICATION (to be completed by employer and County Office of Education)

With my signature below, I certify that I have provided information to the above employee regarding his/her eligibility to elect membership for this position, pursuant to Education Code section 22509. I certify the employee meets the qualifications to make a retirement system election, pursuant to Education Code sections 22508 or 22508.5, or Government Code section 20309.

#### EMPLOYEE POSITION INFORMATION:

POSITION HIRE DATE

POSITION EFFECTIVE DATE

POSITION TITLE

SELECT ONE:

Credentialed

Classified

State Service

#### EMPLOYER INFORMATION:

CO/DIST/STATE DEPT NAME

CALSTRS REPORT UNIT CODE

SCHOOL/STATE OFFICIAL'S NAME

TITLE

PHONE NUMBER

SIGNATURE OF SCHOOL/STATE OFFICIAL

DATE

COUNTY OFFICIAL'S NAME

TITLE

PHONE NUMBER

SIGNATURE OF COUNTY OFFICIAL

\*CalPERS Employer Code:



ES0372

## Retirement System Election – Information and Instructions

The following instructions are to assist you and your employer in completing the *Retirement System Election* form (ES372). Please read the instructions and information for retirement system coverage before completing the form. Please type or print legibly in dark ink.

### INFORMATION

**A member of the CalSTRS Defined Benefit Program** who becomes employed by a school district, a community college district, a county superintendent of schools, limited state departments, or the California Community Colleges Board of Governors to perform service that requires membership in a different public retirement system, may elect to receive credit under the CalSTRS Defined Benefit Program for such service by completing a *Retirement System Election* form (ES372) within 60 days after the hire date *requiring* membership in the other system, and CalSTRS must receive the completed form within 30 days of the signature date. If the CalSTRS member does not elect to continue as a member of CalSTRS, all service subject to coverage by the other public retirement system will be reported to that retirement system. (Education Code sections 22508, 22508.5 and 22509)

**A member of CalPERS** who is employed by a school employer, Board of Governors of California Community Colleges, or State Department of Education or has at least five years of CalPERS creditable service and who accepts employment to perform creditable service that requires membership by the CalSTRS Defined Benefit Program, may elect to receive credit under CalPERS for such service by submitting a *Retirement System Election* form (ES372) to CalPERS, within 60 days after the hire date of employment requiring membership in the other system. If the CalPERS member does not elect to continue as a member of CalPERS, all CalSTRS creditable service will be reported to CalSTRS. (Government Code section 20309).

Education Code section 22509 requires that within 10 working days of hire, an employer must provide all employees who have the right to make this election with the information regarding their election rights and must make available written information about the retirement systems to assist the employee in making an election.

### SECTION 1: MEMBER INFORMATION AND ELECTION

Section 1 must be completed by the employee with assistance from the employer. Please complete all entries in Section 1.

**EMPLOYEE NAME and SOCIAL SECURITY NUMBER** – Enter employee's full name, and full Social Security Number.

#### RETIREMENT SYSTEM COVERAGE:

If you are a member of CalSTRS and have accepted employment to perform service that requires membership in a different public retirement system, mark the box next to the coverage you elect.

If you are a member of CalPERS and have accepted employment to perform service that requires membership in CalSTRS, mark the box next to the coverage you elect.

**EMPLOYEE SIGNATURE** – Sign and date the form. By signing this document, you certify that you have received information from your employer regarding your right to the Retirement System Election. You also certify that you understand this election is irrevocable, and that it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering a benefit administered by CalSTRS which may result in up to one year in jail and a fine of up to \$5,000. (Education Code section 22010)

Submit the signed and dated *Retirement System Election* form (ES372) to your employer. Retain a copy for your records.

For general membership information, contact CalSTRS by calling 800-228-5453, or write to CalSTRS at P.O. Box 15275, MS 17, Sacramento, CA 95851-0275.

### SECTION 2: EMPLOYER CERTIFICATION

Section 2 must be completed by the employer and the County Office of Education. Please complete the employer certification only after the employee has completed Section 1. Employees must qualify for membership before they can retirement system elect.

#### EMPLOYER:

**POSITION HIRE DATE** – Enter the date the employee was hired in the position.

**POSITION EFFECTIVE DATE** – Enter the first date that service was/will be performed by the employee in the new position.

**POSITION TITLE** – Enter employee's new position title and check the box next to the applicable position type.

**CO/DIST CODE/STATE DEPARTMENT** – Enter the appropriate county and district codes. Example: Kern County, Edison Elementary would be 15-012, and CA Department of Education would be 59-174.

**EMPLOYER CERTIFICATION** – Print school or state official's name, title and phone number, and sign and date the form.

Submit the completed form to the County Office of Education.

If you represent a state department, submit the form directly to CalSTRS and send a copy to the other public retirement system.

#### COUNTY OFFICE OF EDUCATION:

Print the County official's name, title and phone number, and sign and date the form.

Retain a copy for your and the employee's files.

### SUBMIT THE FORM:

The *Retirement System Election* form (ES372) must be submitted to the retirement system elected by the employee and a copy submitted to the retirement system that would normally cover the service. For additional requirements, please see the Information section.

#### Mail completed forms to:

<b>CalSTRS</b>	<b>CalPERS</b>
P.O. Box 15275, MS 17	P.O. Box 942709
Sacramento, CA 95851-0275	Sacramento, CA 94229-2709

CalSTRS also accepts the form via fax, at 916-414-5476, or by secure messaging via the Secure Employer Website (SEW)

# Recipient Designation

## One-Time Death Benefit/Cash Balance Lump-Sum Payment

MS 0002 rev 01/18

**CALSTRS**<sup>®</sup>  
California State Teachers' Retirement System  
P.O. Box 15275, MS 43  
Sacramento, CA 95851-0275  
**800-228-5453**  
CalSTRS.com

This form is for designating recipients to receive the death benefits payable in the event of your death under the CalSTRS Defined Benefit Program and the Cash Balance Benefit Program. Print clearly in dark ink or type all information requested and initial any corrections. If you are not sure of your CalSTRS membership, see your most recent *Retirement Progress Report*, available on myCalSTRS.

Check one of the following:

- I am a member of the Defined Benefit Program. My recipient designation is for the one-time death benefit payable upon my death.
- I am a participant of the Cash Balance Benefit Program. My recipient designation is for the lump-sum payment to be distributed upon my death.
- I am a member/participant of both the Defined Benefit and Cash Balance programs. My recipient designation is for the death benefits payable under both programs. (Refer to instructions if recipients are different between programs.)

I hereby revoke any previous designations and designate the following primary recipients—that are living upon my death—to receive equal amounts, unless otherwise specified, as recipients of any benefits payable under the Teachers' Retirement Law at the time of my death. If I survive the primary recipients, I designate the secondary recipients—that are living upon my death—to share equally, unless otherwise specified, as recipients for any benefits payable under law at the time of my death. If I survive all of my named recipients, then any benefit payable at the time of my death will be paid to my estate. I understand this form does not designate a recipient to receive a continuing monthly retirement benefit.


Complete and submit your form online using myCalSTRS for faster processing. Step-by-step guidance ensures you complete your application correctly.

### Section 1: Member/Participant Information

NAME (LAST, FIRST, INITIAL)			CLIENT ID OR SOCIAL SECURITY NUMBER
MAILING ADDRESS			DATE OF BIRTH (MM/DD/YYYY) (     )
CITY	STATE	ZIP CODE	HOME TELEPHONE
EMAIL ADDRESS			

### Section 2: Primary Recipients

Use this area to designate one or more *primary* recipients to receive a death benefit.

Use additional sheets if needed. 

FULL NAME OF PERSON, TRUST OR ORGANIZATION			(     )
MAILING ADDRESS			TELEPHONE
CITY	STATE	ZIP CODE	
<input type="checkbox"/> Person – Relationship: _____ <input type="checkbox"/> Male <input type="checkbox"/> Female			SOCIAL SECURITY NUMBER/TAXPAYER ID NUMBER/EMPLOYER ID NUMBER
<input type="checkbox"/> Organization – Contact Name: _____			DATE OF BIRTH/TRUST DATE (MM/DD/YYYY)
<input type="checkbox"/> Trust			
<input type="checkbox"/> Estate			PERCENTAGE (MUST TOTAL 100% FOR ALL PRIMARY RECIPIENTS)



**Section 2: Primary Recipients** continued

FULL NAME OF PERSON, TRUST OR ORGANIZATION \_\_\_\_\_

(      )

MAILING ADDRESS \_\_\_\_\_

TELEPHONE \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_

ZIP CODE \_\_\_\_\_

Person – Relationship: \_\_\_\_\_  
 Male       Female

SOCIAL SECURITY NUMBER/TIN/EIN \_\_\_\_\_

Organization – Contact Name: \_\_\_\_\_

DATE OF BIRTH/TRUST DATE (MM/DD/YYYY) \_\_\_\_\_

Trust

Estate

PERCENTAGE  
 (MUST TOTAL 100% FOR ALL PRIMARY RECIPIENTS)

FULL NAME OF PERSON, TRUST OR ORGANIZATION \_\_\_\_\_

(      )

MAILING ADDRESS \_\_\_\_\_

TELEPHONE \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_

ZIP CODE \_\_\_\_\_

Person – Relationship: \_\_\_\_\_  
 Male       Female

SOCIAL SECURITY NUMBER/TIN/EIN \_\_\_\_\_

Organization – Contact Name: \_\_\_\_\_

DATE OF BIRTH/TRUST DATE (MM/DD/YYYY) \_\_\_\_\_

Trust

Estate

PERCENTAGE  
 (MUST TOTAL 100% FOR ALL PRIMARY RECIPIENTS)

**Section 3: Secondary Recipients**

Use this area to designate one or more *secondary* recipients to receive a death benefit should all of your primary recipients predecease you. Use additional sheets if needed.

FULL NAME OF PERSON, TRUST OR ORGANIZATION \_\_\_\_\_

(      )

MAILING ADDRESS \_\_\_\_\_

TELEPHONE \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_

ZIP CODE \_\_\_\_\_

Person – Relationship: \_\_\_\_\_  
 Male       Female

SOCIAL SECURITY NUMBER/TIN/EIN \_\_\_\_\_

Organization – Contact Name: \_\_\_\_\_

DATE OF BIRTH/TRUST DATE (MM/DD/YYYY) \_\_\_\_\_

Trust

Estate

PERCENTAGE  
 (MUST TOTAL 100% FOR ALL SECONDARY RECIPIENTS)



MS0002

**Section 3: Secondary Recipients** continued

FULL NAME OF PERSON, TRUST OR ORGANIZATION \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

( )

TELEPHONE \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_

ZIP CODE \_\_\_\_\_

Person – Relationship: \_\_\_\_\_  
 Male       Female

SOCIAL SECURITY NUMBER/TIN/EIN \_\_\_\_\_

Organization – Contact Name: \_\_\_\_\_

DATE OF BIRTH/TRUST DATE (MM/DD/YYYY) \_\_\_\_\_

Trust

Estate

PERCENTAGE  
 (MUST TOTAL 100% FOR ALL SECONDARY RECIPIENTS)

Check this box if additional recipients are listed on an attachment. Identify each as *primary* or *secondary* and the percentages. Percentages must total 100% for all recipients.

**Section 4: Required Signatures**

Check all that apply.

- I am married or registered as a domestic partner and both our signatures are below.
- I am married or registered as a domestic partner and my spouse or partner did not sign below. I have completed and signed the *Justification for Non-Signature of Spouse or Registered Domestic Partner* section on the next page.
- I have never been married or in a registered domestic partnership, **or** I am widowed or my partner has died.
- I have been divorced or terminated a registered domestic partnership and my former spouse or partner was awarded a portion of my CalSTRS benefits.
- I have been divorced or have terminated a registered domestic partnership and my former spouse or partner was *not* awarded a portion of my CalSTRS benefits.

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement, including a false statement regarding my marital status, for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).



MEMBER'S SIGNATURE \_\_\_\_\_

SIGNATURE DATE (MM/DD/YYYY) \_\_\_\_\_



SPOUSE'S OR REGISTERED DOMESTIC PARTNER'S SIGNATURE \_\_\_\_\_

SIGNATURE DATE (MM/DD/YYYY) \_\_\_\_\_

SPOUSE'S OR PARTNER'S PRINTED NAME (LAST, FIRST, INITIAL) \_\_\_\_\_

SPOUSE'S OR PARTNER'S SOCIAL SECURITY NUMBER \_\_\_\_\_

SPOUSE'S OR PARTNER'S DATE OF BIRTH (MM/DD/YYYY) \_\_\_\_\_



MS0002

**Justification for Non-Signature of Spouse or Registered Domestic Partner**

As required by Education Code sections 22453 and 26703, the signature of the spouse or registered domestic partner of the CalSTRS member or participant is required on any form in which the CalSTRS member or participant makes a request related to the election, change or cancellation of a CalSTRS benefit, subject to the following exceptions. If you are married or registered as a domestic partner and your spouse or partner did not sign one or more of the forms identified in the "Documents Submitted" section, you must check the appropriate box indicating the reason your spouse or partner did not sign.

- I do not know and have taken all reasonable steps to determine the whereabouts of my spouse or registered domestic partner.
- My spouse or registered domestic partner is incapable of executing the acknowledgment because of an incapacitating mental or physical condition.
- My current spouse or registered domestic partner has no identifiable community property interest in the benefits.
- My spouse or registered domestic partner and I have executed a settlement agreement that makes the community property law inapplicable to the marriage or registered domestic partnership.
- My spouse or registered domestic partner has refused to sign the acknowledgment. Court action will be or has been initiated to enforce or waive the signature requirement for my spouse or registered domestic partner (Education Code sections 22454 and 26704). CalSTRS must have a certified copy of the court order before any benefits can be paid. Submit a certified copy of the court order when you receive it.

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement, including a false statement regarding my marital status, for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).



MEMBER'S SIGNATURE

SIGNATURE DATE (MM/DD/YYYY)

**If this form is not completely filled out, it will not be accepted and will be returned to you. Your current recipient status will not be updated. Review your form carefully before submitting:**

- Did you designate at least one primary recipient and provide all the requested information?
- If you designated a trust, did you provide the name and date the trust was created? Do not provide your trust document at this time.
- If you designated percentages, do they equal 100 percent for your primary recipients and 100 percent for your secondary recipients?
- Did you sign and date the form?
- If you are married or in a registered domestic partnership, did your spouse or partner sign and date the form?
- If you cannot obtain your spouse or partner's signature, did you complete, sign and date the *Justification for Non-Signature of Spouse or Registered Domestic Partner* section?



MS0002

## Recipient Designation—Information

### One-Time Death Benefit/Cash Balance Lump-Sum Payment

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- \* Complete and submit this form online using your myCalSTRS account for faster processing. Step-by-step guidance means you complete the form correctly.

**To be valid, this form must be received and accepted by CalSTRS before your death.**

The *Recipient Designation* form replaces the *One-Time Death Benefit Recipient* form and the *Cash Balance Beneficiary Designation* form. If you have one of these forms currently on file with CalSTRS, you do not need to submit a new *Recipient Designation* form unless you wish to make a change to your recipient designation.

#### DEFINED BENEFIT PROGRAM MEMBERS

Use this form to designate recipients to receive the one-time benefit that may be payable in the event of your death. If you are an active member at the time of your death, and if you did not elect an option beneficiary to receive a continuing benefit after your death, or you have no spouse, registered domestic partner or children eligible to receive a family or survivor benefit allowance after your death, any accumulated contributions in your account will be paid to your designated recipients.

If your death occurs before retirement, your recipients may be eligible to receive the balance in your Defined Benefit Supplement account as an ongoing annuity or a lump-sum payment. If your death occurs after retirement, your recipients may be eligible for the ongoing annuity you elected at retirement.

This form will not protect your survivor with a lifetime benefit. To provide your survivors with a lifetime benefit, submit the *Preretirement Election of an Option* form when you are eligible to retire.

#### CASH BALANCE BENEFIT PROGRAM PARTICIPANTS

Use this form to designate recipients to receive the lump-sum payment in the event of your death.

If you are receiving an annuity at the time of your death, the benefit payable is determined based on the annuity you elected.

If your recipient's (other than an entity) share of your account balance is at least \$3,500, he or she may elect to receive an annuity in place of a lump-sum payment.

#### IMPORTANT FACTS

- This form remains in effect until either you submit another valid *Recipient Designation* form, or your membership in CalSTRS is terminated by a refund of your accumulated contributions. This form may or may not remain in effect upon a dissolution of marriage or termination of registered domestic partnership, depending on the circumstances. **It is important to keep this form current.**
- If your designated primary recipients predecease you, any benefit due will be paid to your secondary recipients, unless you submit a valid *Recipient Designation* form designating new recipients. If we are unable to locate your designated recipients, the death benefit will be distributed to the best of our ability according to the laws in existence at the time of your death.
- If you do not have a valid *Recipient Designation* form on file with CalSTRS before your death or if all your designated recipients predecease you, any benefit due will be paid to your estate.
- You may change your recipient designations at any time—before or after retirement. There is no fee or financial penalty for changing your designation.



# Recipient Designation—Instructions

## One-Time Death Benefit/Cash Balance Lump-Sum Payment

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Print clearly in dark ink or type all information requested. Initial all corrections on the form.

Check the appropriate box to identify your CalSTRS membership status. If you are not sure of your CalSTRS membership, see your most recent *Retirement Progress Report*, available on myCalSTRS.

If you are both a Defined Benefit Program member and Cash Balance Benefit Program participant and you are designating different recipients for each, you must complete two separate *Recipient Designation* forms.

### SECTION 1: MEMBER/PARTICIPANT INFORMATION

Enter your full name, Client ID or Social Security number, complete mailing address, birth date, telephone number and email address.

### SECTIONS 2 AND 3: PRIMARY AND SECONDARY RECIPIENTS OR TRUST

You may name a living person, an estate, a trust, a corporation, a charitable organization, a parochial institution or a public entity as your recipient.

- **Persons**—To designate a person or persons, check the box and provide full name, address, telephone number, Social Security number, birth date and relationship.
- **Organization**—To designate an organization, check the box and enter the name and address of the organization and the organization's tax identification number. Include organization contact information whenever possible.
- **Trust**—To designate a trust, check the box and enter the full name of the trust, the trustee's name and address, and the date the trust was created. CalSTRS will contact the trustee and pay benefits to the trust. You do not need to provide the trust document at this time.
- **Estate**—To designate your estate, check the box and enter "My Estate" for the recipient's name. Upon your death, if your estate is not subject to probate, CalSTRS will pay benefits pursuant to California Probate Code section 13101.

Check the box on page 3 if additional recipients are listed on an attachment. Identify each as *primary* or *secondary*.

You may designate a percentage for each recipient. If you use percentages, the total must equal 100 percent for the primary recipient section and 100 percent for the secondary recipient section.

### SECTION 4: REQUIRED SIGNATURES

Check all boxes that apply, then sign and date your form. If you are married or registered as a domestic partner, your spouse or partner must also sign and date your form acknowledging your recipients and provide his or her Social Security number and date of birth.

If your spouse or registered domestic partner does not sign your form, you must complete the *Justification for Non-Signature of Spouse or Registered Domestic Partner* section.

Failure to have the required signatures will result in the rejection of your *Recipient Designation* form.

If you divorced or terminated a registered domestic partnership and a portion of your CalSTRS benefits was awarded to a former spouse or partner, check the box that indicates this. You may need to refer to your settlement agreement. In addition, if your court documents have not been reviewed by CalSTRS, you may be asked to provide them.

### SUBMITTING YOUR FORM

#### myCalSTRS

Complete and submit your form online using myCalSTRS. It's easy, fast and secure.

#### Hand Delivery

Hand deliver your form to a local CalSTRS office (visit [CalSTRS.com/forms-drop](http://CalSTRS.com/forms-drop)).

#### Mailing Address

CalSTRS  
P.O. Box 15275, MS 43  
Sacramento, CA 95851-0275

#### Overnight Delivery

If you are using a special mailing service such as UPS or FedEx, send your form to:

CalSTRS  
Member Services  
100 Waterfront Place  
West Sacramento, CA 95605

#### Fax Delivery

916-414-5783 or 916-414-5784

### QUESTIONS

Email your questions using your myCalSTRS account or at [CalSTRS.com/contact](http://CalSTRS.com/contact), or call 800-228-5453.