

INFORMATION FOR EMPLOYEES COVERED BY THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)

You are entering into membership in the Public Employees' Retirement System (PERS) which provides you and your fellow State employees with retirement and other benefits. Member contributions, those contributions made by the State of California, and the interest earned on investments provide for service retirement, disability retirement, and death benefits. An information booklet is available from your personnel office. The booklet describes your particular benefit coverage in detail.

BENEFICIARIES FOR DEATH BENEFITS

1. **STATUTORY BENEFICIARIES** – If you should die while in employment covered by PERS and you do not name other beneficiaries, death benefits will be paid to your survivors in the following order:
 - a. Your spouse (husband or wife) or domestic partner.
 - b. If you have no spouse or domestic partner, your children (share and share alike).
 - c. If you have no spouse, domestic partner, or children, your parents (share and share alike).
 - d. If you have none of the above, the benefits will be paid to your estate. If your estate will not be probated, payment will be made to next of kin as provided by law.
2. **NAMING DIFFERENT BENEFICIARIES** – If you wish, you may at any time name different beneficiaries or change the order of those listed as statutory. To do so, you must file with PERS, a Beneficiary Designation (State Form STD. 241), obtainable from your personnel office. **DO NOT FILE FORM STD. 241 IF THE STATUTORY BENEFICIARIES LISTED IN ITEM NO. 1 ARE SATISFACTORY.**

Each time you have a change in marital or domestic partnership status, or you acquire a child by birth or adoption, the Public Employees' Retirement Law will automatically revoke any previously named beneficiaries and establish statutory beneficiaries as listed in Item No. 1. If the statutory beneficiaries are not satisfactory, you must file a form STD. 241 to reflect your desired change.

RESTORATION OR PURCHASE OF RETIREMENT SERVICE CREDIT

If you were a former member of the Public Employees' Retirement System (PERS) and withdrew your contributions, you have the right to redeposit those funds as a member of the first-tier retirement plan and restore your previous service; or your previous state service can be restored at no cost if you are a member of the second-tier plan and you have elected to have all past service credited to your account. You may also have the right to receive retirement service credit for state employment in which you were not a PERS member. Additional retirement service credit will in most cases increase your potential retirement benefits. Information on restoration or purchase of retirement service credit may be obtained by writing to the Public Employees' Retirement System, Member Services Division – 832, P.O. Box 942704, Sacramento, CA 94229-2704.

GENERAL INFORMATION

TAXES

IF YOU ARE A NONRESIDENT ALIEN PER INTERNAL REVENUE SERVICE (IRS) NOTICE 2005-76 check the Non-resident Alien box. If you have questions as to whether you should mark this box, you should contact your human resources office.

IF YOU ARE EXEMPT FROM EITHER FEDERAL OR STATE WITHHOLDING, but not exempt from both, contact your personnel office for special instructions.

IF YOU WILL RECEIVE NONTAXABLE WAGES, please indicate the reason on your withholding claim in the space provided. The reason must be one of the following:

- a. "Minister of the church in the exercise of his / her ministry" – employed by the State of California as a Chaplain.
- b. "Nonimmigrant Alien per Tax Treaty" (indicate on claim: "Exempt per Article _____ of treaty between United States and (Country).") Tax Treaty must cite exemption from both Federal and State personal income tax to qualify for this exemption.
- c. "Deceased Employee Wages" – agency administrative action.

IF YOU HAVE ANY QUESTIONS REGARDING YOUR ELIGIBILITY UNDER ANY OF THE ABOVE REASONS, you should contact your local Internal Revenue Service Office or the Employment Tax District Office of the Employment Development Department.

EMPLOYEES WITH TWO OR MORE CONCURRENT JOBS WITH THE STATE OF CALIFORNIA. The allowances you claim on this form will be used for tax withholding purposes for all wages paid under the Uniform State Payroll System. The Uniform State Payroll System includes all California State Agencies (except as noted below) and the California State Universities. It does not include the California Agricultural Associations, the University of California or Legislative employees.

IF YOUR NORMAL LOCATION OF EMPLOYMENT IS NOT IN CALIFORNIA and you are a California State employee, you may be eligible to have income tax for another state withheld from your wages under the reciprocity provisions required by G.C. 1170.5. Contact your personnel office for additional information.

EARNED INCOME CREDIT (EIC)

You may be entitled to an income tax refund or credit from the Internal Revenue Service (IRS) if you meet certain eligibility requirements relating to your annual income and family size. You have the option of receiving advance payments of the earned income credit each month or claiming the credit on Form 1040 or 1040A, your annual tax return, and receiving the credit when you file. To find out more information about the credit, contact your personnel/payroll office or IRS at 1-800-829-1040. To request advance EIC payments, you must complete a Form W-5, Earned Income Advance Payment Certificate. The W-5 is available at your local IRS office or can be ordered by calling 1-800-829-3676.

ADDRESS CHANGE

IF YOU HAVE A U.S. SAVINGS BOND DEDUCTION and the address of the registered owner is changing, you must complete a new United States Savings Bonds Purchase/Payroll Deduction Authorization, STD. 242.

IF YOU HAVE OTHER DEDUCTIONS, you must change your address with the deduction company. This form does not affect an address change with deduction companies.

IF YOUR NAME APPEARS ON ANY DEPARTMENTAL EMPLOYMENT LIST (Open, Promotional, Reemployment, etc.), and your address is changing, check Box 04 and enter your phone number(s) in Section F. Your department will update the appropriate list(s) with this information.

PRIVACY NOTIFICATION

The Information Practices Act of 1977 (California Civil Code Section 1798.17) and the Federal Privacy Act (5 USC 552a, subd. (e)(3)) require this notice to be provided when collecting personal information from individuals.

The information you are asked to provide on this form is requested by the Office of the State Controller, Personnel/Payroll Services Division. The information will be used by the State Controller's Office for personnel, payroll, retirement and health benefits processing.

Furnishing the information requested on this form is mandatory except for Prior Public Employment (Section G). Furnishing prior public employment information is voluntary. Noncompliance in providing your social security number and name will result in refusal of employment. Failure to furnish other requested information may result in inaccurate determination of credit for State service, payroll calculations, retirement and/or health benefits.

Legal references authorizing the maintenance of this information by the State Controller's Office include: Federal Internal Revenue Code (26 USC Sections 3402(a), 6011, 6051, and 6109) and the regulations thereto; Federal Public Health and Welfare Code (42 USC Section 403); and California

Government Code Sections 12470 through 12479 and 16391 through 16395; California Unemployment Insurance Code Section 13020; delegated authority from the State Personnel Board; and delegated authority from the Trustees of the California State University.

Certain items of information furnished on this form may be transferred to the following governmental or private agencies where authorized by law; State Personnel Board, Department of Personnel Administration, Trustees of the California State University, Employment Development Department, Department of Social Services, Department of Finance, Public Employees' Retirement System, employing State agencies and campuses, Social Security Administration, Federal Internal Revenue Service, California State Franchise Tax Board, other state income tax bureaus and other governmental entities when required by state or federal law, organizations for which deductions are authorized by law, and collective bargaining organizations.

Employees have the right to review their own personal information maintained by the State Controller's Office unless access is exempted by law. Contact: Personnel/Payroll Services Division, State Controller's Office, P.O. Box 942850, Sacramento, CA 94250-5878.