



FEDERAL AND STATE INCOME TAX WITHHOLDING REQUIREMENTS ON RETIREMENT INCOME

Supplemental Instructions:

- Federal W-4P Form
- CA State DE 4P Form

The instructions and forms included here are for LACERA periodic payments *only* and do not apply to lump-sum payments.

If you want federal or state income tax withheld from your retirement allowance, it is your responsibility to make sure your net allowance, after other deductions, is large enough to cover the amount you want withheld. If not, one or more of your other payroll deductions could be automatically discontinued.

LACERA cannot refund any tax it withholds from your retirement allowance. Your election to withhold or not withhold will remain in effect until you revoke it. You may revoke your election or change the amount withheld at any time by providing a new tax withholding election form to LACERA.

If you elect not to withhold federal or state income tax from your retirement allowance, or if you do not withhold enough tax, you may be responsible for payment of estimated tax. If your withholdings and estimated tax payments are not sufficient, you may incur penalties under the estimated tax rules.

Check with a professional advisor to determine which withholding category is best for your personal situation; LACERA does not provide tax advice.

If you have a service retirement, withholding will be based on your gross taxable allowance. The Internal Revenue Code provides for a computed percentage of retirement pay to be excludable from taxable income in certain situations. For LACERA service retirement income, excludable income is generally determined based on the nontaxable retirement contributions paid and the annuity starting date. For more information, refer to IRS Publication 575 (Pension and Annuity Income).

SERVICE-CONNECTED DISABILITY RETIREMENT

If you were granted a service-connected disability (SCD), withholding tax will be based solely on the portion of your allowance that exceeds 50 percent of your final compensation.

These instructions are intended to supplement the official instructions for Form W-4P and Form DE 4P. As required by the IRS, we are also providing the official instructions for Form W-4P. These supplemental instructions explain where you can find the official instructions for Form DE 4P. In addition to reading these supplemental instructions, please carefully read the official instructions for the W-4P and DE 4P forms before completing them.

SCD Taxable Percentages:

- If your SCD allowance is equal to 50 percent of your final compensation at retirement, your allowance qualifies as fully nontaxable under the IRS Code. Therefore, LACERA will not deduct withholding tax unless you direct us to do so.*
- If your SCD allowance exceeds 50 percent of your final compensation at retirement, the portion of your allowance over 50 percent is taxable; your withholding tax will be based on that portion only.*
- If your SCD was granted prior to 2008, based on a “heart presumption” pursuant to Government Code Section 31720.5, LACERA will report an amount equal to 50 percent of your final compensation as “Taxable Amount Not Determined” on your 1099-R. Any portion of your allowance over 50 percent is taxable; withholding tax will be based on that portion only.

**Includes post-2007 “heart presumption” SCDs.*

FEDERAL WITHHOLDING

You must have a federal Form W-4P on file with LACERA. Otherwise, your allowance will be taxed based on the default rate as if you were single and claiming no adjustments.

Completing Form W-4P

- If your **home address** in LACERA’s records is a **U.S. residence address**** (i.e., street or rural road) you may elect to *not have* federal withholding deducted from your retirement allowance by indicating “No Withholding” in the space underneath line (c) in Step 4.
- If you are receiving income from multiple sources, such as from a job or non-LACERA pension income, you may account for that in Step 2. Do not submit your W-4P or W-4 forms from other sources income to LACERA.
- You may claim tax credits for your children or other dependents, or claim other tax credits in Step 3.
- You may include other non-pension or non-job-related income, deductions, or an extra withholding amount in Step 4. Do not include income in Step 4(a) that you already included in Step 2.
- You can find the official instructions for Form W-4P online at www.irs.gov/FormW4P. Alternatively, you can find the official instructions and a **special guide for completing Form W-4P** on the Forms and Publications page of lacera.com or request the instructions and guide be mailed to you by calling LACERA at 800-786-6464. You can also access the guide on My LACERA if completing your withholding form online.

***Federal tax law requires LACERA to automatically withhold federal income tax from individuals who do not provide a residence address. If your home address in LACERA’s records is not a residence address, LACERA will withhold federal tax from your payments at a rate of no less than the default rate based on if you were single and claiming no adjustments. If this applies to your situation, you may use Form W-4P to elect a withholding rate greater than, but no less than, the applicable default rate. For information about the address requirements for opting out of federal withholding, refer to IRS Publication 505 (Tax Withholding and Estimated Tax).*

*The same IRS tax table applies to these two categories: 1) Single, and 2) Married filing separately. As a result, our system applies the same computer processing code to both groups. Therefore, **for tax coding purposes only**, the system sees both categories as “single.” This tax coding process **does not affect your marital status designation** on record with LACERA.*

Exact dollar amounts associated with the withholding categories (i.e., Single or Married, filing jointly) vary from individual to individual. If the category you elect results in a lower withholding amount than the amount based on the applicable default rate, LACERA will withhold federal tax based on the default rate.

CALIFORNIA STATE TAX WITHHOLDING

If you reside in California, you must have a California state tax withholding form on file with LACERA. Otherwise, your allowance will be taxed based on the default rate as if you were married and claiming three withholding allowances. Follow the instructions provided on Form DE 4P to complete it.

If you are currently a California resident with California state tax being withheld from your retirement allowance by LACERA and you move outside the state, LACERA will automatically stop withholding California state tax from your allowance no later than the next payment due after 30 days have elapsed following the date on which you notified LACERA of your address change.

If you are not currently a California resident but move to California later, LACERA will withhold California state tax from your retirement allowance as follows:

- If you provide a new DE 4P, LACERA will withhold California state tax based on your new DE 4P election, and the deductions will begin no later than the next payment due after 30 days have elapsed following the date on which you notified LACERA of your address change.
- If you do not provide a new DE 4P and LACERA has an old DE 4P on file for you that is still valid under current California state tax law, LACERA will determine your withholding rate based on your old DE 4P and automatically begin withholding California state tax from your retirement allowance no later than the next payment due after 30 days have elapsed following the date on which you notified LACERA of your address change.
- If you do not provide a new DE 4P and LACERA does not have an old DE 4P on file for you that is still valid under current California state tax law, LACERA will determine your state withholding based on the default rate (as if you were married and claiming three allowances) and automatically begin withholding California state tax from your retirement allowance no later than the next payment due after 30 days have elapsed following the date on which you notified LACERA of your address change.

Refer to California Franchise Tax Board Publication 1031 (Guidelines for Determining Resident Status) for information about how the state determines your resident status for tax purposes.

You can find the official instructions for Form DE 4P online at https://edd.ca.gov/pdf_pub_ctr/de4p.pdf. Alternatively, you can find the official instructions on the Forms and Publications page on lacera.com or request a copy to be mailed to you by calling LACERA at 800-786-6464.

NOTE: Please follow the directions on the federal W-4P and California state DE 4P tax withholding forms carefully; failure to properly complete the forms will result in LACERA rejecting your forms.

EFFECTIVE DATE

The withholding tax elections you indicate become effective with the pay cycle following LACERA's receipt of your tax withholding election form. If at any time you wish to change your federal or California state withholding tax elections, you may do so on My LACERA or by getting a copy of the applicable form on the Forms & Publications page of lacera.com and submitting it to LACERA.

ANNUAL STATEMENT OF INCOME TAX WITHHELD

By January 31 of each year, LACERA will furnish a statement to you on Form 1099-R showing the total retirement allowance paid to you by LACERA during the preceding year and the total federal and California state income tax withheld by LACERA.

MANAGING YOUR ADDRESS(ES) IN LACERA'S RECORDS

LACERA determines your residency for tax purposes based on the address information you provide. However, LACERA will not change the current home or mailing address for you in LACERA's records based solely on the information you provide on your tax forms. To change your home or mailing address in LACERA's records, you can: submit an address change form to LACERA, make the change online by visiting My LACERA via lacera.com, or call LACERA at 800-786-6464. The address change form is available on the Forms & Publications page on lacera.com or by calling 800-786-6464. LACERA is not responsible for verifying your submitted address, so in the event of an IRS audit, it will be your responsibility to substantiate your residence.

RETURNING YOUR COMPLETED FORMS TO LACERA

You can submit your tax withholding to LACERA by:

- **Uploading** to your My LACERA account via lacera.com (recommended)
- **Mailing** to LACERA, P.O. Box 7060, Pasadena, CA, 91109-7060 or
- **Faxing** to 626-564-6155
- **Drop-Off Mailbox** 300 N. Lake, located to the right of the main lobby entry doors

NOTICE REGARDING FEDERAL INCOME TAX WITHHOLDING REQUIREMENTS ON RETIREMENT INCOME

I am a: Member Survivor Legal Payee

Name _____ Social Security No. _____

Home Phone _____ Cell Phone _____ Email _____

Form W-4P Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Withholding Certificate for Periodic Pension or Annuity Payments</h2> <p style="margin: 5px 0 0 20px;">▶ Give Form W-4P to the payer of your pension or annuity payments. Visit www.irs.gov/FormW4P for official instructions and the latest information about Form W-4P.</p>	OMB No. 1545-0074
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Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See pages 2 and 3 for more information on each step and how to elect to have no federal income tax withheld (if permitted).

Step 2: Income From a Job and/ or Multiple Pensions/ Annuities (Including a Spouse's Job/Pension/ Annuity)

Complete this step if you (1) have income from a job or more than one pension/annuity, or (2) are married filing jointly and your spouse receives income from a job or a pension/annuity. See page 2 for examples on how to complete Step 2.

Do only one of the following.

(a) Reserved for future use.

(b) Complete the items below.

(i) If you (and/or your spouse) have one or more jobs, then enter the total taxable annual pay from all jobs, plus any income entered on Form W-4, Step 4(a), for the jobs less the deductions entered on Form W-4, Step 4(b), for the jobs. Otherwise, enter "-0-" ▶ \$

(ii) If you (and/or your spouse) have any other pensions/annuities that pay less annually than this one, then enter the total annual taxable payments from all lower-paying pensions/annuities. Otherwise, enter "-0-" ▶ \$

(iii) Add the amounts from items (i) and (ii) and enter the total here ▶ \$

TIP: To be accurate, submit a new Form W-4P for all other pensions/annuities if you haven't updated your withholding since 2021 or this is a new pension/annuity that pays less than the other(s). Submit a new Form W-4 for your job(s) if you have not updated your withholding since 2019. If you have self-employment income, see page 2.

Complete Steps 3–4(b) on this form only if (b)(i) is blank and this pension/annuity pays the most annually. Otherwise, do not complete Steps 3–4(b) on this form.

Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 . . . ▶ \$ Multiply the number of other dependents by \$500 ▶ \$ Add other credits, such as foreign tax credit and education tax credits . . . ▶ \$ Add the amounts for qualifying children, other dependents, and other credits and enter the total here	3	\$
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Step 4 (optional): Other Adjustments	(a) Other income (not from jobs or pension/annuity payments). If you want tax withheld on other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, taxable social security, and dividends.	4(a)
	(b) Deductions. If you expect to claim deductions other than the basic standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)
	(c) Extra withholding. Enter any additional tax you want withheld from each payment <input type="checkbox"/> Select if "No Withholding"	4(c)

Step 5: Sign Here

▶ Your signature (This form is not valid unless you sign it.) ▶ Date

General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about any future developments related to Form W-4P, such as legislation enacted after it was published, go to www.irs.gov/FormW4P.

Purpose of form. Complete Form W-4P to have payers withhold the correct amount of federal income tax from your periodic pension, annuity (including commercial annuities), profit-sharing and stock bonus plan, or IRA payments. Federal income tax withholding applies to the taxable part of these payments. Periodic payments are made in installments at regular intervals (for example, annually, quarterly, or monthly) over a period of more than 1 year. Don't use Form W-4P for a nonperiodic payment (note that distributions from an IRA that are payable on demand are treated as nonperiodic payments) or an eligible rollover distribution (including a lump-sum pension payment). Instead, use Form W-4R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions, for these payments/distributions. For more information on withholding, see Pub. 505, Tax Withholding and Estimated Tax.

Choosing not to have income tax withheld. You can choose not to have federal income tax withheld from your payments by writing "No Withholding" on Form W-4P in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5. Generally, if you are a U.S. citizen or a resident alien, you are not permitted to elect not to have federal income tax withheld on payments to be delivered outside the United States and its possessions.

Caution: If you have too little tax withheld, you will generally owe tax when you file your tax return and may owe a penalty unless you make timely payments of estimated tax. If too much tax is withheld, you will generally be due a refund when you file your tax return. If your tax situation changes, or you chose not to have federal income tax withheld and you now want withholding, you should submit a new Form W-4P.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you (or you and your spouse) receive. If you do not have a job and want to pay these taxes through withholding from your payments, you should enter the self-employment income in Step 4(a). Then compute your self-employment tax, divide that tax by the number of payments remaining in the year, and include that resulting amount per payment in Step 4(c). You can also add half of the annual amount of self-employment tax to Step 4(b) as a deduction. To calculate self-employment tax, you generally multiply the self-employment income by 14.13% (this rate is a quick way to figure your self-employment tax and equals the sum of the 12.4% social security tax and the 2.9% Medicare tax multiplied by 0.9235). See Pub. 505 for more information, especially if your self-employment income multiplied by 0.9235 is over \$160,200.

Payments to nonresident aliens and foreign estates. Do not use Form W-4P. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Pub. 519, U.S. Tax Guide for Aliens, for more information.

Tax relief for victims of terrorist attacks. If your disability payments for injuries incurred as a direct result of a terrorist attack are not taxable, write "No Withholding" in the space below Step 4(c). See Pub. 3920, Tax Relief for Victims of Terrorist Attacks, for more details.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you have at least one of the following: income from a job, income from more than one pension/annuity, and/or a spouse (if married filing jointly) that receives income from a job/pension/annuity. The following examples will assist you in completing Step 2.

Example 1. Bob, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Bob also has a job that pays \$25,000 a year. Bob has no other pensions or annuities. Bob will enter \$25,000 in Step 2(b)(i) and in Step 2(b)(iii).

If Bob also has \$1,000 of interest income, which he entered on Form W-4, Step 4(a), then he will instead enter \$26,000 in Step 2(b)(i) and in Step 2(b)(iii). He will make no entries in Step 4(a) on this Form W-4P.

Example 2. Carol, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Carol does not have a job, but she also receives another pension for \$25,000 a year (which pays less annually than the \$50,000 pension). Carol will enter \$25,000 in Step 2(b)(ii) and in Step 2(b)(iii).

If Carol also has \$1,000 of interest income, then she will enter \$1,000 in Step 4(a) of this Form W-4P.

Example 3. Don, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Don does not have a job, but he receives another pension for \$75,000 a year (which pays more annually than the \$50,000 pension). Don will not enter any amounts in Step 2.

If Don also has \$1,000 of interest income, he won't enter that amount on this Form W-4P because he entered the \$1,000 on the Form W-4P for the higher paying \$75,000 pension.

Example 4. Ann, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Ann also has a job that pays \$25,000 a year and another pension that pays \$20,000 a year. Ann will enter \$25,000 in Step 2(b)(i), \$20,000 in Step 2(b)(ii), and \$45,000 in Step 2(b)(iii).

If Ann also has \$1,000 of interest income, which she entered on Form W-4, Step 4(a), she will instead enter \$26,000 in Step 2(b)(i), leave Step 2(b)(ii) unchanged, and enter \$46,000 in Step 2(b)(iii). She will make no entries in Step 4(a) of this Form W-4P.

If you are married filing jointly, the entries described above do not change if your spouse is the one who has the job or the other pension/annuity instead of you.

Multiple sources of pensions/annuities or jobs. If you (or if married filing jointly, you and/or your spouse) have a job(s), do NOT complete Steps 3 through 4(b) on Form W-4P. Instead, complete Steps 3 through 4(b) on the Form W-4 for the job. If you (or if married filing jointly, you and your spouse) do not have a job, complete Steps 3 through 4(b) on Form W-4P for only the pension/annuity that pays the most annually. Leave those steps blank for the other pensions/annuities.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. Including these credits will increase your payments and reduce the amount of any refund you may receive when you file your tax return.

Specific Instructions (continued)

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include amounts from any job(s) or pension/annuity payments. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your pension, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 6, if you expect to claim deductions other than the basic standard deduction on your 2023 tax return and want to reduce your withholding to account for these deductions. This includes itemized deductions, the

additional standard deduction for those 65 and over, and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from each payment. Entering an amount here will reduce your payments and will either increase your refund or reduce any amount of tax that you owe.

Note: If you don't give Form W-4P to your payer, you don't provide an SSN, or the IRS notifies the payer that you gave an incorrect SSN, then the payer will withhold tax from your payments as if your filing status is single with no adjustments in Steps 2 through 4. For payments that began before 2023, your current withholding election (or your default rate) remains in effect unless you submit a new Form W-4P.

Step 4(b)—Deductions Worksheet (Keep for your records.)

1	Enter an estimate of your 2023 itemized deductions (from Schedule A (Form 1040)). Such deductions may 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	1 \$ _____			
2	Enter: <table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> • \$27,700 if you're married filing jointly or a qualifying surviving spouse • \$20,800 if you're head of household • \$13,850 if you're single or married filing separately </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>	{	<ul style="list-style-type: none"> • \$27,700 if you're married filing jointly or a qualifying surviving spouse • \$20,800 if you're head of household • \$13,850 if you're single or married filing separately 	}	2 \$ _____
{	<ul style="list-style-type: none"> • \$27,700 if you're married filing jointly or a qualifying surviving spouse • \$20,800 if you're head of household • \$13,850 if you're single or married filing separately 	}			
3	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"	3 \$ _____			
4	If line 3 equals zero, and you (or your spouse) are 65 or older, enter: <ul style="list-style-type: none"> • \$1,850 if you're single or head of household. • \$1,500 if you're married filing separately.. • \$1,500 if you're a qualifying surviving spouse or you're married filing jointly and one of you is under age 65. • \$3,000 if you're married filing jointly and both of you are age 65 or older. Otherwise, enter "-0-". See Pub. 505 for more information	4 \$ _____			
5	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information	5 \$ _____			
6	Add lines 3 through 5. Enter the result here and in Step 4(b) on Form W-4P	6 \$ _____			

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. You are required to provide this information only if you want to (a) request federal income tax withholding from pension or annuity payments based on your filing status and adjustments; (b) request additional federal income tax withholding from your pension or annuity payments; (c) choose not to have federal income tax withheld, when permitted; or (d) change a previous Form W-4P. To do any of the aforementioned, you are required by sections 3405(e) and 6109 and their regulations to provide the information requested on this form. Failure to provide this information may result in inaccurate withholding on your payment(s). Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; 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, and to cities, states, the District of Columbia, and U.S.

commonwealths and territories for use in administering their tax laws. 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 are not required to provide the information requested on a form that is 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 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.

..... LACERA DATE STAMP

..... LACERA DATE STAMP

..... LACERA DATE STAMP

NOTICE REGARDING CALIFORNIA STATE INCOME TAX WITHHOLDING REQUIREMENTS ON RETIREMENT INCOME

- You may elect to have California state tax withheld from your retirement allowance at whatever rate you choose, subject to the rules described below.
- You may elect NOT to have withholding deducted from your retirement allowance (line 1).
- You may elect to have LACERA deduct an amount based on the tax tables (lines 2a and 2b). To designate an additional amount of income tax withheld, complete line 3.
- You may designate a specific amount of California income tax withheld on line 4.
- Go to www.edd.ca.gov/pdf_pub_ctr/de4p.pdf for the official instructions and latest information about Form DE 4P.

In compliance with federal law, California income tax is not withheld from your retirement allowance if you reside outside California. If you are receiving other income from California that is subject to state tax, you may not elect to have LACERA withhold taxes from your retirement allowance to satisfy your other California obligation if you reside outside of California.

I am a: Member Survivor Legal Payee

Name _____ Social Security No. _____

Home Phone _____ Cell Phone _____ Email _____

Form **DE 4P**

Employment
Development
Department

CALIFORNIA STATE
WITHHOLDING CERTIFICATE
FOR PENSION OR ANNUITY PAYMENTS

Complete ONLY ONE of the following: line 1, lines 2a and b and line 3, or line 4.*

1. I elect **NOT** to have California state income tax withheld from my pension or annuity.

— OR —

2. Total number of allowances and marital status you are claiming for withholding from each periodic pension or annuity payment. (**NOTE:** You may designate an additional dollar amount on line 3.)

a. Number of allowances _____

b. Marital status (check only one): Single or Married (with two or more incomes)** Married (one income)
 Head of Household

3. **OPTIONAL:** Additional amount, if any, to be withheld from each periodic pension or annuity payment: \$ _____

NOTE: Before entering an amount on line 3, you must enter a number of allowances (even if it's zero) on line 2a and check one of the marital status boxes in 2b. If line 2a is blank, your form will be rejected.

— OR —

4. I want this designated amount withheld from each periodic pension or annuity payment \$ _____

*Except for lines 2a and b and line 3, if you complete more than one line, your form will be rejected.

The same California tax table applies to these two categories: *Single or Married (with two or more incomes)*. As a result, our system applies the same computer processing code to both groups. Therefore, **for tax coding purposes only, the system sees both categories as "single." This tax coding process **does not affect your marital status designation** on record with LACERA.

Signature **X** _____ Date _____

NOTE: THIS WITHHOLDING ELECTION REPLACES ANY PRIOR ELECTION.



..... LACERA DATE STAMP

..... LACERA DATE STAMP

..... LACERA DATE STAMP