

TAX WITHHOLDING ELECTION FOR UNIVERSITY OF CALIFORNIA RETIREMENT PLAN (UCRP) INCOME

UBEN 106 (R11/22) University of California Human Resources

Send to:
UC RASC—Retirement Administration
P.O. Box 24570
Oakland CA 94623-1570
Fax to: 800-792-5178

The laws and UC policies governing tax withholding vary according to the type of payments you are receiving, your residency status, and where your payments are sent.

CHANGE YOUR TAX WITHHOLDINGS ONLINE

Did you know you can view/change your tax withholdings instantly on UC Retirement At Your Service (UCRAYS) without the need to send in this form? Go to: retirementatyour.service.ucop.edu

On the UCRAYS main menu, click “Benefit Payment Details.”

On the Benefit Payment & Taxes page, click “View/Change Tax Withholding” and follow the prompts. Your confirmation will include the effective payment date of your tax withholding changes.

WHEN TO USE THIS FORM

Use this form to elect or change your withholding for UCRP monthly retirement income, survivor income, or disability income. Refer to IRS form W-4P (<https://www.irs.gov/pub/irs-pdf/fw4p.pdf>) and California state form DE-4P (https://edd.ca.gov/siteassets/files/pdf_pub_ctr/de4p.pdf) to help determine your tax withholding. UC will also accept these forms instead of this form for your tax withholding election.

There are penalties for not paying enough tax during the year, either through monthly withholding or estimated federal tax payments. *IRS Publication 505* explains the estimated tax requirements and penalties in detail. *IRS Publication 575* provides general information on the taxability of annuities. These publications are available from the Internal Revenue Service (www.irs.gov; IRS Western Distribution Center, Rancho Cordova, CA 95743-0001; telephone number: 800-829-3676).

PERSONAL INFORMATION

Please provide all the information requested on the form. Be sure to inform UC Human Resources of future address changes.

FEDERAL INCOME TAX

Refer to IRS Form W-4P (<https://www.irs.gov/pub/irs-pdf/fw4p.pdf>) to help you complete your tax withholding election. If you make no tax withholding election, UC automatically withholds federal income tax from your monthly payments based on the tax table for a single individual with no adjustments. If you choose to have no income tax withheld from your monthly payments, check the box in Federal Income Tax Step 4.*

CALIFORNIA STATE INCOME TAX

California Residents If you made no previous tax withholding election, UC automatically withholds California tax from your monthly payments based on the tax table for a **married individual claiming three allowances**. If you prefer to have a different amount withheld or to have no tax withheld, check the box in the **California State Income Tax** section.

Non-California Residents Effective January 1996, states are prohibited from taxing nonresident pensions. If you previously elected to have California state income tax withheld, your election remains in effect until you change it. You may wish to consult a tax advisor regarding your individual situation. UC does **not** withhold income tax for states other than California.

CHANGES TO YOUR ELECTION

Your election will remain in effect until you change it by submitting another *Tax Withholding Election for UCRP Income* form. You may make changes as often as you like and will be notified annually of your right to do so. Submitting a new form automatically revokes your previous election. If the Retirement Administration Service Center receives the form by the 12th day of the month, your election will be effective with the check normally paid on the first of the following month. This form is available on the UCnet website (ucnet.universityofcalifornia.edu/forms/pdf/uben-106.pdf) or by calling the UC Retirement Administration Service Center at 800-888-8267.

* If your payment is to be delivered to a foreign address that is not a U.S. possession, tax will be withheld automatically; you may not elect no withholding.

PRIVACY NOTIFICATIONS

STATE

The State of California Information Practices Act of 1977 (effective July 1, 1978) requires the University to provide the following information to individuals who are asked to supply information about themselves.

The principal purpose for requesting information on this form, including your Social Security number, is to verify your identity, and/or for benefits administration, and/or for federal and state income tax reporting. University policy and state and federal statutes authorize the maintenance of this information.

Furnishing all information requested on this form is mandatory. Failure to provide such information will delay or may even prevent completion of the action for which the form is being filled out. Information furnished on this form may be transmitted to the federal and state governments when required by law.

Individuals have the right to review their own records in accordance with University personnel policy and collective bargaining agreements. Information on applicable policies and agreements can be obtained from campus or Office of the President Staff and Academic Personnel Offices.

The official responsible for maintaining the information contained on this form is the Vice President—University of California Human Resources, 1111 Franklin Street, Oakland, CA 94607-5200.

FEDERAL

Pursuant to the Federal Privacy Act of 1974, you are hereby notified that disclosure of your Social Security number is mandatory. The University's record keeping system was established prior to January 1, 1975 under the authority of The Regents of the University of California under Article IX, Section 9 of the California Constitution. The principal uses of your Social Security number shall be for state tax and federal income tax (under Internal Revenue Code §6011, §6051 and §6059) reporting, and/or for benefits administration, and/or to verify your identity.

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PERSONAL INFORMATION

NAME (Last, First, Middle Initial)	SOCIAL SECURITY NUMBER
MAILING ADDRESS (Number, Street, City, State, ZIP, Country)	DAYTIME PHONE

- Status: (check one)
- | | | |
|---|---|--|
| <input type="checkbox"/> UCRP Member | <input type="checkbox"/> Survivor or Contingent Annuitant | <input type="checkbox"/> Former Spouse |
| <input type="checkbox"/> PERS Plus 5 Member | <input type="checkbox"/> PERS Plus 5 Survivor | <input type="checkbox"/> PERS Plus 5 Former Spouse |
| <input type="checkbox"/> 415(m) Restoration | <input type="checkbox"/> Imputed Income | |

FEDERAL INCOME TAX

Refer to instructions and worksheets on IRS Form W-4P (<https://www.irs.gov/pub/irs-pdf/fw4p.pdf>) to determine the below tax withholding information. Complete Steps 2-4 ONLY if they apply to you.

Step 1: Filing Status: Select your filing status.

- Single or Married filing separately
 Married filing jointly or Qualifying widow(er)
 Head of household

Step 2: Income from a Job and/or Multiple Pensions/Annuities (You and/or Spouse): 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. If (a) below is blank and this pension/annuity pays the most annually, complete Steps 3-4b. Otherwise, skip Steps 3-4.

- (a) **If you/your spouse have one or more jobs:** Total taxable annual pay from all jobs, plus any income from IRS Employee Form W-4, Step 4a for the jobs, minus any deductions from IRS Employee Form W-4, Step 4b for the jobs: \$
- (b) **If you/your spouse have other pensions/annuities that pay less than this one:** Total annual taxable payments from all of your (and your spouse's) lower-paying pensions/annuities: \$
- (c) **Total of (a) and (b) above:** \$

Step 3: Claim Dependent and/or Other Credits: Complete the following if your total income will be \$200,000 or less (or \$400,000 or less if married filing jointly).

- (a) Multiply the number of qualifying children under age 17 by \$2,000: \$
- (b) Multiply the number of other dependents by \$500: \$
- (c) Other credits: \$
- (d) Total of (a)-(c) above: \$

Step 4: Other:

- (a) Other income (not from jobs or pension/annuity payments) for which you want tax withheld (may include interest, taxable social security, and dividends): \$
- (b) Deductions: \$
- (c) Extra flat dollar withholding from each monthly payment: \$
- Do not withhold Federal income tax. *Checking this box is the equivalent of entering "No Withholding" on IRS Form W-4P. You will have no federal tax withheld from your monthly payment and may owe taxes and penalties when filing your tax return.*

CALIFORNIA STATE INCOME TAX

Please withhold California state income tax as shown (if you do not make an election, your previous election will remain in place):

- Married, _____ allowances based on the tax table. (Enter number of allowances, or if zero, enter 0).
- Single, _____ allowances based on the tax table. (Enter number of allowances, or if zero, enter 0).
- In addition to the tax table amount, withhold \$ _____ monthly. (You must also check and complete the "Married" or "Single" line above.)
- Withhold a flat monthly dollar amount **only**: \$ _____. Do not withhold based on the tax table.
- Withhold _____% **only** (whole % only). Do not withhold based on the tax table.
- Do not withhold California state income tax.

SIGNATURE

SIGNATURE	DATE
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