



# Certification of Termination of Employment Relationship Form

*This certification is necessary to allow SDCERS to accurately report your distribution status on the annual Form 1099-R sent to you at the end of each year. You must sign this certification, obtain a signature from the plan sponsor representative (your Supervisor, HR Manager, or Payroll Specialist), and return it to SDCERS with your retirement application. It is your responsibility to ensure the certification is completed and returned to SDCERS in a timely manner. SDCERS cannot process your retirement application until the signed certification is received. Failure to return this certification may delay processing of your retirement and receipt of your retirement benefits.*

I understand that until I reach age 59½, my retirement benefit paid by SDCERS may be subject to a 10% early distribution penalty mandated under federal tax laws if I return to work within 60 days of my retirement date for the same plan sponsor (City/Port/Airport) from which I have retired or if there was a pre-arranged agreement between me and my plan sponsor to return to work after my retirement.

I understand that if the penalty applies, SDCERS will not deduct the penalty from my retirement check but that I will be responsible for payment of any penalties owed to the IRS.

I certify that (please check one box):

There is no pre-arranged agreement for me to return to work after my retirement date and I currently have no intent to do so. I will advise SDCERS if I should return to work for the same plan sponsor less than 60 days after my retirement effective date.

Or

There is an agreement for me to return to work after my retirement date. I currently plan to commence work with \_\_\_\_\_ (City/Port/Airport) effective \_\_\_\_\_ (start date) and will continue to work until such time as I advise SDCERS that I have permanently terminated my employment with the plan sponsor. I understand that SDCERS will continue to report that my retirement benefit is subject to the 10% penalty until I advise SDCERS that I have permanently terminated my employment with the plan sponsor or I reach age 59½, whichever is earlier.

I CERTIFY THAT THE FOREGOING IS TRUE AND CORRECT:

\_\_\_\_\_  
Applicant – Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Applicant – Signature

\_\_\_\_\_  
Last Four Digits of SSN

\_\_\_\_\_  
Plan Sponsor Representative  
(Supervisor, HR Manager, or Payroll Specialist)

\_\_\_\_\_  
Date

NOTE: The California Public Employees' Pension Reform Act of 2013 ("PEPRA") and your plan document restrict your ability to return to work for the City, Port, or Airport after you retire. If you are considering working for one of these employers at any time after you've retired, you are advised to confirm with your potential employer that your employment will not violate PEPRA or your plan document. Also, if you are a City employee with an Option C Retiree Health Reimbursement Account (HRA) and you return to City employment after retirement, in any capacity, you will be unable to utilize your HRA account during your active employment.

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