

**DISPOSITION OF RETIREMENT DISTRIBUTIONS**  
(After termination with Mendocino County)

TO: BOARD OF RETIREMENT, COUNTY OF MENDOCINO Date \_\_\_\_\_  
625-B Kings Court, Ukiah, CA 95482-5027

I, \_\_\_\_\_, am terminating with the County of Mendocino as an employee in the \_\_\_\_\_ department. The last day on county payroll will be \_\_\_\_\_.

**I HAVE READ THE REVERSE SIDE OF THIS FORM** which explains the rights and privileges available to me should I become a member of another county operating under the COUNTY EMPLOYEES' RETIREMENT LAWS OF 1937, or a member of the California PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) within 180 days after the above termination date. Having knowledge of said rights, I hereby elect the following:

1. ( ) **WITHDRAWAL:** I elect to cancel my membership rights and to receive a refund of my contributions, and interest, which are on deposit in the retirement system. By so doing, I understand that I waive all future claims to any prior service rights due me, except as these may be reinstated under the provisions of the COUNTY EMPLOYEES' RETIREMENT LAWS OF 1937. I request the refund of my contributions be paid directly to me. **I UNDERSTAND THAT 20% OF THE TAXABLE AMOUNT WILL BE WITHHELD BY THE PLAN FOR FEDERAL INCOME TAXES**
2. ( ) **DEFERRED RETIREMENT:** Having credit for at least 5 years of service, I elect to leave my contributions on deposit and take deferred retirement to become effective pursuant to Section 31700 of the Government Code. (Article 9. Deferred Retirement)
3. ( ) **RECIPROCIITY:** (Transfer to other system) I am now employed, or within 180 days after termination from Mendocino County, will be employed with the County of \_\_\_\_\_ or with the State of California (PERS), or a public agency that contracts for retirement coverage under the California PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), and I elect to leave my contributions on deposit with Mendocino County Employees' Retirement System to take advantage of the benefits provided by the COUNTY EMPLOYEES' RETIREMENT LAWS OF 1937. (Article 15. Reciprocal benefits)

4. ( ) **DIRECT ROLLOVER:** I choose to transfer my contributions and interest to a **QUALIFIED IRA** as allowed by IRS regulations. I acknowledge that, if applicable, I will receive a direct payment of the nontaxable portion of my contributions. I request that the taxable portion of the distribution be directly rolled over to:

NAME OF INSTITUTION \_\_\_\_\_  
ADDRESS OF INSTITUTION \_\_\_\_\_  
IRA NUMBER \_\_\_\_\_

Please check with the IRA institution for this information. The Mendocino County Employee's Retirement System will not verify this information. It is your responsibility to provide accurate information.

Request check to be:  
Mailed \_\_\_\_\_  
Held \_\_\_\_\_  
(to be picked up)

SIGNATURE OF MEMBER \_\_\_\_\_

SOCIAL SECURITY NUMBER \_\_\_\_\_ TELEPHONE \_\_\_\_\_

CURRENT MAILING ADDRESS \_\_\_\_\_  
I hereby certify that \_\_\_\_\_ terminated his/her employment with the County of Mendocino on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Director of Human Resources \_\_\_\_\_ OR \_\_\_\_\_ Department Head

#2000 Regular Contributions	\$ _____
#2100 Regular Interest	\$ _____
#2200 Cost of Living Contributions	\$ _____
#2300 Cost of Living Interest	\$ _____
#5800 IRS Withholding	\$ _____
TOTAL REFUND	\$ _____

Claim Paid \_\_\_\_\_ by Check No. \_\_\_\_\_ Total \_\_\_\_\_

**EXPLANATION OF MEMBERS' RIGHTS ON SEPARATION FROM EMPLOYMENT FROM MENDOCINO COUNTY WHICH IS SUBJECT TO THE COUNTY EMPLOYEES' RETIREMENT LAWS OF 1937:**

**1. WITHDRAWAL:**

(a) Members who reduce their work hours below 32 hours per week and thereby separate from membership in the retirement system while remaining in the service of Mendocino County shall receive no payment of post January 1, 1987 retirement plan contributions until such members separate from service in Mendocino County. Such members shall receive no payment of retirement plan contributions made before January 1, 1987 until six (6) months after date of separation from membership in the retirement system.

(b) Any member permanently separating from Mendocino County service may have contributions refunded. If the member has less than 5 years of service under the retirement system, the law requires that the member's contributions be refunded except as provided in Item 3 below. A member who wishes his contributions to be refunded should check Item 1 on the front side of this form.

**2. DEFERRED RETIREMENT:**

Any member with 5 years of service, whether over or under the minimum age of voluntary service retirement, who terminates county service may elect, in writing within 180 days after separation, to leave the accumulated contributions with the Mendocino County retirement system and take a deferred retirement to become effective upon the option of the member at any time 10 years or more after first becoming a member and after attaining the age of 50.

**3. RECIPROCIITY:**

A member of the retirement system who takes employment with a county operating under the COUNTY EMPLOYEES' RETIREMENT LAWS OF 1937 or with the California PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), or with any public agency that contracts for retirement coverage under the State of California Public Employees Retirement System, may take advantage of certain reciprocal benefits. The member must elect to leave contributions on deposit with Mendocino County Retirement System and within 180 days enter another retirement system to which reciprocity provisions apply. Advantages of reciprocity include:

(a) In the new system, your age for determining your contributions will be the same as when you entered the Mendocino County Retirement System.

(b) Your time under the Mendocino County Retirement System will count toward your eligibility for service retirement, or for non-service connected disability retirement from the new system.

If you accept reciprocity, you may not withdraw your contributions from the Mendocino County Retirement System unless you separate your employment from the new system and withdraw your funds from it.

**1937 ACT COUNTY SYSTEMS TO WHICH RECIPROCIITY PROVISIONS APPLY (inclusive of public agencies and districts affiliated with each county retirement and the California Public Employment Retirement System (PERS):**

Alameda	Mendocino	San Mateo
Contra Costa	Merced	Santa Barbara
Fresno	Orange	Sonoma
Imperial	Sacramento	Stanislaus
Kern	San Bernardino	Tulare
Los Angeles	San Diego	Ventura
Marin	San Joaquin	

A terminating member should check Item 3 RECIPROCIITY on the front of this form for reciprocal benefits.