

Each January, recipients of distributions with reportable income from SamCERA will receive an IRS 1099-R form for the previous calendar year. This form also reports the amount of federal and California state income taxes that have been withheld.

Below is a sample of the 1099-R form, which includes key information.

1 - Gross Distribution

The total amount distributed to recipient before any tax withholdings or deductions.

2a - Taxable Amount

The amount subject to federal income tax.

2b - Taxable Amount Not Determined/Total Distribution

- An "X" in the first box means SamCERA is unable to determine the taxable amount.
- An "X" in the second box means the final payment to a deceased member or beneficiary has been made during the year.

4 - Federal Income Tax Withheld

The amount of federal income tax withheld.

5 - Employee Contributions

The amount paid to recipient relates to post-tax contributions recovered by the member through pension payments issued by SamCERA and is non-taxable.

7 - Distribution Code(s)

This code indicates the type of distribution you received.

1	Early distribution, no known exception
2	Early distribution, exception applies
3	Disability
4	Death
7	Normal Distribution
G	Direct Rollover
4G	Death Rollover

14 - State Tax Withheld

The total amount of California state income tax withheld. SamCERA does not withhold state income tax for other states.

Form 1099-R CORRECTED (if checked) **2024** OMB No: 1545-0119

1 Gross Distribution **1** 2a Taxable Amount **2a**

2b Taxable Amount not determined **2b** Total distribution

PAYER'S name, street address, city, state and ZIP code
San Mateo County Employees Retirement Association
100 MARINE PARKWAY, STE 125
REDWOOD CITY, CA 94065

PAYER'S federal identification number 943140692 RECIPIENT'S identification number

3 Capital gain (included in box 2a) 4 Federal income tax withheld **4** 5 Employee contributions / Designated Roth contributions or insurance premiums **5**

6 Net unrealized appreciation in employer's securities 7 Distribution code(s) **7** IRA/ SEP/ SIMPLE 8 Other %

9a Your percentage of total distribution % 9b Total employee contributions 10 Amount allocable to IRR within 5 years

RECIPIENT'S name, street address (including apt. no.), city, state and ZIP code
Recipient's Name/Address

Account number (see instructions) 11 1st year of desig. Roth contrib. 12 FATCA filing requirement

13 Date of Payment 14 State tax withheld **14** 15 State/Payer's state no CA-80343510 **15** 16 State distribution **16**

17 Local tax withheld 18 Name of locality 19 Local distribution

Copy 1 For State, City, or Local Tax Department Department of the Treasury Internal Revenue Service

15 - State/Payer's State Number

This field indicates SamCERA's state of residence and identification number (not the recipient's).

16 - State Distribution

The amount subject to California State income tax.

Need a copy of your 1099-R?

Go to the MySamCERA member portal and mobile app. (www.mysamcera.org)

After logging in,

1. Click on "Your Plan" in the navigation menu.
2. Then click on "1099R Tax Information."
3. Select option to view or print a copy of current and past 1099-Rs.