



## **CERTIFICATION OF TERMINATION OF EMPLOYMENT RELATIONSHIP FORM**

This certification is necessary to allow LAFPP to accurately report your distribution status on the annual tax Form 1099-R sent to you at the end of each year. You must sign this certification and return it to LAFPP with your DROP Exit/Service Pension Application. It is your responsibility to ensure the certification is completed and returned to LAFPP in a timely manner.

I, \_\_\_\_\_ certify that the foregoing is true and correct:  
Member Name - Print

1. I understand that if I return to work for the City of Los Angeles in any capacity, whether as a sworn employee, as a civilian employee or as an independent contractor, any taxable DROP lump sum distribution paid directly to me and/or my monthly pension benefit paid by LAFPP may be subject to a 10% early distribution penalty mandated under federal tax laws, until I reach age 59½.
2. I understand that if the penalty applies, LAFPP will not deduct the penalty from my pension payments, but that I will be responsible for payment of any penalties owed to the Internal Revenue Service (IRS).
3. Please initial one:

(  ) I specifically affirm that there is no pre-arranged agreement for me to return to work for the City of Los Angeles in any capacity after my retirement date and I currently have no intent to do so. I will advise LAFPP if I should return to work for the City in any capacity in the future.

### **OR**

(  ) There is an arrangement for me to return to work for the City of Los Angeles after my retirement date. I currently plan to commence work with \_\_\_\_\_ (City Department) effective \_\_\_\_\_ (start date) and will continue to work until such time as I advise LAFPP that I have permanently terminated my employment with the City of Los Angeles. Depending on my circumstances, I understand that LAFPP may be required to continue to report that my pension benefit is subject to the 10% federal tax penalty until I advise LAFPP that I have permanently terminated my employment with the City of Los Angeles, or I reach age 59½, whichever is earlier.

4. LAFPP cannot process my DROP Exit/Service Pension Application until this certification is received. Failure to return this certification to LAFPP may delay processing of my retirement and receipt of my pension benefits.

\_\_\_\_\_  
Member Signature

(Revised 05/13/2024)

\_\_\_\_\_  
Date

\_\_\_\_\_  
SSN (Last 4)