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**GOVERNMENT CODE - GOV**

**TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980]** ( Title 2 enacted by Stats. 1943, Ch. 134. )

**DIVISION 5. PERSONNEL [18000 - 22980]** ( Division 5 added by Stats. 1945, Ch. 123. )

**PART 7. STATE PEACE OFFICERS' AND FIREFIGHTERS' DEFINED CONTRIBUTION PLAN [22960 - 22960.99]** ( Part 7 added by Stats. 1998, Ch. 820, Sec. 11. )

**CHAPTER 12. Distributions [22960.95 - 22960.99]** ( Chapter 12 added by Stats. 1998, Ch. 820, Sec. 11. )

**22960.95.** Notwithstanding any other provision of this part, a participant, nonparticipant spouse, or beneficiary shall not be permitted to elect a distribution under this part that does not satisfy the requirements of Section 401(a)(9) of Title 26 of the United States Code, including the incidental death benefit requirements of Section 401(a)(9)G and the regulations thereunder. The required beginning date of distributions that reflect the entire interest of the participant shall be as follows:

- (a) In the case of a lump-sum distribution to the participant, the lump-sum payment shall be made not later than April 1 of the calendar year following the later of the calendar year in which the participant attains the age of 72 years or the calendar year in which the participant terminates all employment for the employer.
- (b) In the case of a distribution to the participant in the form of installment payments or an annuity, payment shall begin not later than April 1 of the calendar year following the later of the calendar year in which the participant attains the age of 72 years or the calendar year in which the participant terminates all employment subject to coverage by the plan.
- (c) In the case of a benefit payable on account of the participant's death, distributions shall be paid no later than December 31 of the calendar year in which the fifth anniversary of the participant's date of death occurs unless the beneficiary is the participant's spouse in which case distributions must commence on or before the later of either:

(1) December 31 of the calendar year immediately following the calendar year in which the participant dies.

(2) December 31 of the calendar year in which the participant would have attained the age of 72 years.

(Amended by Stats. 2020, Ch. 275, Sec. 27. (AB 2101) Effective January 1, 2021.)

**22960.96.** (a) Distributions from the plan shall be made as soon as practicable after the first valuation date immediately following the date of the application.

(b) Notwithstanding Chapter 3 (commencing with Section 13100) of Part 1 of Division 8 of the Probate Code or any other law to the contrary, the death benefit payable under the plan may be requested by the beneficiary and paid as soon as practicable following receipt of proof of the participant's death.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

**22960.97.** If a person becomes entitled to a distribution from the plan that constitutes an eligible rollover distribution within the meaning of Section 401(a)(31) of Title 26 of the United States Code, the person may elect under terms and conditions established by the board to have the distribution or a portion thereof paid directly to a plan that constitutes an eligible retirement plan within the meaning of Section 401(a)(31), as specified by that person. Upon the exercise of the election by a person with respect to a distribution or a portion thereof, the distribution by the plan of the amount so designated, once distributable under the terms of the plan, shall be made in the form of a direct rollover to the eligible retirement plan so specified.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

**22960.98.** Except as otherwise provided in this part, all distributions shall be made directly from the fund to the participant or beneficiary. To the extent required by federal and state law, income and other taxes shall be withheld from each benefit payment, and the payment shall be reported to the appropriate governmental agency or agencies.

*(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)*

**22960.99.** (a) The plan's obligations to a participant, beneficiary, or nonparticipant spouse who has applied for a lump-sum benefit cease upon distribution of the lump-sum benefit.

(1) Deposit in the United States mail of a warrant drawn in favor of the participant, beneficiary, or nonparticipant spouse and addressed to the latest address on file for that person constitutes distribution of the benefit.

(2) Deposit in the United States mail of a notice that the requested electronic funds transfer has been made as directed by the participant, beneficiary, or nonparticipant spouse constitutes distribution of the benefit.

(3) If the participant, beneficiary, or nonparticipant spouse has elected on a form prescribed by the board to transfer all or a specific portion of the account that is eligible for a direct trustee-to-trustee transfer under Section 401(a)(31) of Title 26 of the United States Code, deposit in the United States mail of a notice that the requested transfer has been made constitutes distribution of the benefit.

(b) The plan's obligations to a participant, beneficiary, or nonparticipant spouse who elected to receive a benefit in the form of installment payments or an annuity cease upon distribution of the final payment.

(1) Deposit in the United States mail of a warrant drawn in favor of the participant, beneficiary, or nonparticipant spouse and addressed to the latest address on file for that person constitutes distribution of the benefit.

(2) Deposit in the United States mail of a notice that the requested electronic funds transfer has been made as directed by the participant, beneficiary, or nonparticipant spouse constitutes distribution of the benefit.

(c) Distribution under paragraph (1), (2), or (3) of subdivision (a) or paragraph (1) or (2) of subdivision (b) pursuant to the board's determination in good faith of the existence, identity, or other facts relating to entitlement of persons constitutes a complete discharge and release of the board, system, and plan from liability for payments.

(d) Distribution under paragraph (4) of subdivision (b) of Section 22960.4 constitutes a complete discharge and release of the board, system, and plan from liability for payments, and the board and system shall not be treated as fiduciaries with respect to a transfer of funds from the plan to the Supplemental Contributions Program in accordance with Section 22970.

*(Amended by Stats. 2013, Ch. 755, Sec. 2. (SB 277) Effective January 1, 2014.)*