



Foreign Status for Tax Withholding

Name

CalPERS ID or SSN

Form **W-8BEN**

(Rev. October 2021)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

- For use by individuals. Entities must use Form W-8BEN-E.
- Go to www.irs.gov/FormW8BEN for instructions and the latest information.
- Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form if:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- You are a person acting as an intermediary W-8IMY

Instead, use Form:

Note: If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner

2 Country of citizenship

3 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**

City or town, state or province. Include postal code where appropriate.

Country

4 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)

6a Foreign tax identifying number (see instructions)

6b Check if FTIN not legally required

☐

7 Reference number(s) (see instructions)

8 Date of birth (MM-DD-YYYY) (see instructions)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

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Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

- 9** I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
- 10** **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income):

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding:

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

Sign Here

☐ I certify that I have the capacity to sign for the person identified on line 1 of this form.

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer

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Mail to:

Member Account Management Division, P.O. Box 942704, Sacramento, CA 94229-2704

Privacy Notice

The privacy of personal information is important to CalPERS. The following information is provided to you in compliance with the Information Practices Act of 1977 and Section 7(b) of the Federal Privacy Act of 1974.

Information Purpose

The information requested by CalPERS is collected pursuant to the authority granted under the Public Employees' Retirement Law (Government Code sections 20000 et seq.) and will be used solely for the purpose of carrying out the duties of the CalPERS Board of Administration in administering the Public Employees' Retirement System, the Legislators' Retirement System, the Judges' Retirement System, the Judges' Retirement System II, the Public Employees' Deferred Compensation Program, the Supplemental Contributions Program, the Public Employees' Long-Term Care Program, the Public Employees' Medical and Hospital Care Act, the Old Age and Survivors' Insurance Program, the Annuitants' Health Care Coverage Fund, the California Employers' Pension Prefunding Trust Fund, and the Replacement Benefit Plan, as applicable. Submission of the requested information is mandatory and is necessary for the provision of your benefits.

For a description of the personal information we collect to administer your benefits, refer to our [Privacy Policy](#).

Social Security Numbers

Disclosure of your Social Security number to CalPERS is mandatory if it's CalPERS' first request for it. Disclosure of it pursuant to subsequent requests is voluntary, provided CalPERS already has record of your Social Security number and it's accessible.

Due to the use of Social Security numbers by other agencies for identification purposes, we may be unable to verify eligibility for benefits without the number.

Social Security numbers are used and disclosed for the following purposes:

1. Identification purposes
2. Payroll deduction/state contributions
3. Billing of contracting agencies for employee/employer contributions
4. Reports to CalPERS and other state and federal agencies
5. Coordination of benefits among carriers and with Medicare
6. Resolving member appeals, complaints, or grievances with health plan carriers
7. Vital statistics (including mortality) verification

Information Disclosure

Information collected by CalPERS may be transferred to federal and other state agencies (such as your employer or their administrators), physicians, insurance carriers, service providers, and other third parties as described in the CalPERS Privacy Policy.

Your Rights

You have the right to review your membership files maintained by CalPERS. The CalPERS Records Management Unit is our custodian of records. To request your records, call our Customer Contact Center at **888 CalPERS** (or 888-225-7377) or TTY (877) 249-7442, or write to:

- **CalPERS Records Management Unit**, 400 Q Street, Sacramento, CA 95811

For questions about this notice, our Privacy Policy, or your rights, call our Customer Contact Center at **888 CalPERS** (or 888-225-7377) or TTY (877) 249-7442 or write to:

- **CalPERS Privacy Officer**, 400 Q Street, Sacramento, CA 95811