

Box 1 - Gross Distribution. This is the total dollar amount of the benefits paid by ORS (Office of Retirement Services) before any deductions were taken.

Box 2a - Taxable Amount. This shows the amount of your benefits that are taxable. If you are on a disability retirement, have pre-1987 contributions, or had certain types of service purchase your taxable amount will be less than the gross distribution amount shown in Box 1.

Box 2b -

Taxable Amount Not Determined: It is checked if ORS is unable to determine the taxability of the amount reported.

Total distribution: It is checked if the recipient received either the death benefit lump sum distribution, or the refund of contribution.

Box 3 - This box is left intentionally blank and is not applicable.

Box 4 - Federal Income Tax Withheld. This is the total federal withholding for the year. Use this amount on your federal tax return.

Box 5 - Employee Contributions. If there is an amount in box 5, it is not a deduction, or an amount paid for an insurance premium. You will only have an amount on this box if you have pre-1987 contributions or if you made certain types of service purchase. This is the amount of after-tax contributions that the IRS allows you to receive as tax free.

Box 6 - This box is left intentionally blank and is not applicable.

Box 7 - Distribution Code. IRS code identifying the distribution you received. These codes are explained on the back of the 1099-R Form.

Most common distribution codes used by ORS:

1—Early distribution, no known exception (in most cases, under age 59½. 10% penalty applies).

2—Early distribution, exception applies (under age 59½. No penalty).

3—Disability.

4—Death.

7—Normal distribution.

G—Direct rollover of a distribution to a qualified plan, a section 403(b) plan, a governmental section 457(b) plan, or an IRA.

Box 8 - This box is left intentionally blank and is not applicable.

Box 9a - This indicates what percentage of the entire benefit you received when a death benefit lump sum distribution is paid to more than one beneficiary.

Boxes - 9b, 10, 11, 12 and 13 - These boxes are left intentionally blank and are not applicable to ORS.

Box 14 - This is the amount of California state withholding that was deducted. Use this amount on your state tax return. ORS does not withhold state income taxes for any other states. This amount will be 0 if you do not reside in California.

Box 15 - State/Payer's state number. It will always show CA if there was any state tax withholding. It will be blank if you do not have any CA state tax withholding. If you require the State Payer ID number, it is CA-80449234 for Police & Fire members and CA-80449226 for Federated members.

Account number box - If present, this represents a unique account number provided to IRS for processing purposes.

Boxes 16, 17, 18, and 19 - These boxes are left intentionally blank and are not applicable to ORS.