

COUNTY OF SAN DIEGO TERMINAL PAY PLAN (TPP) PROCESSING CHECKLIST

In order for the timely processing of all distributions under the Terminal Pay Plan, please ensure that the following steps are completed fully and promptly. Please note the process takes an average of 6-8 weeks from the date of separation to complete, but can take up to 90 days.

For Tier I, A, and B Department Payroll Clerk provides the Terminal Pay Plan documents to:

- Employee who is 55 years or older on termination date; or
- Employee who is 50 years or older on termination date and is Sheriff/Sheriff Management/belong in classes 000160, 000260, 000265; or
- Employee’s beneficiary, where Employee’s termination is due to death regardless of Employee’s age.

The Terminal Pay Plan documents: [TPP documents are available at www.sdtreastax.com under the TPP tab]

Terminal Pay Plan Request Documents include:

- FORM:** Terminal Pay Plan Request Form (Required)
- FORM:** Irrevocable Consent to Distribution to Non-Spouse Beneficiary (Only required if married employee designates non-spouse beneficiary)
- FORM:** Authorization for Direct Deposit (Optional)
- Special Tax Notice Regarding Plan Payments
- FORM:** DE-4P (Only required if electing no state tax withholding or an amount other than the standard state tax withholding that will be calculated.) [DE-4P tax forms are available on the [Franchise Tax Board webpage](#)]
- Termination Payoff Calculation Sheet (Provided by Department Payroll Clerk)

Procedures:

1. Employee returns TPP Request forms to: **San Diego County Treasurer-Tax Collector
Deferred Compensation Division – TPP Administrator**
1600 Pacific Highway, Room 102
San Diego, CA 92101
Phone: (619) 531-5840 / Fax: (619) 531-4937 / MS A-49
2. Employee signs Termination Payoff Calculation Sheet and returns it to Department Payroll Clerk.
3. Department Payroll Clerk forwards Termination Payoff Calculation Sheet to Auditor & Controller Central Payroll Administration.
4. Department Payroll Clerk prepares Form PR-3, including terminal vacation and sick leave hours, and submits it to Auditor & Controller Payroll Division.
5. Auditor & Controller Payroll Division verifies the hours on the Termination Payoff Calculation Sheet and the Form PR-3 and forwards them to Treasurer-Tax Collector at the address above.
6. Treasurer-Tax Collector will forward payoff amount to SDCERA for IRS testing.
7. Once the internal administration cycle is complete the Treasurer-Tax Collector will process the Terminal Pay.

TPP Contacts: Deferred Compensation Division (619) 531-5840
Auditor & Controller Central Payroll Administration (858) 694-2051



Dan McAllister
SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
DEFERRED COMPENSATION