February 27, 2025

{stdMbrFullName}

{x stdMbrAdrCorStreet1}

{x stdMbrAdrCorStreet2}

{x if stdIsUSA = 1}

{x stdDomesticStateInternationalCountry}

{x else}

{x stdDomesticStateInternationalCountry}

{x stdMbrAdrCountryDesc}

{x endif}

**Re: Refund of Non-Vested Employee Contributions and/or Unclaimed Vacation & Holiday Pay Plus Interest**

Dear {stdMbrFullNameInProperCase}:

Our records indicate that you do not have a vested benefit in the Motion Picture Industry Pension Plan.

However Pension records show that you have an interest through Employee Contributions and /or Unclaimed Vacation and Holiday Pay (UVHP). Employee Contributions and UVHP cannot be forfeited. These benefits are available for you to withdraw. If you do not withdraw your balance, it will continue to accrue interest.

{x if strEE = Y}

Our records indicate that you have {EEAmount} of Employee Contributions plus accrued interest of {TotIntsAmount}, totaling {TotEEUVHPnInt} in the Pension Plan. If your taxable balance is equal to or greater than $200, it is subject to a mandatory 20% federal tax withholding, unless you roll it over into a qualified IRA. You must complete the Lump Sum Distribution Election form to process your payment as a rollover.

{x endif}

{x if strUVHP = Y}

Our records indicate that you have {UVHPAmount} of UV&HP plus accrued interest of {TotIntsAmount}, totaling {TotEEUVHPnInt} in the Pension Plan. {if TotIntAmt >= 200.00} If your taxable balance is equal to or greater than $200, it is subject to a mandatory 20% federal tax withholding, unless you roll it over into a qualified IRA. You must complete the Lump Sum Distribution Election form to process your payment as a rollover.

{endif}

{x endif}

{x if strBoth = Y}

Our records indicate that you have {EEAmount} of Employee Contributions and {UVHPAmount} of UV&HP plus accrued interest of {TotIntsAmount}, totaling {TotEEUVHPnInt} in the Pension Plan. {if TotIntAmt >= 200.00} If your taxable balance is equal to or greater than $200, it is subject to a mandatory 20% federal tax withholding, unless you roll it over into a qualified IRA. You must complete the Lump Sum Distribution Election form to process your payment as a rollover.

{endif}

{x endif}

**Documents Required**

* Proof of age: You must submit legal evidence of your date of birth prior to the receipt of any benefit payments. You may provide a clear photocopy of your birth certificate, passport, Real ID, military discharge papers, residency card or naturalization certificate.
* Verification of Tax ID for yourself and your beneficiary(ies): You must submit proof of a Social Security Number (SSN) or Tax ID Number (TIN) for yourself and each beneficiary. You may provide a clear photocopy of a Social Security card.

If you are currently a Break in Service\* Participant, you will receive payment within 60 days after the Plans receive the completed forms. If you are not a Break in Service Participant who is leaving the Motion Picture Industry (the ”Industry”), you must not be employed within the Industry at any time during the three months following receipt of your forms. Provided this condition is met, you will receive payment within 60 days after the three-month period is over.

***Please refer to the enclosed IRS Notice - Special Tax Notice Regarding Plan Payments (Pink) - for more detailed rules regarding your distribution.***

Please note, this request may be canceled if the Plans do not receive the attached form(s) by the prescribed due date as indicated on the Refund Application - Employee Contributions and UV&HP form.

If you have any questions, please contact MPI’s Participant Services Center by email at rsd@mpiphp.org or by telephone at (855) ASK-4MPI between 8 a.m. and 5 p.m. Pacific Time, Monday through Friday.

Sincerely,

Retirement Benefits

**IMPORTANT NOTE: MPI will send you a 1099R Tax form in January following your payment. It is imperative that you inform the Plans of your new mailing address, should it change after your payment is received.**

See your Summary Plan Description for additional information about the Plans. Benefits are subject to final verification, review and adjustment. If applicable, these amounts may be subject to change in accordance with any divorce or Qualified Domestic Relations Order (QDRO), which may or may not be on file. In the event of any inconsistency between any communications and the provisions of the Plans, the provisions of the Plans shall govern.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **PARTICIPANT:** | {stdMbrFullNameInProperCase} | **BIRTH DATE:** | {stdMbrDateOfBirth} | |
| **SPOUSE:** | {stdMbrSpouseFullName} | **BIRTH DATE:** | {stdSpouseDateOfBirth} | |
| **REFUND TYPE:** | Employee Contributions (including UV&HP) plus interest | | |  |

To the Board of Directors of the Motion Picture Industry Pension Plan (“Pension Plan”) and the Motion Picture Industry Individual Account Plan (“IAP”) (collectively “the Plans”):

This is to notify you that I, {stdMbrFullNameInProperCase}, hereby voluntarily request a refund of my Employee Contributions including Unclaimed Vacation and Holiday Pay (“UV&HP”), plus interest, from the Pension Plan as of **{strRefundDate}**, in accordance with Article V, Section 2 of the Pension Plan.

**PLEASE READ CAREFULLY BEFORE SIGNING**

**I understand that:**

1. I am voluntarily electing to receive a refund. The Pension Plan does not require me to receive a refund.
2. The amount of my refund is the amount of my Employee Contributions (including UV&HP, if any) on record with the Pension Plan, plus interest, and may only be available to me if I am not vested in the Pension Plan.
3. If the benefit is over $7,000 when payment is due, benefits will be paid as an annuity unless I (and my spouse, if married) elect otherwise on a benefit election form.
4. Before any payment(s) can be made, I must provide proof of my date of birth and, if married, my spouse’s date of birth and marriage certificate to the Plans for verification. In addition, I must provide a conformed copy of any final divorce decrees (with the property settlement and agreement) for any previous spouse(s) during my participation in MPI to determine if my prior spouse(s) has a claim on my pension benefit.
5. If I am on a Break in Service\*, I will receive payment within approximately sixty days after the delivery of this application and all required documentation to the Plans.
6. If I am not on a Break in Service, I will be eligible to receive my refund when I do not work in (or receive any consideration from) the Industry (whether or not my employer contributes to the Pension Plan and the IAP Plans), for three complete calendar months following submission of this application and all required documentation to the Plans. I will receive payment within approximately sixty days after completion of the three-month no-work requirement.
7. I cannot buy back benefits if they are already forfeited due to a Break in Service. Even if I repay such Contributions, my earlier credited hours will be ignored for purposes of calculating the amount of any Disability Pension (if eligible), unless I earn two qualified years after I repay my contributions.
8. I cannot repay the amount I received from UV&HP once I withdraw.
9. I understand that the refund payable is subject to final review and possible adjustment.

**PARTICIPANT’S CONSENT**

I understand that this application and all required forms and legal documents must be received by the Plans on or before {CurrentDatePlus60days} or this refund application will become invalid.

Under penalty of perjury, I certify that my current marital status is: Single Married Divorced Widowed

Participant’s Signature Date

|  |  |  |
| --- | --- | --- |
| ***Pursuant to the provision of the Motion Picture Industry Pension and Individual Account Plans (the ''Plans''), the Plans are authorized to distribute the funds in accordance with the Option I have selected below. I understand that the distribution process may be delayed or cancelled if this form along with the application is not received by the Plan Office within 60 days from your application date.*** | | |
| **RECIPIENT’S NAME** | **MPID** | **DISTRIBUTION AMOUNT** |
| {stdMbrFullNameInProperCase} | {stdMbrParticipantMPID} | *{PartLumpSumBenAmt} (through* *{LumpSumYear})* |

|  |  |
| --- | --- |
| **Distribution Type:** | ***{DistributionType}*** |
| Please refer to the Information about the tax treatment of distributions in the accompanying Special 402(f) Tax Notice Regarding Plan Payments. The Plans strongly recommends you discuss the distribution options below with a tax professional. | |
| **Check only one option under Section A.**  **If you choose option 2 or 3, page 2 must be completed by the custodian of your IRA or other qualified plan.** | |
| If you do not elect to rollover all or a portion of your distribution directly to an IRA or other qualified plan, the Plans will automatically withhold 20% in federal income taxes from that distribution. | |

|  |
| --- |
| **SECTION A: Distribution Type Election** (select only one) |
| **Option 1:** Please issue a check for the balance payable to me. I do not elect a direct rollover of my distribution. I understand that mandatory 20% federal income tax and 2% California State income tax (if elected) will be withheld. |
| *{x if IsRETR = 1} To qualify for the options below, the taxable portion of the payment must be $750 or more.*  *{else} To qualify for the options below, the taxable portion of the payment must be $200 or more.*  *{x endif}*  {else} Employee Contributions and Unclaimed Vacation & Holiday Pay (UV&HP) are non-taxable. Interest on these items is taxable. {x |
| **Option 2:** I elect to rollover the entire distribution into my IRA or qualified plan.  **Option 3:** I elect to rollover a portion of my distribution directly into my IRA or qualified plan. The amount I would like to rollover is indicated in the Rollover Amount box on the top of page 2. I understand that a separate check will be issued for the balance of the taxable portion, less applicable federal and state income tax withholding, plus the entire non-taxable portion, if any.  **My Trustee/Custodian and I must complete page 2** |

|  |
| --- |
| **SECTION B: Tax Resident Status** |
| My citizenship status is *(required for tax purposes)*: U.S. Citizen or Resident Alien Non-Resident Alien\*  *\* IRS Form W-8 is required for non-resident alien claiming tax treaty benefits.* |

|  |
| --- |
| **SECTION C: State Income Tax Withholding Election** (for California residents only) |
| I understand that unless I select the box below, 2% California State income tax will be withheld from any portion of my distribution that is not rolled over to a qualified plan. I understand that my actual federal or state income tax liability may exceed the amount withheld by the Plans from the distribution to me. I understand that I may be subject to tax penalties under the estimated tax payment rules if my estimated tax payments and withholding are inadequate. |
| Do NOT withhold California state tax *(I understand this choice does not relieve me of any tax liability)* |

**RECIPIENT’S CONSENT**

My signature on this document indicates that I authorize the Plans to distribute the funds in accordance with the option I selected above and that I have reviewed the Plans’ *Summary Plan Description* terms and conditions as well as the Special Tax Notice 402(f) Regarding Plan Payments.

If I elect Options 2 or 3, I authorize the IRA or employer plan identified on page 2 to accept a rollover on my behalf. I understand that my check will be processed based on the information herein. I will notify the Plans if there are any changes to this information.

Recipient’s Signature Date

**PAGE 2: ROLLOVER ACCOUNT INFORMATION AND AUTHORIZATION**

To be completed only if choosing Option 2 or Option 3

|  |  |  |
| --- | --- | --- |
| **RECIPIENT’S NAME** | **MPID** | **ROLLOVER AMOUNT** |
| {stdMbrFullNameInProperCase} | {stdMbrParticipantMPID} |  |

|  |  |
| --- | --- |
| **Distribution Type:** | ***{DistributionType}*** |
| Must be completed by the custodian of your IRA or qualified plan | |

|  |  |  |  |
| --- | --- | --- | --- |
| **SECTION D: Rollover Account** | | | |
| **Type of IRA or Plan:**  IRA – Sec 408(a) Roth IRA – Sec 408(a)  Annuity – Sec 408 (b) Annuity – Sec 403(a) Annuity – Sec 403(b)  Qualified Trust/Plan – Sec 401(a) Government Deferred Compensation Plan – Sec 457(b) | | | |
| **MAKE CHECK PAYABLE TO:** | (Trustee/Custodian of IRA/Qualified Plan) | | |
|  | | |
| **Account Number** (Please DO NOT use Social Security Number) | | | |
|  | | | |
| **PAYMENT HANDLING INSTRUCTIONS** | | | |
| **Check will be mailed to:** | | | |
| **IRA or Plan Contact Name** (Required if Account Number field is not completed) | | | |
|  | | | |
| **Address** | | | |
|  | | | |
|  | |  |  |
| **City** | | **State** | **Zip** |
|  | |  |  |
| I declare that the IRA or employer plan identified above will accept a rollover on behalf of the recipient hereof. I declare that I am authorized to act on behalf of the financial institution, the IRA or employer plan identified above. | | | |
| Trustee/Custodian’s Signature Date | | | |
| **Trustee/Custodian’s Name** | | **Title** | |
|  | |  | |
| **Email** | | **Phone** | |
|  | |  | |