

**Application for CalSTRS
Activation**
ES1796 REV 05/20

[For CalSTRS' Official Use Only]

CALSTRS
California State Teachers' Retirement System
P.O. Box 15275, MS 17
Sacramento, CA 95851-0275
800-228-5453
CalSTRS.com

This activation is for Defined Benefit (DB) and Defined Benefit Supplement (DBS) Retirement Plans.
If you would like to offer the Cash Balance (CB) Retirement Plan, please contact us for more information.

Section 1: School Information

SCHOOL NAME

Irvine Chinese Immersion Academy

CDS CODE

30-73650-0142232

COUNTY

Orange

SCHOOL TYPE

- COMMUNITY COLLEGE DISTRICT: CDS CODE not applicable
 NON-CHARTER PRE-K-12 SCHOOL
 OTHER SCHOOL TYPE (ROP, JPA, ADULT EDUCATION, CHILD CARE)
 CHARTER SCHOOL: Please provide the following additional information for Charter School Type only:
 CHARTER NUMBER: 2140
 CHARTERING AUTHORITY: Irvine Unified School District
 CMO: _____

MAILING ADDRESS

1 Liberty Ave, Irvine CA 92620

SITE ADDRESS

1 Liberty Ave, Irvine CA 92620

ACTIVATION CONTACT NAME(S)

1. Dr. Benson Kwok

2.

EMAIL(S)

1. bkwok@iciaacademy.org

2.

TELEPHONE(S)

1. 949-517-1610

2.



ES1796

Section 2: CalSTRS Retirement Reporting Information

REPORT UNIT ID ASSIGNED BY COE	
CALSTRS START DATE	7-1-2023
SCHOOL OPEN DATE	
RETIREMENT PROCESSING OFFICE	
RETIREMENT MAILING ADDRESS	
RETIREMENT CONTACT NAME(S)	1.
	2.
RETIREMENT EMAIL(S)	1.
	2.
RETIREMENT TELEPHONE(S)	
PAYROLL PROCESSING OFFICE	
PAYROLL MAILING ADDRESS	
PAYROLL CONTACT NAME(S)	1.
	2.
PAYROLL EMAIL(S)	1.
	2.
PAYROLL TELEPHONE(S)	

Section 3: Employer Pick-Up of Member Contributions - Tax Treatment of Member Contributions

Employer "pick-up" of member contributions (EPMC) is a program set forth in the provision of Internal Revenue Code section 414(h)(2) whereby employee contributions are non-taxable when they are reported as paid by the employer. The EPMC may be picked up for the purpose of deferring taxes provided the contributions are deducted from the member's salary. These contributions are still considered part of the employee's compensation for everything except tax treatment.

If an employer chooses to implement the provisions of EPMC, the governing board of that employer must take formal action to adopt a resolution in conformance with the IRS approved model resolution. Adoption of the EPMC resolution requires all CalSTRS members to be covered. If a resolution for EPMC is not adopted, only non tax-deferred contributions can be reported to CalSTRS.

Select One:

- The Governing Board is not pursuing action to provide EPMC for employees who are members of CalSTRS at this time.
- The Governing Board has pursued action to provide EPMC for employees who are members of CalSTRS. Please provide the following:
 - Date Adopted by the Governing Board September 12, 2023
 - EPMC Pre-Tax Receivable Effective Date July 1, 2023
 - Required Board Documents:
 - Board minutes or official memorandum adopting pre-tax EPMC
 - Executed EPMC Resolution – see Examples page for resolution language

Section 4: Pre-Tax Deductions for Voluntary Receivable Resolution (see Examples page for explanation)

The Internal Revenue Service (IRS) has ruled that CalSTRS members may elect to have their payments for voluntary receivables (redeposits or previously withdrawn contributions, permissive or nonqualified service credit purchase) qualify as tax-deferred payments if certain conditions are met, including that the employer must adopt a resolution to offer tax-deferred payroll deduction installment payments to employees for voluntary receivables. If an employer does not adopt a resolution for tax-deferred payroll deductions, only non tax-deferred payroll deductions may be offered for voluntary income.

For more information regarding employer reporting of payroll deductions for accounts receivables, please refer to Employer Directive 2010-02 available for download at CalSTRS.com/employer-and-administrative-directives.

Select One:

- The Governing Board is not pursuing action to provide pre-tax deductions for voluntary receivables for employees who are members of CalSTRS at this time.
- The Governing Board has pursued action to provide pre-tax deductions for voluntary receivables for employees who are members of CalSTRS. Please provide the following:
 - Date Adopted by the Governing Board January 9, 2023
 - Voluntary Deductions Pre-Tax Receivable Effective Date July 1, 2023
 - Required Board Documents:
 - Board minutes or official memorandum adopting Pre-Tax Deductions for Voluntary Receivable
 - Executed Pre-Tax Deductions for Voluntary Receivable Resolution - see Examples page for resolution language

Section 5: Required Signature

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

I understand it is unlawful to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering a benefit administered by CalSTRS and it may result in penalties, including restitution, up to one year imprisonment and a fine of up to \$5,000 (Education Code section 22010).

PRINT NAME OF OFFICIAL SCHOOL REPRESENTATIVE	
POSITION TITLE	
OFFICIAL'S SIGNATURE	SIGNATURE DATE

Section 6: Supporting Documents

Please attach the following supporting documents with the completed activation form.

Charter School

1. Governing Board Minutes, Official Memorandum or Resolutions on the following:
 - a. Adopting the Final Charter Petition
 - b. Adopting the option to offer CalSTRS Retirement Plans and CalSTRS Activation Application
 - c. If pursuing Pre-Tax EPMC: Adopting the EPMC Resolutions
 - d. If pursuing Pre-Tax Voluntary Deductions: Adopting the Voluntary Receivable Resolutions
2. Electronic Copy of the following:
 - a. Charter Petition – Final and approved version
 - b. Executed Memorandum of Understanding or Operational Agreement
 - c. Executed EPMC Resolution
 - d. Executed Voluntary Receivable Resolution
 - e. Registration to the California Department of Education - Application or Notice for a CDS Code
3. Email completed packet to CharterSchoolQuestions@CalSTRS.com

Community College District, Non-Charter Schools Pre-K-12 School/School District, JPA, ROP, Adult Education, Child Care:

1. Governing Board Minutes, Official Memorandum or Resolution on the following:
 - a. Adopting the proposal to form and establish the school
 - b. Adopting the operations agreement or board policy
 - c. Adopting the option to offer CalSTRS Retirement Plans and CalSTRS Activation Application
 - d. If pursuing Pre-Tax EPMC: Adopting the EPMC Resolution
 - e. If pursuing Pre-Tax Voluntary Deductions: Adopting the Voluntary Receivable Resolution
2. Electronic Copy of Memorandum of Understanding, Operational Agreement, or Board Policy
3. Electronic Copy of the official registration to the State:
 - a. For Pre-K-12: Registration to California Department of Education - Application or Notice for a CDS Code
 - b. For Community College: Registration to California Community Colleges
4. Email completed packet to EmployerHelp@CalSTRS.com