OVERVIEW

A new child, whether birthed, adopted, or fostered is a wonderful and great change in a person’s life, but a complicated one. In between the avalanche of diapers, feedings, sleep schedules, friends and family checking in, congratulatory phone calls, emails, and legal matters, there is a special bonding process that takes place. Work life often precludes spending much – if any – time to bond with this new addition to your family. Now there is a new resource available to help you during this period.

In the 2020 negotiations, the employers and the WGA agreed to a new benefit for writers: Paid Parental Leave (PPL). The purpose of this benefit is to provide income replacement for Participants who take leave from employment to bond with their newborn, newly adopted, or newly fostered child.

Beginning May 2, 2021, the Paid Parental Leave (PPL) benefit is available to all covered Health Fund Participants with qualifying coverage if a child is born, or if the Participant newly adopts or fosters (or has a child placed for adoption) after that date. The PPL benefit is available for a 12-month window from the date of birth, adoption, or fostership, and can be broken into non-concurrent weeks should you desire. The PPL benefit is $2,000 per week, for up to 8 weeks, and the weeks do not need to be taken sequentially.

You should receive a PPL enrollment package once you declare your new dependent. If this doesn’t happen, or if you have any questions or concerns, please feel free to contact the Health Fund at (818) 846-1015 or toll-free (800) 227-7863 or via email at: Pmailbox@wgaplans.org.

ELIGIBILITY

In order to qualify for the Paid Parental Leave benefit, the Participant must have qualifying Writers’ Guild-Industry Health Fund health coverage at the time of the birth, date of adoption of the child, or the date of formally fostering of a child. The Participant’s qualifying health coverage only needs to be in place at that time – the coverage need not be maintained throughout the leave period.

For this purpose, adoption includes placement for adoption. Fostering of a child means that the child is placed with the Participant by an authorized placement agency or a court order. In all cases, the child must be new to the Participant. (Thus, for example, if the Participant adopts the child of a spouse or partner and the child has already lived with the Participant for an extended period of time, the Paid Parental Leave benefit would not be available.)
The qualifying Writers’ Guild-Industry Health Fund health coverage may be Active Coverage, Extended Points Coverage, or COBRA Coverage (but not Total Disability Extension Coverage or Retiree Coverage). The qualifying health coverage must have been earned from contributions of employers that contribute for the Paid Parental Leave benefit.

A Participant can only take one Paid Parental Leave benefit in any 12-month period. However, if both parents are Participants with qualifying Writers’ Guild-Industry Health Fund health coverage then each Participant is separately eligible for their own, individual Paid Parental Leave benefit, which can be taken concurrently or separately.

The Paid Parental Leave benefit is not available to employees of Named Employers. In addition, dependents of Participants are not eligible to receive the Paid Parental Leave benefit should they have a child, adopt a child, or foster a child.

If there are multiple births, adoptions, or foster placements at a time, there is only one Paid Parental Leave benefit.

**ELECTING PAID PARENTAL LEAVE**

Paid Parental Leave is intended as a replacement for income lost during a parental leave as a result of not working. In order to receive PPL benefits you must not work for an employer during, or be paid by an employer for, the period for which the Paid Parental Leave is taken.

To get started, you simply fill out an application provided by the Administrative Office. As part of this application, you must sign an attestation that you will not perform work for an employer during, or be paid by an employer for, the period for which you are receiving the Paid Parental Leave benefit.

You may also have to disclose whether you are receiving or will receive any state-mandated family leave benefits in connection with your newly-acquired child. Under the rules that apply to the PPL benefit, state-mandated family leave benefits are offset against the Paid Parental Leave benefit. This disclosure and offset requirement is temporarily waived until December 31, 2022.

If both parents are Participants with qualifying Health Fund coverage at the time of birth, adoption, or foster placement, then each can separately claim a PPL benefit. The PPL benefit can be used separately or concurrently – the decision is entirely up to the parents.

If you lose your qualifying Health Fund coverage after a qualifying birth, adoption, or foster placement, the PPL benefit remains available to you.
You must advise the Fund Office immediately if, after applying for Paid Parental Leave, you decide to return to work for an employer during (or are going to be paid by an employer for) any portion of the period for which you applied for Paid Parental Leave.

**PAYMENT DURATION AND AMOUNT**

Once the Paid Parental Leave benefit is elected, and the attestation is signed, you will receive $2,000 per week for a period of up to 8 weeks, for a total of up to $16,000.

The Paid Parental Leave benefit may be taken sequentially or it can be broken into non-consecutive weekly increments, not to exceed the total number of sequential Paid Parental Leave benefit weeks (and, as described above, not to be paid beyond 12 months after birth/adoption/fostership). The minimum increment is one week. Payment will be made on a weekly basis. The child must be in the Participant’s home for all weeks for which payment is made.

Once twelve months have passed since the birth, adoption, or fostering of a child, you are no longer eligible to receive the Paid Parental Leave benefit, regardless of whether the full available amount has been used.

**MISCELLANEOUS ISSUES**

The monies distributed via the Paid Parental Leave benefit will not be counted toward pension benefits or vesting or toward health coverage eligibility.

All Paid Parental Leave benefits are subject to the applicable tax deductions and withholdings. This is a taxable benefit for which you will receive a W-2.

**FAQs**

*How do I get started?*

Once the child is born, adopted, or placed with you, contact the Health Fund and let them know you have a new dependent. A PPL benefit package should be sent to you which...
includes an application for the benefit and an attestation that you will not work while receiving the PPL benefit.

If you don’t receive your PPL benefit package, or if you have any questions or concerns about how to fill out the application you can contact the Fund at (818) 846-1015 or toll-free (800) 227-7863 or via email at: Pmailbox@wgaplans.org.

**Do I have to use the PPL benefit immediately?**

As long as you have qualifying Health Fund coverage when the child is born to, adopted by or placed/fostered with you, you have 12 months in which to use the PPL benefit. You can start right away, or at a time that is more convenient to you. Please keep in mind that the benefit is 8 weeks in length and ends at the close of the 12-month window, regardless of whether all of the weeks have been used, so you should plan accordingly.

**What if I only want to use a few weeks of the benefit, can I do that?**

Yes. You can use all 8 weeks, or as many as are convenient to you. Please keep in mind that there is a 12-month window in which to use some or all of the PPL benefit.

**Both myself and the child’s other parent are Participants with qualifying Health Fund coverage. Do we each get an individual PPL benefit?**

If you both are Participants with qualifying Health Fund coverage on the date of the child’s birth, adoption, or fostering, each of you will have your own individual PPL benefit. You can each take your leave payments as you see fit. If you want to have 8 consecutive weeks, then each of you will receive the $2,000 payment for 8 weeks. You can use the weeks concurrently or discretely. There can be gaps if you need to work, or find that this is better for your family. The PPL benefit is very flexible in this regard: how you use it is entirely up to you (subject to your getting the time off from your employer – see below).

Please note that dependents with Health Fund coverage are not eligible to receive the PPL benefit. If you are a Participant with qualifying Health Fund coverage and your spouse has dependent coverage under the Health Fund, your spouse is not eligible for the PPL benefit.
If I want to take the PPL benefit for a few weeks then go back to work and then take more weeks when my assignment is done can I do that?

You can use your 8 weeks of benefits in any order that best suits you. There are four caveats to keep in mind: 1) The PPL benefit begins with the birth, adoption or foster placement of a child. From that date, you have a 12-month window in which to use some or all of your PPL benefit, 2) If you do not use all your benefit within the 12-month period, you cannot reclaim the unused weeks at a later date, 3) Each time you seek to renew your PPL benefit payments during the 12-month window, you will have to fill out a new PPL benefit application and attestation form, and 4) The amount of time you can take for parental leave is between you and your employer (see below).

What if I get a residual or production payment or some other non-work payment while taking the PPL benefit?

As long as you are not working and the payment is not for the period for which you are taking leave, you may receive your PPL benefit. A residual, production bonus, or other similar payment will not interfere with this. If you’re not sure about a situation, or have any questions, please feel free to contact the Fund at (818) 846-1015 or toll-free (800) 227-7863 or via email at: Pmailbox@wgaplans.org.

Is the PPL benefit taxable?

The PPL benefit is taxable. You will need to fill out a withholding form when you apply for the benefit. You will receive a W-2 and or all monies you receive and will have to fill out a W-4 form (or W-8BEN, if applicable).

What if I have a second child during the PPL benefit period, do I get a second PPL benefit?

There is only one PPL benefit available in any 12-month window. If a Participant has qualifying Health Fund coverage at the time of the second child’s birth, adoption, or fostering during the first PPL benefit period, the Participant is eligible to apply for the second PPL benefit after the first PPL benefit period expires. The Participant will have 12 months from the date of the second child’s birth, adoption, or fostering to utilize the second PPL benefit – regardless of when the Participant is eligible to apply for the second PPL benefit.
**Does this new rule require my employer to give me time off if I have a child?**

The Plan’s PPL benefit provides a benefit that is available to you when you receive time off from your employer. However, it does not govern when you are entitled to that time off.

##

We hope this guide provides you the information you need about the Paid Parental Leave benefit. If you have any questions or concerns, please feel free to contact the Fund at (818) 846-1015 or toll-free (800) 227-7863 or via email at: Pmailbox@wgaplan.org and we will be happy to assist you.
June 11, 2021

Dear Participant:

WRITERS’ GUILD-INDUSTRY HEALTH FUND
APPLICATION FOR PAID PARENTAL LEAVE BENEFIT

You must complete Part I and Part II of this form.

Please return the completed form, along with all supporting documentation, including W-4 (or W-8BEN if applicable), to the Eligibility Department by email at emailbox@wgaplans.org or by sending the completed forms to the Fund Office, attn: Eligibility Department.

If you have any questions or concerns, please feel free to contact the Eligibility Department (818) 846-1015 and then select Option #1, and then Option #2 or call toll-free (800) 227-7863 or via email at: emailbox@wgaplans.org
PART I – PAYMENT REQUEST

To be completed by Participant (each question must be fully answered)

___________________________________________
Name

___________________________________________
Address (with apartment or unit number if relevant)

___________________________________________
City, State, and Zip Code

Federal Income Tax:

If we do not receive the Participant’s completed election form, we will automatically begin to withhold Federal Income Tax from the Participant’s benefit checks. As required by the law, we will determine the amount of the withholding based upon IRS tables for income tax withholding, and assume that the Participant is married and entitled to 3 exemptions. If the Participant wants us to withhold a different amount, the Participant must provide us with a completed IRS withholding certificate (IRS Form W-4P). If the Participant is a foreign-person, then the Participant must complete the IRS Form W-8BEN. If the Participant is a foreign-person and does not provide the Plan with the Participant’s desired tax withholding, we will withhold at a rate of 30%.

**CITIZENSHIP (THE PLAN IS REQUESTING THIS INFORMATION FOR PROPER TAX WITHHOLDING ONLY AND NOT FOR ANY OTHER PURPOSE)**

- [ ] U.S. CITIZEN OR RESIDENT ALIEN
- [ ] NON-U.S. CITIZEN, NON-RESIDENT ALIEN NOR OTHER U.S. PERSON

**COUNTRY OF CITIZENSHIP (NON-U.S.)**


Current (or most recent) employer

Type of work being performed (feature, MOW, etc.)

Start date (current employment)

Stop date (if applicable)

Current (or most recent) employer

Type of work being performed (feature, MOW, etc.)

Start date (current employment)

Stop date (if applicable)

I newly acquired a child on:

Date of birth/adoption/placement

If you have not done so previously, please submit the following items to the Fund Office along with this application:

• Birth certificate
• Adoption order
• Other verifying paperwork
I am requesting Paid Parental Leave for the following weeks listed below.

Please note that while you need not take all 8 weeks at once, the benefit request must be a minimum of one week (5 consecutive days).

<table>
<thead>
<tr>
<th>Benefit Begin Date</th>
<th>Benefit End Date</th>
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<tbody>
<tr>
<td>WEEK 1</td>
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<td>WEEK 2</td>
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<td>WEEK 3</td>
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<td>WEEK 7</td>
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<tr>
<td>WEEK 8</td>
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</tbody>
</table>
PART II - ATTESTATION

Writers’ Guild-Industry Health Fund Paid Parental Leave Benefit Attestation

The Writers’ Guild-Industry Health Fund has established a weekly Paid Parental Leave (PPL) benefit. The sole purpose of this benefit is to provide income replacement while a Participant takes unpaid time off from work to bond with a new child. The benefit is paid to eligible Participants weekly for up to 8 weeks in the 12-month period after a new child is acquired, but the weeks need not be taken concurrently.

For any work week for which I receive the Writers’ Guild-Industry Health Fund Paid Parental Leave benefit, I attest that all of the following will remain true for the entire work week:

1. I am one of my newly-acquired child’s (or children’s) caregivers, I will be actively engaged in bonding with and caring for my newly-acquired child (or children), and not more than twelve (12) months have passed since the birth, adoption, placement for adoption or fostership of my newly-acquired child (or children).

2. I will not perform work for any employer for any portion of that work week (including both employers who are obligated to contribute to the Writers’ Guild-Industry Health Fund and employers who are not).

3. I will not be paid by any employer for any portion of that work week (including both employers who are obligated to contribute to the Writers’ Guild-Industry Health Fund and employers who are not).

I understand that I must inform the Writers’ Guild-Industry Health Fund if I return to work during, or am paid for, a week in which I have received or had applied to receive the Paid Parental Leave benefit. I understand that if I return to work during, or am paid for, a week in which I received the Paid Parental Leave benefit, I will be required to return or repay the Paid Parental Leave benefit I received.

The Writers’ Guild-Industry Health Fund Paid Parental Leave Plan (“Paid Parental Leave Plan”) is an income replacement benefit. Per California Unemployment Insurance Code 2656, your wages (including certain paid benefits) when added to your weekly California Paid Family Leave and California Disability Insurance cannot exceed 100 percent of your gross normal weekly salary immediately prior to the commencement of your disability or period of family care leave. New York state and other states with state-mandated family leave may have similar laws. By signing this form, you attest that your weekly benefit from the Paid Parental Leave Plan when added to your weekly state-mandated family leave or
disability benefits does not exceed 100 percent of your gross normal weekly salary. If your weekly Paid Parental Plan Leave benefit when added to your weekly state-mandated family leave or disability benefits will exceed 100 percent of your gross normal weekly salary, please notify the PWGA fund office so that the PWGA fund office can make necessary adjustments to your benefit.

I have enclosed my completed W-4 tax form (or W-8BEN, if applicable). I understand that this is a taxable benefit for which I will receive a W-2 tax form.

I understand that if I make a false statement on this attestation form, I will be required to return any Paid Parental Leave benefit payments I have received and I may be disqualified from receiving future Paid Parental Leave benefits.

Date: __________

Signature: _______________________

Name: _______________________

If you have any questions or concerns, please feel free to contact the Eligibility Department (818) 846-1015 and then select Option #1, and then Option #2 or call toll-free (800) 227-7863 or via email at: Emailbox@wgaplans.org

Yours truly,

Writers’ Guild-Industry Health Fund
**Employee’s Withholding Certificate**

- Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
- Give Form W-4 to your employer.
- Your withholding is subject to review by the IRS.

**Step 1: Enter Personal Information**

<table>
<thead>
<tr>
<th>First name and middle initial</th>
<th>Last name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td></td>
</tr>
<tr>
<td>City or town, state, and ZIP code</td>
<td></td>
</tr>
</tbody>
</table>

- Single or Married filing jointly or Qualifying widow(er)
- Head of household (Check only if you’re unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual)

**Step 2: Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at www.irs.gov/W4App, and privacy.

**Step 2: Multiple Jobs or Spouse Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do only one of the following:

- Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4); or
- Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or
- If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

**TIP:** To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

**Step 3: Claim Dependents**

If your total income will be $200,000 or less ($400,000 or less if married filing jointly):

- Multiply the number of qualifying children under age 17 by $2,000
- Multiply the number of other dependents by $500
- Add the amounts above and enter the total here

<table>
<thead>
<tr>
<th>×</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>$</td>
</tr>
</tbody>
</table>

**Step 4: (optional): Other Adjustments**

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won’t have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income.

(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here.

(c) Extra withholding. Enter any additional tax you want withheld each pay period.

<table>
<thead>
<tr>
<th>4(a)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>4(b)</td>
<td>$</td>
</tr>
<tr>
<td>4(c)</td>
<td>$</td>
</tr>
</tbody>
</table>

**Step 5: Sign Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

**Employee’s signature (This form is not valid unless you sign it.)**

**Employers Only**

<table>
<thead>
<tr>
<th>Employer’s name and address</th>
<th>First date of employment</th>
<th>Employer identification number (EIN)</th>
</tr>
</thead>
</table>

For Privacy Act and Paperwork Reduction Act Notice, see page 3.
General Instructions

Future Developments
For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form
Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2021 if you meet both of the following conditions: you had no federal income tax liability in 2020 and you expect to have no federal income tax liability in 2021. You had no federal income tax liability in 2020 if (1) your total tax on line 24 on your 2020 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, 29, and 30) or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2021 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing “Exempt” on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2022.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also include social security numbers.

As an alternative to the estimator: If you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:
1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you’re a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.

Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can’t be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include other tax credits in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn’t include income from any jobs or self-employment. If you complete Step 4(a), you likely won’t have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2021 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay each pay period, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.
**Step 2(b)—Multiple Jobs Worksheet** *(Keep for your records.)*

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for your highest paying job.

**Note:** If more than one job has annual wages of more than $120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

<table>
<thead>
<tr>
<th>1</th>
<th>Two jobs. If you have two jobs or you’re married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the “Higher Paying Job” row and the “Lower Paying Job” column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2</th>
<th>Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the “Higher Paying Job” row and the annual wages for your next highest paying job in the “Lower Paying Job” column. Find the value at the intersection of the two household salaries and enter that value on line 2a.</td>
</tr>
<tr>
<td>2a</td>
<td>$</td>
</tr>
</tbody>
</table>

| b | Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the “Higher Paying Job” row and use the annual wages for your third job in the “Lower Paying Job” column to find the amount from the appropriate table on page 4 and enter this amount on line 2b. |
| 2b | $ |

| c | Add the amounts from lines 2a and 2b and enter the result on line 2c. |
| 2c | $ |

| 3 | Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. |
| 3 | |

| 4 | Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(e) of Form W-4 for the highest paying job (along with any other additional amount you want withheld). |
| 4 | $ |

**Step 4(b)—Deductions Worksheet** *(Keep for your records.)*

| 1 | Enter an estimate of your 2021 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to $10,000), and medical expenses in excess of 7.5% of your income. |
| 1 | $ |

<table>
<thead>
<tr>
<th>2</th>
<th>Enter:</th>
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<tbody>
<tr>
<td>a</td>
<td>$25,100 if you’re married filing jointly or qualifying widow(er)</td>
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<tr>
<td>a</td>
<td>$18,800 if you’re head of household</td>
</tr>
<tr>
<td>a</td>
<td>$12,550 if you’re single or married filing separately</td>
</tr>
<tr>
<td>2</td>
<td>$</td>
</tr>
</tbody>
</table>

| 3 | If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter “0.” |
| 3 | $ |

| 4 | Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information. |
| 4 | $ |

| 5 | Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4. |
| 5 | $ |

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**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3408(b)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws, and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal non-tax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.
### Form W-4 (2021) Page 4

#### Married Filing Jointly or Qualifying Widow(er)

<table>
<thead>
<tr>
<th>Higher Paying Job Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
<th>Single or Married Filing Separately</th>
<th>House of Head of Household</th>
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</tbody>
</table>

#### Higher Paying Job

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<tr>
<th>Annual Taxable Wage &amp; Salary</th>
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<th>$10,000 - $19,999</th>
<th>$20,000 - $29,999</th>
<th>$30,000 - $39,999</th>
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<td>$890,000</td>
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<td>$290,000,000</td>
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</table>

#### Lower Paying Job

<table>
<thead>
<tr>
<th>Annual Taxable Wage &amp; Salary</th>
<th>$0 - $9,999</th>
<th>$10,000 - $19,999</th>
<th>$20,000 - $29,999</th>
<th>$30,000 - $39,999</th>
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<th>$50,000 - $59,999</th>
<th>$60,000 - $69,999</th>
<th>$70,000 - $79,999</th>
<th>$80,000 - $89,999</th>
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<td>$89,000,000</td>
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</table>

#### Total Income

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<th>Annual Taxable Wage &amp; Salary</th>
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<th>$20,000 - $29,999</th>
<th>$30,000 - $39,999</th>
<th>$40,000 - $49,999</th>
<th>$50,000 - $59,999</th>
<th>$60,000 - $69,999</th>
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<th>$80,000 - $89,999</th>
<th>$90,000 - $99,999</th>
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<td>$890,000</td>
<td>$2,900,000</td>
<td>$89,000,000</td>
<td>$290,000,000</td>
</tr>
</tbody>
</table>
Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

Do NOT use this form if:

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

Instead, use Form:

- W-8BEN-E
- W-9
- W-8ECI
- 8233 or W-4
- W-8IMY

Note: If you are resident in a FATCA partner jurisdiction (i.e., 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)

6. Foreign tax identifying number (see instructions)

7. Reference number(s) (see instructions)

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

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 to which this form relates or am using this form to disclose myself for chapter 4 purposes,
- The person named on line 1 of the form is a U.S. person,
- The income to which this form relates is:
  (a) not effectively connected with the conduct of a trade or business in the United States,
  (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
  (c) the partner’s share of a partnership’s effectively connected income,
- 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

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

Print name of signer Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 22041Z Form W-8BEN (Rev. 7-2017)
Specific Instructions

Part I

Line 1.

Enter your name. If you are a foreign individual who is the single owner of a disregarded entity that is not claiming treaty benefits as a hybrid entity, with respect to a payment, you should complete this form with your name and information. If the account to which a payment is made or credited is in the name of the disregarded entity, you should inform the withholding agent of this fact. This may be done by including the name and account number of the disregarded entity on line 7 (reference number) of the form. However, if the disregarded entity is claiming treaty benefits as a hybrid entity, it should complete Form W-8BEN-E instead of this Form W-8BEN.

Line 2.

Enter your country of citizenship. If you are a dual citizen, enter the country where you are both a citizen and a resident at the time you complete this form. If you are not a resident in any country in which you have citizenship, enter the country where you were most recently a resident. However, if you are a U. S. citizen, you should not complete this form even if you hold citizenship in another jurisdiction. Instead, provide Form W-9.

Line 3.

Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are completing Form W-8BEN to claim a reduced rate of withholding under an income tax treaty, you must determine your residency in the manner required by the treaty. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you do not have a tax residence in any country, your permanent residence is where you normally reside.

If you reside in a country that does not use street addresses, you may enter a descriptive address on line 3. The address must accurately indicate your permanent residence in the manner used in your jurisdiction.

Line 4.
Enter your mailing address only if it is different from the address you show on line 3.

**Line 5.**

If you have a social security number (SSN), enter it here. To apply for an SSN, get Form SS-5 from a Social Security Administration (SSA) office or online at [www.ssa.gov/forms/ss-5.pdf](http://www.ssa.gov/forms/ss-5.pdf). If you are in the United States, you can call the SSA at 1-800-772-1133. Complete Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you can get an individual taxpayer identification number (ITIN). To apply for an ITIN, file Form W-7 with the IRS. It usually takes 4–6 weeks to get an ITIN. To claim certain treaty benefits, you must complete line 5 by submitting an SSN or ITIN, or line 6 by providing a foreign tax identification number (foreign TIN).

**CAUTION**

An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

A partner in a partnership conducting a trade or business in the United States will likely be allocated effectively connected taxable income. The partner is required to file a U.S. federal income tax return and must have a U.S. taxpayer identification number (TIN).

You must provide an SSN or TIN if you are:

- Claiming an exemption from withholding under section 871(f) for certain annuities received under qualified plans, or
- Submitting the form to a partnership that conducts a trade or business in the United States.
If you are claiming treaty benefits, you are generally required to provide an ITIN if you do not provide a tax identifying number issued to you by your jurisdiction of tax residence on line 6. However, an ITIN is not required to claim treaty benefits relating to:

- Dividends and interest from stocks and debt obligations that are actively traded;
- Dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund);
- Dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were upon issuance) publicly offered and are registered with the SEC under the Securities Act of 1933; and
- Income related to loans of any of the above securities.

**Line 6.**

If you are providing this Form W-8BEN to document yourself as an account holder with respect to a financial account (as defined in Regulations section 1.1471-5(b)) that you hold at a U.S. office of a financial institution (including a U.S. branch of an FFI) and you receive U.S. source income reportable on Form 1042-S associated with this form, you must provide the TIN issued to you by your jurisdiction of tax residence identified on line 3 unless:

- You have not been issued a TIN (including if the jurisdiction does not issue TINs), or
- You are a resident of a U.S. possession.

If you are providing this form to document a financial account described above but you do not enter a TIN on line 6, and you are not a resident of a U.S. possession, you must provide the withholding agent with an explanation for why you have not been issued a TIN. For this purpose, an explanation is a statement that you are not legally required to obtain a TIN in your jurisdiction of tax residence. The explanation may be written on line 6, in the margins of the form, or on a separate attached statement associated with the form. If you are writing the explanation on line 6, you may shorten it to "not legally required." Do not write "not applicable."
In addition, if you are not using this form to document a financial account described above, you may provide the TIN issued to you by your jurisdiction of tax residence on line 6 for purposes of claiming treaty benefits (rather than providing a U.S. TIN on line 5, if required).

**Line 7.**

This line may be used by the filer of Form W-8BEN or by the withholding agent to whom it is provided to include any referencing information that is useful to the withholding agent in carrying out its obligations. For example, withholding agents who are required to associate the Form W-8BEN with a particular Form W-8IMY may want to use line 7 for a referencing number or code that will make the association clear. A beneficial owner can use line 7 to include the number of the account for which he or she is providing the form. A foreign single owner of a disregarded entity can use line 7 to inform the withholding agent that the account to which a payment is made or credited is in the name of the disregarded entity (see the instructions for line 1).

**Line 8.**

If you are providing this Form W-8BEN to document yourself as an account holder with respect to a financial account as described above in line 6 that you hold with a U.S. office of a financial institution (including a U.S. branch of an FFI), provide your date of birth. Use the following format to input your information: MM-DD-YYYY. For example, if you were born on April 15, 1956, you would enter 04-15-1956.

**Part II**

**Line 9.**

If you are claiming treaty benefits as a resident of a foreign country with which the United States has an income tax treaty for payments subject to withholding under chapter 3, identify the country where you claim to be a resident for income tax treaty purposes. For treaty purposes, a person is a resident of a treaty country if the person is a resident of that country under the terms of the treaty. A list of U.S. tax treaties is available at IRS.gov/Individuals/International-Taxpayers/Tax-Treaties.
If you are related to the withholding agent within the meaning of section 267(b) or 707(b) and the aggregate amount subject to withholding received during the calendar year exceeds $500,000, then you are generally required to file Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), available at IRS.gov/Form8833. See the Instructions for Form 8833 for more information on the filing requirements.

**Line 10.**

Line 10 must be used only if you are claiming treaty benefits that require that you meet conditions not covered by the representations you make on line 9 and Part III. For example, persons claiming treaty benefits on royalties must complete this line if the treaty contains different withholding rates for different types of royalties. However, this line should always be completed by foreign students and researchers claiming treaty benefits. See Scholarship and fellowship grants, later, for more information.

This line is generally not applicable to treaty benefits under an interest or dividends (other than dividends subject to a preferential rate based on ownership) article of a treaty.

**Nonresident alien who becomes a resident alien.**

Generally, only a nonresident alien individual can use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause" which preserves or "saves" the right of each country to tax its own residents as if no tax treaty existed. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes. The individual must use Form W-8 to claim the tax treaty benefit. See the instructions for Form W-9 for more information. Also see Nonresident alien student or researcher who becomes a resident alien, later, for an example.

**Scholarship and fellowship grants.**
A nonresident alien student (including a trainee or business apprentice) or researcher who receives noncompensatory scholarship or fellowship income can use Form W-8BEN to claim benefits under a tax treaty that apply to reduce or eliminate U.S. tax on such income. No Form W-8BEN is required unless a treaty benefit is being claimed. A nonresident alien student or researcher who receives compensatory scholarship or fellowship income must use Form 8233, instead of Form W-8BEN, to claim any benefits of a tax treaty that apply to that income. The student or researcher must use Form W-4 for any part of such income for which he or she is not claiming a tax treaty withholding exemption. Do not use Form W-8BEN for compensatory scholarship or fellowship income. See Compensation for Dependent Personal Services in the Instructions for Form 8233.

**TIP**

If you are a nonresident alien individual who received noncompensatory scholarship or fellowship income and personal services income (including compensatory scholarship or fellowship income) from the same withholding agent, you may use Form 8233 to claim a tax treaty withholding exemption for part or all of both types of income.

**Completing lines 3 and 9.**
Most tax treaties that contain an article exempting scholarship or fellowship grant income from taxation require that the recipient be a resident of the other treaty country at the time of, or immediately prior to, entry into the United States. Thus, a student or researcher may claim the exemption even if he or she no longer has a permanent address in the other treaty country after entry into the United States. If this is the case, you can provide a U.S. address on line 3 and still be eligible for the exemption if all other conditions required by the tax treaty are met. You must also identify on line 9 the tax treaty country of which you were a resident at the time of, or immediately prior to, your entry into the United States.

**Completing line 10.**
You must complete line 10 if you are a student or researcher claiming an exemption from taxation on your noncompensatory scholarship or fellowship grant income under a tax treaty.

**Nonresident alien student or researcher who becomes a resident alien.**
You must use Form W-9 to claim an exception to a saving clause. See Nonresident alien who becomes a resident alien, earlier, for a general explanation of saving clauses and exceptions to them.
Example.

Article 20 of the United States-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first protocol to the United States-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would complete Form W-8.

Part III

Form W-8BEN must be signed and dated by the beneficial owner of the amount subject to withholding or the account holder of an FFI (or an agent with legal authority to act on the person's behalf). If Form W-8BEN is completed by an agent acting under a duly authorized power of attorney for the beneficial owner or account holder, the form must be accompanied by the power of attorney in proper form or a copy thereof specifically authorizing the agent to represent the principal in making, executing, and presenting the form. Form 2848 can be used for this purpose. The agent, as well as the beneficial owner or account holder, may incur liability for the penalties provided for an erroneous, false, or fraudulent form.

A withholding agent may allow you to provide this form with an electronic signature. The electronic signature must indicate that the form was electronically signed by a person authorized to do so (for example, with a time and date stamp and statement that the form has been electronically signed). Simply typing your name into the signature line is not an electronic signature.

CAUTION

If any information on Form W-8BEN becomes incorrect, you must submit a new form within 30 days unless you are no longer an account holder of the requester that is an FFI and you will not receive a future payment with respect to the account.

Broker transactions or barter exchanges.
Income from transactions with a broker or a barter exchange is subject to reporting rules and backup withholding unless Form W-8BEN or a substitute form is filed to notify the broker or barter exchange that you are an exempt foreign person.

You are an exempt foreign person for a calendar year in which:

- You are a nonresident alien individual or a foreign corporation, partnership, estate, or trust;
- You are an individual who has not been, and does not plan to be, present in the United States for a total of 183 days or more during the calendar year; and
- You are neither engaged, nor plan to be engaged during the year, in a U.S. trade or business that has effectively connected gains from transactions with a broker or barter exchange.
The Fund’s health care plan complies with applicable Federal civil rights laws and does not discriminate on the basis of race, color, national origin, age, disability, or sex. The Plan does not exclude people or treat them differently because of race, color, national origin, age, disability, gender identity, or sex. The Plan:

a) Provides free aids and services to people with disabilities to communicate effectively with us, such as:
   - Qualified sign language interpreters and written information in other formats (large print, audio, accessible electronic formats, other formats)

b) Provides free language services to people whose primary language is not English, such as:
   - Qualified interpreters and written information in other languages

If you need these services, please contact Linda Abruzzo, Program and Compliance Manager, at 1-800-227-7863.

If you believe that the Plan has failed to provide these services or discriminated in another way on the basis of race, color, national origin, age, disability, or sex, you can file a grievance with: Linda Abruzzo, Program and Compliance Manager, 2900 W. Alameda Avenue, Suite 1100, Burbank CA 91505, Telephone: 1-818-846-1015, TTY: 1-818-526-3199, Fax: 1-818-526-6522, Email: Compliance@wgaplans.org. You can file a grievance in person or by mail, fax, or email. If you need help filing a grievance, Linda Abruzzo, Program and Compliance Manager is available to help you. You can also file a civil rights complaint with the U.S. Department of Health and Human Services, Office for Civil Rights electronically through the Office for Civil Rights Complaint Portal, available at https://ocrportal.hhs.gov/ocr/smartsearch/main.jsf, or by mail or phone at: U.S. Department of Health and Human Services, 200 Independence Avenue SW., Room S09F, HHS Building, Washington, DC 20201, 1-800-368-1019, 1-800-537-7697 (TDD). Complaint forms are available at https://www.hhs.gov/ocr/filing-with-ocr/index.html.

### ATTENTION: FREE LANGUAGE ASSISTANCE

This chart displays, in various languages, the number to call for free language assistance services for individuals with limited English proficiency.

<table>
<thead>
<tr>
<th>Language</th>
<th>Message About Language Assistance</th>
</tr>
</thead>
<tbody>
<tr>
<td>English</td>
<td>ATTENTION: Language assistance services are available to you free of charge. Call 1-800-227-7863 (TTY: 1-818-526-3199).</td>
</tr>
<tr>
<td>Arabic</td>
<td>ملاحظة: إذا كنت تتحدث اللغة العربية، فهناك خدمة المساعدة اللغوية متوفرة لك بالمجان. اتصل برقم 800-227-7863 - (رقم هاتك المسمى والكي: 818-526-3199)</td>
</tr>
<tr>
<td>Chinese</td>
<td>注意：如果您使用繁體中文，您可以免費獲得語言援助服務。請致電1-800-227-7863（TTY：1-818-526-3199）。</td>
</tr>
<tr>
<td>Japanese</td>
<td>注意事項：日本語を話される場合、無料の言語支援をご利用いただけます。1-800-227-7863（TTY:1-818-526-3199）まで、お電話にてご連絡ください。</td>
</tr>
</tbody>
</table>