



**Employer Appointment of MetLife as Agent for FICA Remittance  
For Insured Group Customers With FICA Premium**

County of San Bernardino, (Employer) hereby appoints Metropolitan Life Insurance Company, (MetLife) on Employer's own behalf and on behalf of any of Employer's subsidiaries or affiliates listed below or set forth on an attachment hereto, to act as its agent for the limited purpose of remitting the employer's share of Federal Insurance Contributions Act taxes ("FICA") with respect to the coverage(s) selected below (the "Appointment"). The Appointment shall be effective as of July 18, 2020. By signing the Appointment, Employer agrees to the terms of the Appointment set forth below and represents that it is authorized to act, and appoint MetLife as agent, on behalf of any subsidiaries or affiliates whose names and Tax ID(s) are listed below or set forth on an attachment hereto.

**Coverage**

Short Term Disability

Report Number(s)	Subcode(s)/Division(s)	Claimbranch(s)/Class(es)	Employer FEIN(s)
226815	0001	0001/0002/0003/0004/0005	95-6002748
227067	0001/0002/0003/0004	0001/0002/0003/0004/0005	95-6002748
227068	0001/0002/0003/0004	0001/0002/0003/0004/0005	95-6002748
227069	0001 through 0012	0001/0002/0003/0004/0005	95-6002748
227070	0001	0001/0002/0003/0004/0005	95-6002748
227071	0001	0001/0002/0003/0004/0005	95-6002748
227072	0001 through 0031	0001/0002/0003/0004/0005	95-6002748
227073	0001 through 0021	0001/0002/0003/0004/0005	95-6002748
227074	0001 through 0111	0001/0002/0003/0004/0005	95-6002748
227075	0001 through 0019	0001/0002/0003/0004/0005	95-6002748
227076	0001/0002/0003/0004/0005/0006	0001/0002/0003/0004/0005	95-6002748
227077	0001 through 0023	0001/0002/0003/0004/0005	95-6002748
227078	0001/0002/0003/0004/0005	0001/0002/0003/0004/0005	95-6002748
227079	0001	0001/0002/0003/0004/0005	95-6002748
227080	0001	0001/0002/0003/0004/0005	95-6002748
227081	0001	0001/0002/0003/0004/0005	95-6002748
227082	0001	0001/0002/0003/0004/0005	95-6002748
227083	0001 through 0007	0001/0002/0003/0004/0005	95-6002748
227084	0001 through 0026	0001/0002/0003/0004/0005	95-6002748
227085	0001 through 0026	0001/0002/0003/0004/0005	95-6002748
227086	0001 through 0026	0001/0002/0003/0004/0005	95-6002748
227087	0001/0002/0003/0004	0001/0002/0003/0004/0005	95-6002748
227088	0001	0001/0002/0003/0004/0005	95-6002748
227089	0001 through 0008	0001/0002/0003/0004/0005	95-6002748
227090	0001	0001/0002/0003/0004/0005	95-6002748
227091	0001 through 0009	0001/0002/0003/0004/0005	95-6002748
227092	0001 through 0039	0001/0002/0003/0004/0005	95-6002748
227093	0001	0001/0002/0003/0004/0005	95-6002748
227094	0001	0001/0002/0003/0004/0005	95-6002748
227095	0001/0002/0003/0004/0005/0006	0001/0002/0003/0004/0005	95-6002748
227096	0001/0002/0003	0001/0002/0003/0004/0005	95-6002748
227097	0001 through 0033	0001/0002/0003/0004/0005	95-6002748
227098	0001 through 0009	0001/0002/0003/0004/0005	95-6002748



227099	0001 <u>through</u> 0008	0001/0002/0003/0004/0005	95-6002748
227100	0001 <u>through</u> 0054	0001/0002/0003/0004/0005	95-6002748
227101	0001	0001/0002/0003/0004/0005	95-6002748
227102	0001 <u>through</u> 0013	0001/0002/0003/0004/0005	95-6002748
227103	0001/0002/0003/0004/0005/0006/0007	0001/0002/0003/0004/0005	95-6002748
227104	0001 <u>through</u> 0013	0001/0002/0003/0004/0005	95-6002748
227105	0001/0002/0003/0004	0001/0002/0003/0004/0005	95-6002748
227106	0001/0002/0003/0004/0005	0001/0002/0003/0004/0005	95-6002748
227107	0001/0002/0003/0004	0001/0002/0003/0004/0005	95-6002748
227108	0001	0001/0002/0003/0004/0005	95-6002748
227109	0001/0002/0003	0001/0002/0003/0004/0005	95-6002748
227110	0001	0001/0002/0003/0004/0005	95-6002748
227111	0001	0001/0002/0003/0004/0005	95-6002748
227112	0001 <u>through</u> 0015	0001/0002/0003/0004/0005	95-6002748
227113	0001	0001/0002/0003/0004/0005	95-6002748
227114	0001	0001/0002/0003/0004/0005	95-6002748
227115	0001	0001/0002/0003/0004/0005	95-6002748
227116	0001	0001/0002/0003/0004/0005	95-6002748
227117	0001	0001/0002/0003/0004/0005	95-6002748
227118	0001	0001/0002/0003/0004/0005	95-6002748
227119	0001	0001/0002/0003/0004/0005	95-6002748
227120	0001	0001/0002/0003/0004/0005	95-6002748
227121	0001	0001/0002/0003/0004/0005	95-6002748
227122	0001	0001/0002/0003/0004/0005	95-6002748
227123	0001	0001/0002/0003/0004/0005	95-6002748
227124	0001 <u>through</u> 0121	0001/0002/0003/0004/0005	95-6002748
227125	0001 <u>through</u> 0094	0001/0002/0003/0004/0005	95-6002748
227126	0001 <u>through</u> 0025	0001/0002/0003/0004/0005	95-6002748
227127	0001 <u>through</u> 0023	0001/0002/0003/0004/0005	95-6002748

Long Term Disability:

Report Number(s)	Subcode(s)/Division(s)	Claimbranch(s)/Class(es)	Employer FEIN(s)
226815	0001	0001	95-6002748
227067	0001/0002/0003/0004	0001	95-6002748
227068	0001/0002/0003/0004	0001	95-6002748
227069	0001 <u>through</u> 0012	0001	95-6002748
227070	0001	0001	95-6002748
227071	0001	0001	95-6002748
227072	0001 <u>through</u> 0031	0001	95-6002748
227073	0001 <u>through</u> 0021	0001	95-6002748
227074	0001 <u>through</u> 0111	0001	95-6002748
227075	0001 <u>through</u> 0019	0001	95-6002748
227076	0001/0002/0003/0004/0005/0006	0001	95-6002748
227077	0001 <u>through</u> 0023	0001	95-6002748
227078	0001/0002/0003/0004/0005	0001	95-6002748
227079	0001	0001	95-6002748
227080	0001	0001	95-6002748
227081	0001	0001	95-6002748
227082	0001	0001	95-6002748
227083	0001 <u>through</u> 0007	0001	95-6002748



227084	0001 <u>through</u> 0026	0001	95-6002748
227085	0001 <u>through</u> 0026	0001	95-6002748
227086	0001 <u>through</u> 0026	0001	95-6002748
227087	0001/0002/0003/0004	0001	95-6002748
227088	0001	0001	95-6002748
227089	0001 <u>through</u> 0008	0001	95-6002748
227090	0001	0001	95-6002748
227091	0001 <u>through</u> 0009	0001	95-6002748
227092	0001 <u>through</u> 0039	0001	95-6002748
227093	0001	0001	95-6002748
227094	0001	0001	95-6002748
227095	0001/0002/0003/0004/0005/0006	0001	95-6002748
227096	0001/0002/0003	0001	95-6002748
227097	0001 <u>through</u> 0033	0001	95-6002748
227098	0001 <u>through</u> 0009	0001	95-6002748
227099	0001 <u>through</u> 0008	0001	95-6002748
227100	0001 <u>through</u> 0054	0001	95-6002748
227101	0001	0001	95-6002748
227102	0001 <u>through</u> 0013	0001	95-6002748
227103	0001/0002/0003/0004/0005/0006/0007	0001	95-6002748
227104	0001 <u>through</u> 0013	0001	95-6002748
227105	0001/0002/0003/0004	0001	95-6002748
227106	0001/0002/0003/0004/0005	0001	95-6002748
227107	0001/0002/0003/0004	0001	95-6002748
227108	0001	0001	95-6002748
227109	0001/0002/0003	0001	95-6002748
227110	0001	0001	95-6002748
227111	0001	0001	95-6002748
227112	0001 <u>through</u> 0015	0001	95-6002748
227113	0001	0001	95-6002748
227114	0001	0001	95-6002748
227115	0001	0001	95-6002748
227116	0001	0001	95-6002748
227117	0001	0001	95-6002748
227118	0001	0001	95-6002748
227119	0001	0001	95-6002748
227120	0001	0001	95-6002748
227121	0001	0001	95-6002748
227122	0001	0001	95-6002748
227123	0001	0001	95-6002748
227124	0001 <u>through</u> 0121	0001	95-6002748
227125	0001 <u>through</u> 0094	0001	95-6002748
227126	0001 <u>through</u> 0025	0001	95-6002748
227127	0001 <u>through</u> 0023	0001	95-6002748

\* Customer must attach an explanation if the Appointment does not apply with respect to all employees with the selected coverages.

\*\*A Customer with multiple employer names and Tax IDs must attach a list of all employer names and associated Tax IDs.



## **Employer FICA**

Employer hereby, on its own behalf and on behalf of any listed subsidiary appoints MetLife as its agent for the sole purpose of remitting to the IRS the Employer's, or any listed subsidiary's or affiliate's, share of FICA with respect to taxable benefits paid by MetLife to Employer's or any listed subsidiary's or affiliate's employees ("Employees") pursuant to a group disability income insurance policy issued to the Employer by MetLife (the "Policy"). The Employer also understands that with respect to taxable benefits paid by MetLife to Employees pursuant to the Policy:

- MetLife will withhold from benefit payments and remit to the Internal Revenue Service the Employee's share of FICA.
- As requested by the Employee(s), MetLife will withhold from benefit payments and remit federal and state taxes to the appropriate taxing authorities.
- MetLife will produce W-2s with MetLife's name and Tax ID.
- MetLife does not remit state or federal unemployment taxes, locality taxes\*or Virgin Island and Puerto Rico "state" taxes.

\*For Certain Customers, MetLife is required to remit the New York Metropolitan Commuter Transportation Mobility tax (MCTMT) if the claimant is a resident of certain New York counties.

## **Termination**

1. The Appointment shall terminate with respect to Employer's, and/or a listed affiliate's or subsidiary's, share of FICA:
  - a. Immediately in the event that Employer, and/or a listed affiliate or subsidiary becomes insolvent, suspends its business, files a voluntary petition in bankruptcy, or is adjudged bankrupt;
  - b. On the effective date of the termination for any reason of the Policy; or
  - c. Pursuant to advance written notification (via e-mail or otherwise) of termination provided by one party to the other for any reason or no reason effective on the date indicated in the written notification.
2. If this Appointment is terminated pursuant to paragraph 1, above;
  - a. MetLife will continue to produce W-2s with respect to taxable benefits paid to Employees under the Policy unless otherwise instructed by Employer;
  - b. MetLife shall continue to remit to the appropriate taxing authority any amounts withheld by MetLife, or upon being withheld by MetLife in the future, for Employee's share of FICA, or for Employee's state or federal income taxes; and
  - c. Employer and/or subsidiary or affiliate shall become solely responsible and liable for the payment of the Employer's and/or affiliate's or subsidiary's share of FICA for amounts due on or after the termination of this Appointment for Employer or any listed affiliate or subsidiary.



**Disclaimer**

The Appointment is not intended to, and does not, make MetLife the "employer" of any Employee or other insured individual for any purpose. MetLife assumes no liability or obligation under this Appointment or otherwise (whether to the Employer, Employee, any other entity or employee of an entity covered by this Appointment, a beneficiary or to any taxing or regulatory authority) for any payments, penalties, interest or losses resulting from the failure to make payments, or withhold or remit taxes except that MetLife shall be liable to the Employee or the appropriate taxing authority, as the case may be, up to the actual amount that MetLife withholds from any Employee's benefits for FICA, state, and federal taxes as expressly provided for under this Appointment and then fails to refund to the Employee or remit to a taxing authority.

**Responsibility For Employer's FICA and Tax Considerations**

Although the cost of the Employer's or listed affiliate's or subsidiary's portion of the FICA is included in the disability plan rate(s), the Employer or listed affiliate or subsidiary is legally responsible for the Employer's or listed affiliate's or subsidiary's portion of the FICA and such portion may not be collected from any Covered Person under the Policy. The incorporation of the Employer's or listed affiliate's or subsidiary's portion of the FICA into the disability plan rate(s) may have an impact on the employer/employee ratio for individuals who receive benefits under the Policy. You should consult with and rely on your own independent tax and legal counsel concerning any of the tax considerations under this plan, including the taxable percentages for any benefit paid under the plan.

**To be completed by the Employer:**

\_\_\_\_\_  
(Signature of Employer's Legal Representative)

\_\_\_\_\_  
(Print Name and Title of Employer's Legal Representative)

\_\_\_\_\_  
Signature Date