

**University of California Staff Appreciation and Recognition Plan
As Implemented at UC Agriculture and Natural Resources (ANR)
For Plan Year July 1, 2023 through March 28, 2024**

Administrative Provisions, Requirements and Procedures

Guidelines for STAR Plan administration, including the nomination, review, and award approval processes, are set forth in the attached Local Guidelines. Only local funds will be used for STAR Plan awards. The assigned Description of Service (DOS) code XSC specific to the STAR Plan, must be used when paying awards to employees.

Local implementation and administration of the STAR Plan will be consistent across this location, and the office of the Executive Director for ANR Human Resources will be the official designee to ensure consistency.

The Senior Vice President–Chief Compliance and Audit Officer will assure that periodic audits will be performed to ensure that locations are in compliance with the STAR Plan.

The STAR Plan may be terminated or replaced at any time for any reason by the President. The ANR Vice President may suspend or terminate this location's implementation of the STAR Plan at any time.

Treatment for Benefit Purposes

STAR Plan cash awards are not considered to be compensation for University benefit purposes, such as the University of California Retirement Plan or employee life insurance programs.

Tax Treatment and Reporting

Under Internal Revenue Service Regulations, payment of STAR Plan cash awards must be included in the employee's income as wages subject to withholding for federal and state income taxes and applicable FICA taxes. Payment is reportable on the employee's Form W-2 in the year paid.