

## **University of California – Employee Recognition & Awards Program (ERAP)**

As Implemented at UC Agriculture and Natural Resources (ANR) For Plan Year June 30, 2025 through July 1, 2026.

### **Administrative Provisions, Requirements, and Procedures**

Guidelines for ERAP 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 Employee Recognition & Awards Program (ERAP) awards.

The assigned Description of Service (DOS) code XSC, specific to the ERAP Plan, must be used when paying awards to employees.

Local implementation and administration of the ERAP 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 comply with the ERAP Plan.

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

### **Treatment for Benefit Purposes**

ERAP Plan cash awards are not considered 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 (IRS) Regulations, payment of ERAP 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.