

Form W-4P State Equivalent Withholding Certificate for Periodic Pension Distributions

If you are a retiree, surviving spouse, beneficiary, or alternate payee, complete this Form W-4P State Equivalent Withholding Certificate to elect state income tax withholding from periodic pension distributions. Please consult your tax advisor prior to completing this form.

Please check one of the boxes below for the pension plan to which your state income tax election applies:

The Church Pension Fund Clergy Pension Plan **The Episcopal Church Lay Employees' Retirement Plan** **International Clergy Pension Plan**

Type or Print Full Name _____

Daytime Phone Number _____

Social Security Number _____

Home Address (number and street or rural route) _____

City _____

State _____

ZIP _____

Client Identification Number _____

Please complete the sections below that are applicable to your state income tax withholding elections. If you do not return this completed form, we will automatically withhold state income tax from your pension distributions based on the default requirements for your state of residency. You may elect to not have state income taxes withheld only if your state of residence allows such an election.

Please note the following:

The completion of this form is optional for clergy members.

Beneficiaries of the International Clergy Pension Plan should not complete this form.

Section A: Mandatory State Income Tax Withholding

Complete this section if you legally reside in one of the states listed below. If you **do not** legally reside in one of the states listed below, please proceed to Section B.

The following states generally require income taxes to be withheld from periodic pension distributions made to an individual if federal income taxes are withheld from those payments:

- | | | | |
|----------------------------|---------------------|-------------------------|------------|
| • Arkansas | • Georgia | • Massachusetts | • Oklahoma |
| • California | • Iowa ² | • Michigan ³ | • Oregon |
| • Connecticut ¹ | • Kansas | • Nebraska | • Vermont |
| • Delaware | • Maine | • North Carolina | • Virginia |

Although withholding is generally required if federal income taxes are withheld, some states allow residents to affirmatively elect to **NOT** have state income taxes withheld even if you have elected federal income tax withholding. If you reside in one of the following states, you may elect to not have state income taxes withheld by electing "No, do not withhold state income tax" below:

Arkansas, California, Delaware, Georgia, Michigan³, North Carolina, Oklahoma, Oregon, or Vermont

Residents of **Arkansas, California, Delaware, Georgia, Kansas, Maine, Massachusetts, Nebraska, North Carolina, Oklahoma, Oregon, Vermont, or Virginia**:

State of residence for tax purposes: _____

Yes, withhold state income tax

Or **No, do not withhold state income tax**

Married Single

Number of Allowances _____

Withhold Additional Amount \$ _____

I understand that I may check this box only if I reside in one of the states listed above that allows me to elect to not have state income taxes withheld or if I have elected not to have federal taxes withheld.

¹ Residents must complete and return the attached State of Connecticut Form CT-W4P, Withholding Certificate for Pension or Annuity Payments, or may elect to have 6.99% state income tax withheld.

² Residents of Iowa can only elect to withhold at 5% of federal taxable distribution for pension payments.

³ Residents born before 1946 are generally not required to have income tax withheld on pension payments and should complete Section B.

If you reside in any of the following states, you must check the corresponding box for your state of residence for tax purposes:

- Connecticut¹ Residents: Withhold at 6.99% of federal taxable distribution (Connecticut residents have the option to check this box or complete the actual State of Connecticut Form CT-W4P)
- Iowa² Residents: Withhold at 5% of federal taxable distribution
- Michigan³ Residents: Withhold at 4.25% of federal taxable distribution

Section B: Voluntary State Income Tax Withholding

If you are a resident of a jurisdiction not listed above, that state will allow you to determine whether you want state income tax withheld from your periodic pension distributions. Please complete this section if you want to have state income taxes withheld for your state of residence. If you do not legally reside in one of the states listed below, please proceed to Section C.

- Alabama
- Arizona*
- Colorado
- District of Columbia
- Idaho
- Illinois**
- Indiana**
- Kentucky
- Louisiana
- Maryland**
- Michigan³**
- Minnesota
- Missouri**
- Montana**
- New Jersey**
- New Mexico**
- New York**
- North Dakota
- Ohio
- Rhode Island
- South Carolina**
- Utah
- West Virginia
- Wisconsin**

Residents of **Alabama, Colorado, District of Columbia, Idaho, Kentucky, Louisiana, Minnesota, North Dakota, Ohio, Rhode Island, Utah or West Virginia:**

State of residence for tax purposes:

Yes, withhold state income tax Or No, do not withhold state income tax

Married Single

Number of Allowances _____

Withhold Additional Amount \$ _____

*Residents of **Arizona:**

Withhold at 0.8% 1.3% 1.8% 2.7% 3.6% 4.2% 5.1% of the taxable distribution

**Residents of:

- Illinois
- Indiana
- Maryland
- Michigan³
- Missouri
- Montana
- New Jersey
- New Mexico
- New York
- South Carolina
- Wisconsin

Flat Amount of Withholding \$ _____

Section C: State Income Tax Withholding Not Applicable

The following states either do not impose income tax withholding on periodic pension distributions or we cannot accommodate income tax withholding at this time. Therefore, if you are a resident of a jurisdiction listed below, state income tax withholding is not allowed. States that we cannot accommodate income tax withholding for at this time have an asterisk next to them.

- Alaska
- Florida
- Hawaii*
- Mississippi*
- Nevada
- New Hampshire
- Pennsylvania*
- South Dakota
- Tennessee
- Texas
- Washington
- Wyoming

By signing below, I authorize The Church Pension Fund to apply the state income tax withholding elections indicated on this form to the periodic pension distributions made from The Church Pension Fund Clergy Pension Plan, The Episcopal Church Lay Employees' Retirement Plan, or the International Clergy Pension Plan.

Submit the completed and signed form:

The Church Pension Fund
19 East 34th Street, New York, NY 10016
Attn: Client Services
Email: benefits@cpf.org
Fax: (877) 432-9274

Any questions, call Client Services:

Phone: (866) 802-6333
Monday to Friday: 8:00AM to 8:00PM ET

Your Signature _____

Date _____

mm/dd/yyyy