

## Form W-4R State Equivalent Withholding Certificate for Nonperiodic Pension Distributions

If you are a retiree, surviving spouse, beneficiary, or alternate payee, complete this Form W-4R State Equivalent Withholding Certificate to elect state income tax withholding from non-periodic pension distributions (including lump sum 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 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 non-periodic distributions made to an individual if federal income taxes are withheld from those payments:

- |                            |            |                         |            |
|----------------------------|------------|-------------------------|------------|
| • Arkansas                 | • Iowa     | • Massachusetts         | • Oklahoma |
| • California               | • Kansas   | • Michigan <sup>2</sup> | • Oregon   |
| • Connecticut <sup>1</sup> | • Maine    | • Nebraska              | • Vermont  |
| • Delaware                 | • Maryland | • North Carolina        | • Virginia |

If you legally reside in the **District of Columbia**, 8.95% of your non-periodic distribution will be withheld if you receive a full distribution of your account balance.

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, Michigan<sup>2</sup>, North Carolina, Oklahoma, Oregon or Vermont**

State of residence for tax purposes: \_\_\_\_\_

**Yes, withhold state income tax for one of the states listed below**

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

I understand that I may check this box only if I reside in one of the states listed above or if I have elected not to have federal tax withheld.

<sup>1</sup> 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

<sup>2</sup> 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 mandatory states and are subject to state income tax withholding, you must check the corresponding box below for your state of residence.

- Arkansas: Withhold at 3% of federal taxable distribution
- California: Withhold at 10% of federal income tax amount withheld
- Connecticut<sup>1</sup>: Withhold at 6.99% of federal taxable distribution
- Delaware: Withhold at 5% of federal taxable distribution
- District of Columbia: Withhold at 8.95% of federal taxable distribution  
(only if full distribution/otherwise withholding is voluntary)
- Iowa: Withhold at 5% of federal taxable distribution
- Kansas: Withhold at 5% of federal taxable distribution
- Maine: Withhold at 5% of federal taxable distribution
- Maryland: Withhold at 7.75% of federal taxable distribution
- Massachusetts: Withhold at 5.05% of federal taxable distribution
- Michigan<sup>2</sup>: Withhold at 4.25% of federal taxable distribution  
(you must have been born after 1945 to choose this option)
- Nebraska: Withhold 5% of federal taxable distribution
- North Carolina: Withhold 4% of federal taxable distribution
- Oklahoma: Withhold 5% of federal taxable distribution
- Oregon: Withhold 8% of federal taxable distribution
- Vermont: Withhold 30% of federal income tax amount withheld
- Virginia: Withhold 4% 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 non-periodic 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
- Kentucky
- New Jersey
- Utah
- Colorado
- Louisiana
- New Mexico
- West Virginia
- Georgia
- Michigan<sup>2</sup>
- North Dakota
- Wisconsin
- Idaho
- Minnesota
- Ohio
- Illinois
- Missouri
- Rhode Island
- Indiana
- Montana
- South Carolina

State of residence for tax purposes:

- Yes, withhold state income tax** Or  **No, do not withhold state income tax**
- Percentage \_\_\_\_\_ %
- Flat Amount of Withholding \$ \_\_\_\_\_

### Section C: State Income Tax Withholding Not Applicable

The following states either do not impose income tax withholding on non-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
- Mississippi\*
- Pennsylvania\*
- Washington
- Arizona\*
- Nevada
- South Dakota
- Wyoming
- Florida
- New Hampshire
- Tennessee
- Hawaii\*
- New York\*
- Texas

By signing below, I authorize The Church Pension Fund to apply the state income tax withholding elections indicated on this form to the non-periodic 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@cpg.org](mailto:benefits@cpg.org)  
 Fax: (877) 432-9274

**Any questions, call Client Services:**

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

Your Signature \_\_\_\_\_

Date \_\_\_\_\_

mm/dd/yyyy