

Withholding Certificate for Pension Payments from the Church Pension Fund Clergy Pension Plan or the Episcopal Church Lay Employees' Retirement Plan – FORM W-4P STATE EQUIVALENT

Type or Print Full Name	Daytime Phone Number	Your Social Security Number
Home Address (number and street or rural route)		Employee / Payee Number
City or town, State, and ZIP Code		

Alaska, Florida, Nevada, South Dakota, Texas, Washington and Wyoming do not impose personal income taxes and states such as Hawaii, Illinois, Mississippi, New Hampshire, Pennsylvania and Tennessee may exempt your pension payments from tax. **Please consult your tax advisor prior to completing this form.**

Section A: Mandatory State Withholding¹

Complete this section if you are not a member of the clergy and you legally reside in one of the 14 states listed below.

If you are a member of the clergy or you DO NOT reside in one of the 14 states listed below please proceed to Section B.

If you are not a member of the clergy and you do not return this completed form, we will automatically withhold state income tax from your pension payments based on the default requirements for your state of residency.

The following 14 states generally require income taxes to be withheld from pension and annuity payments made to an individual if federal income taxes are withheld from those payments:

ARKANSAS, CALIFORNIA, DELAWARE, GEORGIA, IOWA, KANSAS, MAINE, MASSACHUSETTS, NEBRASKA, NORTH CAROLINA, OKLAHOMA, OREGON, VERMONT, OR VIRGINIA

Although withholding is generally required regarding the 14 states listed above, some allow residents to affirmatively elect to NOT have income taxes withheld even if you have elected federal income tax withholding.

If you reside in one of the following eight states you may elect to not have state taxes withheld by electing "NO, do not withhold tax" below:

ARKANSAS, CALIFORNIA, DELAWARE, GEORGIA, KANSAS, MAINE, NORTH CAROLINA OR VERMONT

State of residence for tax purposes: _____

YES, withhold tax: _____ **OR**

NO, do not withhold tax. I understand that I may check this box only if I reside in one of the eight states listed above or if I have elected not to have federal income tax withheld.

Married Single Other State Classification _____
 Number of Allowances _____
 Withhold Additional Amount \$ _____

CALIFORNIA RESIDENTS ONLY: Withhold at 10% of federal income tax
 (California residents have the option to check this box or complete the section above)

IOWA RESIDENTS ONLY: Withhold at 5% of federal income tax
 (Iowa residents have the option to check this box or complete the section above)

Section B: Voluntary State Withholding²

Complete this section if you do not legally reside in one of the states listed above or if you are a member of the clergy. If you are a resident of a jurisdiction not listed above, that state will allow you to determine whether you want state taxes withheld from your pension and annuity payments, regardless of whether federal taxes are withheld. Please complete this section if you want to have state taxes withheld regarding your state of residence.

State of residence for tax purposes: _____

YES, withhold tax: _____ **OR**

NO, do not withhold tax.

RESIDENTS OF ALABAMA, COLORADO, DISTRICT OF COLUMBIA, IDAHO, KENTUCKY, LOUISIANA, MINNESOTA, NEW MEXICO, NORTH DAKOTA, OHIO, RHODE ISLAND, UTAH, WEST VIRGINIA AND WISCONSIN:

Married Single Other State Classification _____
 Number of Allowances _____
 Withhold Additional Amount \$ _____

RESIDENTS OF CONNECTICUT, INDIANA, MARYLAND, MICHIGAN, MISSOURI, NEW JERSEY, NEW YORK AND SOUTH CAROLINA:

Flat Amount \$ _____

RESIDENTS OF ARIZONA: Withhold at .8%, 1.3%, 1.8%, 2.7%, 3.6%, 4.2%, 5.1% of the taxable amount of distribution

By signing below, I authorize The Church Pension Fund to apply the elections indicated on this form to payments made from either the Church Pension Fund Clergy Pension Plan or the Episcopal Church Lay Employees' Retirement Plan.

Your Signature: _____ **Date:** _____

¹ Residents of the District of Columbia are subject to mandatory withholding solely for lump-sum distributions of a resident payee's entire account balance.

² Residents of the District of Columbia are subject to voluntary withholding for any pension payments other than lump-sum distributions.