

State Equivalent Withholding Certificate for Periodic Pension Distributions

If you are a retiree, surviving spouse, beneficiary, or alternate payee, complete this 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 and/or related plan
- The Episcopal Church Lay Employees' Retirement Plan
- International Clergy Pension Plan
- Staff Retirement Plan of The Church Pension Fund and Affiliates
- The Church Pension Fund Supplementary Pension Plan

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
- Delaware
- Kansas
- Massachusetts
- North Carolina
- Vermont
- California¹
- Georgia
- Maine
- Michigan⁵
- Oklahoma
- Virginia
- Connecticut²
- Iowa³
- Maryland⁴
- Nebraska
- Oregon

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, California¹, Delaware, Georgia, Michigan⁵, North Carolina, Oklahoma, Oregon, or Vermont

Residents of **Arkansas, California¹, 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.

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

- California¹ Residents: Withhold at 10% of federal income tax amount withheld
- Connecticut² 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)
- Iowa³ Residents: Withhold at 5% of federal taxable distribution
- Maryland⁴ Residents: Withhold at 7.75% of federal income tax amount withheld
- Michigan⁵ Residents: Withhold at 4.25% of federal taxable distribution

¹ Residents of California must elect to withhold at 10% of federal income tax amount withheld for pension payments.

² Residents must complete and return the State of Connecticut Form CT-W4P, Withholding Certificate for Pension or Annuity Payments, or may elect to have 6.99% state income tax withheld. (Form CT-W4P can be found at https://portal.ct.gov/-/media/DRS/Forms/2022/WTH/CT-W4P_1222.pdf)

³ Residents of Iowa can only elect to withhold at 5% of federal taxable distribution for pension payments.

⁴ Residents of Maryland can elect to withhold at 7.75% of federal income tax amount for pension payments.

⁵ Residents born before 1946 are generally not required to have income tax withheld on pension payments and should complete Section B.

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**
- Michigan⁵**
- Minnesota
- Missouri**
- Montana**
- New Jersey**
- New Mexico**
- New York**
- North Dakota**
- Ohio**
- Pennsylvania**
- Rhode Island**
- South Carolina**
- Utah**
- West Virginia**
- Wisconsin**

Residents of **Alabama, District of Columbia, Idaho, Louisiana, or Minnesota:**

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:

- | | | | | |
|-----------------------------------|--|------------|--------------|----------------|
| <input type="checkbox"/> Colorado | <input type="checkbox"/> Kentucky | Montana | North Dakota | South Carolina |
| <input type="checkbox"/> Idaho | <input type="checkbox"/> Louisiana | New Jersey | Ohio | Utah |
| <input type="checkbox"/> Illinois | <input type="checkbox"/> Michigan ⁵ | New Mexico | Pennsylvania | West Virginia |
| <input type="checkbox"/> Indiana | <input type="checkbox"/> Missouri | New York | Rhode Island | 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.

- | | | | |
|----------------------------------|--|---------------------------------------|-------------------------------------|
| <input type="checkbox"/> Alaska | <input type="checkbox"/> Mississippi* | <input type="checkbox"/> South Dakota | <input type="checkbox"/> Washington |
| <input type="checkbox"/> Florida | <input type="checkbox"/> Nevada | <input type="checkbox"/> Tennessee | <input type="checkbox"/> Wyoming |
| <input type="checkbox"/> Hawaii* | <input type="checkbox"/> New Hampshire | <input type="checkbox"/> Texas | |

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, the International Clergy Pension Plan, Staff Retirement Plan of The Church Pension Fund and Affiliates, or The Church Pension Fund Supplementary 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 _____