

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.

The completion of this form is optional for clergy members. If a member of the clergy wishes to voluntarily elect state income tax withholding, please complete the applicable sections below. If you are a beneficiary of the International Clergy Pension Plan, you should not complete 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

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.

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
- Iowa²
- Michigan³
- Oregon
- Connecticut¹
- Kansas
- Nebraska
- Vermont
- Delaware
- Maine
- North Carolina
- Virginia⁴

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:

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

State of residence for tax purposes:

Yes, withhold state income tax

Married

Single

Number of Allowances _____

Withhold Additional Amount \$ _____

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 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:

California Residents:	Withhold 10% of federal income tax amount withheld
Connecticut ¹ Residents:	Withhold 6.99% of federal taxable distribution
Iowa ² Residents:	Withhold 3.8% of federal taxable distribution
Michigan ³ Residents:	Withhold 4.25% of federal taxable distribution
Virginia ⁴ Residents:	Withhold a flat amount of state income tax if federal income tax withholding is 0%. \$ _____

¹ 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 portal.ct.gov/-/media/DRS/Forms/2022/WTH/CT-W4P_1222.pdf)

² If you are a resident of Iowa and you are disabled or 55 years of age or older, distributions from pensions are exempt from state income taxation. Therefore, you may elect to have no withholding on page 1. Please consult your tax advisor.

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

⁴ Residents from Virginia who elected 0% federal income tax withholding must indicate a flat amount for Virginia state income tax withholding.

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 | • Kentucky** | • New Jersey** | • South Carolina** |
| • Arizona* | • Louisiana** | • New Mexico** | • Utah** |
| • Colorado** | • Maryland** | • New York** | • West Virginia** |
| • District of Columbia | • Michigan ³ ** | • North Dakota** | • Wisconsin** |
| • Idaho** | • Minnesota** | • Ohio** | |
| • Illinois** | • Missouri** | • Pennsylvania** | |
| • Indiana** | • Montana** | • Rhode Island** | |

Residents of **Alabama, District of Columbia, Idaho, Kentucky, Louisiana, Minnesota, Montana, New Mexico, North Dakota, Ohio, Rhode Island, South Carolina, Utah, West Virginia, or Wisconsin:**

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 0.5% 1.0% 1.5% 2.0% 2.5% 3.0% 3.5% of the taxable distribution		
**Residents of:		
Colorado	Louisiana	Montana
Idaho	Maryland	New Jersey
Illinois	Michigan³	New Mexico
Indiana	Minnesota	New York
Kentucky	Missouri	North Dakota
		Ohio
		Pennsylvania
		Rhode Island
		South Carolina
		Utah
		West Virginia
		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.

- | | | | |
|-----------|-----------------|----------------|--------------|
| • Alaska | • Mississippi | • South Dakota | • Washington |
| • Florida | • Nevada | • Tennessee | • Wyoming |
| • Hawaii | • New Hampshire | • 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@cpg.org
Fax: 877-432-9274

Any questions, call Client Services:

Phone: 866-802-6333
Monday to Friday: 8:30 AM to 8:00 PM ET

Your Signature _____

Date _____

mm/dd/yyyy