

**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	
Home Address (number and street or rural route)	
City, State and Zip Code	Social Security Number
Daytime Phone Number	Employee / Payee Number

Section A: Mandatory State Withholding

Complete this section if you are NOT a member of the clergy AND you legally reside in one of the fourteen states listed below. If you are a member of the clergy or you do not reside in one of the states listed below, please proceed to Section B. The following states generally require state income taxes to be withheld from pension and annuity payments made to an individual who legally resides in the state if federal taxes are withheld from those payments: ARKANSAS, CALIFORNIA, DELAWARE, GEORGIA, IOWA, KANSAS, MASSACHUSETTS, MAINE, NORTH CAROLINA, NEBRASKA, OKLAHOMA, OREGON, VERMONT OR VIRGINIA.

Although withholding is generally required regarding the fourteen states listed above, some of those states allow residents to affirmatively elect to NOT have state taxes withheld even if you have elected federal 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 tax¹: **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 in the second paragraph above OR if I have elected not to have any federal tax withheld.
- Married Single Other State Classification² _____
 Number of Allowances² _____
 Withhold Additional Amount \$ _____

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

Note: If you reside in one of the states listed in this section, you are not a member of the clergy, and you do not return this completed form, we will automatically withhold state tax from your pension payments based on the default requirements for your state of residency.

(Signature Required – See Reverse) →

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Section B: Voluntary State Withholding³

Complete this section only if you are a member of the clergy OR if you do not legally reside in one of the fourteen states listed in Section A above. If you are a resident of a state 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. If you do not complete this section we will NOT withhold any state taxes from your pension payment.

State of residence for tax purposes: _____

YES, withhold tax: **OR** NO, do not withhold tax.

Method 1⁴:

Married Single Other State Classification² _____
Number of Allowances² _____
Withhold Additional Amount \$ _____

Method 2⁵:

Flat Amount \$ _____

ARIZONA RESIDENTS ONLY: Yes, withhold at 10% 19% 23% 25% 31% 37% of federal tax
 No, do not withhold tax.

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 Applies to residents of the following fourteen states: Arkansas, California, Delaware, Georgia, Kansas, Massachusetts, Maine, North Carolina, Nebraska, Oklahoma, Oregon, Vermont or Virginia. Iowa residents please indicate "married" or "single" and we will apply the state income exemption and withhold tax at 5%.

² For additional information, please consult your tax advisor and/or the state tax withholding instructions for your state of residence.

³ Alaska, Florida, Nevada, South Dakota, Texas, Washington and Wyoming do not impose personal income taxes and other 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.

⁴ Applies to residents of the following states: Alabama, Colorado, District of Columbia, Idaho, Kentucky, Louisiana, Minnesota, Montana, New Mexico, North Dakota, Ohio, Rhode Island, Utah, West Virginia or Wisconsin.

⁵ Applies to residents of the following states: Connecticut, Indiana, Maryland, Michigan, Missouri, New Jersey, New York or South Carolina.