

# Withholding Certificates for Pension Payments

**Purpose of the Form:** To notify CCCERA of tax withholdings for federal and state purposes.

**Instructions:** See instructions on reverse page.

Member Information			
Full Name			Social Security #
Street or P.O. Box			Daytime Phone Number
City	State	Zip Code	Tell Us Who You Are <input type="checkbox"/> Retiree <input type="checkbox"/> Survivor <input type="checkbox"/> Account Split Payee

FEDERAL Withholding Certificate for Pension Payments	
<b>Complete the following applicable lines.</b>	
1. Check here if you <b>do not want any</b> federal income tax withheld from your pension. (Do not complete line 2 or 3.)	<input type="checkbox"/>
2. Total number of allowances and marital status you are claiming for withholding from each pension payment. (You also may designate an additional dollar amount on line 3.) <b>Marital Status:</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate.	_____
3. Additional amount, if any, you want withheld from each pension payment. ( <b>Note.</b> You cannot enter an amount here without entering the number (including zero) of allowances on line 2.)	\$ _____
Signature	Date – mm/dd/yyyy

STATE OF CALIFORNIA Withholding Certificate for Pension or Annuity Payments	
<b>Complete the following applicable lines.</b>	
1. I elect not to have any State income tax withheld from my pension. (Do not complete lines 2, 3, or 4.)	<input type="checkbox"/>
2. I want State tax withheld from my retirement allowance, figured using the number of allowances and marital status shown below: Number of allowances you are claiming: .....	_____
<input type="checkbox"/> Single <input type="checkbox"/> Married, one income <input type="checkbox"/> Married, two or more incomes (single rate) <input type="checkbox"/> Head of Household	
3. I want the following additional amount withheld from each pension payment. ( <b>Note:</b> You cannot enter an amount here without entering the number (including zero) of allowances on line 2.)	\$ _____
4. I want this designated amount withheld from my monthly pension payment. (Do not complete lines 1, 2, or 3.)	\$ _____
Signature	Date – mm/dd/yyyy

# Instructions for Completing the Withholding Certificates for Pension Payments form

## Instructions

### This information applies to both State and Federal certificates.

- Complete the form and sign in blue or black ink.
- **Line 1:** If you do not want money withheld from your pension payment for income taxes, check this box. Remember to sign and date your forms at the bottom.

If you want to have money withheld from your pension check to pay your federal and/or state tax liability, you can have these funds withheld as follows:

- **Line 2:** By declaring the number of allowances (deductions) and your marital status.  
The marital status options on the state section include "Head of Household". You may check the "Head of Household" marital status box if you meet all of the following tests:
  - (1) Your spouse will not live with you at any time during the year;
  - (2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; and
  - (3) You will file a separate return for the year.
- **Line 3:** By indicating an additional amount to be withheld, along with the number of allowances and marital status (c).
- **Line 4 (State Only):** If you want a designated amount withheld, insert the amount on this line.

## More Information

A reminder, this form is for CCCERA internal use only. It will not be sent to the IRS or any public or private reporting agency. It is used only to determine the amounts you have chosen to withhold from your pension for annual tax liability.

If you are a member and a survivor of a member, you will receive a separate pension check for each. Please complete a tax withholding form for each pension check.

You are not required to have Federal tax withheld from your monthly payments. However, if you choose to exempt yourself from withholding, you must pay any required taxes through other sources, such as quarterly estimate and deposits. You may incur penalties under the estimated tax rules if your withholding and estimated tax payments are not sufficient to meet your tax liabilities.

CCCERA retirees living in California are subject to California income tax. CCCERA payments to retirees living outside of California are not subject to California income tax, but benefits may be subject to other state taxes. Consult your tax specialist or state Department of Revenue for complete information on your specific tax status.