

# Benefit payment federal and state tax withholding election form

Des Moines, IA 50306-9323  
1-877-877-1207



Custody Solutions

**Stop**  
Do not return this form unless you wish to change your present election.

**Return this form to:**  
**PO Box 9323**  
**Des Moines Iowa 50306-9323**

## Participant information

Participant name	Last 4 digits of Social Security Number XXX-XX-
Email	Phone number ( )
Plan name	Plan number

## Federal tax withholding

### 1) Withholding election status: (check one)

- Married filing jointly (or Qualifying widow(er))
- Single or Married filing Separately
- Head of Household – check only if you are unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.

**Complete 2-4 ONLY if they apply to you: otherwise, skip to Step 5**

### 2) Multiple jobs or spouse works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

- (a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4); **or**
- (b) Complete the items below
  - 1) If you (and/or your spouse) have one or more jobs, then enter the total taxable annual pay from all jobs, plus any income entered on Form W-4, Step 4(a), for the jobs less the deductions entered on Form W-4, Step 4(b) for the jobs. Other, enter “-0-” \_\_\_\_\_
  - 2) If you (and/or your spouse) have any other pensions/annuities that pay less annually than this one, then enter the total annual taxable payments from all lower-paying pensioners/annuities. Otherwise, enter “-0-” \_\_\_\_\_
  - 3) Add the amounts from items 1) and 2) and enter the total here \_\_\_\_\_
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

**TIP:** To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

**Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

### 3) Claim dependents

If your income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000

Multiply the number of other dependents by \$500

Add the amounts above and enter the total here

▶ \$	_____
▶ \$	_____
▶ \$	_____

### 4) Other adjustments (optional)

- (a) Other Income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income ▶ \$ \_\_\_\_\_
- (b) Deductions. If you expect to claim deductions others than the standard deduction and want to reduce your withholding use ▶ \$ \_\_\_\_\_
- (c) Extra Withholding. Enter any additional tax you want withheld each pay period ▶ \$ \_\_\_\_\_

## Notice of withholding of Federal income tax from periodic payments

Choosing not to have income tax withheld. You can choose not to have federal income tax withheld from your payments by writing “No Withholding” on Form W-4P in the space below Step 4P. Then, complete Steps 1a, 1b, and 5. Generally, if you are a U.S. citizen or a resident alien, you are not permitted to elect not to have federal income tax withheld on payments to be delivered outside the United States and its territories. Also, if you elect not to have federal income tax withheld, you could be subject to a penalty tax for underpayment of taxes.

## Federal tax withholding continued

Federal law requires that periodic payments you receive be subject to Federal income tax withholding. Withholding will only apply to the portion of your periodic payments that is already included in your income subject to Federal income tax and will be like wage withholding. You may change or revoke your previous election at any time by returning a signed and dated election form to the noted "Return form to" above address. Any election or revocation will become effective on either of the next two pay dates, depending on when your election form arrives in our office. Additional election forms may be obtained by contacting the number above.

### State tax withholding Choose only one of the following:

- NO.** I elect not to have state income tax withheld from my periodic payment.  
 **YES.** I elect to have state income tax withheld from my periodic payment. This election will remain in effect until I revoke it.

**The two-letter abbreviation for my withholding state is:** \_\_\_\_\_

Your state may offer calculated or fixed amount withholding options. Use the included chart to find the options that are permitted for your state and complete the appropriate section below.

**Arizona, Connecticut, and Michigan Residents:** Complete the section provided for your state's options.

### Calculated withholding

To be completed if your state allows a calculated amount-YES is in the calculated column on the chart on back.

Withholding Election Status: Find your state on the back of this form. An "X" identifies the permitted withholding elections for your state.

Please choose a permitted election.

- Married (M)     Single (S)     Married Both Spouses Working (B)     Married Filing Jointly (J)  
 Married One Spouse Working (O)     Married Filing Separately (X)     Head of Household (H)

Number of allowances claimed: \_\_\_\_\_

Optional: In addition to the amount calculated above, withhold this amount: \$ \_\_\_\_\_

### Fixed withholding

To be completed if your state allows a fixed dollar amount - YES is in the fixed column on the chart on back.

I elect to withhold a fixed amount of \$ \_\_\_\_\_

**Arizona only** (check one):  0%     0.5%     1.0%     1.5%     2.0%     2.5%     3.0%     3.5%

**Connecticut only** (check one):  A     B     C     D     E     F Additional amount \$ \_\_\_\_\_ Reduced amount \$ \_\_\_\_\_

For further guidance, please see CT.gov

**Michigan only** (check one):  1 – No withholding     2 – Born before 1946     3 – Born between 1946/1952     4 – Born between 1946/1952 and not covered under SSA     5 – after 1952, retired as of Jan 1, 2013 & employment not covered under SSA  
 6 – Born after 1952 and not covered under SSA     7 – Born after 1952, have reached the age of 67, and Box 5 and 6 do not apply  
 8 – Born after 1952 or No MI W-4P filed

Optional: In addition to the amount calculated above, withhold this amount: \$ \_\_\_\_\_

### 5) Participant signature

Participant signature

Date

**X**

## Periodic payment State withholding reference chart

State/Province	Does my State accept a ...		Permitted elections for calculated option					X= Permitted option for state.	
	Calculated withholding option?	Fixed withholding option?	Married	Single	Married both spouses working	Married filing jointly	Married one spouse working	Married filing separately	Head of household
AL – Alabama <sup>1</sup>	Yes	Yes	X	X				X	X
AZ – Arizona	Percentage		See chart on Page 1						
AK – Alaska	<b>No withholding</b>								
AR – Arkansas <sup>1</sup>	Yes	No	X	X					X
CA – California <sup>2</sup>	Yes	Yes	X	X					X
CO – Colorado <sup>1</sup>	No	Yes							
CT – Connecticut	Yes	No	C	F	D	C		A	B
DC - District of Columbia	Yes	No		X		X		X	X
DE – Delaware <sup>2</sup>	Yes	Yes		X		X		X	
FL – Florida	<b>No withholding</b>								
GA – Georgia <sup>2</sup>	Yes	No		X	X		X	X	X
HI – Hawaii <sup>1</sup>	<b>No withholding</b>								
ID – Idaho <sup>1</sup>	Yes	Yes	X	X					
IL – Illinois <sup>1</sup>	No	Yes	Fixed amount only						
IN – Indiana <sup>1</sup>	No	Yes	Fixed amount only						
IA – Iowa	Yes	Yes	Marital Status is not applicable for this state. The calculation is based on # of allowances.						
KS – Kansas <sup>2</sup>	Yes	No	X	X		X			X
KY – Kentucky <sup>1</sup>	Yes	Yes	Marital Status is not applicable for this state. The calculation is based on # of allowances.						
LA – Louisiana <sup>1</sup>	Yes	Yes	X	X					X
ME – Maine <sup>2</sup>	Yes	Yes	X	X					
MD – Maryland <sup>1</sup>	No	Yes	Fixed amount only						
MA – Massachusetts <sup>3</sup>	Yes	Yes	X	X	X	X	X	X	X
MI – Michigan <sup>2</sup>	Yes	No	Also use Michigan W-4P form codes 1 – 8						
MN – Minnesota <sup>1</sup>	Yes	Yes	X	X					
MO – Missouri <sup>1</sup>	No	Yes	Fixed amount only						
MS – Mississippi <sup>1</sup>	No	Yes	Fixed amount only						
MT – Montana <sup>1</sup>	Yes	Yes	Marital Status is not applicable for this state. The calculation is based on # of allowances.						
NC – North Carolina <sup>2</sup>	Yes	No	X	X					X
ND – North Dakota <sup>1</sup>	Yes	Yes	X	X					X
NE – Nebraska <sup>3</sup>	Yes	Yes	X	X					X
NH – New Hampshire	<b>No withholding</b>								
NJ – New Jersey <sup>1</sup>	No	Yes	Fixed amount only						
NM – New Mexico <sup>1</sup>	Yes	Yes	X	X					X
NV – Nevada	<b>No withholding</b>								
NY – New York <sup>1</sup>	No	Yes	Fixed amount only						
OH – Ohio <sup>1</sup>	Yes	Yes	Marital Status is not applicable for this state. The calculation is based on # of allowances.						
OK – Oklahoma <sup>2</sup>	Yes	No	X	X					
OR – Oregon <sup>2</sup>	Yes	Yes	X	X					X
PA – Pennsylvania <sup>1</sup>	No	Yes	Fixed amount only						
PR – Puerto Rico <sup>1</sup>	Yes	No	X	X				X	X
RI – Rhode Island <sup>1</sup>	Yes	Yes	X	X					
SC – South Carolina <sup>1</sup>	Yes	Yes	Marital Status is not applicable for this state. The calculation is based on # of allowances.						
SD – South Dakota	<b>No withholding</b>								
TN – Tennessee	<b>No withholding</b>								
TX – Texas	<b>No withholding</b>								
UT – Utah <sup>1</sup>	Yes	Yes	X	X					
VA – Virginia <sup>2</sup>	Yes	Yes	Marital Status is not applicable for this state. The calculation is based on # of allowances.						
VT – Vermont <sup>2</sup>	Yes	Yes	X	X					X
WA – Washington	<b>No withholding</b>								
WI – Wisconsin <sup>1</sup>	Yes	Yes	X	X					X
WV – West Virginia <sup>1</sup>	No	Yes	Fixed amount only						
WY - Wyoming	<b>No withholding</b>								

<sup>1</sup> State income tax will not be withheld unless you request it.

<sup>2</sup> State income tax will be withheld unless you specify not to withhold.

<sup>3</sup> State income tax must be withheld if you are having federal income tax withheld

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