

## Pension Recipient's Federal Income Tax Withholding Authorization

**You Must Check Appropriate Box**

Retirement System:  Public School Employees  State Employees  State Police  Judges

|  |       |   |                                      |
|--|-------|---|--------------------------------------|
| SOCIAL SECURITY NUMBER (Protected information for tax and actuarial purposes)  |       |   | <b>Select ONE box from A, B or C</b> |
| NAME (Last, First, Middle Initial)   |       |   |                                      |
| STREET ADDRESS   |       | IS THIS ADDRESS NEW? <input type="checkbox"/> YES <input type="checkbox"/> NO |                                      |
| CITY   | STATE | ZIP CODE  |                                      |
| SIGNATURE  |       | DATE  |                                      |
| IF YOU CHECKED ONE OF THE BOXES ON THE RIGHT, PLEASE RETURN THIS COMPLETED AUTHORIZATION IMMEDIATELY TO:<br><div style="text-align: center; margin-top: 5px;"> <b>Office of Retirement Services</b><br/>                     P.O. Box 30171<br/>                     Lansing, MI 48909-7671                 </div>   |       |   |                                      |
| A. <input type="checkbox"/> Do not deduct any federal withholding from my pension.<br>B. <input type="checkbox"/> I authorize a standard deduction from my pension based on federal tax tables for the following exemptions:<br><div style="margin-left: 40px;"> <input type="checkbox"/> Married.....Number of Exemptions _____<br/> <input type="checkbox"/> Single.....Number of Exemptions _____                 </div> C. <input type="checkbox"/> I authorize a total monthly deduction from my pension of<br><div style="margin-left: 100px;">\$ _____ . 00</div> |       |   |                                      |
| I want my withholding to begin in the month of:  |       |   |                                      |

### Federal Income Tax Withholding

Under the Tax Reform Act of 1986, your withholding and/or estimated tax payments must approximate 90 percent of your federal income tax liability to escape penalty. If sufficient federal income tax is not withheld from your pension, you may be required to pay quarterly estimated income tax or pay a penalty imposed by the Internal Revenue Service (IRS).

However, depending on your gross annual income, federal income tax withholding may not be required. To find out more, request Publication 3137 from the IRS, or go to their website: [www.irs.gov](http://www.irs.gov).

**Currently, if your monthly pension is less than \$1,480, the Office of Retirement Services (ORS) cannot withhold any taxes unless you request it on this form. If your monthly pension is more than \$1,480, ORS must withhold on the basis of married with three exemptions unless you request otherwise on this form.**

If you have questions about this notice, please call (517) 322-5103 or (800) 381-5111 for assistance.