



WITHHOLDING ALLOWANCE ELECTION FOR PENSION PAYMENTS

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SFN 51506 (Rev. 03-2016)

NDPERS • PO Box 1657 • Bismarck • ND 58502-1657
1-800- 803-7377 • 701- 328-3900 • Fax 701- 328-3920

PART A PARTICIPANT IDENTIFICATION	
Name (Last, First Middle)	NDPERS Member ID
Last Four Digits of Social Security Number	Date of Birth
PART B INSTRUCTIONS	
Tax Withholding is calculated for each account separately. File one form for each account you may have. <u>Check One:</u>	
<input type="checkbox"/> Main Retirement Plan <input type="checkbox"/> Defined Contribution <input type="checkbox"/> Law Enforcement <input type="checkbox"/> National Guard <input type="checkbox"/> Judge <input type="checkbox"/> Highway Patrol <input type="checkbox"/> Surviving Spouse or Beneficiary Account <input type="checkbox"/> Job Service	
Effective Date:	
PART C FEDERAL WITHHOLDING ALLOWANCE	
<input type="checkbox"/> 1. I elect NOT to have federal income tax withheld from each periodic pension payment (Do not complete lines 2 or 3.)	
<input type="checkbox"/> 2. I want federal income tax withheld from each periodic pension payment which is figured by using the number of allowances and marital status shown below: (You may also designate an additional dollar amount.)	
Step 1: Check marital status: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withholding at the higher Single rate	
Step 2: Enter number of allowances → _____	
<input type="checkbox"/> I want the following additional amount withheld from each periodic pension payment. (You cannot enter an amount here unless you complete line 2.) \$ _____	
PART D NORTH DAKOTA STATE INCOME TAX WITHHOLDING	
<input type="checkbox"/> 1. I elect NOT to have North Dakota State income tax withheld from each periodic pension payment (Do not complete lines 2 or 3.)	
<input type="checkbox"/> 2. I want North Dakota State income tax withheld from each periodic pension payment which is figured by using the number of allowances and marital status shown below: (You may also designate an additional dollar amount.)	
Step 1: Check marital status: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withholding at the higher Single rate	
Step 2: Enter number of allowances → _____	
<input type="checkbox"/> I want the following additional amount withheld from each periodic pension payment. \$ _____	
PART E MEMBER AUTHORIZATION	
Member's Signature	Date of Signature

This form is available in an IRS format upon request.

Your benefits from NDPERS are subject to federal and North Dakota State income tax withholding. Use this form to inform NDPERS of your income tax withholding election. The amount withheld will automatically change as the federal tax rates are adjusted each year.

Once you make an election, it will remain in effect until you change or revoke it. You must file a new form to change your filing status and/or the number of exemptions used in determining the amount being withheld from your pension benefit.

If you choose not to have tax withheld or do not have enough tax withheld, you may have to make estimated tax payments to the Internal Revenue Service (IRS). You may be subject to penalties if your payments of estimated tax and withholding are not sufficient.

If you do not complete a Withholding Allowance Election for Pension Payments SFN 51506, NDPERS is required to withhold federal income tax as though you are married (in accordance with federal law) with three (3) withholding allowances. We are not required to withhold North Dakota state income tax.

Federal Income Tax Withholding

1. You can elect not to have income tax withheld by checking the box in section 1.
2. You can have federal income tax withheld based on the IRS tax table by checking and completing section 2. For federal income tax purposes, the amount of withholding is based on the marital status (in accordance with federal law) and the number of allowances (including zero) you identify on this form. You can also have an additional amount withheld from your NDPERS pension payment by checking and completing area provided under Step 2.

If no boxes are checked, your current federal withholding allowance and status will remain unchanged.

North Dakota Income Tax Withholding

For North Dakota residents, your NDPERS pension benefit is subject to state income taxes. If you are not a North Dakota resident, the benefits are taxable in the state in which you live.

1. You can elect not to have income tax withheld by checking the box in section 1.
2. You can have North Dakota State income tax withheld based on the IRS tax table by checking and completing section 2. For North Dakota State income tax purposes, the amount of withholding is based on the marital status (in accordance with North Dakota law) and the number of allowances (including zero) you identify on this form. You can also have an additional amount withheld from your NDPERS pension payment by checking and completing area provided under Step 2.

If no boxes are checked, your current North Dakota State withholding allowance and status will remain unchanged.

Personal income tax questions should be directed to your tax advisor, accountant, or the Internal Revenue Service Center.