

Pension Fund for Nursing Home & Health

Care Employees – Philadelphia and Vicinity

1319 Locust Street
Philadelphia PA 19107

Coronavirus-Related Distribution Application

Use this form only to request a coronavirus-related distribution. For any other type of distribution, contact the Fund Office to request the appropriate form. **Coronavirus-related distribution applications will only be accepted through December 21, 2020** in order to ensure distributions are made no later than December 31, 2020. **The Plan will not accept applications postmarked after December 21, 2020.** You may only receive a coronavirus-related distribution if you have a vested balance in your Retirement Account or Rollover Account and you meet the eligibility requirements set forth on page 2 of this form.

You may email the completed form to www.infor@1199cfunds, or fax it to 215-985-9232 or return it to the above address.

Participant Information

Name _____ Soc. Sec. No. _____
Address _____ Apt. _____
City _____ State _____ Zip _____
Telephone _____ Date of Birth _____

Amount of Coronavirus-Related Distribution

Indicate the amount of your requested coronavirus-related distribution below. **The maximum amount of a coronavirus-related distribution from the Plan is the lesser of your vested account balance or \$2,000.** If you elect to withdraw more money than is currently available to you, you will receive the maximum available distribution. **You are limited to one coronavirus-related distribution.** If you take one distribution, you will not be permitted to take a second distribution, even if you did not withdraw the maximum amount available. A coronavirus-related distribution will be withdrawn first from your Rollover Account, if any, and then from your Retirement Account.

Amount of Requested Distribution \$ _____

Form of Payment & Federal Income Tax Withholding

Federal income tax will automatically be withheld from your coronavirus-related distribution at a rate of 10% unless you elect a different percentage or 0% withholding below. The distribution will be taxable ratably over three years unless you elect otherwise. Discuss tax implications with your tax advisor. Coronavirus-related distributions will be made in a single, lump sum payment. The distribution check will be sent to your address of record.

Withhold federal income tax at a rate of _____ %

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Certification of Reason for Coronavirus-Related Distribution

Indicate the reason(s) you are eligible for a coronavirus-related distribution by checking at least one of the boxes below.

I certify that I am eligible for a coronavirus-related distribution because:

- I have been diagnosed with SARS-CoV-2 or COVID-19 using a test approved by the Centers for Disease Control and Prevention (CDC).
- My spouse or “dependent” (as defined in Internal Revenue Code section 152) has been diagnosed with SARS-CoV-2 or COVID-19 using a test approved by the Centers for Disease Control and Prevention (CDC). *A “dependent” for this purpose is generally a qualifying child or qualifying relative who receives more than half of his or her support from you.*
- I have experienced adverse financial consequences because of an inability to work due to quarantine, furlough, layoff, reduction of hours, loss of child care, or the closing or reduction of hours of the business I own or operate due to SARS-CoV-2 or COVID-19.

Acknowledgment

I state under penalty of perjury under the laws of the United States of America that (1) I have read and understand all pages of this Coronavirus-Related Distribution Application, (2) the information I have provided on this form is true and correct and (3) I meet the eligibility requirements for a coronavirus-related distribution. I understand that the Plan may deny me any benefits and seek repayment of any amounts paid by reason of erroneous information.

Signature _____ Date _____

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Coronavirus-Related Distribution General

The following is general information about federal income tax treatment and withholding for coronavirus-related distributions. ***You should consult with your personal tax advisor before deciding whether to take a coronavirus-related distribution.***

Coronavirus-Related Distributions:

- Are **not** subject to the 10% withdrawal penalty typically applicable to early distributions.
- Are **not** eligible rollover distributions, meaning they are not subject to mandatory 20% income tax withholding. Federal income tax will automatically be withheld at a rate of 10% **unless** the participant elects otherwise.
- Will be included gross income for federal tax purposes ratably over a 3-year period unless the participant elects otherwise.
- May be re-contributed, in whole or in part, in one or more payments, to this Plan or another eligible retirement plan that accepts rollovers under which the participant participates, at any time within 3 years of receipt.

IF YOU HAVE ANY QUESTIONS PLEASE CONTACT THE NURSING HOME PENSION FUND AT 215-735-5720, OR 1-800-531-1199, AND LEAVE A MESSAGE. THE FUND OFFICE WILL RETURN YOUR CALL.