

**As Introduced**

**128th General Assembly  
Regular Session  
2009-2010**

**S. C. R. No. 10**

**Senator Stewart**

**Cosponsors: Senators Hughes, Patton, Buehrer, Miller, D., Carey, Goodman,  
Cates, Wilson, Wagoner**

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**CONCURRENT RESOLUTION**

To memorialize the Congress of the United States, the 1  
Secretary of the Treasury, and the Internal 2  
Revenue Service to withdraw application of the new 3  
federal income tax withholding schedules to 4  
pensioners. 5

**BE IT RESOLVED BY THE SENATE OF THE STATE OF OHIO (THE HOUSE OF  
REPRESENTATIVES CONCURRING):**

WHEREAS, The American Recovery and Reinvestment Act of 2009 6  
(Public Law 111-5, the federal "stimulus" bill) enacted the Making 7  
Work Pay Tax Credit, a credit against federal income tax computed 8  
on the basis of earned income; and 9

WHEREAS, The Internal Revenue Service issued new tax 10  
withholding schedules incorporating the credit by reducing 11  
periodic tax withholding; and 12

WHEREAS, The new withholding schedules apply not only to 13  
earnings but also to certain periodic pension payments; and 14

WHEREAS, The Internal Revenue Service acknowledges that the 15  
new schedules will cause many pensioners with no earned income to 16  
have insufficient tax withheld from pension payments to cover 17  
their annual tax liabilities; and 18

WHEREAS, Many pensioners therefore are forced to adjust tax 19  
withholding to avoid under-withholding from their pension 20  
payments, which entails the filing of new W-4P forms; and 21

WHEREAS, Failure to file new W-4P forms will cause financial 22  
hardship for pensioners by burdening them with unanticipated 23  
end-of-year federal income tax liabilities; now therefore be it 24

RESOLVED, That the Secretary of the Treasury and the Internal 25  
Revenue Service are hereby encouraged to immediately withdraw 26  
application of the new tax withholding schedules to pension 27  
payments and, failing that, that the Congress of the United States 28  
enact such laws or take such actions as are necessary to cause the 29  
expeditious withdrawal of such schedules insofar as they apply to 30  
pensioners; and be it further 31

RESOLVED, That within five days after the adoption of this 32  
resolution, the Clerk of the Senate shall send a certified copy to 33  
the United States Department of the Treasury, to the Commissioner 34  
of Internal Revenue, to each member of this state's delegation to 35  
the United States House of Representatives and United States 36  
Senate, and to the news media. 37