

Employee Withholding Allowance Certificate (Instructions)

-- Not Applicable for Pennsylvania Residents--

If an employee resides **and** works outside of Maryland (MD), the employing agency is responsible for submitting an Employer Withholding Allowance Certificate (EWAC) to Central Payroll Bureau (CPB). This form ensures proper taxation and/or reporting. The agency must validate and retain supporting documents *before* submitting forms to CPB.

Section 1 – Employee Completes

- **Payroll System** – (check one) **RG** – Regular, **CT** – Contractual, **UM** – University of MD
 - **Name of Employing Agency**
 - **Agency Number** – 6-digit payroll number
 - **Social Security Number**
 - **Employee Name**
 - **Home Address, City, State, Zip Code** – **Where I Currently Live/Work**
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Section 2 – Employee Completes

The employee certifies that they are working **and** residing in a jurisdiction other than Maryland. Under a perjury clause, the employee declares that they are not subject to Maryland taxation. Must use original, wet signature. No digital/electronic signature allowed!

Month & Year that Permanent Residency Began – Must enter the month and year.

1. **I am a permanent resident in the state of** – Enter state of permanent domicile. State must match the information in Section 1 (unless they are a military spouse).
 2. **I am currently residing in the state of (Military Spouses Only)** – Enter state of residency. State must match the information in Section 1.
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Section 3 – Agency Completes

- Agency attests that they verified that the employee lives and works outside of Maryland.
- Agency must update the employee's unemployment state on their personnel transaction file.
- New EWAC forms are required when an employee's permanent state changes.
- New EWAC forms will replace previously submitted certificates in its entirety.
- Submit state withholding certificates with each new EWAC [when applicable].

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(Instructions)
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Employee Withholding Allowance Certificate
COMPTROLLER OF MARYLAND
FOR MARYLAND STATE GOVERNMENT EMPLOYEES WORKING
AND RESIDING IN STATES OTHER THAN MARYLAND
(NOT APPLICABLE FOR PENNSYLVANIA RESIDENTS)

Section 1 – Employee Information

Payroll System (check one) <input type="checkbox"/> RG <input type="checkbox"/> CT <input type="checkbox"/> UM		Name of Employing Agency	
Agency Number		Social Security Number	Employee Name
Home Address – Where I Currently Live/Work (number and street or rural route) (apartment number, if any)			
City	State	Zip Code	

Section 2 - Employees Working and Residing in States Other than Maryland.

I certify that I am working and residing in a jurisdiction other than Maryland and I am not subject to tax withholding and/or reporting for Maryland. Under penalties of perjury, I declare that I have read this certificate. To the best of my knowledge and belief, it is true, correct, and complete.

Month & Year that Permanent Residency Began _____

1. I am a permanent resident in the state of _____
2. I am currently residing in the state of _____
(Military Spouses Only)

Employee's Signature
(Must be Original/Wet Signature)
(Digital Signature Not Allowed)

Date

Daytime Phone Number

Section 3 – Agency Representative Approval

*I attest that our employee lives **and** works outside of Maryland. We will update their UI state to align with this certificate.*

Printed Name _____ Title _____

Agency Signature _____ Date _____

Employer's name and address (For Employer Use Only)
State of Maryland
Central Payroll Bureau
PO Box 2396
Annapolis, MD 21404

Federal Employer Identification number (EIN)

Important: The information you supply must be complete. This form will replace in total any certificate you previously submitted.