

**Employee Withholding Allowance Certificate  
(Instructions)  
-- Not Applicable for Pennsylvania Residents--**

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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.

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**Section 1 – Employee Completes**

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- **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**

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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**

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- 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].

# Employee Withholding Allowance Certificate (Instructions)

**-- Not Applicable for Pennsylvania Residents--**

**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) <span style="float: right;">(apartment number, if any)</span>			
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 Date Daytime Phone Number  
*(Must be Original/Wet Signature)*  
*(Digital Signature Not Allowed)*

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

# 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 – <b>Where I Currently Live/Work</b> (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 <b>and</b> residing in a jurisdiction other than Maryland <b>and</b> 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>I attest that our employee lives <b>and</b> works outside of Maryland. We will update their UI state to align with this certificate.</i>	
Printed Name _____	Title _____
Agency Signature _____	Date _____

Employer's name and address (For Employer Use Only) <b>State of Maryland Central Payroll Bureau PO Box 2396 Annapolis, MD 21404</b>	Federal Employer Identification number (EIN)
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**Important: The information you supply must be complete. This form will replace in total any certificate you previously submitted.**