

# EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

## Montgomery County Public Schools

1. Type or print your full name	2. Your Employee Identification Number <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> </div>
Home address (number and street or rural route)	3. Marital Status: <input type="checkbox"/> Single <input type="checkbox"/> Married
City or town, State, and Zip Code	<b>NOTE: If married but want taxes withheld at higher single rate, check the Single box. If married but legally separated, or spouse is a nonresident alien, check the Single box.</b>
Location Number <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> </div>	Name of School/Department

- 4. If your name differs from that on your social security card, call 1-800-772-1213 for a new card.
- 5. Total number of allowances you are claiming (from line H on IRS Personal Allowances worksheet or from IRS Deduction and Adjustments worksheet, line 10, IRS W-4, if they apply).
- 6. Additional amount, if any, you want deducted from each pay (See IRS W-4 Two-Earner/Two Job worksheet) PLEASE USE MCPS FORM 280-3.

**OR**

- 7. I claim EXEMPTION from withholding and I certify that I meet ALL of the following conditions for exemption:
  - Last year I had a right to refund of all Federal income tax withheld because I had no tax liability; and
  - This year I expect a refund of all Federal income tax withheld because I expect to have no tax liability; and
  - This year if my income does not exceed \$750, including unearned income, and another person cannot claim me as a dependent.

If you meet all of the above conditions, enter the year effective and check  "EXEMPT" here:

**NOTE:** Your exemption is good for one year only. It expires February 16th of the following year.

If you claimed "Exempt" Status on previous W-4 and want to remove, check  here:

	Federal	Maryland*
5		

\*Item 5., Maryland column:  
**Enter Maryland allowances Only.** Use different form for other states and D.C.  
 See instructions for MCPS employees.

Year 20_____	<input type="checkbox"/> EXEMPT
<input type="checkbox"/> REMOVE EXEMPT STATUS	

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or, if claiming exemption from withholding, that I am entitled to claim the exempt status.

**Employee's signature** \_\_\_\_\_ **Date** \_\_\_\_\_, 20\_\_\_\_\_

8. Employer's name and address: <b>Montgomery County Public Schools</b> <b>850 Hungerford Drive</b> <b>Rockville, Maryland 20850</b>	9. Employer Identification Number:  <div style="font-size: 24px; text-align: center;">52-6000989</div>
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**Complete the above form, detach and send by Pony or U.S. mail to:**

**Employee and Retiree Service Center**  
**Montgomery County Public Schools**

**NOTE:**

Employees are not required to file a new MCPS Form W4-MW-507 unless you want to change your allowances.

Both Federal and Maryland withholding allowances may be claimed in Item 5. The number of Maryland allowances you may claim is governed by Maryland law and does not have to be the same number claimed in the Federal column. **If you are not** a Maryland resident, you must use a different form to claim your state withholding allowances

## For ALL Employees: Instructions for Completing MCPS Form W4-MW-507

- IRS W-4 Instructions and worksheet that will enable you to determine what Federal income tax withholding allowances you may claim are available from the Employee and Retiree Service Center (ERSC).
- Every MCPS Employee should review his/her Federal withholding allowances to see if they conform to the current tax law.
- **Employees are not required to file a new MCPS Form W4-MW-507 every year.** You only have to file a new MCPS Form W4-MW-507 if you want to change your allowances or renew your exempt status.
- This form may also be used to claim withholding allowances for Maryland taxes, but not for taxes of *any other state or the District of Columbia* (see separate instructions below for other states).
- The completed MCPS Form W4-MW-507 should be sent by Pony or mail to ERSC.

**Applicable to MCPS Only.** This form is ONLY to be used to claim your allowances for Federal *and/or Maryland income tax*. Your withholding allowances need to be reviewed and updated if needed with MCPS Form W4-MW-507. If you do not provide your employer with a form, or if you are a new employee and you do not give your employer a Form W-4, MCPS will then have to deduct *Federal* income tax as if you are *single* claiming no withholding allowance.

**Multiple MCPS Jobs.** Employees with multiple MCPS jobs need to file only one MCPS Form W4-MW-507. The current payroll system uses only one MCPS Form W4-MW-507 allowance record for each employee, no matter how many jobs an employee has.

Ten-month teacher employees working SSE assignments during the summer will not need to file a summer MCPS Form W4-MW-507.

Ten-month supporting services employees working during the summer will not need to file a summer MCPS Form W4-MW-507.

Temporary employees with multiple temporary jobs need to file only one MCPS Form W4-MW-507.

**Maryland Income Tax.** If you are a *new* employee, have a Maryland state or no address, and do not provide MCPS with an allowance certificate for Maryland income taxes, Maryland taxes will be deducted on the basis of zero (0) allowance. If you are a new employee and later provide MCPS with the MCPS Form W4-MW-507, and the Maryland allowance column is not filled in, and you do not have a Maryland non-resident form (Form MW-507) on file, Maryland taxes will be deducted and computed on the basis of zero (0) allowance.

If an employee files an original or an updated MCPS Form W4-MW-507, is a Maryland resident and the Maryland allowance column is not filled in, and the employee does not have a Maryland non-resident form (Form MW-507) on file, Maryland taxes will be deducted and computed on the same number of Maryland allowances as on the previous MCPS Form W4-MW-507.

ERSC will not update the number of allowances for Maryland taxes if the Maryland allowance block is left blank.

Maryland income tax will be deducted unless a certificate of non-residence in Maryland (Form MW-507) is on file or you are having taxes withheld from one of the four other states (see below).

If you move into Maryland, your Maryland tax will be deducted automatically. You must file a new MCPS Form W4-MW-507 to specify the correct number of allowances.

**Changes In Personnel Files.** The MCPS Form W4-MW-507 will not change your name, address, or social security number. The MCPS Form W4-MW-507 will change your marital status but only for withholding tax purposes. Name, address, social security number, or marital status changes must be submitted to the ERSC on MCPS Form 445-1: *Change in Personal Information*.

**Additional Amounts of Federal and/or Maryland Income Taxes You Want Withheld Each Payday.** If you determine that you need additional income tax withheld, you must use MCPS Form 280-3: *Employee's Additional Withholding of Federal or Maryland Income Tax Agreement*. Available on MCPS web page or First Class.

**Maryland and other States'/District's Income Tax Withholding: District of Columbia, Virginia, West Virginia, and Pennsylvania.** The ERSC will withhold state income taxes for the following states/districts based on the employee's address in the Department of Human Resources' computer file on the day the paychecks are produced: District of Columbia (DC), Maryland (MD), Pennsylvania (PA), Virginia (VA), and West Virginia (WV).

**Change of State Address-Moving to MD, DC, PA, VA, WV from MD, DC, PA, VA, WV.** If you move to one of the above states *from* one of the same above states, submit an MCPS Form 445-1: *Change In Personal Information*. The change of address that you submit to the **ERSC** will **automatically** change your state for income tax withholding purposes, to the new state address. Example: MD to DC; DC to VA. An out of state Form W-4, withholding allowance certificate, letter, or phone call to the ERSC will not change your state address for income tax purposes.

**Number of Exemptions and Marital Status.** The number of state exemptions (allowances) and marital status will remain the same for a state address change, i.e., for a "move" to Maryland (MD), District of Columbia (DC), Pennsylvania (PA), Virginia (VA), and West Virginia (WV) *from* any of these same states.

**Changes of Exemptions or Marital Status for Other States DC, VA, WV, PA.** To change your marital status or number of state exemptions, or exempt your MCPS salary payments from income tax withheld for these states, you must complete a separate state Form W-4 for DC, VA, and WV and submit it to payroll. Withholding certificates are not required for PA. Non withholding applications (PA. Rev. 419) are required on exemptions for PA taxes. The change must be in the payroll computer files when the checks are produced.

If you wish to change, start, or stop your allowances automatically created for your income tax for the other four states, you must submit that state's required W-4 forms to ERSC. Contact the ERSC for information and forms. Forms are available on the ERSC web page or First Class.

**Exempt From All Withholding Status.** Your exempt status is only good for one (1) year. It expires February 16th of the following year. Please file a new Exempt MCPS Form W4-MW-507 each year.

To stop your EXEMPT status, please file a new MCPS Form W4-MW-507, leave the EXEMPT block blank, and check box to "Remove Exempt Status."