Employee Withholding Forms

Towson University employees will use a <u>Federal Form W4 AND State Withholding Form</u> to designate their employee withholding status for tax calculation.

Use this link to the Comptroller of Maryland web page:

2025 Federal W4

 $\frac{https://www.marylandcomptroller.gov/content/dam/mdcomp/md/state-payroll/forms/withholding/2025-Federal-W-4.pdf$

Maryland MW507

 $\frac{https://www.marylandcomptroller.gov/content/dam/mdcomp/md/state-payroll/forms/withholding/2025-Maryland-MW507.pdf$

Note that residents of the <u>District of Columbia</u> and <u>West Virginia</u> must use the specific form for their state. Residents of any other state must use the <u>Maryland Withholding Form</u>.

Instructions for the W4 Employee Withholding Allowance Certificate:

Step 1 – Personal Information

- Payroll System: Check <u>RG</u> for Regular employees or <u>CT</u> for Contingent or Student employees
- Name of Employing Agency is **Towson University**
- Agency Number is <u>360224</u>
- Check appropriate marital status box

Step 2 – Complete only if they apply to you

(To help with any calculations, please use the online estimator at <u>www.irs.gov/W4App</u>)

- 4C- Enter any additional dollars to be withheld from each paycheck, if wanted
- Write "Exempt" in the space below Step 4C if you wish to claim exempt from federal taxes
- Exemption from Withholding: You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 and you expect to have no federal income tax liability in 2025. If (1) your total tax on line 16 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of line 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1 (b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2025.

Step 3 - Complete only if they apply to you

(To help with any calculations, please use the online estimator at www.irs.gov/W4App)

Step 4 - Complete only if they apply to you

(To help with any calculations, please use the online estimator at www.irs.gov/W4App)

Step 5 - Employee Signature

• Enter date, print form, sign and submit to Towson University's Payroll Office

Instructions for the Maryland Withholding Form MW 507:

Step 1- Personal Information

- Check appropriate marital status box
- Line 1. Enter the total number of allowances you are claiming
- Line 2. Enter any additional dollars to be withheld from each paycheck, if wanted

<u>OR</u>

• Line 3. Maryland residents who wish to claim exempt from MD state taxes if both statements a. and b. apply to you; fill in the YEAR and write "Exempt" on line 3

<u>OR</u>

• Line 4. **Virginia** residents who wish to claim exempt from MD state taxes should check the Virginia box and write "**Exempt**" on line 4

OR

- Lines 5/6. **Pennsylvania** residents who wish to claim exempt from MD state and local taxes should write "**Exempt**" on lines 5 and 6 if you live in either York or Adams counties.
- Lines 5/7. **Pennsylvania** residents who wish to claim exempt from MD state and local taxes should write "**Exempt**" on lines 5 and 7 if you live in any other Pennsylvania counties.

Section 4 – Employee Signature

• Enter date, print form, sign and submit to Towson University's Payroll Office

If you have any questions, please contact our Financial Services Help Line @ 410-704-5599, option 1 for Payroll or via email to finservehelp@towson.edu