

## States With Reciprocity Agreements

Employment State	Employee Residence State
Arizona	California, Indiana, Oregon and Virginia
California	Arizona
District of Columbia	Maryland and Virginia
Illinois	Iowa, Kentucky, Michigan and Wisconsin
Indiana	Kentucky, Michigan, Ohio, Pennsylvania and Wisconsin
Iowa	Illinois
Kentucky	Illinois, Indiana, Michigan, Ohio, Virginia, West Virginia and Wisconsin
Maryland	District of Columbia, Pennsylvania, Virginia and West Virginia
Michigan	Illinois, Indiana, Kentucky, Minnesota, Ohio and Wisconsin
Minnesota	Michigan or North Dakota
Montana	North Dakota
New Jersey	Pennsylvania
North Dakota	Minnesota and Montana
Ohio	Indiana, Kentucky, Michigan, Pennsylvania and West Virginia
Pennsylvania	Indiana, Maryland, New Jersey, Ohio, Virginia and West Virginia
Virginia	District of Columbia, Kentucky, Maryland, Pennsylvania and West Virginia
West Virginia	Kentucky, Maryland, Ohio, Pennsylvania and Virginia
Wisconsin	Illinois, Indiana, Kentucky and Michigan