



## Connecticut Department of Revenue Services

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Let's discuss everybody's favorite topic!

## **State and Federal Income Taxes**

Employer / Payer Requirements

Employee / Payee Requirements



# Income Tax Withholding Accruals

- Payments of vacation and sick accruals are categorized as wages and are subject to state and federal withholding tax.
- Employers must adhere to federal and state tax calculation rules.



# Income Tax Withholding Adjustments

- Federal Form W-4 (employee withholding)
- State Form CT-W4 (employee withholding)
- Deferred compensation contributions



# Income Tax Withholding Pensions

- Payments of pensions are subject to state and federal income tax withholding.
- Payers must adhere to federal and state tax calculation rules.
- Federal Form W-4P / State Form CT-W4P (payee withholding)



# DRS Resources

[www.ct.gov/DRS](http://www.ct.gov/DRS)

- DRS Publications & Forms
  - **Informational Publication 2018(7)**, *Is My Withholding Correct?*
  - **Special Notice 2017(5)**, *New Income Tax Withholding Requirements for Pension and Annuity Payments*
  - **Form CT-W4**, *Employee's Withholding Certificate*
  - **Form CT-W4P**, *Withholding Certificate for Pension or Annuity Payments*
- DRS Website
  - Pension or annuity withholding calculator



# Connect with CT DRS

## Office Locations

**Hartford-Main Office**...450 Columbus Blvd, Hartford, CT 06103  
**Bridgeport Office**.....10 Middle Street, Bridgeport, CT 06604  
**Norwich Office**.....401 West Thames Street, Building #700,  
Norwich, CT 06360  
**Waterbury Office**.....55 West Main Street, Suite 100, Waterbury, CT  
06702

## Email DRS

Email DRS:

### E-MAIL OPTIONS

- 1) Secure Mailbox in the TSC – Login at [www.ct.gov/TSC](http://www.ct.gov/TSC) (*If you need to provide sensitive personal information.*)
- 2) General inquiries – [drs@po.state.ct.us](mailto:drs@po.state.ct.us)

## Contact Numbers

For telephone assistance call:

(860)-297-5962 (from anywhere)  
1-(800)-382-9463 (Within CT -Outside Greater Hartford area only)  
(860)-297-4911 (Hearing Impaired, TDD/TT Users *only*)

## Address, Hours & Other

### Physical Mailing Address:

Department of Revenue Services  
450 Columbus Blvd, Ste 1  
Hartford, CT 06103

### Hours:

Monday thru Friday  
8:30 a.m. – 4:30 p.m.

Also stay connected via the CT DRS Facebook page or Twitter: @CTDRS.



Questions?

