

FORM CT-W4

Effective July 1, 2000

State of Connecticut Department of Revenue Services

Purpose. Complete **Form CT-W4** so your employer can withhold the correct Connecticut income tax from your pay. Because your tax situation may change, you may want to complete a new **Form CT-W4** each year.

Exemption From Withholding. You are exempt from Connecticut withholding if you expect to have no Connecticut income tax liability for the taxable year. You will have no Connecticut income tax liability if your gross income for the taxable year is:

- \$12,000 or less and you will file as Married Filing Separately on your federal income tax return;
- \$19,000 or less and you will file as Head of Household on your federal income tax return;
- \$24,000 or less and you will file as Married Filing Jointly on your federal income tax return; or
- \$12,250 or less and you will file as Single on your federal income tax return.

NOTE: Generally, your Connecticut filing status is the same as your federal filing status. However, special rules apply to married individuals who file a joint federal return, but have a different residency status. See the instructions to **Form CT-1040NR/PY**.

Gross income means all income received in the form of money, goods, property, and services that is not exempt from federal income tax and any additions to income from **Form CT-1040** or **Form CT-1040NR/PY**.

To claim exemption from Connecticut withholding, check Box 4, but do not complete Lines 2 and 3. Connecticut income tax will not be withheld from your pay. However, the Connecticut Department of Revenue Services (DRS) may review any **Form CT-W4** claiming exemption from withholding.

General Instructions. Complete the certificate below, sign it, and return it to your employer.

Nonresident Employees who work partly within and partly outside of Connecticut, see information on back of this form.

Check Your Withholding. You could be underwithheld if any of the following apply:

- You have more than one job;
- You qualify under the *Special Rules for Certain Married Individuals*, on page 2 and do not use the supplemental table; or
- You have substantial nonwage income.

If you could be underwithheld, you should consider adjusting your withholding or making estimated payments on **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*. You may also wish to select Filing Status "D" to elect the highest level of withholding.

After your **Form CT-W4** takes effect, see **Informational Publication 2000(12)**, *Is My Connecticut Withholding Correct?*, to check the amount of your Connecticut income tax withholding.

Filing Status Worksheet

Check one box for filing status and enter letter on Line 1 below:

- ☐ A. I will file as **Married Filing Separately** on my federal income tax return; or I will file as **Married Filing Jointly** on my federal income tax return, my spouse and I both work, and our combined income is **\$100,500 or less**. (See *Special Rules for Certain Married Individuals*, on page 2.)
- ☐ B. I will file as **Head of Household** on my federal income tax return.
- ☐ C. I will file as **Married Filing Jointly** on my federal income tax return and my spouse is not employed.
- ☐ D. I will file as **Married Filing Jointly** on my federal income tax return, my spouse works, and our combined income is **more than \$100,500**; or I have significant nonwage income, and wish to avoid having too little tax withheld; or I meet the definition of a Connecticut **nonresident** and have substantial other income.
- ☐ E. I am exempt because I qualify on Line 4 below.
- ☐ F. I will file as **Single** on my federal income tax return.

★ ★ ★ COMPLETE SCHEDULE BELOW - Please Print Clearly ★ ★ ★

CUT HERE AND GIVE THE CERTIFICATE TO YOUR EMPLOYER. KEEP THE TOP PORTION FOR YOUR RECORDS

FORM CT-W4

EMPLOYEE'S WITHHOLDING OR EXEMPTION CERTIFICATE

State of Connecticut
Department of Revenue Services

1. Filing Status (Enter letter from box checked above) 1. _____
2. Additional withholding amount per pay period 2. _____
3. Reductional withholding amount per pay period 3. _____
4. I claim exemption from withholding and I certify that this year I expect a refund of **ALL** Connecticut income tax withheld because I expect to have **NO** Connecticut income tax liability.

If you meet the above condition, check here to claim exemption from withholding 4. ☐

First Name MI Last Name

Home Address Your Social Security Number - -

City/Town State Zip Code -

Employee's Signature Date
M M D D Y Y

Employers Must Complete items 5 through 14. Please print clearly. ++

5. Is this a new or rehired employee? Yes ☐ No ☐ If yes, provide the date of hire
M M D D Y Y

6. Employer's Business Name 9. Connecticut Tax Registration Number -

7. Employer's Business Address 10. Federal Employer Identification Number -

8. City/Town 11. State 12. Zip Code -

13. Contact Person 14. Telephone Number - -

EMPLOYEE INSTRUCTIONS

You should check your withholding each year to ensure that you will have the correct amount of tax withheld from your wages by the end of the year. Even if you have previously completed **Form CT-W4, Employee's Withholding or Exemption Certificate**, you should check to see if you will have the correct amount of Connecticut tax withheld for the year.

You are expected to pay Connecticut income tax as income is earned or received during the year. In order for your employer to withhold Connecticut income tax from your wages, you must complete **Form CT-W4**, and provide it to your employer(s). **Form CT-W4** provides your employer with the necessary information to withhold the correct amount of Connecticut income tax from your wages to insure that you will not be underwithheld. If you owe more than \$500 in Connecticut income tax over and above what has been withheld from your income for the 2000 taxable year, you may be subject to interest on the underpayment at the rate of 1% per month or fraction thereof.

Informational Publication 2000(12), *Is My Connecticut Withholding Correct?*, can help you determine if enough Connecticut income tax is being withheld.

Changes in Your Circumstances

If during the taxable year your circumstances change, such as you receive a bonus or change your filing status, you must furnish your employer with a new **Form CT-W4** within 10 days of the change.

Nonresident Employees Working Partly Within and Partly Outside of Connecticut

If you work partly within and partly outside of Connecticut for the same employer you should also complete **Form CT-W4NA, Employee's Withholding or Exemption Certificate - Nonresident Apportionment**, and provide it to your employer. The information on **Form CT-W4NA** together with the information on **Form CT-W4** will help your employer determine how much to withhold from your wages for services performed within Connecticut. **Form CT-W4NA** is available from your employer or from the DRS Forms Unit.

Special Rules for Certain Married Individuals

If you are a married individual filing jointly and you and your spouse both select FILING STATUS "A", you may have too much or too little Connecticut income tax withheld from your pay if withholding is based on the withholding tables. This is because the phaseout of the personal exemption and credit is based on your combined incomes. The withholding tables cannot reflect your exact withholding requirement without considering your spouse's income.

To minimize this problem, use the SUPPLEMENTAL TABLE on pages 3 and 4 of this form to adjust your withholding.

You are not required to use this table. However, if you choose to adjust your withholding, find both your income and your spouse's income on the chart and follow the instructions.

NOTE: Do not use the supplemental table to adjust your withholding if you use the worksheet in **Informational Publication 2000(12)**.

EMPLOYER INSTRUCTIONS

Employers are required to keep a **Form CT-W4** in their files for each employee. See **Informational Publication 2000(11), Connecticut Circular CT, Employer's Tax Guide**, for complete instructions.

Employers must also file copies of **Form CT-W4** with DRS and the Department of Labor (DOL) for certain employees as listed below:

Report Certain Employees Claiming Exemption From Withholding to DRS

Employers are required to file copies of **Form CT-W4** with DRS for certain employees claiming exemption from Connecticut withholding. See **Informational Publication 2000(11)**, for further information. Mail copies of exempt **Forms CT-W4** meeting the conditions listed on page 11 of **Informational Publication 2000(11)**, with **Form CT-941, Connecticut Quarterly Reconciliation of Withholding**, to DRS.

Report New and Rehired Employees to DOL

New employees are defined as workers not previously employed by your business, as well as workers who are hired after having been separated from your business for a period of more than six months.

Conn. Gen. Stat. §31-254(b) requires employers with offices in Connecticut or transacting business in Connecticut to report names, addresses, and Social Security Numbers of new employees to DOL within 20 days from the date of hire to assist in the enforcement of child support obligations. Mail copies of **Form CT-W4** for those employees only to DOL at the address listed below or FAX to the number listed below.

DOL may use information reported on this form in a manner consistent with its governmental powers and duties. For more information on DOL requirements or for alternate reporting options, call DOL at 860-263-6310.

For new or rehired employees; send or fax **Form CT-W4** to:

**CT Department of Labor
Office of Research, Form CT-W4
200 Folly Brook Boulevard
Wethersfield CT 06109
Fax: 1-800-816-1108**

FOR FURTHER INFORMATION

Call the Department of Revenue Services during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

FORMS AND PUBLICATIONS

Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: **www.drs.state.ct.us**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** or **860-297-4753** (from anywhere).

SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY - EFFECTIVE JULY 1, 2000For married couples who both select status "A" on **Form CT-W4** (combined income is \$100,500 or less).**INSTRUCTIONS**

- Reading across the top of the table select one spouse's approximate annual wage income. Reading down the left column select other spouse's approximate annual wage income. See page 4 for the continuation of this table.
- At the intersection of the two numbers is an adjustment amount. THIS IS A YEARLY ADJUSTMENT AMOUNT.
- To calculate the adjustment for each pay period, complete the following worksheet.
 - Adjustment amount 3A. _____
 - Pay periods in a year (See pay period table) 3B. _____
 - Pay period adjustment (Divide Line 3A by Line 3B) 3C. _____
- If the adjustment is positive, enter the adjustment amount from Line 3C, on Line 2 of one spouse's **Form CT-W4**. If the adjustment is negative, enter the adjustment amount in brackets from Line 3C, on Line 3 of one spouse's **Form CT-W4**.

PAY PERIOD TABLE

If you are paid:	Pay periods in a year:
Weekly	52
Biweekly	26
Semi-monthly	24
Monthly	12

Annual Salary	2,000	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000	22,000	24,000	26,000
3,000	0	0	0	0	0	0	(15)	(42)	(99)	(156)	(248)	(309)	(458)
6,000	0	0	0	0	0	0	(15)	(42)	(99)	(141)	(225)	(287)	(388)
9,000	0	0	0	0	0	0	(15)	(35)	(77)	(119)	(182)	(183)	(281)
12,000	0	0	0	0	0	0	0	(12)	(54)	(48)	(60)	(98)	(223)
15,000	(23)	(23)	(23)	(23)	(15)	0	0	9	27	36	(24)	(62)	(136)
18,000	(99)	(99)	(99)	(84)	(69)	(54)	(6)	54	36	18	(42)	29	(85)
21,000	(203)	(195)	(180)	(165)	(129)	(54)	(3)	9	(9)	24	27	14	(74)
24,000	(317)	(302)	(287)	(224)	(137)	(98)	(74)	(62)	29	23	0	0	(11)
27,000	(550)	(514)	(439)	(373)	(334)	(295)	(220)	(145)	(138)	(119)	(103)	(5)	24
30,000	(729)	(642)	(603)	(564)	(525)	(378)	(342)	(293)	(273)	(177)	(77)	20	17
33,000	(866)	(827)	(788)	(698)	(596)	(532)	(470)	(383)	(266)	(129)	(66)	20	17
36,000	(1,050)	(1,011)	(864)	(813)	(737)	(660)	(522)	(350)	(234)	(129)	(66)	20	17
39,000	(1,062)	(960)	(896)	(820)	(705)	(531)	(353)	(218)	(113)	(8)	56	141	139
42,000	(1,056)	(980)	(903)	(750)	(551)	(378)	(231)	(96)	9	114	177	263	260
45,000	(1,063)	(948)	(774)	(581)	(419)	(257)	(110)	26	131	236	299	384	382
48,000	(993)	(794)	(621)	(459)	(297)	(135)	12	147	252	357	420	506	422
51,000	(952)	(790)	(628)	(466)	(304)	(142)	5	140	245	350	372	377	293
54,000	(930)	(768)	(606)	(444)	(282)	(120)	27	162	267	291	273	278	194
57,000	(822)	(660)	(498)	(336)	(174)	(12)	135	230	254	278	260	264	181
60,000	(714)	(552)	(390)	(228)	(66)	96	162	216	240	264	246	251	167
63,000	(606)	(444)	(282)	(120)	2	83	149	203	227	251	233	237	154
66,000	(498)	(336)	(174)	(93)	(12)	69	135	189	213	237	219	224	140
69,000	(390)	(269)	(188)	(107)	(26)	56	122	176	200	224	206	210	127
72,000	(363)	(282)	(201)	(120)	(39)	42	108	162	186	210	192	197	278
75,000	(377)	(296)	(215)	(134)	(53)	29	95	149	173	197	260	432	524
78,000	(390)	(309)	(228)	(147)	(66)	15	81	135	159	347	501	599	
81,000	(404)	(323)	(242)	(161)	(80)	2	68	203	395	594			
84,000	(417)	(336)	(255)	(174)	(93)	(12)	218	444	561				
87,000	(431)	(350)	(269)	(188)	(25)	224	465						
90,000	(444)	(363)	(282)	(37)	216	390							
93,000	(458)	(295)	(46)	210									
96,000	(307)	(54)	120										
99,000	(60)												

This table joins the table on page 4.

SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY - EFFECTIVE JULY 1, 2000For married couples who both select status "A" on **Form CT-W4** (combined income is \$100,500 or less).

Annual Salary	28,000	30,000	32,000	34,000	36,000	38,000	40,000	42,000	44,000	46,000	48,000	50,000	52,000
3,000	(602)	(689)	(785)	(908)	(1,031)	(1,022)	(1,001)	(1,018)	(1,022)	(989)	(896)	(867)	(877)
6,000	(480)	(603)	(726)	(849)	(864)	(894)	(899)	(903)	(831)	(713)	(621)	(624)	(634)
9,000	(422)	(545)	(617)	(677)	(775)	(779)	(746)	(653)	(540)	(459)	(378)	(381)	(391)
12,000	(363)	(378)	(489)	(575)	(660)	(588)	(470)	(378)	(297)	(216)	(135)	(138)	(148)
15,000	(213)	(311)	(397)	(444)	(432)	(320)	(239)	(158)	(77)	5	86	83	72
18,000	(188)	(273)	(282)	(245)	(234)	(153)	(72)	9	90	171	252	249	239
21,000	(138)	(126)	(95)	(95)	(95)	(14)	68	149	230	311	392	389	338
24,000	8	20	20	20	20	101	182	263	344	425	506	422	330
27,000	7	7	7	7	7	88	169	250	331	371	371	287	196
30,000	0	0	0	0	0	81	162	243	243	243	243	159	68
33,000	0	0	0	0	0	81	122	122	122	122	122	38	(54)
36,000	0	0	0	0	0	0	0	0	0	0	0	(84)	(175)
39,000	122	122	122	81	0	0	0	0	0	0	0	(84)	(175)
42,000	243	243	162	81	0	0	0	0	0	0	0	(84)	(175)
45,000	324	243	162	81	0	0	0	0	0	0	0	(84)	(94)
48,000	324	243	162	81	0	0	0	0	0	0	0	80	161
51,000	195	114	33	(48)	(129)	(129)	(129)	(129)	(129)	(47)	121	212	
54,000	96	15	(66)	(147)	(228)	(228)	(228)	(228)	(64)	108	201		
57,000	83	2	(80)	(161)	(242)	(242)	(160)	8	183				
60,000	69	(12)	(93)	(174)	(255)	(91)	81	174					
63,000	56	(26)	(107)	(106)	(19)	156							
66,000	42	(39)	44	135	147								
69,000	110	197	291										
72,000	351	363											

(Rev. 7/00)

This table joins the table on page 3.