

Circular CT

Connecticut Income Tax Withholding Requirements With Tables and Forms



*Effective
January 1, 2008*

The following forms, publications, and information are included in this booklet.

- Calendar of Duties
- Important Information for Connecticut Employers
- Withholding Requirements
- Sample Remittance Forms
- **Announcement 2008(1)**, *Information for Married Individuals or Civil Union Partners Who Are Both Employed and File a Joint Connecticut Income Tax Return*
- **Form CT-W4**, *Employee's Withholding Certificate*
- **Form CT-W4NA**, *Employee's Withholding Certificate – Nonresident Apportionment*
- Withholding Calculation Rules
- Withholding Tables

CONNECTICUT

Employer's Tax Guide

CIRCULAR CT

IP 2008(1)
Withholding tax
Issued: 01/11/2008
Replaces: IP 2007(1)

Keep and use this booklet until a new edition of Circular CT is issued.

Taxpayer information is available on our website at
www.ct.gov/DRS

Frequently Used Telephone Numbers



Connecticut Department of Revenue Services

Connecticut calls outside the Greater Hartford calling area	1-800-382-9463
From anywhere	860-297-5962
Accounts Receivable/Billing	860-297-4771
Collection & Enforcement	860-297-5909
Electronic Funds Transfer	860-297-4973
Forms Unit	860-297-4753
TTY, TDD, and Text Telephone users only	860-297-4911

Connecticut Department of Labor

Employer Registration	860-263-6550
Form CT-W4 reporting for new employees	860-263-6310

Internal Revenue Service

Tax Assistance	1-800-829-1040
Tax Forms and Publications	1-800-829-3676

Related Websites

Connecticut Department of Revenue Services (DRS)	www.ct.gov/DRS
Connecticut Department of Labor (DOL)	www.ct.gov/DOL
Internal Revenue Service (IRS)	www.irs.gov

Connecticut Forms Referenced in This Booklet

Form CT-WH	<i>Connecticut Withholding Tax Payment Form</i>
Form CT-941	<i>Connecticut Quarterly Reconciliation of Withholding</i>
Form CT-941(DRS/P)	<i>Connecticut Reconciliation of Withholding for Household Employers</i>
Form CT-W3	<i>Connecticut Annual Reconciliation of Withholding</i>
Form CT-1096	<i>Connecticut Annual Summary and Transmittal of Informational Returns</i>
Form CT-CTC	<i>Withholding Correction/Reorder Form</i>
Form REG-1	<i>Application for Tax Registration Number</i>
Form CT-W4	<i>Employee's Withholding Certificate</i>
Form CT-W4NA	<i>Employee's Withholding Certificate – Nonresident Apportionment</i>
Form CT-941X	<i>Amended Connecticut Reconciliation of Withholding</i>
Form CT-8809	<i>Request for Extension of Time to File Informational Returns</i>

Table of Contents

<p>What's New 4</p> <p>Calendar of Duties 4</p> <p>Frequently-Asked Questions 5</p> <p>Important Information for Connecticut Employers 6</p> <p>Withholding Tax for Employees in Civil Unions 6</p> <p>Connecticut Employers Must File Form CT-941 Even If They File Form 944 for Federal Employment Taxes 6</p> <p>Use the <i>Taxpayer Service Center (TSC)</i> to Electronically File Withholding Tax Forms 6</p> <p>Electronic Filing of Informational Returns 7</p> <p>When to Submit Exempt Forms CT-W4 to DRS 7</p> <p>Rules for Employers 7</p> <p>Private Delivery Services 8</p> <p>Supplemental Table for Joint Filers Where Both Spouses Work 8</p> <p>Employers Who Report No Withholding for All Four Calendar Quarters 8</p> <p>Common Filing Errors 8</p> <p>Instructions 9</p> <p>Who Is Required to Withhold Connecticut Income Tax 9</p> <p>How to Register for Withholding Tax 9</p> <p style="padding-left: 20px;">Household Employers</p> <p style="padding-left: 20px;">Agricultural Employers</p> <p style="padding-left: 20px;">Seasonal Employers</p> <p>Voluntary Registration to Withhold Tax 10</p> <p>Income Subject to Connecticut Income Tax Withholding 10</p> <p style="padding-left: 20px;">Wages</p> <p style="padding-left: 20px;">Resident Wages Subject to Connecticut Withholding</p> <p style="padding-left: 20px;">Nonresident Wages Subject to Connecticut Withholding</p> <p>Payments Not Subject to Connecticut Income Tax Withholding 12</p> <p style="padding-left: 20px;">Payments Not Subject to Federal Withholding</p> <p style="padding-left: 20px;">Self-Employed Individuals</p> <p style="padding-left: 20px;">Interstate Commerce</p> <p style="padding-left: 20px;">Interstate Air Carriers</p> <p style="padding-left: 20px;">Nonresident Seamen</p> <p>Wages Paid by the United States to Armed Forces Personnel 12</p> <p>How to Withhold Connecticut Income Tax 12</p> <p style="padding-left: 20px;">Employee's Withholding Certificate</p> <p style="padding-left: 20px;">Employee's Claiming Exemption</p> <p style="padding-left: 20px;">Reporting Certain Employees to DRS</p> <p style="padding-left: 20px;">Reporting New or Rehired Employees to DOL</p> <p style="padding-left: 20px;">Determining How Much Connecticut Income Tax to Withhold From Employees</p>	<p>How to Use the Withholding Tables</p> <p>Employees Who Do Not Return a Completed Form CT-W4</p> <p>Withholding for Daily or Miscellaneous Amounts</p> <p>Determining How Much to Withhold From Nonresident Employees Who Work Partly Within and Partly Outside Connecticut</p> <p>Alternative to Using Form CT-W4NA</p> <p>Supplemental Compensation</p> <p>Supplemental Compensation Paid at the Same Time as Regular Wages</p> <p>Supplemental Compensation Paid at a Different Time than Regular Wages</p> <p>How to Report and Remit Taxes Withheld 15</p> <p>Employers 15</p> <p>Quarterly Reconciliation 16</p> <p>Employers Who Report No Withholding for All Four Calendar Quarters 17</p> <p>Amended Reconciliation of Withholding 17</p> <p>Wage and Tax Statement 17</p> <p>Annual Reconciliation 17</p> <p>Correction/Reorder Form 17</p> <p>Payment by Electronic Funds Transfer 18</p> <p>Liability for Taxes Withheld 18</p> <p>Penalties and Interest 18</p> <p>How to Advise Employees to Have Enough Tax Withheld 18</p> <p>What Records to Keep 18</p> <p>How to Cancel Registration for Withholding Connecticut Income Tax 19</p> <p>Related Publications 19</p> <p>Samples of Remittance Forms (CT-WH, CT-941, CT-W3, and CTC) 20</p> <p>AN 2008(1), Information for Married Individuals or Civil Union Partners Who Are Both Employed and File a Joint Connecticut Income Tax Return 24</p> <p>Form CT-W4, Employee's Withholding Certificate 26</p> <p>Form CT-W4NA, Employee's Withholding Certificate – Nonresident Apportionment 30</p> <p>Withholding Calculation Rules 31</p> <p>Tables A and B 32</p> <p>Withholding Tables 33</p> <p>Comparison of Federal and Connecticut Filing Rules 42</p> <p>Connecticut Tax Assistance back cover</p>
---	---

What's New

- **New electronic filing requirements:** Effective on or after January 1, 2008, an employer who files 25 or more Forms W-2 reporting Connecticut wages paid to employees must file **Form CT-W3, Connecticut Annual Reconciliation of Withholding**, and every state copy of federal Form W-2 electronically with the Department of Revenue Services (DRS). DRS no longer accepts these forms in a paper format or in a compact disk (CD-ROM), cartridge, or MS-DOS compatible diskette format unless DRS has granted a waiver of the electronic filing requirement. You may request a waiver of the electronic filing requirements by completing **Form CT-8508, Request for Waiver From Filing Informational Returns Electronically**, no later than January 15.

DRS will accept paper informational returns from employers who file 24 or fewer Forms W-2 reporting Connecticut wages paid to employees. However, employers are encouraged to file electronically using the key and send option described on

Page 7. See *Use the Taxpayer Service Center (TSC) to Electronically File Withholding Tax Forms* on Page 6 and *Electronic Filing of Form W-2* on Page 17.

- **New publications:** DRS is now issuing separate publications for employers who withhold Connecticut income tax for their employees and for payers of nonpayroll amounts who withhold Connecticut income tax for payees.

Employers should refer to **Informational Publication 2008(1), Employer's Tax Guide - Circular CT**, and **Informational Publication 2007(20), Form W-2 Electronic Filing Requirements for Tax Year 2007**.

Payers should refer to **Informational Publication 2008(9), Connecticut Tax Guide for Payers of Nonpayroll Amounts**, and **Informational Publication 2007(19), Forms 1098, 1099-MISC, 1099-R, 1099-S, and W-2G Electronic Filing Requirements for Tax Year 2007**.

Calendar of Duties

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Employer's Classification Determines When Payments Are Required to Be Made

Weekly remitters must pay over Connecticut income tax withholding with **Form CT-WH, Connecticut Withholding Tax Payment Form**, on or before the Wednesday following the weekly period during which the wages were paid.

Monthly remitters must pay over Connecticut income tax withholding with Form CT-WH on or before the fifteenth day of the month following the month during which the wages were paid.

Quarterly remitters must pay over Connecticut income tax withholding with Form CT-WH on or before the last day of the month following the quarterly period during which the wages were paid.

See *Household Employers* on Page 9
and *Employers* on Page 15.

On or Before April 30, July 31, October 31, and January 31

Employers must file **Form CT-941, Connecticut Quarterly Reconciliation of Withholding**, even if no tax is due or has been withheld for the quarter, together with required copies of **Form CT-W4, Employee's Withholding Certificate**, claiming exempt status from the tax and given to you by employees during that quarter. Send copies of Form CT-W4 to DRS only as required.

See *Employee's Withholding Certificate* on Page 12.

On or Before January 31

Employers must give federal Form W-2, Wage and Tax Statement, to each employee to whom Connecticut wages were paid during the preceding calendar year.

On or Before February 15

Employers must obtain a new Form CT-W4 from each employee who claimed exempt status (Withholding Code "E") from Connecticut withholding in the prior year.

On or After February 16

Employers must begin withholding at a flat rate of 5%, without allowance for exemption, from each employee who claimed exempt status from Connecticut income tax withholding in the prior year and who did not provide a new Form CT-W4 on or before February 15. The Form CT-W4 previously filed by the employee claiming exemption has now expired.

On or Before the Last Day of February

Employers who file 24 or fewer Forms W-2 using paper forms must file **Form CT-W3, Connecticut Annual Reconciliation of Withholding**, together with every state copy of federal Form W-2 reporting Connecticut wages paid to employees during the prior calendar year.

State copies of federal Form W-2 are required for all employees to whom Connecticut wages were paid during the prior calendar year even if no Connecticut income tax was withheld during the calendar year.

On or Before March 31

Employers who file 25 or more Forms W-2 must electronically file Form CT-W3 and all federal Forms W-2 reporting Connecticut wages paid to employees during the prior calendar year.

Frequently-Asked Questions

1. Am I an employer?

You are a Connecticut employer only if you have employees to whom you pay Connecticut wages whether or not you are required to withhold Connecticut income tax. If you do not have employees to whom you pay Connecticut wages, you are not required to be registered with the Department of Revenue Services (DRS) to withhold Connecticut income tax.

2. Does this booklet contain all the information I need to withhold Connecticut income tax from my employees?

Yes. The instructions, withholding tables, and calculation rules are all included in **Informational Publication 2008(1)**, *Connecticut Circular CT - Employer's Tax Guide*.

3. Will DRS mail a Quarterly Reconciliation to employers just like the IRS?

No. **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, is included in the Employer's Withholding Remittance Coupon Book previously mailed to all employers. Form CT-941 is preprinted with the number of the quarter and due dates. Employers **must** use the preprinted form.

4. Does DRS publish any information to assist employees in calculating the amount to have withheld from their paychecks?

Yes. **Informational Publication 2008(7)**, *Is My Connecticut Withholding Correct?*, is designed to help individuals decide if they are having enough tax withheld. A copy of that publication is available on the DRS website at www.ct.gov/DRS or from the DRS Forms Unit.

5. What is the difference between gross Connecticut wages and gross wages?

Gross wages means the sum of wages paid to all your employees regardless of where they work. The amount of gross wages you report on Form CT-941 for a calendar quarter must correspond with the amount reported on federal Form 941 for that quarter.

Gross Connecticut wages means the sum of:

- All wages paid to resident employees. Connecticut wages paid to resident employees are wages paid to resident employees regardless of where their services are performed. While the amount of Connecticut wages paid to a resident employee will generally equal the amount of the employee's wages for federal income tax withholding purposes, the amounts may differ if the employee is a party to a civil union recognized under Connecticut law. See *Withholding Tax for Employees in a Civil Union* on Page 6; and
- All wages paid to nonresident employees. Connecticut wages paid to nonresident employees are wages paid to nonresident employees for services performed in Connecticut.

6. Who is required to file electronically with DRS?

Employers who file 25 or more Forms W-2 reporting Connecticut wages, even if no Connecticut tax is withheld, are required to file electronically with DRS. DRS will accept paper informational returns from employers who file 24 or fewer Forms W-2 reporting Connecticut wages paid. However, employers are encouraged to file electronically using the key and send option described on Page 7.

7. Will failure to file informational returns electronically result in the assessment of penalties?

Yes. Unless DRS has granted a waiver, employers required to file electronically are treated as having failed to file if they file paper forms instead of filing electronically. A penalty of \$5 is imposed for each informational return that an employer fails to file with DRS by the last day of March if filing electronically or by the last day of February if submitting CD files or filing paper forms. The maximum penalty imposed is \$2,000 per calendar year.

8. Where can I get information on filing electronically with DRS?

Employees should refer to **Informational Publication 2007(20)**, *Form W-2 Electronic Filing Requirements for Tax Year 2007*.

9. How does an employer request a waiver from filing informational returns electronically?

DRS may waive the electronic filing requirement if an employer can show hardship. To request a waiver of the electronic filing requirements, an employer must complete and submit a paper **Form CT-8508**, *Request for Waiver From Filing Informational Returns Electronically*, on or before January 15. DRS will only notify the employer whose request for waiver have been denied.

Employers who have requested and received a waiver from filing electronically are encouraged to submit files to DRS on CD following the specifications for record layout in **Informational Publication 2007(20)**.

10. How does an employer request an extension of time to file informational returns?

To request an extension, an employer must complete and submit **Form CT-8809**, *Request for Extension of Time to File Informational Returns*, on or before March 31 if filing electronically or the last day of February if not filing electronically. DRS only notifies payers whose extension requests have been denied. Form CT-8809 cannot be filed electronically for 2007.

11. Are any paper forms required if I file electronically?

No. You do not submit paper copies of any electronically filed forms.

12. How does an employer report changes on a previously-filed electronic submission?

Any changes to files submitted electronically through the **TSC** must be made using paper forms. Once a file is successfully transmitted, the **TSC** no longer provides the option to return to a file and correct Form W-2 and Form CT-W3.

13. How can a filer submit data when there is a requirement for the data to be protected?

Electronic filing of informational returns through the **TSC** is a free, fast, easy, and secure way to conduct business with DRS. The connection created during your session with the **TSC** encrypts all information sent from the filer until the information is delivered to DRS, thus keeping data secure while in transport.

Important Information for Connecticut Employers

All withholding requirements, tables, and forms effective January 1, 2008, are included in **Informational Publication 2008(1)**, *Connecticut Circular CT - Employer's Tax Guide*.

Withholding Tax for Employees in Civil Unions

An employee who is a party to a civil union recognized under Connecticut law should complete **Form CT-W4**, *Employee's Withholding Certificate*, and choose the appropriate withholding code for the filing status of civil union filing jointly or civil union filing separately. This helps to ensure the employee will have the correct amount of Connecticut income tax withheld from his or her wages.

The fact that an employee is a party to a civil union does not affect the amount of the employee's wages subject to federal income tax withholding or the amount of federal income tax required to be withheld from the employee's wages, but may affect the amount of Connecticut income tax required to be withheld from the employee's Connecticut wages (the amount of an employee's wages subject to Connecticut income tax withholding). An employee who is a party to a civil union may have Connecticut wages that are less than the employee's wages for federal income tax withholding purposes. Some benefits provided by employers covering the spouse of an employee are nontaxable fringe benefits for federal tax purposes, but the same benefits provided by employers covering the civil union partner of an employee are taxable fringe benefits for federal tax purposes. Because for Connecticut income tax purposes parties to a civil union recognized under Connecticut law are treated in the same manner as married individuals, benefits provided by employers covering the civil union partner of an employee are nontaxable fringe benefits for Connecticut tax purposes, and not includable in the Connecticut wages of the employee, if the same benefits covering the spouse of an employee are nontaxable fringe benefits for federal tax purposes.

For example, employer-provided health insurance coverage for an employee's spouse is a nontaxable fringe benefit for federal income tax purposes, then employer-provided health insurance coverage for an employee's civil union partner is a nontaxable fringe benefit for Connecticut income tax withholding purposes and not includable in the Connecticut wages of the employee. Or, if an employer provides a cafeteria plan package that allows employees to use pre-tax income for health insurance payments and the premiums for an employee's spouse are a pre-tax salary reduction for federal income tax purposes, then the

premiums for an employee's civil union partner are a pre-tax salary reduction for Connecticut income tax withholding purposes and not includable in the Connecticut wages of the employee.

Out-of-state same-sex marriages (as opposed to civil unions) have no legal significance and are not recognized for Connecticut income tax purposes. For more information on civil unions recognized under Connecticut law, visit the Attorney General's website at www.ct.gov/ag for Attorney General Opinion No. 2005-024.

Connecticut Employers Must File Form CT-941 Even If They File Form 944 for Federal Employment Taxes

Certain employers will receive written notification from the Internal Revenue Service (IRS) stating that they are included in the Form 944 Program and may file federal Form 944, Employer's Annual Federal Tax Return, rather than federal Form 941, Employer's Quarterly Federal Tax Return. These employers must continue to file **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, for Connecticut withholding tax purposes.

Use the Taxpayer Service Center (TSC) to Electronically File Withholding Tax Forms



Connecticut taxpayers can upload withholding information through the DRS electronic **TSC**. The **TSC** is an interactive tool that can be accessed through the DRS website at www.ct.gov/DRS for a free, fast, easy, and secure way to conduct business with DRS.

Connecticut taxpayers can either key in or upload withholding information through the **TSC**.

Other features of the **TSC** include the ability to view current account balances, make scheduled payments, and amend certain business tax returns. The self-service aspect of the **TSC** enables taxpayers to easily get answers to the most frequently-asked questions.

Federal Form W-2, Wage and Tax Statement, and **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*, may be transmitted through the **TSC**. See *Electronic Filing of Informational Returns* on Page 7.

Electronic Filing of Informational Returns

The *TSC* makes filing informational returns easier while ensuring the security of the data being filed. Taxpayers or preparers can use the *TSC* to key and send or upload forms either by:

- Using the bulk filing capabilities assigned to their current Connecticut tax registration number; **or**
- Completing an application and being issued a separate Third Party Bulk Filer (TPBF) Identification Number. This option is available for tax preparers who are filing for their clients and are not registered with DRS.

With bulk filing capabilities, you may then select and begin to file your informational returns online. After you have entered all your W-2s, you must transmit Form CT-W3 to complete the filing process. The informational returns are not accepted until Form CT-W3 has been filed. You will receive a unique confirmation number for each Form CT-W3 submitted. The confirmation number is your proof of filing.

Three Options to Electronically File Forms W-2 and CT-W3 Through the *TSC*

1. Key and Send

This may be the easiest way to file for taxpayers and preparers that submit 24 or fewer informational returns. Selecting this option allows you to enter in the information for your employees one at a time with a single login process. Once all informational returns are entered, you are brought to Form CT-W3 where the *TSC* has automatically filled in most of the required information. You are required to enter the quarterly breakdown of the total amount reported. The informational returns you entered have not been transmitted to DRS until a confirmation number has been issued for Form CT-W3.

2. Dynamic Web Import (DWI)

DWI enables you to upload a file of informational returns. This DWI tool does not support existing EFW2 file formats. It is a file import process that allows you to dynamically define a file. You prepare a file with your employee figures. Each field of your file represents a line item from a return you are reporting. You can arrange the fields in any order by defining your own customized layout. If any informational returns have an error, DRS will provide you with a list of the failed records with an explanation. Simply correct the file and resubmit. Once all informational returns are uploaded, you will be brought to Form CT-W3 where the *TSC* will automatically fill in most of the information based on all successfully uploaded informational returns. You must provide a quarterly breakdown of the total amount reported and complete Form CT-W3 at this time. The informational returns uploaded are not transmitted to DRS until you receive a confirmation number for the associated Form CT-W3.

3. Batch File Upload/DWI Utilizing the Standard MMREF/EFW2 File Layout

Requirements: Must register as a third party bulk filer. See Informational Publication 2007(20) for information on how to register as a TPBF.

Batch upload allows you to submit a file using the standard MMREF/EFW2 layouts defined in Informational Publication 2007(20). If an information return is uploaded with errors, we will provide an acknowledgment file with details of the failed records with an explanation. Simply correct the file and resubmit. The informational returns entered are not transmitted to DRS until you receive a confirmation number for the associated Form CT-W3. Unlike the key and send method, once you have uploaded all your returns, you must select Form CT-W3 from the Main Menu page and upload Form CT-W3 to complete the filing process. After the file of returns has been uploaded, the *TSC* will again provide a confirmation file with summary details. If an error occurs while uploading Form CT-W3, we will again provide you with an explanation. Resubmit only those Forms CT-W3 for which a confirmation number was not received.

When to Submit Exempt Forms CT-W4 to DRS

Employers are only required to submit Forms CT-W4 to DRS in certain circumstances. Do not send exempt Forms CT-W4 to DRS unless the conditions under *Reporting Certain Employees to DRS* on Page 13 are met.

Rules for Employers

Each employer is required to withhold Connecticut income tax from employee wages at the time wages are paid and is required to pay over the Connecticut income tax withholding to DRS according to the employer's remitter classification. DRS will notify most employers of their new filing frequency before mailing their *2008 Employer's Withholding Remittance Coupon Book*. Most new employers will be classified as monthly remitters.

Each calendar year DRS will classify an employer either as a weekly remitter, monthly remitter, or quarterly remitter. An employer's classification has nothing to do with how often the employer pays its employees or how often the employer is required to pay over Connecticut income tax withholding to DRS. The classification relates to how much time an employer has to pay over Connecticut income tax withholding to DRS after wages are paid to employees and Connecticut income tax is deducted and withheld from those wages. An employer's classification is based on the employer's reported liability for Connecticut income tax withholding during the 12-month look-back period. The 12-month look-back period for calendar year 2008 is the 12-month period that ended on June 30, 2007.

See **Special Notice 2004(9)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Employers on Wages Paid On or After January 1, 2005*.

Private Delivery Services

When sending forms, returns, or payments to DRS, employers may use certain private delivery services in addition to the U.S. Postal Service and satisfy the timely filed and timely payment rules.

See **Policy Statement 2005(4)**, *Designated Private Delivery Services and Designated Types of Service*.

Supplemental Tables for Joint Filers Where Both Spouses Work

Employees who file a joint income tax return where both spouses work and choose Withholding Code "A" on Form CT-W4 should refer to the supplemental tables on Form CT-W4, effective January 1, 2008, to ensure the correct amount of tax is withheld.

Employers should post **Announcement 2008(1)**, *Information for Married Individuals or Civil Union Partners Who Are Both Employed and File a Joint Connecticut Income Tax Return*. See Page 24 for a copy.

Employers Who Report No Withholding for All Four Calendar Quarters

An employer that is not required to deduct and withhold any amount of Connecticut income tax from wages of employees for all four calendar quarters of a calendar year may request annual filer status. Once annual filer status is granted, the employer files Form CT-941 only for the last calendar quarter of each calendar year and reports Connecticut wages paid during the entire calendar year.

A written request for annual filer status may be submitted with a completed **REG-1**, *Business Taxes Registration Application*. The written request must state that the employer will not have a Connecticut income tax withholding liability. Employers already registered to withhold Connecticut income tax may request annual filer status by sending the Registration Unit a written request on or before the last day of the calendar quarter of the calendar year to which the request pertains. The employer will receive notice from DRS granting or denying permission for annual filer status. If permission is granted, a new request is not required for succeeding calendar years as long as the employer continues to have no Connecticut income tax withholding liability.

Common Filing Errors

Filing errors can result in a failure or delay in processing of informational returns or improper crediting of withholding payments to your account. Most errors relate to the use of incorrect, outdated, or mismatched state and federal identification numbers. To avoid these errors and potentially time consuming DRS inquiries, it is important to verify the following items prior to submitting your informational returns.

- Verify that CT-W3 and W-2 forms list the same state and federal identification numbers for which you have made withholding deposits during the tax year. Taxpayers who make a deposit under one registration number and submit CT-W3 and W-2 forms with a different registration number may receive a billing notice based on this discrepancy.
- If you use a payroll processing company, verify that your payroll company has made withholding deposits under your company's registration number and has issued W-2 forms using the same number. Payroll companies must use each client's separate identification number for withholding deposits and wage reporting for the client's employees.
- Verify that CT-W3 and W-2 forms list state and federal identification numbers that correspond with each other. Taxpayers often report mismatched identification numbers. Use of mismatched federal and state identification numbers can result in the improper application of withholding deposits and further DRS inquiries. Mismatched identification numbers often occur when a change in ownership results in a change to state and federal identification numbers or when a taxpayer operates multiple business entities.
- An employer who operates more than one business entity is required to maintain separate withholding registrations for each entity. The employer must make withholding deposits and issue W-2 forms for each separate entity.
- If an employer goes out of business or permanently stops paying wages, the employer should notify DRS immediately by filing Form CT-941 for the current quarter. The employer must check the box indicating the employer no longer has employees and must enter the last payroll date on the line provided on Form CT-941. Failure to notify DRS of this event could result in collections actions and may subject the employer to penalties for failure to file for subsequent tax periods.

Instructions

Who Is Required to Withhold Connecticut Income Tax

Anyone who maintains an office or transacts business in Connecticut and who is considered an employer for federal withholding purposes must withhold Connecticut income tax whether or not the payroll department is located in Connecticut. Any employer who is required to withhold Connecticut income tax must register for withholding tax with DRS.

How to Register for Withholding Tax

An employer who is not already registered with DRS, including an employer starting a new business, must register to withhold Connecticut income tax by completing **Form REG-1, Business Taxes Registration Application**. Form REG-1 is also used to register a business for most other state taxes, including sales and use taxes and corporation business tax.

An employer who is already registered with DRS for other state taxes is still required to register to withhold Connecticut income tax and must complete Form REG-1 to register for withholding as an additional tax.

An employer who acquires an existing business must also complete Form REG-1 to obtain a Connecticut tax registration number. The new owner cannot use the previous owner's tax registration number or withholding tax coupons.

The DRS tax registration number and federal employer identification number must appear on all Connecticut withholding forms and on all correspondence with DRS. Do not use the registration number issued by the Department of Labor (DOL) on DRS forms.

Household Employers

A household employer is not required to withhold Connecticut income tax from the wages of a household employee(s) but may do so voluntarily by agreement between the employer and the employee(s). A household employer who agrees to withhold Connecticut income tax must register with DRS for withholding by submitting a completed Form REG-1 indicating the employer is a household employer and wishes to register to withhold Connecticut income tax from wages of household employee(s). A household employer who is registered to withhold Connecticut income tax is not required to file Form CT-941 for each calendar quarter, but instead is required to file one **Form CT-941 (DRS/P), Connecticut Reconciliation of Withholding for Household Employers**, for the entire calendar year. Income tax withheld from the wages of household employees during the entire calendar year is remitted with Form CT-941 (DRS/P). The due date of Form CT-941 (DRS/P) is April 15 of the following calendar year.

Every household employer is required to file with DRS the state copy of federal Form(s) W-2, Wage and Tax Statement, along with **Form CT-W3, Connecticut Annual Reconciliation of Withholding**, whether or not the employer is registered to withhold Connecticut income tax from wages of household employee(s) and whether or not the employer has withheld any Connecticut income tax. On Form CT-W3, a household employer reports Connecticut wages paid to household employee(s) during the entire calendar year. The due date of Form CT-W3 is the last day of February following the end of the calendar year if filed using paper forms or March 31 if filed electronically. A household employer who is not registered to withhold Connecticut income tax should enter the words "Household Employer" in the space reserved for the Connecticut tax registration number on Form CT-W3.

Agricultural Employers

An agricultural employer is required to be registered to withhold Connecticut income tax from the cash wages of agricultural employees if the employer is required to withhold federal income tax from those wages. An agricultural employer is required to withhold federal income tax from the cash wages of agricultural employees if those wages are subject to Social Security and Medicare tax withholding. See IRS Publication 51 (Circular A), *Agricultural Employer's Tax Guide*.

An agricultural employer who is not required to withhold Connecticut income tax from the wages of agricultural employees may do so voluntarily by agreement between the employer and the employees. An agricultural employer who agrees to withhold Connecticut income tax must register with DRS for withholding by submitting a completed Form REG-1 and indicate the employer has only agricultural employees and wishes to register to withhold Connecticut income tax from wages of those employees.

An agricultural employer may request annual filer status by submitting a completed Form REG-1 and indicate the employer has only agricultural employees and wishes to register to withhold Connecticut income tax from the wages of those employees, files federal Form 943, *Employer's Annual Federal Tax Return for Agricultural Employees*, and wishes to file one Form CT-941 for the entire calendar year. An agricultural employer who is granted annual filer status is not required to file Form CT-941 for each calendar quarter, but instead is required to file one Form CT-941 for the entire calendar year. The due date of Form CT-941 for an agricultural employer granted annual filer status is January 31 of the following calendar year.

Every agricultural employer is required to file with DRS the state copy of federal Form(s) W-2, along with Form CT-W3, whether or not the employer is registered to withhold Connecticut income tax from wages of agricultural employees, and whether or not the employer has withheld any Connecticut income tax. On Form CT-W3, an agricultural employer reports Connecticut wages paid to agricultural employees during the entire calendar year. The due date of Form CT-W3 is the last day of February following the end of the calendar year if filed using paper forms or March 31 if filed electronically. An agricultural employer who is not registered to withhold Connecticut income tax should enter the words "Agricultural Employer" in the space reserved for the Connecticut tax registration number on Form CT-W3.

Seasonal Employers

An employer who regularly has no Connecticut income tax withholding liability for one or more calendar quarters each year because the employer pays no Connecticut wages during the same one or more calendar quarters may request permission to file Form CT-941 only for the one or more calendar quarters during which the employer pays Connecticut wages by submitting a written request to the address below and indicating the calendar quarters during which the employer pays Connecticut wages.

**Department of Revenue Services
Registration Unit
PO Box 2937
Hartford CT 06104-2937**

This request must be received on or before the last day of a calendar quarter to be effective for that calendar quarter. An employer granted seasonal filer status is not required to file Form CT-941 for the one or more calendar quarters during which the employer pays no Connecticut wages, but instead is required to file Form CT-941 only for the one or more calendar quarters during which the employer pays Connecticut wages.

Voluntary Registration to Withhold Tax

Any employer who is not required to register to withhold Connecticut income tax may register solely for the purpose of withholding Connecticut income tax if both the employer and the employee voluntarily agree to have Connecticut income tax withheld. Upon registration, the employer will be treated as an employer required to withhold Connecticut income tax while the agreement remains in effect.

Income Subject to Connecticut Income Tax Withholding

In general, Connecticut law follows the federal law in determining what income is subject to withholding. Employers should consult the IRS Circular E, Employer's Tax Guide, and Publication 15-A, Employer's Supplemental Tax Guide, to determine federal withholding rules for specific types of income.

Wages

In general, all amounts that are wages and subject to federal withholding are also wages for Connecticut income tax withholding purposes. These amounts include, but are not limited to, fringe benefits, supplemental compensation, golden parachutes, sick pay, moving expenses, and severance pay.

Resident Wages Subject to Connecticut Withholding

All wages of a Connecticut resident are subject to Connecticut income tax withholding even if the resident works outside of Connecticut. If an employer is required to withhold income tax for services performed in other states, their political subdivisions, or the District of Columbia from the resident's wages, the employer is required to withhold Connecticut income tax as follows:

1. For an employee who is a resident individual and works for an employer in one or more qualifying jurisdictions, but not in Connecticut, and the employer maintains an office or transacts business both in Connecticut and in the same qualifying jurisdiction(s) in which the employee works for the employer, the employer must first determine the Connecticut income tax that would otherwise be required to be deducted and withheld from the employee's total wages and prorate that amount between the qualifying jurisdictions the employee works for the employer. If the prorated tax amount for a qualifying jurisdiction exceeds the income tax required to be deducted and withheld from the wages for the qualifying jurisdiction, the employer would withhold the difference and pay over the difference to DRS as Connecticut income tax withholding.

2. For an employee who is a resident individual and works for an employer in one or more qualifying jurisdictions and in Connecticut, the employer must first determine the Connecticut income tax that would otherwise be required to be deducted and withheld from the employee's total wages and prorate that amount between the qualifying jurisdictions in which the employee works for the employer. If the prorated tax amount for a qualifying jurisdiction exceeds the income tax required to be deducted and withheld from the wages for the qualifying jurisdiction, the employer withholds the difference and pays over the difference to DRS. The employer also deducts and withholds from the employee's wages the prorated tax amount for Connecticut and pays over that amount to DRS. The prorated tax amount for Connecticut is calculated by subtracting the prorated tax amount for each qualifying jurisdiction in which the employee works for the employer from the Connecticut income tax that would otherwise be required to be deducted and withheld from the employee's total wages.

Example 1: A Connecticut resident is employed in State X by an employer maintaining an office or transacting business both in Connecticut and in State X. State X income tax payable on the employee's wages is \$100. The Connecticut income tax that would otherwise be required to be withheld from the wages is \$160. The amount of Connecticut income tax required to be withheld is \$60.

Example 2: A Connecticut resident works in State Y for an employer maintaining an office or transacting business both in Connecticut and in State Y. The income tax payable to State Y on the employee's wages is \$200. The Connecticut income tax that would otherwise be required to be withheld from the wages is \$200. No Connecticut income tax is required to be withheld.

Example 3: A Connecticut resident works in State Z for an employer maintaining an office or transacting business both in Connecticut and in State Z. The income tax payable to State Z on the employee's wages is \$300. The Connecticut income tax that would otherwise be required to be withheld from the wages is \$250. No Connecticut income tax is required to be withheld.

Example 4: A resident individual is employed in New York and New Jersey by an employer maintaining an office or transacting business in Connecticut, New York, and New Jersey. Assume the Connecticut income tax that would be required to be deducted and withheld from the employee's total wages for work performed in New York and New Jersey is \$500. Half of the employee's wages are for work performed in New York and the other half are for work performed in New Jersey. Therefore, the prorated tax amount for New York is \$250 and the prorated tax amount for New Jersey is \$250. Assuming the New York income tax that would be required to be deducted and withheld from the employee's New York

wages is \$300, no Connecticut income tax would be required to be deducted and withheld from the employee's New York wages because the New York income tax required to be deducted and withheld from the employee's wages exceeds the prorated tax amount for New York. Assuming the New Jersey income tax that would be required to be deducted and withheld from the employee's New Jersey wages is \$210, the amount of Connecticut income tax that would be required to be deducted and withheld from the employee's New Jersey wages is \$40. This is the amount by which the prorated tax amount for New Jersey (\$250) exceeds the New Jersey income tax required to be deducted and withheld from the employee's wages. Therefore, the amount of Connecticut income tax that would be required to be deducted and withheld from the employee's total wages is \$40.

Nonresident Wages Subject to Connecticut Withholding

Wages of a nonresident are subject to Connecticut income tax withholding if the wages are paid for services rendered in Connecticut. Wages of a nonresident are not subject to Connecticut income tax withholding if the wages are paid for services performed entirely outside of Connecticut.

Example 5: Working solely within Connecticut: A resident of State X works in Connecticut for an employer doing business in Connecticut and in State X. The employer is required to withhold Connecticut income tax because the services are performed in Connecticut. The employer should contact State X for withholding requirements in that state.

Example 6: Working solely outside Connecticut: A resident of State Y works in State Y for an employer whose main office, including the payroll department, is located in Connecticut. The employer is not required to withhold Connecticut income tax even though payment is made from a point in Connecticut since the employee is a nonresident and performs all his services outside Connecticut. The employer should contact State Y for withholding requirements in that state.

Example 7: Working partly within and partly outside Connecticut: A resident of State Z works partly in Connecticut and partly in State Z for an employer who is doing business in Connecticut and State Z. The employer is required to withhold Connecticut income tax on wages paid to the nonresident employee in the same proportion the employee's wages derived from or connected with sources within Connecticut relate to the employee's total wages.

See [Determining How Much to Withhold From Nonresident Employees Who Work Partly Within and Partly Outside Connecticut](#) on Page 13.

Payments Not Subject to Connecticut Income Tax Withholding

In general, income not subject to federal withholding is not subject to Connecticut income tax withholding.

Payments Not Subject to Federal Withholding

Other than the exceptions noted in **Informational Publication 2008(9)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*, Connecticut income tax withholding is not required for any compensation paid to an employee if the compensation is not subject to federal withholding. Employers should consult the IRS Circular E, Employer's Tax Guide, for federal withholding rules for specific types of income.

Self-Employed Individuals

The owner of a business that has no employees is not required to register for Connecticut income tax withholding. The owner of a business, other than the sole shareholder of an S corporation, is not an employee for federal or Connecticut withholding purposes.

Exemption from Connecticut income tax withholding does not exempt the income from Connecticut income tax. The recipient of taxable income who is not subject to Connecticut withholding is required to pay estimated taxes if the recipient's Connecticut taxable income meets the minimum filing requirements.

See **Informational Publication 2006(24)**, *Estimated Connecticut Income Taxes*.

Example 8: Mary owns her own business and her business income is not subject to Connecticut income tax withholding. Generally, if Mary will owe \$1,000 or more in Connecticut income tax for the current year, over and above any Connecticut income tax withheld for the current year, she must make estimated Connecticut income tax payments.

Interstate Commerce

Compensation paid by interstate rail carriers, interstate motor carriers, and interstate motor private carriers to a nonresident employee who performs regularly assigned duties in two or more states is not subject to Connecticut income tax withholding. The compensation is not income derived from Connecticut sources even though the employee performed services in Connecticut. However, this compensation is income derived from sources within the employee's state of residence.

Interstate Air Carriers

Compensation paid by an interstate air carrier to a nonresident employee who performs regularly assigned duties on an aircraft in two or more states is income derived from sources in both the employee's state of residence and the state in which the employee earns more than 50%

of the compensation. An employee has earned more than 50% of the compensation in Connecticut if the scheduled flight time in Connecticut is more than 50% of the total scheduled flight time in the calendar year.

See *Nonresident Wages Subject to Connecticut Withholding* on Page 11.

Nonresident Seamen

A nonresident seaman's wages for employment on a ship which enters a Connecticut port for the purpose of foreign or interstate trade is not subject to Connecticut income tax withholding.

Wages Paid by the United States to Armed Forces Personnel

Payments made by the United States to nonresident military personnel stationed or performing services for the U.S. armed forces in Connecticut are not subject to Connecticut income tax withholding. In general, payments made by the United States to military personnel who are Connecticut residents or whose domicile was Connecticut when they entered the military, regardless of where they are stationed are subject to Connecticut income tax withholding. Certain individuals, however, may be entitled to claim exemption from the tax.

See **Informational Publication 2007(22)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

How to Withhold Connecticut Income Tax

Employers should use the current *Connecticut Income Tax Withholding Tables* and *Calculation Rules* to determine the amount to withhold. To determine how much Connecticut income tax to withhold from each employee's wages, employers should refer to the most recently completed Form CT-W4 on file for each employee.

Employers with nonresident employees who work partly within and partly outside Connecticut, see Page 13.

Employee's Withholding Certificate

Employers must obtain a completed copy of Form CT-W4 from each new employee when hired. The form is effective for the first payroll period ending, or the first payment of wages, made on or after the date the employer receives a completed Form CT-W4. Unless the employee claims exemption, Form CT-W4 is effective until the employee provides the employer with a new one.

A copy of Form CT-W4 is included on Page 26. Employers may photocopy as needed.

Employees Claiming Exemption

Employers are required to obtain a new Form CT-W4 on or before February 15 from each employee who claimed exemption from withholding in the prior year. If the employee does not provide a new Form CT-W4 for the current year, the employer must begin withholding at a flat rate of 5%, without allowance for exemption, on February 16. The Form CT-W4 previously given to the employer has now expired.

Reporting Certain Employees to DRS

Generally, employers should not send copies of Form CT-W4 to DRS. However, employers must send copies of Forms CT-W4 from employees claiming exemption from Connecticut withholding, if:

1. The employee is employed by the employer on the last day of the quarter; **and**
2. The employer reasonably expects:
 - a. The annual wages of an employee whose filing status is married filing separately or civil union filing separately will exceed \$36,000*;
 - b. The annual wages of an employee whose filing status is single will exceed \$39,000*;
 - c. The annual wages of an employee whose filing status is head of household will exceed \$57,000*; **or**
 - d. The annual wages of an employee whose filing status is married filing jointly, civil union filing jointly, or qualifying widow(er) with dependent child will exceed \$72,000*.

* This number is three times the maximum personal exemption amount available to an employee. An employer should multiply the maximum personal exemption amount for the taxable year by a factor of three to determine if the Form CT-W4 of an employee must be sent to DRS.

Reporting New or Rehired Employees to DOL

Employers with offices in Connecticut or transacting business in Connecticut are required to report the name, address, and Social Security Number (SSN) of new or rehired employees to DOL. Each new employee's Form CT-W4 must be sent to DOL no later than 20 days after the date of hire to assist in the enforcement of child support obligations. Employers should verify all employee and employer items have been completed legibly before submitting Form CT-W4 to DOL. DOL may use information reported on this form in a manner consistent with its governmental powers and duties.

See additional instructions for submitting copies of this form on Form CT-W4 on Page 27.

Determining How Much Connecticut Income Tax to Withhold From Employees

The amount to withhold from an employee's wages depends on:

1. Payroll period;
2. Gross taxable wages;
3. Withholding Code; **and**
4. Additions or reductions to withholding requested by the employee on Form CT-W4.

How to Use the Withholding Tables

Use these steps when calculating withholding from the tables on Pages 33 through 40:

1. Select the table which is the same as your payroll period (weekly, biweekly, monthly, or semimonthly).
2. Use the columns on the left side of the table. Find the line on which your employee's gross taxable wages are included. Gross taxable wages are wages subject to federal withholding.
3. Select the "Withholding Amount" column on the right side of the table which corresponds with the Withholding Code selected by your employee on Form CT-W4 (Status A, B, C, D, or F).
4. Add to the "Withholding Amount" the amount, if any, on Line 2 of Form CT-W4.
5. Subtract from the "Withholding Amount" the amount, if any, on Line 3 of Form CT-W4. The amount on Line 3 of Form CT-W4 cannot exceed the total withholding amount.

Employees Who Do Not Return a Completed Form CT-W4

Employers must withhold at a flat rate of 5%, without allowance for exemption, on the gross taxable wages of employees who do not return a completed Form CT-W4.

Withholding for Daily or Miscellaneous Amounts

For those employees who receive one time or miscellaneous payments, the employer must withhold at a flat rate of 5% without allowance for exemption.

See *Supplemental Compensation* on Page 14.

Determining How Much to Withhold From Nonresident Employees Who Work Partly Within and Partly Outside Connecticut

A nonresident employee who performs services partly within and partly outside Connecticut is subject to Connecticut income tax only on the portion of wages attributable to services performed within Connecticut.

For Connecticut income tax withholding purposes, however, an employer must withhold Connecticut income tax on all wages paid to the employee unless the employer can properly allocate the wages attributable to services performed in Connecticut by means of one of the following:

- The nonresident employee gives the employer a completed **Form CT-W4NA**, *Employee's Withholding Certificate – Nonresident Apportionment*, identifying the portion of wages subject to Connecticut income tax;
or
- The employer maintains adequate current records to determine the amount of wages paid for services performed within Connecticut.

Employers who receive Form CT-W4NA or who maintain adequate current records from nonresident employees calculate the amount of Connecticut income tax to be withheld for services performed within Connecticut as follows:

1. Determine the total "Withholding Amount" on all wages paid to a nonresident employee.
2. If the employee has provided Form CT-W4NA, multiply the total "Withholding Amount" by the percentage from Form CT-W4NA that certifies the estimated portion of services performed in Connecticut during the calendar year.

Employers who know or have reason to know that the percentage of services estimated on Form CT-W4NA is no longer correct must make necessary adjustments during the calendar year. In making those adjustments, the employer must determine the percentage of wages paid for the performance of services within Connecticut by using the same percentage that the wages derived from or connected with Connecticut sources bears to the total wages.

Alternative to Using Form CT-W4NA

An employer who maintains adequate current records to accurately determine the amount of a nonresident employee's wages paid for services performed within Connecticut may withhold Connecticut income tax from the wages based on those records whether or not the employee files Form CT-W4NA. To calculate the amount to withhold, multiply the total "Withholding Amount" by a fraction. The numerator is the amount of wages paid during the year for services performed in Connecticut (as shown by those records) and the denominator is the total amount of wages paid during the year for services performed, wherever performed.

The following examples refer to the *Withholding Tables, Effective January 1, 2008*, on Pages 33 through 40.

Example 9: Form CT-W4NA: A nonresident employee performs services partly within and partly outside Connecticut. The employee's taxable wages are \$700 per week. The employee's Form CT-W4 indicates Withholding Code "F" and Form CT-W4NA filed by the employee shows 60% as the estimated portion of services performed within Connecticut. Because 60% of the employee's work time was performed in Connecticut, the employer withholds 60% of the Connecticut income tax that would have been due if all wages were earned in Connecticut ($\$26.47 \times .60 = \15.88 , the amount of Connecticut income tax to be withheld).

Example 10: Employer Maintains Records: A nonresident employee performs services partly within and partly outside Connecticut. The employee's taxable wages are \$1,000 per week. The employee's Form CT-W4 indicates Withholding Code "A." The employee did not complete Form CT-W4NA, but the employer does maintain adequate current records showing that in week 1, the employee worked 2 out of 5 days (40%) in Connecticut. In week 2, the employee worked 100% of the time in Connecticut. If all work was performed in Connecticut, the employer would withhold \$44.99 per week; therefore, for week 1 the employer withholds \$17.99 ($\$44.99 \times .40$) and for week 2 the employer withholds \$44.99.

Example 11: No Method of Allocation: An employer has not received a Form CT-W4NA from a nonresident employee who performs services partly within and partly outside Connecticut and the employer does not keep adequate current records for the amount of wages paid to the nonresident for services performed within Connecticut. The employee's taxable wages are \$2,300 biweekly and his Withholding Code shown on his Form CT-W4 is "B." The employer withholds \$91.88 of Connecticut income tax from the nonresident's wages, the same amount that would be withheld if all services were performed in Connecticut.

A copy of Form CT-W4NA is available on Page 30.
Employers may photocopy as needed.

Supplemental Compensation

Withholding rules for supplemental compensation (such as bonuses, commissions, overtime pay, sales awards, etc.) depend on when the supplemental compensation is paid.

Supplemental Compensation Paid at the Same Time as Regular Wages

When supplemental compensation is paid at the same time as regular wages, the tax withheld should be determined as if the total of the supplemental and regular wages were a single payment for the regular payroll period.

Example 12: Mary worked five hours of overtime during the pay period. In her paycheck, Mary's employer includes her regular pay and her overtime pay. Her employer determines the amount to be withheld based upon the total of the regular pay plus the overtime.

Supplemental Compensation Paid at a Different Time Than Regular Wages

If supplemental compensation is paid at a different time than regular wages, the method of withholding depends on whether the employer withheld income tax from the employee's regular wages.

1. No withholding on regular wages

If the employer did not withhold income tax from the regular wages, the regular and supplemental wages should be added together and the tax computed on the whole amount.

2. Withholding on regular wages

If the employer did withhold income tax from the employee's regular wages, the employer must compute the tax on the combined regular and supplemental wages. The computed tax minus the tax withheld from regular wages is the tax to be withheld from supplemental wages.

Example 13: An employer pays her employees annual bonuses. The bonuses are not included in the employees' regular paychecks, but income tax is withheld from the regular pay. The employer must add the bonus to the gross wages for the last regular pay period, determine the withholding tax on the total of the bonus plus the gross wages, subtract the tax already withheld from the regular wages, and withhold the difference from the bonus check.

How to Report and Remit Taxes Withheld

Employers who are registered with DRS for Connecticut income tax withholding purposes will receive the *Employer's Withholding Remittance Coupon Book* unless they have been notified by DRS that they are required to pay over Connecticut income tax withholding by electronic funds transfer. Each of the forms included in the coupon book is a machine readable document which is personalized with the employer's name, address, Connecticut tax registration number, and federal employer identification number. Only the original coupon should be submitted. Forms, payments, or other documents are timely filed if received on or before the due date or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date.

Employers

Send **Form CT-WH**, *Connecticut Withholding Tax Payment Form*, to DRS with each Connecticut withholding payment. Each employer is required to deduct and withhold Connecticut income tax from employee wages at the time wages are paid and is required to pay over the Connecticut income tax withholding to DRS on or before the due dates described below.

Each calendar year, DRS will classify an employer either as a weekly remitter, monthly remitter, or quarterly remitter. An employer's classification has nothing to do with how often the employer pays its employees or how often the employer is required to pay over Connecticut income tax withholding to DRS. The classification relates to how much time an employer has to pay over Connecticut income tax withholding to DRS **after** wages are paid to employees and Connecticut income tax is deducted and withheld from those wages. An employer's classification is based on the employer's reported liability for Connecticut income tax withholding during the 12-month look-back period. The 12-month look-back period for calendar year 2008 is the 12-month period that ended on June 30, 2007. Employers **do not need to file** Form CT-WH if no payment is due.

If the tax liability was deducted and withheld during one quarter and paid over in another quarter, the employer must enter the number for the quarter in which the tax liability was deducted and withheld. For example, if the tax liability was deducted and withheld in March and paid over in April, enter "1" on Line 1 of Form CT-WH.

DRS will notify most employers of their classification before mailing them their 2008 *Employer's Withholding Remittance Coupon Book*.

Weekly Remitter

A *weekly remitter* is an employer whose reported liability for Connecticut income tax withholding during the 12-month look-back period was more than \$10,000. A weekly remitter is required to pay over Connecticut income tax withholding on or before the Wednesday following the weekly period during which the wages were paid. **Weekly period** is the seven-day period beginning on a Saturday and ending on the following Friday.

Schedule for Weekly Remitters

If the payday falls on a Saturday, Sunday, Monday, or Tuesday	Pay over Connecticut income tax withholding on or before the second Wednesday following the payday.
If the payday falls on a Wednesday, Thursday, or Friday	Pay over Connecticut income tax withholding on or before the Wednesday following the payday.

DRS may require weekly remitters to pay over Connecticut income tax withholding by electronic funds transfer instead of by mailing a check and to file electronically instead of by filing a paper Form CT WH and a paper Form CT-941. However, no weekly remitter is required to pay over Connecticut income tax withholding by electronic funds transfer and to file electronically before being notified in writing by DRS.

Weekly Period Spanning Two Quarterly Periods

If a weekly remitter has two or more paydays during a weekly period, the weekly remitter is generally required to make only one payment for the weekly period to DRS and should enter the date of the last payday when making the payment. However, if the paydays fall in different quarterly periods, the weekly remitter must make separate payments with separate Forms CT-WH for the separate Connecticut income tax withholding liabilities. Any wages paid on December 30, 2008, or December 31, 2008, are wages paid during calendar year 2008 and must be included in the *Summary of Connecticut Tax Liability for the Calendar Quarter* on the back of Form CT-941 filed for the last quarter of the 2008 calendar year.

Monthly Remitter

A **monthly remitter** is an employer whose reported liability for Connecticut income tax withholding during the 12-month look-back period was more than \$2,000 but not more than \$10,000. A monthly remitter is required to pay over Connecticut income tax withholding with Form CT-WH on or before the fifteenth day of the month following the month during which the wages were paid.

Quarterly Remitter

A **quarterly remitter** is an employer whose reported liability for Connecticut income tax withholding during the 12-month look-back period was \$2,000 or less. A quarterly remitter is required to pay over Connecticut income tax withholding with Form CT-941 on or before the last day of the month following the quarterly period during which the wages were paid. **Quarterly period** means a period of three calendar months that ends on the last day of March, June, September, or December.

For more information, see **Special Notice 2004(9)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Employers on Wages Paid on or After January 1, 2005*.

New Employer

Most new employers are classified by DRS as monthly remitters. An employer is a new employer for the calendar year during which the employer is first registered with DRS for Connecticut income tax withholding purposes. For the following calendar year, a new employer will either (1) retain its remitter classification if it is first registered on or after July 1 of the preceding calendar year, or (2) be classified either as a weekly remitter, monthly remitter, or quarterly remitter based on the employer's annualized reported liability for Connecticut income tax withholding during the 12-month look-back period.

Seasonal Employer

A seasonal employer will be classified either as a weekly remitter, monthly remitter, or quarterly remitter based on the employer's annualized reported liability for Connecticut income tax withholding during the 12-month look-back period. A seasonal employer (including an agricultural employer, if seasonal) should refer to Page 10 for more information on how to be classified by DRS as a seasonal employer.

Household Employer

If a household employer chooses to register for Connecticut income tax withholding purposes, the employer may request to be classified by DRS as an **annual remitter**. A household employer is not required to register for Connecticut income tax withholding purposes, but may choose to do so if a household employee wishes to have Connecticut income tax withheld from his or her wages. An annual remitter is required to pay over Connecticut income tax withholding with Form CT-941 (DRS/P) on or before the fifteenth day of the April following the calendar year during which the wages were paid. A household employer should see Page 9 of this publication for detailed information on how to request to be classified by DRS as an annual remitter. Once classified as an annual remitter by DRS, a household employer will be mailed appropriate forms by DRS.

Every household employer, whether or not registered with DRS for Connecticut income tax withholding purposes and whether or not having withheld Connecticut income tax from the wages of household employees, is required to file Form CT-W3. Form CT-W3 is due on or before the last day of the February following the calendar year during which Connecticut wages were paid to household employees. The employer must attach to Form CT-W3 every state copy of federal Form W-2 reporting Connecticut wages paid during the calendar year.

Quarterly Reconciliation

All employers, except seasonal, annual, agricultural, and household employer filers, who are registered for Connecticut income tax withholding must file Form CT-941 even if no tax is due or has been withheld for a quarter.

Due dates are:

First Quarter **April 30**
Second Quarter **July 31**
Third Quarter **October 31**
Fourth Quarter **January 31**

This requirement applies to all employers even if they are not required to file a quarterly reconciliation for federal withholding purposes.

Form CT-941 is located in the back of the Employer's Withholding Remittance Coupon Book.

An employer who makes timely withholding payments and owes no additional withholding for the quarter has ten days after the normal due date to file Form CT-941.

Agricultural Employers

An agricultural employer who files federal Form 943 and employs farm workers only may obtain permission from DRS to file one Form CT-941, due January 31, reporting annual wages and Connecticut income tax withholding for farm workers.

For information on how to request annual filer status, see *Agricultural Employers* on Page 9.

Seasonal Employers

A seasonal employer must file Form CT-941 for any quarter the employer is listed as active.

For information on requesting seasonal filer status, see *Seasonal Employers* on Page 10.

If permission to become a seasonal filer is not granted, the employer must continue to file Form CT-941 each quarter (even if no tax is withheld) as long as the employer remains registered for Connecticut income tax withholding.

Household Employers

A household employer who has voluntarily registered with DRS is required to file one Form CT-941 **on or before April 15** of the following calendar year and pay over all Connecticut income tax withholding for the previous calendar year.

Employers Who Report No Withholding for All Four Calendar Quarters

An employer who obtains permission from DRS may file one Form CT-941, due January 31, reporting Connecticut wages paid during the entire calendar year and no Connecticut income tax withholding.

For information on requesting annual filer status, see Page 8.

Amended Reconciliation of Withholding

If an error was made on a previously-filed Form CT-941, an amended return must be filed. An employer must use **Form CT-941X, Amended Connecticut Reconciliation of Withholding**, to amend Form CT-941.

Wage and Tax Statement

On or before January 31 of the following calendar year, an employer must furnish a federal Form W-2, Wage and Tax Statement, showing the correct amount of Connecticut wages paid by the employer during the calendar year and the correct amount of Connecticut income tax withheld from wages during the calendar year to the employee.

The employer must complete the state information in boxes 15, 16, and 17 of federal Form W-2 for the calendar year. In box 15, the employer enters "CT" (the two-letter state code for Connecticut) and the employer's Connecticut tax registration number. In box 16, the employer must enter the total wages paid during the calendar year to an employee who is a Connecticut resident or, if an employee is a nonresident, the wages paid during the calendar year which are attributable to services performed in Connecticut by the employee. In box 17, the employer must enter the total Connecticut income tax withheld from wages of the employee during the calendar year.

Annual Reconciliation

Employers who submit 25 or more Forms W-2 must electronically file Form CT-W3 and Form W-2. Employers who submit 24 or fewer Forms W-2 are not required, but are encouraged to file electronically. Electronically filed forms are due on or before March 31. Paper forms are due on or before the last day of February.

No payment is to be made with this form. Employers must file every state copy of federal Form W-2 (Copy 1 of the optional six-part federal Form W-2 or equivalent) reporting Connecticut wages paid during the preceding calendar year with the annual reconciliation even if no Connecticut income tax was withheld.

Electronic Filing of Form W-2

If you file 25 or more Forms W-2 reporting Connecticut wages paid, you must file Form CT-W3 and every Copy 1 of federal Form W-2 electronically. You may request a waiver of the electronic filing requirements by completing Form CT-8508 no later than January 15. If you file 24 or fewer Forms W-2 reporting Connecticut wages paid, you may file using paper forms and do not need to file a waiver request. Electronic reporting specifications for Form W-2 are contained in **Informational Publication 2007(20), Form W-2 Electronic Filing Requirements for Tax Year 2007**.

Correction/Reorder Form

Form CTC, Withholding Correction/Reorder Form, allows employers to make corrections to taxpayer identification information preprinted in the coupon book or to order an additional coupon book for the current calendar year. An employer should allow a minimum of four weeks when ordering additional coupon books.

Payment by Electronic Funds Transfer

Employers whose Connecticut withholding tax liability for the 12-month period ending the preceding June 30 exceeded \$10,000 and who are notified by DRS to pay Connecticut withholding tax by EFT must pay that tax by EFT.

Each year DRS reviews each employer's Connecticut withholding tax liability. DRS notifies an employer if the requirement to pay Connecticut withholding tax by EFT no longer applies. Employers must continue to pay by EFT until DRS notifies them that they are no longer required to do so.

See **Informational Publication 2007(8)**, *Paying Connecticut Taxes by Electronic Funds Transfer*.

For more information on payment by EFT, call 860-297-4973.

Liability for Taxes Withheld

An employer is liable for the amount of the Connecticut income tax required to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid over to DRS (and any penalties and interest) are the liability of the employer under the law. The employer remains liable for the tax even if a third party is withholding on the employer's behalf.

Penalties and Interest

Employers who fail to comply with the requirements to withhold Connecticut income tax are subject to penalties, including:

Late Payment Penalty

The penalty for late payment or underpayment of tax due is 10% of the amount due on all returns including Forms CT-WH and CT-8109.

Late Filing Penalty

In the event no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report that is required by law to be filed. This late filing penalty does not apply to Forms CT-WH and CT-8109.

Interest

If you are filing a late or amended return, interest is computed on the underpayment at the rate of 1% per month or fraction of a month from the due date until the date of payment.

Required Informational Returns

A penalty of \$5 per statement (up to a total of \$2,000 per calendar year) is imposed for failure to provide federal Form W-2 to each employee and a copy to DRS unless due to reasonable cause.

Willful Evasion

A penalty equal to the total amount of the tax evaded, not collected, or not paid over is imposed on any responsible person for the willful failure of an employer to collect or truthfully account for income tax or for willfully attempting to evade the tax.

Fraud

In addition to any other penalty that may be imposed, a civil penalty of not more than \$1,000 is imposed where, with fraudulent intent, an employer fails to pay, deduct, or withhold and pay tax or to make or sign any return or supply information.

Criminal Penalties

Any person who willfully fails to pay tax, file a return, keep records, or supply information is guilty of a misdemeanor. A person who willfully files with DRS any document known to be fraudulent or false in any material manner is guilty of a felony.

How to Advise Employees to Have Enough Tax Withheld

An employer should remind employees to check the amount of Connecticut income tax withheld. An employee who owes \$1,000 or more in Connecticut income tax over and above what has been withheld may be required to make estimated income tax payments and may be liable for an addition to tax if those payments are not made. Employees should also be advised to check Connecticut withholding by using **Informational Publication 2008(7)**, *Is My Connecticut Withholding Correct?*

Two-earner couples may also refer to the Supplemental Table of Form CT-W4 on Pages 28 and 29.

What Records to Keep

An employer must maintain a current accurate record of all persons from whom tax is withheld. DRS has the authority to inspect an employer's records at any time. Records should contain all of the following applicable information:

- Amounts and dates of all payments subject to withholding tax;
- Names, addresses, occupations, and Social Security Numbers of persons receiving payments;
- Periods of employment, including periods during which compensation is paid while an employee is absent due to sickness or injury;
- Amounts paid by pay period;
- Copies of payment coupons, quarterly and annual returns, and statements filed with DRS and IRS;

- Federal Form W-4, Federal Employee Withholding Allowance Certificate;
- **Form CT-W4**, *Employee's Withholding Certificate*; and
- **Form CT-W4NA**, *Employee's Withholding Certificate – Nonresident Apportionment*.

An employer should keep records for at least four years after the date the tax becomes due or the date the tax is paid, whichever is later. However, a current, accurate copy of Form CT-W4 or Form CT-W4NA must be on file at all times.

How to Cancel Registration for Withholding Connecticut Income Tax

If an employer goes out of business or permanently stops paying wages, the employer should notify DRS immediately by filing Form CT-941 for the current quarter. The employer must check the box indicating the employer no longer has employees and must enter the last payroll date on the line provided on Form CT-941. Employers may send written notification to:

**Department of Revenue Services
Registration Unit
PO Box 2937
Hartford CT 06104-2937**

Employers must comply with all filing requirements for the calendar year as explained in *How to Report and Remit Taxes Withheld* on Page 15.

Related Publications

- IP 2008(7)** *Is My Connecticut Withholding Correct?*
- IP 2008(9)** *Connecticut Tax Guide for Payers of Nonpayroll Amounts*
- IP 2007(8)** *Paying Connecticut Taxes by Electronic Funds Transfer*
- IP 2007(9)** *Federal/State Electronic Filing Handbook*
- IP 2007(20)** *Form W-2 Electronic Filing Requirements for Tax Year 2007*
- IP 2007(22)** *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*
- IP 2006(24)** *Estimated Connecticut Income Taxes*
- IP 2005(16)** *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*
- PS 2005(4)** *Designated Private Delivery Services and Designated Types of Service*
- AN 2007(1)** *Information for Married Individuals or Civil Union Partners Who Are Both Employed and Are Filing a Joint Connecticut Income Tax Return*

SN 2004(9) *2004 Legislation Affecting Connecticut Income Tax Withholding by Employers on Wages Paid on or After January 1, 2005*

Effective Date: Effective January 1, 2008.

Effect on Other Documents: Informational Publication 2007(1), *Connecticut Circular CT – Employer's Tax Guide*, is modified and superseded and may not be relied upon on or after the date of issuance of this Informational Publication.

Effect of This Document: An Informational Publication addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at www.ct.gov/DRS to preview and download forms and publications.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (Connecticut calls from the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone.

Paperless Filing Methods (fast, easy, free, and confidential)

- **For business returns, tax payments, and electronic bill payments:** Use the *Taxpayer Service Center (TSC)* to file a variety of tax returns and extensions, as well as to pay taxes or bills over the Internet. Visit the DRS website at www.ct.gov/DRS and click on the *TSC* logo or on *File/Register OnLine* for a complete list of taxes that can be electronically filed and paid.
- **For income tax returns, extensions, estimated payments, and electronic bill payments:** Use the *Taxpayer Service Center (TSC)* to file personal income tax returns and extensions, or to make estimated payments and electronic bill payments over the Internet. Visit the DRS website at www.ct.gov/DRS and click on the *TSC* logo or on *File/Register OnLine*.

DRS E-News Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-News** is easy to sign up for – visit www.ct.gov/DRS and follow the directions. Subscription services are available for employer's withholding tax, *TSC-BUS* Online Filing Alerts, News – Press Releases, and Top 100 Delinquency List.

CT-WH Connecticut Withholding Tax Payment Form 2008

Connecticut Tax Registration Number	Federal Employer ID Number	Year
-------------------------------------	----------------------------	------

Complete the return in blue or black ink only. If Name, Address, and/or Identification Number(s) are incorrect, please complete Form CTC located after the instructions of this book.

Weekly Remitters Only: Enter date payroll was paid.
 ___ / ___ / **2008**

1. Enter quarter (1, 2, 3, or 4) See instructions.	
2. Connecticut tax withheld	

**SUBMIT ORIGINAL COUPON ONLY.
 THIS IS A MACHINE READABLE DOCUMENT
 PERSONALIZED TO YOUR BUSINESS.**

- See instructions for filing requirements.
- **Do not file Form CT-WH if no payment is due.**
- Pay total amount shown on Line 2.
- If filing by mail, use the preprinted mailing label to send payment to:
 DRS, PO Box 5055, Hartford CT 06102-5055
 Make your check payable to: **Commissioner of Revenue Services.**
 Write your Connecticut Tax Registration Number on your check.

Electronic filing options: Connecticut **TSC** (www.ct.gov/DRS)

CT-941 Connecticut Quarterly Reconciliation of Withholding
 File by Internet: www.ct.gov/DRS

Connecticut Tax Registration Number	Federal Employer ID Number	Quarter	Due Date
-------------------------------------	----------------------------	---------	----------

Complete the return in blue or black ink only. If Name, Address, and/or Identification Number(s) are incorrect, please complete Form CTC located after the instructions of this book.

READ INSTRUCTIONS BEFORE COMPLETING

1. Gross wages	▶ 1.	00
2. Gross Connecticut wages	▶ 2.	00
3. Connecticut tax withheld	▶ 3.	00
4. Credit from prior quarter	▶ 4.	00
5. Payments made for this quarter	▶ 5.	00
6. Total payments : Add Line 4 and Line 5.	▶ 6.	00
7. Net tax due (or credit): Line 3 minus Line 6.	▶ 7.	00
8a. Penalty: ▶ + 8b. Interest: ▶ =	8.	00
9. Amount to be credited	▶ 9.	00
10. Amount to be refunded	▶ 10.	00
11. Total amount due: Add Line 7 and Line 8.	▶ 11.	00

Check if you no longer have employees in Connecticut and enter date of last payroll, _____

**SUBMIT ORIGINAL COUPON ONLY.
 THIS IS A MACHINE READABLE DOCUMENT
 PERSONALIZED TO YOUR BUSINESS.**

DRS, PO Box 2931, Hartford CT 06104-2931

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct.

Signature _____
 Title _____ Date _____

Summary of Connecticut Tax Liability for the Calendar Quarter
 See **Instructions for Back of Form CT-941** on Page 4.

	First Month	Second Month	Third Month
1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6	6	6	6
7	7	7	7
8 Total liability for the calendar quarter			00

CT-W3**Connecticut Annual Reconciliation of Withholding**

Connecticut Tax Registration Number

Federal Employer ID Number

Due Date

Complete the return in blue or black ink only. If Name, Address, and/or Identification Number(s) are incorrect, please complete Form CTC located after the instructions of this book.

1. Connecticut tax withheld from wages See instructions.	▶ 1.	00
2. Total Connecticut wages reported	▶ 2.	00
3. Number of W-2s submitted	▶ 3.	

- **Do not send a payment with this return.**
- If filing by mail, use the preprinted mailing label to send to: DRS, PO Box 2930, Hartford CT 06104-2930

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

**SUBMIT ORIGINAL COUPON ONLY.
THIS IS A MACHINE READABLE DOCUMENT
PERSONALIZED TO YOUR BUSINESS.**

Signature

Title

Date

Complete for Each Period

Period		Connecticut Income Tax Withheld From Wages	
January 1 - March 31	1st Quarter		
April 1 - June 30	2nd Quarter		
July 1 - September 30	3rd Quarter		
October 1 - December 31	4th Quarter		
Total			00

Include Copy 1 of all wage and tax statements reporting Connecticut wages paid during the calendar year with this return.

If you file **25 or more** Forms W-2 reporting Connecticut wages paid, you are **required** to file Form CT-W3 and every Copy 1 of federal Form W-2 **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508** no later than January 14, 2009. If you file **24 or fewer** Forms W-2 reporting Connecticut wages paid, you may file using paper forms and do not need to file a waiver request.

For electronic reporting information, visit the DRS website at **www.ct.gov/DRS** or call DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.

← This should equal Line 1 on the front of this return.

CT-W3 Back (Rev. 12/07)

CTC**Withholding Correction / Reorder Form**

Enter below any change to name or mailing address and continue to use this coupon book. If Federal Employer ID Number or Connecticut Tax Registration Number is listed incorrectly, see back. Any change in ownership requires a new Connecticut Tax Registration Number and a new coupon book. Complete in blue or black ink only.

Connecticut Tax Registration Number		Federal Employer ID Number	
Name			
Address			
City		State	ZIP Code
Telephone			

See reorder information on back.

Mail to:

DEPARTMENT OF REVENUE SERVICES
PO BOX 2937
HARTFORD CT 06104-2937

Do not send this form with any payment or other tax return.

If address change, check box that applies:

- Employer (Form CT-WH)
 Payer of Nonpayroll Amounts (Form CT-8109)
 Both Employer and Payer of Nonpayroll Amounts

Signature _____

Title _____ Date _____

Check Appropriate Box for Coupon Reorder

Book Damaged or Destroyed:

- Employers - Form CT-WH** **Payers of Nonpayroll Amounts - Form CT-8109**

- Additional **Form CT-WH** coupons needed for current year

- Additional **Form CT-8109** coupons needed for current year

- CT Tax Reg. Number(s) is incorrect: Employer Payer of Nonpayroll Amounts

Enter correct CT Tax Reg. Number(s): Employer _____

Payer of Nonpayroll Amounts _____

Explain _____

- Federal Employer ID Number (FEIN) is incorrect, enter correct FEIN _____

Explain _____

Notes



ANNOUNCEMENT

Information for Married Individuals or Civil Union Partners Who Are Both Employed and File a Joint Connecticut Income Tax Return

Purpose: This Announcement alerts married individuals and parties to a civil union who are both employed and file a joint Connecticut income tax return that it may be necessary to increase or decrease the amount of Connecticut income tax withheld from one spouse's wage income to avoid underwithholding or overwithholding that may result when both incomes are combined.

Any reference in this publication to a spouse or married individual also refers to a party to a civil union recognized under Connecticut law. For more information on civil unions recognized under Connecticut law, visit the Attorney General's website at www.ct.gov/ag for Attorney General Opinion 2005-024.

When to Use the Supplemental Table to Adjust Your

Withholding: If you and your spouse are both employed, intend to file a joint Connecticut income tax return, and select Withholding Code "A" on **Form CT-W4, Employee's Withholding Certificate**, the amount of Connecticut income tax withheld from one spouse's wages may need to be adjusted. Although the Connecticut withholding tables provide the accurate amount of Connecticut withholding for each spouse's own wage income, when a joint Connecticut income tax return is filed the application of the personal exemption and credit is based upon the combined income of both spouses. Therefore, the amount of combined withholding as determined by the tables may not be enough to cover the total Connecticut income tax liability. If you do not have enough Connecticut income tax withheld throughout the year, you may be required to make estimated Connecticut income tax payments and may be subject to interest if insufficient estimated tax payments are made.

To minimize this problem, use the *Supplemental Table for Married Couples Filing Jointly* to help you adjust your withholding. The table is included on Pages 3 and 4 of Form CT-W4, which is available from your employer. If you need to adjust your withholding, complete a new Form CT-W4 and give it to your employer as soon as possible.

Other Method to Help You Adjust Your Connecticut Withholding: The supplemental table is a quick and easy tool to help you adjust your Connecticut withholding, but the results may not match your required withholding exactly. For example, if you or your spouse, or both, have non-wage income (such as income from a sole proprietorship, partnership, trust or estate, S corporation, interest, dividends, capital gains, pension, annuity, or gambling winnings), you should take this other income into account when adjusting your withholding. For a precise method of determining your withholding, see **Informational Publication 2008(7), *Is My Connecticut Withholding Correct?***

Effect on Other Documents: Announcement 2007(1), *Information for Married Individuals or Civil Union Partners Who Are Both Employed and File a Joint Connecticut Income Tax Return*, is modified and superseded and may not be relied upon after the date of this Announcement.

Effect of This Document: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at www.ct.gov/DRS to preview and download forms and publications; **or**
- **Telephone:** Call **860-297-4753** (from anywhere) or **1-800-382-9463** (Connecticut calls from the Greater Hartford calling area) and select **Option 2** from a touch-tone phone.

Paperless Filing/Payment Methods (fast, easy, free, and confidential):

- **For business returns, tax payments, and electronic bill payments:** Use the *Taxpayer Service Center (TSC)* to file a variety of tax returns and extensions, as well as to pay taxes or bills over the Internet. Visit the DRS website at www.ct.gov/DRS and click on the *TSC* logo or on *File/Register OnLine* for a complete list of taxes that can be electronically filed and paid.

- **For income tax returns, extensions, estimated payments, and electronic bill payments:** Use the *Taxpayer Service Center (TSC)* to file personal income tax returns and extensions, or to make estimated payments and electronic bill payments over the Internet. Visit the DRS website at www.ct.gov/DRS and click on the *TSC* logo or on *File/Register OnLine*.

DRS E-News Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-News** is easy to sign up for – visit www.ct.gov/DRS and follow the directions. Subscription services are available for employer’s withholding tax, *TSC-BUS* Online Filing Alerts, News – Press Releases, and Top 100 Delinquency List.

AN 2008(1)
Income Tax Withholding
Civil Unions
Information for Married Individuals Filing a Joint Connecticut Income Tax Return
Issued: 12/13/2007

Form CT-W4

Employee's Withholding Certificate

Complete this form in blue or black ink only.

Complete this form so your employer can withhold the correct amount of Connecticut income tax from your wages. See *Employee Instructions*, Page 2.

Step 1 - Determine your Withholding Code: Select the filing status you expect to report on your federal income tax return. Choose the statement that best describes your gross income, (see *Gross Income*, Page 2) and enter the *Withholding Code* in Step 2, Line 1. See *Armed Forces Personnel and Veterans*; or *Certain Married or Civil Union Individuals*, Page 2.

Married or Civil Union Filing Jointly	Withholding Code
Our expected combined annual gross income is less than or equal to \$24,000 and no withholding is necessary.	E
Our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500. See <i>Special Rules for Certain Married or Civil Union Individuals</i> , Page 2.	A
My spouse is not employed and our expected combined annual gross income is greater than \$24,000.	C
My spouse is employed and our expected combined annual gross income is greater than \$100,500.	D
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Qualifying Widow(er) With Dependent Child	Withholding Code
My expected combined annual gross income is less than or equal to \$24,000 and no withholding is necessary.	E
My expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500.	A
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Married or Civil Union Filing Separately	Withholding Code
My expected annual gross income is less than or equal to \$12,000 and no withholding is necessary.	E
My expected annual gross income is greater than \$12,000.	A
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Single	Withholding Code
My expected annual gross income is less than or equal to \$13,000 and no withholding is necessary.	E
My expected annual gross income is greater than \$13,000.	F
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Head of Household	Withholding Code
My expected annual gross income is less than or equal to \$19,000 and no withholding is necessary.	E
My expected annual gross income is greater than \$19,000.	B
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Step 2 - Complete Lines 1 through 11: Sign, make a copy for yourself, and return the original to your employer.

1. Withholding Code. Enter *Withholding Code* letter chosen from Step 1 above. 1.

2. Additional withholding amount per pay period: if any, see instructions on Page 3. 2.

3. Reduced withholding amount per pay period: if any, see instructions on Page 3. 3.

4. First Name M Last Name

5. Home Address

6. Social Security Number - -

7. City/Town

8. State

9. ZIP Code -

Declaration: I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

10. Employee's Signature

11. Date
 M M D D Y Y

Employers Must Complete Items 12 through 20.

12. Is this a new or rehired employee? No Yes (Enter the date of hire at right.)
 M M D D Y Y

13. Employer's Business Name

14. Employer's Business Address

15. Federal Employer Identification Number -

16. City/Town

17. State

18. ZIP Code -

19. Contact Person

20. Telephone Number - -

General Instructions

Form CT-W4, *Employees Withholding Certificate*, provides your employer with the necessary information to withhold the correct amount of Connecticut income tax from your wages to ensure that you will not be underwithheld or overwithheld. 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). You are expected to pay Connecticut income tax as income is earned or received during the year. You should complete a new Form CT-W4 at least once a year or if your tax situation changes. See *Employee Instructions*, below.

Employee Instructions

Gross Income: For Form CT-W4 purposes, *gross income* means all income from all sources, whether received in the form of money, goods, property, or services, not exempt from federal income tax, and includes any additions to income from *Schedule 1 of Form CT-1040, Connecticut Resident Income Tax Return* or **Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Return**.

Filing Status: Generally, the filing status you expect to report on your Connecticut income tax return is the same as the filing status you expect to report on your federal income tax return. However, special rules apply to married individuals who file a joint federal return, but have a different residency status. Special rules also apply to the parties to a civil union recognized under Connecticut law. Nonresidents and part year residents should see the instructions to Form CT-1040NR/PY.

Civil Union: Effective for taxable years beginning on or after January 1, 2006, parties to a civil union recognized under Connecticut law must file their Connecticut income tax returns as if they were entitled to the same filing status accorded spouses under the Internal Revenue Code. This means, for purposes of calculating their Connecticut income tax liability, parties to a civil union must recompute their federal income tax liability as if their filing status for federal income tax purposes were married filing jointly or married filing separately. Parties to a civil union may not calculate their Connecticut income tax liability as single or head of household filers (although this will be their filing status for federal income tax purposes). Any reference on this form to a spouse also refers to a party to a civil union recognized under Connecticut law.

General Instructions: Complete the certificate on Page 1, Lines 1 through 11, sign it, and return it to your employer. Keep a copy for your records.

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

- You have more than one job;
- You qualify under *Certain Married or Civil Union Individuals* and do not use the *Supplemental Table* on Page 3 and Page 4; **or**
- You have substantial nonwage income.

If during the taxable year your circumstances change, such as, you receive a bonus or your filing status changes, you must furnish your employer with a new Form CT-W4 within ten days of the change to avoid underwithholding. 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 *Withholding Code* "D" to elect the highest level of withholding. If you owe \$1,000 or more in Connecticut income tax over and above what has been withheld from your income for the prior taxable year, you may be subject to interest on the underpayment at the rate of 1% per month or fraction of a month. To help you determine if you have enough withholding, see **Informational Publication 2008(7), *Is My Connecticut Withholding Correct?***

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. To obtain Form CT-4NA visit our Department of Revenue Services (DRS) website at www.ct.gov/DRS or request the form from your employer.

Form CT-W4 Back (Rev. 11/07)

Any nonresident who expects to have no Connecticut income tax liability should choose *Withholding Code* "E."

Certain Married or Civil Union Individuals

If you are a married or civil union individual filing jointly and you and your spouse both select *Withholding Code* "A," you may have too much or too little Connecticut income tax withheld from your pay. 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 the income of your spouse. To minimize this problem, use the *Supplemental Table* on Pages 3 and Page 4 to adjust your withholding. You are not required to use this table. **Do not** use the supplemental table to adjust your withholding if you use the worksheet in Informational Publication 2008(7).

Armed Forces Personnel and Veterans

If you are a Connecticut resident, your Armed Forces pay is subject to Connecticut income tax withholding unless you qualify as a nonresident for Connecticut income tax purposes. See **Informational Publication 2007(22), *Connecticut Income Tax Information for Armed Forces Personnel and Veterans***, for that criteria. If you do not meet the criteria, complete Form CT-W4 following the instructions on Page 1. If you meet the nonresident criteria, you may request that no Connecticut income tax be withheld from your Armed Forces pay by entering *Withholding Code* "E" on Form CT-W4, Line 1 and filing the form with your Armed Forces finance officer.

Employer Instructions

For any employee who does not complete Form CT-W4, you are required to withhold at the highest rate.

You are required to keep a Form CT-W4 in your files for each employee. See *Connecticut Circular CT, Employer's Tax Guide*, for complete instructions.

You 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 "E" (no withholding is necessary). See **Informational Publication 2008(1), *Connecticut Circular CT, Employer's Tax Guide***, for further information. Mail copies of Forms CT-W4 meeting the conditions listed in *Connecticut Circular CT, Employer's Tax Guide* 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 visit the DOL website at www.ctdol.state.ct.us or call DOL at 860-263-6310.

For new or rehired employee send Form CT-W4 to:

Mail to: CT Department of Labor, Office of Research, Form CT-W4
200 Folly Brook Boulevard, Wethersfield CT 06109; **or**

Fax: 1-800-816-1108

Visit www.ctnewhires.com to report employment or reemployment.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **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 anytime by visiting the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Supplemental Table for Qualifying Widow(er) With Dependent Child and Married or Civil Union Couples Filing Jointly - Effective January 1, 2008

For married or civil union couples who both select *Withholding Code "A"* on Form CT-W4 (combined income is \$100,500 or less).

Instructions

1. Reading across the top of the table select the approximate annual wage income of one spouse. Reading down the left column select the approximate annual wage income of the other spouse. See Page 4 for the continuation of this table.
2. At the intersection of the two numbers is an adjustment amount. **This is a yearly adjustment amount.**
3. To calculate the adjustment for each pay period, complete the following worksheet.

A. Adjustment amount	3A. _____
B. Pay periods in a year: See pay period table.	3B. _____
C. Pay period adjustment: Divide Line 3A by Line 3B.	3C. _____
4. If the adjustment is positive, enter the adjustment amount from Line 3C, on Form CT-W4, Line 2 of one spouse. If the adjustment is negative, enter the adjustment amount in brackets from Line 3C, on Form CT-W4, Line 3 of one spouse.

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)	(318)	(485)
6,000	0	0	0	0	0	0	(15)	(42)	(99)	(141)	(225)	(295)	(414)
9,000	0	0	0	0	0	0	(15)	(35)	(77)	(119)	(182)	(192)	(308)
12,000	0	0	0	0	0	0	0	(12)	(54)	(48)	(60)	(106)	(249)
15,000	(23)	(23)	(23)	(23)	(15)	0	0	9	27	36	(24)	(70)	(162)
18,000	(99)	(99)	(99)	(84)	(69)	(54)	(6)	54	36	18	(42)	20	(111)
21,000	(203)	(195)	(180)	(165)	(129)	(54)	(3)	9	(9)	24	27	10	(87)
24,000	(325)	(310)	(295)	(232)	(145)	(106)	(82)	(70)	20	14	0	0	(12)
27,000	(586)	(550)	(475)	(409)	(370)	(331)	(256)	(181)	(170)	(142)	(113)	(6)	25
30,000	(792)	(705)	(666)	(627)	(588)	(441)	(405)	(347)	(319)	(206)	(87)	20	18
33,000	(956)	(917)	(878)	(788)	(686)	(618)	(548)	(447)	(312)	(156)	(75)	20	18
36,000	(1,167)	(1,128)	(981)	(930)	(845)	(760)	(605)	(414)	(279)	(156)	(75)	20	18
39,000	(1,193)	(1,091)	(1,023)	(938)	(810)	(618)	(420)	(267)	(144)	(21)	60	155	153
42,000	(1,200)	(1,115)	(1,030)	(860)	(642)	(450)	(285)	(132)	(9)	114	195	290	288
45,000	(1,208)	(1,080)	(888)	(675)	(495)	(315)	(150)	3	126	249	330	425	423
48,000	(1,130)	(912)	(720)	(540)	(360)	(180)	(15)	138	261	384	465	560	468
51,000	(1,086)	(906)	(726)	(546)	(366)	(186)	(21)	132	255	378	414	419	327
54,000	(1,060)	(880)	(700)	(520)	(340)	(160)	5	158	281	314	305	310	218
57,000	(940)	(760)	(580)	(400)	(220)	(40)	125	233	266	299	290	295	203
60,000	(820)	(640)	(460)	(280)	(100)	80	155	218	251	284	275	280	188
63,000	(700)	(520)	(340)	(160)	(25)	65	140	203	236	269	260	265	173
66,000	(580)	(400)	(220)	(130)	(40)	50	125	188	221	254	245	250	158
69,000	(460)	(325)	(235)	(145)	(55)	35	110	173	206	239	230	235	143
72,000	(430)	(340)	(250)	(160)	(70)	20	95	158	191	224	215	220	308
75,000	(445)	(355)	(265)	(175)	(85)	5	80	143	176	209	289	478	578
78,000	(460)	(370)	(280)	(190)	(100)	(10)	65	128	161	374	553	660	
81,000	(475)	(385)	(295)	(205)	(115)	(25)	50	202	419	644			
84,000	(490)	(400)	(310)	(220)	(130)	(40)	215	466	601				
87,000	(505)	(415)	(325)	(235)	(56)	218	485						
90,000	(520)	(430)	(340)	(70)	208	400							
93,000	(535)	(356)	(82)	200									
96,000	(370)	(92)	100										
99,000	(100)												

This table joins the table on Page 4.

Supplemental Table for Qualifying Widow(er) With Dependent Child and Married or Civil Union Couples Filing Jointly - Effective January 1, 2008

For married or civil union couples who both select *Withholding Code "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	(647)	(752)	(866)	(1,007)	(1,148)	(1,148)	(1,136)	(1,158)	(1,163)	(1,125)	(1,023)	(992)	(1,002)
6,000	(525)	(666)	(807)	(948)	(981)	(1,020)	(1,025)	(1,030)	(950)	(822)	(720)	(722)	(732)
9,000	(467)	(608)	(698)	(776)	(888)	(893)	(855)	(753)	(630)	(540)	(450)	(452)	(462)
12,000	(408)	(441)	(570)	(665)	(760)	(680)	(552)	(450)	(360)	(270)	(180)	(182)	(192)
15,000	(258)	(370)	(465)	(518)	(506)	(383)	(293)	(203)	(113)	(23)	68	66	56
18,000	(224)	(319)	(329)	(291)	(279)	(189)	(99)	(9)	81	171	261	259	249
21,000	(158)	(146)	(113)	(113)	(113)	(23)	68	158	248	338	428	426	371
24,000	8	20	20	20	20	110	200	290	380	470	560	468	368
27,000	7	7	7	7	7	97	187	277	367	412	412	320	220
30,000	0	0	0	0	0	90	180	270	270	270	270	178	78
33,000	0	0	0	0	0	90	135	135	135	135	135	43	(57)
36,000	0	0	0	0	0	0	0	0	0	0	0	(92)	(192)
39,000	135	135	135	90	0	0	0	0	0	0	0	0	(192)
42,000	270	270	180	90	0	0	0	0	0	0	0	0	(192)
45,000	360	270	180	90	0	0	0	0	0	0	0	0	(103)
48,000	360	270	180	90	0	0	0	0	0	0	0	0	176
51,000	219	129	39	(51)	(141)	(141)	(141)	(141)	(141)	(52)	132	232	
54,000	110	20	(70)	(160)	(250)	(250)	(250)	(250)	(70)	118	220		
57,000	95	5	(85)	(175)	(265)	(265)	(176)	8	200				
60,000	80	(10)	(100)	(190)	(280)	(100)	88	190					
63,000	65	(25)	(115)	(116)	(22)	170							
66,000	50	(40)	50	148	160								
69,000	124	218	320										
72,000	388	400											

This table joins the table on Page 3.

(Rev. 11/07)

Form CT-W4NA

Effective January 1, 2008

Employee's Withholding Certificate - Nonresident Apportionment

Purpose: Complete **Form CT-W4NA** if you are a nonresident who performs services partly within and partly outside of Connecticut for the same employer. **Form CT-W4NA**, in addition to **Form CT-W4, Employee's Withholding Certificate**, will assist your employer in withholding the correct amount of Connecticut income tax from your wages for services performed in Connecticut.

Determine Your Residency Status: See the instructions for **Form CT-1040, Connecticut Resident Income Tax Return, Form CT-1040EZ, Connecticut Resident EZ Income Tax Return, or Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return.**

How Your Employer Will Calculate Your Withholding: If you are a nonresident, your employer is required to withhold Connecticut income tax on all wages paid to you unless:

1. You have filed **Form CT-W4NA** with your employer; **or**
2. Your employer maintains adequate current records to accurately determine the amount of wages paid to you for the services performed within Connecticut.

If you have filed **Form CT-W4NA**, your employer will withhold Connecticut income tax from your wages based on the percentage of your services you estimate you will perform in Connecticut during the calendar year. Your employer will make necessary adjustments during the calendar year if your employer knows or has reason to know that the percentage of services you estimated on **Form CT-W4NA** is no longer correct. In making the adjustments, your employer will determine the percentage of wages paid to you for the performance of services within Connecticut by using the same percentage your wages derived from or connected with Connecticut sources bears to your total wages.

Your employer may determine the percentage of wages paid to you for services performed within Connecticut based on your **Form CT-W4NA** on file from the preceding calendar year. If reasonable, your employer will make any necessary adjustments during the calendar year if your employer knows or has reason to know that the percentage shown on **Form CT-W4NA** is no longer correct.

When to File Form CT-W4NA: You must complete **Form CT-W4NA** if any of the following is true for the calendar year:

- You are a nonresident who performs services partly within and partly outside of Connecticut for the same employer; **or**
- The percentage of services you perform within Connecticut has changed from the percentage you indicated on the most recent **Form CT-W4NA** on file with your employer; **or**
- Your residency status has changed from resident to nonresident.

General Instructions: Before you complete **Form CT-W4NA**, review the information you have provided on **Form CT-W4** and make any necessary changes. If you have not completed **Form CT-W4**, you must complete and file it with your employer before you complete **Form CT-W4NA**.

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

For Further Information: Call the Department of Revenue Services (DRS) during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls from outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at www.ct.gov/DRS to preview and download forms and publications; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls from outside the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone, or **860-297-4753** (from anywhere).

----- Cut here and give the certificate to your employer. -----

State of Connecticut
Department of Revenue Services

Employee's Withholding Certificate Nonresident Apportionment

Form CT-W4NA

Your First Name and Middle Initial	Last Name	Your Social Security Number ____-____-____ : : : : : : : : :
Home Address (number and street), Apartment Number, PO Box		
City, Town, or Post Office	State	ZIP Code

I certify that I **am not a resident** of Connecticut and my residence is as stated above.

I certify that the percentage of my services performed in Connecticut during the calendar year is estimated to be %

I will notify my employer within ten days of any change in the percentage of my services performed within Connecticut or of a change in my status from nonresident to resident of Connecticut.

Your Signature	Date
----------------	------

Employer: You must withhold the applicable amount of Connecticut income tax from wages paid to employees who file this certificate. You must make necessary adjustments during the calendar year if you know or have reason to know the percentage of services your nonresident employee estimated on **Form CT-W4NA** is no longer correct. In making those adjustments, you must determine the percentage of wages paid to the employee for the performance of services within Connecticut by using the same percentage the employee's wages derived from or connected with Connecticut sources bears to the employee's total wages. If you maintain adequate current records to accurately determine the amount of the nonresident employee's wages paid to the employee for services performed within Connecticut, you may withhold Connecticut income tax from your employee's wages based on those records, whether or not your employee files **Form CT-W4NA**. For instructions, refer to **Informational Publication 2008(1), Connecticut Circular CT**. Keep this certificate with your records.

Employer's Name and Address	Connecticut Tax Registration Number
-----------------------------	-------------------------------------

Employers: Use either the withholding calculation rules below or the withholding tables on Pages 33 through 40 to determine the amount of tax to be withheld from the wages of employees. There is **no percentage method available** to determine Connecticut withholding.

Withholding Calculation Rules Effective January 1, 2008

Use the steps below to determine the amount of Connecticut income tax to be withheld from an employee's wages.

Step

1. Determine the employee's wages per pay period.
2. Determine the number of pay periods in a year (for example: 52, 26, 24, 12).
3. Determine the annualized salary. Multiply Step 1 by Step 2.
4. Determine the employee's withholding code (A, B, C, D, or F from Line 1 of Form CT-W4).
5. Using the annualized salary (Step 3) and the withholding code (Step 4), determine the exemption amount from **Table A - Exemptions** on Page 32.
The personal exemption amount is reduced in increments of \$1,000. For example, an employee with withholding code "F" and an annualized salary of \$26,000 receives an exemption of \$13,000.
6. Determine the annualized taxable income. Subtract Step 5 from Step 3.
If the annualized taxable income is equal to or less than zero, the initial withholding amount should equal zero. Proceed to Step 11.
7. Determine the initial withholding amount from the table below.

Step

8. Using the annualized salary (Step 3) and withholding code (Step 4), determine the decimal amount from **Table B - Personal Tax Credits** on Page 33.
9. Multiply the initial withholding amount (Step 7) by 1.00 minus the decimal amount (for example, $1.00 - .15 = .85$).
10. Determine the withholding amount per pay period. Divide Step 9 by Step 2.
11. Determine the additional withholding amount per pay period, if any, from Line 2 of Form CT-W4.
12. Determine the reduced withholding amount per pay period, if any, from Line 3 of Form CT-W4.
13. Determine the total withholding amount per pay period. Add Step 10 and Step 11 **or** subtract Step 12 from Step 10.

For withholding rules for supplemental compensation (such as bonuses, commissions, overtime pay, sales awards, etc.), refer to *Supplemental Compensation* on Page 14. For withholding rules on onetime or miscellaneous payments, refer to *Withholding for Daily or Miscellaneous Amounts* on Page 13.

Withholding Code: A, D, or F	Withholding Code: B	Withholding Code: C
<p>If the amount from Step 6 is less than or equal to \$10,000: Multiply the amount from Step 6 by .03.</p> <p>If the amount from Step 6 is more than \$10,000: Multiply the excess over \$10,000 by .05 and add \$300.</p>	<p>If the amount from Step 6 is less than or equal to \$16,000: Multiply the amount from Step 6 by .03.</p> <p>If the amount from Step 6 is more than \$16,000: Multiply the excess over \$16,000 by .05 and add \$480.</p>	<p>If the amount from Step 6 is less than or equal to \$20,000: Multiply the amount from Step 6 by .03.</p> <p>If the amount from Step 6 is more than \$20,000: Multiply the excess over \$20,000 by .05 and add \$600.</p>
<p>Example: The amount from Step 6 is \$10,000 and the withholding code is "F." The initial withholding amount equals \$300 ($\\$10,000 \times .03 = \\$300$).</p> <p>Example: The amount from Step 6 is \$15,710 and the withholding code is "F." The initial withholding amount equals \$585.50 ($\\$15,710 - \\$10,000 = \\$5,710$; $\\$5,710 \times .05 = \\285.50; $\\$285.50 + \\$300 = \\$585.50$).</p>		

Use these tables in completing the withholding calculation.

TABLE A - EXEMPTIONS*

Withholding Code A			Withholding Code B			Withholding Code C			Withholding Code F		
ANNUAL SALARY		EXEMPTION									
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$0	\$24,000	\$12,000	\$0	\$38,000	\$19,000	\$0	\$48,000	\$24,000	\$0	\$26,000	\$13,000
\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000	\$26,000	\$27,000	\$12,000
\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000	\$27,000	\$28,000	\$11,000
\$26,000	\$27,000	\$9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000	\$28,000	\$29,000	\$10,000
\$27,000	\$28,000	\$8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000	\$29,000	\$30,000	\$9,000
\$28,000	\$29,000	\$7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000	\$30,000	\$31,000	\$8,000
\$29,000	\$30,000	\$6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000	\$31,000	\$32,000	\$7,000
\$30,000	\$31,000	\$5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000	\$32,000	\$33,000	\$6,000
\$31,000	\$32,000	\$4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000	\$33,000	\$34,000	\$5,000
\$32,000	\$33,000	\$3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000	\$34,000	\$35,000	\$4,000
\$33,000	\$34,000	\$2,000	\$47,000	\$48,000	\$9,000	\$57,000	\$58,000	\$14,000	\$35,000	\$36,000	\$3,000
\$34,000	\$35,000	\$1,000	\$48,000	\$49,000	\$8,000	\$58,000	\$59,000	\$13,000	\$36,000	\$37,000	\$2,000
\$35,000	and up	\$0	\$49,000	\$50,000	\$7,000	\$59,000	\$60,000	\$12,000	\$37,000	\$38,000	\$1,000
			\$50,000	\$51,000	\$6,000	\$60,000	\$61,000	\$11,000	\$38,000	and up	\$0
			\$51,000	\$52,000	\$5,000	\$61,000	\$62,000	\$10,000			
			\$52,000	\$53,000	\$4,000	\$62,000	\$63,000	\$9,000			
			\$53,000	\$54,000	\$3,000	\$63,000	\$64,000	\$8,000			
			\$54,000	\$55,000	\$2,000	\$64,000	\$65,000	\$7,000			
			\$55,000	\$56,000	\$1,000	\$65,000	\$66,000	\$6,000			
			\$56,000	and up	\$0	\$66,000	\$67,000	\$5,000			
						\$67,000	\$68,000	\$4,000			
						\$68,000	\$69,000	\$3,000			
						\$69,000	\$70,000	\$2,000			
						\$70,000	\$71,000	\$1,000			
						\$71,000	and up	\$0			

* For Withholding Code D, the exemption is \$0

TABLE B - PERSONAL TAX CREDITS*

Withholding Code A			Withholding Code B			Withholding Code C			Withholding Code F		
ANNUAL SALARY		CREDIT %									
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$12,000	\$15,000	0.75	\$19,000	\$24,000	0.75	\$24,000	\$30,000	0.75	\$13,000	\$16,300	0.75
\$15,000	\$15,500	0.70	\$24,000	\$24,500	0.70	\$30,000	\$30,500	0.70	\$16,300	\$16,800	0.70
\$15,500	\$16,000	0.65	\$24,500	\$25,000	0.65	\$30,500	\$31,000	0.65	\$16,800	\$17,300	0.65
\$16,000	\$16,500	0.60	\$25,000	\$25,500	0.60	\$31,000	\$31,500	0.60	\$17,300	\$17,800	0.60
\$16,500	\$17,000	0.55	\$25,500	\$26,000	0.55	\$31,500	\$32,000	0.55	\$17,800	\$18,300	0.55
\$17,000	\$17,500	0.50	\$26,000	\$26,500	0.50	\$32,000	\$32,500	0.50	\$18,300	\$18,800	0.50
\$17,500	\$18,000	0.45	\$26,500	\$27,000	0.45	\$32,500	\$33,000	0.45	\$18,800	\$19,300	0.45
\$18,000	\$18,500	0.40	\$27,000	\$27,500	0.40	\$33,000	\$33,500	0.40	\$19,300	\$19,800	0.40
\$18,500	\$20,000	0.35	\$27,500	\$34,000	0.35	\$33,500	\$40,000	0.35	\$19,800	\$21,700	0.35
\$20,000	\$20,500	0.30	\$34,000	\$34,500	0.30	\$40,000	\$40,500	0.30	\$21,700	\$22,200	0.30
\$20,500	\$21,000	0.25	\$34,500	\$35,000	0.25	\$40,500	\$41,000	0.25	\$22,200	\$22,700	0.25
\$21,000	\$21,500	0.20	\$35,000	\$35,500	0.20	\$41,000	\$41,500	0.20	\$22,700	\$23,200	0.20
\$21,500	\$25,000	0.15	\$35,500	\$44,000	0.15	\$41,500	\$50,000	0.15	\$23,200	\$27,100	0.15
\$25,000	\$25,500	0.14	\$44,000	\$44,500	0.14	\$50,000	\$50,500	0.14	\$27,100	\$27,600	0.14
\$25,500	\$26,000	0.13	\$44,500	\$45,000	0.13	\$50,500	\$51,000	0.13	\$27,600	\$28,100	0.13
\$26,000	\$26,500	0.12	\$45,000	\$45,500	0.12	\$51,000	\$51,500	0.12	\$28,100	\$28,600	0.12
\$26,500	\$27,000	0.11	\$45,500	\$46,000	0.11	\$51,500	\$52,000	0.11	\$28,600	\$29,100	0.11
\$27,000	\$48,000	0.10	\$46,000	\$74,000	0.10	\$52,000	\$96,000	0.10	\$29,100	\$52,000	0.10
\$48,000	\$48,500	0.09	\$74,000	\$74,500	0.09	\$96,000	\$96,500	0.09	\$52,000	\$52,500	0.09
\$48,500	\$49,000	0.08	\$74,500	\$75,000	0.08	\$96,500	\$97,000	0.08	\$52,500	\$53,000	0.08
\$49,000	\$49,500	0.07	\$75,000	\$75,500	0.07	\$97,000	\$97,500	0.07	\$53,000	\$53,500	0.07
\$49,500	\$50,000	0.06	\$75,500	\$76,000	0.06	\$97,500	\$98,000	0.06	\$53,500	\$54,000	0.06
\$50,000	\$50,500	0.05	\$76,000	\$76,500	0.05	\$98,000	\$98,500	0.05	\$54,000	\$54,500	0.05
\$50,500	\$51,000	0.04	\$76,500	\$77,000	0.04	\$98,500	\$99,000	0.04	\$54,500	\$55,000	0.04
\$51,000	\$51,500	0.03	\$77,000	\$77,500	0.03	\$99,000	\$99,500	0.03	\$55,000	\$55,500	0.03
\$51,500	\$52,000	0.02	\$77,500	\$78,000	0.02	\$99,500	\$100,000	0.02	\$55,500	\$56,000	0.02
\$52,000	\$52,500	0.01	\$78,000	\$78,500	0.01	\$100,000	\$100,500	0.01	\$56,000	\$56,500	0.01
\$52,500	and up	0.00	\$78,500	and up	0.00	\$100,500	and up	0.00	\$56,500	and up	0.00

* For Withholding Code D, the exemption is \$0

**State of Connecticut
2008 Withholding Tables
(Effective January 1, 2008)
Weekly Payroll Period**

Weekly Wages		Withholding Amount				
Greater Than	Less Than Or Equal To	A	B	C	D	F
\$0	\$19	\$0.00	\$0.00	\$0.00	\$0.29	\$0.00
\$19	\$38	\$0.00	\$0.00	\$0.00	\$0.86	\$0.00
\$38	\$57	\$0.00	\$0.00	\$0.00	\$1.43	\$0.00
\$57	\$76	\$0.00	\$0.00	\$0.00	\$2.00	\$0.00
\$76	\$96	\$0.00	\$0.00	\$0.00	\$2.58	\$0.00
\$96	\$115	\$0.00	\$0.00	\$0.00	\$3.17	\$0.00
\$115	\$134	\$0.00	\$0.00	\$0.00	\$3.74	\$0.00
\$134	\$153	\$0.00	\$0.00	\$0.00	\$4.31	\$0.00
\$153	\$173	\$0.00	\$0.00	\$0.00	\$4.89	\$0.00
\$173	\$192	\$0.00	\$0.00	\$0.00	\$5.48	\$0.00
\$192	\$211	\$0.00	\$0.00	\$0.00	\$6.23	\$0.00
\$211	\$230	\$0.00	\$0.00	\$0.00	\$7.18	\$0.00
\$230	\$250	\$0.07	\$0.00	\$0.00	\$8.15	\$0.00
\$250	\$269	\$0.22	\$0.00	\$0.00	\$9.13	\$0.07
\$269	\$288	\$0.36	\$0.00	\$0.00	\$10.08	\$0.21
\$288	\$298	\$0.56	\$0.00	\$0.00	\$10.80	\$0.32
\$298	\$307	\$0.75	\$0.00	\$0.00	\$11.28	\$0.39
\$307	\$317	\$0.97	\$0.00	\$0.00	\$11.75	\$0.47
\$317	\$326	\$1.22	\$0.00	\$0.00	\$12.23	\$0.64
\$326	\$336	\$1.50	\$0.00	\$0.00	\$12.70	\$0.85
\$336	\$346	\$1.82	\$0.00	\$0.00	\$13.20	\$1.09
\$346	\$355	\$2.16	\$0.00	\$0.00	\$13.68	\$1.36
\$355	\$365	\$2.52	\$0.00	\$0.00	\$14.15	\$1.65
\$365	\$375	\$2.72	\$0.03	\$0.00	\$14.65	\$1.98
\$375	\$384	\$2.90	\$0.11	\$0.00	\$15.13	\$2.33
\$384	\$394	\$3.32	\$0.18	\$0.00	\$15.60	\$2.71
\$394	\$403	\$3.77	\$0.25	\$0.00	\$16.08	\$2.90
\$403	\$413	\$4.25	\$0.32	\$0.00	\$16.55	\$3.08
\$413	\$423	\$4.77	\$0.39	\$0.00	\$17.05	\$3.53
\$423	\$432	\$5.09	\$0.47	\$0.00	\$17.53	\$3.99
\$432	\$442	\$5.50	\$0.54	\$0.00	\$18.00	\$4.49
\$442	\$451	\$5.90	\$0.61	\$0.00	\$18.48	\$5.08
\$451	\$461	\$6.30	\$0.68	\$0.00	\$18.95	\$5.49
\$461	\$471	\$7.55	\$0.91	\$0.03	\$19.45	\$5.91
\$471	\$480	\$7.95	\$1.16	\$0.10	\$19.93	\$6.31
\$480	\$490	\$9.28	\$1.44	\$0.18	\$20.40	\$6.72
\$490	\$500	\$9.82	\$1.75	\$0.25	\$20.90	\$7.14
\$500	\$509	\$11.20	\$2.09	\$0.32	\$21.38	\$8.36
\$509	\$519	\$11.75	\$2.45	\$0.39	\$21.85	\$8.77
\$519	\$528	\$13.17	\$2.85	\$0.46	\$22.33	\$10.11
\$528	\$538	\$13.60	\$3.27	\$0.54	\$22.80	\$10.64
\$538	\$548	\$14.92	\$3.46	\$0.61	\$23.30	\$12.05
\$548	\$557	\$15.34	\$3.65	\$0.68	\$23.78	\$12.61
\$557	\$567	\$16.64	\$3.83	\$0.75	\$24.25	\$14.04
\$567	\$576	\$17.06	\$4.02	\$0.82	\$24.73	\$14.47
\$576	\$586	\$18.36	\$4.20	\$1.08	\$25.20	\$15.76
\$586	\$596	\$18.81	\$4.40	\$1.36	\$25.70	\$16.21
\$596	\$605	\$20.10	\$4.58	\$1.67	\$26.18	\$17.50
\$605	\$615	\$20.53	\$4.77	\$2.00	\$26.65	\$17.93
\$615	\$625	\$21.84	\$4.97	\$2.38	\$27.15	\$19.25
\$625	\$634	\$22.27	\$5.15	\$2.77	\$27.63	\$19.67
\$634	\$644	\$23.56	\$5.34	\$3.19	\$28.10	\$20.97
\$644	\$653	\$23.99	\$5.52	\$3.65	\$28.58	\$21.39
\$653	\$663	\$25.28	\$6.14	\$3.83	\$29.05	\$22.69
\$663	\$673	\$25.73	\$6.81	\$4.03	\$29.55	\$23.14
\$673	\$682	\$27.03	\$7.56	\$4.21	\$30.03	\$24.43
\$682	\$692	\$27.45	\$8.44	\$4.40	\$30.50	\$24.86
\$692	\$701	\$27.88	\$8.84	\$4.58	\$30.98	\$26.15
\$701	\$711	\$28.31	\$9.25	\$4.77	\$31.45	\$26.58
\$711	\$721	\$28.76	\$9.67	\$4.96	\$31.95	\$27.89
\$721	\$730	\$29.19	\$10.07	\$5.15	\$32.43	\$28.32
\$730	\$740	\$29.61	\$11.30	\$5.33	\$32.90	\$29.61
\$740	\$750	\$30.06	\$11.72	\$5.53	\$33.40	\$30.06
\$750	\$759	\$30.49	\$12.94	\$5.71	\$33.88	\$30.49
\$759	\$769	\$30.92	\$13.35	\$5.90	\$34.35	\$30.92
\$769	\$778	\$31.35	\$14.57	\$6.55	\$34.83	\$31.35
\$778	\$788	\$31.77	\$14.97	\$7.23	\$35.30	\$31.77
\$788	\$798	\$32.22	\$16.21	\$7.96	\$35.80	\$32.22
\$798	\$807	\$32.65	\$16.62	\$8.69	\$36.28	\$32.65
\$807	\$817	\$33.08	\$17.84	\$8.94	\$36.75	\$33.08

**State of Connecticut
2008 Withholding Tables
(Effective January 1, 2008)
Weekly Payroll Period**

Weekly Wages	
Greater Than	Less Than Or Equal To
\$817	\$826
\$826	\$836
\$836	\$846
\$846	\$855
\$855	\$865
\$865	\$875
\$875	\$884
\$884	\$894
\$894	\$903
\$903	\$913
\$913	\$923
\$923	\$932
\$932	\$942
\$942	\$951
\$951	\$961
\$961	\$971
\$971	\$980
\$980	\$990
\$990	\$1,000
\$1,000	\$1,009
\$1,009	\$1,019
\$1,019	\$1,038
\$1,038	\$1,057
\$1,057	\$1,076
\$1,076	\$1,096
\$1,096	\$1,115
\$1,115	\$1,134
\$1,134	\$1,153
\$1,153	\$1,173
\$1,173	\$1,192
\$1,192	\$1,211
\$1,211	\$1,230
\$1,230	\$1,250
\$1,250	\$1,269
\$1,269	\$1,288
\$1,288	\$1,307
\$1,307	\$1,326
\$1,326	\$1,346
\$1,346	\$1,365
\$1,365	\$1,384
\$1,384	\$1,403
\$1,403	\$1,423
\$1,423	\$1,442
\$1,442	\$1,461
\$1,461	\$1,480
\$1,480	\$1,500
\$1,500	\$1,519
\$1,519	\$1,538
\$1,538	\$1,557
\$1,557	\$1,576
\$1,576	\$1,596
\$1,596	\$1,615
\$1,615	\$1,634
\$1,634	\$1,653
\$1,653	\$1,673
\$1,673	\$1,692
\$1,692	\$1,711
\$1,711	\$1,730
\$1,730	\$1,750
\$1,750	\$1,769
\$1,769	\$1,788
\$1,788	\$1,807
\$1,807	\$1,826
\$1,826	\$1,846
\$1,846	\$1,865
\$1,865	\$1,884
\$1,884	\$1,903
\$1,903	\$1,923
\$1,923	\$1,932
\$1,932	Over

Withholding Amount				
A	B	C	D	F
\$33.51	\$18.24	\$9.18	\$37.23	\$33.51
\$33.93	\$19.46	\$9.42	\$37.70	\$33.93
\$34.38	\$19.89	\$9.68	\$38.20	\$34.38
\$34.81	\$21.36	\$9.99	\$38.68	\$34.81
\$35.24	\$22.02	\$10.40	\$39.15	\$35.24
\$35.69	\$23.56	\$10.82	\$39.65	\$35.69
\$36.12	\$24.25	\$11.22	\$40.13	\$36.12
\$36.54	\$25.81	\$11.63	\$40.60	\$36.54
\$36.97	\$26.24	\$12.03	\$41.08	\$36.97
\$37.40	\$27.53	\$12.44	\$41.55	\$37.40
\$37.85	\$27.98	\$12.86	\$42.05	\$37.85
\$38.70	\$29.28	\$14.08	\$42.53	\$38.28
\$39.56	\$29.70	\$14.49	\$43.00	\$38.70
\$40.44	\$31.00	\$15.71	\$43.48	\$39.13
\$41.32	\$31.42	\$16.11	\$43.95	\$39.56
\$42.23	\$32.74	\$17.56	\$44.45	\$40.01
\$43.13	\$33.17	\$18.17	\$44.93	\$40.44
\$44.04	\$34.46	\$19.65	\$45.40	\$40.86
\$44.99	\$34.91	\$20.32	\$45.90	\$41.31
\$45.92	\$36.20	\$21.84	\$46.38	\$42.20
\$46.85	\$36.63	\$22.26	\$46.85	\$43.11
\$47.58	\$38.15	\$23.78	\$47.58	\$44.25
\$48.53	\$39.87	\$25.50	\$48.53	\$46.10
\$49.48	\$41.59	\$27.22	\$49.48	\$47.99
\$50.45	\$43.33	\$28.97	\$50.45	\$49.95
\$51.43	\$44.21	\$30.71	\$51.43	\$51.43
\$52.38	\$45.06	\$32.43	\$52.38	\$52.38
\$53.33	\$45.92	\$34.15	\$53.33	\$53.33
\$54.30	\$46.80	\$35.89	\$54.30	\$54.30
\$55.28	\$47.67	\$37.64	\$55.28	\$55.28
\$56.23	\$48.53	\$39.36	\$56.23	\$56.23
\$57.18	\$49.38	\$41.08	\$57.18	\$57.18
\$58.15	\$50.26	\$42.82	\$58.15	\$58.15
\$59.13	\$51.14	\$44.56	\$59.13	\$59.13
\$60.08	\$51.99	\$46.28	\$60.08	\$60.08
\$61.03	\$52.85	\$48.00	\$61.03	\$61.03
\$61.98	\$53.70	\$49.72	\$61.98	\$61.98
\$62.95	\$54.58	\$51.47	\$62.95	\$62.95
\$63.93	\$55.46	\$53.21	\$63.93	\$63.93
\$64.88	\$56.31	\$54.93	\$64.88	\$64.88
\$65.83	\$57.17	\$55.78	\$65.83	\$65.83
\$66.80	\$58.05	\$56.66	\$66.80	\$66.80
\$67.78	\$59.58	\$57.54	\$67.78	\$67.78
\$68.73	\$61.77	\$58.39	\$68.73	\$68.73
\$69.68	\$64.00	\$59.25	\$69.68	\$69.68
\$70.65	\$66.30	\$60.13	\$70.65	\$70.65
\$71.63	\$68.63	\$61.00	\$71.63	\$71.63
\$72.58	\$70.27	\$61.86	\$72.58	\$72.58
\$73.53	\$71.22	\$62.71	\$73.53	\$73.53
\$74.48	\$72.17	\$63.57	\$74.48	\$74.48
\$75.45	\$73.15	\$64.45	\$75.45	\$75.45
\$76.43	\$74.12	\$65.32	\$76.43	\$76.43
\$77.38	\$75.07	\$66.18	\$77.38	\$77.38
\$78.33	\$76.02	\$67.03	\$78.33	\$78.33
\$79.30	\$77.00	\$67.91	\$79.30	\$79.30
\$80.28	\$77.97	\$68.79	\$80.28	\$80.28
\$81.23	\$78.92	\$69.64	\$81.23	\$81.23
\$82.18	\$79.87	\$70.50	\$82.18	\$82.18
\$83.15	\$80.85	\$71.38	\$83.15	\$83.15
\$84.13	\$81.82	\$72.25	\$84.13	\$84.13
\$85.08	\$82.77	\$73.11	\$85.08	\$85.08
\$86.03	\$83.72	\$73.96	\$86.03	\$86.03
\$86.98	\$84.67	\$74.82	\$86.98	\$86.98
\$87.95	\$85.65	\$75.70	\$87.95	\$87.95
\$88.93	\$86.62	\$77.43	\$88.93	\$88.93
\$89.88	\$87.57	\$80.01	\$89.88	\$89.88
\$90.83	\$88.52	\$82.63	\$90.83	\$90.83
\$91.80	\$89.50	\$85.32	\$91.80	\$91.80
\$92.53	\$90.22	\$87.80	\$92.53	\$92.53

Refer to Withholding Calculation Rules in IP 2008(1)

**State of Connecticut
2008 Withholding Tables
(Effective January 1, 2008)
Bi-Weekly Payroll Period**

Bi-Weekly Wages		Withholding Amount				
Greater Than	Less Than Or Equal To	A	B	C	D	F
\$0	\$38	\$0.00	\$0.00	\$0.00	\$0.57	\$0.00
\$38	\$76	\$0.00	\$0.00	\$0.00	\$1.71	\$0.00
\$76	\$115	\$0.00	\$0.00	\$0.00	\$2.87	\$0.00
\$115	\$153	\$0.00	\$0.00	\$0.00	\$4.02	\$0.00
\$153	\$192	\$0.00	\$0.00	\$0.00	\$5.18	\$0.00
\$192	\$230	\$0.00	\$0.00	\$0.00	\$6.33	\$0.00
\$230	\$269	\$0.00	\$0.00	\$0.00	\$7.49	\$0.00
\$269	\$307	\$0.00	\$0.00	\$0.00	\$8.64	\$0.00
\$307	\$346	\$0.00	\$0.00	\$0.00	\$9.80	\$0.00
\$346	\$384	\$0.00	\$0.00	\$0.00	\$10.95	\$0.00
\$384	\$423	\$0.00	\$0.00	\$0.00	\$12.48	\$0.00
\$423	\$461	\$0.00	\$0.00	\$0.00	\$14.41	\$0.00
\$461	\$500	\$0.14	\$0.00	\$0.00	\$16.33	\$0.00
\$500	\$538	\$0.43	\$0.00	\$0.00	\$18.26	\$0.14
\$538	\$576	\$0.72	\$0.00	\$0.00	\$20.16	\$0.43
\$576	\$596	\$1.12	\$0.00	\$0.00	\$21.61	\$0.65
\$596	\$615	\$1.51	\$0.00	\$0.00	\$22.58	\$0.79
\$615	\$634	\$1.96	\$0.00	\$0.00	\$23.53	\$0.93
\$634	\$653	\$2.46	\$0.00	\$0.00	\$24.48	\$1.29
\$653	\$673	\$3.02	\$0.00	\$0.00	\$25.46	\$1.71
\$673	\$692	\$3.65	\$0.00	\$0.00	\$26.43	\$2.19
\$692	\$711	\$4.32	\$0.00	\$0.00	\$27.38	\$2.72
\$711	\$730	\$5.05	\$0.00	\$0.00	\$28.33	\$3.31
\$730	\$750	\$5.43	\$0.07	\$0.00	\$29.31	\$3.96
\$750	\$769	\$5.81	\$0.22	\$0.00	\$30.28	\$4.67
\$769	\$788	\$6.66	\$0.36	\$0.00	\$31.23	\$5.43
\$788	\$807	\$7.56	\$0.50	\$0.00	\$32.18	\$5.80
\$807	\$826	\$8.52	\$0.64	\$0.00	\$33.13	\$6.17
\$826	\$846	\$9.55	\$0.79	\$0.00	\$34.11	\$7.06
\$846	\$865	\$10.20	\$0.94	\$0.00	\$35.08	\$8.00
\$865	\$884	\$11.01	\$1.08	\$0.00	\$36.03	\$8.99
\$884	\$903	\$11.82	\$1.22	\$0.00	\$36.98	\$10.19
\$903	\$923	\$12.65	\$1.37	\$0.00	\$37.96	\$11.01
\$923	\$942	\$15.11	\$1.82	\$0.07	\$38.93	\$11.84
\$942	\$961	\$15.92	\$2.32	\$0.21	\$39.88	\$12.65
\$961	\$980	\$18.58	\$2.88	\$0.36	\$40.83	\$13.46
\$980	\$1,000	\$19.64	\$3.50	\$0.50	\$41.81	\$14.29
\$1,000	\$1,019	\$22.42	\$4.18	\$0.65	\$42.78	\$16.75
\$1,019	\$1,038	\$23.52	\$4.91	\$0.79	\$43.73	\$17.56
\$1,038	\$1,057	\$26.37	\$5.70	\$0.93	\$44.68	\$20.23
\$1,057	\$1,076	\$27.22	\$6.55	\$1.08	\$45.63	\$21.30
\$1,076	\$1,096	\$29.83	\$6.93	\$1.22	\$46.61	\$24.09
\$1,096	\$1,115	\$30.71	\$7.31	\$1.37	\$47.58	\$25.23
\$1,115	\$1,134	\$33.29	\$7.68	\$1.51	\$48.53	\$28.10
\$1,134	\$1,153	\$34.15	\$8.05	\$1.65	\$49.48	\$28.96
\$1,153	\$1,173	\$36.76	\$8.43	\$2.16	\$50.46	\$31.57
\$1,173	\$1,192	\$37.64	\$8.81	\$2.72	\$51.43	\$32.44
\$1,192	\$1,211	\$40.22	\$9.18	\$3.34	\$52.38	\$35.03
\$1,211	\$1,230	\$41.08	\$9.55	\$4.02	\$53.33	\$35.88
\$1,230	\$1,250	\$43.68	\$9.93	\$4.75	\$54.31	\$38.49
\$1,250	\$1,269	\$44.56	\$10.31	\$5.55	\$55.28	\$39.37
\$1,269	\$1,288	\$47.15	\$10.68	\$6.40	\$56.23	\$41.96
\$1,288	\$1,307	\$48.00	\$11.05	\$7.30	\$57.18	\$42.81
\$1,307	\$1,326	\$50.59	\$12.30	\$7.67	\$58.13	\$45.40
\$1,326	\$1,346	\$51.47	\$13.62	\$8.05	\$59.11	\$46.27
\$1,346	\$1,365	\$54.07	\$15.14	\$8.43	\$60.08	\$48.88
\$1,365	\$1,384	\$54.93	\$16.90	\$8.80	\$61.03	\$49.74
\$1,384	\$1,403	\$55.78	\$17.70	\$9.17	\$61.98	\$52.32
\$1,403	\$1,423	\$56.66	\$18.53	\$9.55	\$62.96	\$53.20
\$1,423	\$1,442	\$57.54	\$19.36	\$9.93	\$63.93	\$55.81
\$1,442	\$1,461	\$58.39	\$20.17	\$10.30	\$64.88	\$56.66
\$1,461	\$1,480	\$59.25	\$22.61	\$10.67	\$65.83	\$59.25
\$1,480	\$1,500	\$60.13	\$23.44	\$11.06	\$66.81	\$60.13
\$1,500	\$1,519	\$61.00	\$25.90	\$11.44	\$67.78	\$61.00
\$1,519	\$1,538	\$61.86	\$26.71	\$11.81	\$68.73	\$61.86
\$1,538	\$1,557	\$62.71	\$29.15	\$13.11	\$69.68	\$62.71
\$1,557	\$1,576	\$63.57	\$29.96	\$14.48	\$70.63	\$63.57
\$1,576	\$1,596	\$64.45	\$32.42	\$15.91	\$71.61	\$64.45
\$1,596	\$1,615	\$65.32	\$33.25	\$17.40	\$72.58	\$65.32
\$1,615	\$1,634	\$66.18	\$35.70	\$17.89	\$73.53	\$66.18

**State of Connecticut
2008 Withholding Tables
(Effective January 1, 2008)
Bi-Weekly Payroll Period**

Bi-Weekly Wages	
Greater Than	Less Than Or Equal To
\$1,634	\$1,653
\$1,653	\$1,673
\$1,673	\$1,692
\$1,692	\$1,711
\$1,711	\$1,730
\$1,730	\$1,750
\$1,750	\$1,769
\$1,769	\$1,788
\$1,788	\$1,807
\$1,807	\$1,826
\$1,826	\$1,846
\$1,846	\$1,865
\$1,865	\$1,884
\$1,884	\$1,903
\$1,903	\$1,923
\$1,923	\$1,942
\$1,942	\$1,961
\$1,961	\$1,980
\$1,980	\$2,000
\$2,000	\$2,019
\$2,019	\$2,038
\$2,038	\$2,076
\$2,076	\$2,115
\$2,115	\$2,153
\$2,153	\$2,192
\$2,192	\$2,230
\$2,230	\$2,269
\$2,269	\$2,307
\$2,307	\$2,346
\$2,346	\$2,384
\$2,384	\$2,423
\$2,423	\$2,461
\$2,461	\$2,500
\$2,500	\$2,538
\$2,538	\$2,576
\$2,576	\$2,615
\$2,615	\$2,653
\$2,653	\$2,692
\$2,692	\$2,730
\$2,730	\$2,769
\$2,769	\$2,807
\$2,807	\$2,846
\$2,846	\$2,884
\$2,884	\$2,923
\$2,923	\$2,961
\$2,961	\$3,000
\$3,000	\$3,038
\$3,038	\$3,076
\$3,076	\$3,115
\$3,115	\$3,153
\$3,153	\$3,192
\$3,192	\$3,230
\$3,230	\$3,269
\$3,269	\$3,307
\$3,307	\$3,346
\$3,346	\$3,384
\$3,384	\$3,423
\$3,423	\$3,461
\$3,461	\$3,500
\$3,500	\$3,538
\$3,538	\$3,576
\$3,576	\$3,615
\$3,615	\$3,653
\$3,653	\$3,692
\$3,692	\$3,730
\$3,730	\$3,769
\$3,769	\$3,807
\$3,807	\$3,846
\$3,846	Over

Withholding Amount				
A	B	C	D	F
\$67.03	\$36.50	\$18.37	\$74.48	\$67.03
\$67.91	\$38.97	\$18.87	\$75.46	\$67.91
\$68.79	\$39.79	\$19.37	\$76.43	\$68.79
\$69.64	\$42.73	\$20.01	\$77.38	\$69.64
\$70.50	\$44.06	\$20.81	\$78.33	\$70.50
\$71.38	\$47.11	\$21.64	\$79.31	\$71.38
\$72.25	\$48.52	\$22.47	\$80.28	\$72.25
\$73.11	\$51.65	\$23.28	\$81.23	\$73.11
\$73.96	\$52.50	\$24.09	\$82.18	\$73.96
\$74.82	\$55.09	\$24.89	\$83.13	\$74.82
\$75.70	\$55.97	\$25.72	\$84.11	\$75.70
\$77.43	\$58.57	\$28.19	\$85.08	\$76.57
\$79.15	\$59.43	\$28.99	\$86.03	\$77.43
\$80.89	\$62.02	\$31.44	\$86.98	\$78.28
\$82.68	\$62.89	\$32.26	\$87.96	\$79.16
\$84.49	\$65.50	\$35.14	\$88.93	\$80.04
\$86.29	\$66.36	\$36.37	\$89.88	\$80.89
\$88.11	\$68.94	\$39.32	\$90.83	\$81.75
\$89.97	\$69.82	\$40.63	\$91.81	\$82.63
\$91.85	\$72.43	\$43.70	\$92.78	\$84.43
\$93.73	\$73.28	\$44.55	\$93.73	\$86.23
\$95.16	\$76.30	\$47.57	\$95.16	\$88.50
\$97.08	\$79.76	\$51.03	\$97.08	\$92.23
\$99.01	\$83.22	\$54.49	\$99.01	\$96.04
\$100.93	\$86.69	\$57.95	\$100.93	\$99.92
\$102.86	\$88.42	\$61.42	\$102.86	\$102.86
\$104.78	\$90.15	\$64.88	\$104.78	\$104.78
\$106.71	\$91.88	\$68.34	\$106.71	\$106.71
\$108.63	\$93.62	\$71.81	\$108.63	\$108.63
\$110.56	\$95.35	\$75.27	\$110.56	\$110.56
\$112.48	\$97.08	\$78.73	\$112.48	\$112.48
\$114.41	\$98.81	\$82.20	\$114.41	\$114.41
\$116.33	\$100.55	\$85.66	\$116.33	\$116.33
\$118.26	\$102.28	\$89.12	\$118.26	\$118.26
\$120.16	\$103.99	\$92.57	\$120.16	\$120.16
\$122.08	\$105.72	\$96.03	\$122.08	\$122.08
\$124.01	\$107.45	\$99.49	\$124.01	\$124.01
\$125.93	\$109.19	\$102.95	\$125.93	\$125.93
\$127.86	\$110.92	\$106.42	\$127.86	\$127.86
\$129.78	\$112.65	\$109.88	\$129.78	\$129.78
\$131.71	\$114.38	\$111.61	\$131.71	\$131.71
\$133.63	\$116.12	\$113.35	\$133.63	\$133.63
\$135.56	\$119.16	\$115.08	\$135.56	\$135.56
\$137.48	\$123.57	\$116.81	\$137.48	\$137.48
\$139.41	\$128.05	\$118.54	\$139.41	\$139.41
\$141.33	\$132.62	\$120.28	\$141.33	\$141.33
\$143.26	\$137.26	\$122.01	\$143.26	\$143.26
\$145.16	\$140.54	\$123.72	\$145.16	\$145.16
\$147.08	\$142.47	\$125.45	\$147.08	\$147.08
\$149.01	\$144.39	\$127.18	\$149.01	\$149.01
\$150.93	\$146.32	\$128.92	\$150.93	\$150.93
\$152.86	\$148.24	\$130.65	\$152.86	\$152.86
\$154.78	\$150.17	\$132.38	\$154.78	\$154.78
\$156.71	\$152.09	\$134.11	\$156.71	\$156.71
\$158.63	\$154.02	\$135.85	\$158.63	\$158.63
\$160.56	\$155.94	\$137.58	\$160.56	\$160.56
\$162.48	\$157.87	\$139.31	\$162.48	\$162.48
\$164.41	\$159.79	\$141.04	\$164.41	\$164.41
\$166.33	\$161.72	\$142.78	\$166.33	\$166.33
\$168.26	\$163.64	\$144.51	\$168.26	\$168.26
\$170.16	\$165.54	\$146.22	\$170.16	\$170.16
\$172.08	\$167.47	\$147.95	\$172.08	\$172.08
\$174.01	\$169.39	\$149.68	\$174.01	\$174.01
\$175.93	\$171.32	\$151.42	\$175.93	\$175.93
\$177.86	\$173.24	\$154.85	\$177.86	\$177.86
\$179.78	\$175.17	\$160.04	\$179.78	\$179.78
\$181.71	\$177.09	\$165.31	\$181.71	\$181.71
\$183.63	\$179.02	\$170.66	\$183.63	\$183.63
\$185.08	\$180.47	\$175.62	\$185.08	\$185.08

Refer to Withholding Calculation Rules in IP 2008(1)

**State of Connecticut
2008 Withholding Tables
(Effective January 1, 2008)
Semi-Monthly Payroll Period**

Semi-Monthly Wages		Withholding Amount				
Greater Than	Less Than Or Equal To	A	B	C	D	F
\$0	\$41	\$0.00	\$0.00	\$0.00	\$0.62	\$0.00
\$41	\$83	\$0.00	\$0.00	\$0.00	\$1.86	\$0.00
\$83	\$125	\$0.00	\$0.00	\$0.00	\$3.12	\$0.00
\$125	\$166	\$0.00	\$0.00	\$0.00	\$4.37	\$0.00
\$166	\$208	\$0.00	\$0.00	\$0.00	\$5.61	\$0.00
\$208	\$250	\$0.00	\$0.00	\$0.00	\$6.87	\$0.00
\$250	\$291	\$0.00	\$0.00	\$0.00	\$8.12	\$0.00
\$291	\$333	\$0.00	\$0.00	\$0.00	\$9.36	\$0.00
\$333	\$375	\$0.00	\$0.00	\$0.00	\$10.62	\$0.00
\$375	\$416	\$0.00	\$0.00	\$0.00	\$11.87	\$0.00
\$416	\$458	\$0.00	\$0.00	\$0.00	\$13.52	\$0.00
\$458	\$500	\$0.00	\$0.00	\$0.00	\$15.62	\$0.00
\$500	\$541	\$0.15	\$0.00	\$0.00	\$17.69	\$0.00
\$541	\$583	\$0.47	\$0.00	\$0.00	\$19.77	\$0.15
\$583	\$625	\$0.78	\$0.00	\$0.00	\$21.87	\$0.47
\$625	\$645	\$1.22	\$0.00	\$0.00	\$23.42	\$0.70
\$645	\$666	\$1.63	\$0.00	\$0.00	\$24.44	\$0.85
\$666	\$687	\$2.12	\$0.00	\$0.00	\$25.49	\$1.01
\$687	\$708	\$2.67	\$0.00	\$0.00	\$26.54	\$1.40
\$708	\$729	\$3.28	\$0.00	\$0.00	\$27.59	\$1.86
\$729	\$750	\$3.95	\$0.00	\$0.00	\$28.64	\$2.37
\$750	\$770	\$4.68	\$0.00	\$0.00	\$29.67	\$2.95
\$770	\$791	\$5.47	\$0.00	\$0.00	\$30.69	\$3.58
\$791	\$812	\$5.88	\$0.07	\$0.00	\$31.74	\$4.29
\$812	\$833	\$6.29	\$0.23	\$0.00	\$32.79	\$5.06
\$833	\$854	\$7.21	\$0.39	\$0.00	\$33.84	\$5.89
\$854	\$875	\$8.20	\$0.55	\$0.00	\$34.89	\$6.30
\$875	\$895	\$9.24	\$0.70	\$0.00	\$35.92	\$6.70
\$895	\$916	\$10.34	\$0.85	\$0.00	\$36.94	\$7.64
\$916	\$937	\$11.04	\$1.01	\$0.00	\$37.99	\$8.66
\$937	\$958	\$11.94	\$1.17	\$0.00	\$39.04	\$9.74
\$958	\$979	\$12.83	\$1.33	\$0.00	\$40.09	\$11.06
\$979	\$1,000	\$13.72	\$1.48	\$0.00	\$41.14	\$11.95
\$1,000	\$1,020	\$16.36	\$1.97	\$0.08	\$42.17	\$12.82
\$1,020	\$1,041	\$17.23	\$2.51	\$0.23	\$43.19	\$13.69
\$1,041	\$1,062	\$20.13	\$3.12	\$0.39	\$44.24	\$14.58
\$1,062	\$1,083	\$21.28	\$3.79	\$0.54	\$45.29	\$15.48
\$1,083	\$1,104	\$24.28	\$4.53	\$0.70	\$46.34	\$18.14
\$1,104	\$1,125	\$25.49	\$5.33	\$0.86	\$47.39	\$19.03
\$1,125	\$1,145	\$28.58	\$6.18	\$1.01	\$48.42	\$21.93
\$1,145	\$1,166	\$29.50	\$7.09	\$1.17	\$49.44	\$23.08
\$1,166	\$1,187	\$32.32	\$7.50	\$1.32	\$50.49	\$26.10
\$1,187	\$1,208	\$33.26	\$7.91	\$1.48	\$51.54	\$27.33
\$1,208	\$1,229	\$36.08	\$8.32	\$1.64	\$52.59	\$30.46
\$1,229	\$1,250	\$37.03	\$8.73	\$1.80	\$53.64	\$31.40
\$1,250	\$1,270	\$39.83	\$9.13	\$2.34	\$54.67	\$34.20
\$1,270	\$1,291	\$40.75	\$9.53	\$2.95	\$55.69	\$35.12
\$1,291	\$1,312	\$43.57	\$9.94	\$3.62	\$56.74	\$37.94
\$1,312	\$1,333	\$44.51	\$10.35	\$4.35	\$57.79	\$38.89
\$1,333	\$1,354	\$47.33	\$10.76	\$5.15	\$58.84	\$41.71
\$1,354	\$1,375	\$48.28	\$11.17	\$6.01	\$59.89	\$42.65
\$1,375	\$1,395	\$51.08	\$11.57	\$6.93	\$60.92	\$45.45
\$1,395	\$1,416	\$52.00	\$11.97	\$7.91	\$61.94	\$46.37
\$1,416	\$1,437	\$54.82	\$13.33	\$8.32	\$62.99	\$49.19
\$1,437	\$1,458	\$55.76	\$14.76	\$8.73	\$64.04	\$50.14
\$1,458	\$1,479	\$58.58	\$16.41	\$9.14	\$65.09	\$52.96
\$1,479	\$1,500	\$59.53	\$18.32	\$9.55	\$66.14	\$53.90
\$1,500	\$1,520	\$60.45	\$19.20	\$9.95	\$67.17	\$56.70
\$1,520	\$1,541	\$61.37	\$20.07	\$10.34	\$68.19	\$57.62
\$1,541	\$1,562	\$62.32	\$20.96	\$10.75	\$69.24	\$60.44
\$1,562	\$1,583	\$63.26	\$21.85	\$11.16	\$70.29	\$61.39
\$1,583	\$1,604	\$64.21	\$24.52	\$11.57	\$71.34	\$64.21
\$1,604	\$1,625	\$65.15	\$25.41	\$11.98	\$72.39	\$65.15
\$1,625	\$1,645	\$66.08	\$28.05	\$12.38	\$73.42	\$66.08
\$1,645	\$1,666	\$67.00	\$28.92	\$12.78	\$74.44	\$67.00
\$1,666	\$1,687	\$67.94	\$31.58	\$14.21	\$75.49	\$67.94
\$1,687	\$1,708	\$68.89	\$32.48	\$15.69	\$76.54	\$68.89
\$1,708	\$1,729	\$69.83	\$35.14	\$17.24	\$77.59	\$69.83
\$1,729	\$1,750	\$70.78	\$36.03	\$18.86	\$78.64	\$70.78
\$1,750	\$1,770	\$71.70	\$38.68	\$19.38	\$79.67	\$71.70

**State of Connecticut
2008 Withholding Tables
(Effective January 1, 2008)
Semi-Monthly Payroll Period**

Semi-Monthly Wages	
Greater Than	Less Than Or Equal To
\$1,770	\$1,791
\$1,791	\$1,812
\$1,812	\$1,833
\$1,833	\$1,854
\$1,854	\$1,875
\$1,875	\$1,895
\$1,895	\$1,916
\$1,916	\$1,937
\$1,937	\$1,958
\$1,958	\$1,979
\$1,979	\$2,000
\$2,000	\$2,020
\$2,020	\$2,041
\$2,041	\$2,062
\$2,062	\$2,083
\$2,083	\$2,104
\$2,104	\$2,125
\$2,125	\$2,145
\$2,145	\$2,166
\$2,166	\$2,187
\$2,187	\$2,208
\$2,208	\$2,250
\$2,250	\$2,291
\$2,291	\$2,333
\$2,333	\$2,375
\$2,375	\$2,416
\$2,416	\$2,458
\$2,458	\$2,500
\$2,500	\$2,541
\$2,541	\$2,583
\$2,583	\$2,625
\$2,625	\$2,666
\$2,666	\$2,708
\$2,708	\$2,750
\$2,750	\$2,791
\$2,791	\$2,833
\$2,833	\$2,875
\$2,875	\$2,916
\$2,916	\$2,958
\$2,958	\$3,000
\$3,000	\$3,041
\$3,041	\$3,083
\$3,083	\$3,125
\$3,125	\$3,166
\$3,166	\$3,208
\$3,208	\$3,250
\$3,250	\$3,291
\$3,291	\$3,333
\$3,333	\$3,375
\$3,375	\$3,416
\$3,416	\$3,458
\$3,458	\$3,500
\$3,500	\$3,541
\$3,541	\$3,583
\$3,583	\$3,625
\$3,625	\$3,666
\$3,666	\$3,708
\$3,708	\$3,750
\$3,750	\$3,791
\$3,791	\$3,833
\$3,833	\$3,875
\$3,875	\$3,916
\$3,916	\$3,958
\$3,958	\$4,000
\$4,000	\$4,041
\$4,041	\$4,083
\$4,083	\$4,125
\$4,125	\$4,166
\$4,166	\$4,187
\$4,187	Over

Withholding Amount				
A	B	C	D	F
\$72.62	\$39.55	\$19.90	\$80.69	\$72.62
\$73.57	\$42.21	\$20.44	\$81.74	\$73.57
\$74.51	\$43.10	\$20.97	\$82.79	\$74.51
\$75.46	\$46.30	\$21.68	\$83.84	\$75.46
\$76.40	\$47.76	\$22.57	\$84.89	\$76.40
\$77.33	\$51.04	\$23.45	\$85.92	\$77.33
\$78.25	\$52.53	\$24.32	\$86.94	\$78.25
\$79.19	\$55.94	\$25.21	\$87.99	\$79.19
\$80.14	\$56.89	\$26.10	\$89.04	\$80.14
\$81.08	\$59.71	\$26.99	\$90.09	\$81.08
\$82.03	\$60.65	\$27.89	\$91.14	\$82.03
\$83.87	\$63.45	\$30.53	\$92.17	\$82.95
\$85.74	\$64.37	\$31.40	\$93.19	\$83.87
\$87.64	\$67.19	\$34.06	\$94.24	\$84.82
\$89.57	\$68.14	\$34.96	\$95.29	\$85.76
\$91.52	\$70.96	\$38.06	\$96.34	\$86.71
\$93.50	\$71.90	\$39.42	\$97.39	\$87.65
\$95.46	\$74.70	\$42.61	\$98.42	\$88.58
\$97.45	\$75.62	\$44.00	\$99.44	\$89.50
\$99.49	\$78.44	\$47.32	\$100.49	\$91.45
\$101.54	\$79.39	\$48.26	\$101.54	\$93.42
\$103.12	\$82.68	\$51.56	\$103.12	\$95.90
\$105.19	\$86.42	\$55.30	\$105.19	\$99.93
\$107.27	\$90.17	\$59.04	\$107.27	\$104.05
\$109.37	\$93.93	\$62.81	\$109.37	\$108.27
\$111.44	\$95.80	\$66.55	\$111.44	\$111.44
\$113.52	\$97.67	\$70.29	\$113.52	\$113.52
\$115.62	\$99.56	\$74.06	\$115.62	\$115.62
\$117.69	\$101.42	\$77.80	\$117.69	\$117.69
\$119.77	\$103.29	\$81.54	\$119.77	\$119.77
\$121.87	\$105.18	\$85.31	\$121.87	\$121.87
\$123.94	\$107.05	\$89.05	\$123.94	\$123.94
\$126.02	\$108.92	\$92.79	\$126.02	\$126.02
\$128.12	\$110.81	\$96.56	\$128.12	\$128.12
\$130.19	\$112.67	\$100.30	\$130.19	\$130.19
\$132.27	\$114.54	\$104.04	\$132.27	\$132.27
\$134.37	\$116.43	\$107.81	\$134.37	\$134.37
\$136.44	\$118.30	\$111.55	\$136.44	\$136.44
\$138.52	\$120.17	\$115.29	\$138.52	\$138.52
\$140.62	\$122.06	\$119.06	\$140.62	\$140.62
\$142.69	\$123.92	\$120.92	\$142.69	\$142.69
\$144.77	\$125.79	\$122.79	\$144.77	\$144.77
\$146.87	\$129.10	\$124.68	\$146.87	\$146.87
\$148.94	\$133.87	\$126.55	\$148.94	\$148.94
\$151.02	\$138.72	\$128.42	\$151.02	\$151.02
\$153.12	\$143.67	\$130.31	\$153.12	\$153.12
\$155.19	\$148.69	\$132.17	\$155.19	\$155.19
\$157.27	\$152.27	\$134.04	\$157.27	\$157.27
\$159.37	\$154.37	\$135.93	\$159.37	\$159.37
\$161.44	\$156.44	\$137.80	\$161.44	\$161.44
\$163.52	\$158.52	\$139.67	\$163.52	\$163.52
\$165.62	\$160.62	\$141.56	\$165.62	\$165.62
\$167.69	\$162.69	\$143.42	\$167.69	\$167.69
\$169.77	\$164.77	\$145.29	\$169.77	\$169.77
\$171.87	\$166.87	\$147.18	\$171.87	\$171.87
\$173.94	\$168.94	\$149.05	\$173.94	\$173.94
\$176.02	\$171.02	\$150.92	\$176.02	\$176.02
\$178.12	\$173.12	\$152.81	\$178.12	\$178.12
\$180.19	\$175.19	\$154.67	\$180.19	\$180.19
\$182.27	\$177.27	\$156.54	\$182.27	\$182.27
\$184.37	\$179.37	\$158.43	\$184.37	\$184.37
\$186.44	\$181.44	\$160.30	\$186.44	\$186.44
\$188.52	\$183.52	\$162.17	\$188.52	\$188.52
\$190.62	\$185.62	\$164.06	\$190.62	\$190.62
\$192.69	\$187.69	\$167.77	\$192.69	\$192.69
\$194.77	\$189.77	\$173.38	\$194.77	\$194.77
\$196.87	\$191.87	\$179.11	\$196.87	\$196.87
\$198.94	\$193.94	\$184.89	\$198.94	\$198.94
\$200.49	\$195.49	\$190.24	\$200.49	\$200.49
Refer to Withholding Calculation Rules in IP 2008(1)				

**State of Connecticut
2008 Withholding Tables
(Effective January 1, 2008)
Monthly Payroll Period**

Monthly Wages		Withholding Amount				
Greater Than	Less Than Or Equal To	A	B	C	D	F
\$0	\$83	\$0.00	\$0.00	\$0.00	\$1.25	\$0.00
\$83	\$166	\$0.00	\$0.00	\$0.00	\$3.74	\$0.00
\$166	\$250	\$0.00	\$0.00	\$0.00	\$6.24	\$0.00
\$250	\$333	\$0.00	\$0.00	\$0.00	\$8.75	\$0.00
\$333	\$416	\$0.00	\$0.00	\$0.00	\$11.24	\$0.00
\$416	\$500	\$0.00	\$0.00	\$0.00	\$13.74	\$0.00
\$500	\$583	\$0.00	\$0.00	\$0.00	\$16.25	\$0.00
\$583	\$666	\$0.00	\$0.00	\$0.00	\$18.74	\$0.00
\$666	\$750	\$0.00	\$0.00	\$0.00	\$21.24	\$0.00
\$750	\$833	\$0.00	\$0.00	\$0.00	\$23.75	\$0.00
\$833	\$916	\$0.00	\$0.00	\$0.00	\$27.06	\$0.00
\$916	\$1,000	\$0.00	\$0.00	\$0.00	\$31.23	\$0.00
\$1,000	\$1,083	\$0.31	\$0.00	\$0.00	\$35.41	\$0.00
\$1,083	\$1,166	\$0.93	\$0.00	\$0.00	\$39.56	\$0.31
\$1,166	\$1,250	\$1.56	\$0.00	\$0.00	\$43.73	\$0.94
\$1,250	\$1,291	\$2.43	\$0.00	\$0.00	\$46.86	\$1.40
\$1,291	\$1,333	\$3.28	\$0.00	\$0.00	\$48.93	\$1.72
\$1,333	\$1,375	\$4.25	\$0.00	\$0.00	\$51.03	\$2.03
\$1,375	\$1,416	\$5.34	\$0.00	\$0.00	\$53.11	\$2.81
\$1,416	\$1,458	\$6.56	\$0.00	\$0.00	\$55.18	\$3.71
\$1,458	\$1,500	\$7.90	\$0.00	\$0.00	\$57.28	\$4.75
\$1,500	\$1,541	\$9.37	\$0.00	\$0.00	\$59.36	\$5.90
\$1,541	\$1,583	\$10.96	\$0.00	\$0.00	\$61.43	\$7.18
\$1,583	\$1,625	\$11.78	\$0.16	\$0.00	\$63.53	\$8.59
\$1,625	\$1,666	\$12.59	\$0.47	\$0.00	\$65.61	\$10.12
\$1,666	\$1,708	\$14.43	\$0.78	\$0.00	\$67.68	\$11.77
\$1,708	\$1,750	\$16.40	\$1.09	\$0.00	\$69.78	\$12.59
\$1,750	\$1,791	\$18.49	\$1.40	\$0.00	\$71.86	\$13.40
\$1,791	\$1,833	\$20.71	\$1.72	\$0.00	\$73.93	\$15.30
\$1,833	\$1,875	\$22.13	\$2.03	\$0.00	\$76.03	\$17.34
\$1,875	\$1,916	\$23.89	\$2.34	\$0.00	\$78.11	\$19.49
\$1,916	\$1,958	\$25.66	\$2.65	\$0.00	\$80.18	\$22.11
\$1,958	\$2,000	\$27.44	\$2.97	\$0.00	\$82.28	\$23.90
\$2,000	\$2,041	\$32.75	\$3.93	\$0.15	\$84.36	\$25.66
\$2,041	\$2,083	\$34.51	\$5.03	\$0.47	\$86.43	\$27.43
\$2,083	\$2,125	\$40.31	\$6.25	\$0.78	\$88.53	\$29.21
\$2,125	\$2,166	\$42.58	\$7.59	\$1.09	\$90.61	\$30.98
\$2,166	\$2,208	\$48.56	\$9.06	\$1.40	\$92.68	\$36.28
\$2,208	\$2,250	\$50.98	\$10.65	\$1.72	\$94.78	\$38.07
\$2,250	\$2,291	\$57.17	\$12.37	\$2.03	\$96.86	\$43.88
\$2,291	\$2,333	\$59.04	\$14.21	\$2.34	\$98.93	\$46.20
\$2,333	\$2,375	\$64.68	\$15.03	\$2.66	\$101.03	\$52.24
\$2,375	\$2,416	\$66.55	\$15.84	\$2.97	\$103.11	\$54.68
\$2,416	\$2,458	\$72.17	\$16.65	\$3.28	\$105.18	\$60.92
\$2,458	\$2,500	\$74.06	\$17.47	\$3.59	\$107.28	\$62.81
\$2,500	\$2,541	\$79.67	\$18.27	\$4.68	\$109.36	\$68.42
\$2,541	\$2,583	\$81.54	\$19.08	\$5.90	\$111.43	\$70.29
\$2,583	\$2,625	\$87.18	\$19.90	\$7.25	\$113.53	\$75.93
\$2,625	\$2,666	\$89.05	\$20.71	\$8.71	\$115.61	\$77.80
\$2,666	\$2,708	\$94.67	\$21.52	\$10.31	\$117.68	\$83.42
\$2,708	\$2,750	\$96.56	\$22.34	\$12.03	\$119.78	\$85.31
\$2,750	\$2,791	\$102.17	\$23.15	\$13.87	\$121.86	\$90.92
\$2,791	\$2,833	\$104.04	\$23.96	\$15.83	\$123.93	\$92.79
\$2,833	\$2,875	\$109.68	\$26.68	\$16.65	\$126.03	\$98.43
\$2,875	\$2,916	\$111.55	\$29.52	\$17.46	\$128.11	\$100.30
\$2,916	\$2,958	\$117.17	\$32.81	\$18.27	\$130.18	\$105.92
\$2,958	\$3,000	\$119.06	\$36.65	\$19.09	\$132.28	\$107.81
\$3,000	\$3,041	\$120.92	\$38.41	\$19.90	\$134.36	\$113.42
\$3,041	\$3,083	\$122.79	\$40.18	\$20.71	\$136.43	\$115.29
\$3,083	\$3,125	\$124.68	\$41.96	\$21.53	\$138.53	\$120.93
\$3,125	\$3,166	\$126.55	\$43.73	\$22.34	\$140.61	\$122.80
\$3,166	\$3,208	\$128.42	\$49.03	\$23.15	\$142.68	\$128.42
\$3,208	\$3,250	\$130.31	\$50.82	\$23.97	\$144.78	\$130.31
\$3,250	\$3,291	\$132.17	\$56.12	\$24.77	\$146.86	\$132.17
\$3,291	\$3,333	\$134.04	\$57.89	\$25.58	\$148.93	\$134.04
\$3,333	\$3,375	\$135.93	\$63.21	\$28.43	\$151.03	\$135.93
\$3,375	\$3,416	\$137.80	\$64.98	\$31.40	\$153.11	\$137.80
\$3,416	\$3,458	\$139.67	\$70.28	\$34.49	\$155.18	\$139.67
\$3,458	\$3,500	\$141.56	\$72.07	\$37.71	\$157.28	\$141.56
\$3,500	\$3,541	\$143.42	\$77.37	\$38.77	\$159.36	\$143.42

**State of Connecticut
2008 Withholding Tables
(Effective January 1, 2008)
Monthly Payroll Period**

Monthly Wages	
Greater Than	Less Than Or Equal To
\$3,541	\$3,583
\$3,583	\$3,625
\$3,625	\$3,666
\$3,666	\$3,708
\$3,708	\$3,750
\$3,750	\$3,791
\$3,791	\$3,833
\$3,833	\$3,875
\$3,875	\$3,916
\$3,916	\$3,958
\$3,958	\$4,000
\$4,000	\$4,041
\$4,041	\$4,083
\$4,083	\$4,125
\$4,125	\$4,166
\$4,166	\$4,208
\$4,208	\$4,250
\$4,250	\$4,291
\$4,291	\$4,333
\$4,333	\$4,375
\$4,375	\$4,416
\$4,416	\$4,500
\$4,500	\$4,583
\$4,583	\$4,666
\$4,666	\$4,750
\$4,750	\$4,833
\$4,833	\$4,916
\$4,916	\$5,000
\$5,000	\$5,083
\$5,083	\$5,166
\$5,166	\$5,250
\$5,250	\$5,333
\$5,333	\$5,416
\$5,416	\$5,500
\$5,500	\$5,583
\$5,583	\$5,666
\$5,666	\$5,750
\$5,750	\$5,833
\$5,833	\$5,916
\$5,916	\$6,000
\$6,000	\$6,083
\$6,083	\$6,166
\$6,166	\$6,250
\$6,250	\$6,333
\$6,333	\$6,416
\$6,416	\$6,500
\$6,500	\$6,583
\$6,583	\$6,666
\$6,666	\$6,750
\$6,750	\$6,833
\$6,833	\$6,916
\$6,916	\$7,000
\$7,000	\$7,083
\$7,083	\$7,166
\$7,166	\$7,250
\$7,250	\$7,333
\$7,333	\$7,416
\$7,416	\$7,500
\$7,500	\$7,583
\$7,583	\$7,666
\$7,666	\$7,750
\$7,750	\$7,833
\$7,833	\$7,916
\$7,916	\$8,000
\$8,000	\$8,083
\$8,083	\$8,166
\$8,166	\$8,250
\$8,250	\$8,333
\$8,333	\$8,375
\$8,375	Over

Withholding Amount				
A	B	C	D	F
\$145.29	\$79.14	\$39.83	\$161.43	\$145.29
\$147.18	\$84.46	\$40.90	\$163.53	\$147.18
\$149.05	\$86.23	\$41.96	\$165.61	\$149.05
\$150.92	\$92.61	\$43.36	\$167.68	\$150.92
\$152.81	\$95.51	\$45.15	\$169.78	\$152.81
\$154.67	\$102.10	\$46.91	\$171.86	\$154.67
\$156.54	\$105.11	\$48.68	\$173.93	\$156.54
\$158.43	\$111.93	\$50.46	\$176.03	\$158.43
\$160.30	\$113.80	\$52.23	\$178.11	\$160.30
\$162.17	\$119.42	\$53.99	\$180.18	\$162.17
\$164.06	\$121.31	\$55.77	\$182.28	\$164.06
\$167.77	\$126.92	\$61.08	\$184.36	\$165.92
\$171.52	\$128.79	\$62.84	\$186.43	\$167.79
\$175.34	\$134.43	\$68.17	\$188.53	\$169.68
\$179.17	\$136.30	\$69.93	\$190.61	\$171.55
\$183.05	\$141.92	\$76.12	\$192.68	\$173.42
\$186.99	\$143.81	\$78.84	\$194.78	\$175.31
\$190.95	\$149.42	\$85.24	\$196.86	\$177.17
\$194.95	\$151.29	\$88.05	\$198.93	\$179.04
\$199.02	\$156.93	\$94.68	\$201.03	\$182.94
\$203.11	\$158.80	\$96.55	\$203.11	\$186.86
\$206.23	\$165.36	\$103.11	\$206.23	\$191.80
\$210.41	\$172.87	\$110.62	\$210.41	\$199.89
\$214.56	\$180.35	\$118.10	\$214.56	\$208.12
\$218.73	\$187.86	\$125.61	\$218.73	\$216.55
\$222.91	\$191.62	\$133.12	\$222.91	\$222.91
\$227.06	\$195.35	\$140.60	\$227.06	\$227.06
\$231.23	\$199.11	\$148.11	\$231.23	\$231.23
\$235.41	\$202.87	\$155.62	\$235.41	\$235.41
\$239.56	\$206.60	\$163.10	\$239.56	\$239.56
\$243.73	\$210.36	\$170.61	\$243.73	\$243.73
\$247.91	\$214.12	\$178.12	\$247.91	\$247.91
\$252.06	\$217.85	\$185.60	\$252.06	\$252.06
\$256.23	\$221.61	\$193.11	\$256.23	\$256.23
\$260.41	\$225.37	\$200.62	\$260.41	\$260.41
\$264.56	\$229.10	\$208.10	\$264.56	\$264.56
\$268.73	\$232.86	\$215.61	\$268.73	\$268.73
\$272.91	\$236.62	\$223.12	\$272.91	\$272.91
\$277.06	\$240.35	\$230.60	\$277.06	\$277.06
\$281.23	\$244.11	\$238.11	\$281.23	\$281.23
\$285.41	\$247.87	\$241.87	\$285.41	\$285.41
\$289.56	\$251.60	\$245.60	\$289.56	\$289.56
\$293.73	\$258.20	\$249.36	\$293.73	\$293.73
\$297.91	\$267.75	\$253.12	\$297.91	\$297.91
\$302.06	\$277.46	\$256.85	\$302.06	\$302.06
\$306.23	\$287.35	\$260.61	\$306.23	\$306.23
\$310.41	\$297.40	\$264.37	\$310.41	\$310.41
\$314.56	\$304.56	\$268.10	\$314.56	\$314.56
\$318.73	\$308.73	\$271.86	\$318.73	\$318.73
\$322.91	\$312.91	\$275.62	\$322.91	\$322.91
\$327.06	\$317.06	\$279.35	\$327.06	\$327.06
\$331.23	\$321.23	\$283.11	\$331.23	\$331.23
\$335.41	\$325.41	\$286.87	\$335.41	\$335.41
\$339.56	\$329.56	\$290.60	\$339.56	\$339.56
\$343.73	\$333.73	\$294.36	\$343.73	\$343.73
\$347.91	\$337.91	\$298.12	\$347.91	\$347.91
\$352.06	\$342.06	\$301.85	\$352.06	\$352.06
\$356.23	\$346.23	\$305.61	\$356.23	\$356.23
\$360.41	\$350.41	\$309.37	\$360.41	\$360.41
\$364.56	\$354.56	\$313.10	\$364.56	\$364.56
\$368.73	\$358.73	\$316.86	\$368.73	\$368.73
\$372.91	\$362.91	\$320.62	\$372.91	\$372.91
\$377.06	\$367.06	\$324.35	\$377.06	\$377.06
\$381.23	\$371.23	\$328.11	\$381.23	\$381.23
\$385.41	\$375.41	\$335.55	\$385.41	\$385.41
\$389.56	\$379.56	\$346.79	\$389.56	\$389.56
\$393.73	\$383.73	\$358.21	\$393.73	\$393.73
\$397.91	\$387.91	\$369.80	\$397.91	\$397.91
\$401.03	\$391.03	\$380.52	\$401.03	\$401.03
Refer to Withholding Calculation Rules in IP 2008(1)				

Comparison of Federal and Connecticut Filing Rules

(for most commonly filed withholding forms)

	C o n n e c t i c u t	F e d e r a l
Wage Amounts		
For New or Rehired Employees	Complete Form CT-W4 for each employee. Report new or rehired employees to the Department of Labor by Internet, fax, or mail. See Page 13 for more information.	Complete federal Form W-4 for each employee.
Withholding Payments	File electronically through the <i>Taxpayer Service Center (TSC)</i> or mail payment with Form CT-WH on the due date that the withholding tax payment is required to be made. Do not use Form CT-WH when no payment is due. No coupon is due.	Payments are deposited as required by employer's remitter classification for federal withholding tax purposes.
Quarterly Reconciliation	File Form CT-941 for each quarter during the calendar year. Form CT-941 is located in the back section of the <i>Employer's Withholding Remittance Coupon Book</i> .	File federal Form 941 or federal Form 944.
Annual Reconciliation	File Form CT-W3 with every state copy of federal Form W-2 reporting Connecticut wages paid. For taxpayers who file 24 or fewer W-2 forms, although not required, are encouraged to file electronically. In case you choose not to file electronically, Form CT-W3 is located in the back section of the <i>Employer's Withholding Remittance Coupon Book</i> . Taxpayers who file 25 or more W-2 forms must file these forms electronically with DRS. See Page 7.	File federal Form W-3 with federal Forms W-2.

Due Dates for Filing Informational Returns Required by DRS

Due Date for CT Informational Returns		Due Date for Federal Informational Returns	
For Paper Filing	If Informational Return Filed Electronically	For Paper and Magnetic Filing	If Informational Return Filed Electronically for Federal Purposes
Form CT-W3 Last day of February	Form CT-W3 March 31	Federal Form W-3 February 28	Federal Form W-3 March 31

If any due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

You may request an extension of time to file the informational returns listed in the above chart. See **Form CT-8809, Request for Extension of Time to File Informational Returns**, for additional information.

Connecticut Taxpayer Service Center

Connecticut income tax filers can file their tax returns, extensions, and estimates, at no charge, by Internet using the Taxpayer Service Center (*TSC*).

For more information about the *TSC*, visit the DRS website at www.ct.gov/DRS.

Also visit the *TSC* to file, pay, review, and modify your Connecticut tax account information online.



Telephone	Tax Information		Forms and Publications	
	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).		1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere).	
Write	Department of Revenue Services Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032		Department of Revenue Services Forms Unit 25 Sigourney Street Hartford CT 06106-5032	
Walk-in Offices * Free personal taxpayer assistance and forms are available by visiting our offices. If you require special accommodations, please advise the DRS representative.	Location	Address		Phone **
	Bridgeport	10 Middle Street		203-336-7890
	Norwich	2 Cliff Street		860-425-4125
	Hamden	3074 Whitney Avenue, Building #2		203-287-8243
	Waterbury	55 West Main Street, Suite 100		203-805-6789
	Hartford	25 Sigourney Street		860-297-5962
	* Office hours for the Hartford office are Monday through Friday, 8:00 a.m. to 5:00 p.m.; all other locations have office hours, Monday through Friday, 8:30 a.m. to 4:30 p.m.			** All calls are answered at our Customer Service Center, not at the local office.

Federal Tax Information For questions about federal taxes , visit www.irs.gov or contact the Internal Revenue Service (IRS) at 1-800-829-1040. To order federal tax forms , call 1-800-829-3676.	Statewide Services Visit the ConneCT website at www.ct.gov for information on statewide services and programs.
--	--

Department of Revenue Services
State of Connecticut
25 Sigourney Street
Hartford CT 06106-5032