

Is My Connecticut Withholding Correct?

Effective January 1, 2018 through December 31, 2018



Connecticut Income Tax Withholding Requirements for Individuals

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

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WHAT'S NEW

New Income Tax Withholding Requirements for Pension and Annuity Payments: Effective January 1, 2018, payers that maintain an office or transact business in Connecticut and make payments of taxable pension or annuity distributions to Connecticut residents are required to deduct and withhold income tax from such distributions.

Taxable distributions subject to withholding include distributions from the following:

- an employer pension;
- an annuity;
- a profit sharing plan;
- a stock bonus;
- a deferred compensation plan;
- an individual retirement arrangement;
- an endowment; **and**
- a life insurance contract.

Form CT-W4P, *Withholding Certificate for Pension or Annuity Payments*, for taxable years 2017 and prior are obsolete. You must file a new Form CT-W4P with your payer.

DEFINITIONS

In this publication, the following definitions apply, unless otherwise specified

Pay period, means a recurring length of time over which income is paid (e.g. weekly, bi-weekly, monthly, etc.).

Withholding form, means **Form CT-W4**, *Employee's Withholding Certificate* or **Form CT-W4P**, *Withholding Certificate for Pension or Annuity Payments*.

TAXPAYER SERVICE CENTER (TSC)

File electronically through the **TSC**. The **TSC** is a fast, free, easy, and secure way to conduct business with DRS. Go online and visit www.ct.gov/TSC.

Use the **TSC** to view current account balances, make payments, schedule payments, and amend certain tax returns.



CONNECTICUT INCOME TAX WITHHOLDING

Purpose

This publication helps you check your Connecticut income tax withholding and, if necessary, adjust your withholding. You should check your withholding once a year or if your tax situation changes to ensure you have the correct amount of Connecticut income tax withheld.

See **Announcement 2018(1)**, *Information for Married Individuals Who Both Have Income Subject to Withholding and File a Joint Connecticut Income Tax Return*.

Why I Should Check My Withholding

In general, Connecticut income tax is withheld from your wages or from payments of nonpayroll amounts according to the information you provide to your employer on **Form CT-W4**, *Employee's Withholding Certificate*, or to your payer on **Form CT-W4P**, *Withholding Certificate for Pension or Annuity Payments*. If the information you provide is not accurate, you may have too much or too little Connecticut income tax withheld from your income. If too much tax is withheld, you lose the use of money that may not be returned to you until you file a return showing you overpaid the tax. If too little tax is withheld, you may be subject to interest in addition to any tax due even if you file your return and pay the tax with your timely filed return. You may adjust your withholding at any time by completing and filing a new withholding form with your employer or payer.

When to Check My Withholding

You should check your withholding early in the year and compare the total tax to be withheld from your wages or nonpayroll amounts for the year with what you expect your Connecticut income tax liability will be for the year. You should check your withholding again during the year if the tax laws change or if any of the following apply to you:

- Your Withholding Code changes;
- Your filing status is married filing jointly and both you and your spouse have income subject to withholding. See below;
- You have more than one source of income; or
- You have income not subject to Connecticut income tax withholding such as nonwage income including interest, dividends, and capital gains.

Spouses who both have income subject to withholding and select Withholding Code "A" on their withholding forms may refer to the supplemental tables on Pages 3 and 4 of their withholding forms for an easy guide on how to adjust their withholding. For a more precise calculation, follow the directions provided in the following sections.

How to Check My Withholding

You need a pay statement for a full pay period showing the amount of Connecticut income tax withheld and a copy of your most recently filed withholding form. Your employer or payer has your withholding form on file and can provide you with a copy. Once you have these documents:

1. Refer to Line 1 of your most recently filed withholding form to review your current Withholding Code.
 - a. If your Withholding Code for 2018 remains the same, see "2" below.
 - b. If your Withholding Code is **different**, complete a new withholding form using your correct Withholding Code.

Read all instructions for your withholding form carefully to ensure your withholding is correct. File the withholding form with your employer or payer. It is not necessary to go on to "2" below.

2. Complete Worksheet 1 on Page 6 to estimate your total 2018 Connecticut income tax liability. Then complete Worksheet 2 to compare your projected total 2018 Connecticut income tax liability with your projected 2018 Connecticut income tax withholding.
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Filing Jointly

If your filing status is married filing jointly, you must combine your income with your spouse's income and combine your withholding with your spouse's withholding when completing the worksheets in this publication.

How to Increase My Withholding

Before you complete your withholding form, you should complete Worksheets 1 and 2 on Page 6 to help you determine if you need to change your withholding. Then complete the following steps to fill out a new withholding form:

1. Enter your Withholding Code on Line 1 of your new withholding form;
2. Enter the amount from Line 8b of Worksheet 2 on Line 2 of your new withholding form;
 - a. If there was an amount on Line 2 of your most recently filed withholding form, add that amount to the amount on Line 8b of Worksheet 2 and enter the total on Line 2 of your new withholding form.
 - b. If there was an amount on Line 3 of your most recently filed withholding form, subtract that amount from the amount on Line 8b of Worksheet 2. If the result is positive, enter the amount on Line 2. If the result is negative, enter the amount on Line 3.
3. Enter all other required information on your withholding form; **and**

4. Give the new withholding form to your employer or payer. Keep a copy for yourself. Do not send your withholding form to DRS.

Example 1: If your previously filed withholding form showed \$3 on Line 2, and Line 8b of Worksheet 2 shows you should increase your current withholding by \$5, enter \$8 on Line 2 of your new withholding form.

How to Decrease My Withholding

Before decreasing the amount to be withheld, be sure you have enough Connecticut income tax withheld to meet your projected Connecticut income tax liability. Underwithholding may result in interest charges. See **Informational Publication 2011(26)**, *Estimated Connecticut Income Taxes*.

Before you complete your withholding form, you should complete Worksheets 1 and 2 on Page 6 to help you determine if you need to change your withholding. Then complete the following steps to fill out a new withholding form:

1. Enter your Withholding Code on Line 1 of your new withholding form;
2. Enter the amount from Line 8b of Worksheet 2 on Line 3 of your new withholding form;
 - a. If there was an amount on Line 2 of your most recently filed withholding form, subtract that amount from the amount on Line 8b of Worksheet 2. If the result is positive, enter the amount on Line 2. If the result is negative, enter the amount on Line 3.
 - b. If there was an amount on Line 3 of your most recently filed withholding form, add that amount to the amount on Line 8b of Worksheet 2 and enter the total on Line 3 of your new withholding form.
3. Enter all other required information on your withholding form; **and**
4. Give the new withholding form to your employer or payer. Keep a copy for yourself. Do not send your withholding form to DRS.

Example 2: If your previously filed withholding form showed \$3 on Line 2, and Line 8b of Worksheet 2 shows you should decrease your current withholding by \$5, enter \$2 on Line 3 of your **new** withholding form.

If too much Connecticut income tax is withheld in 2018, your overpayment of Connecticut income tax may be refunded to you when you file your 2018 Connecticut income tax return.

More Than One Source of Income

If you have more than one source of income, or your filing status is married filing jointly and your spouse also has income, you can adjust your withholding for one or more of the sources of income.

Before you complete your withholding form, you should complete Worksheets 1 and 2 on Page 6 to help you determine if you need to change your withholding. If the amount on Line 7b of Worksheet 2 is a positive amount, see *How to Increase My Withholding* on Page 3. If the amount on Line 7b of Worksheet 2 is a negative amount, see *How to Decrease My Withholding* on this page.

Income Not Subject to Withholding

If you have income not subject to withholding, you may wish to make estimated income tax payments instead of increasing your withholding. See IP 2011(26). Estimated income tax payments are made using **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*.

Caution

If you owe \$1,000 or more in Connecticut income tax after subtracting Connecticut income tax withheld, you may be subject to interest on the underpaid amount. Generally, if you do not prepay in **timely** estimated tax payments or withholding, or both, **the lesser of 100% of the income tax shown on your 2017 Connecticut income tax return**, if you filed a 2017 Connecticut income tax return that covered a 12 month period, **or 90% of the income tax shown on your 2018 Connecticut income tax return**, you may owe interest at the rate of 1% per month or fraction of a month on the underpaid amount. To avoid interest charges, be sure your withholding is as accurate as possible.

Exempt From Connecticut Withholding

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

- \$12,000 or less and your filing status is married filing separately;
- \$15,000 or less and your filing status is single;
- \$19,000 or less and your filing status is head of household; **or**
- \$24,000 or less and your filing status is married filing jointly, or qualifying widow(er) with dependent child.

Gross Income means all income received in the form of money, goods, property, and services not exempt from federal income tax and any additions to income required to be reported on **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return, Schedule 1, Modifications to Federal Adjusted Gross Income*.

To claim exemption from Connecticut withholding, you must enter Withholding Code “E” on your withholding Form CT-W4, Line 1, or Form CT-W4P, Line 1

Under the Military Spouses Residency Relief Act (MSRRA), the income received by a military spouse for services performed in Connecticut is not considered Connecticut-sourced income if certain requirements are met.

See **Informational Publication 2015(24)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans* for the requirements. A military service member’s spouse claiming exemption under the MSRRA must claim the exemption on Form CT-W4.

When Will My New Withholding Form Go Into Effect

If the change is for the current year, your employer must withhold on the basis of your new withholding form no later than the start of the first pay period ending on or after the 30th day following the day on which you give your employer your new withholding form. If the change is for next year, your new withholding form will not take effect until next year.

INCOME TAX WORKSHEET 1 - INSTRUCTIONS

Line 1: Enter the amount of federal adjusted gross income you expect in 2018. You may use federal Form 1040ES, Estimated Tax for Individuals, as a worksheet to determine your federal adjusted gross income.

Line 2: Enter your total estimated Connecticut additions. See Form CT-1040 or Form CT-1040NR/PY, *Schedule 1, Modifications to Federal Adjusted Gross Income*, for information about Connecticut addition modifications.

Line 4: Enter your total estimated Connecticut subtractions. See Form CT-1040 or Form CT-1040NR/PY, *Schedule 1*, for information about Connecticut subtraction modifications.

Line 5: Nonresidents and Part-Year Residents Only: If your Connecticut-sourced income is greater than your Connecticut adjusted gross income, enter your Connecticut-sourced income. See the instructions for Form CT-1040NR/PY for more information on Connecticut-sourced income.

Line 6: To calculate your estimated Connecticut income tax, complete the 2018 Tax Calculation Schedule on Page 6.

Line 7: Nonresidents and Part-Year Residents Only: If your Connecticut-sourced income is greater than or equal to your Connecticut adjusted gross income, enter 1.0000. If your Connecticut-sourced income is **less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 7.

$$\frac{\text{Connecticut-Sourced Income}}{\text{Connecticut Adjusted Gross Income}} = \text{Line 7}$$

(Line 5 of Worksheet 1)

Do not enter a number less than zero or greater than 1. If the result is less than zero, enter “0;” if greater than 1, enter 1.0000. Round to four decimal places.

Line 9: Residents and Part-Year Residents Only: Enter estimated allowable credit for income taxes paid to other jurisdictions. Enter “0” if not applicable. See the instructions for Form CT-1040 or Form CT-1040NR/PY, *Schedule 2, Credit for Income Taxes Paid to Qualifying Jurisdictions*.

Line 11: If you expect to owe federal alternative minimum tax in 2018, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*.

Line 13: Enter estimated allowable Connecticut income tax credit(s). Enter “0” if you are not entitled to a credit. (Credit for a prior year alternative minimum tax is not allowed if you entered an amount on Line 11.) See instructions for **Schedule CT-IT Credit**, *Income Tax Credit Summary*.

Line 14: Subtract Line 13 from Line 12. Use this amount to complete Worksheet 2.

Worksheet 1

Projected Income Tax Liability for 2018		
Enter combined amounts if you expect your 2018 Connecticut income tax filing status to be filing jointly. See Page 5 for instructions.		
1. Federal adjusted gross income (AGI) you expect in 2018: To determine this you may want to start with federal AGI on your last year's return and add or subtract your expected changes.	1.	
2. Connecticut additions: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5.	2.	
3. Add Line 1 and Line 2.	3.	
4. Connecticut subtractions: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5.	4.	
5. Connecticut adjusted gross income: Subtract Line 4 from Line 3. Nonresidents and part-year residents: Enter your income from Connecticut sources if greater than your Connecticut adjusted gross income.	5.	
6. Connecticut income tax: Complete Tax Calculation Schedule below.	6.	
7. Nonresidents and part-year residents only: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5. Residents enter 1.0000.	7.	
8. Multiply Line 7 by Line 6.	8.	
9. Credit for income taxes paid to other jurisdictions: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5.	9.	
10. Subtract Line 9 from Line 8.	10.	
11. Estimated Connecticut alternative minimum tax: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5.	11.	
12. Add Line 10 and Line 11.	12.	
13. Estimated allowable credits from Schedule CT-IT Credit: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5.	13.	
14. Subtract Line 13 from Line 12. This is your projected Connecticut income tax liability for 2018 . Enter here and on Worksheet 2, Line 1b.	14.	

2018 Tax Calculation Schedule

1a. Enter the amount from Worksheet 1, Line 5.	1a.	00
2a. Enter exemption amount from <i>Table A - Personal Exemptions</i> , on Page 7. If zero, enter "0."	2a.	00
3a. Connecticut taxable income: Subtract Line 2a from Line 1a. If less than zero, enter "0."	3a.	00
4a. Initial tax calculation: See <i>Table B - Initial Tax Calculation</i> , on Page 8.	4a.	00
5a. Enter the phase-out amount from <i>Table C - 3% Tax Rate Phase-Out</i> , on Page 9. If zero, enter "0."	5a.	00
6a. Enter the recapture amount from <i>Table D - Tax Recapture</i> , on Page 10. If zero, enter "0."	6a.	00
7a. Add Line 4a, Line 5a, and Line 6a.	7a.	00
8a. Enter decimal amount from <i>Table E - Personal Tax Credits</i> , on Page 11. If zero, enter "0."	8a.	00
9a. Multiply the amount on Line 7a by the decimal amount on Line 8a.	9a.	00
10a. Connecticut Income Tax: Subtract Line 9a from Line 7a. Enter this amount on Line 6 of Worksheet 1.	10a.	00

Worksheet 2

Projected Income Tax Withholding and Estimated Payments for 2018		
Enter combined amounts if you expect your 2018 Connecticut filing status to be filing jointly.		
1b. Enter your projected Connecticut income tax liability for 2018 from Worksheet 1, Line 14.	1b.	
2b. Total Connecticut income tax withheld to date during 2018 from all of your sources of income: You should be able to find your withholding to date on your last pay statement.	2b.	
3b. Connecticut income tax withholding expected for the rest of 2018: For each source of income, multiply the amount of Connecticut income tax now being withheld each pay period by the number of pay periods remaining in 2018 and enter the combined amount for all sources of income.	3b.	
4b. Total projected Connecticut income tax withholding for all pay periods in 2018: Add Line 2b and Line 3b.	4b.	
5b. Enter estimated Connecticut income tax paid or expected to be paid for 2018 with Form CT-1040ES and any overpayment applied from your 2017 Connecticut income tax return.	5b.	
6b. Total Connecticut withholding and estimated payments: Add Line 4b and Line 5b.	6b.	
7b. Subtract Line 6b from Line 1b.	7b.	
8b. Divide the amount on Line 7b by the number of pay periods remaining in 2018 and enter the result. If the amount on Line 7b is a positive amount, you may be underwithheld. See <i>How to Increase My Withholding</i> on Page 3. If the amount on Line 7b is a negative amount, you may be overwithheld. See <i>How to Decrease My Withholding</i> on Page 4.	8b.	

Table A - Personal Exemptions for 2018 Taxable Year

Enter the personal exemption amount on the *Tax Calculation Schedule*, Line 2a.

Use the filing status you expect to report on your 2018 Connecticut income tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your personal exemption.

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		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	\$30,000	\$15,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$30,000	\$31,000	\$14,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$31,000	\$32,000	\$13,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$32,000	\$33,000	\$12,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$33,000	\$34,000	\$11,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$34,000	\$35,000	\$10,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$35,000	\$36,000	\$ 9,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$36,000	\$37,000	\$ 8,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$37,000	\$38,000	\$ 7,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$38,000	\$39,000	\$ 6,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$39,000	\$40,000	\$ 5,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$40,000	\$41,000	\$ 4,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$41,000	\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$42,000	\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,000	\$44,000	\$ 1,000	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$44,000	and up	\$ 0	\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$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						

Table B - Initial Tax Calculation for 2018 Taxable Year

Enter the initial tax calculation amount on the *Tax Calculation Schedule*, Line 4a.

Use the filing status you expect to report on your 2018 Connecticut income tax return. This is the initial tax calculation of your tax liability. **It does not include personal tax credits, the 3% phase-out or tax recapture.**

Single or Married Filing Separately

If the amount on line 3a of the Tax Calculation Schedule is:

Less than or equal to:.....	\$ 10,000.....	3.00%
More than \$10,000, but less than or equal to.....	\$ 50,000.....	\$300 plus 5.0% of the excess over \$10,000
More than \$50,000, but less than or equal to.....	\$100,000.....	\$2,300 plus 5.5% of the excess over \$50,000
More than \$100,000, but less than or equal to.....	\$200,000.....	\$5,050 plus 6.0% of the excess over \$100,000
More than \$200,000, but less than or equal to.....	\$250,000.....	\$11,050 plus 6.5% of the excess over \$200,000
More than \$250,000, but less than or equal to.....	\$500,000.....	\$14,300 plus 6.9% of the excess over \$250,000
More than \$500,000.....		\$31,550 plus 6.99% of the excess over \$500,000

◀ Enter result on Tax Calculation Schedule, Line 4a (on Page 6) and continue to Line 5a. ▶

Single or Married Filing Separately Examples:

Line 3a is \$13,000, Line 4a is \$450

$$\begin{aligned} \$13,000 - \$10,000 &= \$3,000 \\ \$3,000 \times .05 &= \$150 \\ \$300 + \$150 &= \$450 \end{aligned}$$

Line 3a is \$525,000, Line 4a is \$33,298

$$\begin{aligned} \$525,000 - \$500,000 &= \$25,000 \\ \$25,000 \times .0699 &= \$1,748 \\ \$31,550 + \$1,748 &= \$33,298 \end{aligned}$$

Married Filing Jointly/Qualifying Widow(er)

If the amount on line 3a of the Tax Calculation Schedule is:

Less than or equal to:.....	\$ 20,000.....	3.00%
More than \$20,000, but less than or equal to.....	\$100,000.....	\$600 plus 5.0% of the excess over \$20,000
More than \$100,000, but less than or equal to.....	\$200,000.....	\$4,600 plus 5.5% of the excess over \$100,000
More than \$200,000, but less than or equal to.....	\$400,000.....	\$10,100 plus 6.0% of the excess over \$200,000
More than \$400,000, but less than or equal to.....	\$500,000.....	\$22,100 plus 6.5% of the excess over \$400,000
More than \$500,000, but less than or equal to.....	\$1,000,000.....	\$28,600 plus 6.9% of the excess over \$500,000
More than \$1,000,000.....		\$63,100 plus 6.99% of the excess over \$1,000,000

◀ Enter result on Tax Calculation Schedule, Line 4a (on Page 6) and continue to Line 5a. ▶

Married Filing Jointly/Qualifying Widow(er) Examples:

Line 3a is \$22,500, Line 4a is \$725

$$\begin{aligned} \$22,500 - \$20,000 &= \$2,500 \\ \$2,500 \times .05 &= \$125 \\ \$600 + \$125 &= \$725 \end{aligned}$$

Line 3a is \$1,100,000, Line 4a is \$70,090

$$\begin{aligned} \$1,100,000 - \$1,000,000 &= \$100,000 \\ \$100,000 \times .0699 &= \$6,990 \\ \$63,100 + \$6,990 &= \$70,090 \end{aligned}$$

Head of Household

If the amount on line 3a of the Tax Calculation Schedule is:

Less than or equal to:.....	\$ 16,000.....	3.00%
More than \$16,000, but less than or equal to.....	\$ 80,000.....	\$480 plus 5.0% of the excess over \$16,000
More than \$80,000, but less than or equal to.....	\$160,000.....	\$3,680 plus 5.5% of the excess over \$80,000
More than \$160,000, but less than or equal to.....	\$320,000.....	\$8,080 plus 6.0% of the excess over \$160,000
More than \$320,000, but less than or equal to.....	\$400,000.....	\$17,680 plus 6.5% of the excess over \$320,000
More than \$400,000, but less than or equal to.....	\$800,000.....	\$22,880 plus 6.9% of the excess over \$400,000
More than \$800,000.....		\$50,480 plus 6.99% of the excess over \$800,000

◀ Enter result on Tax Calculation Schedule, Line 4a (on Page 6) and continue to Line 5a. ▶

Head of Household Examples:

Line 3a is \$20,000, Line 4a is \$680

$$\begin{aligned} \$20,000 - \$16,000 &= \$4,000 \\ \$4,000 \times .05 &= \$200 \\ \$480 + \$200 &= \$680 \end{aligned}$$

Line 3a is \$825,000, Line 4a is \$52,228

$$\begin{aligned} \$825,000 - \$800,000 &= \$25,000 \\ \$25,000 \times .0699 &= \$1,748 \\ \$50,480 + \$1,748 &= \$52,228 \end{aligned}$$

Table C - 3% Tax Rate Phase-Out Add-Back

Enter the add-back amount on the *Tax Calculation Schedule*, Line 5a.

Use the filing status you expect to report on your 2018 Connecticut income tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out
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	\$ 56,500	\$ 0	\$ 0	\$ 100,500	\$ 0	\$ 0	\$ 50,250	\$ 0	\$ 0	\$ 78,500	\$ 0
\$ 56,500	\$ 61,500	\$ 20	\$ 100,500	\$ 105,500	\$ 40	\$ 50,250	\$ 52,750	\$ 20	\$ 78,500	\$ 82,500	\$ 32
\$ 61,500	\$ 66,500	\$ 40	\$ 105,500	\$ 110,500	\$ 80	\$ 52,750	\$ 55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64
\$ 66,500	\$ 71,500	\$ 60	\$ 110,500	\$ 115,500	\$ 120	\$ 55,250	\$ 57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96
\$ 71,500	\$ 76,500	\$ 80	\$ 115,500	\$ 120,500	\$ 160	\$ 57,750	\$ 60,250	\$ 80	\$ 90,500	\$ 94,500	\$ 128
\$ 76,500	\$ 81,500	\$ 100	\$ 120,500	\$ 125,500	\$ 200	\$ 60,250	\$ 62,750	\$ 100	\$ 94,500	\$ 98,500	\$ 160
\$ 81,500	\$ 86,500	\$ 120	\$ 125,500	\$ 130,500	\$ 240	\$ 62,750	\$ 65,250	\$ 120	\$ 98,500	\$ 102,500	\$ 192
\$ 86,500	\$ 91,500	\$ 140	\$ 130,500	\$ 135,500	\$ 280	\$ 65,250	\$ 67,750	\$ 140	\$ 102,500	\$ 106,500	\$ 224
\$ 91,500	\$ 96,500	\$ 160	\$ 135,500	\$ 140,500	\$ 320	\$ 67,750	\$ 70,250	\$ 160	\$ 106,500	\$ 110,500	\$ 256
\$ 96,500	\$ 101,500	\$ 180	\$ 140,500	\$ 145,500	\$ 360	\$ 70,250	\$ 72,750	\$ 180	\$ 110,500	\$ 114,500	\$ 288
\$ 101,500	and up	\$ 200	\$ 145,500	and up	\$ 400	\$ 72,750	and up	\$ 200	\$ 114,500	and up	\$ 320

Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6a.

Use the filing status you expect to report on your 2018 Connecticut income tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your recapture amount.

Single or Married Filing Separately			Married Filing Jointly or Qualified Widow(er)			Head of Household		
Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$200,000	\$ 0	\$ 0	\$400,000	\$ 0	\$ 0	\$320,000	\$ 0
\$200,000	\$205,000	\$ 90	\$400,000	\$410,000	\$ 180	\$320,000	\$328,000	\$ 140
\$205,000	\$210,000	\$ 180	\$410,000	\$420,000	\$ 360	\$328,000	\$336,000	\$ 280
\$210,000	\$215,000	\$ 270	\$420,000	\$430,000	\$ 540	\$336,000	\$344,000	\$ 420
\$215,000	\$220,000	\$ 360	\$430,000	\$440,000	\$ 720	\$344,000	\$352,000	\$ 560
\$220,000	\$225,000	\$ 450	\$440,000	\$450,000	\$ 900	\$352,000	\$360,000	\$ 700
\$225,000	\$230,000	\$ 540	\$450,000	\$460,000	\$1,080	\$360,000	\$368,000	\$ 840
\$230,000	\$235,000	\$ 630	\$460,000	\$470,000	\$1,260	\$368,000	\$376,000	\$ 980
\$235,000	\$240,000	\$ 720	\$470,000	\$480,000	\$1,440	\$376,000	\$384,000	\$1,120
\$240,000	\$245,000	\$ 810	\$480,000	\$490,000	\$1,620	\$384,000	\$392,000	\$1,260
\$245,000	\$250,000	\$ 900	\$490,000	\$500,000	\$1,800	\$392,000	\$400,000	\$1,400
\$250,000	\$255,000	\$ 990	\$500,000	\$510,000	\$1,980	\$400,000	\$408,000	\$1,540
\$255,000	\$260,000	\$1,080	\$510,000	\$520,000	\$2,160	\$408,000	\$416,000	\$1,680
\$260,000	\$265,000	\$1,170	\$520,000	\$530,000	\$2,340	\$416,000	\$424,000	\$1,820
\$265,000	\$270,000	\$1,260	\$530,000	\$540,000	\$2,520	\$424,000	\$432,000	\$1,960
\$270,000	\$275,000	\$1,350	\$540,000	\$550,000	\$2,700	\$432,000	\$440,000	\$2,100
\$275,000	\$280,000	\$1,440	\$550,000	\$560,000	\$2,880	\$440,000	\$448,000	\$2,240
\$280,000	\$285,000	\$1,530	\$560,000	\$570,000	\$3,060	\$448,000	\$456,000	\$2,380
\$285,000	\$290,000	\$1,620	\$570,000	\$580,000	\$3,240	\$456,000	\$464,000	\$2,520
\$290,000	\$295,000	\$1,710	\$580,000	\$590,000	\$3,420	\$464,000	\$472,000	\$2,660
\$295,000	\$300,000	\$1,800	\$590,000	\$600,000	\$3,600	\$472,000	\$480,000	\$2,800
\$300,000	\$305,000	\$1,890	\$600,000	\$610,000	\$3,780	\$480,000	\$488,000	\$2,940
\$305,000	\$310,000	\$1,980	\$610,000	\$620,000	\$3,960	\$488,000	\$496,000	\$3,080
\$310,000	\$315,000	\$2,070	\$620,000	\$630,000	\$4,140	\$496,000	\$504,000	\$3,220
\$315,000	\$320,000	\$2,160	\$630,000	\$640,000	\$4,320	\$504,000	\$512,000	\$3,360
\$320,000	\$325,000	\$2,250	\$640,000	\$650,000	\$4,500	\$512,000	\$520,000	\$3,500
\$325,000	\$330,000	\$2,340	\$650,000	\$660,000	\$4,680	\$520,000	\$528,000	\$3,640
\$330,000	\$335,000	\$2,430	\$660,000	\$670,000	\$4,860	\$528,000	\$536,000	\$3,780
\$335,000	\$340,000	\$2,520	\$670,000	\$680,000	\$5,040	\$536,000	\$544,000	\$3,920
\$340,000	\$345,000	\$2,610	\$680,000	\$690,000	\$5,220	\$544,000	\$552,000	\$4,060
\$345,000	\$500,000	\$2,700	\$690,000	\$1,000,000	\$5,400	\$552,000	\$800,000	\$4,200
\$500,000	\$505,000	\$2,750	\$1,000,000	\$1,010,000	\$5,500	\$800,000	\$808,000	\$4,280
\$505,000	\$510,000	\$2,800	\$1,010,000	\$1,020,000	\$5,600	\$808,000	\$816,000	\$4,360
\$510,000	\$515,000	\$2,850	\$1,020,000	\$1,030,000	\$5,700	\$816,000	\$824,000	\$4,440
\$515,000	\$520,000	\$2,900	\$1,030,000	\$1,040,000	\$5,800	\$824,000	\$832,000	\$4,520
\$520,000	\$525,000	\$2,950	\$1,040,000	\$1,050,000	\$5,900	\$832,000	\$840,000	\$4,600
\$525,000	\$530,000	\$3,000	\$1,050,000	\$1,060,000	\$6,000	\$840,000	\$848,000	\$4,680
\$530,000	\$535,000	\$3,050	\$1,060,000	\$1,070,000	\$6,100	\$848,000	\$856,000	\$4,760
\$535,000	\$540,000	\$3,100	\$1,070,000	\$1,080,000	\$6,200	\$856,000	\$864,000	\$4,840
\$540,000	and up	\$3,150	\$1,080,000	and up	\$6,300	\$864,000	and up	\$4,920

Table E - Personal Tax Credits for 2018 Taxable Year

Enter the personal credit decimal amount on the *Tax Calculation Schedule*, Line 8a.

Use the filing status you expect to report on your 2018 Connecticut income tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your personal credit decimal amount.

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount
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	
\$15,000	\$18,800	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,800	\$19,300	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$19,300	\$19,800	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,800	\$20,300	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$20,300	\$20,800	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,800	\$21,300	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$21,300	\$21,800	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,800	\$22,300	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$22,300	\$25,000	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$25,000	\$25,500	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$25,500	\$26,000	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$26,000	\$26,500	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$26,500	\$31,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$31,300	\$31,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$31,800	\$32,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$32,300	\$32,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$32,800	\$33,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$33,300	\$60,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$60,000	\$60,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$60,500	\$61,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$61,000	\$61,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$61,500	\$62,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$62,000	\$62,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$62,500	\$63,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$63,000	\$63,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$63,500	\$64,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$64,000	\$64,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$64,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Effect on Other Documents: Informational Publication 2017(7), *Is My Connecticut Withholding Correct?*, is modified and superseded.

Effect of This Document: An Informational Publication issued by the Department of Revenue Services (DRS) addresses frequently-asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

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Related Forms and Publications

- Form CT-1040**, *Connecticut Resident Income Tax Return*
- Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*
- Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*
- Form CT-W4NA**, *Employee's Withholding Certificate - Nonresident Apportionment*
- Informational Publication 2011(26)**, *Estimated Connecticut Income Taxes*
- Informational Publication 2015(24)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*

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 State of Connecticut
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