



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

Purpose: This Announcement alerts married individuals 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 the underwithholding or overwithholding that may result when both incomes are combined. See **Informational Publication 2016(7)**, *Is My Connecticut Withholding Correct?*, to help determine if your withholding is correct.

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 or on the DRS website at www.ct.gov/DRS. 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 nonwage 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. See IP 2016(7).

Effect on Other Documents: Announcement 2012(1), Information for Married Individuals 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: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

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

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose to get first-time filer information and filing assistance, or can log directly into the **TSC** to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the *TSC*. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

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-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select e-alerts from the left navigation bar.

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