

Circular CT

Effective
January 1, 2018

Employers are required to file all withholding forms and remit all tax payments electronically.

The following are included in this booklet.

- Calendar of Duties
- Instructions for Connecticut Employers
- Withholding Requirements
- **Announcement 2018(1)**, *Information for Married Individuals Who Both Have Income Subject to Withholding and File a Joint Connecticut Income Tax Return*
- **Policy Statement 2015(6)**, *"15-Day" Rule for Nonresident Employees*
- **Form CT-W4**, *Employee's Withholding Certificate*
- **Form CT-W4NA**, *Employee's Withholding Certificate – Nonresident Apportionment*
- Withholding Calculation Rules
- Withholding Tables

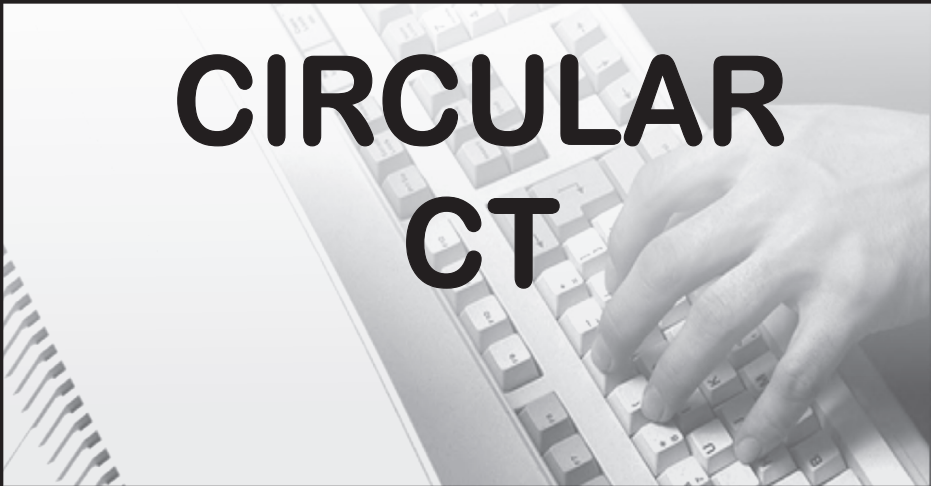
IP 2018(1)
Withholding
Issued: 12/04/2017
Replaces: IP 2017(1)

Connecticut Income Tax Withholding Requirements



CONNECTICUT

Employer's Tax Guide



CIRCULAR CT

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	800-382-9463
From anywhere	860-297-5962
Collection Unit	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.....	800-829-1040
Tax Forms and Publications.....	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-941	<i>Connecticut Quarterly Reconciliation of Withholding</i>
Form CT-941 HHE	<i>Connecticut Reconciliation of Withholding for Household Employers</i>
Form CT-W3	<i>Connecticut Annual Reconciliation of Withholding</i>
Form CT-W3 HHE	<i>Connecticut Annual Reconciliation of Withholding for Household Employers</i>
Form REG-1	<i>Business Taxes Registration Application</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 Information Returns</i>
Form DRS-EWVR	<i>Electronic Filing and Payment Waiver Request</i>

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Who Both Have Income Subject to
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**Form CT-W4, Employee’s Withholding
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**TPG-211, 2018 Withholding Calculation
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Connecticut Tax Assistance back cover

What’s New

2018 Withholding Calculation Rules and Withholding Tables

The 2018 withholding calculation rules and 2018 withholding tables are unchanged from 2017.

Withholding Requirement for Payers of Pension and Annuity Distributions

Beginning on or after January 1, 2018, payers who maintain an office or transact business in Connecticut and make payments of taxable pensions or annuity distributions to a resident individual are required to deduct and withhold tax from such distributions.

This requirement applies to distributions from an employer pension, an annuity, a profit sharing plan, a stock bonus, a deferred compensation plan, an individual retirement arrangement, an endowment or a life insurance contract. For more information see **IP 2017(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

Security Deposit for Income Tax Withholding

Effective October 1, 2017, if you are an employer required to deduct and withhold Connecticut income tax, the commissioner may require you to deposit a security if you:

(A) owe income tax withholding that has been finally due and payable for at least 90 days and for which any administrative or judicial remedies (or both) have been exhausted or have lapsed; **or**

(B) have failed to file one or more required withholding tax returns.

The security cannot be greater than six times your estimated withholding liability for the prior twelve month period or your withholding liability for the next twelve month period, determined in such manner as the commissioner deems proper.

The commissioner may sell the security at public auction to recover any tax or amount required to be collected or any interest or penalty due. The commissioner will provide notice of the sale, personally or by mail, to the person who deposited the security. If notice is mailed, the notice will be sent in the same manner as service of notice of a deficiency assessment, and mailed to the address on record with the Department. If sold, any surplus above the amounts due will be returned to the person that deposited the security.

Calendar of Duties

If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

In this publication, *you* means the employer, unless otherwise specified.

Your Employer Classification Determines When You Make Payments to DRS

All forms must be filed electronically and all payments made by electronic funds transfer (EFT).

Weekly remitters: on or before the Wednesday following the weekly period during which the wages were paid.

Monthly remitters: on or before the fifteenth day of the month following the month during which the wages were paid.

Quarterly remitters: on or before the last day of the month following the quarterly period during which the wages were paid.

See *Remitter Classifications* on Page 13.

Important Dates for Employers

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

You must file Form CT-941 even if no tax is due or has been withheld for the quarter.

You are required to file copies of **Form CT-W4**, *Employee's Withholding Certificate*, with DRS for certain employees claiming "E" (no withholding is necessary).

Mail copies of Forms CT-W4 meeting the conditions listed under *Reporting Certain Employees to DRS* on Page 11 to:

Department of Revenue Services
PO Box 2931
Hartford CT 06104-2931.

See *Employee's Withholding Certificate* on Page 11.

On or Before January 31

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

You must electronically file **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*, and all federal Forms W-2 reporting Connecticut wages paid to employees during the prior calendar year. See *Electronic Filing Through the Taxpayer Service Center (TSC)* on Page 7.

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 February 15

You 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

You must begin withholding at the highest marginal rate of 6.99%, 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 of the current year. See *Employees Claiming Exemption* on Page 11.

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 the booklet.

3. Will DRS mail a quarterly reconciliation to every employer?

No. You must remit all income tax withholding payments and submit all withholding forms electronically.

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

Yes. **Informational Publication 2018(7)**, *Is My Connecticut Withholding Correct?*, is designed to help individuals determine if they are having enough tax withheld. The publication is available on the DRS website at www.ct.gov/DRS.

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. 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; **and**
- All Connecticut 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 information returns electronically with DRS?

All employers must electronically file Forms W-2 reporting Connecticut wages, even if no Connecticut tax is withheld.

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

Yes. Unless DRS has granted a waiver, employers required to electronically file are treated as having failed to file if they file

paper forms instead of filing electronically. A penalty of \$5 is imposed for each information return that an employer fails to file with DRS by January 31. The maximum penalty imposed is \$2,000 for any calendar year.

8. Where can I get information on electronic filing of Form W-2 with DRS?

Employers should refer to **Informational Publication 2018(13)**, *Form W-2 Electronic Filing Requirements for Tax Year 2018*.

9. How do I request a waiver from filing information returns electronically?

To request a waiver complete and mail **Form CT-8508**, *Request for Waiver From Filing Information Returns Electronically*, to DRS at least 30 days before the due date. Form CT-8508 cannot be filed electronically. DRS will notify you only if your request for waiver is denied.

If a waiver is granted your information returns must be submitted to DRS on Compact Disc (CD). See **Form CT-6559**, *Submitter Report for Form W-2 Compact Disc (CD) Filing*, and, if applicable, **Form CT-6559A**, *Submitter Report for Form W-2 Compact Disc (CD) Filing Continuation Sheet*.

10. How do I request an extension of time to file information returns?

To request an extension, you must complete and submit **Form CT-8809**, *Request for Extension of Time to File Information Returns*, on or before January 31. DRS will notify you only if your extension request is denied. Form CT-8809 cannot be filed electronically.

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

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

12. How do I report changes on a previously-filed electronic submission?

Amended and supplemental filings are made electronically through the Taxpayer Service Center (TSC). Amended and supplemental filings can only be made using the *Single Employer* login, or as a bulk filer using the *Single Client - Key and Send* option. See **IP 2018(13)**.

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

Electronic filing of information 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 by you until the information is delivered to DRS, thus keeping data secure during transport.

Electronic Filing and Payment of Income Tax Withholding

You are required to file all withholding forms electronically and pay any associated taxes by electronic funds transfer (EFT). Failure to comply will result in penalties.

Electronic Filing Through the Taxpayer Service Center (TSC)

File withholding information through the **TSC**. It is a free, fast, easy, and secure way to conduct business with the Department of Revenue Services (DRS). Go to www.ct.gov/TSC.



Use the **TSC** to view current account balances, make and schedule payments, and amend certain tax returns. Transmit the following information returns through the **TSC**:

- Federal Form W-2, Wage and Tax Statement; and
- **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*.

Do not file paper forms if you filed through the **TSC**.

Payment by Electronic Funds Transfer (EFT)

You are required to file all withholding forms electronically and pay any associated taxes by electronic funds transfer.

See **Informational Publication 2017(15)**, *Filing and Paying Connecticut Taxes Electronically*.

For more information on payment by EFT, visit www.ct.gov/drs/eft.

Waiver of Requirement to File and Pay by EFT

Any person, other than return preparers, required to file a return electronically or to pay the tax by EFT may request a waiver of the requirement. The waiver must be submitted using **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*, to the Commissioner at least 30 days before the due date of such required filing or required payment.

See **IP 2017(15)** and **Policy Statement 2011(3)**, *Request for Waiver of Electronic Filing and Payment Requirements*.

Federal/State Employment Taxes (FSET)

DRS participates in the FSET program through which you can initiate filing and payment of federal taxes, Connecticut withholding and unemployment compensation payments, and file multiple government returns through a single point software application. The FSET program utilizes third party software to electronically submit returns and payments from the software package, directly to the taxing authority. Transmission using the FSET system may be made by an individual employer or a third party.

If your company is interested in using the FSET application for the quarterly filing of state and federal tax and wage reports and making employment tax payments, see the FSET webpage available on the Connecticut Department of Revenue Services website at www.ct.gov/drs.

Electronic Filing of Form W-2

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 at least 30 days before the due date.

See **Informational Publication 2018(13)**, *Form W-2 Electronic Filing Requirements for Tax Year 2018*, for electronic reporting specifications.

Bulk Filing of Forms W-2 and CT-W3

You or your preparer can use the **TSC** to key and send or upload forms using either of the following filing methods:

- 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 select to file your information returns online. After you enter all your Forms W-2, you must transmit Form CT-W3 to complete the filing process. The information returns will not be accepted until Form CT-W3 is filed. You will receive a unique confirmation number for each Form CT-W3 submitted. The confirmation number is your proof of filing.

Options for Filing Forms W-2 and CT-W3 Through the TSC

Key and Send

You can use the key and send method if you are submitting 100 or fewer information returns. This option allows you to enter up to 100 Forms W-2 in a single login process. Once all Forms W-2 are entered, choose *Next*. You will be directed to Form CT-W3 where the **TSC** populates many of the fields based on the information you entered. Verify the Form CT-W3 information and then complete the quarterly breakout. Your Forms W-2 are not successfully transmitted until the **TSC** issues a confirmation number for Form CT-W3.

Dynamic Web Import (DWI)

DWI is a file import process that allows you to define and upload your information returns. The agency's DWI tool does **not** support the standard electronic file formats used by the Internal Revenue Services (IRS).

Each field in the file represents an item from a return you are reporting. You can arrange the fields in any order by defining your own customized layout.

If an error or errors are found during the upload process, DRS will identify and explain each error. You must correct all errors on your file and then upload the file again. Once all Forms W-2 are successfully uploaded, you will be brought to Form CT-W3 where the **TSC** will populate many of the fields based on the information you entered. Verify the Form CT-W3 information and then complete the quarterly breakout.

Your Forms W-2 are not successfully transmitted until the **TSC** issues a confirmation number for Form CT-W3.

Batch File Import/Upload Utilizing DRS Standard File Layout

Batch file upload allows you to submit a file using the standard file layouts defined in IP 2018(13). Once the file upload is completed, a results file will acknowledge the success or failure of your file upload.

If an error or errors are found during the upload process, the results file will identify and explain each error. You will need to correct and resubmit the entire file.

Once you have successfully uploaded all your returns, you must return to the withholding main menu. Select *Form CT-W3*, choose the period end, and proceed to Form CT-W3. Verify the Form CT-W3 information and then complete the quarterly breakout.

Your Forms W-2 are not successfully transmitted until the **TSC** issues a confirmation number for Form CT-W3.

General Instructions

Who Is Required to Withhold Connecticut Income Tax

Anyone who maintains an office or transacts business in Connecticut and 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 required to withhold Connecticut income tax must register for income tax withholding with DRS.

Income Subject to Connecticut Income Tax Withholding

In general, Connecticut law follows the federal law in determining what income is subject to withholding. You 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 you are required to withhold income tax for services performed in other states, their political subdivisions, or the District of Columbia from the resident's wages, you are required to withhold Connecticut income tax as follows:

1. For an employee who is a resident individual and works for you in one or more qualifying jurisdictions, but not in Connecticut, and you maintain an office or transact business both in Connecticut and in the same qualifying jurisdiction(s) in which the employee works for you, you 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 where the employee works for you. 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, you would withhold the difference and remit it to DRS as Connecticut income tax withholding. See Example 4.
2. For an employee who is a resident individual and works for you in one or more qualifying jurisdictions and in Connecticut, you 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 you. 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, you must withhold the difference and remit it to DRS. You also deduct and withhold from the

employee's wages the prorated tax amount for Connecticut and remit 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 you 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 12 and [Policy Statement 2015\(6\), "15-Day" Rule for Nonresident Employees](#), included in this publication.

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

Except as noted in [Informational Publication 2017\(8\), 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. You should consult the IRS Circular E, Employer's Tax Guide, for federal withholding rules for specific types of income.

Self-Employed Individuals

If you are the owner of a business that has no employees you are 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 2011(26)**, *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 9.

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.

Military Spouses Residency Relief Act (MSRRA)

The MSRRA provides that wages paid by Connecticut employers to spouses of military members, where a service member's spouse (spouse) is in Connecticut solely to be with the service member serving in compliance with military orders, will not be deemed to be income derived from or connected with Connecticut sources unless the spouse's state of residence is Connecticut.

See **Informational Publication 2015(24)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

How to Register for Income Tax Withholding

If you are not already registered with DRS, including if you are an employer starting a new business, you 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.

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

If you acquired an existing business you must also complete Form REG-1 to obtain a Connecticut tax registration number. You, the new owner, cannot use the previous owner's tax registration number.

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.

Requesting Annual Withholding Filer Status

If you are 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, you may request annual filer status. Once annual filer status is granted, you file Form CT-941 only for the last calendar quarter of each calendar year and report Connecticut wages paid during the entire calendar year.

Submit a written request for annual filer status with a completed REG-1. The written request must state that you will not have a Connecticut income tax withholding liability. If you are already registered to withhold Connecticut income tax, you may send your written request for annual filer status to:

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

The request must be received on or before March 31 of the calendar year to which the request pertains. For example, if you are requesting annual filer status for 2018, DRS must receive your request by March 31, 2018.

You 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 you continue to have no Connecticut income tax withholding liability.

Voluntary Registration to Withhold Tax

If you are not required to register to withhold Connecticut income tax, you may register solely for the purpose of withholding Connecticut income tax if both you and the employee voluntarily agree to have Connecticut income tax withheld. Upon registration, you will be treated as an employer required to withhold Connecticut income tax while the agreement remains in effect. Refer to *Seasonal Employers*, *Household Employers*, and *Agricultural Employers* on Page 18.

How to Withhold Connecticut Income Tax

You 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, you should refer to the most recently completed Form CT-W4 on file for each employee.

If you have nonresident employees who work partly within and partly outside Connecticut, see Page 12.

Employee's Withholding Certificate

You must obtain a completed copy of **Form CT-W4**, *Employee's Withholding Certificate*, 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 you receive a completed Form CT-W4. Unless the employee claims exemption, Form CT-W4 is effective until the employee provides you with a new one.

A copy of Form CT-W4 is included in this booklet. You may photocopy as needed.

Employees Claiming Exemption

You are required to obtain a new Form CT-W4 on or before February 15 each year from each employee who claimed exemption from withholding in the prior year.

The Form CT-W4 previously given to you expires on February 15 of the current year.

If an employee fails to complete a new Form CT-W4 for you, you must begin to withhold Connecticut tax at the highest marginal rate of 6.99% without allowance for exemption on February 16.

Military spouses who are claiming an exemption from Connecticut income tax under the Military Spouse Residency Relief Act (MSRRA) must provide you with a copy of the military spouse's Leave and Earning Statement (LES) and a copy of the military dependent ID card.

Reporting Certain Employees to DRS

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

1. The employee is still employed by you on the last day of the quarter; **and**
 2. You reasonably expect:
 - a. The annual wages of an employee whose filing status is filing separately will exceed \$36,000*;
 - b. The annual wages of an employee whose filing status is single will exceed \$45,000*;
 - 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 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. You 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.

Refer to *Calendar of Duties* on Page 5 for instructions on how and when to submit Forms CT-W4 to DRS.

Reporting New or Rehired Employees to DOL

If you have offices in Connecticut or transact business in Connecticut, you 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. You 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.

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 included in this booklet:

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 (Code 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.

Withholding Rate for Employees Who Do Not Return a Completed Form CT-W4

If an employee fails to give you a completed Form CT-W4, you must withhold at a flat rate of 6.99%, without allowance for exemption.

Withholding for Daily or Miscellaneous Amounts

For those employees who receive one time or miscellaneous payments, see *Supplemental Compensation*, on Page 13.

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, you must withhold Connecticut income tax on all wages paid to the employee unless you can properly allocate the wages attributable to services performed in Connecticut by means of one of the following:

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

If you receive Form CT-W4NA or 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 given you 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.

If you know or have reason to know that the percentage of services estimated on Form CT-W4NA is no longer correct, you must make necessary adjustments during the calendar year. In making those adjustments, you 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.

If the 15-day exception applies, no withholding is required. See *PS 2015(6)*, on Page 21.

Alternative to Using Form CT-W4NA

If you maintain adequate current records to accurately determine the amount of a nonresident employee's wages paid for services performed within Connecticut, you 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, 2018*.

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 ($\$20.96 \times .60 = \12.58 , 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 \$45.53 per week; therefore, for week 1 the employer withholds \$18.21 ($\$45.53 \times .40$) and for week 2 the employer withholds \$45.53.

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 included in this booklet.
You 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 you withheld income tax from the employee's regular wages.

1. No withholding on regular wages

If you 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 you 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 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

You must file all withholding forms and remit all income tax withholding payments electronically. See *Electronic Filing and Payment of Income Tax Withholding* on Page 7.

When to Remit Withholding Payments

You are required to withhold Connecticut income tax from employee wages at the time wages are paid and are required to remit the Connecticut income tax withholding to DRS according to your remitter classification. See the requirements in *Weekly Remitter*, *Monthly Remitter*, or *Quarterly Remitter* on this page and on Page 14.

Remitter Classifications

Each calendar year DRS will classify you either as a weekly remitter, monthly remitter, or quarterly remitter. The classification relates to how much time you have to remit Connecticut income tax withholding to DRS after wages are paid to employees and Connecticut income tax is deducted and withheld from those wages. Your classification is based on your reported liability for Connecticut income tax withholding during the 12-month look-back period. The 12-month look-back period for calendar year 2018 is the 12-month period that ended on June 30, 2017.

DRS will notify you by mail of your new payment frequency if the prior classification has changed. Most new employers will be classified as monthly remitters.

Weekly Remitter

You are a **weekly remitter** if your reported liability for Connecticut income tax withholding during the 12-month look-back period was more than \$10,000. As a weekly remitter, you are required to remit 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	Remit Connecticut income tax withholding on or before the second Wednesday following the payday.
If the payday falls on a Wednesday, Thursday, or Friday	Remit Connecticut income tax withholding on or before the Wednesday following the payday.

The term *weekly remitter* does not refer to how often your business pays its employees. The term relates to how much time you have to remit your tax payment after a payday. For example, Employer *V* is a weekly remitter and pays wages every other Friday. Although *V* is a weekly remitter, *V* will remit Connecticut income tax withholding to DRS every two weeks because *V* pays wages (and withholds Connecticut income tax from those wages) every other Friday.

Weekly Period Spanning Two Quarterly Periods

If you are a weekly remitter, and you have two or more paydays during a weekly period, you are 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, you must make separate payments for the separate Connecticut income tax withholding liabilities. Any wages paid on December 30, 2018, or December 31, 2018, are wages paid during calendar year 2018 and must be included on Form CT-941, filed for the last quarter of the 2018 calendar year.

Monthly Remitter

You are a *monthly remitter* if your 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. As a monthly remitter, you are required to remit Connecticut income tax withholding on or before the fifteenth day of the month following the month during which the wages were paid.

Quarterly Remitter

You are a *quarterly remitter* if your reported liability for Connecticut income tax withholding during the 12-month look-back period was \$2,000 or less. As a quarterly remitter, you are required to remit 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.

Annual Remitter

Certain employers may request to be classified as annual remitters. For more information about annual remitters, see *Seasonal Employers, Household Employers, and Agricultural Employers* on Page 18.

New Employers

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.

Liability for Taxes Withheld

If you are required to deduct and withhold tax from the wages of employees, then you are liable for the payment of the required tax whether or not it is collected from the employees. For purposes of assessment and collection, amounts required to be withheld and remitted to DRS (and any penalties and interest) are your liability. You remain liable for the tax even if a third party is withholding on your behalf.

Quarterly Reconciliation

Unless you are a seasonal, annual, agricultural, or household employer filer, if you are registered for Connecticut income tax withholding, you 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 you even if you are not required to file a quarterly reconciliation for federal withholding purposes.

If you make timely withholding payments and owe no additional withholding for the quarter, you have ten days after the normal due date to file Form CT-941.

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

If you receive written notification from the Internal Revenue Service (IRS) stating that you must file federal Form 944, Employer's Annual Federal Tax Return, rather than federal Form 941, Employer's Quarterly Federal Tax Return, you must continue to file Form CT-941, *Connecticut Quarterly Reconciliation of Withholding*, for Connecticut tax purposes.

Employers Who Report No Withholding for All Four Calendar Quarters

If you get permission from DRS, you 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 *Requesting Annual Withholding Filer Status* on Page 10.

Amended Reconciliation of Withholding

If you made an error on a previously-filed Form CT-941, you must file an amended return. Amend Form CT-941 electronically. Only taxpayers that have been granted a waiver from electronic filing and payment from DRS may file a paper **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*, to amend Form CT-941.

Annual Reconciliation

You must file all withholding-related forms electronically. Form CT-W3 is due on or before January 31 and will be completed as part of the electronic filing process when you upload Copy 1 of federal Forms W-2. Do not mail in Form CT-W3. No payment is to be made with this return. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day. You must file every Copy 1 of federal Form W-2 with Form CT-W3 even if you didn't withhold any Connecticut income tax.

If you file Form CT-941X for one or more periods during the year having already filed Form CT-W3, you must amend Form CT-W3. Amend Form CT-W3 electronically.

The total Connecticut tax withheld, for all four quarters, on Form CT-941, Line 3, must agree with the total reported on Form CT-W3, Line 1. The total gross Connecticut wages on Form CT-941 Line 2, must agree with the total Connecticut wages reported on Form CT-W3, Line 2.

See **Informational Publication 2018(13)**, *Form W-2 Electronic Filing Requirements for Tax Year 2018*.

Wage and Tax Statement

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

You must complete the state information in boxes 15, 16, and 17 of federal Form W-2 for the calendar year. In box 15, enter "CT" (two-letter state code for Connecticut) and your Connecticut tax registration number. In box 16, 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, enter the total Connecticut income tax withheld from wages of the employee during the calendar year.

Penalties and Interest

If you fail to comply with the requirements to withhold Connecticut income tax, you will be 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.

Late Electronic Payment Penalty

The following penalties will apply if an electronic funds transfer payment (EFT) is remitted late:

- 2% of the tax due for EFT payments not more than 5 days late;
- 5% of EFT payments more than 5 days but not more than 15 days late; and
- 10% of EFT payments more than 15 days late.

To be considered timely, an EFT payment must be initiated on or before the due date of such payment. Any payment not considered timely will be subject to interest and late payment penalty.

Penalty for Failure to Pay Electronically

The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the required tax payment, but not more than \$2,500;
- Second offense – 10% penalty, but not more than \$10,000; **and**
- Third and subsequent offenses – 10% penalty.

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.

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 Information 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 such failure is 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 your willful failure 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, you fail 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

You 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 interest in addition to tax if those payments are not made. Employees should also be advised to check Connecticut withholding by using **Informational Publication 2018(7)**, *Is My Connecticut Withholding Correct?*

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, 2018, to ensure the correct

amount of tax is withheld. Refer to the Supplemental Table of Form CT-W4 included in this booklet.

You should post **Announcement 2018(1)**, *Information for Married Individuals Who Both Have Income Subject to Withholding and File a Joint Connecticut Income Tax Return*. See Page 23.

What Records to Keep

You must maintain a current accurate record of all persons from whom you withhold tax. DRS has the authority to inspect your records at any time. Records should contain all of the following applicable information:

- Amounts and dates of all payments subject to income tax withholding;
- 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*.

You 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, you must have on file at all times a current, accurate copy of Form CT-W4 or Form CT-W4NA.

How to Cancel Registration for Connecticut Income Tax Withholding

If you go out of business or permanently stop paying wages, you should notify DRS immediately by electronically filing **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, for the current quarter. You should indicate that you no longer have employees and enter the last payroll date, or send written notification to:

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

You must also electronically file **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*, issue Forms W-2 to all employees showing their wages and withholding, and submit copies of all Forms W-2 to DRS.

If your business had employees, you should also contact the Connecticut Department of Labor.

Private Delivery Services

If DRS issues you a waiver from filing electronically, you may use certain private delivery services in addition to the U.S. Postal Service when sending forms, returns, or payments to DRS. These services satisfy the timely filed and timely payment rules.

See **Policy Statement 2016(4)**, *Designated Private Delivery Services and Designated Types of Service*.

Common Filing Errors

Filing errors can result in a failure or delay in processing of information 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 DRS inquiries, it is important to verify the following items prior to submitting your information returns.

- Verify that Form CT-W3 and Forms W-2 list the same state and federal identification numbers for which you have made withholding deposits during the tax year. If you make a deposit under one registration number and submit Form CT-W3 and Forms W-2 with a different registration number, you 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 Forms W-2 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 Form CT-W3 and Forms W-2 list state and federal identification numbers that correspond with each other. 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.
- If you go out of business or permanently stop paying wages, you should notify DRS immediately. See *How to Cancel Registration for Withholding Connecticut Income Tax* on Page 16. Failure to notify DRS of this event could result in collections actions and may subject you to penalties for failure to file for subsequent tax periods.

Successor Liability

If you are required to deduct and withhold Connecticut income taxes and sell the business or stock of goods or quit the business, the successor or assignee is required to withhold a sufficient portion of the purchase price to cover any amount of withholding plus any interest and penalty, due and unpaid as of the time of the sale or quitting of the business. The successor or assignee must hold back the amount until you (the seller) produce a receipt from DRS showing that the taxes, interest and penalties, have been paid, or a certificate indicating that no taxes are due. Failure to withhold a portion of the purchase price makes the purchaser personally liable for the amount required to be withheld, to the extent of the purchase price. See **Informational Publication 2017(16)**, *Successor Liability for Admissions and Dues Taxes, Cigarette Taxes, Room Occupancy Tax, Sales and Use Taxes, Tobacco Products Tax, and Connecticut Income Tax Withholding*.

Six-Year Statute of Limitations for Making a Deficiency Assessment Against Employers

DRS has six years after the date on which you file an income tax withholding return to make a deficiency assessment against you if you omit from Connecticut wages an amount properly includible that is more than 25% of the Connecticut wages stated on your Connecticut income tax withholding return. Any amount which is omitted from the income tax withholding return but which is disclosed in the return or in a statement attached to the return is not taken into account in determining the 25% threshold.

Contractor Bond Requirements and Procedures

Any unverified subcontractor, upon completion of its work under a contract, must submit a written request to DRS for a certificate of compliance. The certificate of compliance exonerates such subcontractor from any sales and use tax liability and income tax withholding liability (under Chapter 229), but only to the extent that such taxes arise from the activities of such subcontractor on the project for which the certificate is required. See **Special Notice 2012(2)**, *2011 Legislative changes to the Procedures Governing Nonresident Contractors*.

Seasonal Employers, Household Employers, and Agricultural Employers

Seasonal Employer

If you are a seasonal employer, you will be classified either as a weekly remitter, monthly remitter, or quarterly remitter based on your annualized reported liability for Connecticut income tax withholding during the 12-month look-back period.

As a seasonal employer, you must file **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, for any quarter that you are listed as active. If you regularly have no Connecticut income tax withholding liability for one or more calendar quarters each year because you pay no Connecticut wages during the same one or more calendar quarters, you may request permission to file Form CT-941 only for the one or more calendar quarters during which you pay Connecticut wages. A written request indicating the calendar quarters during which you pay Connecticut wages must be submitted to:

Department of Revenue Services
Operations Registration
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. If you are granted seasonal filer status, you are not required to file Form CT-941 for the one or more calendar quarters during which you pay no Connecticut wages. Instead, you are required to file Form CT-941 only for the one or more calendar quarters during which you pay Connecticut wages.

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

Household Employer

If you are a household employer, you are not required to withhold Connecticut income tax from the wages of a household employee(s) but may do so voluntarily by agreement between you and the employee(s). If you agree to withhold Connecticut income tax, you must register with DRS for withholding by submitting a completed Form REG-1 indicating you are a household employer and wish to register to withhold Connecticut income tax from wages of household employee(s). As a household employer registered to withhold Connecticut income tax, you should not file Form CT-941 HHE for each calendar quarter, but instead must file one **Form CT-941 HHE**, *Connecticut Reconciliation of Withholding for Household Employers*, for the entire calendar year. You must remit income tax withheld from the wages of

household employees during the entire calendar year with Form CT-941 HHE. The due date of Form CT-941 HHE is April 15 of the following calendar year.

Agricultural Employer

If you are an agricultural employer, you must register to withhold Connecticut income tax from the cash wages of agricultural employees if you are required to withhold federal income tax from those wages. As an agricultural employer, you are 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*.

If you are not required to withhold Connecticut income tax from the wages of agricultural employees, you may do so voluntarily by agreement between you and the employees. If you agree to withhold Connecticut income tax, you must register with DRS for withholding by submitting a completed Form REG-1 and indicate you have only agricultural employees and wish to register to withhold Connecticut income tax from wages of those employees.

You may request annual filer status by submitting a completed Form REG-1 indicating you:

- Have only agricultural employees and wish to register to withhold Connecticut income tax from the wages of those employees;
- File federal Form 943, *Employer's Annual Federal Tax Return for Agricultural Employees*; **and**
- Wish to file one Form CT-941 for the entire calendar year.

If you are granted annual filer status, you should not file Form CT-941 for each calendar quarter, but instead must file one Form CT-941 for the entire calendar year. The due date of Form CT-941 is January 31 of the following calendar year.

Annual Reconciliation for Household, Seasonal, or Agricultural Employers

Household employers must file with DRS the state copy of federal Form(s) W-2, along with **Form CT-W3 HHE**, *Connecticut Annual Reconciliation of Withholding for Household Employers*, whether or not you are registered to withhold Connecticut income tax from wages of employees, and whether or not you have withheld any Connecticut income tax. On Form CT-W3 HHE, you report Connecticut wages paid to employees during the entire calendar year. The due date of Form CT-W3 HHE is January 31.

If you are a seasonal, or agricultural employer, you must file with DRS the state copy of federal Form(s) W-2, along with Form CT-W3, whether or not you are registered to withhold Connecticut income tax from wages of employees, and whether or not you have withheld any Connecticut income tax. On Form CT-W3, you report Connecticut wages paid to employees during the entire calendar year. The due date of Form CT-W3 is January 31.

If you are not registered to withhold Connecticut income tax, you should enter the words “Household Employer” on Form CT-W3 HHE, or “Agricultural Employer” on Form CT-W3, in the space reserved for the Connecticut tax registration number. The due date of Form CT-W3 is January 31. Seasonal employers are required to register with DRS.

Related Publications

- IP 2018(7)** *Is My Connecticut Withholding Correct?*
- IP 2017(8)** *Connecticut Tax Guide for Payers of Nonpayroll Amounts*
- IP 2017(15)** *Filing and Paying Connecticut Taxes Electronically*
- IP 2018(13)** *Form W-2 Electronic Filing Requirements for Tax Year 2018*
- IP 2018(14)** *Federal/State Electronic Filing Handbook*
- IP 2015(24)** *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*
- IP 2011(26)** *Estimated Connecticut Income Taxes*
- PS 2016(4)** *Designated Private Delivery Services and Designated Types of Service*
- PS 2015(6)** *“15-Day” Rule for Nonresident Employees*
- AN 2018(1)** *Information for Married Individuals Who Both Have Income Subject to Withholding and File 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, 2018.

Effect on Other Documents

Informational Publication 2017(1), *Connecticut Employer’s Tax Guide - Circular CT*, 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

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Paperless Filing 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-Alerts Email Service

Get connected to the latest DRS news including new legislation, policies, press releases, and more. **DRS E-Alerts** provide information for employer’s withholding tax. Visit the DRS website at www.ct.gov/DRS and select *Sign up for e-alerts* under *How Do I?* on the gold navigation bar.

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 <i>Reporting New or Rehired Employees to DOL</i> , Page 11.	Complete federal Form W-4 for each employee.
Withholding Payments	Payments are remitted as required by the employer's remitter classification for Connecticut income tax withholding purposes.	Payments are deposited as required by the employer's remitter classification for federal tax purposes.
Quarterly Reconciliation	File Form CT-941 for each quarter during the calendar year.	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.	File federal Form W-3 with federal Forms W-2.



25 Sigourney Street Ste 2
Hartford CT 06106-5032

“15-Day” Rule for Nonresident Employees

Purpose: This Policy Statement explains the Connecticut sourcing rules and withholding requirements for personal income tax affecting nonresident employees performing personal services in Connecticut for 15 days or less.

Effective Date: January 1, 2016.

“15-Day” Rule: Recent legislation excludes from Connecticut income tax any compensation for personal services that a nonresident employee performs in Connecticut if the nonresident employee is present in Connecticut for employment purposes for not more than 15 days during the taxable year. For this reason, the Department of Revenue Services (DRS) is changing its “14-Day” Rule with respect to withholding.

As long as the nonresident employee performs personal services in Connecticut for 15 days or less, this compensation is not Connecticut-sourced income and is not subject to Connecticut income tax. As a result, employers are not required to withhold Connecticut income tax from this compensation.

What is a Connecticut Day for Purposes of the “15-Day” Rule? For purposes of the “15-Day” Rule, presence in Connecticut for any part of a day constitutes presence for that entire day unless this presence is purely for purposes of transit through Connecticut. Presence in Connecticut for reasons other than performing services as a nonresident employee are not relevant for purposes of the 15-day limitation.

Does the “15-Day” Rule Apply to Business Income? The “15-Day” Rule does not apply to income from a business, trade, profession, or occupation carried on in Connecticut. It only applies to compensation for personal services performed by a nonresident employee.

How Does the “15-Day” Rule Apply When an Employer Expects a Nonresident Employee to Work More Than 15 Days in Connecticut During a Calendar Year? If an employer expects that a nonresident employee will work more than 15 days in Connecticut during a calendar year, **all** the compensation paid for services performed in Connecticut is subject to Connecticut income tax and the employer must withhold on **all** such compensation paid to the employee.

How Does the “15-Day” Rule Apply When a Nonresident Employee Who Was Not Expected to Work More Than 15 Days in Connecticut During a Calendar Year Actually Works More Than 15 Days? If a nonresident employee who was reasonably expected to work 15 or fewer days in Connecticut during a calendar year actually works more than 15 days in Connecticut during said calendar year, the employer must withhold on all the compensation paid to that nonresident employee for services performed in Connecticut, including the compensation paid for the first 15 days.

However, the nonresident employee may be required to make estimated payments for the compensation received for the first 15 days of performing personal services in Connecticut, if the employer did not withhold with respect to this income. Failure to make an estimated payment could result in an underpayment penalty. See **Informational Publication 2011(26), Estimated Connecticut Income Taxes.**

Does the “15-Day” Rule Apply to Nonresident Athletes, Entertainers or Performing Artists? The “15-Day” Rule does not apply to payments made to entertainers, performing artists, or athletes, including members of athletic teams. For more information on the withholding tax requirements for nonresident athletes, entertainers, or

performing artists, please see **Policy Statement 2016(5)**, *Income Tax Withholding for Athletes and Entertainers*.

Statutory Authority: 2015 Conn. Pub. Acts. 1, §26, (Dec. Spec. Sess.).

Effect on Other Documents: Announcement 2010(3), “14-Day” *Withholding Rule for Nonresident Employees*, is superseded and may not be relied upon on or after the effective date of this Policy Statement.

Effect of This Document: A Policy Statement explains in depth a current Department of Revenue Services (DRS) position, policy, or practice affecting the tax liability of taxpayers.

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 anytime by calling 860-297-4911.

PS 2015(6)
Income Tax
Issued: 12/30/2015

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):

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: Follow the prompts to log into the *TSC* to file returns and pay taxes.

Pay Electronically: Use the *TSC* to make payments for most Connecticut taxes, even ones that cannot be filed electronically.

Want DRS E-Alerts? 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 *Sign up for e-alerts* under *How Do I?* on the gold navigation bar.



450 Columbus Blvd Ste 1
Hartford CT 06103-1837

ANNOUNCEMENT

Information for Married Individuals Who Both Have Income Subject to Withholding and File a Joint Connecticut Income Tax Return

Purpose: This Announcement alerts married individuals who both have income subject to withholding 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 income to avoid the underwithholding or overwithholding that may result when both incomes are combined. 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**, *Employee's Withholding Certificate*, and **Form CT-W4P**, *Withholding Certificate for Pension or Annuity Payments*, which are available on the DRS website at www.ct.gov/DRS.

When to Use the Supplemental Table to Adjust Your Withholding: Use the supplemental table if you and your spouse both have income subject to withholding, intend to file a joint Connecticut income tax return, and select Withholding Code "A" on Form CT-W4 or Form CT-W4P. Although the Connecticut withholding tables provide the accurate amount of Connecticut withholding for each spouse's own 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.

If you need to adjust your withholding:

Employees: complete a new Form CT-W4 and give it to your employer as soon as possible.

Payees: complete a new Form CT-W4P and give it to your payer 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 **Informational Publication 2018(7)**, *Is My Connecticut Withholding Correct?*, to help you determine if your withholding is correct.

Effect on Other Documents: **Announcement 2017(7)**, *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-alerts Email Service: Get connected to the latest DRS news including new legislation, policies, press releases, and more. Visit the DRS website at www.ct.gov/DRS and select *Sign up for e-alerts* under *How Do I?* on the gold navigation bar.

AN 2018(1)
Income Tax Withholding
Information for Married Individuals Filing a Joint Connecticut Income Tax Return
ISSUED:

This publication is under revision.

Form CT-W4

Employee's Withholding Certificate

Effective January 1, 2018

Complete this form in blue or black ink only.

Employee Instructions

- Read instructions on Page 2 before completing this form.
- Select the filing status you expect to report on your Connecticut income tax return. See instructions.

- Choose the statement that best describes your gross income.
- Enter the *Withholding Code* on Line 1 below.

Married Filing Jointly	Withholding Code
Our expected combined annual gross income is less than or equal to \$24,000 or I am claiming exemption under the Military Spouses Residency Relief Act (MSRRA)* and no withholding is necessary.	E
My spouse is employed and our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500. See <i>Certain Married 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 annual gross income is less than or equal to \$24,000 or I am claiming exemption under the MSRRA* and no withholding is necessary.	E
My expected annual gross income is greater than \$24,000.	C
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 Filing Separately	Withholding Code
My expected annual gross income is less than or equal to \$12,000 or I am claiming exemption under the MSRRA* 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 \$15,000 and no withholding is necessary.	E
My expected annual gross income is greater than \$15,000.	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

* If you are claiming the Military Spouses Residency Relief Act (MSRRA) exemption, see instructions on Page 2.

Employees: See *Employee General Instructions* on Page 2. Sign and return Form CT-W4 to your employer. Keep a copy for your records.

1. Withholding Code: Enter *Withholding Code* letter chosen from above. 1. _____
2. Additional withholding amount per pay period: If any, see Page 3 instructions. 2. \$ _____
3. Reduced withholding amount per pay period: If any, see Page 3 instructions. 3. \$ _____

Check if you are claiming the MSRRA exemption and enter state of legal residence/domicile: _____

First name	MI	Last name	Social Security Number
Home address (number and street, apartment number, suite number, PO Box)			
City/town	State	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, imprisonment for not more than five years, or both.

Employee's signature	Date
----------------------	------

Employers: See *Employer Instructions* on Page 2.

Is this a new or rehired employee? No Yes Enter date hired: _____
mm/dd/yyyy

Employer's business name	Federal Employer Identification Number
Employer's business address	
City/town	State ZIP code
Contact person	Telephone number ()

Employee General Instructions

Form CT-W4, *Employee's 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.

You are required 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.

If 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.

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 and 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. Nonresidents and part-year residents should see the instructions to Form CT-1040NR/PY.

Check Your Withholding

You may be underwithheld if any of the following apply:

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

If you are underwithheld, you should consider adjusting your withholding or making estimated payments using **Form CT-1040ES, *Estimated Connecticut Income Tax Payment Coupon for Individuals***. You may also 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 determine if your withholding is correct, see **Informational Publication 2018(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 and Form CT-W4 will help your employer determine how much to withhold from your wages for services performed within Connecticut. To obtain Form CT-W4NA, visit the Department of Revenue Services (DRS) website at www.ct.gov/DRS or request the form from your employer. Any nonresident who expects to have no Connecticut income tax liability should choose *Withholding Code "E."*

Certain Married Individuals

If you are a married 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 phase-out 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 Page 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 IP 2018(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. If you qualify as a nonresident, you may request that no Connecticut income tax be withheld from your armed forces pay by entering *Withholding Code "E"* on Line 1.

Military Spouses Residency Relief Act (MSRRA)

If you are claiming an exemption from Connecticut income tax under the MSRRA, you must provide your employer with a copy of your military spouse's Leave and Earnings Statement (LES) and a copy of your military dependent ID card.

See **Informational Publication 2015(24), *Connecticut Income Tax Information for Armed Forces Personnel and Veterans***.

Employer Instructions

For any employee who does not complete Form CT-W4, you are required to withhold at the highest marginal rate of 6.99% without allowance for exemption. You are required to keep Form CT-W4 in your files for each employee. See **Informational Publication 2018(1), *Connecticut Employer's Tax Guide, Circular CT***, for complete instructions.

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 IP 2018(1). Mail copies of Forms CT-W4 meeting the conditions listed in IP 2018(1) under *Reporting Certain Employees to:*

Department of Revenue Services
PO Box 2931
Hartford CT 06104-2931

Report New and Rehired Employees to the Department of Labor
New employees are workers not previously employed by your business, or workers rehired after having been separated from your business for more than sixty consecutive days.

Employers with offices in Connecticut or transacting business in Connecticut are required to report new hires to the Department of Labor (DOL) within 20 days of the date of hire.

New hires can be reported by:

- Using the Connecticut New Hire Reporting website at www.ctnewhires.com;
- Faxing copies of completed Forms CT-W4 to **800-816-1108**; **or**
- Mailing copies of completed Forms CT-W4 to:

Department of Labor
Office of Research, Form CT-W4
200 Folly Brook Boulevard
Wethersfield CT 06109

For more information on DOL requirements or for alternative reporting options, visit the DOL website at www.ctdol.state.ct.us or call DOL at 860-263-6310.

For More Information

Call DRS during business hours, Monday through Friday:

- **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 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.

**Supplemental Table
Married Couples Filing Jointly - Effective January 1, 2018**

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

Instructions

- 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.
- At the intersection of the two numbers is an adjustment amount. **This is a yearly adjustment amount.**
- To calculate the adjustment for each pay period, complete the following worksheet.

Pay Period Table	
If you are paid:	Pay periods in a year:
Weekly	52
Biweekly	26
Semi-monthly	24
Monthly	12
- 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.
 - Adjustment amount
 - Pay periods in a year: See pay period table.
 - Pay period adjustment: Divide Line 3A by Line 3B.

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	(1,110)	(930)	(750)	(570)	(390)	(210)	(45)	108	231	354	390	395	303
54,000	(1,120)	(940)	(760)	(580)	(400)	(220)	(55)	98	221	254	245	250	158
57,000	(1,035)	(855)	(675)	(495)	(315)	(135)	30	138	171	204	195	200	108
60,000	(950)	(770)	(590)	(410)	(230)	(50)	25	88	121	154	145	150	58
63,000	(885)	(705)	(525)	(345)	(210)	(120)	(45)	18	51	84	75	80	(12)
66,000	(800)	(620)	(440)	(350)	(260)	(170)	(95)	(32)	1	34	25	30	(62)
69,000	(715)	(580)	(490)	(400)	(310)	(220)	(145)	(82)	(49)	(16)	(25)	(20)	(112)
72,000	(720)	(630)	(540)	(450)	(360)	(270)	(195)	(132)	(99)	(66)	(75)	(70)	18
75,000	(770)	(680)	(590)	(500)	(410)	(320)	(245)	(182)	(149)	(116)	(36)	153	298
78,000	(800)	(710)	(620)	(530)	(440)	(350)	(275)	(212)	(179)	34	213	370	
81,000	(830)	(740)	(650)	(560)	(470)	(380)	(305)	(153)	64	334			
84,000	(860)	(770)	(680)	(590)	(500)	(410)	(155)	96	281				
87,000	(890)	(800)	(710)	(620)	(441)	(167)	145						
90,000	(920)	(830)	(740)	(470)	(192)	50							
93,000	(950)	(771)	(497)	(170)									
96,000	(800)	(552)	(280)										
99,000	(500)												

This table joins the table on Page 4.

Form CT-W4NA

Employee's Withholding Certificate Nonresident Apportionment

Effective January 1, 2018

Do not mail this form to the Department of Revenue Services (DRS). Give the certificate to your employer.

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

Purpose: Complete Form CT-W4NA and give it to your employer 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.

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 completed 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 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. 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.

Employee Apportionment Worksheet - Complete Lines 1 through 5 when the income from employment is earned both inside and outside Connecticut.		
1. Estimated total working days inside and outside of Connecticut at this job: Total days in the year less nonworking days (holidays, weekends, etc.)	1.	
2. Estimated number of days physically present in Connecticut for employment-related activities	2.	
3. Estimated number of days in Connecticut attributed to ancillary activities: See instructions.	3.	
4. Estimated Connecticut working days: Subtract Line 3 from Line 2.	4.	
5. Estimated Connecticut percentage of services performed in Connecticut: Divide Line 4 by Line 1.	5.	%

Employee Declaration: I certify that I am not a resident of Connecticut and my residence is as stated above. I further certify that the percentage of my services performed in Connecticut during the calendar year is accurately estimated above. 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. 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, imprisonment for not more than five years, or both.

Signature of employee	Date
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Employer Declaration: I certify that I am an authorized representative of the employer and that I have direct knowledge of the duties and work locations of the employee submitting this form. To the best of my knowledge the information provided by the employee is a reasonable estimate of the proportion of time and duties this employee will perform within Connecticut.

Signature of authorized representative	Date
Employer name and address	Connecticut Tax Registration Number

Employer: You must withhold the applicable amount of Connecticut income tax from wages paid to employees who complete 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. Refer to **Informational Publication 2018(1), Connecticut Employer's Tax Guide - Circular CT**. Keep this certificate with your records.

When to Complete 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 provide it to your employer before you complete Form CT-W4NA.

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

Employee Apportionment Worksheet

A nonresident or part-year resident who is employed in Connecticut during the nonresidency period is required to use the *Employee Apportionment Worksheet* on Page 1 to estimate the percentage of time spent performing services in Connecticut if the employer does not maintain adequate current records to accurately determine the amount of wages paid for services performed within the state.

The apportionment must be a reasonable estimate of your time spent performing services in Connecticut. If you discover later that the percentage originally reported to your employer is no longer accurate, you must complete and provide a new Form CT-W4NA to your employer.

Regardless of the estimated percentage computed on this worksheet, you must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*, for the taxable year and report your Connecticut-sourced wages based on the actual days worked in Connecticut and the actual income received. The percentage indicated on this form does not determine the amount of Connecticut income tax that may be due when filing your Form CT-1040NR/PY.

Line Instructions for Employee Apportionment Worksheet

Line 1: Enter the estimated total number of days you expect to work inside and outside of Connecticut during the calendar year. A work day does not include days on which you are not required to work, such as holidays, sick days, vacations, paid or unpaid leave, but does include days in which you perform activities that are ancillary to your primary work duties.

Line 2: Enter the number of days you expect to be physically present in Connecticut for any employment-related activities including duties that may be considered ancillary to your primary work duties. If you spend a working day partly inside and partly outside of Connecticut, treat the day as having been spent entirely inside Connecticut.

Line 3: Enter the estimated number of days in Connecticut that you expect to perform activities that are ancillary to your primary work duties.

An activity performed in Connecticut may be considered ancillary if the activity is secondary to your primary work duties normally performed at a base of operations outside of Connecticut. Days on which you perform ancillary activities are not considered Connecticut working days in calculating the estimated percentage of services performed in Connecticut during the calendar year.

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

- **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: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Employers: Use either the withholding calculation rules below or the withholding tables 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, 2017

The 2017 withholding calculation rules and 2017 withholding tables are unchanged from 2016.

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 Form CT-W4, Line 1).
5. Use the annualized salary (Step 3) and employee's withholding code (Step 4) to determine the exemption amount from **Table A - Personal Exemptions**.
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 14.
7. Determine the withholding tax amount from **Table B - Withholding Tax Calculation**.
8. Use the annualized salary (Step 3) and employee's withholding code (Step 4) and go to **Table C - 3% Tax Rate Phase-Out Add-Back** to determine the amount to add back if the 3% tax rate phase-out applies.
9. Use the annualized salary (Step 3) and employee's withholding code (Step 4) to determine the tax recapture amount from **Table D - Tax Recapture**.
10. Add the withholding amounts from Step 7, Step 8, and Step 9.
11. Use the annualized salary (Step 3) and employee's withholding code (Step 4) to determine the decimal amount from **Table E - Personal Tax Credits**.
12. Multiply the withholding amount (Step 10) by 1.00 minus the decimal amount (Step 11). Example: $1.00 - .15 = .85$. This is the total withholding amount.
13. Divide the result from Step 12 by the number of pay periods in the year (Step 2). This is the withholding amount per pay period.
14. Determine the additional withholding amount per pay period, if any, from Form CT-W4, Line 2.
15. Determine the reduced withholding amount per pay period, if any, from Form CT-W4, Line 3.
16. Determine the total withholding amount per pay period: Add Step 13 and Step 14 **or** subtract Step 15 from Step 13. **The result cannot be less than zero (0).**

For withholding rules for supplemental compensation (such as bonuses, commissions, overtime pay, sales awards, etc.), refer to **Informational Publication 2017(1)**, *Connecticut Employer's Tax Guide, Circular CT, Supplemental Compensation*.

Use these tables in completing the withholding calculation.

Table A - Personal Exemptions*

Withholding Code A			Withholding Code B			Withholding Code C			Withholding Code F		
Annualized Salary		Exemption	Annualized Salary		Exemption	Annualized Salary		Exemption	Annualized 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	\$30,000	\$15,000
\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000	\$30,000	\$31,000	\$14,000
\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000	\$31,000	\$32,000	\$13,000
\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000	\$32,000	\$33,000	\$12,000
\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000	\$33,000	\$34,000	\$11,000
\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000	\$34,000	\$35,000	\$10,000
\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000	\$35,000	\$36,000	\$ 9,000
\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000	\$36,000	\$37,000	\$ 8,000
\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000	\$37,000	\$38,000	\$ 7,000
\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000	\$38,000	\$39,000	\$ 6,000
\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	\$57,000	\$58,000	\$14,000	\$39,000	\$40,000	\$ 5,000
\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	\$58,000	\$59,000	\$13,000	\$40,000	\$41,000	\$ 4,000
\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	\$59,000	\$60,000	\$12,000	\$41,000	\$42,000	\$ 3,000
			\$50,000	\$51,000	\$ 6,000	\$60,000	\$61,000	\$11,000	\$42,000	\$43,000	\$ 2,000
			\$51,000	\$52,000	\$ 5,000	\$61,000	\$62,000	\$10,000	\$43,000	\$44,000	\$ 1,000
			\$52,000	\$53,000	\$ 4,000	\$62,000	\$63,000	\$ 9,000	\$44,000	and up	\$ 0
			\$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 Personal Exemption is \$0

Table B - Withholding Tax Calculation

Withholding Code A, D, or F		
If the amount from <i>Step 6</i> 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
Withholding Code B		
If the amount from <i>Step 6</i> 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
Withholding Code C		
If the amount from <i>Step 6</i> 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

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

Withholding Code A or D			Withholding Code B			Withholding Code C			Withholding Code F		
Annualized Salary		3% Phase-Out	Annualized Salary		3% Phase-Out	Annualized Salary		3% Phase-Out	Annualized Salary		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	\$50,250	\$ 0	\$ 0	\$ 78,500	\$ 0	\$ 0	\$100,500	\$ 0	\$ 0	\$ 56,500	\$ 0
\$50,250	\$52,750	\$ 20	\$ 78,500	\$ 82,500	\$ 32	\$100,500	\$105,500	\$ 40	\$ 56,500	\$ 61,500	\$ 20
\$52,750	\$55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64	\$105,500	\$110,500	\$ 80	\$ 61,500	\$ 66,500	\$ 40
\$55,250	\$57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96	\$110,500	\$115,500	\$120	\$ 66,500	\$ 71,500	\$ 60
\$57,750	\$60,250	\$ 80	\$ 90,500	\$ 94,500	\$128	\$115,500	\$120,500	\$160	\$ 71,500	\$ 76,500	\$ 80
\$60,250	\$62,750	\$100	\$ 94,500	\$ 98,500	\$160	\$120,500	\$125,500	\$200	\$ 76,500	\$ 81,500	\$100
\$62,750	\$65,250	\$120	\$ 98,500	\$102,500	\$192	\$125,500	\$130,500	\$240	\$ 81,500	\$ 86,500	\$120
\$65,250	\$67,750	\$140	\$102,500	\$106,500	\$224	\$130,500	\$135,500	\$280	\$ 86,500	\$ 91,500	\$140
\$67,750	\$70,250	\$160	\$106,500	\$110,500	\$256	\$135,500	\$140,500	\$320	\$ 91,500	\$ 96,500	\$160
\$70,250	\$72,750	\$180	\$110,500	\$114,500	\$288	\$140,500	\$145,500	\$360	\$ 96,500	\$101,500	\$180
\$72,750	and up	\$200	\$114,500	and up	\$320	\$145,500	and up	\$400	\$101,500	and up	\$200

Table D - Tax Recapture

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

Table E - Personal Tax Credits

Withholding Code A			Withholding Code B			Withholding Code C			Withholding Code F		
Annualized Salary		Decimal Amount	Annualized Salary		Decimal Amount	Annualized Salary		Decimal Amount	Annualized Salary		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	
\$12,000	\$15,000	.75	\$19,000	\$24,000	.75	\$24,000	\$30,000	.75	\$15,000	\$18,800	.75
\$15,000	\$15,500	.70	\$24,000	\$24,500	.70	\$30,000	\$30,500	.70	\$18,800	\$19,300	.70
\$15,500	\$16,000	.65	\$24,500	\$25,000	.65	\$30,500	\$31,000	.65	\$19,300	\$19,800	.65
\$16,000	\$16,500	.60	\$25,000	\$25,500	.60	\$31,000	\$31,500	.60	\$19,800	\$20,300	.60
\$16,500	\$17,000	.55	\$25,500	\$26,000	.55	\$31,500	\$32,000	.55	\$20,300	\$20,800	.55
\$17,000	\$17,500	.50	\$26,000	\$26,500	.50	\$32,000	\$32,500	.50	\$20,800	\$21,300	.50
\$17,500	\$18,000	.45	\$26,500	\$27,000	.45	\$32,500	\$33,000	.45	\$21,300	\$21,800	.45
\$18,000	\$18,500	.40	\$27,000	\$27,500	.40	\$33,000	\$33,500	.40	\$21,800	\$22,300	.40
\$18,500	\$20,000	.35	\$27,500	\$34,000	.35	\$33,500	\$40,000	.35	\$22,300	\$25,000	.35
\$20,000	\$20,500	.30	\$34,000	\$34,500	.30	\$40,000	\$40,500	.30	\$25,000	\$25,500	.30
\$20,500	\$21,000	.25	\$34,500	\$35,000	.25	\$40,500	\$41,000	.25	\$25,500	\$26,000	.25
\$21,000	\$21,500	.20	\$35,000	\$35,500	.20	\$41,000	\$41,500	.20	\$26,000	\$26,500	.20
\$21,500	\$25,000	.15	\$35,500	\$44,000	.15	\$41,500	\$50,000	.15	\$26,500	\$31,300	.15
\$25,000	\$25,500	.14	\$44,000	\$44,500	.14	\$50,000	\$50,500	.14	\$31,300	\$31,800	.14
\$25,500	\$26,000	.13	\$44,500	\$45,000	.13	\$50,500	\$51,000	.13	\$31,800	\$32,300	.13
\$26,000	\$26,500	.12	\$45,000	\$45,500	.12	\$51,000	\$51,500	.12	\$32,300	\$32,800	.12
\$26,500	\$27,000	.11	\$45,500	\$46,000	.11	\$51,500	\$52,000	.11	\$32,800	\$33,300	.11
\$27,000	\$48,000	.10	\$46,000	\$74,000	.10	\$52,000	\$96,000	.10	\$33,300	\$60,000	.10
\$48,000	\$48,500	.09	\$74,000	\$74,500	.09	\$96,000	\$96,500	.09	\$60,000	\$60,500	.09
\$48,500	\$49,000	.08	\$74,500	\$75,000	.08	\$96,500	\$97,000	.08	\$60,500	\$61,000	.08
\$49,000	\$49,500	.07	\$75,000	\$75,500	.07	\$97,000	\$97,500	.07	\$61,000	\$61,500	.07
\$49,500	\$50,000	.06	\$75,500	\$76,000	.06	\$97,500	\$98,000	.06	\$61,500	\$62,000	.06
\$50,000	\$50,500	.05	\$76,000	\$76,500	.05	\$98,000	\$98,500	.05	\$62,000	\$62,500	.05
\$50,500	\$51,000	.04	\$76,500	\$77,000	.04	\$98,500	\$99,000	.04	\$62,500	\$63,000	.04
\$51,000	\$51,500	.03	\$77,000	\$77,500	.03	\$99,000	\$99,500	.03	\$63,000	\$63,500	.03
\$51,500	\$52,000	.02	\$77,500	\$78,000	.02	\$99,500	\$100,000	.02	\$63,500	\$64,000	.02
\$52,000	\$52,500	.01	\$78,000	\$78,500	.01	\$100,000	\$100,500	.01	\$64,000	\$64,500	.01
\$52,500	and up	.00	\$78,500	and up	.00	\$100,500	and up	.00	\$64,500	and up	.00

* For Withholding Code D, the Personal Tax Credit is 0.00.

**State of Connecticut
2018 Withholding Tables
(Effective January 1, 2018)
Weekly Payroll Period**

Weekly Wages	
Greater Than	Less Than Or Equal To
\$0	\$19
\$19	\$38
\$38	\$57
\$57	\$76
\$76	\$96
\$96	\$115
\$115	\$134
\$134	\$153
\$153	\$173
\$173	\$192
\$192	\$211
\$211	\$230
\$230	\$250
\$250	\$269
\$269	\$288
\$288	\$298
\$298	\$307
\$307	\$317
\$317	\$326
\$326	\$336
\$336	\$346
\$346	\$355
\$355	\$365
\$365	\$375
\$375	\$384
\$384	\$394
\$394	\$403
\$403	\$413
\$413	\$423
\$423	\$432
\$432	\$442
\$442	\$451
\$451	\$461
\$461	\$471
\$471	\$480
\$480	\$490
\$490	\$500
\$500	\$509
\$509	\$519
\$519	\$528
\$528	\$538
\$538	\$548
\$548	\$557
\$557	\$567
\$567	\$576
\$576	\$586
\$586	\$596
\$596	\$605
\$605	\$615
\$615	\$625
\$625	\$634
\$634	\$644
\$644	\$653
\$653	\$663
\$663	\$673
\$673	\$682
\$682	\$692
\$692	\$701
\$701	\$711
\$711	\$721
\$721	\$730
\$730	\$740
\$740	\$750
\$750	\$759
\$759	\$769
\$769	\$778
\$778	\$788
\$788	\$798
\$798	\$807
\$807	\$817

Withholding Amount				
A	B	C	D	F
\$0.00	\$0.00	\$0.00	\$0.29	\$0.00
\$0.00	\$0.00	\$0.00	\$0.86	\$0.00
\$0.00	\$0.00	\$0.00	\$1.43	\$0.00
\$0.00	\$0.00	\$0.00	\$2.00	\$0.00
\$0.00	\$0.00	\$0.00	\$2.58	\$0.00
\$0.00	\$0.00	\$0.00	\$3.17	\$0.00
\$0.00	\$0.00	\$0.00	\$3.74	\$0.00
\$0.00	\$0.00	\$0.00	\$4.31	\$0.00
\$0.00	\$0.00	\$0.00	\$4.89	\$0.00
\$0.00	\$0.00	\$0.00	\$5.48	\$0.00
\$0.00	\$0.00	\$0.00	\$6.23	\$0.00
\$0.00	\$0.00	\$0.00	\$7.18	\$0.00
\$0.07	\$0.00	\$0.00	\$8.15	\$0.00
\$0.22	\$0.00	\$0.00	\$9.13	\$0.00
\$0.36	\$0.00	\$0.00	\$10.08	\$0.00
\$0.56	\$0.00	\$0.00	\$10.80	\$0.03
\$0.75	\$0.00	\$0.00	\$11.28	\$0.11
\$0.97	\$0.00	\$0.00	\$11.75	\$0.18
\$1.22	\$0.00	\$0.00	\$12.23	\$0.25
\$1.50	\$0.00	\$0.00	\$12.70	\$0.32
\$1.82	\$0.00	\$0.00	\$13.20	\$0.39
\$2.16	\$0.00	\$0.00	\$13.68	\$0.47
\$2.52	\$0.00	\$0.00	\$14.15	\$0.54
\$2.72	\$0.03	\$0.00	\$14.65	\$0.73
\$2.90	\$0.11	\$0.00	\$15.13	\$0.96
\$3.32	\$0.18	\$0.00	\$15.60	\$1.21
\$3.77	\$0.25	\$0.00	\$16.08	\$1.49
\$4.25	\$0.32	\$0.00	\$16.55	\$1.79
\$4.77	\$0.39	\$0.00	\$17.05	\$2.14
\$5.09	\$0.47	\$0.00	\$17.53	\$2.50
\$5.50	\$0.54	\$0.00	\$18.00	\$2.90
\$5.90	\$0.61	\$0.00	\$18.48	\$3.08
\$6.30	\$0.68	\$0.00	\$18.95	\$3.27
\$7.55	\$0.91	\$0.03	\$19.45	\$3.46
\$7.95	\$1.16	\$0.10	\$19.93	\$3.65
\$9.28	\$1.44	\$0.18	\$20.40	\$4.19
\$9.82	\$1.75	\$0.25	\$20.90	\$4.86
\$11.20	\$2.09	\$0.32	\$21.38	\$5.56
\$11.75	\$2.45	\$0.39	\$21.85	\$6.32
\$13.17	\$2.85	\$0.46	\$22.33	\$6.72
\$13.60	\$3.27	\$0.54	\$22.80	\$7.12
\$14.92	\$3.46	\$0.61	\$23.30	\$7.55
\$15.34	\$3.65	\$0.68	\$23.78	\$7.95
\$16.64	\$3.83	\$0.75	\$24.25	\$8.36
\$17.06	\$4.02	\$0.82	\$24.73	\$8.76
\$18.36	\$4.20	\$1.08	\$25.20	\$9.98
\$18.81	\$4.40	\$1.36	\$25.70	\$10.41
\$20.10	\$4.58	\$1.67	\$26.18	\$11.63
\$20.53	\$4.77	\$2.00	\$26.65	\$12.17
\$21.84	\$4.97	\$2.38	\$27.15	\$13.59
\$22.27	\$5.15	\$2.77	\$27.63	\$14.16
\$23.56	\$5.34	\$3.19	\$28.10	\$15.60
\$23.99	\$5.52	\$3.65	\$28.58	\$16.20
\$25.28	\$6.14	\$3.83	\$29.05	\$17.49
\$25.73	\$6.81	\$4.03	\$29.55	\$17.94
\$27.03	\$7.56	\$4.21	\$30.03	\$19.24
\$27.45	\$8.44	\$4.40	\$30.50	\$19.67
\$27.88	\$8.84	\$4.58	\$30.98	\$20.96
\$28.31	\$9.25	\$4.77	\$31.45	\$21.39
\$28.76	\$9.67	\$4.96	\$31.95	\$22.70
\$29.19	\$10.07	\$5.15	\$32.43	\$23.13
\$29.61	\$11.30	\$5.33	\$32.90	\$24.42
\$30.06	\$11.72	\$5.53	\$33.40	\$24.87
\$30.49	\$12.94	\$5.71	\$33.88	\$26.16
\$30.92	\$13.35	\$5.90	\$34.35	\$26.59
\$31.35	\$14.57	\$6.55	\$34.83	\$27.88
\$31.77	\$14.97	\$7.23	\$35.30	\$28.31
\$32.22	\$16.21	\$7.96	\$35.80	\$29.63
\$32.65	\$16.62	\$8.69	\$36.28	\$30.05
\$33.08	\$17.84	\$8.94	\$36.75	\$31.35

**State of Connecticut
2018 Withholding Tables
(Effective January 1, 2018)
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	\$31.78
\$33.93	\$19.46	\$9.42	\$37.70	\$33.07
\$34.38	\$19.89	\$9.68	\$38.20	\$33.52
\$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
\$42.25	\$32.74	\$17.56	\$44.48	\$40.03
\$43.57	\$33.17	\$18.17	\$45.38	\$40.50
\$44.53	\$34.46	\$19.65	\$45.91	\$40.97
\$45.53	\$34.91	\$20.32	\$46.46	\$41.46
\$46.51	\$36.20	\$21.84	\$46.98	\$41.93
\$47.50	\$36.63	\$22.26	\$47.50	\$42.40
\$48.68	\$38.15	\$23.78	\$48.68	\$43.12
\$49.73	\$39.87	\$25.50	\$49.73	\$44.06
\$51.16	\$41.59	\$27.22	\$51.16	\$45.00
\$52.23	\$43.33	\$28.97	\$52.23	\$45.97
\$53.30	\$44.21	\$30.71	\$53.30	\$47.28
\$54.73	\$45.06	\$32.43	\$54.73	\$48.22
\$55.78	\$45.92	\$34.15	\$55.78	\$49.16
\$57.23	\$46.80	\$35.89	\$57.23	\$50.68
\$58.31	\$47.67	\$37.64	\$58.31	\$52.79
\$59.35	\$48.53	\$39.36	\$59.35	\$55.29
\$60.78	\$49.38	\$41.08	\$60.78	\$57.47
\$61.85	\$50.26	\$42.82	\$61.85	\$59.71
\$63.31	\$51.14	\$44.56	\$63.31	\$61.39
\$64.36	\$51.99	\$46.28	\$64.36	\$62.43
\$65.40	\$52.85	\$48.00	\$65.40	\$63.86
\$66.83	\$53.70	\$49.72	\$66.83	\$64.91
\$67.90	\$54.58	\$51.47	\$67.90	\$65.98
\$69.36	\$55.46	\$53.21	\$69.36	\$67.05
\$70.41	\$56.31	\$54.93	\$70.41	\$68.10
\$71.45	\$57.17	\$55.78	\$71.45	\$69.53
\$72.91	\$58.05	\$56.66	\$72.91	\$70.60
\$73.98	\$59.58	\$57.54	\$73.98	\$71.67
\$75.02	\$61.77	\$58.39	\$75.02	\$72.72
\$76.07	\$64.00	\$59.25	\$76.07	\$73.76
\$77.14	\$66.30	\$60.13	\$77.14	\$75.22
\$78.21	\$68.63	\$61.00	\$78.21	\$76.29
\$79.26	\$70.89	\$61.86	\$79.26	\$77.34
\$80.30	\$71.88	\$62.71	\$80.30	\$78.38
\$81.35	\$72.93	\$63.57	\$81.35	\$79.43
\$82.42	\$74.00	\$64.45	\$82.42	\$80.88
\$83.49	\$75.69	\$65.32	\$83.49	\$81.96
\$84.54	\$76.73	\$66.18	\$84.54	\$83.00
\$85.58	\$77.78	\$67.03	\$85.58	\$84.05
\$86.66	\$78.85	\$67.91	\$86.66	\$85.12
\$87.73	\$80.54	\$68.79	\$87.73	\$86.58
\$88.77	\$81.58	\$69.64	\$88.77	\$87.62
\$89.82	\$82.63	\$70.50	\$89.82	\$88.67
\$90.89	\$83.70	\$71.38	\$90.89	\$89.74
\$91.96	\$85.39	\$72.25	\$91.96	\$90.81
\$93.01	\$86.43	\$73.11	\$93.01	\$92.24
\$94.05	\$87.48	\$73.96	\$94.05	\$93.29
\$95.10	\$88.52	\$74.82	\$95.10	\$94.33
\$96.17	\$90.21	\$75.70	\$96.17	\$95.40
\$97.24	\$91.28	\$77.43	\$97.24	\$96.48
\$98.29	\$92.33	\$80.01	\$98.29	\$97.91
\$99.33	\$93.37	\$82.63	\$99.33	\$98.95
\$100.41	\$95.06	\$85.32	\$100.41	\$100.02
\$101.23	\$95.86	\$87.82	\$101.23	\$100.84

Refer to TPG-211, Withholding Calculation Rules

**State of Connecticut
2018 Withholding Tables
(Effective January 1, 2018)
Bi-Weekly Payroll Period**

Bi-Weekly Wages	
Greater Than	Less Than Or Equal To
\$0	\$38
\$38	\$76
\$76	\$115
\$115	\$153
\$153	\$192
\$192	\$230
\$230	\$269
\$269	\$307
\$307	\$346
\$346	\$384
\$384	\$423
\$423	\$461
\$461	\$500
\$500	\$538
\$538	\$576
\$576	\$596
\$596	\$615
\$615	\$634
\$634	\$653
\$653	\$673
\$673	\$692
\$692	\$711
\$711	\$730
\$730	\$750
\$750	\$769
\$769	\$788
\$788	\$807
\$807	\$826
\$826	\$846
\$846	\$865
\$865	\$884
\$884	\$903
\$903	\$923
\$923	\$942
\$942	\$961
\$961	\$980
\$980	\$1,000
\$1,000	\$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

Withholding Amount				
A	B	C	D	F
\$0.00	\$0.00	\$0.00	\$0.57	\$0.00
\$0.00	\$0.00	\$0.00	\$1.71	\$0.00
\$0.00	\$0.00	\$0.00	\$2.87	\$0.00
\$0.00	\$0.00	\$0.00	\$4.02	\$0.00
\$0.00	\$0.00	\$0.00	\$5.18	\$0.00
\$0.00	\$0.00	\$0.00	\$6.33	\$0.00
\$0.00	\$0.00	\$0.00	\$7.49	\$0.00
\$0.00	\$0.00	\$0.00	\$8.64	\$0.00
\$0.00	\$0.00	\$0.00	\$9.80	\$0.00
\$0.00	\$0.00	\$0.00	\$10.95	\$0.00
\$0.00	\$0.00	\$0.00	\$12.48	\$0.00
\$0.00	\$0.00	\$0.00	\$14.41	\$0.00
\$0.14	\$0.00	\$0.00	\$16.33	\$0.00
\$0.43	\$0.00	\$0.00	\$18.26	\$0.00
\$0.72	\$0.00	\$0.00	\$20.16	\$0.00
\$1.12	\$0.00	\$0.00	\$21.61	\$0.07
\$1.51	\$0.00	\$0.00	\$22.58	\$0.21
\$1.96	\$0.00	\$0.00	\$23.53	\$0.36
\$2.46	\$0.00	\$0.00	\$24.48	\$0.50
\$3.02	\$0.00	\$0.00	\$25.46	\$0.65
\$3.65	\$0.00	\$0.00	\$26.43	\$0.79
\$4.32	\$0.00	\$0.00	\$27.38	\$0.93
\$5.05	\$0.00	\$0.00	\$28.33	\$1.08
\$5.43	\$0.07	\$0.00	\$29.31	\$1.47
\$5.81	\$0.22	\$0.00	\$30.28	\$1.92
\$6.66	\$0.36	\$0.00	\$31.23	\$2.42
\$7.56	\$0.50	\$0.00	\$32.18	\$2.98
\$8.52	\$0.64	\$0.00	\$33.13	\$3.59
\$9.55	\$0.79	\$0.00	\$34.11	\$4.27
\$10.20	\$0.94	\$0.00	\$35.08	\$5.01
\$11.01	\$1.08	\$0.00	\$36.03	\$5.80
\$11.82	\$1.22	\$0.00	\$36.98	\$6.17
\$12.65	\$1.37	\$0.00	\$37.96	\$6.55
\$15.11	\$1.82	\$0.07	\$38.93	\$6.93
\$15.92	\$2.32	\$0.21	\$39.88	\$7.30
\$18.58	\$2.88	\$0.36	\$40.83	\$8.39
\$19.64	\$3.50	\$0.50	\$41.81	\$9.72
\$22.42	\$4.18	\$0.65	\$42.78	\$11.15
\$23.52	\$4.91	\$0.79	\$43.73	\$12.65
\$26.37	\$5.70	\$0.93	\$44.68	\$13.46
\$27.22	\$6.55	\$1.08	\$45.63	\$14.27
\$29.83	\$6.93	\$1.22	\$46.61	\$15.10
\$30.71	\$7.31	\$1.37	\$47.58	\$15.93
\$33.29	\$7.68	\$1.51	\$48.53	\$16.73
\$34.15	\$8.05	\$1.65	\$49.48	\$17.54
\$36.76	\$8.43	\$2.16	\$50.46	\$20.00
\$37.64	\$8.81	\$2.72	\$51.43	\$20.83
\$40.22	\$9.18	\$3.34	\$52.38	\$23.28
\$41.08	\$9.55	\$4.02	\$53.33	\$24.37
\$43.68	\$9.93	\$4.75	\$54.31	\$27.17
\$44.56	\$10.31	\$5.55	\$55.28	\$28.34
\$47.15	\$10.68	\$6.40	\$56.23	\$31.22
\$48.00	\$11.05	\$7.30	\$57.18	\$32.43
\$50.59	\$12.30	\$7.67	\$58.13	\$35.01
\$51.47	\$13.62	\$8.05	\$59.11	\$35.89
\$54.07	\$15.14	\$8.43	\$60.08	\$38.50
\$54.93	\$16.90	\$8.80	\$61.03	\$39.35
\$55.78	\$17.70	\$9.17	\$61.98	\$41.94
\$56.66	\$18.53	\$9.55	\$62.96	\$42.82
\$57.54	\$19.36	\$9.93	\$63.93	\$45.42
\$58.39	\$20.17	\$10.30	\$64.88	\$46.28
\$59.25	\$22.61	\$10.67	\$65.83	\$48.86
\$60.13	\$23.44	\$11.06	\$66.81	\$49.74
\$61.00	\$25.90	\$11.44	\$67.78	\$52.35
\$61.86	\$26.71	\$11.81	\$68.73	\$53.21
\$62.71	\$29.15	\$13.11	\$69.68	\$55.79
\$63.57	\$29.96	\$14.48	\$70.63	\$56.65
\$64.45	\$32.42	\$15.91	\$71.61	\$59.25
\$65.32	\$33.25	\$17.40	\$72.58	\$60.13
\$66.18	\$35.70	\$17.89	\$73.53	\$62.72

**State of Connecticut
2018 Withholding Tables
(Effective January 1, 2018)
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	\$3,865
\$3,865	Over

Withholding Amount				
A	B	C	D	F
\$67.03	\$36.50	\$18.37	\$74.48	\$63.57
\$67.91	\$38.97	\$18.87	\$75.46	\$66.18
\$68.79	\$39.79	\$19.37	\$76.43	\$67.06
\$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
\$84.53	\$65.50	\$35.14	\$88.98	\$80.08
\$87.16	\$66.36	\$36.37	\$90.79	\$81.02
\$89.08	\$68.94	\$39.32	\$91.84	\$81.96
\$91.05	\$69.82	\$40.63	\$92.91	\$82.93
\$93.04	\$72.43	\$43.70	\$93.98	\$83.89
\$95.03	\$73.28	\$44.55	\$95.03	\$84.83
\$97.37	\$76.30	\$47.57	\$97.37	\$86.24
\$99.48	\$79.76	\$51.03	\$99.48	\$88.15
\$102.37	\$83.22	\$54.49	\$102.37	\$90.06
\$104.49	\$86.69	\$57.95	\$104.49	\$91.96
\$106.61	\$88.42	\$61.42	\$106.61	\$94.56
\$109.49	\$90.15	\$64.88	\$109.49	\$96.47
\$111.61	\$91.88	\$68.34	\$111.61	\$98.37
\$114.50	\$93.62	\$71.81	\$114.50	\$101.39
\$116.61	\$95.35	\$75.27	\$116.61	\$105.59
\$118.73	\$97.08	\$78.73	\$118.73	\$110.60
\$121.62	\$98.81	\$82.20	\$121.62	\$114.98
\$123.74	\$100.55	\$85.66	\$123.74	\$119.45
\$126.62	\$102.28	\$89.12	\$126.62	\$122.78
\$128.71	\$103.99	\$92.57	\$128.71	\$124.87
\$130.83	\$105.72	\$96.03	\$130.83	\$127.75
\$133.72	\$107.45	\$99.49	\$133.72	\$129.87
\$135.83	\$109.19	\$102.95	\$135.83	\$131.99
\$138.72	\$110.92	\$106.42	\$138.72	\$134.11
\$140.84	\$112.65	\$109.88	\$140.84	\$136.22
\$142.96	\$114.38	\$111.61	\$142.96	\$139.11
\$145.84	\$116.12	\$113.35	\$145.84	\$141.23
\$147.96	\$119.16	\$115.08	\$147.96	\$143.34
\$150.08	\$123.57	\$116.81	\$150.08	\$145.46
\$152.19	\$128.05	\$118.54	\$152.19	\$147.58
\$154.31	\$132.62	\$120.28	\$154.31	\$150.47
\$156.43	\$137.26	\$122.01	\$156.43	\$152.58
\$158.52	\$141.77	\$123.72	\$158.52	\$154.67
\$160.64	\$143.79	\$125.45	\$160.64	\$156.79
\$162.75	\$145.91	\$127.18	\$162.75	\$158.91
\$164.87	\$148.03	\$128.92	\$164.87	\$161.80
\$166.99	\$151.37	\$130.65	\$166.99	\$163.91
\$169.11	\$153.49	\$132.38	\$169.11	\$166.03
\$171.22	\$155.61	\$134.11	\$171.22	\$168.15
\$173.34	\$157.73	\$135.85	\$173.34	\$170.27
\$175.46	\$161.08	\$137.58	\$175.46	\$173.15
\$177.58	\$163.19	\$139.31	\$177.58	\$175.27
\$179.69	\$165.31	\$141.04	\$179.69	\$177.39
\$181.81	\$167.43	\$142.78	\$181.81	\$179.50
\$183.93	\$170.78	\$144.51	\$183.93	\$181.62
\$186.02	\$172.87	\$146.22	\$186.02	\$184.48
\$188.14	\$174.98	\$147.95	\$188.14	\$186.60
\$190.25	\$177.10	\$149.68	\$190.25	\$188.72
\$192.37	\$180.45	\$151.42	\$192.37	\$190.83
\$194.49	\$182.57	\$154.85	\$194.49	\$192.95
\$196.61	\$184.68	\$160.04	\$196.61	\$195.84
\$198.72	\$186.80	\$165.31	\$198.72	\$197.96
\$200.84	\$190.15	\$170.66	\$200.84	\$200.07
\$202.48	\$191.74	\$175.66	\$202.48	\$201.71

Refer to TPG-211, Withholding Calculation Rules

**State of Connecticut
2018 Withholding Tables
(Effective January 1, 2018)
Semi-Monthly Payroll Period**

Semi-Monthly Wages	
Greater Than	Less Than Or Equal To
\$0	\$41
\$41	\$83
\$83	\$125
\$125	\$166
\$166	\$208
\$208	\$250
\$250	\$291
\$291	\$333
\$333	\$375
\$375	\$416
\$416	\$458
\$458	\$500
\$500	\$541
\$541	\$583
\$583	\$625
\$625	\$645
\$645	\$666
\$666	\$687
\$687	\$708
\$708	\$729
\$729	\$750
\$750	\$770
\$770	\$791
\$791	\$812
\$812	\$833
\$833	\$854
\$854	\$875
\$875	\$895
\$895	\$916
\$916	\$937
\$937	\$958
\$958	\$979
\$979	\$1,000
\$1,000	\$1,020
\$1,020	\$1,041
\$1,041	\$1,062
\$1,062	\$1,083
\$1,083	\$1,104
\$1,104	\$1,125
\$1,125	\$1,145
\$1,145	\$1,166
\$1,166	\$1,187
\$1,187	\$1,208
\$1,208	\$1,229
\$1,229	\$1,250
\$1,250	\$1,270
\$1,270	\$1,291
\$1,291	\$1,312
\$1,312	\$1,333
\$1,333	\$1,354
\$1,354	\$1,375
\$1,375	\$1,395
\$1,395	\$1,416
\$1,416	\$1,437
\$1,437	\$1,458
\$1,458	\$1,479
\$1,479	\$1,500
\$1,500	\$1,520
\$1,520	\$1,541
\$1,541	\$1,562
\$1,562	\$1,583
\$1,583	\$1,604
\$1,604	\$1,625
\$1,625	\$1,645
\$1,645	\$1,666
\$1,666	\$1,687
\$1,687	\$1,708
\$1,708	\$1,729
\$1,729	\$1,750
\$1,750	\$1,770

Withholding Amount				
A	B	C	D	F
\$0.00	\$0.00	\$0.00	\$0.62	\$0.00
\$0.00	\$0.00	\$0.00	\$1.86	\$0.00
\$0.00	\$0.00	\$0.00	\$3.12	\$0.00
\$0.00	\$0.00	\$0.00	\$4.37	\$0.00
\$0.00	\$0.00	\$0.00	\$5.61	\$0.00
\$0.00	\$0.00	\$0.00	\$6.87	\$0.00
\$0.00	\$0.00	\$0.00	\$8.12	\$0.00
\$0.00	\$0.00	\$0.00	\$9.36	\$0.00
\$0.00	\$0.00	\$0.00	\$10.62	\$0.00
\$0.00	\$0.00	\$0.00	\$11.87	\$0.00
\$0.00	\$0.00	\$0.00	\$13.52	\$0.00
\$0.00	\$0.00	\$0.00	\$15.62	\$0.00
\$0.15	\$0.00	\$0.00	\$17.69	\$0.00
\$0.47	\$0.00	\$0.00	\$19.77	\$0.00
\$0.78	\$0.00	\$0.00	\$21.87	\$0.00
\$1.22	\$0.00	\$0.00	\$23.42	\$0.08
\$1.63	\$0.00	\$0.00	\$24.44	\$0.23
\$2.12	\$0.00	\$0.00	\$25.49	\$0.39
\$2.67	\$0.00	\$0.00	\$26.54	\$0.54
\$3.28	\$0.00	\$0.00	\$27.59	\$0.70
\$3.95	\$0.00	\$0.00	\$28.64	\$0.86
\$4.68	\$0.00	\$0.00	\$29.67	\$1.01
\$5.47	\$0.00	\$0.00	\$30.69	\$1.17
\$5.88	\$0.07	\$0.00	\$31.74	\$1.59
\$6.29	\$0.23	\$0.00	\$32.79	\$2.07
\$7.21	\$0.39	\$0.00	\$33.84	\$2.62
\$8.20	\$0.55	\$0.00	\$34.89	\$3.23
\$9.24	\$0.70	\$0.00	\$35.92	\$3.90
\$10.34	\$0.85	\$0.00	\$36.94	\$4.63
\$11.04	\$1.01	\$0.00	\$37.99	\$5.43
\$11.94	\$1.17	\$0.00	\$39.04	\$6.29
\$12.83	\$1.33	\$0.00	\$40.09	\$6.70
\$13.72	\$1.48	\$0.00	\$41.14	\$7.11
\$16.36	\$1.97	\$0.08	\$42.17	\$7.51
\$17.23	\$2.51	\$0.23	\$43.19	\$7.91
\$20.13	\$3.12	\$0.39	\$44.24	\$9.09
\$21.28	\$3.79	\$0.54	\$45.29	\$10.53
\$24.28	\$4.53	\$0.70	\$46.34	\$12.07
\$25.49	\$5.33	\$0.86	\$47.39	\$13.72
\$28.58	\$6.18	\$1.01	\$48.42	\$14.59
\$29.50	\$7.09	\$1.17	\$49.44	\$15.46
\$32.32	\$7.50	\$1.32	\$50.49	\$16.36
\$33.26	\$7.91	\$1.48	\$51.54	\$17.25
\$36.08	\$8.32	\$1.64	\$52.59	\$18.14
\$37.03	\$8.73	\$1.80	\$53.64	\$19.03
\$39.83	\$9.13	\$2.34	\$54.67	\$21.68
\$40.75	\$9.53	\$2.95	\$55.69	\$22.55
\$43.57	\$9.94	\$3.62	\$56.74	\$25.21
\$44.51	\$10.35	\$4.35	\$57.79	\$26.41
\$47.33	\$10.76	\$5.15	\$58.84	\$29.44
\$48.28	\$11.17	\$6.01	\$59.89	\$30.70
\$51.08	\$11.57	\$6.93	\$60.92	\$33.82
\$52.00	\$11.97	\$7.91	\$61.94	\$35.12
\$54.82	\$13.33	\$8.32	\$62.99	\$37.94
\$55.76	\$14.76	\$8.73	\$64.04	\$38.89
\$58.58	\$16.41	\$9.14	\$65.09	\$41.71
\$59.53	\$18.32	\$9.55	\$66.14	\$42.65
\$60.45	\$19.20	\$9.95	\$67.17	\$45.45
\$61.37	\$20.07	\$10.34	\$68.19	\$46.37
\$62.32	\$20.96	\$10.75	\$69.24	\$49.19
\$63.26	\$21.85	\$11.16	\$70.29	\$50.14
\$64.21	\$24.52	\$11.57	\$71.34	\$52.96
\$65.15	\$25.41	\$11.98	\$72.39	\$53.90
\$66.08	\$28.05	\$12.38	\$73.42	\$56.70
\$67.00	\$28.92	\$12.78	\$74.44	\$57.62
\$67.94	\$31.58	\$14.21	\$75.49	\$60.44
\$68.89	\$32.48	\$15.69	\$76.54	\$61.39
\$69.83	\$35.14	\$17.24	\$77.59	\$64.21
\$70.78	\$36.03	\$18.86	\$78.64	\$65.15
\$71.70	\$38.68	\$19.38	\$79.67	\$67.95

**State of Connecticut
2018 Withholding Tables
(Effective January 1, 2018)
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	\$68.87
\$73.57	\$42.21	\$20.44	\$81.74	\$71.69
\$74.51	\$43.10	\$20.97	\$82.79	\$72.64
\$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
\$91.57	\$70.96	\$38.06	\$96.39	\$86.75
\$94.45	\$71.90	\$39.42	\$98.38	\$87.79
\$96.52	\$74.70	\$42.61	\$99.51	\$88.81
\$98.62	\$75.62	\$44.00	\$100.64	\$89.82
\$100.77	\$78.44	\$47.32	\$101.79	\$90.86
\$102.95	\$79.39	\$48.26	\$102.95	\$91.90
\$105.51	\$82.68	\$51.56	\$105.51	\$93.46
\$107.79	\$86.42	\$55.30	\$107.79	\$95.51
\$110.91	\$90.17	\$59.04	\$110.91	\$97.57
\$113.22	\$93.93	\$62.81	\$113.22	\$99.65
\$115.50	\$95.80	\$66.55	\$115.50	\$102.45
\$118.62	\$97.67	\$70.29	\$118.62	\$104.51
\$120.93	\$99.56	\$74.06	\$120.93	\$106.59
\$124.04	\$101.42	\$77.80	\$124.04	\$109.85
\$126.33	\$103.29	\$81.54	\$126.33	\$114.38
\$128.64	\$105.18	\$85.31	\$128.64	\$119.83
\$131.75	\$107.05	\$89.05	\$131.75	\$124.57
\$134.04	\$108.92	\$92.79	\$134.04	\$129.39
\$137.18	\$110.81	\$96.56	\$137.18	\$133.01
\$139.46	\$112.67	\$100.30	\$139.46	\$135.29
\$141.74	\$114.54	\$104.04	\$141.74	\$138.41
\$144.89	\$116.43	\$107.81	\$144.89	\$140.72
\$147.17	\$118.30	\$111.55	\$147.17	\$143.00
\$150.29	\$120.17	\$115.29	\$150.29	\$145.29
\$152.60	\$122.06	\$119.06	\$152.60	\$147.60
\$154.88	\$123.92	\$120.92	\$154.88	\$150.71
\$157.99	\$125.79	\$122.79	\$157.99	\$152.99
\$160.30	\$129.10	\$124.68	\$160.30	\$155.30
\$162.59	\$133.87	\$126.55	\$162.59	\$157.59
\$164.87	\$138.72	\$128.42	\$164.87	\$159.87
\$167.18	\$143.67	\$130.31	\$167.18	\$163.01
\$169.46	\$148.69	\$132.17	\$169.46	\$165.29
\$171.74	\$153.60	\$134.04	\$171.74	\$167.58
\$174.05	\$155.80	\$135.93	\$174.05	\$169.89
\$176.34	\$158.09	\$137.80	\$176.34	\$172.17
\$178.62	\$160.37	\$139.67	\$178.62	\$175.29
\$180.93	\$164.01	\$141.56	\$180.93	\$177.60
\$183.21	\$166.29	\$143.42	\$183.21	\$179.88
\$185.49	\$168.58	\$145.29	\$185.49	\$182.16
\$187.80	\$170.89	\$147.18	\$187.80	\$184.47
\$190.09	\$174.50	\$149.05	\$190.09	\$187.59
\$192.37	\$176.79	\$150.92	\$192.37	\$189.87
\$194.68	\$179.10	\$152.81	\$194.68	\$192.18
\$196.96	\$181.38	\$154.67	\$196.96	\$194.46
\$199.24	\$184.99	\$156.54	\$199.24	\$196.74
\$201.55	\$187.30	\$158.43	\$201.55	\$199.89
\$203.84	\$189.59	\$160.30	\$203.84	\$202.17
\$206.12	\$191.87	\$162.17	\$206.12	\$204.45
\$208.43	\$195.51	\$164.06	\$208.43	\$206.76
\$210.71	\$197.79	\$167.77	\$210.71	\$209.04
\$212.99	\$200.08	\$173.38	\$212.99	\$212.16
\$215.30	\$202.39	\$179.11	\$215.30	\$214.47
\$217.59	\$206.00	\$184.89	\$217.59	\$216.75
\$219.34	\$207.71	\$190.29	\$219.34	\$218.51

Refer to TPG-211, Withholding Calculation Rules

**State of Connecticut
2018 Withholding Tables
(Effective January 1, 2018)
Monthly Payroll Period**

Monthly Wages	
Greater Than	Less Than Or Equal To
\$0	\$83
\$83	\$166
\$166	\$250
\$250	\$333
\$333	\$416
\$416	\$500
\$500	\$583
\$583	\$666
\$666	\$750
\$750	\$833
\$833	\$916
\$916	\$1,000
\$1,000	\$1,083
\$1,083	\$1,166
\$1,166	\$1,250
\$1,250	\$1,291
\$1,291	\$1,333
\$1,333	\$1,375
\$1,375	\$1,416
\$1,416	\$1,458
\$1,458	\$1,500
\$1,500	\$1,541
\$1,541	\$1,583
\$1,583	\$1,625
\$1,625	\$1,666
\$1,666	\$1,708
\$1,708	\$1,750
\$1,750	\$1,791
\$1,791	\$1,833
\$1,833	\$1,875
\$1,875	\$1,916
\$1,916	\$1,958
\$1,958	\$2,000
\$2,000	\$2,041
\$2,041	\$2,083
\$2,083	\$2,125
\$2,125	\$2,166
\$2,166	\$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

Withholding Amount				
A	B	C	D	F
\$0.00	\$0.00	\$0.00	\$1.25	\$0.00
\$0.00	\$0.00	\$0.00	\$3.74	\$0.00
\$0.00	\$0.00	\$0.00	\$6.24	\$0.00
\$0.00	\$0.00	\$0.00	\$8.75	\$0.00
\$0.00	\$0.00	\$0.00	\$11.24	\$0.00
\$0.00	\$0.00	\$0.00	\$13.74	\$0.00
\$0.00	\$0.00	\$0.00	\$16.25	\$0.00
\$0.00	\$0.00	\$0.00	\$18.74	\$0.00
\$0.00	\$0.00	\$0.00	\$21.24	\$0.00
\$0.00	\$0.00	\$0.00	\$23.75	\$0.00
\$0.00	\$0.00	\$0.00	\$27.06	\$0.00
\$0.00	\$0.00	\$0.00	\$31.23	\$0.00
\$0.31	\$0.00	\$0.00	\$35.41	\$0.00
\$0.93	\$0.00	\$0.00	\$39.56	\$0.00
\$1.56	\$0.00	\$0.00	\$43.73	\$0.00
\$2.43	\$0.00	\$0.00	\$46.86	\$0.15
\$3.28	\$0.00	\$0.00	\$48.93	\$0.47
\$4.25	\$0.00	\$0.00	\$51.03	\$0.78
\$5.34	\$0.00	\$0.00	\$53.11	\$1.09
\$6.56	\$0.00	\$0.00	\$55.18	\$1.40
\$7.90	\$0.00	\$0.00	\$57.28	\$1.72
\$9.37	\$0.00	\$0.00	\$59.36	\$2.03
\$10.96	\$0.00	\$0.00	\$61.43	\$2.34
\$11.78	\$0.16	\$0.00	\$63.53	\$3.19
\$12.59	\$0.47	\$0.00	\$65.61	\$4.15
\$14.43	\$0.78	\$0.00	\$67.68	\$5.24
\$16.40	\$1.09	\$0.00	\$69.78	\$6.47
\$18.49	\$1.40	\$0.00	\$71.86	\$7.81
\$20.71	\$1.72	\$0.00	\$73.93	\$9.27
\$22.13	\$2.03	\$0.00	\$76.03	\$10.87
\$23.89	\$2.34	\$0.00	\$78.11	\$12.59
\$25.66	\$2.65	\$0.00	\$80.18	\$13.40
\$27.44	\$2.97	\$0.00	\$82.28	\$14.22
\$32.75	\$3.93	\$0.15	\$84.36	\$15.02
\$34.51	\$5.03	\$0.47	\$86.43	\$15.83
\$40.31	\$6.25	\$0.78	\$88.53	\$18.22
\$42.58	\$7.59	\$1.09	\$90.61	\$21.08
\$48.56	\$9.06	\$1.40	\$92.68	\$24.15
\$50.98	\$10.65	\$1.72	\$94.78	\$27.44
\$57.17	\$12.37	\$2.03	\$96.86	\$29.20
\$59.04	\$14.21	\$2.34	\$98.93	\$30.97
\$64.68	\$15.03	\$2.66	\$101.03	\$32.75
\$66.55	\$15.84	\$2.97	\$103.11	\$34.52
\$72.17	\$16.65	\$3.28	\$105.18	\$36.28
\$74.06	\$17.47	\$3.59	\$107.28	\$38.07
\$79.67	\$18.27	\$4.68	\$109.36	\$43.37
\$81.54	\$19.08	\$5.90	\$111.43	\$45.14
\$87.18	\$19.90	\$7.25	\$113.53	\$50.46
\$89.05	\$20.71	\$8.71	\$115.61	\$52.84
\$94.67	\$21.52	\$10.31	\$117.68	\$58.88
\$96.56	\$22.34	\$12.03	\$119.78	\$61.41
\$102.17	\$23.15	\$13.87	\$121.86	\$67.66
\$104.04	\$23.96	\$15.83	\$123.93	\$70.29
\$109.68	\$26.68	\$16.65	\$126.03	\$75.93
\$111.55	\$29.52	\$17.46	\$128.11	\$77.80
\$117.17	\$32.81	\$18.27	\$130.18	\$83.42
\$119.06	\$36.65	\$19.09	\$132.28	\$85.31
\$120.92	\$38.41	\$19.90	\$134.36	\$90.92
\$122.79	\$40.18	\$20.71	\$136.43	\$92.79
\$124.68	\$41.96	\$21.53	\$138.53	\$98.43
\$126.55	\$43.73	\$22.34	\$140.61	\$100.30
\$128.42	\$49.03	\$23.15	\$142.68	\$105.92
\$130.31	\$50.82	\$23.97	\$144.78	\$107.81
\$132.17	\$56.12	\$24.77	\$146.86	\$113.42
\$134.04	\$57.89	\$25.58	\$148.93	\$115.29
\$135.93	\$63.21	\$28.43	\$151.03	\$120.93
\$137.80	\$64.98	\$31.40	\$153.11	\$122.80
\$139.67	\$70.28	\$34.49	\$155.18	\$128.42
\$141.56	\$72.07	\$37.71	\$157.28	\$130.31
\$143.42	\$77.37	\$38.77	\$159.36	\$135.92

**State of Connecticut
2018 Withholding Tables
(Effective January 1, 2018)
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	\$137.79
\$147.18	\$84.46	\$40.90	\$163.53	\$143.43
\$149.05	\$86.23	\$41.96	\$165.61	\$145.30
\$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
\$183.15	\$141.92	\$76.12	\$192.79	\$173.51
\$188.89	\$143.81	\$78.84	\$196.76	\$175.59
\$193.07	\$149.42	\$85.24	\$199.04	\$177.64
\$197.30	\$151.29	\$88.05	\$201.33	\$179.69
\$201.60	\$156.93	\$94.68	\$203.64	\$181.77
\$205.92	\$158.80	\$96.55	\$205.92	\$183.83
\$211.02	\$165.36	\$103.11	\$211.02	\$186.92
\$215.62	\$172.87	\$110.62	\$215.62	\$191.05
\$221.85	\$180.35	\$118.10	\$221.85	\$195.16
\$226.44	\$187.86	\$125.61	\$226.44	\$199.30
\$231.03	\$191.62	\$133.12	\$231.03	\$204.93
\$237.26	\$195.35	\$140.60	\$237.26	\$209.04
\$241.86	\$199.11	\$148.11	\$241.86	\$213.17
\$248.12	\$202.87	\$155.62	\$248.12	\$219.72
\$252.68	\$206.60	\$163.10	\$252.68	\$228.79
\$257.27	\$210.36	\$170.61	\$257.27	\$239.66
\$263.53	\$214.12	\$178.12	\$263.53	\$249.16
\$268.10	\$217.85	\$185.60	\$268.10	\$258.82
\$274.36	\$221.61	\$193.11	\$274.36	\$266.02
\$278.95	\$225.37	\$200.62	\$278.95	\$270.62
\$283.51	\$229.10	\$208.10	\$283.51	\$276.85
\$289.77	\$232.86	\$215.61	\$289.77	\$281.44
\$294.37	\$236.62	\$223.12	\$294.37	\$286.03
\$300.60	\$240.35	\$230.60	\$300.60	\$290.60
\$305.19	\$244.11	\$238.11	\$305.19	\$295.19
\$309.78	\$247.87	\$241.87	\$309.78	\$301.45
\$316.01	\$251.60	\$245.60	\$316.01	\$306.01
\$320.61	\$258.20	\$249.36	\$320.61	\$310.61
\$325.20	\$267.75	\$253.12	\$325.20	\$315.20
\$329.76	\$277.46	\$256.85	\$329.76	\$319.76
\$334.36	\$287.35	\$260.61	\$334.36	\$326.02
\$338.95	\$297.40	\$264.37	\$338.95	\$330.62
\$343.51	\$307.23	\$268.10	\$343.51	\$335.18
\$348.11	\$311.61	\$271.86	\$348.11	\$339.77
\$352.70	\$316.20	\$275.62	\$352.70	\$344.37
\$357.26	\$320.76	\$279.35	\$357.26	\$350.60
\$361.86	\$328.02	\$283.11	\$361.86	\$355.19
\$366.45	\$332.62	\$286.87	\$366.45	\$359.78
\$371.01	\$337.18	\$290.60	\$371.01	\$364.35
\$375.61	\$341.77	\$294.36	\$375.61	\$368.94
\$380.20	\$349.03	\$298.12	\$380.20	\$375.20
\$384.76	\$353.60	\$301.85	\$384.76	\$379.76
\$389.36	\$358.19	\$305.61	\$389.36	\$384.36
\$393.95	\$362.78	\$309.37	\$393.95	\$388.95
\$398.51	\$370.01	\$313.10	\$398.51	\$393.51
\$403.11	\$374.61	\$316.86	\$403.11	\$399.77
\$407.70	\$379.20	\$320.62	\$407.70	\$404.37
\$412.26	\$383.76	\$324.35	\$412.26	\$408.93
\$416.86	\$391.02	\$328.11	\$416.86	\$413.52
\$421.45	\$395.62	\$335.55	\$421.45	\$418.12
\$426.01	\$400.18	\$346.79	\$426.01	\$424.35
\$430.61	\$404.77	\$358.21	\$430.61	\$428.94
\$435.20	\$412.03	\$369.80	\$435.20	\$433.53
\$438.74	\$415.47	\$380.63	\$438.74	\$437.07

Refer to TPG-211, Withholding Calculation Rules

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Department of Revenue Services
 State of Connecticut
 450 Columbus Blvd Ste 1
 Hartford CT 06103-1837



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Phone	<p>For telephone assistance, call the Department of Revenue Services (DRS) at 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).</p>   <p>860-297-5962 800-382-9463</p>	<p>800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2; or 860-297-4753 (from anywhere).</p>  <p>860-297-4753</p>	Phone					
E-Mail	<p>Send routine tax questions to drs@po.state.ct.us (do not send account-related inquiries). For account-related questions, including bill and refund inquiries, use the Secure Mailbox feature by logging into the TSC.</p>  <p>DRS Email</p>	<p>Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us</p>  <p>DRS Forms Email</p>	E-Mail					
Walk-In	<p>Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative. All calls are answered at our main office in Hartford, not at the field offices.</p> <table data-bbox="162 1680 1518 1812"> <tr> <td data-bbox="162 1680 389 1812"> <p>Bridgeport 10 Middle St</p> </td> <td data-bbox="389 1680 682 1812"> <p>Hartford 450 Columbus Blvd</p> </td> <td data-bbox="682 1680 974 1812"> <p>Norwich 401 West Thames St Building 700</p> </td> <td data-bbox="974 1680 1266 1812"> <p>Waterbury 55 West Main St Suite 100</p> </td> <td data-bbox="1266 1680 1518 1812">  <p>Directions</p> </td> </tr> </table>		<p>Bridgeport 10 Middle St</p>	<p>Hartford 450 Columbus Blvd</p>	<p>Norwich 401 West Thames St Building 700</p>	<p>Waterbury 55 West Main St Suite 100</p>	 <p>Directions</p>	Walk-In
<p>Bridgeport 10 Middle St</p>	<p>Hartford 450 Columbus Blvd</p>	<p>Norwich 401 West Thames St Building 700</p>	<p>Waterbury 55 West Main St Suite 100</p>	 <p>Directions</p>				
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