



## General Instructions

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

## Employee Instructions

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

If you are a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008)(*Kerrigan*), you must recalculate your federal adjusted gross income as if your filing status for federal income tax purposes were married filing jointly or married filing separately. Unless otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union.

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

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

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

If during the taxable year your circumstances change, such as, you receive a bonus or your filing status changes, you must furnish your employer with a new Form CT-W4 within ten days of the change to avoid underwithholding. If you could be underwithheld, you should consider adjusting your withholding or making estimated payments on **Form CT-1040ES, *Estimated Connecticut Income Tax Payment Coupon for Individuals***. You may also wish to select *Withholding Code* "D" to elect the highest level of withholding. If you owe \$1,000 or more in Connecticut income tax over and above what has been withheld from your income for the prior taxable year, you may be subject to interest on the underpayment at the rate of 1% per month or fraction of a month. To help you determine if you have enough withholding, see **Informational Publication 2009(7), *Is My Connecticut Withholding Correct?***

## Nonresident Employees Working Partly Within and Partly Outside of Connecticut

If you work partly within and partly outside of Connecticut for the same employer, you should also complete **Form CT-W4NA, *Employee's Withholding or Exemption Certificate - Nonresident Apportionment***, and provide it to your employer. The information on Form CT-W4NA together with the information on Form CT-W4 will help your employer determine how much to withhold from your wages for services performed within Connecticut. To obtain Form CT-W4NA visit the Department of Revenue Services (DRS) website at [www.ct.gov/DRS](http://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 or Civil Union Individuals

If you are a married or civil union individual filing jointly and you and your spouse both select *Withholding Code* "A," you may have too much or too little Connecticut income tax withheld from your pay. This is because the phaseout of the personal exemption and credit is based on your combined

incomes. The withholding tables cannot reflect your exact withholding requirement without considering the income of your spouse. To minimize this problem, use the *Supplemental Table* on 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 2009(7).

## Armed Forces Personnel and Veterans

If you are a Connecticut resident, your Armed Forces pay is subject to Connecticut income tax withholding unless you qualify as a nonresident for Connecticut income tax purposes. See **Informational Publication 2008(22), *Connecticut Income Tax Information for Armed Forces Personnel and Veterans***. If you do not meet the criteria, complete Form CT-W4 following the instructions on Page 1. If you meet the nonresident criteria, you may request that no Connecticut income tax be withheld from your Armed Forces pay by entering *Withholding Code* "E" on Form CT-W4, Line 1 and filing the form with your Armed Forces finance officer.

## Employer Instructions

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

You are required to keep a Form CT-W4 in your files for each employee. See **Informational Publication 2009(1), *Connecticut Circular CT, Employer's Tax Guide***, for complete instructions.

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

## Report Certain Employees Claiming Exemption From Withholding to DRS

Employers are required to file copies of Form CT-W4 with DRS for certain employees claiming "E" (no withholding is necessary). See IP 2009(1). Mail copies of Forms CT-W4 meeting the conditions listed in *Connecticut Circular CT, Employer's Tax Guide* with **Form CT-941, *Connecticut Quarterly Reconciliation of Withholding***, to DRS.

## Report New and Rehired Employees to DOL

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

Conn. Gen. Stat. §31-254(b) requires employers with offices in Connecticut or transacting business in Connecticut to report names, addresses, and Social Security Numbers of new employees to DOL within 20 days from the date of hire to assist in the enforcement of child support obligations. Mail copies of Form CT-W4 for those employees only to DOL at the address listed below or FAX to the number listed below. DOL may use information reported on this form in a manner consistent with its governmental powers and duties. For more information on DOL requirements or for alternative reporting options visit the DOL website at [www.ctdol.state.ct.us](http://www.ctdol.state.ct.us) or call DOL at 860-263-6310.

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

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

Visit [www.ctnewhires.com](http://www.ctnewhires.com) to report employment or reemployment.

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

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

Select **Option 6** to speak with a representative.

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

**Forms and Publications:** Forms and publications are available anytime by visiting the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

# Supplemental Table for Qualifying Widow(er) With Dependent Child and Couples Filing Jointly - Effective January 1, 2009

For married or civil union 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.
 

A. Adjustment amount 3A. \_\_\_\_\_

B. Pay periods in a year: See pay period table. 3B. \_\_\_\_\_

C. Pay period adjustment: Divide Line 3A by Line 3B. 3C. \_\_\_\_\_
- If the adjustment is positive, enter the adjustment amount from Line 3C, on Form CT-W4, Line 2 of one spouse. If the adjustment is negative, enter the adjustment amount in brackets from Line 3C, on Form CT-W4, Line 3 of one spouse.

## Pay Period Table

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

| Annual Salary | 2,000   | 4,000   | 6,000   | 8,000 | 10,000 | 12,000 | 14,000 | 16,000 | 18,000 | 20,000 | 22,000 | 24,000 | 26,000 |
|---------------|---------|---------|---------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 3,000         | 0       | 0       | 0       | 0     | 0      | 0      | (15)   | (42)   | (99)   | (156)  | (248)  | (318)  | (485)  |
| 6,000         | 0       | 0       | 0       | 0     | 0      | 0      | (15)   | (42)   | (99)   | (141)  | (225)  | (295)  | (414)  |
| 9,000         | 0       | 0       | 0       | 0     | 0      | 0      | (15)   | (35)   | (77)   | (119)  | (182)  | (192)  | (308)  |
| 12,000        | 0       | 0       | 0       | 0     | 0      | 0      | 0      | (12)   | (54)   | (48)   | (60)   | (106)  | (249)  |
| 15,000        | (23)    | (23)    | (23)    | (23)  | (15)   | 0      | 0      | 9      | 27     | 36     | (24)   | (70)   | (162)  |
| 18,000        | (99)    | (99)    | (99)    | (84)  | (69)   | (54)   | (6)    | 54     | 36     | 18     | (42)   | 20     | (111)  |
| 21,000        | (203)   | (195)   | (180)   | (165) | (129)  | (54)   | (3)    | 9      | (9)    | 24     | 27     | 10     | (87)   |
| 24,000        | (325)   | (310)   | (295)   | (232) | (145)  | (106)  | (82)   | (70)   | 20     | 14     | 0      | 0      | (12)   |
| 27,000        | (586)   | (550)   | (475)   | (409) | (370)  | (331)  | (256)  | (181)  | (170)  | (142)  | (113)  | (6)    | 25     |
| 30,000        | (792)   | (705)   | (666)   | (627) | (588)  | (441)  | (405)  | (347)  | (319)  | (206)  | (87)   | 20     | 18     |
| 33,000        | (956)   | (917)   | (878)   | (788) | (686)  | (618)  | (548)  | (447)  | (312)  | (156)  | (75)   | 20     | 18     |
| 36,000        | (1,167) | (1,128) | (981)   | (930) | (845)  | (760)  | (605)  | (414)  | (279)  | (156)  | (75)   | 20     | 18     |
| 39,000        | (1,193) | (1,091) | (1,023) | (938) | (810)  | (618)  | (420)  | (267)  | (144)  | (21)   | 60     | 155    | 153    |
| 42,000        | (1,200) | (1,115) | (1,030) | (860) | (642)  | (450)  | (285)  | (132)  | (9)    | 114    | 195    | 290    | 288    |
| 45,000        | (1,208) | (1,080) | (888)   | (675) | (495)  | (315)  | (150)  | 3      | 126    | 249    | 330    | 425    | 423    |
| 48,000        | (1,130) | (912)   | (720)   | (540) | (360)  | (180)  | (15)   | 138    | 261    | 384    | 465    | 560    | 468    |
| 51,000        | (1,086) | (906)   | (726)   | (546) | (366)  | (186)  | (21)   | 132    | 255    | 378    | 414    | 419    | 327    |
| 54,000        | (1,060) | (880)   | (700)   | (520) | (340)  | (160)  | 5      | 158    | 281    | 314    | 305    | 310    | 218    |
| 57,000        | (940)   | (760)   | (580)   | (400) | (220)  | (40)   | 125    | 233    | 266    | 299    | 290    | 295    | 203    |
| 60,000        | (820)   | (640)   | (460)   | (280) | (100)  | 80     | 155    | 218    | 251    | 284    | 275    | 280    | 188    |
| 63,000        | (700)   | (520)   | (340)   | (160) | (25)   | 65     | 140    | 203    | 236    | 269    | 260    | 265    | 173    |
| 66,000        | (580)   | (400)   | (220)   | (130) | (40)   | 50     | 125    | 188    | 221    | 254    | 245    | 250    | 158    |
| 69,000        | (460)   | (325)   | (235)   | (145) | (55)   | 35     | 110    | 173    | 206    | 239    | 230    | 235    | 143    |
| 72,000        | (430)   | (340)   | (250)   | (160) | (70)   | 20     | 95     | 158    | 191    | 224    | 215    | 220    | 308    |
| 75,000        | (445)   | (355)   | (265)   | (175) | (85)   | 5      | 80     | 143    | 176    | 209    | 289    | 478    | 578    |
| 78,000        | (460)   | (370)   | (280)   | (190) | (100)  | (10)   | 65     | 128    | 161    | 374    | 553    | 660    |        |
| 81,000        | (475)   | (385)   | (295)   | (205) | (115)  | (25)   | 50     | 202    | 419    | 644    |        |        |        |
| 84,000        | (490)   | (400)   | (310)   | (220) | (130)  | (40)   | 215    | 466    | 601    |        |        |        |        |
| 87,000        | (505)   | (415)   | (325)   | (235) | (56)   | 218    | 485    |        |        |        |        |        |        |
| 90,000        | (520)   | (430)   | (340)   | (70)  | 208    | 400    |        |        |        |        |        |        |        |
| 93,000        | (535)   | (356)   | (82)    | 200   |        |        |        |        |        |        |        |        |        |
| 96,000        | (370)   | (92)    | 100     |       |        |        |        |        |        |        |        |        |        |
| 99,000        | (100)   |         |         |       |        |        |        |        |        |        |        |        |        |

This table joins the table on Page 4.

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# Supplemental Table for Qualifying Widow(er) With Dependent Child and Couples Filing Jointly - Effective January 1, 2009

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

| Annual Salary | 28,000 | 30,000 | 32,000 | 34,000  | 36,000  | 38,000  | 40,000  | 42,000  | 44,000  | 46,000  | 48,000  | 50,000 | 52,000  |
|---------------|--------|--------|--------|---------|---------|---------|---------|---------|---------|---------|---------|--------|---------|
| 3,000         | (647)  | (752)  | (866)  | (1,007) | (1,148) | (1,148) | (1,136) | (1,158) | (1,163) | (1,125) | (1,023) | (992)  | (1,002) |
| 6,000         | (525)  | (666)  | (807)  | (948)   | (981)   | (1,020) | (1,025) | (1,030) | (950)   | (822)   | (720)   | (722)  | (732)   |
| 9,000         | (467)  | (608)  | (698)  | (776)   | (888)   | (893)   | (855)   | (753)   | (630)   | (540)   | (450)   | (452)  | (462)   |
| 12,000        | (408)  | (441)  | (570)  | (665)   | (760)   | (680)   | (552)   | (450)   | (360)   | (270)   | (180)   | (182)  | (192)   |
| 15,000        | (258)  | (370)  | (465)  | (518)   | (506)   | (383)   | (293)   | (203)   | (113)   | (23)    | 68      | 66     | 56      |
| 18,000        | (224)  | (319)  | (329)  | (291)   | (279)   | (189)   | (99)    | (9)     | 81      | 171     | 261     | 259    | 249     |
| 21,000        | (158)  | (146)  | (113)  | (113)   | (113)   | (23)    | 68      | 158     | 248     | 338     | 428     | 426    | 371     |
| 24,000        | 8      | 20     | 20     | 20      | 20      | 110     | 200     | 290     | 380     | 470     | 560     | 468    | 368     |
| 27,000        | 7      | 7      | 7      | 7       | 7       | 97      | 187     | 277     | 367     | 412     | 412     | 320    | 220     |
| 30,000        | 0      | 0      | 0      | 0       | 0       | 90      | 180     | 270     | 270     | 270     | 270     | 178    | 78      |
| 33,000        | 0      | 0      | 0      | 0       | 0       | 90      | 135     | 135     | 135     | 135     | 135     | 43     | (57)    |
| 36,000        | 0      | 0      | 0      | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | (92)   | (192)   |
| 39,000        | 135    | 135    | 135    | 90      | 0       | 0       | 0       | 0       | 0       | 0       | 0       | (92)   | (192)   |
| 42,000        | 270    | 270    | 180    | 90      | 0       | 0       | 0       | 0       | 0       | 0       | 0       | (92)   | (192)   |
| 45,000        | 360    | 270    | 180    | 90      | 0       | 0       | 0       | 0       | 0       | 0       | 0       | (92)   | (103)   |
| 48,000        | 360    | 270    | 180    | 90      | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 88     | 176     |
| 51,000        | 219    | 129    | 39     | (51)    | (141)   | (141)   | (141)   | (141)   | (141)   | (52)    | 132     | 232    |         |
| 54,000        | 110    | 20     | (70)   | (160)   | (250)   | (250)   | (250)   | (250)   | (70)    | 118     | 220     |        |         |
| 57,000        | 95     | 5      | (85)   | (175)   | (265)   | (265)   | (176)   | 8       | 200     |         |         |        |         |
| 60,000        | 80     | (10)   | (100)  | (190)   | (280)   | (100)   | 88      | 190     |         |         |         |        |         |
| 63,000        | 65     | (25)   | (115)  | (116)   | (22)    | 170     |         |         |         |         |         |        |         |
| 66,000        | 50     | (40)   | 50     | 148     | 160     |         |         |         |         |         |         |        |         |
| 69,000        | 124    | 218    | 320    |         |         |         |         |         |         |         |         |        |         |
| 72,000        | 388    | 400    |        |         |         |         |         |         |         |         |         |        |         |

This table joins the table on Page 3.

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