

# Form CT-W4

## Employee's Withholding Certificate

Complete this form in blue or black ink only.

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

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

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

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

Married or Civil Union Filing Separately	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$12,000 and no withholding is necessary.	E
My expected annual gross income is <b>greater</b> 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 <b>less</b> than or equal to \$13,000 and no withholding is necessary.	E
My expected annual gross income is <b>greater</b> than \$13,000.	F
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

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

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

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

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

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

4. First Name  M  Last Name

5. Home Address

6. Social Security Number  -  -

7. City/Town

8. State

9. ZIP Code  -

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

10. Employee's Signature

11. Date  /  /  -  -  -  -  -

M M D D Y Y

**Employers Must Complete Items 12 through 20.**

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

M M D D Y Y

13. Employer's Business Name

14. Employer's Business Address

15. Federal Employer Identification Number  -

16. City/Town

17. State

18. ZIP Code  -

19. Contact Person

20. Telephone Number  -  -

## General Instructions

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

## Employee Instructions

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

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

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

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

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

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

If during the taxable year your circumstances change, such as, you receive a bonus or your filing status changes, you must furnish your employer with a new Form CT-W4 within ten days of the change to avoid underwithholding. If you could be underwithheld, you should consider adjusting your withholding or making estimated payments on Form CT-1040ES, *Estimated Connecticut Income Tax Payment Coupon for Individuals*. You may also wish to select *Withholding Code* "D" to elect the highest level of withholding. If you owe \$1,000 or more in Connecticut income tax over and above what has been withheld from your income for the prior taxable year, you may be subject to interest on the underpayment at the rate of 1% per month or fraction of a month. To help you determine if you have enough withholding, see **Informational Publication 2008(7)**, *Is My Connecticut Withholding Correct?*

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

If you work partly within and partly outside of Connecticut for the same employer, you should also complete Form CT-W4NA, *Employee's Withholding or Exemption Certificate - Nonresident Apportionment*, and provide it to your employer. The information on Form CT-W4NA together with the information on Form CT-W4 will help your employer determine how much to withhold from your wages for services performed within Connecticut. To obtain Form CT-4NA visit our Department of Revenue Services (DRS) website at [www.ct.gov/DRS](http://www.ct.gov/DRS) or request the form from your employer.

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

## Certain Married or Civil Union Individuals

If you are a married or civil union individual filing jointly and you and your spouse both select *Withholding Code* "A," you may have too much or too little Connecticut income tax withheld from your pay. This is because the phaseout of the personal exemption and credit is based on your combined incomes. The withholding tables cannot reflect your exact withholding requirement without considering the income of your spouse. To minimize this problem, use the *Supplemental Table* on Pages 3 and Page 4 to adjust your withholding. You are not required to use this table. **Do not** use the supplemental table to adjust your withholding if you use the worksheet in Informational Publication 2008(7).

## Armed Forces Personnel and Veterans

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

## Employer Instructions

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

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

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

### Report Certain Employees Claiming Exemption From Withholding to DRS

Employers are required to file copies of Form CT-W4 with DRS for certain employees claiming "E" (no withholding is necessary). See **Informational Publication 2008(1)**, *Connecticut Circular CT, Employer's Tax Guide*, for further information. Mail copies of Forms CT-W4 meeting the conditions listed in *Connecticut Circular CT, Employer's Tax Guide* with Form CT-941, *Connecticut Quarterly Reconciliation of Withholding*, to DRS.

### Report New and Rehired Employees to DOL

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

Conn. Gen. Stat. §31-254(b) requires employers with offices in Connecticut or transacting business in Connecticut to report names, addresses, and Social Security Numbers of new employees to DOL within 20 days from the date of hire to assist in the enforcement of child support obligations. Mail copies of Form CT-W4 for those employees only to DOL at the address listed below or FAX to the number listed below.

DOL may use information reported on this form in a manner consistent with its governmental powers and duties. For more information on DOL requirements or for alternate reporting options visit the DOL website at [www.ctdol.state.ct.us](http://www.ctdol.state.ct.us) or call DOL at 860-263-6310.

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

**Mail to:** CT Department of Labor, Office of Research, Form CT-W4

200 Folly Brook Boulevard, Wethersfield CT 06109; **or**

**Fax:** 1-800-816-1108

Visit [www.ctnewhires.com](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)

**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 Married or Civil Union Couples Filing Jointly - Effective January 1, 2008

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

#### Instructions

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

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

#### Pay Period Table

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

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

This table joins the table on Page 4.

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

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

Annual Salary	28,000	30,000	32,000	34,000	36,000	38,000	40,000	42,000	44,000	46,000	48,000	50,000	52,000
3,000	(647)	(752)	(866)	(1,007)	(1,148)	(1,148)	(1,136)	(1,158)	(1,163)	(1,125)	(1,023)	(992)	(1,002)
6,000	(525)	(666)	(807)	(948)	(981)	(1,020)	(1,025)	(1,030)	(950)	(822)	(720)	(722)	(732)
9,000	(467)	(608)	(698)	(776)	(888)	(893)	(855)	(753)	(630)	(540)	(450)	(452)	(462)
12,000	(408)	(441)	(570)	(665)	(760)	(680)	(552)	(450)	(360)	(270)	(180)	(182)	(192)
15,000	(258)	(370)	(465)	(518)	(506)	(383)	(293)	(203)	(113)	(23)	68	66	56
18,000	(224)	(319)	(329)	(291)	(279)	(189)	(99)	(9)	81	171	261	259	249
21,000	(158)	(146)	(113)	(113)	(113)	(23)	68	158	248	338	428	426	371
24,000	8	20	20	20	20	110	200	290	380	470	560	468	368
27,000	7	7	7	7	7	97	187	277	367	412	412	320	220
30,000	0	0	0	0	0	90	180	270	270	270	270	178	78
33,000	0	0	0	0	0	90	135	135	135	135	135	43	(57)
36,000	0	0	0	0	0	0	0	0	0	0	0	(92)	(192)
39,000	135	135	135	90	0	0	0	0	0	0	0	(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.**

(Rev. 11/07)