

# Form CT-W4

## Employee's Withholding Certificate

Effective January 1, 2010

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. Complete Lines 1 through 11.

| Filing Jointly *   | Withholding Code |
|--|------------------|
| Our expected combined annual gross income is <b>less</b> 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 <b>greater</b> than \$24,000 and less than or equal to \$100,500. See <i>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 annual gross income is <b>less</b> 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 <b>greater</b> than \$24,000 and less than or equal to \$100,500.   | A                |
| My expected 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                |

| Filing Separately **   | Withholding Code |
|--|------------------|
| My expected annual gross income is <b>less</b> 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 <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                |

\* **Filing jointly** includes filing jointly for federal and Connecticut and filing jointly for Connecticut only

\*\* **Filing separately** includes filing separately for federal and Connecticut and filing separately for Connecticut only

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

**Employees complete Lines 1 through 11.** 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.   Check if you are claiming the MSRRA exemption

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.

4. First name  MI  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 complete Lines 12 through 20.** See *Employer Instructions* on Page 2.

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

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  -  -

## Employee 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.

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.

If you are a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under Public Act 2009-13, 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.

### Check Your Withholding

You may 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 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.

You may be overwithheld if your combined annual income is more than \$500,000 but less than \$1,000,000 and your Connecticut filing status is filing jointly. To help determine if your withholding is correct, see **Informational Publication 2010(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](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 2010(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

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

See **Informational Publication 2009(21), 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 for the taxable year.

You are required to keep a Form CT-W4 in your files for each employee. See **Informational Publication 2010(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 2010(1). Mail copies of Forms CT-W4 meeting the conditions listed in IP 2010(1) with **Form CT-941, Connecticut Quarterly Reconciliation of Withholding**, to DRS.

### Report New and Rehired Employees to the Department of Labor (DOL)

**New employees** are workers not previously employed by your business, or workers rehired after having been separated from your business for more than six months.

Employers with offices in Connecticut or transacting business in Connecticut are required to report new hires to the 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](http://www.ctnewhires.com)
- Faxing copies of completed Forms CT-W4 to **1-800-816-1108** or mail copies of completed Forms CT-W4 to:  
CT Department of Labor  
Office of Research, Form CT-W4  
200 Folly Brook Boulevard  
Wethersfield CT 06109

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 More 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

Visit 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, 2010

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                                 |  |
| B. | Pay periods in a year. See pay period table.      |  |
| C. | Pay period adjustment: Divide Line 3A by Line 3B. |  |
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 |
|---------------|---------|---------|---------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 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)   | (250) | 208    | 400    |        |        |        |        |        |        |        |
| 93,000        | (535)   | (356)   | (82)    | 200   |        |        |        |        |        |        |        |        |        |
| 96,000        | (370)   | (92)    | 100     |       |        |        |        |        |        |        |        |        |        |
| 99,000        | (100)   |         |         |       |        |        |        |        |        |        |        |        |        |

This table joins the table on Page 4.

(Rev. 12/09)

**Supplemental Table for Qualifying Widow(er) With Dependent Child and  
Couples Filing Jointly - Effective January 1, 2010**

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       | 0      | (192)   |
| 42,000        | 270    | 270    | 180    | 90      | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0      | (92)    |
| 45,000        | 360    | 270    | 180    | 90      | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0      | (103)   |
| 48,000        | 360    | 270    | 180    | 90      | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0      | 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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