Department of Revenue Services State of Connecticut

Employee Instructions

(Rev. 12/14)

Form CT-W4 **Employee's Withholding Certificate**

Complete this form in blue or black ink only.

- 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.

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.	С
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.	С
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

• Choose the statement that best describes your gross income.

Effective January 1, 2015

• Enter the Withholding Code on Line 1 below.

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.	Е
My expected annual gross income is greater than \$12,000.	Α
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.	Е
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.	Е
My expected annual gross income is greater than \$19,000.	В
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 Pag	e 2. Sign and return Forr	n CT-W4 to your employer.	Keep a copy for your records.
Withholding Code: Enter W	Code letter chosen from	above1		Check if you are claiming
2. Additional withholding amount per pay	period: If any, see Page	e 3 instructions 2. \$_		the MSRRA exemption and enter state of legal residence/domicile:
3. Reduced withholding amount per pay p	period: If any, see Page	3 instructions3. \$		
First name	MI Las	st name	Social Security N	umber
Home address (number and street, apar	tment number, suite nu	ımber, PO Box)		
City/town	State	ZIP code		
Employee's signature Employers: See Employer Instruction	ns on Page 2.			
Is this a new or rehired employee?	□ No □ `	Yes Enter date hired:	mm/dd/yyyy	
Employer's business name			Fodoral Employe	
Zimpioyor o suomoco mamo			Federal Employe	r Identification Number
Employer's business address			rederal Employe	r Identification Number
, ,	State	ZIP code	rederal Employe	r Identification 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.

You may be overwithheld if your combined annual income is more than \$200,000 but less than \$700,000 and your Connecticut filing status is filing jointly. To help determine if your withholding is correct, see Informational Publication 2015(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 2015(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 2012(15), 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 6.7% without allowance for exemption. You are required to keep Form CT-W4 in your files for each employee. See **Informational Publication 2015(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 2015(1). Mail copies of Forms CT-W4 meeting the conditions listed in IP 2015(1) under *Reporting Certain Employees to:*

Department of Reveunue 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.

Form CT-W4 (Rev. 12/14) Page 2 of 4

Married Couples Filing Jointly - Effective January 1, 2015 **Supplemental Table**

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. ი დ

3B. Pay periods in a year: See pay period table. Adjustment amount ĕ 8. C.

Pay period adjustment: Divide Line 3A by Line 3B.

4.

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Pay periods in a year: Biweekly26 Semi-monthly24 If you are paid: Weekly

Pay Period Table

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(950) (770) (590) (410) (230) (50) 25 88 121 154 145 150 (885) (705) (525) (345) (210) (120) (45) 18 51 84 75 80 (800) (620) (440) (350) (210) (170) (95) (32) 1 34 25 30 (715) (580) (490) (400) (310) (220) (145) (82) (49) (16) (25) (20) (70) (720) (680) (540) (400) (310) (270) (195) (182) (16) (75) (70) (770) (680) (500) (410) (320) (275) (179) 34 213 370 (800) (740) (560) (410) (155) 96 281 34 213 370 (800) (770) (680) (500) (410) (155) <th>22,000</th> <td>$\stackrel{\smile}{}$</td> <td>(822)</td> <td>(675)</td> <td>(492)</td> <td>(315)</td> <td>(135)</td> <td>30</td> <td>138</td> <td>171</td> <td>204</td> <td>195</td> <td>200</td> <td>108</td>	22,000	$\stackrel{\smile}{}$	(822)	(675)	(492)	(315)	(135)	30	138	171	204	195	200	108
(885) (705) (525) (345) (210) (120) (45) 18 51 84 75 80 (800) (620) (440) (350) (260) (170) (95) (32) 1 34 25 30 (715) (580) (490) (400) (310) (220) (145) (182) (49) (16) (25) (20) (70) (720) (630) (540) (450) (370) (275) (149) (116) (25) (70) (770) (680) (590) (410) (320) (275) (179) (36) (75) (70) (800) (770) (680) (590) (410) (350) (275) (179) (36) (36) (410) (350) (410) (155) 96 281 (75) (70) (800) (770) (680) (590) (410) (155) 96 281 (71) (71) (70)	60,000		(220)	(280)	(410)	(230)	(20)	22	88	121	154	145	150	28
(800) (620) (440) (350) (260) (170) (95) (32) 1 34 25 30 (715) (580) (490) (400) (310) (220) (145) (82) (49) (16) (25) (20) (70) (720) (630) (540) (450) (270) (182) (149) (75) (70) (770) (680) (590) (410) (320) (275) (212) (179) 34 213 370 (800) (740) (560) (470) (380) (365) (153) 64 334 213 370 (890) (770) (680) (500) (410) (155) 96 281 334 213 370 (890) (800) (710) (620) (441) (167) 145 96 281 334 213 370 (890) (740) (470) (441) (167) 145	63,000		(202)	(525)	(342)	(210)	(120)	(42)	18	21	84	75	80	(12)
(715) (580) (490) (400) (310) (220) (145) (82) (49) (16) (25) (20) (70) (720) (630) (540) (450) (360) (270) (149) (16) (75) (70) (770) (680) (590) (410) (320) (275) (212) (179) 34 213 370 (800) (710) (620) (500) (410) (380) (305) (153) 64 334 213 370 (800) (770) (680) (500) (410) (155) 96 281 334 213 370 (890) (770) (680) (500) (410) (155) 96 281 334 213 370 (890) (800) (740) (470) (410) (167) 145 20 141 (890) (770) (870) (410) (167) 50 145 20 <	000'99	_	(620)	(440)	(320)	(260)	(170)	(62)	(32)	_	34	25	30	(62)
(720) (630) (540) (450) (360) (270) (195) (132) (99) (66) (75) (70) (770) (680) (590) (500) (410) (320) (245) (182) (149) (116) (36) 153 (800) (710) (620) (530) (440) (350) (275) (212) (179) 34 213 370 (830) (740) (560) (470) (380) (305) (153) 64 334 213 370 (860) (770) (680) (470) (410) (155) 96 281 334 213 370 (890) (800) (710) (620) (441) (167) 145 50 145 50 145	69,000	_	(280)	(490)	(400)	(310)	(220)	(145)	(82)	(49)	(16)	(22)	(20)	(112)
(770) (680) (590) (500) (410) (320) (245) (182) (149) (116) (36) 153 (800) (710) (620) (530) (440) (350) (275) (212) (179) 34 213 370 (830) (740) (560) (470) (380) (305) (153) 64 334 213 370 (860) (770) (680) (500) (410) (155) 96 281 334 213 370 (890) (770) (620) (441) (167) 145 334 213 370 (890) (770) (620) (441) (167) 145 50 145 <td< th=""><th>72,000</th><th>_</th><th>(020)</th><th>(540)</th><th>(420)</th><th>(360)</th><th>(270)</th><th>(195)</th><th>(132)</th><th>(66)</th><th>(99)</th><th>(75)</th><th>(20)</th><th>18</th></td<>	72,000	_	(020)	(540)	(420)	(360)	(270)	(195)	(132)	(66)	(99)	(75)	(20)	18
(800) (710) (620) (530) (440) (350) (275) (212) (179) 34 213 (830) (740) (650) (470) (380) (305) (153) 64 334 213 (860) (770) (680) (590) (410) (155) 96 281 (890) (800) (710) (620) (441) (167) 145 (800) (771) (497) (170) (192) 50 (800) (552) (280) This table joins the table on Page 4.	75,000	(770)	(089)	(280)	(200)	(410)	(320)	(242)	(182)	(149)	(116)	(36)	153	298
(830) (740) (650) (560) (470) (380) (305) (153) 64 (860) (770) (680) (590) (410) (155) 96 281 (890) (800) (710) (620) (441) (167) 145 (920) (830) (740) (470) (192) 50 (950) (771) (497) (170) (800) (552) (280) This table joins the table on Page 4.	78,000	(800)	(710)	(620)	(230)	(440)	(320)	(275)	(212)	(179)	34	213	370	
(860) (770) (680) (590) (410) (155) 96 (890) (800) (710) (620) (441) (167) 145 (920) (830) (740) (470) (192) 50 145 (950) (771) (497) (170) This table joins the table on Page 4 (500) (552) (280) This table joins the table on Page 4	81,000	(830)	(240)	(620)	(290)	(470)	(380)	(302)	(153)	64	334			
(890) (800) (710) (620) (4 (920) (830) (740) (470) (11 (950) (771) (497) (170) (800) (552) (280)	84,000	(860)	(220)	(089)	(280)	(200)	(410)	(155)	96	281				
(920) (830) (740) (470) (13 (950) (771) (497) (170) (800) (552) (280) (500)	87,000	(890)	(800)	(710)	(620)	(441)	(167)	145						
(950) (771) (497) (170) (800) (552) (280) (500)	90,000	(920)	(830)	(740)	(470)	(192)	20							
(800) (552) (280) (500)	93,000	(026)	(771)	(497)	(170)									
(200)	96,000	(800)	(552)	(280)		i								
	000'66	(200)				INIS	table joir	าร the tal	on Pa	ge 4.				

(Rev. 12/14)

Married Couples Filing Jointly - Effective January 1, 2015
For married couples who both select Withholding Code "A" on Form CT-W4 (combined income is \$100,500 or less). Supplemental Table

Annual Salary 28,000	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)	(998)	(1,007)	(1,148)	(1,148)	(1,136)	(1,158)	(1,163)	(1,125)	(1,023)	(892)	(1,031)
000'9	(522)	(999)	(807)	(948)	(981)	(1,020)	(1,025)	(1,030)	(026)	(822)	(720)	(722)	(191)
000'6	(467)	(809)	(869)	(222)	(888)	(883)	(822)	(753)	(029)	(240)	(450)	(452)	(491)
12,000	(408)	(441)	(220)	(665)	(200)	(089)	(552)	(420)	(360)	(270)	(180)	(182)	(221)
15,000	(258)	(370)	(465)	(218)	(206)	(383)	(293)	(203)		(23)	89	99	26
18,000	(224)	(319)	(329)	(291)	(279)	(189)	(66)	6)		171	261	259	220
21,000	(158)	(146)	(113)	(113)	(113)	(23)	89	158		338	428	426	341
24,000	00	20	20	20	20	110	200	290		470	260	468	339
27,000	7	7	7	7	7	26	187	277	367	412	412	320	191
30,000	0	0	0	0	0	06	180	270		270	270	178	49
33,000	0	0	0	0	0	06	135	135		135	135	43	(98)
36,000	0	0	0	0	0	0	0	0		0	0	(95)	(221)
39,000	135	135	135	90	0	0	0	0	0	0	0	(92)	(221)
42,000	270	270	180	06	0	0	0	0	0	0	0	(92)	(221)
45,000	360	270	180	06	0	0	0	0	0	0	0	(95)	(132)
48,000	360	270	180	06	0	0	0	0	0	0	0	88	147
51,000	195	105	15	(22)	(165)	(165)	(165)	(165)	(165)	(92)	108	253	
24,000	20	(40)	(130)	(220)	(310)	(310)	(310)	(310)	(130)	28	210		
22,000	0	(06)	(180)	(270)	(360)	(360)	(271)	(87)	150				
000'09	(20)	(140)	(230)	(320)	(410)	(230)	(42)	110					
63,000	(120)	(210)	(300)	(301)	(202)	30							
000'99	(170)	(260)	(170)	(72)	(10)								
000'69	(131)	(37)	110		i	•	;		(
72,000	86	160			u	Inis table joins the table on Page 3.	uns the ta	able on P	age 3.				

(Rev. 12/14)