

FORM CT-W4

Effective July 1, 1998

State of Connecticut Department of Revenue Services

Purpose. Complete Form CT-W4 so that your employer can withhold the correct amount of Connecticut income tax from your pay. Underwithholding may result in interest charges at the rate of 1% (.01) per month or fraction thereof. If you are newly hired, your employer must, within 20 days, send a copy of this form to the Department of Labor pursuant to Conn. Gen. Stat. §31-254b.

General Instructions. Complete the certificate below, sign it, and return it to your employer. Refer to **IP 99(1), Is My Connecticut Withholding Correct?**, to check the amount of your Connecticut income tax withholding. Additional information is provided on back of this form.

Exemption From Withholding. Read Line 4 of the certificate below to see if you can claim exempt status. If you are exempt, complete Line 4, but do not complete Lines 2 and 3. Sign the form and return it to your employer. Connecticut income tax will not be withheld from your pay. However, the Department of Revenue Services may review any Form CT-W4 claiming exemption from withholding.

To Avoid Underwithholding. You could be underwithheld if any of the following apply:

- you have more than one job;
- you qualify under the Special Rules For Certain Married Individuals, and do not use the supplemental table; or
- you have substantial nonwage income.

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 Filing Status "D" to elect the highest level of withholding.

Nonresident Employees who work partly within and partly outside of Connecticut, see information on back of this form.

Filing Status Worksheet

Check one box for filing status and enter letter on Line 1 below:

- ☐ A. You are **single**; or
You are **married and you are filing separately**; or
You are **married filing jointly**, both you and your spouse work, and your combined income is **\$100,500 or less**.
(Refer to *Special Rules For Certain Married Individuals on Page 2.*)
- ☐ B. You will file as a **head of household** on your federal tax return.
- ☐ C. You are **married filing jointly and your spouse is not employed**.
- ☐ D. You are **married filing jointly**, have a working spouse, and your combined income is **more than \$100,500**; or
You have a significant nonwage income, and wish to avoid having too little tax withheld; or
You are a **nonresident** and you have substantial other income.
- ☐ E. You are exempt because you qualify on Line 4 below.

★ ★ ★ **COMPLETE SCHEDULE BELOW - Please Print Clearly** ★ ★ ★

..... CUT HERE AND GIVE THE CERTIFICATE TO YOUR EMPLOYER. KEEP THE TOP PORTION FOR YOUR RECORDS

FORM CT-W4

EMPLOYEE'S WITHHOLDING OR EXEMPTION CERTIFICATE

State of Connecticut
Department of Revenue Services

1. Filing Status (Enter letter from box checked above) 1. _____
2. Additional withholding amount per pay period 2. _____
3. Reductional withholding amount per pay period 3. _____
4. I claim exemption from withholding and I certify that I meet the following condition for exemption:
- This year I expect a refund of **ALL** Connecticut income tax withheld because I expect to have **NO** Connecticut income tax liability.
- If you meet the above condition, check here to claim exemption from withholding 4. ☐

FIRST NAME	MI	LAST NAME	YOUR SOCIAL SECURITY NUMBER
HOME ADDRESS			
CITY/TOWN			STATE
EMPLOYEE'S SIGNATURE			DATE
			M M D D Y Y

Employers Must Complete items 5 through 14. Please print clearly.

5. Is this a new or rehired employee? Yes ☐ No ☐ If yes, provide the date of hire	DATE
	M M D D Y Y
6. EMPLOYER'S BUSINESS NAME	9. Connecticut Tax Registration Number
7. EMPLOYER'S BUSINESS ADDRESS	10. Federal Employer Identification Number
8. CITY/TOWN	11. STATE
13. CONTACT PERSON	12. ZIP CODE
14. TELEPHONE NUMBER	

Employer Instructions On Reverse

(Rev. 7/99)

EMPLOYEE INSTRUCTIONS

CAUTION: Underwithholding could result in interest charges at the rate of 1% per month or fraction thereof. **IP 99(1)**, *Is My Connecticut Withholding Correct?*, can help you determine if enough Connecticut income tax is being withheld.

NOTE: If during the taxable year an employee has a change occur in his or her circumstances that will result in underwithholding of Connecticut income tax, such as a bonus or a change in filing status, the employee must (within 10 days of the change) furnish to his or her employer a new Form CT-W4 reflecting that change.

Nonresident employees who work partly within and partly outside of Connecticut for the same employer should also complete **Form CT-W4NA**, *Employee's Withholding or Exemption Certificate - Nonresident Apportionment*, and provide it to the 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. Form CT-W4NA is available from your employer or from the DRS Forms Unit.

SPECIAL RULES FOR CERTAIN MARRIED INDIVIDUALS

If you are a married individual filing jointly and you and your spouse both select FILING STATUS "A", you may have too much or too little Connecticut income tax withheld from your pay if withholding is based on the withholding tables. 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 your spouse's income.

To minimize this problem, use the SUPPLEMENTAL TABLE that is provided on Pages 3 and 4 of this form to adjust your withholding.

You are not required to use this table. However, if you choose to adjust your withholding, look up both spouses' incomes on the chart and follow the instructions.

NOTE: Do not use the supplemental table to adjust your withholding if you use the **IP 99(1)** worksheet.

EMPLOYER INSTRUCTIONS

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

Employers must also file copies of Form CT-W4 with the Connecticut Department of Revenue Services (DRS) and the Connecticut 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 the Department of Revenue Services for certain employees claiming exemption from Connecticut withholding. See *Connecticut Circular CT, Employer's Tax Guide*, for further information. Mail copies of exempt Forms CT-W4 meeting the conditions listed on Page 11 of *Connecticut Circular CT, Employer's Tax Guide*, with **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding* to the Department of Revenue Services.

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 6 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 the Department of Labor 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 the Department of Labor at the address listed below or FAX to the number listed below.

The Department of Labor (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, call the DOL at 860-263-6310.

For new employees; send/fax Form CT-W4 to:

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

FOR FURTHER INFORMATION:

Contact the Department of Revenue Services at **1-800-382-9463** (toll-free from within Connecticut) or **860-297-5962** (from anywhere), 8:00 a.m. to 5:00 p.m., Monday through Friday. TTY, TDD and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

TO ORDER FORMS AND PUBLICATIONS (available 24 hours a day):

Telephone: Call **1-800-382-9463** (toll-free from within Connecticut), or **860-297-4753** (from anywhere) and select **Option 2** from a touch-tone phone.

Internet: preview and download forms from the DRS Web site: **www.state.ct.us/drs**

DRS TAX-FAX: dial **860-297-5698** from the handset attached to your fax machine.

SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY - EFFECTIVE JULY 1, 1998
for married couples who both select status "A" on their Form CT-W4s (combined income is \$100,500 or less)
PLEASE REFER TO INSTRUCTIONS ON NEXT PAGE

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)	(309)	(458)
6,000	0	0	0	0	0	0	(15)	(42)	(99)	(141)	(225)	(287)	(388)
9,000	0	0	0	0	0	0	(15)	(35)	(77)	(119)	(182)	(183)	(281)
12,000	0	0	0	0	0	0	0	(12)	(54)	(48)	(60)	(98)	(223)
15,000	(23)	(23)	(23)	(23)	(15)	0	0	9	27	36	(24)	(62)	(136)
18,000	(99)	(99)	(99)	(84)	(69)	(54)	(6)	54	36	18	(42)	29	(85)
21,000	(203)	(195)	(180)	(165)	(129)	(54)	(3)	9	(9)	24	27	14	(74)
24,000	(317)	(302)	(287)	(224)	(137)	(98)	(74)	(62)	29	23	0	0	(11)
27,000	(550)	(514)	(439)	(373)	(334)	(295)	(220)	(145)	(138)	(119)	(103)	(5)	24
30,000	(729)	(642)	(603)	(564)	(525)	(378)	(342)	(293)	(273)	(177)	(77)	20	17
33,000	(866)	(827)	(788)	(698)	(596)	(532)	(470)	(383)	(266)	(129)	(66)	20	17
36,000	(1,050)	(1,011)	(864)	(813)	(737)	(660)	(522)	(350)	(234)	(129)	(66)	20	17
39,000	(1,062)	(960)	(896)	(820)	(705)	(531)	(353)	(218)	(113)	(8)	56	141	139
42,000	(1,056)	(980)	(903)	(750)	(551)	(378)	(231)	(96)	9	114	177	263	260
45,000	(1,063)	(948)	(774)	(581)	(419)	(257)	(110)	26	131	236	299	384	382
48,000	(993)	(794)	(621)	(459)	(297)	(135)	12	147	252	357	420	506	422
51,000	(952)	(790)	(628)	(466)	(304)	(142)	5	140	245	350	372	377	293
54,000	(930)	(768)	(606)	(444)	(282)	(120)	27	162	267	291	273	278	194
57,000	(822)	(680)	(498)	(336)	(174)	(12)	135	230	254	278	260	264	181
60,000	(714)	(552)	(390)	(228)	(66)	96	162	216	240	264	246	251	167
63,000	(606)	(444)	(282)	(120)	2	83	149	203	227	251	233	237	154
66,000	(498)	(336)	(174)	(93)	(12)	69	135	189	213	237	219	224	140
69,000	(390)	(269)	(188)	(107)	(26)	56	122	176	200	224	206	210	127
72,000	(363)	(282)	(201)	(120)	(39)	42	108	162	186	210	192	197	278
75,000	(377)	(296)	(215)	(134)	(53)	29	95	149	173	197	260	432	524
78,000	(390)	(309)	(228)	(147)	(66)	15	81	135	159	347	501	599	
81,000	(404)	(323)	(242)	(161)	(80)	2	68	203	395	594			
84,000	(417)	(336)	(255)	(174)	(93)	(12)	218	444	561				
87,000	(431)	(350)	(269)	(188)	(25)	224	465						
90,000	(444)	(363)	(282)	(37)	216	390							
93,000	(458)	(295)	(46)	210									
96,000	(307)	(54)	120										
99,000	(60)												

(Rev. 7/99)

Note: This table joins the table on Page 4.

EFFECTIVE JULY 1, 1998

SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY - EFFECTIVE JULY 1, 1998
for married couples who both select status "A" on their **Form CT-W4s** (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	(602)	(689)	(785)	(908)	(1,031)	(1,022)	(1,001)	(1,018)	(1,022)	(989)	(896)	(867)	(877)
6,000	(480)	(603)	(726)	(849)	(864)	(894)	(899)	(903)	(831)	(713)	(621)	(624)	(634)
9,000	(422)	(545)	(617)	(677)	(775)	(779)	(746)	(653)	(540)	(459)	(378)	(381)	(391)
12,000	(363)	(378)	(489)	(575)	(660)	(588)	(470)	(378)	(297)	(216)	(135)	(138)	(148)
15,000	(213)	(311)	(397)	(444)	(432)	(320)	(239)	(158)	(77)	5	86	83	72
18,000	(188)	(273)	(282)	(245)	(234)	(153)	(72)	9	90	171	252	249	239
21,000	(138)	(126)	(95)	(95)	(95)	(14)	68	149	230	311	392	389	338
24,000	8	20	20	20	20	101	182	263	344	425	506	422	330
27,000	7	7	7	7	7	88	169	250	331	371	371	287	196
30,000	0	0	0	0	0	81	162	243	243	243	243	159	68
33,000	0	0	0	0	0	81	122	122	122	122	122	38	(54)
36,000	0	0	0	0	0	0	0	0	0	0	0	(84)	(175)
39,000	122	122	122	81	0	0	0	0	0	0	0	(84)	(175)
42,000	243	243	162	81	0	0	0	0	0	0	0	(84)	(175)
45,000	324	243	162	81	0	0	0	0	0	0	0	(84)	(94)
48,000	324	243	162	81	0	0	0	0	0	0	0	80	161
51,000	195	114	33	(48)	(129)	(129)	(129)	(129)	(129)	(47)	121	212	
54,000	96	15	(66)	(147)	(228)	(228)	(228)	(228)	(64)	108	201		
57,000	83	2	(80)	(161)	(242)	(242)	(160)	8	183				
60,000	69	(12)	(93)	(174)	(255)	(91)	81	174					
63,000	56	(26)	(107)	(106)	(19)	156							
66,000	42	(39)	44	135	147								
69,000	110	197	291										
72,000	351	363											

(Rev. 7/99)

Note: This table joins the table on Page 3.

EFFECTIVE JULY 1, 1998
INSTRUCTIONS

1. Reading across the top of the table on pages 3 and 4 select one spouse's approximate annual wage income. Reading down the left column select other spouse's approximate annual wage income.

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.

PAY PERIOD TABLE

If you are paid: Pay periods in a year:

A. Adjustment amount		
B. Pay periods in a year (See pay period table)		
C. Pay period adjustment (Divide Line A by Line B)		
	Weekly	52
	Biweekly	26
	Semi-monthly	24
	Monthly	12

4. If the adjustment is positive, enter the adjustment amount from Line 3C, on Line 2 of one spouse's **Form CT-W4**.

If the adjustment is negative, enter the adjustment amount in brackets from Line 3C, on Line 3 of one spouse's **Form CT-W4**.