Form CT-W4
Employee’s Withholding Certificate

Effective January 1, 2018

Employees: See Employee General Instructions on Page 2. Sign and return Form CT-W4 to your employer. Keep a copy for your records.


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.

First name

MI

Last name

Social Security Number

Home address (number and street, apartment number, suite number, PO Box)

City/town

State

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, imprisonment for not more than five years, or both.

Employee’s signature

Date

Employers: See Employer Instructions on Page 2.

Is this a new or rehired employee?  No  Yes  Enter date hired: mm/dd/yyyy

Employer’s business name

Middlesex Community College

Federal Employer Identification Number

06-6000798

Employer’s business address

100 Training Hill Road

City/town

State

ZIP code

Middletown

CT

06457

Contact person

Anthony Majewski

Telephone number

(860) 343-5730

Employer 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.

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.

Withholding Code

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 Certain Married Individuals, Page 2.

Withholding Code

My spouse is not employed and our expected combined annual gross income is greater than $24,000.

Withholding Code

My spouse is employed and our expected combined annual gross income is greater than $100,500.

Withholding Code

I have significant nonwage income and wish to avoid having too little tax withheld.

Withholding Code

I am a nonresident of Connecticut with substantial other income.

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.

Withholding Code

My expected annual gross income is greater than $24,000.

Withholding Code

I have significant nonwage income and wish to avoid having too little tax withheld.

Withholding Code

I am a nonresident of Connecticut with substantial other income.

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.

Withholding Code

My expected annual gross income is greater than $12,000.

Withholding Code

I have significant nonwage income and wish to avoid having too little tax withheld.

Witholding Code

I am a nonresident of Connecticut with substantial other income.

Single

Withholding Code

My expected annual gross income is less than or equal to $15,000 and no withholding is necessary.

Withholding Code

My expected annual gross income is greater than $15,000.

Withholding Code

I have significant nonwage income and wish to avoid having too little tax withheld.

Withholding Code

I am a nonresident of Connecticut with substantial other income.

Head of Household

Withholding Code

My expected annual gross income is less than or equal to $19,000 and no withholding is necessary.

Withholding Code

My expected annual gross income is greater than $19,000.

Withholding Code

I have significant nonwage income and wish to avoid having too little tax withheld.

Withholding Code

I am a nonresident of Connecticut with substantial other income.

* If you are claiming the Military Spouses Residency Relief Act (MSRRA) exemption, see instructions on Page 2.
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 Withholding Code “D” to elect the highest level of withholding.

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.

To help determine if your withholding is correct, see Informational Publication 2018(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 2018(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.


Employer Instructions

For any employee who does not complete Form CT-W4, you are required to withhold at the highest marginal rate of 6.99% without allowance for exemption. You are required to keep Form CT-W4 in your files for each employee. See Informational Publication 2018(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 2018(1). Mail copies of Forms CT-W4 meeting the conditions listed in IP 2018(1) under Reporting Certain Employees to:

Department of Revenue 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.
**Supplemental Table**

**Married Couples Filing Jointly - Effective January 1, 2018**

For married 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.

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(Rev. 12/17)
## Supplemental Table

**Married Couples Filing Jointly - Effective January 1, 2018**

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

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This table joins the table on Page 3.

(Rev. 12/17)