

Employers: Use either the withholding calculation rules below or the withholding tables to determine the amount of tax to be withheld from the wages of employees. There is **no percentage method available** to determine Connecticut withholding.

Withholding Calculation Rules Effective January 1, 2012

Use the steps below to determine the amount of Connecticut income tax to be withheld from an employee's wages.

- | Step | Step |
|---|---|
| 1. Determine the employee's wages per pay period. | 10. Add the withholding amounts from Step 7, Step 8, and Step 9. |
| 2. Determine the number of pay periods in a year (for example: 52, 26, 24, 12). | 11. Use the annualized salary (Step 3) and withholding code (Step 4) to determine the decimal amount from Table E - Personal Tax Credits . |
| 3. Determine the annualized salary. Multiply Step 1 by Step 2. | 12. Multiply the withholding amount from Step 10 by 1.00 minus the decimal amount (Example: $1.00 - .15 = .85$). This is the total withholding amount. |
| 4. Determine the employee's withholding code (A, B, C, D, or F from Line 1 of Form CT-W4). | 13. Divide the result from Step 12 by Step 2. This is the withholding amount per pay period. |
| 5. Use the annualized salary (Step 3) and withholding code (Step 4) to determine the exemption amount from Table A - Exemptions . | 14. Determine the additional withholding amount per pay period, if any, from Line 2 of Form CT-W4. |
| 6. Determine the annualized taxable income. Subtract Step 5 from Step 3.
If the annualized taxable income is equal to or less than zero, the initial withholding amount should equal zero. Proceed to Step 14. | 15. Determine the reduced withholding amount per pay period, if any, from Line 3 of Form CT-W4. |
| 7. Determine the withholding tax amount from Table B - Withholding Tax . | 16. Determine the total withholding amount per pay period: Add Step 13 and Step 14 or subtract Step 15 from Step 13. |
| 8. Use the annualized salary (Step 3) and withholding code (Step 4) and go to Table C - 3% Phase-Out to determine the amount to add back if the 3% tax rate phase-out applies. | |
| 9. Use the annualized salary (Step 3) and withholding code (Step 4) to determine the tax recapture amount from Table D - Tax Recapture . | |

For withholding rules for supplemental compensation (such as bonuses, commissions, overtime pay, sales awards, etc.), refer to *Supplemental Compensation* on Page 12 of **Informational Publication 2012(1)**, *Connecticut Employer's Tax Guide, Circular CT*.

Use these tables in completing the withholding calculation.

Table A - Exemptions

Withholding Code A			Withholding Code B			Withholding Code C			Withholding Code F		
Annualized Salary		Exemption									
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	\$ 0	\$48,000	\$24,000	\$ 0	\$27,000	\$13,500
\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000	\$27,000	\$28,000	\$12,500
\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000	\$28,000	\$29,000	\$11,500
\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000	\$29,000	\$30,000	\$10,500
\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000	\$30,000	\$31,000	\$ 9,500
\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000	\$31,000	\$32,000	\$ 8,500
\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000	\$32,000	\$33,000	\$ 7,500
\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000	\$33,000	\$34,000	\$ 6,500
\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000	\$34,000	\$35,000	\$ 5,500
\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000	\$35,000	\$36,000	\$ 4,500
\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	\$57,000	\$58,000	\$14,000	\$36,000	\$37,000	\$ 3,500
\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	\$58,000	\$59,000	\$13,000	\$37,000	\$38,000	\$ 2,500
\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	\$59,000	\$60,000	\$12,000	\$38,000	\$39,000	\$ 1,500
			\$50,000	\$51,000	\$ 6,000	\$60,000	\$61,000	\$11,000	\$39,000	\$40,000	\$ 500
			\$51,000	\$52,000	\$ 5,000	\$61,000	\$62,000	\$10,000	\$40,000	and up	\$ 0
			\$52,000	\$53,000	\$ 4,000	\$62,000	\$63,000	\$ 9,000			
			\$53,000	\$54,000	\$ 3,000	\$63,000	\$64,000	\$ 8,000			
			\$54,000	\$55,000	\$ 2,000	\$64,000	\$65,000	\$ 7,000			
			\$55,000	\$56,000	\$ 1,000	\$65,000	\$66,000	\$ 6,000			
			\$56,000	and up	\$ 0	\$66,000	\$67,000	\$ 5,000			
						\$67,000	\$68,000	\$ 4,000			
						\$68,000	\$69,000	\$ 3,000			
						\$69,000	\$70,000	\$ 2,000			
						\$70,000	\$71,000	\$ 1,000			
						\$71,000	and up	\$ 0			

* For Withholding Code D, the exemption is \$0.

Table B - Withholding Tax

Withholding Code A, D, or F		
If the amount from step 6 is:		
Less than or equal to:	\$ 10,000	3.00%
More than \$10,000, but less than or equal to	\$ 50,000	\$300 plus 5.0% of the excess over \$10,000
More than \$50,000, but less than or equal to	\$ 100,000	\$2,300 plus 5.5% of the excess over \$50,000
More than \$100,000, but less than or equal to	\$ 200,000	\$5,050 plus 6.0% of the excess over \$100,000
More than \$200,000, but less than or equal to	\$ 250,000	\$11,050 plus 6.5% of the excess over \$200,000
More than \$250,000		\$14,300 plus 6.7% of the excess over \$250,000
Withholding Code B		
If the amount from step 6 is:		
Less than or equal to:	\$ 16,000	3.00%
More than \$16,000, but less than or equal to	\$ 80,000	\$480 plus 5.0% of the excess over \$16,000
More than \$80,000, but less than or equal to	\$ 160,000	\$3,680 plus 5.5% of the excess over \$80,000
More than \$160,000, but less than or equal to	\$ 320,000	\$8,080 plus 6.0% of the excess over \$160,000
More than \$320,000, but less than or equal to	\$ 400,000	\$17,680 plus 6.5% of the excess over \$320,000
More than \$400,000		\$22,880 plus 6.7% of the excess over \$400,000
Withholding Code C		
If the amount from step 6 is:		
Less than or equal to:	\$ 20,000	3.00%
More than \$20,000, but less than or equal to	\$ 100,000	\$600 plus 5.0% of the excess over \$20,000
More than \$100,000, but less than or equal to	\$ 200,000	\$4,600 plus 5.5% of the excess over \$100,000
More than \$200,000, but less than or equal to	\$ 400,000	\$10,100 plus 6.0% of the excess over \$200,000
More than \$400,000, but less than or equal to	\$ 500,000	\$22,100 plus 6.5% of the excess over \$400,000
More than \$500,000		\$28,600 plus 6.7% of the excess over \$500,000

Table C - 3% Phase-Out

Withholding Code A or D			Withholding Code B			Withholding Code C			Withholding Code F		
Annualized Salary		3% Phase-Out Add Back	Annualized Salary		3% Phase-Out Add Back	Annualized Salary		3% Phase-Out Add Back	Annualized Salary		3% Phase-Out Add Back
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$50,250	\$ 0	\$ 0	\$ 78,500	\$ 0	\$ 0	\$100,500	\$ 0	\$ 0	\$ 56,500	\$ 0
\$50,250	\$52,750	\$ 20	\$ 78,500	\$ 82,500	\$ 32	\$100,500	\$105,500	\$ 40	\$ 56,500	\$ 61,500	\$ 20
\$52,750	\$55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64	\$105,500	\$110,500	\$ 80	\$ 61,500	\$ 66,500	\$ 40
\$55,250	\$57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96	\$110,500	\$115,500	\$120	\$ 66,500	\$ 71,500	\$ 60
\$57,750	\$60,250	\$ 80	\$ 90,500	\$ 94,500	\$128	\$115,500	\$120,500	\$160	\$ 71,500	\$ 76,500	\$ 80
\$60,250	\$62,750	\$100	\$ 94,500	\$ 98,500	\$160	\$120,500	\$125,500	\$200	\$ 76,500	\$ 81,500	\$100
\$62,750	\$65,250	\$120	\$ 98,500	\$102,500	\$192	\$125,500	\$130,500	\$240	\$ 81,500	\$ 86,500	\$120
\$65,250	\$67,750	\$140	\$102,500	\$106,500	\$224	\$130,500	\$135,500	\$280	\$ 86,500	\$ 91,500	\$140
\$67,750	\$70,250	\$160	\$106,500	\$110,500	\$256	\$135,500	\$140,500	\$320	\$ 91,500	\$ 96,500	\$160
\$70,250	\$72,750	\$180	\$110,500	\$114,500	\$288	\$140,500	\$145,500	\$360	\$ 96,500	\$101,500	\$180
\$72,750	and up	\$200	\$114,500	and up	\$320	\$145,500	and up	\$400	\$101,500	and up	\$200

Table D - Tax Recapture

Withholding Code A, D, or F			Withholding Code B			Withholding Code C		
Annualized Salary		Recapture Amount	Annualized Salary		Recapture Amount	Annualized Salary		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$200,000	\$ 0	\$ 0	\$320,000	\$ 0	\$ 0	\$400,000	\$ 0
\$200,000	\$205,000	\$ 75	\$320,000	\$328,000	\$ 120	\$400,000	\$410,000	\$ 150
\$205,000	\$210,000	\$ 150	\$328,000	\$336,000	\$ 240	\$410,000	\$420,000	\$ 300
\$210,000	\$215,000	\$ 225	\$336,000	\$344,000	\$ 360	\$420,000	\$430,000	\$ 450
\$215,000	\$220,000	\$ 300	\$344,000	\$352,000	\$ 480	\$430,000	\$440,000	\$ 600
\$220,000	\$225,000	\$ 375	\$352,000	\$360,000	\$ 600	\$440,000	\$450,000	\$ 750
\$225,000	\$230,000	\$ 450	\$360,000	\$368,000	\$ 720	\$450,000	\$460,000	\$ 900
\$230,000	\$235,000	\$ 525	\$368,000	\$376,000	\$ 840	\$460,000	\$470,000	\$1,050
\$235,000	\$240,000	\$ 600	\$376,000	\$384,000	\$ 960	\$470,000	\$480,000	\$1,200
\$240,000	\$245,000	\$ 675	\$384,000	\$392,000	\$1,080	\$480,000	\$490,000	\$1,350
\$245,000	\$250,000	\$ 750	\$392,000	\$400,000	\$1,200	\$490,000	\$500,000	\$1,500
\$250,000	\$255,000	\$ 825	\$400,000	\$408,000	\$1,320	\$500,000	\$510,000	\$1,650
\$255,000	\$260,000	\$ 900	\$408,000	\$416,000	\$1,440	\$510,000	\$520,000	\$1,800
\$260,000	\$265,000	\$ 975	\$416,000	\$424,000	\$1,560	\$520,000	\$530,000	\$1,950
\$265,000	\$270,000	\$1,050	\$424,000	\$432,000	\$1,680	\$530,000	\$540,000	\$2,100
\$270,000	\$275,000	\$1,125	\$432,000	\$440,000	\$1,800	\$540,000	\$550,000	\$2,250
\$275,000	\$280,000	\$1,200	\$440,000	\$448,000	\$1,920	\$550,000	\$560,000	\$2,400
\$280,000	\$285,000	\$1,275	\$448,000	\$456,000	\$2,040	\$560,000	\$570,000	\$2,550
\$285,000	\$290,000	\$1,350	\$456,000	\$464,000	\$2,160	\$570,000	\$580,000	\$2,700
\$290,000	\$295,000	\$1,425	\$464,000	\$472,000	\$2,280	\$580,000	\$590,000	\$2,850
\$295,000	\$300,000	\$1,500	\$472,000	\$480,000	\$2,400	\$590,000	\$600,000	\$3,000
\$300,000	\$305,000	\$1,575	\$480,000	\$488,000	\$2,520	\$600,000	\$610,000	\$3,150
\$305,000	\$310,000	\$1,650	\$488,000	\$496,000	\$2,640	\$610,000	\$620,000	\$3,300
\$310,000	\$315,000	\$1,725	\$496,000	\$504,000	\$2,760	\$620,000	\$630,000	\$3,450
\$315,000	\$320,000	\$1,800	\$504,000	\$512,000	\$2,880	\$630,000	\$640,000	\$3,600
\$320,000	\$325,000	\$1,875	\$512,000	\$520,000	\$3,000	\$640,000	\$650,000	\$3,750
\$325,000	\$330,000	\$1,950	\$520,000	\$528,000	\$3,120	\$650,000	\$660,000	\$3,900
\$330,000	\$335,000	\$2,025	\$528,000	\$536,000	\$3,240	\$660,000	\$670,000	\$4,050
\$335,000	\$340,000	\$2,100	\$536,000	\$544,000	\$3,360	\$670,000	\$680,000	\$4,200
\$340,000	\$345,000	\$2,175	\$544,000	\$552,000	\$3,480	\$680,000	\$690,000	\$4,350
\$345,000	and up	\$2,250	\$552,000	and up	\$3,600	\$690,000	and up	\$4,500

Table E - Personal Tax Credits

Withholding Code A			Withholding Code B			Withholding Code C			Withholding Code F		
Annualized Salary		Credit									
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$12,000	\$15,000	0.75	\$19,000	\$24,000	0.75	\$ 24,000	\$ 30,000	0.75	\$13,500	\$16,900	0.75
\$15,000	\$15,500	0.70	\$24,000	\$24,500	0.70	\$ 30,000	\$ 30,500	0.70	\$16,900	\$17,400	0.70
\$15,500	\$16,000	0.65	\$24,500	\$25,000	0.65	\$ 30,500	\$ 31,000	0.65	\$17,400	\$17,900	0.65
\$16,000	\$16,500	0.60	\$25,000	\$25,500	0.60	\$ 31,000	\$ 31,500	0.60	\$17,900	\$18,400	0.60
\$16,500	\$17,000	0.55	\$25,500	\$26,000	0.55	\$ 31,500	\$ 32,000	0.55	\$18,400	\$18,900	0.55
\$17,000	\$17,500	0.50	\$26,000	\$26,500	0.50	\$ 32,000	\$ 32,500	0.50	\$18,900	\$19,400	0.50
\$17,500	\$18,000	0.45	\$26,500	\$27,000	0.45	\$ 32,500	\$ 33,000	0.45	\$19,400	\$19,900	0.45
\$18,000	\$18,500	0.40	\$27,000	\$27,500	0.40	\$ 33,000	\$ 33,500	0.40	\$19,900	\$20,400	0.40
\$18,500	\$20,000	0.35	\$27,500	\$34,000	0.35	\$ 33,500	\$ 40,000	0.35	\$20,400	\$22,500	0.35
\$20,000	\$20,500	0.30	\$34,000	\$34,500	0.30	\$ 40,000	\$ 40,500	0.30	\$22,500	\$23,000	0.30
\$20,500	\$21,000	0.25	\$34,500	\$35,000	0.25	\$ 40,500	\$ 41,000	0.25	\$23,000	\$23,500	0.25
\$21,000	\$21,500	0.20	\$35,000	\$35,500	0.20	\$ 41,000	\$ 41,500	0.20	\$23,500	\$24,000	0.20
\$21,500	\$25,000	0.15	\$35,500	\$44,000	0.15	\$ 41,500	\$ 50,000	0.15	\$24,000	\$28,100	0.15
\$25,000	\$25,500	0.14	\$44,000	\$44,500	0.14	\$ 50,000	\$ 50,500	0.14	\$28,100	\$28,600	0.14
\$25,500	\$26,000	0.13	\$44,500	\$45,000	0.13	\$ 50,500	\$ 51,000	0.13	\$28,600	\$29,100	0.13
\$26,000	\$26,500	0.12	\$45,000	\$45,500	0.12	\$ 51,000	\$ 51,500	0.12	\$29,100	\$29,600	0.12
\$26,500	\$27,000	0.11	\$45,500	\$46,000	0.11	\$ 51,500	\$ 52,000	0.11	\$29,600	\$30,100	0.11
\$27,000	\$48,000	0.10	\$46,000	\$74,000	0.10	\$ 52,000	\$ 96,000	0.10	\$30,100	\$54,000	0.10
\$48,000	\$48,500	0.09	\$74,000	\$74,500	0.09	\$ 96,000	\$ 96,500	0.09	\$54,000	\$54,500	0.09
\$48,500	\$49,000	0.08	\$74,500	\$75,000	0.08	\$ 96,500	\$ 97,000	0.08	\$54,500	\$55,000	0.08
\$49,000	\$49,500	0.07	\$75,000	\$75,500	0.07	\$ 97,000	\$ 97,500	0.07	\$55,000	\$55,500	0.07
\$49,500	\$50,000	0.06	\$75,500	\$76,000	0.06	\$ 97,500	\$ 98,000	0.06	\$55,500	\$56,000	0.06
\$50,000	\$50,500	0.05	\$76,000	\$76,500	0.05	\$ 98,000	\$ 98,500	0.05	\$56,000	\$56,500	0.05
\$50,500	\$51,000	0.04	\$76,500	\$77,000	0.04	\$ 98,500	\$ 99,000	0.04	\$56,500	\$57,000	0.04
\$51,000	\$51,500	0.03	\$77,000	\$77,500	0.03	\$ 99,000	\$ 99,500	0.03	\$57,000	\$57,500	0.03
\$51,500	\$52,000	0.02	\$77,500	\$78,000	0.02	\$ 99,500	\$100,000	0.02	\$57,500	\$58,000	0.02
\$52,000	\$52,500	0.01	\$78,000	\$78,500	0.01	\$100,000	\$100,500	0.01	\$58,000	\$58,500	0.01
\$52,500	and up	0.00	\$78,500	and up	0.00	\$100,500	and up	0.00	\$58,500	and up	0.00

* For Withholding Code D, the personal credit is 0.00