

Is My Connecticut Withholding Correct?

Effective January 1, 2024 through December 31, 2024



Connecticut Income Tax Withholding Requirements for Individuals

Tax information is available on our website at portal.ct.gov/DRS.

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WHAT'S NEW

The following are recent legislative changes that impact 2024 withholding requirements for Connecticut employers:

Reduction in Certain Income Tax Rates: Legislation lowers the two lowest marginal rates. Specifically, the 3% rate on the first \$10,000 earned by unmarried individuals and the first \$20,000 earned by married individuals filing jointly or earned by a person who files a return under the federal income tax as a surviving spouse, will decrease to 2%. The 5% rate on the next \$40,000 earned by unmarried individuals and the next \$80,000 earned by married individuals filing jointly or earned by a person who files a return under the federal income tax as a surviving spouse will decrease to 4.5%. These benefits will be capped for unmarried individual filers who earn \$150,000 and for married individuals filing jointly or for a person who files a return under the federal income tax as a surviving spouse who earn \$300,000. This legislation also includes a recapture provision. As such, each taxpayer whose Connecticut adjusted gross income exceeds one hundred five thousand dollars shall pay, in addition to the tax computed under the provisions of subparagraphs (A) (i) and (A)(ii), an amount equal to twenty-five dollars for each five thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds one hundred five thousand dollars, up to a maximum payment

of two hundred fifty dollars. This legislation is effective from passage and applicable to taxable years beginning on or after January 1, 2024.

Revision to Subtraction Modifications for Pension and Annuity Income and IRA Distributions: Legislation provides for a phase-out for allowable pension and annuity and IRA distribution deductions against the personal income tax. It extends the eligibility for the pension, annuity and IRA (other than Roth IRA) income tax subtraction modification to taxpayers with AGI of (1) at least \$75,000, but less than \$100,000 for single filers, and (2) at least \$100,000 but less than \$150,000 for joint filers. The legislation gradually reduces the amounts until they fully phase out at \$100,000 or \$150,000, as applicable. The income tax subtraction modification for IRA distributions (other than Roth IRA) phases in over four years as follows: 25% of such distribution for 2023, 50% of such distribution for 2024, 75% of such distribution for 2025 and 100% for 2026 and future years. This legislation is effective from passage and applicable to taxable years beginning on or after January 1, 2024.

DEFINITIONS

In this publication, the following definitions apply, unless otherwise specified.

Pay period, means a recurring length of time over which income is paid (e.g. weekly, bi-weekly, monthly, etc.).

Withholding form, means **Form CT-W4**, *Employee's Withholding Certificate* or **Form CT-W4P**, *Withholding Certificate for Pension or Annuity Payments*.

File electronically through **myconneCT**. DRS **myconneCT** is a fast, free, easy, and secure way to conduct business with the Department of Revenue Services (DRS). Visit portal.ct.gov/DRS-myconneCT.

Use **myconneCT** to view current account balances, make payments, schedule payments, and amend certain tax returns.



CONNECTICUT INCOME TAX WITHHOLDING

Purpose

This publication helps you check your Connecticut income tax withholding and, if necessary, adjust your withholding. You should check your withholding once a year or if your tax situation changes to ensure you have the correct amount of Connecticut income tax withheld.

Why I Should Check My Withholding

In general, Connecticut income tax is withheld from your wages or from payments of nonpayroll amounts according to the information you provide to your employer on **Form CT-W4**, *Employee's Withholding Certificate*, or to your payer on **Form CT-W4P**, *Withholding Certificate for Pension or Annuity Payments*. If the information you provide is not accurate, you may have too much or too little Connecticut income tax withheld from your income. If too much tax is withheld, you lose the use of money that may not be returned to you until you file a return showing you overpaid the tax. If too little tax is withheld, you may be subject to interest in addition to any tax due even if you file your return and pay the tax with your timely filed return. You may adjust your withholding at any time by completing and filing a new withholding form with your employer or payer.

When to Check My Withholding

Check your withholding early in the year. Compare the total tax to be withheld from your wages or nonpayroll amounts for the year with what you expect your Connecticut income tax liability will be for the year. Check your withholding again if the tax laws change during the year, or if any of the following apply to you:

- Your Withholding Code changes;
- Your filing status is married filing jointly and both you and your spouse have income subject to withholding. See *Certain Married Individuals* below;
- You have more than one source of income; **or**
- You have income not subject to Connecticut income tax withholding such as nonwage income, including interest, dividends, and capital gains.

Certain Married Individuals

If you and your spouse have income subject to withholding and select *Withholding Code* "A" on your withholding forms, you may refer to the supplemental tables on Pages 14 and 15 of this publication for an easy guide on how to adjust your withholding to avoid overwithholding or underwithholding. For a more precise calculation, follow the directions provided in the following sections.

Filing Jointly

If your filing status is married filing jointly, you must combine your income with your spouse's income and combine your withholding with your spouse's withholding when completing the worksheets in this publication.

How to Check My Withholding

You need a pay statement for a full pay period showing the amount of Connecticut income tax withheld and a copy of your most recently filed withholding form. Your employer or payer has your withholding form on file and can provide you with a copy. Once you have these documents:

1. Refer to Line 1 of your most recently filed withholding form to review your current Withholding Code.
 - a. If your Withholding Code for 2024 remains the same, see "2" below.
 - b. If your Withholding Code is **different**, complete a new withholding form using your correct Withholding Code.

Read all instructions for your withholding form carefully to ensure your withholding is correct. File the withholding form with your employer or payer. It is not necessary to go on to "2" below.

2. Complete Worksheet 1 on Page 6 to estimate your total 2024 Connecticut income tax liability. Then complete Worksheet 2 to compare your projected total 2024 Connecticut income tax liability with your projected 2024 Connecticut income tax withholding.

How to Increase My Withholding

Before you complete your withholding form, you should complete Worksheets 1 and 2 on Page 6 to help you determine if you need to change your withholding. Then complete the following steps to fill out a new withholding form:

1. Enter your Withholding Code on Line 1 of your new withholding form;
2. Enter the amount from Line 9b of Worksheet 2 on Line 2 of your new withholding form;
 - a. If there was an amount on Line 2 of your most recently filed withholding form, add that amount to the amount on Line 9b of Worksheet 2 and enter the total on Line 2 of your new withholding form.
 - b. If there was an amount on Line 3 of your most recently filed withholding form, subtract that amount from the amount on Line 9b of Worksheet 2. If the result is positive, enter the amount on Line 2. If the result is negative, enter the amount on Line 3.
3. Enter all other required information on your withholding form; **and**

4. Give the new withholding form to your employer or payer. Keep a copy for yourself. Do not send your withholding form to DRS.

Example 1: If your previously filed withholding form showed \$3 on Line 2, and Line 9b of Worksheet 2 shows you should increase your current withholding by \$5, enter \$8 on Line 2 of your new withholding form.

How to Decrease My Withholding

Before decreasing the amount to be withheld, be sure you have enough Connecticut income tax withheld to meet your projected Connecticut income tax liability. Underwithholding may result in interest charges. See **Informational Publication 2018(16)**, *Estimated Connecticut Income Taxes*.

Before you complete your withholding form, you should complete Worksheets 1 and 2 on Page 6 to help you determine if you need to change your withholding. Then complete the following steps to fill out a new withholding form:

1. Enter your Withholding Code on Line 1 of your new withholding form;
2. Enter the amount from Line 9b of Worksheet 2 on Line 3 of your new withholding form;
 - a. If there was an amount on Line 2 of your most recently filed withholding form, subtract that amount from the amount on Line 9b of Worksheet 2. If the result is positive, enter the amount on Line 2. If the result is negative, enter the amount on Line 3.
 - b. If there was an amount on Line 3 of your most recently filed withholding form, add that amount to the amount on Line 9b of Worksheet 2 and enter the total on Line 3 of your new withholding form.
3. Enter all other required information on your withholding form; **and**
4. Give the new withholding form to your employer or payer. Keep a copy for yourself. Do not send your withholding form to DRS.

Example 2: If your previously filed withholding form showed \$3 on Line 2, and Line 9b of Worksheet 2 shows you should decrease your current withholding by \$5, enter \$2 on Line 3 of your **new** withholding form.

If too much Connecticut income tax is withheld in 2024, your overpayment of Connecticut income tax may be refunded to you when you file your 2024 Connecticut income tax return.

More Than One Source of Income

If you have more than one source of income, or your filing status is married filing jointly and your spouse also has income, you can adjust your withholding for one or more of the sources of income.

Before you complete your withholding form, you should complete Worksheets 1 and 2 on Page 6 to help you determine if you need to change your withholding. If the amount on Line 8b of Worksheet 2 is a positive amount, see *How to Increase My Withholding* on Page 3. If the amount on Line 8b of Worksheet 2 is a negative amount, see *How to Decrease My Withholding* on this page.

Income Not Subject to Withholding

If you have income not subject to withholding, you may wish to make estimated income tax payments instead of increasing your withholding. See IP 2018(16). Estimated income tax payments are made using **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*.

Caution

In general, if you do not make timely installments of your required annual payment and the balance of your Connecticut income tax is \$1,000 or more, you will be charged interest on the underpaid amount. You must make estimated income tax payments if:

1. Your Connecticut income tax, after taking into account your Connecticut tax withheld, and any Pass-Through Entity Tax Credit (PE Tax Credit) you are allowed to claim, is \$1,000 or more; **and**
2. You expect your Connecticut income tax withheld (including any PE Tax Credit) to be less than your required annual payment for the 2024 taxable year.

Your required annual payment is the **lesser** of:

- 90% of the income tax shown on your **2024 Connecticut income tax return**; **or**
- 100% of the income tax shown on your **2023 Connecticut income tax return** if you filed a 2023 Connecticut income tax return that covered a 12-month period.

To avoid interest charges, make sure your estimate is as accurate as possible. You may prefer to pay 100% of the income tax shown on your 2023 Connecticut income tax return.

Exempt From Connecticut Withholding

You are exempt from Connecticut withholding if you expect to have no Connecticut income tax liability for the taxable year. You have no Connecticut income tax liability if your annual **gross income** is:

- \$12,000 or less and your filing status is married filing separately;
- \$15,000 or less and your filing status is single;
- \$19,000 or less and your filing status is head of household; **or**
- \$24,000 or less and your filing status is married filing jointly, or qualifying surviving spouse.

Gross Income means all income received in the form of money, goods, property, and services not exempt from federal income tax and any additions to income required to be reported on **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return, Schedule 1, Modifications to Federal Adjusted Gross Income*.

To claim exemption from Connecticut withholding, you must enter *Withholding Code* "E" on your withholding Form CT-W4, Line 1, or Form CT-W4P, Line 1

Under the Military Spouses Residency Relief Act (MSRRA), the income received by a military spouse for services performed in Connecticut is not considered Connecticut-sourced income if certain requirements are met.

See **Informational Publication 2019(5)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*, for the requirements. A military service member's spouse claiming exemption under the MSRRA must claim the exemption on Form CT-W4.

When Will My New Withholding Form Go Into Effect

If the change is for the current year, your employer must withhold on the basis of your new withholding form no later than the start of the first pay period ending on or after the 30th day following the day on which you give your employer your new withholding form. If the change is for next year, your new withholding form will not take effect until next year.

INCOME TAX WORKSHEET 1 - INSTRUCTIONS

Line 1: Enter the amount of federal adjusted gross income you expect in 2024. You may use federal Form 1040ES, Estimated Tax for Individuals, as a worksheet to determine your federal adjusted gross income.

Line 2: Enter your total estimated Connecticut additions. See Form CT-1040 or Form CT-1040NR/PY, *Schedule 1, Modifications to Federal Adjusted Gross Income*, for information about Connecticut addition modifications.

Line 4: Enter your total estimated Connecticut subtractions which may include:

Social Security Benefit Adjustment: If your required Connecticut income tax return filing status is single or married filing separately, and you expect your 2024 federal adjusted gross income will be **less than \$75,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2024 federal Form 1040, or federal Form 1040-SR, (Line 6b on the 2023 federal forms).

If your required Connecticut income tax return filing status is married filing jointly, qualifying surviving spouse, or head of household, and you expect your federal adjusted gross income will be **less than \$100,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2024 federal Form 1040, or federal Form 1040-SR, (Line 6b on the 2023 federal forms).

If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* on Page 12 and include the amount from Line F on Line 4.

Subtraction Modification for Pension and Annuity Income:

You may deduct 100% of the income received from certain pensions and annuities, such as from a defined benefit plan, 401(k), 403(b) plans as follows:

- For single, married filing separately, or head of household filers with federal adjusted gross income (AGI) for the taxable year of less than \$75,000. For federal adjusted gross income at least \$75,000 but less than \$100,000, the deduction is gradually phased out until it is fully phased out at \$100,000 for these filers.
- For married filing jointly or qualifying surviving spouse filers with federal adjusted gross income (AGI) for the taxable year of less than \$100,000. For federal adjusted gross income at least \$100,000 but less than \$150,000, the deduction is gradually phased out until it is fully phased out at \$150,000 for these filers.
- In the case of the IRA deduction (other than a Roth IRA), the deduction calculated above applies to 50% of the IRA income. If you expect your federal adjusted gross income will be above

the threshold for your filing status, complete the *Pension and Annuity Worksheet* on Page 13.

If you receive payments from the Teachers' Retirement System, exclude 50% of the amounts received. If your federal AGI is below the applicable threshold you may claim either the teachers' pension subtraction modification or the pension and annuity subtraction modification, whichever is greater.

See Form CT-1040 or Form CT-1040NR/PY, *Schedule 1*, for information about additional Connecticut subtraction modifications.

Line 5: Nonresidents and Part-Year Residents Only: If your Connecticut-sourced income is greater than your Connecticut adjusted gross income, enter your Connecticut-sourced income. See the instructions for Form CT-1040NR/PY for more information on Connecticut-sourced income.

Line 6: To calculate your estimated Connecticut income tax, complete the *2024 Tax Calculation Schedule* on Page 6.

Line 7: Nonresidents and Part-Year Residents Only: If your Connecticut-sourced income is greater than or equal to your Connecticut adjusted gross income, enter 1.0000. If your Connecticut-sourced income is **less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 7.

Connecticut-Sourced Income

$$\frac{\text{Connecticut Adjusted Gross Income}}{(\text{Line 5 of Worksheet 1})} = \text{Line 7}$$

Do not enter a number less than zero or greater than 1. If the result is less than zero, enter "0;" if greater than 1, enter 1.0000. Round to four decimal places.

Line 9: Residents and Part-Year Residents Only: Enter the estimated allowable credit for income taxes paid to other jurisdictions. Enter "0" if not applicable. See the instructions for Form CT-1040 or Form CT-1040NR/PY, *Schedule 2, Credit for Income Taxes Paid to Qualifying Jurisdictions*.

Line 11: If you expect to owe federal alternative minimum tax in 2024, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**.

Line 13: Enter the estimated allowable Connecticut income tax credit(s). Enter "0" if you are not entitled to a credit. (Credit for a prior year alternative minimum tax is not allowed if you entered an amount on Line 11.) See instructions for **Schedule CT-IT Credit, Income Tax Credit Summary**. Do not include any PE Tax Credit on this line.

Line 14: Subtract Line 13 from Line 12. Use this amount to complete Worksheet 2.

Worksheet 1

Projected Income Tax Liability for 2024		
Enter combined amounts if you expect your 2024 Connecticut income tax filing status to be filing jointly. See Page 5 for instructions.		
1. Federal Adjusted Gross Income (AGI) you expect in 2024: To determine this amount, start with federal AGI on your last year's return and add or subtract your expected changes.	1.	
2. Connecticut additions: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5.	2.	
3. Add Line 1 and Line 2.	3.	
4. Connecticut subtractions: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5.	4.	
5. Connecticut adjusted gross income: Subtract Line 4 from Line 3. Nonresidents and part-year residents: Enter your income from Connecticut sources if greater than your Connecticut adjusted gross income.	5.	
6. Connecticut income tax: Complete <i>Tax Calculation Schedule</i> below.	6.	
7. Nonresidents and part-year residents only: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5. Residents enter 1.0000.	7.	
8. Multiply Line 7 by Line 6.	8.	
9. Credit for income taxes paid to other jurisdictions: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5.	9.	
10. Subtract Line 9 from Line 8.	10.	
11. Estimated Connecticut alternative minimum tax: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5.	11.	
12. Add Line 10 and Line 11.	12.	
13. Estimated allowable credits from Schedule CT-IT Credit: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 5.	13.	
14. Subtract Line 13 from Line 12. This is your projected Connecticut income tax liability for 2024 . Enter here and on Worksheet 2, Line 1b.	14.	

2024 Tax Calculation Schedule

1a. Enter the amount from Worksheet 1, Line 5.	1a.	00
2a. Enter exemption amount from <i>Table A, Personal Exemptions</i> , on Page 7. If zero, enter "0."	2a.	00
3a. Connecticut taxable income: Subtract Line 2a from Line 1a. If less than zero, enter "0."	3a.	00
4a. Initial tax calculation: See <i>Table B, Initial Tax Calculation</i> , on Page 8.	4a.	00
5a. Enter the phase-out amount from <i>Table C, 2% Tax Rate Phase-Out</i> , on Page 9. If zero, enter "0."	5a.	00
6a. Enter the recapture amount from <i>Table D, Tax Recapture</i> , on Page 10. If zero, enter "0."	6a.	00
7a. Add Line 4a, Line 5a, and Line 6a.	7a.	00
8a. Enter decimal amount from <i>Table E, Personal Tax Credits</i> , on Page 11. If zero, enter "0."	8a.	00
9a. Multiply the amount on Line 7a by the decimal amount on Line 8a.	9a.	00
10a. Connecticut Income Tax: Subtract Line 9a from Line 7a. Enter this amount on Line 6 of Worksheet 1.	10a.	00

Worksheet 2

Projected Income Tax Withholding and Estimated Payments for 2024		
Enter combined amounts if you expect your 2024 Connecticut filing status to be filing jointly.		
1b. Enter your projected Connecticut income tax liability for 2024 from Worksheet 1, Line 14.	1b.	
2b. Total Connecticut income tax withheld to date during 2024 from all of your sources of income: You should be able to find your withholding to date on your last pay statement.	2b.	
3b. Connecticut income tax withholding projected for the rest of 2024: For each source of income, multiply the amount of Connecticut income tax now being withheld each pay period by the number of pay periods remaining in 2024 and enter the combined amount for all sources of income.	3b.	
4b. Total projected Connecticut income tax withholding for all pay periods in 2024: Add Line 2b and Line 3b.	4b.	
5b. Enter estimated Connecticut income tax paid or expected to be paid for 2024 with Form CT-1040ES and any overpayment applied from your 2023 Connecticut income tax return.	5b.	
6b. Enter your expected PE Tax Credit for 2024, <i>if applicable</i> .	6b.	
7b. Total Connecticut withholding, estimated payments, and PE Tax Credit: Add Line 4b, Line 5b and Line 6b.	7b.	
8b. Subtract Line 7b from Line 1b.	8b.	
9b. Divide the amount on Line 8b by the number of pay periods remaining in 2024 and enter the result. If the amount on Line 8b is a positive amount, you may be underwithheld. See <i>How to Increase My Withholding</i> on Page 3. If the amount on Line 8b is a negative amount, you may be overwithheld. See <i>How to Decrease My Withholding</i> on Page 4.	9b.	

Table A - Personal Exemptions for 2024 Taxable Year

Enter the personal exemption amount on the *Tax Calculation Schedule*, Line 2a.

Use the filing status you expect to report on your 2024 Connecticut income tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your personal exemption.

Single			Married Filing Jointly or Qualifying Surviving Spouse			Married Filing Separately			Head of Household		
Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		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	\$30,000	\$15,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$30,000	\$31,000	\$14,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$31,000	\$32,000	\$13,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$32,000	\$33,000	\$12,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$33,000	\$34,000	\$11,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$34,000	\$35,000	\$10,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$35,000	\$36,000	\$ 9,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$36,000	\$37,000	\$ 8,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$37,000	\$38,000	\$ 7,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$38,000	\$39,000	\$ 6,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$39,000	\$40,000	\$ 5,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$40,000	\$41,000	\$ 4,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$41,000	\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$42,000	\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,000	\$44,000	\$ 1,000	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$44,000	and up	\$ 0	\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$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						

Table B - Initial Tax Calculation for 2024 Taxable Year

Enter the initial tax calculation amount on the *Tax Calculation Schedule*, Line 4a.

Use the filing status you expect to report on your 2024 Connecticut income tax return. This is the initial tax calculation of your tax liability. **It does not include personal tax credits, the 2% phase-out or tax recapture.**

Single or Married Filing Separately

If the amount on Line 3a of the *Tax Calculation Schedule* is:

Less than or equal to:.....	\$ 10,000	2.00%
More than \$10,000, but less than or equal to.....	\$ 50,000	\$200 plus 4.5% of the excess over \$10,000
More than \$50,000, but less than or equal to.....	\$100,000	\$2,000 plus 5.5% of the excess over \$50,000
More than \$100,000, but less than or equal to.....	\$200,000	\$4,750 plus 6.0% of the excess over \$100,000
More than \$200,000, but less than or equal to.....	\$250,000	\$10,750 plus 6.5% of the excess over \$200,000
More than \$250,000, but less than or equal to.....	\$500,000.....	\$14,000 plus 6.9% of the excess over \$250,000
More than \$500,000		\$31,250 plus 6.99% of the excess over \$500,000

◀ Enter result on *Tax Calculation Schedule*, Line 4a (on Page 6) and continue to Line 5a. ▶

Single or Married Filing Separately Examples:

Line 3a is \$13,000, Line 4a is \$335	Line 3a is \$525,000, Line 4a is \$32,998
\$13,000 - \$10,000 = \$3,000	\$525,000 - \$500,000 = \$25,000
\$3,000 X .045 = \$135	\$25,000 x .0699 = \$1,748
\$200 + \$135 = \$335	\$31,250 + \$1,748 = \$32,998

Married Filing Jointly/Qualifying Surviving Spouse

If the amount on Line 3a of the *Tax Calculation Schedule* is:

Less than or equal to:.....	\$ 20,000	2.00%
More than \$20,000, but less than or equal to.....	\$100,000	\$400 plus 4.5% of the excess over \$20,000
More than \$100,000, but less than or equal to.....	\$200,000	\$4,000 plus 5.5% of the excess over \$100,000
More than \$200,000, but less than or equal to.....	\$400,000	\$9,500 plus 6.0% of the excess over \$200,000
More than \$400,000, but less than or equal to.....	\$500,000	\$21,500 plus 6.5% of the excess over \$400,000
More than \$500,000, but less than or equal to.....	\$1,000,000.....	\$28,000 plus 6.9% of the excess over \$500,000
More than \$1,000,000		\$62,500 plus 6.99% of the excess over \$1,000,000

◀ Enter result on *Tax Calculation Schedule*, Line 4a (on Page 6) and continue to Line 5a. ▶

Married Filing Jointly/Qualifying Surviving Spouse Examples:

Line 3a is \$22,500, Line 4a is \$513	Line 3a is \$1,100,000, Line 4a is \$69,490
\$22,500 - \$20,000 = \$2,500	\$1,100,000 - \$1,000,000 = \$100,000
\$2,500 x .045 = \$113	\$100,000 x .0699 = \$6,990
\$400 + \$113 = \$513	\$62,500 + \$6,990 = \$69,490

Head of Household

If the amount on Line 3a of the *Tax Calculation Schedule* is:

Less than or equal to:.....	\$ 16,000	2.00%
More than \$16,000, but less than or equal to.....	\$ 80,000	\$320 plus 4.5% of the excess over \$16,000
More than \$80,000, but less than or equal to.....	\$160,000	\$3,200 plus 5.5% of the excess over \$80,000
More than \$160,000, but less than or equal to.....	\$320,000	\$7,600 plus 6.0% of the excess over \$160,000
More than \$320,000, but less than or equal to.....	\$400,000	\$17,200 plus 6.5% of the excess over \$320,000
More than \$400,000, but less than or equal to.....	\$800,000.....	\$22,400 plus 6.9% of the excess over \$400,000
More than \$800,000		\$50,000 plus 6.99% of the excess over \$800,000

◀ Enter result on *Tax Calculation Schedule*, Line 4a (on Page 6) and continue to Line 5a. ▶

Head of Household Examples:

Line 3a is \$20,000, Line 4a is \$500	Line 3a is \$825,000, Line 4a is \$51,748
\$20,000 - \$16,000 = \$4,000	\$825,000 - \$800,000 = \$25,000
\$4,000 x .045 = \$180	\$25,000 x .0699 = \$1,748
\$320 + \$180 = \$500	\$50,000 + \$1,748 = \$51,748

Table C - 2% Tax Rate Phase-Out Add-Back

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5a.

Use the filing status you expect to report on your 2024 Connecticut income tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

Single			Married Filing Jointly or Qualifying Surviving Spouse			Married Filing Separately			Head of Household		
Connecticut AGI		2% Phase-Out	Connecticut AGI		2% Phase-Out	Connecticut AGI		2% Phase-Out	Connecticut AGI		2% Phase-Out
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	\$56,500	\$ 0	\$ 0	\$100,500	\$ 0	\$ 0	\$50,250	\$ 0	\$ 0	\$ 78,500	\$ 0
\$56,500	\$61,500	\$ 25	\$100,500	\$105,500	\$ 50	\$50,250	\$52,750	\$ 25	\$ 78,500	\$ 82,500	\$ 40
\$61,500	\$66,500	\$ 50	\$105,500	\$110,500	\$100	\$52,750	\$55,250	\$ 50	\$ 82,500	\$ 86,500	\$ 80
\$66,500	\$71,500	\$ 75	\$110,500	\$115,500	\$150	\$55,250	\$57,750	\$ 75	\$ 86,500	\$ 90,500	\$120
\$71,500	\$76,500	\$100	\$115,500	\$120,500	\$200	\$57,750	\$60,250	\$100	\$ 90,500	\$ 94,500	\$160
\$76,500	\$81,500	\$125	\$120,500	\$125,500	\$250	\$60,250	\$62,750	\$125	\$ 94,500	\$ 98,500	\$200
\$81,500	\$86,500	\$150	\$125,500	\$130,500	\$300	\$62,750	\$65,250	\$150	\$ 98,500	\$102,500	\$240
\$86,500	\$91,500	\$175	\$130,500	\$135,500	\$350	\$65,250	\$67,750	\$175	\$102,500	\$106,500	\$280
\$91,500	\$96,500	\$200	\$135,500	\$140,500	\$400	\$67,750	\$70,250	\$200	\$106,500	\$110,500	\$320
\$96,500	\$101,500	\$225	\$140,500	\$145,500	\$450	\$70,250	\$72,750	\$225	\$110,500	\$114,500	\$360
\$101,500	and up	\$250	\$145,500	and up	\$500	\$72,750	and up	\$250	\$114,500	and up	\$400

Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6a.

Use the filing status you expect to report on your 2024 Connecticut income tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your recapture amount.

Single or Married Filing Separately			Married Filing Jointly or Qualifying Surviving Spouse			Head of Household		
Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$105,000	\$ 0	\$ 0	\$210,000	\$ 0	\$ 0	\$168,000	\$ 0
\$105,000	\$110,000	\$ 25	\$210,000	\$220,000	\$ 50	\$168,000	\$176,000	\$ 40
\$110,000	\$115,000	\$ 50	\$220,000	\$230,000	\$ 100	\$176,000	\$184,000	\$ 80
\$115,000	\$120,000	\$ 75	\$230,000	\$240,000	\$ 150	\$184,000	\$192,000	\$ 120
\$120,000	\$125,000	\$ 100	\$240,000	\$250,000	\$ 200	\$192,000	\$200,000	\$ 160
\$125,000	\$130,000	\$ 125	\$250,000	\$260,000	\$ 250	\$200,000	\$208,000	\$ 200
\$130,000	\$135,000	\$ 150	\$260,000	\$270,000	\$ 300	\$208,000	\$216,000	\$ 240
\$135,000	\$140,000	\$ 175	\$270,000	\$280,000	\$ 350	\$216,000	\$224,000	\$ 280
\$140,000	\$145,000	\$ 200	\$280,000	\$290,000	\$ 400	\$224,000	\$232,000	\$ 320
\$145,000	\$150,000	\$ 225	\$290,000	\$300,000	\$ 450	\$232,000	\$240,000	\$ 360
\$150,000	\$200,000	\$ 250	\$300,000	\$400,000	\$ 500	\$240,000	\$320,000	\$ 400
\$200,000	\$205,000	\$ 340	\$400,000	\$410,000	\$ 680	\$320,000	\$328,000	\$ 540
\$205,000	\$210,000	\$ 430	\$410,000	\$420,000	\$ 860	\$328,000	\$336,000	\$ 680
\$210,000	\$215,000	\$ 520	\$420,000	\$430,000	\$1,040	\$336,000	\$344,000	\$ 820
\$215,000	\$220,000	\$ 610	\$430,000	\$440,000	\$1,220	\$344,000	\$352,000	\$ 960
\$220,000	\$225,000	\$ 700	\$440,000	\$450,000	\$1,400	\$352,000	\$360,000	\$1,100
\$225,000	\$230,000	\$ 790	\$450,000	\$460,000	\$1,580	\$360,000	\$368,000	\$1,240
\$230,000	\$235,000	\$ 880	\$460,000	\$470,000	\$1,760	\$368,000	\$376,000	\$1,380
\$235,000	\$240,000	\$ 970	\$470,000	\$480,000	\$1,940	\$376,000	\$384,000	\$1,520
\$240,000	\$245,000	\$1,060	\$480,000	\$490,000	\$2,120	\$384,000	\$392,000	\$1,660
\$245,000	\$250,000	\$1,150	\$490,000	\$500,000	\$2,300	\$392,000	\$400,000	\$1,800
\$250,000	\$255,000	\$1,240	\$500,000	\$510,000	\$2,480	\$400,000	\$408,000	\$1,940
\$255,000	\$260,000	\$1,330	\$510,000	\$520,000	\$2,660	\$408,000	\$416,000	\$2,080
\$260,000	\$265,000	\$1,420	\$520,000	\$530,000	\$2,840	\$416,000	\$424,000	\$2,220
\$265,000	\$270,000	\$1,510	\$530,000	\$540,000	\$3,020	\$424,000	\$432,000	\$2,360
\$270,000	\$275,000	\$1,600	\$540,000	\$550,000	\$3,200	\$432,000	\$440,000	\$2,500
\$275,000	\$280,000	\$1,690	\$550,000	\$560,000	\$3,380	\$440,000	\$448,000	\$2,640
\$280,000	\$285,000	\$1,780	\$560,000	\$570,000	\$3,560	\$448,000	\$456,000	\$2,780
\$285,000	\$290,000	\$1,870	\$570,000	\$580,000	\$3,740	\$456,000	\$464,000	\$2,920
\$290,000	\$295,000	\$1,960	\$580,000	\$590,000	\$3,920	\$464,000	\$472,000	\$3,060
\$295,000	\$300,000	\$2,050	\$590,000	\$600,000	\$4,100	\$472,000	\$480,000	\$3,200
\$300,000	\$305,000	\$2,140	\$600,000	\$610,000	\$4,280	\$480,000	\$488,000	\$3,340
\$305,000	\$310,000	\$2,230	\$610,000	\$620,000	\$4,460	\$488,000	\$496,000	\$3,480
\$310,000	\$315,000	\$2,320	\$620,000	\$630,000	\$4,640	\$496,000	\$504,000	\$3,620
\$315,000	\$320,000	\$2,410	\$630,000	\$640,000	\$4,820	\$504,000	\$512,000	\$3,760
\$320,000	\$325,000	\$2,500	\$640,000	\$650,000	\$5,000	\$512,000	\$520,000	\$3,900
\$325,000	\$330,000	\$2,590	\$650,000	\$660,000	\$5,180	\$520,000	\$528,000	\$4,040
\$330,000	\$335,000	\$2,680	\$660,000	\$670,000	\$5,360	\$528,000	\$536,000	\$4,180
\$335,000	\$340,000	\$2,770	\$670,000	\$680,000	\$5,540	\$536,000	\$544,000	\$4,320
\$340,000	\$345,000	\$2,860	\$680,000	\$690,000	\$5,720	\$544,000	\$552,000	\$4,460
\$345,000	\$500,000	\$2,950	\$690,000	\$1,000,000	\$5,900	\$552,000	\$800,000	\$4,600
\$500,000	\$505,000	\$3,000	\$1,000,000	\$1,010,000	\$6,000	\$800,000	\$808,000	\$4,680
\$505,000	\$510,000	\$3,050	\$1,010,000	\$1,020,000	\$6,100	\$808,000	\$816,000	\$4,760
\$510,000	\$515,000	\$3,100	\$1,020,000	\$1,030,000	\$6,200	\$816,000	\$824,000	\$4,840
\$515,000	\$520,000	\$3,150	\$1,030,000	\$1,040,000	\$6,300	\$824,000	\$832,000	\$4,920
\$520,000	\$525,000	\$3,200	\$1,040,000	\$1,050,000	\$6,400	\$832,000	\$840,000	\$5,000
\$525,000	\$530,000	\$3,250	\$1,050,000	\$1,060,000	\$6,500	\$840,000	\$848,000	\$5,080
\$530,000	\$535,000	\$3,300	\$1,060,000	\$1,070,000	\$6,600	\$848,000	\$856,000	\$5,160
\$535,000	\$540,000	\$3,350	\$1,070,000	\$1,080,000	\$6,700	\$856,000	\$864,000	\$5,240
\$540,000	and up	\$3,400	\$1,080,000	and up	\$6,800	\$864,000	and up	\$5,320

Table E - Personal Tax Credits for 2024 Taxable Year

Enter the personal credit decimal amount on the *Tax Calculation Schedule*, Line 8a.

Use the filing status you expect to report on your 2024 Connecticut income tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your personal credit decimal amount.

Single			Married Filing Jointly or Qualifying Surviving Spouse			Married Filing Separately			Head of Household		
Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount
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	
\$15,000	\$18,800	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,800	\$19,300	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$19,300	\$19,800	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,800	\$20,300	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$20,300	\$20,800	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,800	\$21,300	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,800	\$26,500	.50
\$21,300	\$21,800	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,800	\$22,300	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$22,300	\$25,000	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$25,000	\$25,500	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$25,500	\$26,000	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$26,000	\$26,500	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$26,500	\$31,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$31,300	\$31,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$31,800	\$32,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$32,300	\$32,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$32,800	\$33,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$33,300	\$60,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$60,000	\$60,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$60,500	\$61,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$61,000	\$61,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$61,500	\$62,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$62,000	\$62,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$62,500	\$63,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$63,000	\$63,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$63,500	\$64,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$64,000	\$64,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$64,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Social Security Benefit Adjustment Worksheet

Enter the amount you expect to enter on **Form CT-1040** or **Form CT-1040NR/PY**, Line 1.

If your filing status is **single** or **married filing separately**, is the amount on Line 1 \$75,000 or more?

- Yes: **Complete** this worksheet.
- No: **Do not complete** this worksheet. Enter on Worksheet 1, Line 4, the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 6b, or federal Form 1040-SR, Line 6b.

If your filing status is **married filing jointly**, **qualifying surviving spouse**, or **head of household**, is the amount on Line 1 \$100,000 or more?

- Yes: **Complete** this worksheet.
- No: **Do not complete** this worksheet. Enter on Worksheet 1, Line 4, the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 6b, or federal Form 1040-SR, Line 6b.

A. Enter the amount you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 1. If Line A is zero or less, stop here and enter "0" on Line 41. Otherwise, go to Line B.	A.	
B. Enter the amount you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 10. If Line B is zero or less, stop here. Otherwise, go to Line C.	B.	
C. Enter the lesser of Line A or Line B.	C.	
D. Multiply Line C by 25% (.25).	D.	
E. Taxable amount of Social Security benefits you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 19.	E.	
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and as a subtraction on the 2024 Worksheet 1, Line 4. If Line D is greater than or equal to Line E, enter "0."	F.	

** To obtain federal Publication 505, visit the IRS website at www.irs.gov or call the IRS at 800-829-3676.

Pension and Annuity Worksheet

Line 1: Enter the amount you expect to enter on **Form CT-1040** or **Form CT-1040NR/PY**. Line 1. .00

If your filing status is single, married filing separately or head of household, is the amount on Line 1 \$75,000 or more?

- Yes: Complete this worksheet.
 No: Do not complete this worksheet. *

If your filing status is married filing jointly, is the amount on Line 1 \$100,000 or more?

- Yes: Complete this worksheet.
 No: Do not complete this worksheet. *

* If you answered No to either question and you are an IRA recipient (other than a Roth IRA), enter as a subtraction modification 50% of the amount of such distribution on the *2024 Worksheet 1, Line 4* the amount of IRA distribution reported on federal Form 1040, or federal Form 1040 SR, Line 4b.

* If you answered No to either question and you are a pension or annuity recipient (other than an IRA recipient), enter as a subtraction modification on the *2024 Worksheet 1, Line 4* the amount of pension and annuity reported on federal Form 1040 or federal Form 1040 SR, Line 5b. From the amount on Line 5b, subtract military retirement pay, Tier 1 and Tier 2 railroad retirement benefits, and Connecticut teachers' retirement pay.

Line 2: Enter 50% of the amount of IRA (other than a Roth IRA), reported on federal Form 1040 or federal Form 1040 SR, Line 4b. Enter 100% of the amount of pensions and annuities reported on federal Form 1040 or federal Form 1040-SR, Line 5b. From the amount on Line 5b, subtract military retirement pay, Tier 1 and Tier 2 railroad retirement benefits, and Connecticut teachers' retirement pay, as applicable. Line 2. .00

Line 3: Enter the decimal amount from the *Pension and Annuity Phase-Out Table* below. Line 3. .

Line 4: Multiply Line 2 by Line 3. Enter the amount here and as a subtraction on the *2024 Worksheet 1, Line 4*. Line 4. .00

Pension and Annuity Phase-Out Table

Single, Married Filing Separately or Head of Household			Married Filing Jointly		
Federal AGI		Phase-Out	Federal AGI		Phase-Out
More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$0	\$75,000	1	\$0	\$100,000	1
\$75,000	\$77,499	.85	\$100,000	\$104,999	.85
\$77,500	\$79,999	.70	\$105,000	\$109,999	.70
\$80,000	\$82,499	.55	\$110,000	\$114,999	.55
\$82,500	\$84,999	.40	\$115,000	\$119,999	.40
\$85,000	\$87,499	.25	\$120,000	\$124,999	.25
\$87,500	\$89,999	.10	\$125,000	\$129,999	.10
\$90,000	\$94,999	.05	\$130,000	\$139,999	.05
\$95,000	\$99,999	.025	\$140,000	\$149,999	.025
\$100,000	and up	0	\$150,000	and up	0

Supplemental Table
Married Couples Filing Jointly - Effective January 1, 2024
 For married couples who both select *Withholding Code "A"* on Form CT-W4 (combined income is \$100,500 or less)

Pay Period Table

If you are paid:	Pay periods in a year:
Weekly	52
Biweekly	26
Semi-monthly	24
Monthly	12

- 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 15 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.
 3A. Adjustment amount _____
 3B. _____
 3C. _____
 - 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.

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	(10)	(28)	(66)	(104)	(165)	(232)	(384)
6,000	0	0	0	0	0	0	(10)	(28)	(66)	(94)	(150)	(217)	(337)
9,000	0	0	0	0	0	0	(10)	(23)	(51)	(79)	(121)	(148)	(266)
12,000	0	0	0	0	0	0	0	(8)	(36)	(32)	(40)	(91)	(227)
15,000	(15)	(15)	(15)	(15)	(10)	0	0	6	18	24	(16)	(67)	(169)
18,000	(66)	(66)	(66)	(56)	(46)	(36)	(4)	36	24	12	(28)	(7)	(135)
21,000	(135)	(130)	(120)	(110)	(86)	(66)	(2)	6	(6)	16	18	(4)	(89)
24,000	(237)	(227)	(217)	(207)	(175)	(141)	(75)	(67)	(7)	(11)	0	(1)	(10)
27,000	(473)	(449)	(399)	(355)	(329)	(303)	(253)	(203)	(186)	(147)	(98)	(5)	20
30,000	(675)	(617)	(591)	(565)	(539)	(441)	(417)	(358)	(320)	(205)	(80)	14	14
33,000	(847)	(821)	(795)	(735)	(667)	(612)	(545)	(448)	(316)	(167)	(71)	14	14
36,000	(1,051)	(1,025)	(927)	(893)	(816)	(740)	(597)	(424)	(291)	(167)	(71)	14	14
39,000	(1,100)	(1,032)	(977)	(900)	(785)	(615)	(438)	(294)	(170)	(46)	50	135	135
42,000	(1,136)	(1,059)	(983)	(830)	(639)	(468)	(316)	(172)	(48)	76	172	257	257
45,000	(1,143)	(1,028)	(858)	(671)	(509)	(347)	(195)	(51)	73	197	293	378	378
48,000	(1,073)	(882)	(711)	(549)	(387)	(225)	(73)	71	195	319	415	500	419
51,000	(1,070)	(908)	(746)	(584)	(422)	(260)	(108)	36	160	284	340	344	263
54,000	(1,100)	(938)	(776)	(614)	(452)	(290)	(138)	6	130	173	188	192	111
57,000	(1,047)	(885)	(723)	(561)	(399)	(237)	(85)	19	62	105	120	124	43
60,000	(994)	(832)	(670)	(508)	(346)	(184)	(113)	(50)	(7)	36	51	55	(26)
63,000	(966)	(804)	(642)	(480)	(358)	(277)	(206)	(143)	(100)	(57)	(42)	(38)	(119)
66,000	(913)	(751)	(589)	(508)	(427)	(346)	(275)	(212)	(169)	(126)	(111)	(107)	(188)
69,000	(860)	(738)	(657)	(576)	(495)	(414)	(343)	(280)	(237)	(194)	(179)	(175)	(256)
72,000	(888)	(807)	(726)	(645)	(564)	(483)	(412)	(349)	(306)	(263)	(248)	(244)	(169)
75,000	(956)	(875)	(794)	(713)	(632)	(551)	(480)	(417)	(374)	(331)	(239)	(75)	71
78,000	(1,000)	(919)	(838)	(757)	(676)	(595)	(524)	(461)	(418)	(219)	(40)	123	
81,000	(1,043)	(962)	(881)	(800)	(719)	(638)	(567)	(427)	(224)	46			
84,000	(1,087)	(1,006)	(925)	(844)	(763)	(682)	(455)	(228)	(26)				
87,000	(1,130)	(1,049)	(968)	(887)	(729)	(488)	(190)						
90,000	(1,174)	(1,093)	(1,012)	(775)	(530)	(290)							
93,000	(1,217)	(1,059)	(818)	(510)									
96,000	(1,105)	(860)	(620)										
99,000	(840)												

This table joins the table on Page 15.

Supplemental Table
Married Couples Filing Jointly - Effective January 1, 2024
For married 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	(536)	(648)	(766)	(902)	(1,038)	(1,059)	(1,072)	(1,098)	(1,102)	(1,068)	(979)	(953)	(1,003)
6,000	(455)	(591)	(727)	(863)	(927)	(974)	(978)	(983)	(911)	(801)	(711)	(710)	(760)
9,000	(416)	(552)	(654)	(748)	(855)	(859)	(825)	(736)	(630)	(549)	(468)	(467)	(517)
12,000	(377)	(441)	(569)	(654)	(740)	(668)	(558)	(468)	(387)	(306)	(225)	(224)	(274)
15,000	(277)	(384)	(469)	(516)	(508)	(402)	(321)	(240)	(159)	(78)	3	4	(46)
18,000	(234)	(320)	(329)	(300)	(291)	(210)	(129)	(48)	33	114	195	196	146
21,000	(150)	(142)	(117)	(117)	(117)	(36)	45	126	207	288	369	370	280
24,000	5	14	14	14	14	95	176	257	338	419	500	420	289
27,000	6	6	6	6	6	87	168	249	330	371	371	291	160
30,000	0	0	0	0	0	81	162	243	243	243	243	163	32
33,000	0	0	0	0	0	81	122	122	122	122	122	42	(89)
36,000	0	0	0	0	0	0	0	0	0	0	0	(80)	(211)
39,000	121	121	121	81	0	0	0	0	0	0	0	(80)	(211)
42,000	243	243	162	81	0	0	0	0	0	0	0	(80)	(211)
45,000	324	243	162	81	0	0	0	0	0	0	0	(80)	(134)
48,000	324	243	162	81	0	0	0	0	0	0	0	76	109
51,000	168	87	6	(75)	(156)	(156)	(156)	(156)	(156)	(79)	81	228	
54,000	16	(65)	(146)	(227)	(308)	(308)	(308)	(308)	(152)	12	171		
57,000	(52)	(133)	(214)	(295)	(376)	(376)	(299)	(139)	88				
60,000	(121)	(202)	(283)	(364)	(445)	(289)	(125)	34					
63,000	(214)	(295)	(376)	(380)	(301)	(74)							
66,000	(283)	(364)	(289)	(206)	(128)								
69,000	(274)	(195)	(49)										
72,000	(100)	(22)											

This table joins the table on Page 14.

(Rev. 12/23)

Related Forms and Publications

Form CT-1040, *Connecticut Resident Income Tax Return*

Form CT-1040NR/PY, *Connecticut Nonresident and Part-Year Resident Income Tax Return*

Form CT-1040ES, *Estimated Connecticut Income Tax Payment Coupon for Individuals*

Form CT-W4NA, *Employee's Withholding Certificate - Nonresident Apportionment*

Informational Publication 2019(5), *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*

Informational Publication 2018(16), *Estimated Connecticut Income Taxes*

Effect on Other Documents: Informational Publication 2023(7), *Is My Connecticut Withholding Correct?*, is modified and superseded.

Effect of This Document: An Informational Publication issued by DRS addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

For the Latest News

Visit the DRS website at portal.ct.gov/DRS.

E-Services Update

Use **myconneCT** to register your business, file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the DRS website at portal.ct.gov/DRS-myconneCT.

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Informational Publication 2024(7)

Is My Connecticut Withholding Correct?

File and pay your taxes online!

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Revenue Services

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- Locate the *Correspondence* group and click the *Send Message* link.
- Select the account, period, message area (e.g. account, return, refund), and category.
- Enter the subject and message. You can also add attachments to your message.

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