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Title: Title I, Payroll/Personnel Manual

Chapter: 28, Section 2, Tax Formulas (TAXES)

Bulletin: TAXES 09-37, Connecticut State Income Tax Withholding

Date: October 19, 2009

To: Holders of TAXES (State of Connecticut only)
Personnel User Groups
T&A Contact Points in Connecticut

Beginning with wages paid for Pay Period 25, the National Finance Center (NFC) will change the income tax withholding tables for the state of Connecticut.

No action on the part of the employee or the personnel office is necessary.

To view the updated tax formula, go to NFC's Home Page (www.nfc.usda.gov) and click the **Publications** link at the top of the page. At the Publications page right-hand menu, click **Tax Formulas** and select the appropriate state from the map provided. Changes to the tax formula are identified by "▶◀".

For questions about NFC processing, contact the Payroll/Personnel Call Center at **504-255-4630**.

 for

JOHN S. WHITE, Acting Director
Government Employees Services Division

Connecticut State Income Tax Information

State Abbreviation: CT
State Tax Withholding State Code: 09
Acceptable Exemption Form: CT-W4
Basis For Withholding: State Exemptions
Acceptable Exemption Data: A, B, C, D, F /Reduced withholding dollar amount
TSP Deferred: Yes
Special Coding: Determine the Total Number Of Allowances field as follows:
First Position – Enter the employee’s filing status from line 1 of the CT-W4.

Filing Status	Description
A	Married–Filing Separately Married–Filing Jointly, Both Spouses Working (combined income less than or equal to \$100,500)
B	Head of Household
C	Married–Filing Jointly, Spouse Not Working
D	Married–Filing Jointly, Both Spouses Working (combined income greater than \$100,500)
F	Single

Second and Third Positions – Enter the reduced withholding amount as entered on line 3 of the CT-W4. If less than 10, precede with a zero. If not applicable, enter 00.

Additional Information: None

Withholding Formula ►(Effective Pay Period 25, 2009)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 26 to obtain the gross annual wages.
5. Determine the personal exemption by applying the following guidelines and subtract this amount from the gross annual wages to compute the taxable income.

Option A
Married – Filing Separately
or
Married – Filing Jointly (Both Spouses Working)
(Combined Income Less Than or Equal to \$100,500)

If the Amount of Annual Wages Is: Over:	But Not Over:	The Personal Exemption Amount Is:
\$ 0	\$ 24,000	\$ 12,000
24,000	25,000	11,000
25,000	26,000	10,000
26,000	27,000	9,000
27,000	28,000	8,000
28,000	29,000	7,000
29,000	30,000	6,000
30,000	31,000	5,000
31,000	32,000	4,000
32,000	33,000	3,000
33,000	34,000	2,000
34,000	35,000	1,000
35,000	and over	0

Option B
Head of Household

If the Amount of Annual Wages Is: Over:	But Not Over:	The Personal Exemption Amount Is:
\$ 0	\$ 38,000	\$ 19,000
38,000	39,000	18,000
39,000	40,000	17,000
40,000	41,000	16,000
41,000	42,000	15,000
42,000	43,000	14,000
43,000	44,000	13,000
44,000	45,000	12,000
45,000	46,000	11,000
46,000	47,000	10,000
47,000	48,000	9,000
48,000	49,000	8,000
49,000	50,000	7,000
50,000	51,000	6,000
51,000	52,000	5,000
52,000	53,000	4,000
53,000	54,000	3,000
54,000	55,000	2,000
55,000	56,000	1,000
56,000	and over	0

Option C
Married – Filing Jointly (Spouse Not Working)

If the Amount of Annual Wages Is: Over:	But Not Over:	The Personal Exemption Amount Is:
\$ 0	\$ 48,000	\$ 24,000
48,000	49,000	23,000
49,000	50,000	22,000
50,000	51,000	21,000
51,000	52,000	20,000
52,000	53,000	19,000
53,000	54,000	18,000
54,000	55,000	17,000
55,000	56,000	16,000
56,000	57,000	15,000
57,000	58,000	14,000
58,000	59,000	13,000
59,000	60,000	12,000
60,000	61,000	11,000
61,000	62,000	10,000
62,000	63,000	9,000
63,000	64,000	8,000
64,000	65,000	7,000
65,000	66,000	6,000
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 over	0

Option D
Married – Filing Jointly
(Both Spouses Working)
 (Combined Income Greater Than \$100,500)

Do not subtract any personal exemption amount. The annual gross pay is the employee's taxable income.

**Option F
Single**

If the Amount of Annual Wages Is: Over:	But Not Over:	The Personal Exemption Amount Is:
\$ 0	\$ ▶26,000	\$ 13,000
26,000	27,000	12,000
27,000	28,000	11,000
28,000	29,000	10,000
29,000	30,000	9,000
30,000	31,000	8,000
31,000	32,000	7,000
32,000	33,000	6,000
33,000	34,000	5,000
34,000	35,000	4,000
35,000	36,000	3,000
36,000	37,000	2,000
37,000	38,000	1,000
38,000◀	and over	0

6. Apply the annual taxable income from step 5 to the following guidelines to determine the annual gross tax amount.

**Option A
Married – Filing Separately
or**

Married – Filing Jointly (Both Spouses Working)
(Combined Income Less Than or Equal to \$100,500)

If the Amount of Annual Taxable Wages Is: Over:	But Not Over:	The Annual Gross Tax Amount Is:	Of Excess Over:
\$ 0	\$ 10,000	\$ 0 plus 3.0%	\$ 0
10,000	▶500,000	300 plus 5.0%	10,000
500,000	and over	24,800 plus 6.5%	500,000◀

**Option B
Head of Household**

If the Amount of Annual Taxable Wages Is: Over:	But Not Over:	The Annual Gross Tax Amount Is:	Of Excess Over:
\$ 0	\$ 16,000	\$ 0 plus 3.0%	\$ 0
16,000	▶800,000	480 plus 5.0%	16,000
800,000	and over	39,680 plus 6.5%	800,000◀

Option C
Married – Filing Jointly (Spouse Not Working)

If the Amount of Annual Taxable Wages Is: Over:	But Not Over:	The Annual Gross Tax Amount Is:	Of Excess Over:
\$ 0	\$ 20,000	\$ 0 plus 3.0%	\$ 0
20,000	▶ 1,000,000	600 plus 5.0%	20,000
1,000,000	and over	49,600 plus 6.5%	1,000,000 ◀

Option D
Married – Filing Jointly (Both Spouses Working)
 (Combined Income Greater Than \$100,500)

If the Amount of Annual Taxable Wages Is: Over:	But Not Over:	The Annual Gross Tax Amount Is:	Of Excess Over:
\$ 0	\$ 10,000	\$ 0 plus 3.0%	\$ 0
10,000	▶ 500,000	300 plus 5.0%	10,000
500,000	and over	24,800 plus 6.5%	500,000 ◀

Option F
Single

If the Amount of Annual Taxable Wages Is: Over:	But Not Over:	The Annual Gross Tax Amount Is:	Of Excess Over:
\$ 0	\$ 10,000	\$ 0 plus 3.0%	\$ 0
10,000	▶ 500,000	300 plus 5.0%	10,000
500,000	and over	24,800 plus 6.5%	500,000 ◀

- To determine the annual tax credit, apply the following guidelines. Then subtract the annual tax credit from the annual gross tax amount calculated in step 6 to obtain the annual Connecticut tax withholding.

Option A
Married – Filing Separately
or

Married – Filing Jointly (Both Spouses Working)
 (Combined Income Less Than or Equal to \$100,500)

If the Amount of Annual Wages Is: Over:	But Not Over:	Multiply the Annual Gross Tax Amount By:
\$ 12,000	\$ 15,000	75%
15,000	15,500	70%
15,500	16,000	65%
16,000	16,500	60%
16,500	17,000	55%
17,000	17,500	50%
17,500	18,000	45%
18,000	18,500	40%
18,500	20,000	35%
20,000	20,500	30%
20,500	21,000	25%
21,000	21,500	20%
21,500	25,000	15%
25,000	25,500	14%
25,500	26,000	13%
26,000	26,500	12%
26,500	27,000	11%
27,000	48,000	10%
48,000	48,500	9%
48,500	49,000	8%
49,000	49,500	7%
49,500	50,000	6%
50,000	50,500	5%
50,500	51,000	4%
51,000	51,500	3%
51,500	52,000	2%
52,000	52,500	1%
52,500	and over	0%

**Option B
Head of Household**

If the Amount of Annual Wages Is:		Multiply the Annual Gross Tax Amount By:
Over:	But Not Over:	
\$ 19,000	\$ 24,000	75%
24,000	24,500	70%
24,500	25,000	65%
25,000	25,500	60%
25,500	26,000	55%
26,000	26,500	50%
26,500	27,000	45%
27,000	27,500	40%
27,500	34,000	35%
34,000	34,500	30%
34,500	35,000	25%
35,000	35,500	20%
35,500	44,000	15%
44,000	44,500	14%
44,500	45,000	13%
45,000	45,500	12%
45,500	46,000	11%
46,000	74,000	10%
74,000	74,500	9%
74,500	75,000	8%
75,000	75,500	7%
75,500	76,000	6%
76,000	76,500	5%
76,500	77,000	4%
77,000	77,500	3%
77,500	78,000	2%
78,000	78,500	1%
78,500	and over	0%

Option C
Married – Filing Jointly (Spouse Not Working)

If the Amount of Annual Wages Is:		Multiply the Annual Gross Tax Amount By:
Over:	But Not Over:	
\$ 24,000	\$ 30,000	75%
30,000	30,500	70%
30,500	31,000	65%
31,000	31,500	60%
31,500	32,000	55%
32,000	32,500	50%
32,500	33,000	45%
33,000	33,500	40%
33,500	40,000	35%
40,000	40,500	30%
40,500	41,000	25%
41,000	41,500	20%
41,500	50,000	15%
50,000	50,500	14%
50,500	51,000	13%
51,000	51,500	12%
51,500	52,000	11%
52,000	96,000	10%
96,000	96,500	9%
96,500	97,000	8%
97,000	97,500	7%
97,500	98,000	6%
98,000	98,500	5%
98,500	99,000	4%
99,000	99,500	3%
99,500	100,000	2%
100,000	100,500	1%
100,500	and over	0%

Option D
Married – Filing Jointly (Both Spouses Working)
 (Combined Income Greater Than \$100,500)

The tax credit percentage is zero percent and the employee's annual tax credit is zero.

Option F
Single

If the Amount of Annual Wages Is: Over:	But Not Over:	Multiply the Annual Gross Tax Amount By:
\$ ▶ 13,000	\$ 16,300	75%
16,300	16,800	70%
16,800	17,300	65%
17,300	17,800	60%
17,800	18,300	55%
18,300	18,800	50%
18,800	19,300	45%
19,300	19,800	40%
19,800	21,700	35%
21,700	22,200	30%
22,200	22,700	25%
22,700	23,200	20%
23,200	27,100	15%
27,100	27,600	14%
27,600	28,100	13%
28,100	28,600	12%
28,600	29,100	11%
29,100	52,000	10%
52,000	52,500	9%
52,500	53,000	8%
53,000	53,500	7%
53,500	54,000	6%
54,000	54,500	5%
54,500	55,000	4%
55,000	55,500	3%
55,500	56,000	2%
56,000	56,500	1%
56,500 ◀	and over	0%

8. Divide the annual Connecticut tax withholding by 26 to obtain the biweekly Connecticut tax withholding.
9. Subtract the biweekly reduced withholding amount (reflected on Line 3 of the CT-W4) from the result of step 8 to obtain the biweekly Connecticut tax withholding.

Note: If the employee does not specify a reduced withholding amount, the biweekly Connecticut tax withholding will be the amount computed in step 8.