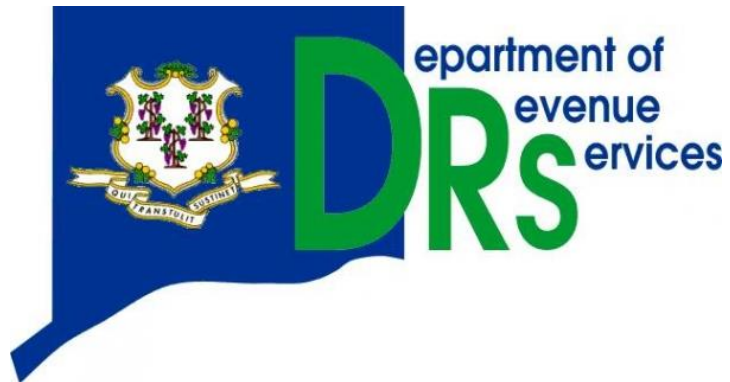


Newington Senior Center

Income Tax Withholding

Margaret Hill
Revenue Examiner
Department of Revenue Services



Overview

- ▶ Withholding Requirement Background
 - ▶ How to File a CT-W4P
 - ▶ Helpful Resources
 - ▶ Questions

Withholding Requirement Background

Effective January 1, 2018

Maintain an office or transact business in Connecticut

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graph TD; A[Maintain an office or transact business in Connecticut] --> B[Make payments of taxable pension or annuity distributions]; B --> C[Pay to Connecticut resident individuals];
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Make payments of taxable pension or annuity distributions

Pay to Connecticut resident individuals

Applies to Below Distributions:

Taxable pension or annuity distributions subject to withholding include distributions from the following:

- an employer pension;
- an annuity;
- a profit sharing plan;
- a stock bonus;
- a deferred compensation plan (such as a 401(k));
- an individual retirement arrangement (IRA's);
- an endowment; **and**
- a life insurance contract.

How to File a CT-W4P

For Regularly Scheduled Payments; such as a Monthly Pension

Step 1. Select the filing status you expect to report on your 2018 Connecticut income tax return.

Married Filing Jointly	Withholding Code
Our expected combined annual gross income is less than or equal to \$24,000 or no withholding is necessary (i.e., withholding from other income source).	E
My spouse has income subject to withholding and our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500.	A
My spouse does not have income subject to withholding and our expected combined annual gross income is greater than \$24,000.	C
My spouse has income subject to withholding and our expected combined annual gross income is greater than \$100,500.	D
I have significant other income and wish to avoid having too little tax withheld.	D

Married Filing Separately	Withholding Code
My expected annual gross income is less than or equal to \$12,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$12,000.	B
I have significant other income and wish to avoid having too little tax withheld.	D

Single	Withholding Code
My expected annual gross income is less than or equal to \$15,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$15,000.	F
I have significant other income and wish to avoid having too little tax withheld.	D

Qualifying Widow(er) With Dependent Child	Withholding Code
My expected annual gross income is less than or equal to \$24,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$24,000.	C
I have significant other income and wish to avoid having too little tax withheld.	D

Head of Household	Withholding Code
My expected annual gross income is less than or equal to \$19,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$19,000.	B
I have significant other income and wish to avoid having too little tax withheld.	D

Step 2. Choose the statement that best describes your expected annual gross income for the 2018 taxable year.

Married Filing Jointly	Withholding Code
Our expected combined annual gross income is less than or equal to \$24,000 or no withholding is necessary (i.e., withholding from other income source).	E
My spouse has income subject to withholding and our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500.	A
My spouse does not have income subject to withholding and our expected combined annual gross income is greater than \$24,000.	C
My spouse has income subject to withholding and our expected combined annual gross income is greater than \$100,500.	D
I have significant other income and wish to avoid having too little tax withheld.	D

Qualifying Widow(er) With Dependent Child	Withholding Code
My expected annual gross income is less than or equal to \$24,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$24,000.	C
I have significant other income and wish to avoid having too little tax withheld.	D

Married Filing Separately	Withholding Code
My expected annual gross income is less than or equal to \$12,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$12,000.	B
I have significant other income and wish to avoid having too little tax withheld.	D

Single	Withholding Code
My expected annual gross income is less than or equal to \$15,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$15,000.	F
I have significant other income and wish to avoid having too little tax withheld.	D

Head of Household	Withholding Code
My expected annual gross income is less than or equal to \$19,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$19,000.	B
I have significant other income and wish to avoid having too little tax withheld.	D

Step 3. Select the withholding code that applies to you and enter it on Line 1.

Married Filing Jointly	Withholding Code
Our expected combined annual gross income is less than or equal to \$24,000 or no withholding is necessary (i.e., withholding from other income source).	E
My spouse has income subject to withholding and our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500.	A
My spouse does not have income subject to withholding and our expected combined annual gross income is greater than \$24,000.	C
My spouse has income subject to withholding and our expected combined annual gross income is greater than \$100,500.	D
I have significant other income and wish to avoid having too little tax withheld.	D

Married Filing Separately	Withholding Code
My expected annual gross income is less than or equal to \$12,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$12,000.	B
I have significant other income and wish to avoid having too little tax withheld.	D

Single	Withholding Code
My expected annual gross income is less than or equal to \$15,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$15,000.	F
I have significant other income and wish to avoid having too little tax withheld.	D

Qualifying Widow(er) With Dependent Child	Withholding Code
My expected annual gross income is less than or equal to \$24,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$24,000.	C
I have significant other income and wish to avoid having too little tax withheld.	D

Head of Household	Withholding Code
My expected annual gross income is less than or equal to \$19,000 or no withholding is necessary (i.e., withholding from other income source).	E
My expected annual gross income is greater than \$19,000.	B
I have significant other income and wish to avoid having too little tax withheld.	D

Line 1. (Required)

Enter your *Withholding Code*

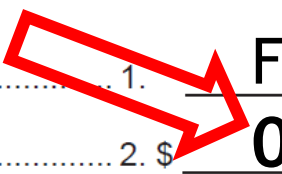
Department of Revenue Services State of Connecticut	Withholding Certificate for Pension or Annuity Payments	2018 Form CT-W4P
1. Withholding Code: Enter <i>Withholding Code</i> letter chosen from above.	1.	F
2. Additional withholding amount per payment, if any.	2. \$	_____
3. Reduced withholding amount per payment, if any.	3. \$	_____

[Monthly
Withholding
Calculator](#)

Line 2. (Optional)

After you determine your withholding code and enter it on Line 1, you may increase the amount of Connecticut withholding from each payment by specifying a flat dollar amount on Line 2.

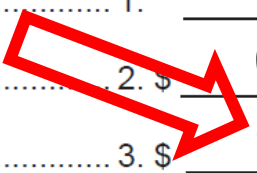
Department of Revenue Services State of Connecticut	Withholding Certificate for Pension or Annuity Payments	2018 Form CT-W4P
1. Withholding Code: Enter <i>Withholding Code</i> letter chosen from above.	1.	<u> F </u>
2. Additional withholding amount per payment, if any.	2. \$	<u> 0 </u>
3. Reduced withholding amount per payment, if any.	3. \$	<u> </u>



Line 3. (Optional)

After you determine your withholding code and enter it on Line 1, you may decrease the amount of Connecticut withholding from each payment by specifying a flat dollar amount on Line 3.

Department of Revenue Services State of Connecticut	Withholding Certificate for Pension or Annuity Payments	2018 Form CT-W4P
1. Withholding Code: Enter <i>Withholding Code</i> letter chosen from above.	1.	<u> F </u>
2. Additional withholding amount per payment, if any.	2. \$	<u> 0 </u>
3. Reduced withholding amount per payment, if any.	3. \$	<u> 0 </u>

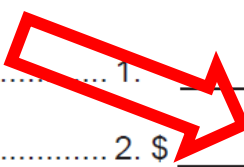


How to File a CT-W4P

For Other Distributions; such as a Withdrawal from an IRA

Line 2.

Department of Revenue Services State of Connecticut	Withholding Certificate for Pension or Annuity Payments	2018 Form CT-W4P
1. Withholding Code: Enter <i>Withholding Code</i> letter chosen from above. 1.		<u> E </u>
2. Additional withholding amount per payment, if any. 2. \$		<u> 150.00 </u>
3. Reduced withholding amount per payment, if any. 3. \$		<u> </u>

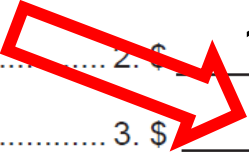


Line 3. (Not Applicable)

Department of Revenue Services
State of Connecticut

Withholding Certificate for Pension or Annuity Payments

2018 Form CT-W4P

1. Withholding Code: Enter *Withholding Code* letter chosen from above. 1. E
2. Additional withholding amount per payment, if any. 2. \$ 150.00
3. Reduced withholding amount per payment, if any. 3. \$ 0
- 

Helpful Resources

www.ct.gov/DRS

Department of Revenue Services

DEPARTMENT OF REVENUE SERVICES

Select Language Translation Disclaimer

Home About Us Programs & Services Publications Forms Contact Us

HOW DO I? RESEARCH LIBRARY EMPLOYMENT OPPORTUNITIES PRACTITIONERS

Kevin B Sullivan
Commissioner

At DRS our job is to provide you with the information you need about Connecticut taxes. Please let us know how we can be even more helpful.

Watch Commissioner Sullivan's welcome message video

CT FRESH START

FOR INDIVIDUALS

- Income Tax Season
- File & pay online
- Income information website
- EITC Information
- Where is my refund?

FOR BUSINESSES

- Starting a business?
- File & pay online
- e-services information
- Sales & Use Tax
- Corporation Business Tax

FEATURED LINKS

- 2018 CT-W4P Information**
- 2017 Legislative Summary
- Status Letters
- CT IFTA
- File Form 472

New Business Information

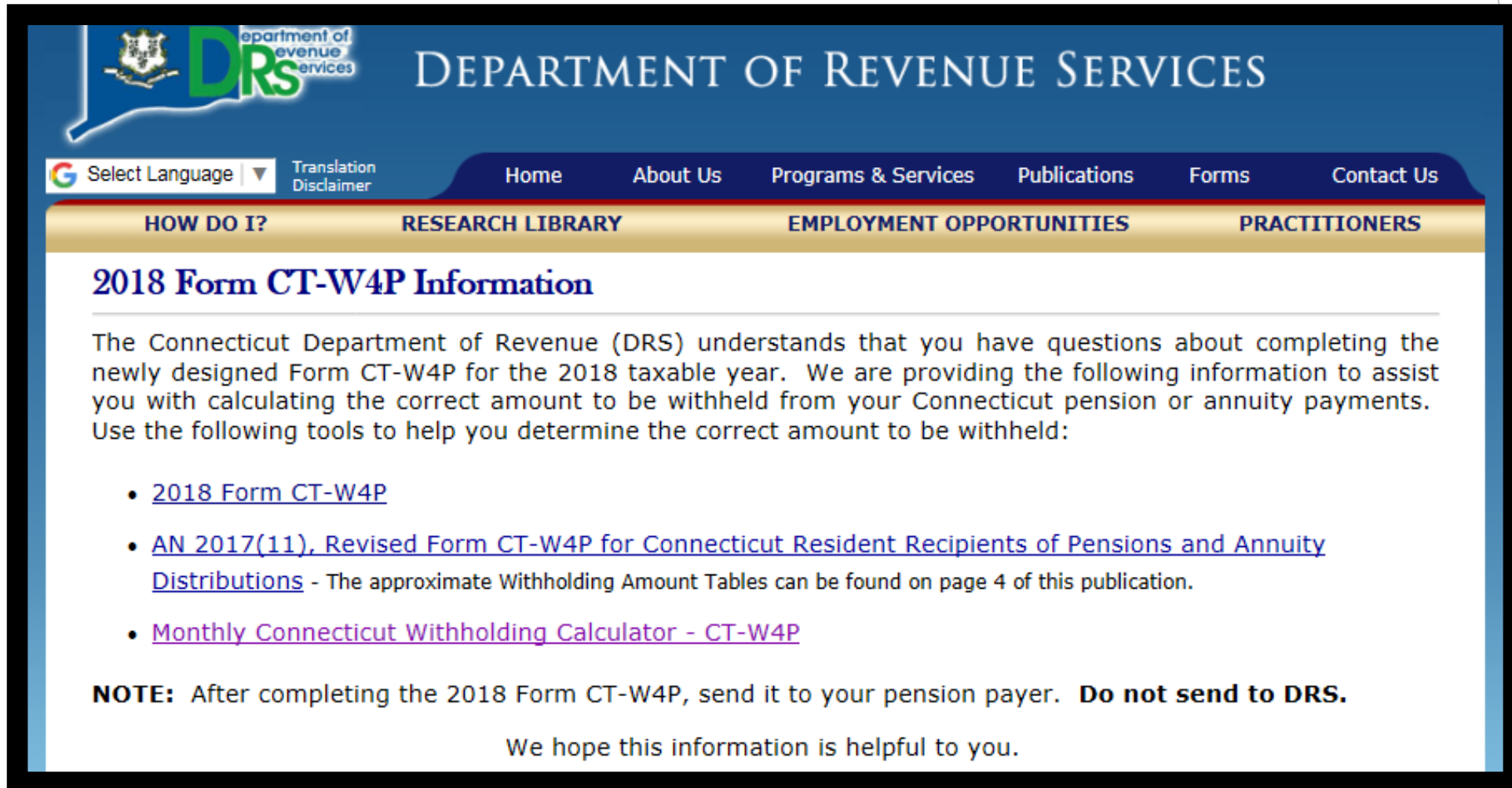
DRS COMMUNITY OUTREACH

Report TAX FRAUD

Tobacco Enforcement

CT data.ct.gov

Helpful Resources (Cont.)



The screenshot shows the website for the Connecticut Department of Revenue Services (DRS). The header includes the DRS logo and the text "DEPARTMENT OF REVENUE SERVICES". Below the header is a navigation bar with links for "Home", "About Us", "Programs & Services", "Publications", "Forms", and "Contact Us". A secondary navigation bar contains "HOW DO I?", "RESEARCH LIBRARY", "EMPLOYMENT OPPORTUNITIES", and "PRACTITIONERS". The main content area is titled "2018 Form CT-W4P Information" and contains the following text:

The Connecticut Department of Revenue (DRS) understands that you have questions about completing the newly designed Form CT-W4P for the 2018 taxable year. We are providing the following information to assist you with calculating the correct amount to be withheld from your Connecticut pension or annuity payments. Use the following tools to help you determine the correct amount to be withheld:

- [2018 Form CT-W4P](#)
- [AN 2017\(11\), Revised Form CT-W4P for Connecticut Resident Recipients of Pensions and Annuity Distributions](#) - The approximate Withholding Amount Tables can be found on page 4 of this publication.
- [Monthly Connecticut Withholding Calculator - CT-W4P](#)

NOTE: After completing the 2018 Form CT-W4P, send it to your pension payer. **Do not send to DRS.**

We hope this information is helpful to you.

[CT-W4P](#)

[AN 2017\(11\)](#)

[Monthly
Withholding
Calculator](#)

QUESTIONS

The background features abstract, overlapping geometric shapes in various shades of blue, ranging from light sky blue to deep navy blue. These shapes are primarily located on the right side of the frame, creating a dynamic, layered effect. The rest of the background is plain white.