

● **STATE INCOME TAX LAW**

*STATUTORY CITATION:* Conn. Gen. Stat. §§ 12-700 – 12-746

*RELATED REGULATIONS:* Conn. Agencies Regs. §§ 12-705(a)-1 – 12-707-3

*GENERAL SUMMARY:* These provisions impose a tax on the income of each Connecticut resident, and on non-residents of the state who have income from Connecticut sources. Anyone who maintains an office or transacts business in Connecticut and is considered an employer for federal withholding purposes must register with the state revenue services department and withhold state income tax from wages paid to employees in Connecticut.

Employers are also required to provide to each employee a federal Form W-2, showing the amount of Connecticut wages the employer paid during the calendar year and the amount of state income tax the employer withheld over the same period.

*PROVISIONS APPLICABLE TO AGRICULTURE:* There are no statutory or regulatory exceptions to the Connecticut income tax withholding requirements applicable to agricultural employers.

*ADMINISTRATION AND ENFORCEMENT*

*PRIMARY ENFORCEMENT AGENCY* — *Tax Division, Department of Revenue Services, Hartford, Connecticut 06106 (860-297-5943).* This agency is responsible for enforcing the collection of income tax withholding by employers and for assuring remittance of withheld taxes to the state. Any worker who has reason to believe that taxes deducted from pay are not being properly forwarded and reported to the worker's credit should contact the Department, which will investigate the complaint. Failure to comply fully with income tax withholding and reporting requirements exposes an employer to both civil money penalties and criminal prosecution.

*SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY* — *None.*