

# Form CT-W4

## Employee's Withholding Certificate

**Employee Instructions**

- Read the instructions on Page 2 before completing this form.
- Select the filing status you expect to report on your Connecticut income tax return.

- Choose the statement that best describes your gross income.
- Enter the *Withholding Code* on Line 1 below.

| Married Filing Jointly  | Withholding Code |
|---|------------------|
| Our expected combined annual gross income is <b>less</b> than or equal to \$24,000 or I am claiming exemption under the Military Spouses Residency Relief Act (MSRRA)* and no withholding is necessary. | <b>E</b>         |
| My spouse <b>is</b> employed and our expected combined annual gross income is <b>greater</b> than \$24,000 and less than or equal to \$100,500. See <i>Certain Married Individuals</i> , Page 2.        | <b>A</b>         |
| My spouse <b>is not</b> employed and our expected combined annual gross income is <b>greater</b> than \$24,000.   | <b>C</b>         |
| My spouse <b>is</b> employed and our expected combined annual gross income is <b>greater</b> than \$100,500.  | <b>D</b>         |
| I have significant nonwage income and wish to avoid having too little tax withheld.   | <b>D</b>         |
| I am a nonresident of Connecticut with substantial other income.  | <b>D</b>         |
| Qualifying Surviving Spouse   | Withholding Code |
| My expected annual gross income is <b>less</b> than or equal to \$24,000 or I am claiming exemption under the MSRRA* and no withholding is necessary.   | <b>E</b>         |
| My expected annual gross income is <b>greater</b> than \$24,000.  | <b>C</b>         |
| I have significant nonwage income and wish to avoid having too little tax withheld.   | <b>D</b>         |
| I am a nonresident of Connecticut with substantial other income.  | <b>D</b>         |

| Married Filing Separately   | Withholding Code |
|---|------------------|
| My expected annual gross income is <b>less</b> than or equal to \$12,000 or I am claiming exemption under the MSRRA* and no withholding is necessary. | <b>E</b>         |
| My expected annual gross income is <b>greater</b> than \$12,000.  | <b>A</b>         |
| I have significant nonwage income and wish to avoid having too little tax withheld.   | <b>D</b>         |
| I am a nonresident of Connecticut with substantial other income.  | <b>D</b>         |
| Single  | Withholding Code |
| My expected annual gross income is <b>less</b> than or equal to \$15,000 and no withholding is necessary.   | <b>E</b>         |
| My expected annual gross income is <b>greater</b> than \$15,000.  | <b>F</b>         |
| I have significant nonwage income and wish to avoid having too little tax withheld.   | <b>D</b>         |
| I am a nonresident of Connecticut with substantial other income.  | <b>D</b>         |
| Head of Household   | Withholding Code |
| My expected annual gross income is <b>less</b> than or equal to \$19,000 and no withholding is necessary.   | <b>E</b>         |
| My expected annual gross income is <b>greater</b> than \$19,000.  | <b>B</b>         |
| I have significant nonwage income and wish to avoid having too little tax withheld.   | <b>D</b>         |
| I am a nonresident of Connecticut with substantial other income.  | <b>D</b>         |

\* If you are claiming the Military Spouses Residency Relief Act (MSRRA) exemption, see instructions on Page 2.

**Employees:** See *Employee General Instructions* on Page 2. Sign and return Form CT-W4 to your employer. Keep a copy for your records.

1. Withholding Code: Enter *Withholding Code* letter chosen from above. .... 1. \_\_\_\_\_
2. Additional withholding amount per pay period: If any, see instructions. .... 2. \$ \_\_\_\_\_
3. Reduced withholding amount per pay period: If any, see instructions. .... 3. \$ \_\_\_\_\_

Check if you are claiming the MSRRA exemption and enter state of legal residence/domicile: \_\_\_\_\_

|  |       |           |                        |
|--|-------|-----------|------------------------|
| First name   | MI    | Last name | Social Security Number |
| Home address (number and street, apartment number, suite number, PO Box) |       |           |                        |
| City/town  | State | ZIP code  |                        |

**Declaration:** I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

|                      |      |
|----------------------|------|
| Employee's signature | Date |
|----------------------|------|

**Employers:** See *Employer Instructions*, on Page 2.

Is this a new or rehired employee?  No  Yes Enter date hired: \_\_\_\_\_  
mm/dd/yyyy

|                             |  |
|-----------------------------|--|
| Employer's business name    | Federal Employer Identification Number |
| Employer's business address |  |
| City/town                   | State ZIP code                         |
| Contact person              | Telephone number                       |

# Form CT-W4 Instructions

## Employee General Instructions

**Form CT-W4**, *Employee's Withholding Certificate*, provides your employer with the necessary information to withhold the correct amount of Connecticut income tax from your wages to ensure that you will not be underwithheld or overwithheld.

You are required to pay Connecticut income tax as income is earned or received during the year. You should complete a new Form CT-W4 at least once a year or if your tax situation changes.

If your circumstances change, such as you receive a bonus or your filing status changes, you must furnish your employer with a new Form CT-W4 within ten days of the change.

### Gross Income

For Form CT-W4 purposes, **gross income** means all income from all sources, whether received in the form of money, goods, property, or services, not exempt from federal income tax, and includes any additions to income from *Schedule 1 of Form CT-1040, Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return**.

### Filing Status

Generally, the filing status you expect to report on your Connecticut income tax return is the same as the filing status you expect to report on your federal income tax return. However, special rules apply to married individuals who file a joint federal return but have a different residency status. Nonresidents and part-year residents should see the instructions to Form CT-1040NR/PY.

### Check Your Withholding

You may be underwithheld if any of the following apply:

- You have more than one job;
- You qualify under *Certain Married Individuals*; **or**
- You have substantial nonwage income.

If you are underwithheld, you should consider adjusting your withholding or making estimated payments using **Form CT-1040ES, Estimated Connecticut Income Tax Payment Coupon for Individuals**. You may also select *Withholding Code "D"* to elect the highest level of withholding.

If you owe \$1,000 or more, after subtracting from your Connecticut income tax the amount withheld from your income for the prior taxable year, and any PE Tax Credit, you may be subject to interest on the underpayment at the rate of 1% per month or fraction of a month.

### Certain Married Individuals

If you are a married individual filing jointly and you and your spouse both select *Withholding Code "A,"* you may have too much or too little Connecticut income tax withheld from your pay. This is because the phase-out of the personal exemption and credit is based on your combined incomes. The withholding tables cannot reflect your exact withholding requirement without considering the income of your spouse.

To minimize this problem and determine if you need to adjust your withholding using Line 2 or Line 3, see *Supplemental Tables in Informational Publication 2026(7), Is My Connecticut Withholding Correct?*

### Nonresident Employees Working Partly Within and Partly Outside of Connecticut

If you work partly within and partly outside of Connecticut for the same employer, you should also complete **Form CT-W4NA, Employee's Withholding or Exemption Certificate - Nonresident Apportionment**, and provide it to your employer. The information on

Form CT-W4NA and Form CT-W4 will help your employer determine how much to withhold from your wages for services performed within Connecticut. Residents of states with a "convenience of the employer" test will be subject to similar rules for work performed for a Connecticut employer. Any nonresident who expects to have no Connecticut income tax liability should choose *Withholding Code "E."*

### Armed Forces Personnel and Veterans

If you are a Connecticut resident, your armed forces pay is subject to Connecticut income tax withholding unless you qualify as a nonresident for Connecticut income tax purposes. If you qualify as a nonresident, you may request that no Connecticut income tax be withheld from your armed forces pay by entering *Withholding Code "E"* on Line 1.

### Military Spouses Residency Relief Act (MSRRA)

If you are claiming an exemption from Connecticut income tax under the MSRRA, you must provide your employer with a copy of your military spouse's Leave and Earnings Statement (LES) and a copy of your military dependent ID card.

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

## Employer Instructions

For any employee who does not complete Form CT-W4, you are required to withhold at the highest marginal rate of 6.99% without allowance for exemption. You are required to keep Form CT-W4 in your files for each employee.

### Report Certain Employees Claiming Exemption From Withholding to DRS

Employers are required to file copies of Form CT-W4 with DRS for certain employees claiming "E" (no withholding is necessary). Mail copies of Forms CT-W4 to:

Department of Revenue Services  
PO Box 2931  
Hartford CT 06104-2931

### Report New and Rehired Employees to the Department of Labor

**New employees** are workers not previously employed by your business, or workers rehired after having been separated from your business for more than sixty consecutive days.

Employers with offices in Connecticut or transacting business in Connecticut are required to report new hires to the Department of Labor (DOL) within 20 days of the date of hire.

New hires can be reported by:

- Using the Connecticut New Hire Reporting website at **[www1.ctdol.state.ct.us/newhires](http://www1.ctdol.state.ct.us/newhires)**;
- Faxing copies of completed Forms CT-W4 to **800-816-1108**; **or**
- Mailing copies of completed Forms CT-W4 to:  
Connecticut Department of Labor  
Office of Research, CT-W4  
200 Folly Brook Blvd  
Wethersfield CT 06109

For more information on DOL requirements or for alternative reporting options, visit the DOL website at **[portal.ct.gov/dol](http://portal.ct.gov/dol)** or call DOL at 860-263-6310.

# Form CT-W4NA

## Employee's Withholding Certificate Nonresident Apportionment

Effective January 1, 2026

Do not mail this form to the Department of Revenue Services (DRS). Give the certificate to your employer.

|  |           |  |
|--|-----------|--|
| Your first name and middle initial                         | Last name | Your Social Security Number<br>_____<br>:<br>:<br>:<br>_____ |
| Home address (number and street), apartment number, PO Box |           |  |
| City, town, or post office                                 | State     | ZIP code   |

**Purpose:** Complete Form CT-W4NA and give it to your employer if you are a nonresident who performs services partly within and partly outside of Connecticut for the same employer. Form CT-W4NA, in addition to **Form CT-W4, Employee's Withholding Certificate**, will assist your employer in withholding the correct amount of Connecticut income tax from your wages for services performed in Connecticut.

**How Your Employer Will Calculate Your Withholding**

If you are a nonresident, your employer is required to withhold Connecticut income tax on all wages paid to you unless:

1. You have filed Form CT-W4NA with your employer; **or**
2. Your employer maintains adequate current records to accurately determine the amount of wages paid to you for the services performed within Connecticut.

If you have completed Form CT-W4NA, your employer will withhold Connecticut income tax from your wages based on the percentage of your services you estimate you will perform in Connecticut during the calendar year. Your employer may determine the percentage of wages paid to you for services performed within Connecticut based on your Form CT-W4NA on file from the preceding calendar year. Your employer will make necessary adjustments during the calendar year if your employer knows or has reason to know that the percentage of services you estimated on Form CT-W4NA is no longer correct. In making the adjustments, your employer will determine the percentage of wages paid to you for the performance of services within Connecticut by using the same percentage your wages derived from or connected with Connecticut sources bears to your total wages.

|  |    |   |
|--|----|---|
| <b>Employee Apportionment Worksheet</b> - Complete Lines 1 through 5 when the income from employment is earned both inside and outside Connecticut.      |    |   |
| 1. Estimated total working days inside and outside of Connecticut at this job:<br>Total days in the year less nonworking days (holidays, weekends, etc.) | 1. |   |
| 2. Estimated number of days physically in Connecticut for employment-related activities: <b>See instructions.</b>  | 2. |   |
| 3. Estimated number of days in Connecticut attributed to ancillary activities: See instructions.   | 3. |   |
| 4. Estimated Connecticut working days: Subtract Line 3 from Line 2.  | 4. |   |
| 5. Estimated Connecticut percentage of services performed in Connecticut: Divide Line 4 by Line 1.   | 5. | % |

**Employee Declaration:** I certify that I am not a resident of Connecticut and my residence is as stated above. I further certify that the percentage of my services performed in Connecticut during the calendar year is accurately estimated above. I will notify my employer within ten days of any change in the percentage of my services performed within Connecticut or of a change in my status from nonresident to resident of Connecticut. I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

|                       |      |
|-----------------------|------|
| Signature of employee | Date |
|-----------------------|------|

**Employer Declaration:** I certify that I am an authorized representative of the employer and that I have direct knowledge of the duties and work locations of the employee submitting this form. To the best of my knowledge the information provided by the employee is a reasonable estimate of the proportion of time and duties this employee will perform within Connecticut.

|  |                                     |
|--|-------------------------------------|
| Signature of authorized representative | Date                                |
| Employer name and address              | Connecticut Tax Registration Number |

**Employer:** You must withhold the applicable amount of Connecticut income tax from wages paid to employees who complete this certificate. You must make necessary adjustments during the calendar year if you know or have reason to know the percentage of services your nonresident employee estimated on Form CT-W4NA is no longer correct. In making those adjustments, you must determine the percentage of wages paid to the employee for the performance of services within Connecticut by using the same percentage the employee's wages

derived from or connected with Connecticut sources bears to the employee's total wages. If you maintain adequate current records to accurately determine the amount of the nonresident employee's wages paid to the employee for services performed within Connecticut, you may withhold Connecticut income tax from your employee's wages based on those records whether or not your employee files Form CT-W4NA. Keep this certificate with your records.

### When to Complete Form CT-W4NA

You must complete Form CT-W4NA if any of the following is true for the calendar year:

- You are a nonresident who performs services partly within and partly outside of Connecticut for the same employer; **or**
- The percentage of services you perform within Connecticut has changed from the percentage you indicated on the most recent Form CT-W4NA on file with your employer; **or**
- Your residency status has changed from resident to nonresident.

**General Instructions:** Before you complete Form CT-W4NA, review the information you have provided on Form CT-W4 and make any necessary changes. If you have not completed Form CT-W4, you must complete and provide it to your employer before you complete Form CT-W4NA.

Complete the certificate, sign it, and return it to your employer.

### Convenience of the Employer Test

Residents of states with a “convenience of the employer” test will be subject to similar rules for work performed for a Connecticut employer.

### Employee Apportionment Worksheet

A nonresident or part-year resident who is employed in Connecticut during the nonresidency period is required to use the *Employee Apportionment Worksheet* on Page 1 to estimate the percentage of time spent performing services in Connecticut if the employer does not maintain adequate current records to accurately determine the amount of wages paid for services performed within the state.

The apportionment must be a reasonable estimate of your time spent performing services in Connecticut. If you discover later that the percentage originally reported to your employer is no longer accurate, you must complete and provide a new Form CT-W4NA to your employer.

**Regardless of the estimated percentage computed on this worksheet**, you must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*, for the taxable year and report your Connecticut-sourced wages based on the actual days worked in Connecticut and the actual income received. The percentage indicated on this form does not determine the amount of Connecticut income tax that may be due when filing your Form CT-1040NR/PY.

### Line Instructions for Employee Apportionment Worksheet

**Line 1:** Enter the estimated total number of days you expect to work inside and outside of Connecticut during the calendar year. A work day does not include days on which you are not required to work, such as holidays, sick days, vacations, paid or unpaid leave, but does include days in which you perform activities that are ancillary to your primary work duties.

**Line 2:** Enter the number of days you expect to be physically present in Connecticut for any employment-related activities including duties that may be considered ancillary to your primary work duties. If you spend a working day partly inside and partly outside of Connecticut, treat the day as having been spent entirely inside Connecticut. Include the number of days you worked for a Connecticut employer from a remote location. See *Convenience of the Employer Test*, in the previous column.

**Line 3:** Enter the estimated number of days in Connecticut that you expect to perform activities that are ancillary to your primary work duties.

An activity performed in Connecticut may be considered ancillary if the activity is secondary to your primary work duties normally performed at a base of operations outside of Connecticut. Days on which you perform ancillary activities are not considered Connecticut working days in calculating the estimated percentage of services performed in Connecticut during the calendar year.



## NOTICE OF EMPLOYEE RIGHTS UNDER THE CONNECTICUT FAMILY AND MEDICAL LEAVE ACT (CTFMLA) & CONNECTICUT PAID LEAVE ACT (CTPL)

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### CONNECTICUT DEPARTMENT OF LABOR AND CONNECTICUT PAID LEAVE AUTHORITY

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#### LEAVE ENTITLEMENT AND ELIGIBILITY:

The CTFMLA provides eligible employees, after 3 consecutive months on the job, up to 12 weeks of unpaid, job-protected leave during a 12-month period for qualifying family or medical leave reasons. Employees are entitled to return to their same job at the end of leave. The CTPL provides income replacement benefits to eligible employees who are unable to work for the same leave reasons. These leave options may run at the same time.

Qualifying reasons for leave include:

- The birth of a child and care within the first year after birth;
- The placement of a child with employee for adoption or foster care and care for child within the first year after placement;
- To care for a family member with a serious health condition. Family includes spouse (the person to whom one is legally married), sibling, son or daughter, grandparent, grandchild or parent, or an individual related to the employee by blood or affinity;
- Because of the employee's own serious health condition;
- To serve as an organ or bone marrow donor;
- To address qualifying exigencies arising from a spouse, son, daughter or parent's active duty service in the armed forces; or
- To care or a spouse, son, daughter, parent or next of kin with a serious injury or illness incurred on active duty in the armed forces.

It also allows eligible employees to receive two extra weeks of leave (up to a total of 14 weeks) in connection with an incapacity that occurs during pregnancy. CTFMLA further allows eligible employees to take up to 26 weeks of leave in a single 12-month period to care for a covered servicemember with a serious injury or illness.

Employees may also take up to 12 days of leave to deal with the effects of family violence separate from leave time available under state or federal law. While this is not protected under CTFMLA, it is protected under the Connecticut Family Violence Leave Act and an employee can apply for CTPL in connection with these absences.

Leave does not have to be taken all at once. Employees may take leave intermittently (in separate blocks of time) or to reduce their work schedule.

CTFMLA leave is unpaid. However, an employer may require, or an employee may request to use their accrued, paid time off. An employee may choose to preserve up to 2 weeks of their accrued, paid time off. This accrued, paid time off is in addition to the income-replacement benefits available to employees under CTPL.

#### **APPLYING FOR INCOME-REPLACEMENT BENEFITS UNDER CTPL**

Wage replacement benefits under the CTPL may also be available for CTFMLA absences. More information about Connecticut's Paid Leave program and instructions for how to apply are available at <https://ctpaidleave.org/>.

Some employers have received approval from the CT Paid Leave Authority to provide CTPL benefits to their employees through an approved private plan instead of through the state's CTPL program. Employers that have approved private plans are required to notify their employees how to file claims for benefits through their private plan and who the employees can contact for answers to questions about their plan. CTPL benefits are available for up to 12 weeks in a 12-month period, with an additional two weeks available to an employee for incapacity or medical treatment during pregnancy. Benefits are limited to 12 days for leave to deal with the effects of family violence.

#### **EMPLOYER NOTIFICATION FOR CTFMLA LEAVE**

Employees should provide at least 30-days advance notice to their employer of the need to take CTFMLA leave if they can. If they are unable to because they do not know they need leave, the employee must provide notice as soon as they can. An employer may require a medical certification to support a request for leave.

#### **WHAT IS PROHIBITED?**

The CTFMLA prohibits employers from:

- Interfering with or denying any rights provided by the CTFMLA or CTPL. Examples include, but are not limited to, improperly refusing to grant CTFMLA leave or discouraging employees from using CTFMLA leave or applying for CTPL benefits.
- Disciplining, terminating, discriminating against, or retaliating against any individual for taking CTFMLA leave or applying for CTPL benefits, for opposing or complaining about any unlawful practice, or being involved in any proceeding related to the CTFMLA.

If you believe that your CTFMLA rights have been violated, you can either file a complaint directly in Superior Court or with the Connecticut Department of Labor.

To file a CTFMLA complaint with the Connecticut Department of Labor, complete and submit the appropriate CTFMLA complaint form found on the Department's website found at [THE CONNECTICUT FAMILY & MEDICAL LEAVE ACT and CT PAID LEAVE APPEALS](#).

More information about the CTFMLA is available at [THE CONNECTICUT FAMILY & MEDICAL LEAVE ACT and CT PAID LEAVE APPEALS](#) and CTPL at <https://ctpaidleave.org/>.



# **SEXUAL HARASSMENT IS ILLEGAL**

*and is prohibited by*

**The Connecticut Discrimination Employment Practices Act, and  
Title VII of the Civil Rights Act of 1964**

Sexual harassment means: "Any unwelcome sexual advances or requests for sexual favors or any conduct of a sexual nature when:

- (1) Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- (2) Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
- (3) Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment."

Individuals who engage in acts of sexual harassment may be subject to civil and criminal penalties.

| <b>Examples of Sexual Harassment</b>   | <b>Remedies For Sexual Harassment</b>   |
|--|---|
| <ul style="list-style-type: none"><li>• Unwelcome sexual advances</li><li>• Suggestive or lewd remarks</li><li>• Unwanted hugs, touches, or kisses</li><li>• Requests for sexual favors</li><li>• Retaliation for complaining about sexual harassment</li><li>• Derogatory or pornographic posters, cartoons or drawings</li></ul> | <ul style="list-style-type: none"><li>• Cease and desist orders</li><li>• Back pay</li><li>• Compensatory damages</li><li>• Hiring, promotion or reinstatement</li><li>• Emotional distress damages</li></ul> |

Connecticut law requires that a written complaint be filed with the Commission within 300 days of the date the alleged harassment for events occurring on or after October 1, 2019. For harassment occurring before October 1, 2019, complaints must be filed within 180 days of the harassment.

***If you feel you have been discriminated against, contact the Connecticut Commission on Human Rights and Opportunities at 860-541-3400, CT Toll Free 1-800-477-5737, or online at [www.ct.gov/CHRO](http://www.ct.gov/CHRO)***

## NOTICE

# Connecticut General Statutes §§ 46a-60(a), (b)(7), (d)(1) Pregnancy Discrimination and Accommodation in the Workplace

### Covered Employers

Each employer with more than 3 employees must comply with these anti-discrimination and reasonable accommodation laws related to an employee or job applicant's pregnancy, childbirth or related conditions, including lactation.

### Prohibition of Discrimination

No employer may discriminate against an employee or job applicant because of her pregnancy, childbirth or other related conditions (e.g., breastfeeding or expressing milk at work).

Prohibited discriminatory conduct includes:

- Terminating employment because of pregnancy, childbirth or related condition
- Denying reasonable leave of absence for disability due to pregnancy (e.g., doctor prescribed bed rest during 6-8 week recovery period after birth)\*
- Denying disability or leave benefits accrued under plans maintained by the employer
- Failing to reinstate employee to original job or equivalent position after leave
- Limiting, segregating or classifying the employee in a way that would deprive her of employment opportunities
- Discriminating against her in the terms or conditions of employment

\*Note: There is no requirement that the employee be employed for a certain length of time prior to being granted job protected leave of absence under this law.

### Reasonable Accommodation

An employer must provide a reasonable accommodation to an employee or job applicant due to her pregnancy, childbirth or needing to breastfeed or express milk at work.

Reasonable accommodations include, but are not limited to:

- Being permitted to sit while working
- More frequent or longer breaks
- Periodic rest
- Assistance with manual labor
- Job restructuring
- Light duty assignments
- Modified work schedules
- Temporary transfers to less strenuous or less hazardous work
- Time off to recover from childbirth (prescribed by a Doctor, typically 6-8 weeks)
- Break time and appropriate facilities (not a bathroom) for expressing milk

### Denial of Reasonable Accommodation

No employer may discriminate against employee or job applicant by denying a reasonable accommodation due to pregnancy.

Prohibited discriminatory conduct includes:

- Failing to make reasonable accommodation (and is not an undue hardship)\*\*
- Denying job opportunities to employee or job applicant because of request for reasonable accommodation

- Forcing employee or job applicant to accept a reasonable accommodation when she has no known limitation related to pregnancy or the accommodation is not required to perform the essential duties of job
- Requiring employee to take a leave of absence where a reasonable accommodation could have been made instead

\*\* Note: To demonstrate an undue hardship, the employer must show that the accommodation would require a significant difficulty or expense in light of its circumstances.

### Prohibition of Retaliation

Employers are prohibited from retaliating against an employee because of a request for reasonable accommodation.

### Notice Requirements

Employers must post or provide this notice to all existing employees by January 28, 2018; to an existing employee within 10 days after she notifies the employer of her pregnancy or related conditions; and to new employees upon commencing employment.

### Complaint Process

#### CHRO

Any employee aggrieved by a violation of these statutes may file a complaint with the Connecticut Commission on Human Rights and Opportunities (CHRO). Complainants have 180 days from the date of the alleged act of discrimination, or from the time that you reasonably became aware of the discrimination, in which to file a complaint. It is illegal for anyone to retaliate against you for filing a complaint.

CHRO main number: 860-541-3400

CHRO website: [www.ct.gov/chro/site/default.asp](http://www.ct.gov/chro/site/default.asp)

CHRO link "How to File a Discrimination Complaint":

[http://www.ct.gov/chro/taxonomy/v4\\_taxonomy.asp?DLN=45570&chroNav=|45570|](http://www.ct.gov/chro/taxonomy/v4_taxonomy.asp?DLN=45570&chroNav=|45570|)

#### DOL

Additionally, women who are denied the right to breastfeed or express milk at work, or are discriminated or retaliated against for doing so, may also file a complaint with the Connecticut Department of Labor (DOL).

DOL phone number: 860-263-6791

DOL complaint form:

For English:

<http://www.ctdol.state.ct.us/wgwkstnd/forms/DOL-80%20fillable.doc>

For Spanish:

<http://www.ctdol.state.ct.us/wgwkstnd/forms/DOL-80S%20fillable-Spa.doc>

## NOTICE

### Connecticut General Statutes §§ 31-57r - 31-57w – Paid Sick Leave

Each employer with 50 or more employees based on the number of employees on its payroll for the week containing October 1, shall provide paid sick leave annually to each of its service workers in the state. The paid sick leave shall accrue beginning January 1, 2012 for current employees, or for a service worker hired after January 1, 2012, beginning on the service worker's date of employment.

#### Accrual

The accrual is at a rate of one hour of paid sick leave for each 40 hours worked by a service worker up to a maximum of 40 hours per year (the employer shall choose any 365 day period used to calculate employee benefits in order to administer paid sick leave).

- No service worker shall be entitled to use more than the maximum number of accrued hours.

#### Carry Over

Each service worker shall be entitled to carry over up to 40 unused accrued hours of paid sick leave from the current year period to the following year period

#### Use of Paid Sick Leave

A service worker shall be entitled to the use of accrued paid sick leave upon the completion of the service worker's 680<sup>th</sup> hour of employment

- from January 1, 2012, for current service workers, or
- if hired after January 1, 2012, upon the completion of the service worker's 680<sup>th</sup> hour of employment from the date of hire, unless the employer agrees to an earlier date.

A service worker shall not be entitled to the use of accrued paid sick leave if such service worker did not work an average of 10 or more hours a week for the employer in the most recent complete calendar quarter.

#### Pay

Each employer shall pay each service worker for paid sick leave at a pay rate equal to the greater of either

- the normal hourly wage for that service worker, or
- the minimum fair wage rate under section 31-58 of the general statutes in effect for the pay period during which the employee used paid sick leave.

#### Reasons for Use of Leave

A service worker may use paid sick leave for his or her own:

- illness, injury or health condition;
- the medical diagnosis, care or treatment of his or her mental illness or physical illness, injury or health condition; or
- preventative medical care.

A service worker may use paid sick leave for a child's or spouse's:

- illness, injury or health condition; the medical diagnosis,
- care or treatment of a mental or physical illness, injury or health condition; or
- preventative medical care

A service worker may use paid sick leave if the service worker is a victim of family violence or sexual assault:

- for medical care or psychological or other counseling for physical or psychological injury or disability;

- to obtain services from a victim services organization;
- to relocate due to such family violence or sexual assault;
- to participate in any civil or criminal proceedings related to or resulting from such family violence or sexual assault.

#### Notice

If leave is foreseeable, the employer may require advance notice.

If leave is unforeseeable, the employer may require notice as soon as practicable.

#### Reasonable Documentation

Documentation for paid sick leave of 3 or more consecutive work days may be required

- documentation signed by a health care provider who is treating the service worker or the service worker's child or spouse indicating the need for the number of days of such leave shall be considered reasonable documentation.
- a court record or documentation signed by a service worker or volunteer working for a victim services organization, an attorney, a police officer or other counselor involved with the service worker shall be considered reasonable documentation for a victim of family violence or sexual assault.

#### Prohibition of Retaliation or Discrimination

No employer shall take retaliatory personnel action or discriminate against an employee because the employee:

- requests or uses paid sick leave either in accordance with the act; or
- in accordance with the employer's own paid sick leave policy, as the case may be; or
- files a complaint with the Labor Commissioner alleging the employer's violation of the act

#### Collective Bargaining

Nothing in the act shall diminish any rights provided to any employee or service worker under a collective bargaining agreement, or preempt or override the terms of any collective bargaining agreement effective prior to January 1, 2012.

#### Complaint Process

Any employee aggrieved by a violation of the provisions of the act may file a complaint with the Labor Commissioner. Upon receipt of any such complaint, said Commissioner may hold a hearing. After a hearing, the Commissioner may assess a civil penalty or award other relief.

**This is not the complete Paid Sick Leave law. Please contact your Human Resources office for additional information.**

**Effective 1/1/15**

## **WAGE PAYMENT NOTIFICATION FORM**

Rate or rates of pay:

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Overtime rate or rates of pay:

---

Paid by/on:

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Pay Frequency:

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Place of Payment:

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Position/Title:

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Regularly scheduled pay day(s)/dates(s):

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Regular work schedule:

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**I, the employee, acknowledge that I have received a copy of this notice:**

Employee name:

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Employee signature:

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Date:

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