

**Sec. 12-705(c)-2. Voluntary withholding by employers**

(a) Any employer that is not otherwise required to register to withhold Connecticut income tax may, pursuant to an agreement between such employer and an employee who is a Connecticut resident individual (or a nonresident individual, where the wages shall be part of such individual's Connecticut adjusted gross income derived from or connected with sources within Connecticut), register solely for the purpose of withholding Connecticut income tax from wages paid to such employee. Where an employer so registers, such employer shall be treated as an employer required to register under this Part with respect to such employee while such agreement remains in effect.

(b) Any household employer that is not otherwise required to register to withhold Connecticut income tax and that, pursuant to an agreement between such employer and a household employee, registers solely for the purpose of withholding Connecticut income tax from wages paid to such household employee may, upon the employer's written request, be permitted by the department to file a Form CT-941, Connecticut quarterly reconciliation of withholding, for only the last calendar quarter of the calendar year for which such employer has agreed to deduct and withhold Connecticut income tax. Such form shall report the Connecticut income tax that such employer agreed to deduct and withheld for the entire calendar year. A household employer may obtain permission to file one Form CT-941 for the last calendar quarter of the calendar year by sending a written request on or before the last day of the first calendar quarter of the calendar year to which the request pertains to the registration section of the operations division of the department. The department shall provide written notice of its decision to grant or deny permission. If permission is granted, permission need not be sought, and no new request need be made, for succeeding calendar years. If permission is not granted, the employer shall be required to file a Form CT-941 for each calendar quarter and shall be subject to the provisions of § 12-735(a)-1 of Part XII if it fails to file such a return for each calendar quarter.

(Effective November 18, 1994; Amended February 28, 2002)

*Notes:* Full section history for 2002 amendment reads as follows: "Amended February 28, 2002, applicable to taxable years beginning on or after January 1, 2002." Abbreviated note in section history inserted 11/4/2014 as a result of automated publishing restrictions. (November 4, 2014)