

**Sec. 12-706(b)-1. Wage and tax statement**

(a)

(1) Each employer that paid Connecticut wages to an employee during a calendar year shall furnish to each such employee by January 31 of the succeeding year a federal Form W-2, showing the correct amount of Connecticut wages paid by the employer to the employee and the correct amount of Connecticut income tax deducted and withheld from such wages.

(2) If an employer that paid Connecticut wages to an employee during a calendar year subsequently files a Form CT-941 for a calendar quarter of such calendar year as a final return, the employer shall furnish to the employee, on or before the last day of the month in which the final return is required to be filed, a federal Form W-2, showing the correct amount of Connecticut wages paid by the employer to the employee and the correct amount of Connecticut income tax deducted and withheld from such wages.

(3) If an employee's employment is terminated before the close of a calendar year, the employer, at the employer's option, shall furnish the federal Form W-2 to the employee at any time after the termination but no later than January 31 of the succeeding year, except that if an employee whose employment is terminated before the close of a calendar year requests the employer to furnish the federal Form W-2 to the employee at a time earlier than January 31 of the succeeding year, and if there is no reasonable expectation on the part of both employer and employee of further employment during such calendar year, then the employer shall furnish the federal Form W-2 to the employee on or before (A) the later of (i) the thirtieth day after the date of the request or (ii) the thirtieth day after the date on which the last payment of wages is made, or (B) if the employer files a Form CT-941 for a calendar quarter of such calendar year as a final return, the date that the employer is required to furnish the federal Form W-2 to the employee under subdivision (2) of this subsection, whichever is earlier.

(4) See § 12-735(d)-1 of Part XII for the penalty for failure to timely furnish such correct information.

(b) If an employer who paid Connecticut wages to an employee during a calendar year fails to furnish to each such employee by January 31 of the succeeding year (or, if later, by the time that the employee files his or her Connecticut income tax return) a federal Form W-2, showing the correct amount of Connecticut wages paid by the employer to the employee and the correct amount of Connecticut income tax withheld, the employee shall complete and attach to his or her Connecticut income tax return a Form CT-4852 (Substitute for Form W-2, Wage and Tax Statement, or Form 1099R, Distribution from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.), indicating thereon the employer's name and address, the correct amount of Connecticut wages paid by the employer to the employee, the correct amount of Connecticut income tax withheld from the employee's Connecticut wages by the employer, the reasons (if known) why the Form W-2 was not furnished by the employer and an explanation of the employee's efforts to obtain the Form W-2.

(c) For purposes of this section, "Connecticut wages" means—

(1) with respect to an employee who is a resident individual, all wages paid to such employee, irrespective of the location at which the employee is employed by the employer,

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and

(2) with respect to an employee who is a nonresident individual,

(A) all wages paid to such employee, where the services of the employee are performed entirely within Connecticut, and

(B) all wages paid to such employee, where the services of the employee are performed both partly within Connecticut and partly without Connecticut.

(d) While this section pertains to Section 12-706(b) of the general statutes, for purposes of supplementary interpretation, as the phrase is used in Section 12-2 of the general statutes, the adoption of this section is authorized by Section 12-740(a) of the general statutes.

(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)