



**Senate Bill No. 1032**

**Public Act No. 13-8**

***AN ACT CONCERNING WITHHOLDING OF INCOME TAX.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Section 31-71e of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2013*):

No employer may withhold or divert any portion of an employee's wages unless (1) the employer is required or empowered to do so by state or federal law, or (2) the employer has written authorization from the employee for deductions on a form approved by the commissioner, or (3) the deductions are authorized by the employee, in writing, for medical, surgical or hospital care or service, without financial benefit to the employer and recorded in the employer's wage record book, or (4) the deductions are for contributions attributable to automatic enrollment, as defined in section 31-71j, in a retirement plan described in Section 401(k), 403(b), 408, 408A or 457 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, established by the employer, or (5) the employer is required under the law of another state to withhold income tax of such other state with respect to (A) employees performing services of the employer in such other state, or (B) employees residing in such other state.

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Approved May 13, 2013