



General Assembly

January Session, 2013

***Raised Bill No. 1032***

LCO No. 3612



Referred to Committee on LABOR AND PUBLIC EMPLOYEES

Introduced by:  
(LAB)

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

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

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 Section 31-71e of the general statutes is repealed and the  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

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

- 17 employees performing services of the employer in such other state, or  
18 (B) employees residing in such other state.

|   |                        |        |
|---|------------------------|--------|
| This act shall take effect as follows and shall amend the following sections: |                        |        |
| Section 1   | <i>October 1, 2013</i> | 31-71e |

***Statement of Purpose:***

To authorize employers to withhold income tax if required to do so by the law of another state.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*