



Personal Service Agreements

Policies and Procedures

Central Connecticut State University
Eastern Connecticut State University
Southern Connecticut State University
Western Connecticut State University
System Office – Board of Trustees

TABLE OF CONTENTS

I.	Introduction	
A.	Purpose	1
B.	Assistance	1
II.	The Personal Service Agreement (PSA)	1
A.	The Direct Pay Voucher	2
III.	Procedures, Rules and Regulations	
A.	The PSA Process	3
B.	The Bid Process	3
C.	Sole Source Contracts	4
D.	Emergency Transactions	5
E.	Signatures of Approval	5
F.	State Code of Ethics	6
IV.	Completing a Personal Service Agreement	6
V.	The Corporate Resolution	11
A.	Contractor Signature of Authorization	10
VI.	The Honorarium	
A.	Purpose and General Information	11
B.	Income Tax Withholding for Athletes and Entertainers	12
VII.	Dual Employment Request Form(s)	
A.	Purpose and General Information	13
B.	Completing the Dual Employment Authorization Form	14
VIII.	Individual Contractors versus Corporate Contractors	
A.	Term of Contract	14
B.	Employee/Independent Contractor Classification Checklist	14
IX.	Amending a Personal Service Agreement	15
X.	Canceling a Personal Service Agreement	16
A.	Letter of Cancellation	
XI.	Payment of Personal Service Agreements	16
A.	Voucher/Disbursement Request	15
B.	Voucher/Disbursement Request (contractor/employee)	16
XII.	Obligations	16
A.	Responsibilities of the Requesting Department	17

B.	Responsibilities of Finance and Administration (or Fiscal Affairs)	17
C.	The Attorney General	18
XIII.	General Guidelines	18
A.	6 Points to Remember	18
XIV.	Document Checklist	19
XV.	Comments/Suggestions	20
XVI.	Where to Call for Help	20
A.	PSA process and approvals	19
B.	RFP process	19
C.	Invoice payments	19
XVII.	Exhibits	
A.	CO-802A Personal Service Agreement	
B.	Dual Employment Request Form	
C.	Certified Resolution Verification	
D.	Request For Honorarium	
E.	Contractor Classification Checklist	
F.	IRS Guidelines	
G.	IRS Form W-4 Withholding Certificate	
H.	Connecticut Form CT-W4 Withholding Certificate	
I.	Board Resolution # 01-80	
J.	Executive Order No. 16	
K.	INS Form I-9 Employment Eligibility Verification	
L.	Voucher/Disbursement Request	
M.	B-204 PSA Control Document	
N.	IRS Form W-9 Tax ID Verification	
O.	Connecticut Form CT-592 Athlete and Entertainer Tax Withholding Statement	
P.	Connecticut Form 1099-MISC Miscellaneous Income	
Q.	Connecticut Form CT-941 Connecticut Quarterly Reconciliation of Withholding	

I. Introduction:

The process and procedures concerning Personal Service Agreements can be complex, and at times, cumbersome. Many variables can change the path of a Personal Service Agreement. As a result of these changing variables, the Personal Service Agreement may require additional reviews and approvals. Therefore, sufficient lead time can be a critical factor. Since the Personal Service Agreement process seems to be cloaked in mystery, this handbook has been developed to help break the spell and hopefully ease the anxiety one may encounter when having to “do a PSA”.

A. Purpose

The purpose of this manual is to assist the CSU administrative and academic departments with the procedures and guidelines necessary for the successful acquisition of desired personal services.

B. Assistance

If you have any questions concerning this process, or need assistance in completing any of the forms, please contact the Office of Finance and Administration or Fiscal Affairs.

II. The Personal Service Agreement (PSA)

The Personal Service Agreement (PSA) (Form CO-802A, Exhibit A) is used for the commitment of funds concerning all non-employment contracts for personal services that are over \$3,000 and are not issued on a Purchase Order (See **Section VI. The Honorarium** for contracting services that are less than \$3,000). Personal services include assistance performed by individuals, partnerships or corporations of a professional or technical nature. It is important to note that this section is not intended to define employer/ employee relationships.

PSA's are not to be used in place of hiring regular full time, part time or temporary employees. PSA's will not be authorized for work that has been recognized as belonging to one of the collective bargaining units within the System.

Please note: The Personal Service Agreement is **not** the appropriate method to use for the hiring of temporary staffing services. Such services include temporary or emergency assistance—typically in an effort to provide aid to a department until a vacancy is filled. If your department requires any ***temporary or emergency services***, please contact the **Personnel Department** for information and assistance.

In addition, the PSA is also **not** the appropriate method for the hiring of an individual(s) to teach a class(es). The Adjunct Faculty process is the appropriate method for hiring part-time teaching services. ***Adjunct faculty*** assistance is available through the **Vice President of Academic Affairs** for each campus.

The Attorney General's Office reviews and approves all PSA's in excess of \$3,000 cumulative over any rolling twelve-month period. The twelve-month period is not restricted to fiscal year; the twelve-month period begins at the initiation of service and ends twelve months from that date. The Attorney General's Office has stated that Personal Service Agreements must be approved before any services are performed. It is extremely important for the requesting department to plan ahead and allow adequate time for the PSA approval process.

The policies and procedures outlined within this document apply to institutional funds (those funds obtained from general fund allocation, tuition, fees, or other revenue) as well as local funds (e.g. student activity & welfare funds).

The Direct Pay Voucher (Services not to exceed \$3000)

The Direct Pay Voucher form is used in lieu of a Personal Services Agreement when the following conditions are met:

- A. The total cost does not exceed \$3000 (including expenses).
- B. The total value of all contracts with this vendor in any 12 month period does not exceed \$3000 (including expenses).
- C. The purpose of the contract is for services only (i.e., independent contractors as defined by state and federal law, consultants, speakers, or performers).
- D. The contract period is less than one year.
- E. The contract does not qualify as an employer/employee relationship as defined by state and federal law or does not involve teaching a credit bearing class (Adjunct Faculty Rules)
- F. The following services **cannot** be paid by the Direct Pay Voucher:
 - Payments to State employees
 - Contracts for temporary office help

The following special rules apply to the completion of the Direct Pay Voucher:

1. All expenses for which reimbursement has been requested must be itemized, and any individual expense over \$25.00 must be supported with receipts.
2. If payment is required on a special day or immediately after an event, this information must be written in red on the top of the form. Ten business days lead-time is required for Accounts Payable to insure that the check can be ready when requested. (NOTE: It is the responsibility of the requesting department to notify Accounts Payable if the scheduled contract is not completed, and return the check if necessary.)
3. When using the disbursement form, the project director is responsible for ensuring compliance with State and Federal laws as well as applicable policies. Particular attention should be paid to the appropriate use of independent contractors. To assist with this, project directors should use the Independent or

Employee/Employer determination questionnaire.

When appropriate, the Direct Pay Voucher should be prepared in accordance with this procedure. The Voucher Form should be approved by the authorized budget authority and/or department head and forwarded to Accounts Payable for payment.

III. Procedures, Rules and Regulations

A. The PSA process

Whenever possible, all services that are not unique to an individual, partnership, or corporation should be competitively bid or proposals (Request for Proposal - RFP) sought. Competitive bidding is required for any service in excess of \$10,000 in accordance with C.G.S. 10a-151b. Please refer to **Section III. Procedures, Rules and Regulations, B. The Bid Process** for further information regarding competitive bidding for personal services.

1. **PSA's of \$3,000 or less** must be approved and signed by the contractor, as well as approved and signed by the appropriate agency signature (refer to **Section III. Procedures, Rules and Regulations, E. Signatures of Approval** for more information) and forwarded to the Finance and Administration (or Fiscal Affairs) Department of each University or the System Office (as appropriate) ***at least (7) seven business days*** prior to the actual contract starting date.
2. **PSA's exceeding \$3,000** must be approved and signed by the contractor, as well as approved and signed by the appropriate agency signature (see Signatures of Approval) and forwarded to the Finance and Administration (or Fiscal Affairs) Department ***at least (21) twenty-one business days*** prior to the actual contract starting date. The Finance and Administration (or Fiscal Affairs) Department must forward all PSA's over \$3,000 to the Connecticut State University Assistant Attorney General for review and approval ***prior to the start of the contract***. For an "average" contract, the Attorney General's review and approval is ordinarily a 15-business-day process. Complex PSA contracts, and/or other complications such as adjusting contract language, additional signatures, et.al., may take considerably longer.

Please note: It is in violation of State Policies and Procedures to split a contract for the purpose of avoiding the above process. In addition, if a PSA is submitted "after-the-fact", the requesting department must

provide a written explanation of the delay for the State authorities.

Connecticut State University shall assume no liability for payment of services until the contractor is notified that this agreement has been accepted by CSU and, if applicable, the Attorney General.

B. The Bid Process

Whenever possible, all services that are not unique to one individual, partnership or corporation should be competitively bid via sealed bid or request for proposal ("RFP"). However, prior to hiring an outside contractor, the requesting department

should consider the following alternatives:

- Use agency staff;
 - Request resources from other state agencies;
 - Seek non-compensated assistance from outside resources;
 - Purchase services on a cooperative basis with other state agencies.
1. **PSA's with a cost of more than \$10,000 but less than or equal to \$50,000 and a term of one year or less** are to be based on competitive sealed bidding whenever possible.
 2. **PSA's with a cost of more than \$50,000 or a term of more than one year** are to be based on competitive sealed advertised bidding, and notice of such sealed bid shall be posted on the Internet.
 3. The following are non-competitive situations:
 - Entertainers and topical speakers;
 - Contractor is another government agency;
 - Sole source (refer to **Section III. Procedures, Rules and Regulations, C. Sole Source** for more information);
 - Specified by grantor as condition of grant acceptance;
 - The contractor has proprietary services/patent rights;
 - A contractor has been specifically designated by the general statutes or a public or special act;
 - Emergency services including services needed for the protection of life, safety or health (refer to **Section III. Procedures, Rules and Regulations, D. Emergency Orders** for more information).

Please note: Written justification must accompany the PSA whenever competitive bidding is not available.

C. Sole Source Contracts

Occasionally, a desired service is only available from a single origin (e.g. the developer). This situation is termed "***SOLE SOURCE***", and requires appropriate justification for further processing. Should the determination for sole source be insufficient, the Purchasing Department **MUST BID** generic specifications for the desired service(s).

A decision for a sole-source transaction must be based on a thorough written justification. If a sole source transaction is deemed necessary, a request must be made in writing with appropriate justification to the Finance and Administration (or Fiscal Affairs) Department (or other appropriate authority). Appropriate justification for a sole source transaction shall be defined as follows:

Any such request must present evidence of extraordinary or unusual trade or market conditions or contingencies that preclude the availability of qualified alternative vendors. If such evidence shows that any other alternative solutions

are present, the competitive bid process must be pursued.

The sole source situation normally applies to services having a value greater than \$10,000. However, at the discretion of the Finance and Administration (or Fiscal Affairs) Department, services of lesser value listed as sole source by the Requester may also require a justification.

Sole source justifications must accompany the Personal Service Agreement to the Finance and Administration (or Fiscal Affairs) Department, or the PSA will be returned. If the service is determined to be available from more than one source, competitive bidding via sealed bids or Requests for Proposal will determine award.

Please note: Justifications concerning "best price" alone cannot be used as a basis for a sole source request.

D. Emergency Transactions

An emergency is defined as a situation of extraordinary conditions or contingencies that could not reasonably be foreseen and guarded against, and where the normal operation of all or portions of the University would cease or be seriously impaired if immediate action was not taken.

All emergency Personal Services Agreements must be sent (preferably hand-carried) to the Finance and Administration (or Fiscal Affairs) Department. To avoid any delays, the PSA must be properly prepared; including all appropriate information, appropriate budget authority signatures, and a brief but appropriate explanation of the nature of the emergency must be attached. Such explanation must include a signed approval by the chief financial officer or by the Vice President for Finance and (or) Administration. The PSA must indicate that it is an ***“EMERGENCY”*** at the bottom of the description field.

If the PSA is not only an emergency, but is also a sole source, proper written justification concerning the sole source is also necessary. Should the value of the emergency request exceed \$10,000 and is not considered sole source, telephone (verbal) quotations will need to be obtained. Whenever possible, even emergency purchases should be based on at least (3) three competitive quotations.

Information concerning all emergency orders are submitted to the President's Office. The President's Annual Report to the Board of Trustees must include a list of all emergency orders that occurred during the previous report period.

E. Signatures of Approval

Agency approval of Personal Service Agreements is limited to the Chancellor, Presidents, the Vice Presidents and Chief Officers. The University President may designate in writing other staff members the authority to sign contracts of up to \$25,000. However, all PSA's are managed through the Finance and Administration (or Fiscal Affairs) Department for processing. Refer to CSU Board Resolution BR#

01-80 (Exhibit I) which lists authorized signatories for CSU.

F. State Code of Ethics

The General Statutes of the State of Connecticut make provisions for preventing one from using his/her public position or confidential information gained in State service for personal financial benefit. In accordance with C.G.S. 1-84(i), a State employee and his/her immediate family are prohibited from entering into contracts with the State with a value of \$100 or more unless the contract has been awarded through an open and public process (bidding satisfies the requirement; compliance could take the form of placing an advertisement on the web site). Personal Service Agreements are considered one such type of contract.

State employees may not use Personal Service Agreements or Honorarium Requests for the purpose of contracting with a relative (father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, wife, husband, grandparent, father-in-law, mother-in-law, sister-in-law, brother-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister or domestic partner). Such action may be in violation of the State Code of Ethics and may be subject to an investigation.

Personal Service Agreements may not be used to contract with any individual, corporation or other business entity in which the requester may have a financial interest.

IV. Completing a Personal Service Agreement (PSA)

To prevent error, PSA's should be typed. The ensuing instructions refer to the sample PSA (Form CO-802A, Exhibit A)—following these instructions will help ensure successful completion of a PSA. *(Please note: Each item number corresponds to the PSA figure).*

Please note that any handwritten notations and/or corrections must be initialed by the contractor and the agency authorized official.

BLOCK NO.

- (1) Mark PSA as either an **ORIGINAL** or **AMENDMENT**. Refer to **Section IX. Amending a Personal Service Agreement** to determine when an amendment is required.
- (2) **IDENTIFICATION NO.** Leave Blank - The P.S. number will be assigned once the PSA has been approved.
- (3) **CONTRACTOR NAME, ADDRESS and FEIN/SSN.** Enter the vendor's name, address and Federal Employer Identification Number if the contractor is a corporation, or enter the vendor's Social Security Number if the contractor is an individual. In accordance with the State Comptroller's

Memorandum 2000-08, IRS form W-9 Tax ID Verification form (Exhibit N) must be included. The FEIN/SSN should also be entered in Block 20.

- (4) **ARE YOU PRESENTLY A STATE OF CONNECTICUT EMPLOYEE?** If the vendor is presently an employee of the State of Connecticut, check “yes”. Then you must prepare and obtain necessary signatures for a Dual Employment Request form (PER-DE-1, Exhibit B). This form must be attached to the PSA ***PRIOR*** to the final processing of the Personal Service Agreement (i.e. Attorney General’s review and approval). See **Section VII. Dual Employment Request Forms** for instructions regarding Dual Employment procedures. **Please note that the State of Connecticut Code of Ethics, as addressed in Section III.F., must be considered when completing any PSA with any current State of Connecticut employee.**

- (5) **AGENCY NAME AND ADDRESS.** Enter the main address for the university (excluding names of individuals).

Board of Trustees/Connecticut State University System Office
39 Woodland Street
Hartford, CT 06105-2337

Board of Trustees for Connecticut State University
Central Connecticut State University
1615 Stanley Street
New Britain, CT 06050

Board of Trustees for Connecticut State University
Eastern Connecticut State University
83 Windham Street
Willimantic, CT 06228

Board of Trustees for Connecticut State University
Southern Connecticut State University
501 Crescent Street
New Haven, CT 06515

Board of Trustees for Connecticut State University
Western Connecticut State University
181 White Street
Danbury, CT 06810

- (6) **AGENCY NO.** The agency numbers are as follows: System

Office – 7801; CCSU – 7802; WCSU – 7803; SCSU – 7804; and ECSU - 7805.

- (7) **DATE (FROM) THROUGH (TO).** List the full contract period. The month/day/year should be abbreviated to the numeric date (i.e. list June 24, 2000 as 06/24/00, etc.). Block (23) requires the contract period as well. If services are rendered on one day, repeat the date in both the FROM and TO on both blocks (7) and (23).

When completing the contract period, please consider possible postponements (i.e. inclement weather, etc.) and allow for enough “grace” days to allow for such unexpected occurrences. Doing so will avoid the necessity of preparing an amended PSA.

- (8) **INDICATE MASTER AGREEMENT, CONTRACT AWARD, NEITHER.** If the document is the result of competitive negotiation via the bid process, and is a multi-year contract award, check “Contract Award”. Otherwise, check “Neither”; the “Neither” block will be checked in most cases.

- (9) **CANCELLATION CLAUSE.** Enter the number of days written notice is required for cancellation of the contract.

REQUIRED NO. OF DAYS WRITTEN NOTICE. This is a mandatory entry. Generally, the number of days for cancellation is a 30 day notice. However, this can vary depending on the contract. Failure to indicate a cancellation period by way of a written notice may obligate CSU to the contractor’s terms and conditions of the contract. Refer to **Section X. Cancelling a Personal Service Agreement.**

- (10) **CONTRACTOR AGREES TO.** In this block, enter a complete description of the services that the contractor will be providing. Please be certain the language describing the service is specific. Language that is vague (i.e. “design improvement”) may result in disagreements between the contractor and CSU regarding completion of the service. If applicable, the contract must clearly identify who owns the developed product or service after completion of the PSA. You may also reference attached sheets which provide the description of services in greater detail. Such reference should include the number of pages attached and should be incorporated as part of the contract. Appropriate language (as an example for a one page single attachment) follows:

“Attachment A (one page) terms of which are incorporated herein by reference”. If possible, the contractor’s preprinted forms should not be used as an attachment. If use is unavoidable, those forms require review by the Attorney General’s Office prior to execution of the PSA.

An Agreement Monitor, also referred to as Project Director, shall be assigned to the agreement for the purposes of monitoring the activity. The Agreement Monitor/Project Director must be a person different from the signature authority listed in Block 36. The person’s name and telephone number must be listed within this block.

Please note that effective April 17, 2000, the Attorney General’s Office has mandated the inclusion of Executive Order No. 16, Policy on Violence in the Workplace (Exhibit J), into all contracts. Therefore, within this block must include the following text: “Attachment A is incorporated herein and made a part hereof, and the parties agree to abide by such Executive Order”; Attachment A shall be Executive Order No. 16, Policy on Violence in the Workplace (Exhibit J).

(11)

PAYMENT TO BE MADE UNDER THE FOLLOWING SCHEDULE UPON RECEIPT OF PROPERLY

EXECUTED AND APPROVED INVOICES. The terms and conditions regarding the cost and schedule of payments to the contractor must be specific. Payment will not be made until the terms are met; a vendor’s invoice has been received and has been approved for payment. If progress (interim) payments for the contract are desired, you might consider indicating a hold back of a large enough sum for the final payment which will offer the contractor an incentive to finish the work. The Agreement Monitor/Project Director listed in Block 10 may be designated as the authorized signatory regarding payment of services; however, any invoice must be approved by the person authorized to charge against the Banner coding in question. This individual’s signature must appear on the

Voucher/Disbursement form before payment can be made.

Refer to **Section XI. Payment of Personal Service Agreements, A. Voucher/Disbursement Request** for more information regarding vendor payments. Normal payment terms are Net 30 days from receipt of properly executed invoice. For payments to athletes and entertainers, refer to **Section VI.B Income Tax Withholding for Athletes and Entertainers** for relevant tax withholding guidelines.

Additionally, if reimbursement is to be made part of the contract, it must clearly be noted that any reimbursement will be based in accordance with standard State of Connecticut

regulations relating to travel.

(12) Through (22) leave blank.

(23) **CONTRACT PERIOD (FROM/TO).** List the full contract period. The month/day/year should be abbreviated to the numeric date (i.e. list June 24, 2000 as 06/24/00, etc.). Block (7) requires the contract period as well. If services are rendered on one day, repeat the date in both the FROM and TO on both blocks (7) and (23).

When completing the contract period, please consider possible postponements (i.e. inclement weather, etc.) and allow for enough “grace” days to allow for such unexpected occurrences. Doing so will avoid the necessity of preparing an amended PSA.

(24) Through (30) leave blank.

(31) Indicate the Banner organization and account numbers to be charged for the services.

(32) Through (33) leave blank.

(34) **STATUTORY AUTHORITY.** Enter CGS 10a-151b. This is the referenced Connecticut General Statutes, which pertains to CSU’s purchasing authority.

(35) **CONTRACTOR (OWNER OR AUTHORIZED SIGNATURE), TITLE, DATE -** The signature of the individual authorized to enter contracts on behalf of the vendor is required. This name must agree with the name provided on the corporate resolution (refer to **Section V. The Corporate Resolution** for further information). The contractor must also date his/her acceptance of the contract. The title of the contractor, if an individual, is always “**CONTRACTOR**”. If the contractor is an organization, the title will be the signatory’s organizational title (i.e. President, Director, etc.).

(36) **AGENCY (AUTHORIZED OFFICIAL), TITLE, DATE -** CSU Agency approval of Personal Service Agreements is limited to the President, the Vice Presidents, and Chief Officers. Refer to CSU Board Resolution 01-80 (Exhibit I) for a listing of authorized signatories for the CSU system. Please note that any handwritten notations and/or corrections must be initialed.

- (37) **OFFICE OF POLICY & MGMT /DEPT OF ADMIN. SERV., TITLE, DATE** – This signature line will be blank. Public Acts 91-256, 92-154, 93-201, and 99-285 authorize Connecticut higher education to purchase commodities and/or services without having to obtain the consent of the State of Connecticut, Department of Administrative Services (DAS).
- (38) **ATTORNEY GENERAL (APPROVED AS TO FORM), DATE:** - Contracts exceeding \$3,000 require the review and approval of the Attorney General's Office. ***Please note: No contracts over \$3,000 may commence prior to the AG's signature of approval. No contracts may commence prior to signature by the authorized official in Block 36.***

V. The Corporate Resolution

A. Contractor Signature of Authorization

If the contractor is a corporation, a resolution from the Board of Governors or Directors of the signatory's organization indicating authorization for this individual to sign contracts on behalf of the organization is required. The resolution must be attached to the PSA, as the Attorney General's Office will not approve such a contract without evidence concerning the validity of the contractor's signature. The resolution must bear the organization's raised corporate seal. If the corporation has no seal, the words "NO CORPORATE SEAL" must be typed on the resolution, and the resolution must be notarized. An example of a corporate resolution, as provided by the Attorney General's Office, can be found in the Exhibit section of this guidebook. (Exhibit C).

VI. The Honorarium

A. Purpose and General Information

Honoraria are the fees for professional services for a constituent unit of higher education, that are provided by an entertainer, accompanist, artistic director, set designer, choreographer, public speaker, athlete, referee, or trainer. A PSA is ordinarily required for payment of honoraria. However, for honoraria of \$3,000 or less, use the form entitled **Request For Honorarium for \$3,000 or less** ("RFH") form (Exhibit D). The RFH form must be processed **not less than 10 business days** prior to the engagement. The procedures on the form are mostly self-explanatory. The requesting department completes PART A which includes the following items (further explanation is in parentheses):

- Department (requesting department)
- Honorarium requested by (name of requester)
- Honorarium to be paid to: (Name of guest lecturer, speaker, etc.)
- Social Security No. (of guest lecturer, speaker, etc.)
- Address (of guest lecturer, speaker, etc.)

- Complete Description of Services (Please be as specific as possible—attaching additional sheets of information is permissible).
- Date of Engagement
- Cost & Payments Schedule
- Is Payee a state employee? Yes or No (If yes, a Dual Employment Request Form (Exhibit B) must be completed and sent to **Finance and Administration (or Fiscal Affairs)**). Please note that provisions of the State Code of Ethics must be considered; refer to **Section III. F. State Code of Ethics** for further information.
- Signature of Contractor (required if greater than \$600)
- Signature of CSU Authorized Signatory Banner accounting information

Upon completion of Part A, the appropriate Vice President or his/her designee (refer to **Section III. Procedures, Rules and Regulations, E. Signatures of Approval**) must provide his/her approval signature on the RFH.

The completed form must then be submitted to **Accounts Payable not less than 10 business days** prior to the engagement. Please note that in accordance with the State of Connecticut Comptroller's Memorandum 2000-8, IRS form W-9 Tax ID Verification (Exhibit N) must be submitted by the contractor to the university. A copy of the form should be provided to the contractor when the RFH or PSA form is presented to that contractor for signature.

Please note: Under no circumstances are any services to be performed without prior approval.

Payment of the RFH requires completion of a Voucher/Disbursement Request. Please refer to **Section XI. Payment of Personal Service Agreement for** more information.

B. Income Tax Withholding for Athletes and Entertainers

In accordance with C.G.S. 12-705(b)1, Connecticut income tax is to be withheld from athletes and entertainers where the payment exceeds \$1,000. Such withholding is relevant to athletes, entertainers, or public speakers performing services within Connecticut, and are not residents of the State of Connecticut. Such withholding is not relevant to persons treated, for federal income tax withholding purposes, as an employee.

Please note that contractors or individuals may be registered directly with the Department of Revenue Services ("DRS"), and as such, will file directly with DRS. Contact DRS directly for further details.

The gross payment made to the contractor shall be reduced by the amount of tax owed. The amount of tax owed is based on the Connecticut Income Tax (4.5%).

Such withholding is to be reported and submitted by the agency to DRS on behalf of an individual using Form 1099-MISC Miscellaneous Income (Exhibit P). The withholding agent (in this case Agency) is responsible for the completion of Form CT-592, Performing Entities Withholding Tax Statement (Exhibit O), accurately allocating the income distribution for each individual being paid for their services. Form CT-941; Quarterly Reconciliation of Withholding Form (Exhibit Q) shall be filed on a quarterly basis. In the case of a one-time payment, only a single CT-941 has to be filed.

If such taxes are relevant for withholding, the form CO-802A should be modified to add the following wording shown in bold to the end of the statement above Block 34, and read:

“Individuals performing services as independent contractors are not employees of the State of Connecticut and are responsible themselves for payment of all State and local income taxes, federal income taxes and Federal Insurance Contribution Act (FICA) taxes, **except in the case of CT non-resident Athlete and Entertainer Tax.**”

A statement relating to the withholding of such taxes should be included in the Cost and Schedule of Payments (Block 11 of Form CO-802A).

VII. Dual Employment Request Form(s)

A. Purpose and General Information

No state employee shall be compensated for services rendered to more than one state agency during a bi-weekly pay period unless the appointing authority of each agency certifies that the duties performed are outside the responsibility of the agency of principal employment and that no conflict of interest exists between the services being performed. The hours worked at each agency are to be documented and reviewed to preclude duplicate payment.

Please note: Ten-month instructional faculty need not complete a Dual Employment Request Form for PSA employment during the intersession and summer session.

If a contractor is a state employee, the PSA cannot be processed without a completed **Dual Employment Request Form** (PER-DE-1, Exhibit B). For purposes of this regulation, each university is considered a separate State agency even from the universities within the Connecticut State University System.

Please note: Regardless of the dollar amount, if the contractor is a state employee, the **State of Connecticut Dual Employment Request form** must be approved by the contractor's primary employer **PRIOR** to processing a PSA. All paperwork must be submitted to the **Finance and Administration (or Fiscal Affairs) Department PRIOR** to the contract date.

Please note that the State of Connecticut Code of Ethics, as addressed in

Section III.F., must be considered when completing any PSA with any current State of Connecticut employee.

B. Completing the State of Connecticut Dual Employment Authorization Form

To prevent error, the Dual Employment Authorization Form should be typed. The ensuing instructions refer to the sample form (Form PER-DE-1, Exhibit B)—following these instructions will help ensure successful completion of this form.

1. Enter the **Employee's Name**, **Social Security No.**, and **Employee Address**, as well as the **Dates Duties will be performed**. This information is found on the Personal Services Agreement (PSA).
2. Details on the State agency where the contractor is presently employed must be obtained directly from the contractor.
3. In the case of hiring a state employee for service, CSU is the "**Secondary Agency**" (i.e. the agency where the employee is being considered for a second job). Complete the **Facility of Secondary Employment** (your university), the **Title of Position Sought**, the **Duties to be Performed**, and the **Work Schedule** involving the days of the week, as well as the hours of the day the employee will be performing service.
4. The University Director of Personnel, or his/her designee, must sign the "**Secondary Agency Certification**" section.
5. The form, including a copy of the PSA and related documentation, must be forwarded to the "**Primary Agency**" (i.e. the agency of principal employment for the contractor) for their review and approval. The original Dual Employment Request Form must be returned to the **Finance and Administration (or Fiscal Affairs) Department** along with the original PSA and supporting information.

The associated forms must continue to follow the normal PSA process (i.e. contracts over \$3,000 must be approved by the Attorney General's Office).

VIII. Individual Contractors versus Corporate Contractors

A. Term of Contract

In accordance with C.G.S. 4a-7a, Personal Service Agreements involving individuals shall not have a term of more than one year. Any such personal service agreement may be extended or renewed, with proper waiver approved by DAS.

B. Employee/Independent Contractor Classification Checklist

Regardless of the amount of the PSA contract, if the contractor is an individual, a test (based on the IRS Guidelines [Exhibit F] concerning payment as an outside contractor or as an employee) must be conducted by the Personnel Department. Exhibit E contains a list of 20 questions the requesting department should also consider when making this determination. The information provided on these guidelines will assist in deciding whether the business relationship between the State and the contractor is considered a common-law employee or an independent contractor by IRS standards.

If it is determined that the contractor is considered an employee, the contractor will be paid through the payroll system and will be subject to federal and state income tax withholdings. The contractor will be required to complete the necessary forms which include a W-4 for federal tax (Exhibit G), a CT W-4 form (Exhibit H), and an I-9 Form (Exhibit K) prior to payment of services. The Banner account being charged for these services will be liable for fringe benefit expenditures, if applicable. Furthermore, a copy of the respective dual employment form, as appropriate, must be sent to the university's **Payroll Department**.

If it is determined that the contractor is considered an independent contractor, the contractor will be paid through Accounts Payable by way of the normal processing of vendor payments.

IX. Amending a Personal Service Agreement

A Personal Service Agreement must be amended for any of the following reasons:

- The scope of the project has changed**;
- The terms and conditions of the contract have changed;
- The contract dates have changed;
- The costs involving the contract have changed;
- The payment schedule has changed;
- The contract end date requires extension;
- The contractor has incurred a “buy-out” and is now operating under another company.

**A drastic change in the scope of the project requires cancellation of the PSA and a re-bid of proposals.

Section (1) of the amended PSA must be marked as an AMENDMENT; the amendment number must also be provided. Block (10) concerning the description of services must specify why the contract is being amended. In addition, all signatures that were required on the original PSA are required on the amended PSA as well.

The Attorney General must review all amendments to Personal Service Agreements, if the total cost of the PSA exceeds \$3,000. The original PSA and all amendments must accompany the amended PSA for this review process. Amendments must be submitted at least three weeks prior to the termination date of the contract.

Please note: An amendment to a Personal Service Agreement cannot be processed if the original contract has expired. A new original PSA will need to be initiated starting from the beginning (bid process, etc.).

X. Canceling a Personal Service Agreement

A. Letter of cancellation

If an approved Personal Service Agreement must be cancelled, a letter of cancellation must be sent to the contractor from the appropriate signature authority for the requesting department, with a copy to **Vice President of Finance and Administration (or Fiscal Affairs)**. Failure to provide a written request of cancellation may obligate CSU.

Generally, the number of days regarding a written notice of cancellation is 30. However, this clause may vary depending on the contract. It is the responsibility of the requesting department to provide documentation for appropriate cancellation notice.

XI. Payment of Personal Service Agreements

A. Voucher/Disbursement Request

For the contractor to receive payment, the vendor's invoice along with a Voucher/Disbursement Request form (Exhibit L) must be submitted to the **Accounts Payable Department** for payment to be made *after* services are rendered. In certain instances, payment can be made from the vendor's invoice, or can be made directly, if appropriately approved. Such instances must have the prior approval of Finance and Administration (or Fiscal Affairs). The voucher must be signed by the requester of services, attesting that the services have been rendered. The voucher must also be signed by the person authorized to charge against the Banner account in question. It is also a good idea to be certain both the invoice and voucher contain the PSA number of the contract.

Please note: Please be certain that the contractor has fully performed the required services before authorizing final payment. Full liquidation of a PSA closes the agreement; thus making it difficult to settle disputes involving the contractor's obligations.

In the event that an independent contractor provides services that are "pro bono" (no fees to CSU), travel expenses can be reimbursed to the contractor. Reimbursement can be made via a CO-17XP Employee Voucher for Travel Expenses, with original receipts attached (i.e. treated in the same manner as an employee reimbursement).

B. Voucher/Disbursement Request (contractor/employee)

If it is determined through the employee/independent contractor checklist, as defined in Section VIII.B., that the contractor is an employee, payment will be made

through the payroll system.

XII. Obligations

A. Responsibilities of the Requesting Department

The requesting department should have the following procedures and documents completed prior to forwarding a PSA package to Finance and Administration (or Fiscal Affairs):

1. The service must have gone through a bidding process (if appropriate) and a vendor awarded the project through the evaluation of proposals received (the Purchasing Department will assist in this procedure);
2. The PSA must be signed by the contractor; it must include a completed IRS form W-9, and must incorporate Executive Order No. 16 (Exhibit J);
3. The PSA must be signed by the appropriate CSU signatory (refer to **Section III. Procedures, Rules and Regulations, E. Signatures of Approval** for more information);
4. If the contractor is not an individual, the certified resolution must be completed by the contractor's organization and made a part of the PSA package (refer to **Section V Corporate Resolution** for more information);
5. If the area on the PSA regarding description of services is inadequate, any attachments concerning the specifics of the services required must be made a part of the PSA package;
6. Written justification acknowledging such situations as sole source vendor, or "after-the-fact" submission of PSA, etc. must be made a part of the PSA package.
7. If the contractor is a State employee, the appropriate dual employment form must be completed and made a part of the PSA package (refer to **Sections III.F and VII**).

It is also the requesting department's responsibility to assign an Agreement Monitor/Project Director; this person shall monitor the performance of the contractor, and report any deviations of the contractor's obligations to the Finance and Administration (or Fiscal Affairs) Department.

In addition, it is the responsibility of the requesting department to prepare a written letter of cancellation, with copy to the Vice President of Finance and Administration (or Fiscal Affairs) or the Chief Financial Officer, in order to terminate a contract agreement. Refer to **Section X. Canceling a Personal Service Agreement** for more information.

Finally, it is the requesting department's responsibility to review and approve vendor invoices for payment. The requesting department must complete the appropriate Voucher/Disbursement form, clip it to the vendor's invoice and forward the invoice and Voucher/Disbursement package to the Accounts Payable Department for the payment processing. (See **Section XI. Payment of Personal Service Agreements** for more information).

B. Responsibilities of Finance and Administration (or Fiscal Affairs)

The responsibilities of the Finance and Administration (or Fiscal Affairs)

Department regarding the PSA process include:

1. Review the PSA for completion and accuracy;
2. Review the competitive bidding process;
3. Forward PSA's to the Attorney General for review and approval;
4. Act as CSU liaison between requesting department and Attorney General;
5. Provide notification of awarded PSA's to both the contractor and requesting department so that the service may begin as planned.
6. Verify the completion and review of the **Employee/Independent Contractor Classification Checklist**.

C. The Attorney General

The Attorney General's Office reviews and approves all PSA's in excess of \$3,000 cumulative over any rolling twelve-month period. The twelve-month period is not restricted to fiscal year; the twelve-month period begins at the initiation of service and ends twelve months from that date. This review and approval process is generally a 15-business-day procedure for an "average" PSA. Depending upon the complexity of the PSA contract, the review and approval process can be considerably longer.

The Attorney General's Office has stated that Personal Service Agreements must be submitted before services are performed. They reserve the right to refuse approval of PSA's not in compliance with this rule. If an agreement is submitted "after-the-fact", the requesting department must provide an explanation for the delay. This explanation must be included in the PSA package for review by the state authorities.

Please note: "After-the-fact" PSA's are a serious matter. The state inspection authorities will label "after-the-fact" PSA's as audit exceptions. Audit exceptions relate to matters in which proper state procedures are not being followed. Audit exceptions are reported to the CSU Chancellor, the CSU Board of Trustees, and ultimately to the Governor when the matter becomes what the auditors determine to be 'out-of-control'. Consequently, it is extremely important for the requesting department to plan ahead and allow adequate time for the PSA approval process.

XIII. General Guidelines**A. 6 Points to Remember**

1. State employees may not use Personal Service Agreements or Honorarium Requests for the purpose of contracting with a relative (father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, wife, husband, grandparent, father-in-law, mother-in-law, sister-in-law, brother-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half

- brother, half sister or domestic partner). Such action may be in violation of the State Code of Ethics and may be subject to an investigation.
2. Personal Service Agreements may not be used to contract with any individual, corporation or other business entity in which the requester may have a financial interest.
 3. In accordance with C.G.S. 1-84(i), a State employee and his/her immediate family are prohibited from entering into contracts with the State with a value of \$100 or more unless the contract has been awarded through an open and public process
 4. No State employee shall be compensated for services rendered to more than one State agency unless the appointing authority of each certifies that the duties performed are outside the responsibility of the agency of principal employment, that the hours worked at each agency are documented and reviewed to preclude duplicate payment, and that no conflicts of interest exist between services performed. If a contractor is a State employee, the Personal Service Agreement cannot be processed without a completed Dual Employment Request form. For purposes of this regulation, each university is considered a separate State Agency even from the universities within the Connecticut State University System.
 5. Contractors on a PSA are sometimes reimbursed for travel expenses. In these cases, the contractor is responsible for settling all lodging bills, although a University representative may make the reservation. When doing so, however, it should be made clear to the hotel that the contractor will settle the bill. Original receipts must be provided by the contractor, and reimbursement will be based in accordance with standard State of Connecticut regulations relating to travel.
 6. Travel expenses for a State employee contracted under a PSA are subject to reimbursement in accordance with the standard State of Connecticut travel regulations and/or collective bargaining agreements for travel.

XIV. Document Checklist

For an individual:

CO-802A Personal Service Agreement form
W-9 Tax ID Verification form
Employee/Independent Contractor Classification Checklist
Dual Employment Authorization form (if currently a State of CT employee)

Executive Order No. 16

For a corporation:

CO-802A Personal Service Agreement form
W-9 Tax ID Verification form
Certified Corporate Resolution
Executive Order No. 16

XV. Comments/Suggestions

The Personal Service Agreement process is very complex. This manual hopefully helps to explain the processes necessary for the proper acquisition services at CSU. However, your comments and suggestions to help better explain the necessary processes, or to help improve our services would be most appreciative. Please send your comments and suggestions to the Office of Finance & Administration (or Fiscal Affairs).

XVI. Where to call for help

A. PSA process and approvals

**Business Office Director
Finance and Administration (or Fiscal Affairs)**

B. RFP process

Purchasing Department

C. Invoice payments

Accounts Payable Department

1. PREPARE IN QUINTUPLICATE.
2. THE STATE AGENCY AND THE CONTRACTOR AS LISTED BELOW HEREBY ENTER INTO AN AGREEMENT SUBJECT TO THE TERMS AND CONDITIONS STATED HEREIN AND/OR ATTACHED HERETO AND SUBJECT TO THE PROVISIONS OF SECTION 4-98 OF THE CONNECTICUT GENERAL STATUTES AS APPLICABLE.
3. ACCEPTANCE OF THIS CONTRACT IMPLIES CONFORMANCE WITH TERMS AND CONDITIONS STATED ON THE REVERSE SIDE OF PART 1.

		(1) <input type="checkbox"/> ORIGINAL <input type="checkbox"/> AMENDMENT		(2) IDENTIFICATION NO. _____	
				P.S. _____	
		(3) CONTRACTOR NAME _____		(4) ARE YOU PRESENTLY A STATE EMPLOYEE? <input type="checkbox"/> YES <input type="checkbox"/> NO	
CONTRACTOR		CONTRACTOR ADDRESS _____		CONTRACTOR FEIN / SSN - SUFFIX _____	
STATE AGENCY		(5) AGENCY NAME AND ADDRESS _____		(6) AGENCY NO. _____	
CONTRACT PERIOD		(7) DATE (FROM) _____	THROUGH (TO) _____	(8) INDICATE <input type="checkbox"/> MASTER AGREEMENT <input type="checkbox"/> CONTRACT AWARD NO. _____ <input type="checkbox"/> NEITHER	
CANCELLATION CLAUSE		THIS AGREEMENT SHALL REMAIN IN FULL FORCE AND EFFECT FOR THE ENTIRE TERM OF THE CONTRACT PERIOD STATED ABOVE UNLESS CANCELLED BY THE STATE AGENCY, BY GIVING THE CONTRACTOR WRITTEN NOTICE OF SUCH INTENTION (REQUIRED DAYS NOTICE SPECIFIED AT RIGHT).			(9) REQUIRED NO. OF DAYS WRITTEN NOTICE. _____
COMPLETE DESCRIPTION OF SERVICE		(10) CONTRACTOR AGREES TO: (Include special provisions - Attach additional blank sheets if necessary.)			
COST AND SCHEDULE OF PAYMENTS		(11) PAYMENT TO BE MADE UNDER THE FOLLOWING SCHEDULE UPON RECEIPT OF PROPERLY EXECUTED AND APPROVED INVOICES.			

(12) ACT. CD.	(13) DOC. TYPE	(14) COMM. TYPE	(15) LSE. TYPE	(16) ORIG. AGCY.	(17) DOCUMENT NO.	(18) COMM. AGCY.	(19) COMM. NO.	(20) VENDOR FEIN / SSN - SUFFIX		
(21) COMMITTED AMOUNT \$					(22) OBLIGATED AMOUNT \$			(23) CONTRACT PERIOD (FROM/TO)		
(24) ACT. CD.	(25) COMM. LINE NO.	(26) COMMITTED AMOUNT	(27) COMM. AGENCY	(28) COST CENTER		(29) OBJECT	AGENCY TAIL			(33) F.Y.
				FUND	SID		(30) FUNCTION	(31) ACTIVITY	(32) EXTENSION	

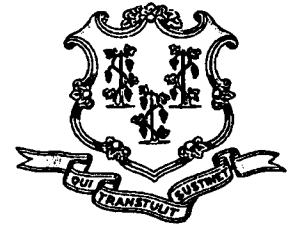
An individual entering into a Personal Service Agreement with the State of Connecticut is contracting under a "work-for-hire" arrangement. As such, the individual is an independent contractor, and does not satisfy the characteristics of an employee under the common law rules for determining the employer/employee relationship of Internal Revenue Code Section 3121(d) (2). Individuals performing services as independent contractors are not employees of the State of Connecticut and are responsible themselves for payment of all State and local income taxes, federal income taxes and Federal Insurance Contribution Act (FICA) taxes.

ACCEPTANCES AND APPROVALS		(34) STATUTORY AUTHORITY	
(35) CONTRACTOR (OWNER OR AUTHORIZED SIGNATURE)		TITLE	DATE
(36) AGENCY (AUTHORIZED OFFICIAL)		TITLE	DATE
(37) OFFICE OF POLICY & MGMT./DEPT. OF ADMIN. SERV.		TITLE	DATE
(38) ATTORNEY GENERAL (APPROVED AS TO FORM)			DATE

DUAL EMPLOYMENT REQUEST

PER-DE-1 Rev 7/99

STATE OF CONNECTICUT



Instructions for SECONDARY AGENCY: Complete this form when an employee provides services under 1) an authorized PER-301 for a second position; 2) a Personal Services Agreement (CO-802a); 3) a Purchase Order (CO-94, CO-94DP or CO-95). Keep a copy of the form in a suspense file and forward the original to the primary agency. When certification from both the primary and secondary agency is complete, process the employee according to the guidelines in General Letter 204.

Employee		Social Security Number		Today's Date			
Employee Address		Present Position Title		FLSA <input type="checkbox"/> Exempt <input type="checkbox"/> Non-Exempt			
Primary Agency							
SECONDARY AGENCY - Agency where employee is being considered for a second job							
Facility of Secondary Employment				Title of position sought			
Duties to be performed:							
Dates duties will be performed: (A new dual employment form must be completed and placed in the employees' personnel file for each new period of employment.)							
Start Date:				End Date:			
The work schedule will be as follows:							
Day	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday
Time In:							
Time Out:							
SECONDARY AGENCY CERTIFICATION							
I certify that the duties are being performed outside the responsibility of the agency of principal employment, the hours worked at this agency are documented and reviewed to preclude duplicate payment, and that no conflicts of interest exist between services performed.							
SIGNED (Agency head or authorized designee)				TITLE		DATE	
Instructions for PRIMARY AGENCY - Complete and return to secondary agency for documentation. Retain a copy for your files.							
Position Title:						POTENTIAL CONFLICT OF INTEREST? <input type="checkbox"/> YES <input type="checkbox"/> NO	
Duties Performed:							
Current Work Schedule							
Day	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday
Time In:							
Time Out:							
Primary Agency Certification							
I certify that the duties are being performed outside the responsibility of the agency of principal employment, the hours worked at this agency are documented and reviewed to preclude duplicate payment, and that no conflicts of interest exist between services performed. If for any reason there should be a change in the hours and/or days of work as originally indicated, an amended request with the required justification will be submitted.							
RECOMMEND <input type="checkbox"/> YES <input type="checkbox"/> NO	SIGNED (Agency head or authorized designee)			TITLE		DATE	

S A M P L E

YOUR LETTERHEAD

The following certified resolution is an example of the format that should be used:

CERTIFIED RESOLUTION

I, John Doe, Secretary of XYZ Corporation, a New York corporation (the "Company"), DO HEREBY certify that the following is a true and correct copy of a resolution duly adopted at a meeting of the Board of Directors of the Company duly held and convened on July 26, 1983, at which meeting a duly constituted quorum of the Board of Directors was present and acting throughout and that such resolution has not been modified, rescinded or revoked and is at present in full force and effect:

RESOLVED: That the President, John Smith, is empowered to execute and deliver in the name and on behalf of this Company a certain contract with the Connecticut State University System, State of Connecticut for _____ and to affix the corporate seal.

~~IN~~ WITNESS WHEREOF, the undersigned has affixed his signature and the corporate seal of the Company this first day of October, 1983.

John Doe, Secretary

(SEAL)

Connecticut State University

HONORARIUM PAYMENT REQUEST FORM (\$3,000 OR LESS)

Under no circumstances are any services to be performed unless the Department has received approval.

1. To expedite the processing of this form, please answer all questions completely. **Requests should be filed ten (10) business days prior to the engagement when possible, but must be received prior to the engagement.** If you have any questions, please contact the Accounts Payable Department.
2. Complete Part A of this form and forward to the applicable Finance and Administration unit. If a contractor will be paid more than \$3,000 in any rolling twelve month period, a Personal Service Agreement contract must be prepared and approved in advance of the engagement.
3. After approval, the funds will be encumbered and a copy will be sent to the department making the request. **This is the department notification that the Request has been approved.**
4. It is the department's responsibility to notify the contractor that the request has been approved and make any required arrangements.
5. After the event, in order to process the payment, the university authorized signatory must complete Part B and return the form to the Accounts Payable Department.

PART A—REQUEST

Department _____ Bldg. _____ Requested _____ Ext. _____
by: _____ No. _____

Name of Payee/Contractor: _____ Soc. Sec#/Fein _____

(Mandatory)

Complete Address: _____

Description of Services: _____

Date of Engagement-From: _____ To: _____ Course No. (if applicable) _____

Costs & Payment schedule: _____

Is Payee a State Employee? Yes No If yes, _____ If yes, attach Dual Employment Form
Agency Name _____

NOTE: Contractor agrees to perform services within the laws of The State of Connecticut and the terms and conditions on the reverse of this form.

Contractor/Speaker (Signature) _____ Date _____
(required if fee is greater than \$600)

University Authorized Signatory _____ Date _____

Authorized Signature (Grants Administrator) _____ Date _____

1. Index/Org & Acct.# [12 digits] _____ 3. Index/Org & Acct# [12 digits] _____

2. Index/Org & Acct# [12 digits] _____ Total \$ _____

*****ACCOUNTS PAYABLE USE ONLY*****

ENCUMB. #CP _____ **BY** _____ **DATE** _____

PART B—PAYMENT REQUEST

Notice to Accounts Payable: I verify that the contractor described above has rendered services and approve payment for same.

(University Authorized Signatory) _____ Date _____

WHEREAS, the State of Connecticut recognizes that workplace violence is a growing problem that must be addressed; and

WHEREAS, the State is committed to providing its employees a reasonably safe and healthy working environment, free from intimidation, harassment, threats, and /or violent acts; and

WHEREAS, violence or the threat of violence by or against any employee of the State of Connecticut or member of the public in the workplace is unacceptable and will subject the perpetrator to serious disciplinary action up to and including discharge and criminal penalties.

NOW, THEREFORE, I, John G. Rowland, Governor of the State of Connecticut, acting by virtue of the authority vested in me by the Constitution and by the statutes of this state, do hereby ORDER and DIRECT:

1. That all state agency personnel, contractors, subcontractors, and vendors comply with the following Violence in the Workplace Prevention Policy:

The State of Connecticut adopts a statewide zero tolerance policy for workplace violence.

Therefore, except as may be required as a condition of employment

- No employee shall bring into any state worksite any weapon or dangerous instrument as defined herein.
- No employee shall use, attempt to use, or threaten to use any such weapon or dangerous instrument in a state worksite.
- No employee shall cause or threaten to cause death or physical injury to any individual in a state worksite.

Weapon means any firearm, including a BB gun, whether loaded or unloaded, any knife (excluding a small pen or pocket knife), including a switchblade or other knife having an automatic spring release device, a stiletto, any police baton or nightstick or any martial arts weapon or electronic defense weapon.

Dangerous instrument means any instrument, article, or substance that, under the circumstances, is capable of causing death or serious physical injury.

Violation of the above reasonable work rules shall subject the employee to disciplinary action up to and including discharge.

2. That each agency must prominently post this policy and that all managers and supervisors must clearly communicate this policy to all state employees
3. That all managers and supervisors are expected to enforce this policy fairly and uniformly.
4. That any employee who feels subjected to or witnesses violent, threatening, harassing, or intimidating behavior in the workplace immediately report the incident or statement to their supervisor, manager, or human resources office.
5. That any employee who believes that there is a serious threat to their safety or the safety of others that requires immediate attention notify proper law enforcement authorities and his or her manager or supervisor
6. That any manager or supervisor receiving such a report shall immediately contact their human resources office to evaluate, investigate and take appropriate action.
7. That all parties must cooperate fully when questioned regarding violations of this policy.
8. That all parties be advised that any weapon or dangerous instrument at the worksite will be confiscated and that there is no reasonable expectation of privacy with respect to such items in the workplace.
9. That this order applies to all state employees in the executive branch.
10. That each agency will monitor the effective implementation of this policy.
11. That this order shall take effect immediately.

Dated in Hartford, Connecticut, this fourth day of August, 1999.

Income Tax Withholding for Athletes and Entertainers - PS 96(1)
This Honorarium may be subject to 4.5% income tax withholding if the athlete and/or entertainer (hereafter "performer") is a non-resident of the State of Connecticut and the cost of the service exceeds \$1500 per calendar year. Performers may request an exemption (Form CT-590) or a reduction (Form CT-588) of the withholding tax by filing such request directly to the State of Connecticut Department of Revenue Services at least 14 days prior to the event.

Sec. 4a-60. (Formerly Sec. 4-114a). Nondiscrimination and affirmative action provisions in contracts of the state and political subdivisions other than municipalities. (a) Every contract to which the state or any political subdivision of the state other than a municipality is a party shall contain the following provisions: (1) The contractor agrees and warrants that in the performance of the contract such contractor will not discriminate or permit discrimination against any person or group of persons on the grounds of race, color, religious creed, age, marital status, national origin, ancestry, sex, mental retardation or physical disability, including, but not limited to, blindness, unless it is shown by such contractor that such disability prevents performance of the work involved, in any manner prohibited by the laws of the United States or of the state of Connecticut. The contractor further agrees to take affirmative action to insure that applicants with job-related qualifications are employed and that employees are treated when employed without regard to their race, color, religious creed, age, marital status, national origin, ancestry, sex, mental retardation, or physical disability, including, but not limited to, blindness, unless it is shown by such contractor that such disability prevents performance of the work involved; (2) the contractor agrees, in all solicitations or advertisements for employees placed by or on behalf of the contractor, to state that it is an "affirmative action-equal opportunity employer" in accordance with regulations adopted by the commission; (3) the contractor agrees to provide each labor union or representative of workers with which such contractor has a collective bargaining agreement or other contract or understanding and each vendor with which such contractor has a contract or understanding, a notice

to be provided by the commission advising the labor union or workers' representative of the contractor's commitments under this section, and to post copies of the notice in conspicuous places available to employees and applicants for employment; (4) the contractor agrees to comply with each provision of this section and sections 46a-68e and 46a-68f and with each regulation or relevant order issued by said commission pursuant to sections 46a-56, 46a-68e and 46a-68f; (5) the contractor agrees to provide the Commission on Human Rights and Opportunities with such information requested by the commission, and permit access to pertinent books, records and accounts, concerning the employment practices and procedures of the contractor as relate to the provisions of this section and section 46a-56. If the contract is a public works contract, the contractor agrees and warrants that he will make good faith efforts to employ minority business enterprises as subcontractors and suppliers of materials on such public works project. (b) For the purposes of this section, "minority business enterprise" means any small contractor or supplier of materials fifty-one per cent or more of the capital stock, if any, or assets of which is owned by a person or persons: (1) Who are active in the daily affairs of the enterprise, (2) who have the power to direct the management and policies of the enterprise and (3) who are members of a minority, as such term is defined in subsection (a) of section 32-9n; and "good faith" means that degree of diligence which a reasonable person would exercise in the performance of legal duties and obligations. "Good faith efforts" shall include, but not be limited to, those reasonable initial efforts necessary to comply with statutory or regulatory requirements and additional or substituted efforts when it is determined that such initial efforts will not be sufficient to comply with such requirements. (c) Determination of the contractor's good faith efforts shall include but shall not be limited to the following factors: The contractor's employment and subcontracting policies, patterns and practices; affirmative advertising, recruitment and training; technical assistance activities and such other reasonable activities or efforts as the commission may prescribe that are designed to ensure the participation of minority business enterprises in public works projects. (d) The contractor shall develop and maintain adequate documentation, in a manner prescribed by the commission, of its good faith efforts.

(e) The contractor shall include the provisions of subsection (a) of this section in every subcontract or purchase order entered into in order to fulfill any obligation of a contract with the state and such provisions shall be binding on a subcontractor, vendor or manufacturer unless exempted by regulations or orders of the commission. The contractor shall take such action with respect to any such subcontract or purchase order as the commission may direct as a means of enforcing such provisions including sanctions for noncompliance in accordance with section 46a-56; provided, if such contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the commission, the contractor may request the state of Connecticut to enter into any such litigation or negotiation prior thereto to protect the interests of the state and the state may so enter.

Sec. 4a-60a. Contracts of the state and political subdivisions, other than municipalities, to contain provisions re nondiscrimination on the basis of sexual orientation. (a) Every contract to which the state or any political subdivision of the state other than a municipality is a party shall contain the following provisions: (1) The contractor agrees and warrants that in the performance of the contract such contractor will not discriminate or permit discrimination against any person or group of persons on the grounds of sexual orientation, in any manner prohibited by the laws of the United States or of the state of Connecticut, and that employees are treated when employed without regard to their sexual orientation; (2) the contractor agrees to provide each labor union or representative of workers with which such contractor has a collective bargaining agreement or other contract or understanding and each vendor with which such contractor has a contract or understanding, a notice to be provided by the Commission on Human Rights and Opportunities advising the labor union or workers' representative of the contractor's commitments under this section, and to post copies of the notice in conspicuous places available to employees and applicants for employment; (3) the contractor agrees to comply with each provision of this section and with each regulation or relevant order issued by said commission pursuant to section 46a-56; (4) the contractor agrees to provide the Commission on Human Rights and Opportunities with such information requested by the commission, and permit access to pertinent books, records and accounts, concerning the employment practices and procedures of the contractor which relate to the provisions of this section and section 46a-56.

(b) The contractor shall include the provisions of subsection (a) of this section in every subcontract or purchase order entered into in order to fulfill any obligation of a contract with the state and such provisions shall be binding on a subcontractor, vendor or manufacturer unless exempted by regulations or orders of the commission. The contractor shall take such action with respect to any such subcontract or purchase order as the commission may direct as a means of enforcing such provisions including sanctions for noncompliance in accordance with section 46a-56; provided, if such contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the commission, the contractor may request the state of Connecticut to enter into any such litigation or negotiation prior thereto to protect the interests of the state and the state may so enter.

INSURANCE The contractor agrees that while performing services specified in this agreement that he shall carry sufficient insurance (liability and /or other) as applicable according to the nature of the service to be performed so as to "save harmless" the State of Connecticut from any insurable cause whatsoever. If requested, certificates of such insurance shall be filed with the contracting State agency prior to the performance of services.

STATE LIABILITY The State of CT shall assume no liability for payment for services under the terms of the agreement until the contractor is notified that this agreement has been accepted by the contracting agency and, if applicable, approved by the Attorney General of the State of Connecticut.

CONNECTICUT STATE UNIVERSITY SYSTEM OFFICE
EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST FOR FORM CO-802A

Exhibit E

The information provided below will assist the University in determining whether the individual performing the service will be classified for federal, state, and FICA tax purposes as an employee Of the University or as an independent contractor. Complete Section I, Section II, Section III (if necessary) and ATTACH TO FORM CO-802A.

I.	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">(Individual's name)</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">(Department)</div>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">(Social Security Number)</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">(Form Preparer Name)</div>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">(Banner Accounting Information)</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">(Phone No.)</div>
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II. Multiple Relationships with the University	YES	NO
A. Does this individual currently work for the University as an employee?	_____	_____
B. Is it currently expected that the University will hire this individual as an employee immediately following the termination of his or her FORM CO-802A services?	_____	_____
C. During the 12 months prior to the date on which the CO-802A services commenced, did the individual have an official University appointment (including temporary) and provide the same or similar services?	_____	_____
<i>If the answer is "NO" to all questions, proceed to the questions in Section III. If the answer is "YES" to any of the 3 questions, the individual should be classified as an employee and paid via the payroll process.</i>		

III. Classification Guidelines (Complete only one of III.A., III.B., and III.C., depending on the services performed by the individual.)		
A. Teacher/Lecturer/Instructor	YES	NO
1. Is the individual a 'guest lecturer' (e. g. an individual who lectures at only a few class sessions)?	_____	_____
	Treat as an ind. contractor	Go to #2
2. a. Is the individual teaching a course for which students will NOT receive credit towards a University degree.	_____	_____
b. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business?	_____	_____
<i>If the answer to both questions 2(a) and 2(b) is "YES" then treat the individual as an independent contractor. If the answer to either questions 2(a) and 2(b) is 'NO': then go to question #3.</i>		
3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual ?	_____	_____
	Treat as an ind. contractor	Treat as an employee

III. B. Researcher		
Researchers hired to perform services for a University department are presumed to be employees of the University. If, however, the researcher is hired to perform research for a particular University professor or employee, please indicate which of the following relationships is applicable by placing a check mark in the appropriate blank:		
Relationship #1: The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee serves in a supervisory capacity (i. e., the individual will be working under the direction of the University professor or employee).	#1 _____	Treat as an employee.
Relationship #2: The individual will serve in an advisory or consulting capacity with a University professor or employee (i.e. the individual will be working 'with' the University professor or employee in a 'collaboration between equals' type arrangement).	#2 _____	Treat as an independent contractor.

III. C. Individuals Not Covered Under Sections IIIA. or III.B.	YES	NO
1. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business ?	_____	_____
	Treat as an ind contractor	Go to #2
2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise?	_____	_____
	Treat as an employee	Go to #3
3. Will the University set the number of hours and /or days of the week that the Individual is required to work, as opposed to allowing the individual to set own work schedule?	_____	_____
	Treat as an employee	Treat as contractor

IS THE CONSULTANT AN EMPLOYEE OR INDEPENDENT CONTRACTOR...? IRS GUIDELINES

The following is a list of (20) IRS questions one must consider when hiring a consultant. The following guidelines will help determine whether the consultant is of employee or independent contractor status.

1. INSTRUCTIONS

EMPLOYEE	INDEPENDENT CONTRACTOR
Must follow employer's instructions as to when, how and where he/she is to work.	Follows own instructions on when, how and where he/she is to work.

2. TRAINING

EMPLOYEE	INDEPENDENT CONTRACTOR
Must perform the work in a particular manner as trained by an experienced employee.	Does not require employer training.

3. INTEGRATION

EMPLOYEE	INDEPENDENT CONTRACTOR
Services are part of the business operations whereby the continuation of the business depends upon the performance of the service.	Service is not necessary for the continuation of the business.

4. SERVICES RENDERED PERSONALLY

EMPLOYEE	INDEPENDENT CONTRACTOR
Services are performed personally by the provider.	Services are not required to be performed personally by the provider.

5. HIRING, SUPERVISING and PAYING ASSISTANTS

EMPLOYEE	INDEPENDENT CONTRACTOR
Hiring, supervising and payment are paid directly by the employer for the performance of service.	Hires and supervises his/her own assistants to complete the required service.

6. CONTINUING RELATIONSHIP

EMPLOYEE	INDEPENDENT CONTRACTOR
A relationship is maintained with the employer.	A relationship is not necessarily continued.

7. SET HOURS OF WORK

EMPLOYEE	INDEPENDENT CONTRACTOR
The employer establishes hours of work.	The consultant establishes hours of work.

8. TIME REQUIRED

EMPLOYEE	INDEPENDENT CONTRACTOR
Restricted from performing services for other businesses during set hours of work.	Free to work for whomever and whenever he/she chooses.

9. LOCATION OF WORK PERFORMED

EMPLOYEE	INDEPENDENT CONTRACTOR
Usually works on employer's premises.	Usually work is performed at consultant's location.

10. WORK ORDER

EMPLOYEE	INDEPENDENT CONTRACTOR
Required to follow schedule established by employer.	Develops own pattern of work order.

11. REPORTS

EMPLOYEE	INDEPENDENT CONTRACTOR
Submits regular reports to employer.	Not required to submit regular reports.

12. PAYMENT

EMPLOYEE	INDEPENDENT CONTRACTOR
Receives payment on a regular basis by the hour, week, month, etc.	Generally receives payment upon completion of project, service, etc.

13. TRAVEL and/or BUSINESS EXPENSES

EMPLOYEE	INDEPENDENT CONTRACTOR
Such expenses are normally paid for by the employer.	Generally paid for by the consultant, however, may be reimbursed by the contracted party.

14. TOOLS and MATERIALS

EMPLOYEE	INDEPENDENT CONTRACTOR
Such tools and materials are normally provided for by the employer.	Generally provides his/her own tools and materials.

15. FACILITY INVESTMENT

EMPLOYEE	INDEPENDENT CONTRACTOR
Is dependent upon the employer's facility to perform service.	Invests in his/her own facility necessary to perform the service.

16. PROFIT OR LOSS

EMPLOYEE	INDEPENDENT CONTRACTOR
Cannot directly realize a profit or loss as a result of performing services.	May be directly subject to profits and losses.

17. WORKING FOR MORE THAN ONE BUSINESS AT ONCE

EMPLOYEE	INDEPENDENT CONTRACTOR
Cannot generally perform service for more than one organization.	May perform services for multiple organizations at the same time.

18. GENERAL PUBLIC SERVICE

EMPLOYEE	INDEPENDENT CONTRACTOR
Service is to one employer at a time.	Service is regularly available and offered to the general public.

19. RIGHT TO FIRE

EMPLOYEE	INDEPENDENT CONTRACTOR
Employee can be discharged by the employer.	Consultant cannot be fired as long as he/she meets contractual obligations.

20. RIGHT TO QUIT

EMPLOYEE	INDEPENDENT CONTRACTOR
Employee can quit at any time without incurring liability.	Consultant can quit but at the risk of contractual prosecution.

Form W-4 (2002)

Purpose. Complete Form W-4 so your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2002 expires February 16, 2003. See **Pub. 505**, Tax Withholding and Estimated Tax.

Note: You cannot claim exemption from withholding if (a) your income exceeds \$750 and includes more than \$250 of unearned income (e.g., interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits, adjustments to

income, or two-earner/two-job situations. Complete all worksheets that apply. **However, you may claim fewer (or zero) allowances.**

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line E below.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See **Pub. 919**, How Do I Adjust My Tax Withholding? for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using **Form 1040-ES**, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/two jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

Nonresident alien. If you are a nonresident alien, see the **Instructions for Form 8233** before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2002. See Pub. 919, especially if you used the **Two-Earner/Two-Job Worksheet** on page 2 and your earnings exceed \$125,000 (Single) or \$175,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

Personal Allowances Worksheet (Keep for your records.)

- A Enter "1" for **yourself** if no one else can claim you as a dependent A _____
- B Enter "1" if:
 - You are single and have only one job; or
 - You are married, have only one job, and your spouse does not work; or
 - Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less. B _____
- C Enter "1" for your **spouse**. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) C _____
- D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return D _____
- E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) E _____
- F Enter "1" if you have at least \$1,500 of **child or dependent care expenses** for which you plan to claim a credit F _____
- (Note: Do **not** include child support payments. See **Pub. 503**, Child and Dependent Care Expenses, for details.)

G Child Tax Credit (including additional child tax credit):

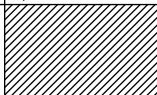
- If your total income will be between \$15,000 and \$42,000 (\$20,000 and \$65,000 if married), enter "1" for each eligible child plus 1 additional if you have three to five eligible children or 2 additional if you have six or more eligible children.
- If your total income will be between \$42,000 and \$80,000 (\$65,000 and \$115,000 if married), enter "1" if you have one or two eligible children, "2" if you have three eligible children, "3" if you have four eligible children, or "4" if you have five or more eligible children.

H Add lines A through G and enter total here. Note: This may be different from the number of exemptions you claim on your tax return. ► H _____

For accuracy, complete all worksheets that apply.

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have **more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$35,000, see the **Two-Earner/Two-Job Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0010 2002	
► For Privacy Act and Paperwork Reduction Act Notice, see page 2.					
1 Type or print your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)				3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	
City or town, state, and ZIP code				4 If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a new card. ► <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2002, and I certify that I meet both of the following conditions for exemption: • Last year I had a right to a refund of all Federal income tax withheld because I had no tax liability and • This year I expect a refund of all Federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here					
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.				7	
Employee's signature (Form is not valid unless you sign it.) ►				Date ►	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)				9 Office code (optional)	
				10 Employer identification number	

Deductions and Adjustments Worksheet**Note:** Use this worksheet only if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2002 tax return.

- 1** Enter an estimate of your 2002 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2002, you may have to reduce your itemized deductions if your income is over \$137,300 (\$68,650 if married filing separately). See **Worksheet 3** in Pub. 919 for details.) . . . **1** \$ _____
- 2** Enter: $\left\{ \begin{array}{l} \$7,850 \text{ if married filing jointly or qualifying widow(er)} \\ \$6,900 \text{ if head of household} \\ \$4,700 \text{ if single} \\ \$3,925 \text{ if married filing separately} \end{array} \right\}$. . . **2** \$ _____
- 3** **Subtract** line 2 from line 1. If line 2 is greater than line 1, enter "-0-" . . . **3** \$ _____
- 4** Enter an estimate of your 2002 adjustments to income, including alimony, deductible IRA contributions, and student loan interest . . . **4** \$ _____
- 5** **Add** lines 3 and 4 and enter the total. Include any amount for credits from **Worksheet 7** in Pub. 919. . . **5** \$ _____
- 6** Enter an estimate of your 2002 nonwage income (such as dividends or interest) . . . **6** \$ _____
- 7** **Subtract** line 6 from line 5. Enter the result, but not less than "-0-" . . . **7** \$ _____
- 8** **Divide** the amount on line 7 by \$3,000 and enter the result here. Drop any fraction . . . **8** _____
- 9** Enter the number from the **Personal Allowances Worksheet**, line H, page 1 . . . **9** _____
- 10** **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earner/Two-Job Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 . . . **10** _____

Two-Earner/Two-Job Worksheet**Note:** Use this worksheet only if the instructions under line H on page 1 direct you here.

- 1** Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) . . . **1** _____
- 2** Find the number in **Table 1** below that applies to the **lowest** paying job and enter it here . . . **2** _____
- 3** If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet . . . **3** _____

Note: If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4-9 below to calculate the additional withholding amount necessary to avoid a year end tax bill.

- 4** Enter the number from line 2 of this worksheet . . . **4** _____
- 5** Enter the number from line 1 of this worksheet . . . **5** _____
- 6** **Subtract** line 5 from line 4 . . . **6** _____
- 7** Find the amount in **Table 2** below that applies to the **highest** paying job and enter it here . . . **7** \$ _____
- 8** **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . **8** \$ _____
- 9** Divide line 8 by the number of pay periods remaining in 2002. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2001. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . **9** \$ _____

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly				All Others			
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$4,000	0	44,001 - 50,000	8	\$0 - \$6,000	0	75,001 - 95,000	8
4,001 - 9,000	1	50,001 - 55,000	9	6,001 - 11,000	1	95,001 - 110,000	9
9,001 - 15,000	2	55,001 - 65,000	10	11,001 - 17,000	2	110,001 and over	10
15,001 - 20,000	3	65,001 - 80,000	11	17,001 - 23,000	3		
20,001 - 25,000	4	80,001 - 95,000	12	23,001 - 28,000	4		
25,001 - 32,000	5	95,001 - 110,000	13	28,001 - 38,000	5		
32,001 - 38,000	6	110,001 - 125,000	14	38,001 - 55,000	6		
38,001 - 44,000	7	125,001 and over	15	55,001 - 75,000	7		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$50,000	\$450	\$0 - \$30,000	\$450
50,001 - 100,000	800	30,001 - 70,000	800
100,001 - 150,000	900	70,001 - 140,000	900
150,001 - 270,000	1,050	140,001 - 300,000	1,050
270,001 and over	1,150	300,001 and over	1,150

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. **Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties.** Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and using it in the National Directory of New Hires.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB

control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 46 min.; **Learning about the law or the form**, 13 min.; **Preparing the form**, 59 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address. Instead, give it to your employer.



FORM CT-W4

Effective July 1, 2000

State of Connecticut Department of Revenue Services

Purpose. Complete **Form CT-W4** so your employer can withhold the correct Connecticut income tax from your pay. Because your tax situation may change, you may want to complete a new **Form CT-W4** each year.

Exemption From Withholding. You are exempt from Connecticut withholding if you expect to have no Connecticut income tax liability for the taxable year. You will have no Connecticut income tax liability if your gross income for the taxable year is:

- \$12,000 or less and you will file as Married Filing Separately on your federal income tax return;
- \$19,000 or less and you will file as Head of Household on your federal income tax return;
- \$24,000 or less and you will file as Married Filing Jointly on your federal income tax return; or
- \$12,250 or less and you will file as Single on your federal income tax return.

NOTE: Generally, your Connecticut filing status is the same as your federal filing status. However, special rules apply to married individuals who file a joint federal return, but have a different residency status. See the instructions to **Form CT-1040NR/PY**.

Gross income means all income received in the form of money, goods, property, and services that is not exempt from federal income tax and any additions to income from **Form CT-1040** or **Form CT-1040NR/PY**.

To claim exemption from Connecticut withholding, check Box 4, but do not complete Lines 2 and 3. Connecticut income tax will not be withheld from your pay. However, the Connecticut Department of Revenue Services (DRS) may review any **Form CT-W4** claiming exemption from withholding.

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

Nonresident Employees who work partly within and partly outside of Connecticut, see information on back of this form.

Check Your Withholding. You could be underwithheld if any of the following apply:

- You have more than one job;
- You qualify under the *Special Rules for Certain Married Individuals*, on page 2 and do not use the supplemental table; or
- You have substantial nonwage income.

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

After your **Form CT-W4** takes effect, see **Informational Publication 2000(12)**, *Is My Connecticut Withholding Correct?*, to check the amount of your Connecticut income tax withholding.

Filing Status Worksheet

Check one box for filing status and enter letter on Line 1 below:

- ☐ A. I will file as **Married Filing Separately** on my federal income tax return; or I will file as **Married Filing Jointly** on my federal income tax return, my spouse and I both work, and our combined income is **\$100,500 or less**. (See *Special Rules for Certain Married Individuals*, on page 2.)
- ☐ B. I will file as **Head of Household** on my federal income tax return.
- ☐ C. I will file as **Married Filing Jointly** on my federal income tax return and my spouse is not employed.
- ☐ D. I will file as **Married Filing Jointly** on my federal income tax return, my spouse works, and our combined income is **more than \$100,500**; or I have significant nonwage income, and wish to avoid having too little tax withheld; or I meet the definition of a Connecticut **nonresident** and have substantial other income.
- ☐ E. I am exempt because I qualify on Line 4 below.
- ☐ F. I will file as **Single** on my federal income tax return.

★ ★ ★ COMPLETE SCHEDULE BELOW - Please Print Clearly ★ ★ ★

CUT HERE AND GIVE THE CERTIFICATE TO YOUR EMPLOYER. KEEP THE TOP PORTION FOR YOUR RECORDS

FORM CT-W4

EMPLOYEE'S WITHHOLDING OR EXEMPTION CERTIFICATE

State of Connecticut
Department of Revenue Services

1. Filing Status (Enter letter from box checked above) 1. _____
2. Additional withholding amount per pay period 2. _____
3. Reductional withholding amount per pay period 3. _____
4. I claim exemption from withholding and I certify that this year I expect a refund of **ALL** Connecticut income tax withheld because I expect to have **NO** Connecticut income tax liability.

If you meet the above condition, check here to claim exemption from withholding 4. ☐

First Name MI Last Name

Home Address Your Social Security Number - -

City/Town State Zip Code -

Employee's Signature Date
M M D D Y Y

Employers Must Complete items 5 through 14. Please print clearly. ++

5. Is this a new or rehired employee? Yes ☐ No ☐ If yes, provide the date of hire
M M D D Y Y

6. Employer's Business Name 9. Connecticut Tax Registration Number -

7. Employer's Business Address 10. Federal Employer Identification Number -

8. City/Town 11. State 12. Zip Code -

13. Contact Person 14. Telephone Number - -

EMPLOYEE INSTRUCTIONS

You should check your withholding each year to ensure that you will have the correct amount of tax withheld from your wages by the end of the year. Even if you have previously completed **Form CT-W4, Employee's Withholding or Exemption Certificate**, you should check to see if you will have the correct amount of Connecticut tax withheld for the year.

You are expected to pay Connecticut income tax as income is earned or received during the year. In order for your employer to withhold Connecticut income tax from your wages, you must complete **Form CT-W4**, and provide it to your employer(s). **Form CT-W4** provides your employer with the necessary information to withhold the correct amount of Connecticut income tax from your wages to insure that you will not be underwithheld. If you owe more than \$500 in Connecticut income tax over and above what has been withheld from your income for the 2000 taxable year, you may be subject to interest on the underpayment at the rate of 1% per month or fraction thereof.

Informational Publication 2000(12), *Is My Connecticut Withholding Correct?*, can help you determine if enough Connecticut income tax is being withheld.

Changes in Your Circumstances

If during the taxable year your circumstances change, such as you receive a bonus or change your filing status, you must furnish your employer with a new **Form CT-W4** within 10 days of the change.

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** together with the information on **Form CT-W4** will help your employer determine how much to withhold from your wages for services performed within Connecticut. **Form CT-W4NA** is available from your employer or from the DRS Forms Unit.

Special Rules for Certain Married Individuals

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

To minimize this problem, use the SUPPLEMENTAL TABLE on pages 3 and 4 of this form to adjust your withholding.

You are not required to use this table. However, if you choose to adjust your withholding, find both your income and your spouse's income on the chart and follow the instructions.

NOTE: Do not use the supplemental table to adjust your withholding if you use the worksheet in **Informational Publication 2000(12)**.

EMPLOYER INSTRUCTIONS

Employers are required to keep a **Form CT-W4** in their files for each employee. See **Informational Publication 2000(11), Connecticut Circular CT, Employer's Tax Guide**, for complete instructions.

Employers must also file copies of **Form CT-W4** with DRS and the Department of Labor (DOL) for certain employees as listed below:

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 exemption from Connecticut withholding. See **Informational Publication 2000(11)**, for further information. Mail copies of exempt **Forms CT-W4** meeting the conditions listed on page 11 of **Informational Publication 2000(11)**, with **Form CT-941, Connecticut Quarterly Reconciliation of Withholding**, to DRS.

Report New and Rehired Employees to DOL

New employees are defined as workers not previously employed by your business, as well as workers who are hired after having been separated from your business for a period of more than six months.

Conn. Gen. Stat. §31-254(b) requires employers with offices in Connecticut or transacting business in Connecticut to report names, addresses, and Social Security Numbers of new employees to DOL within 20 days from the date of hire to assist in the enforcement of child support obligations. Mail copies of **Form CT-W4** for those employees only to DOL at the address listed below or FAX to the number listed below.

DOL may use information reported on this form in a manner consistent with its governmental powers and duties. For more information on DOL requirements or for alternate reporting options, call DOL at 860-263-6310.

For new or rehired employees; send or fax **Form CT-W4** to:

**CT Department of Labor
Office of Research, Form CT-W4
200 Folly Brook Boulevard
Wethersfield CT 06109
Fax: 1-800-816-1108**

FOR FURTHER INFORMATION

Call the Department of Revenue Services during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

FORMS AND PUBLICATIONS

Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: **www.drs.state.ct.us**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** or **860-297-4753** (from anywhere).

SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY - EFFECTIVE JULY 1, 2000For married couples who both select status "A" on **Form CT-W4** (combined income is \$100,500 or less).**INSTRUCTIONS**

- Reading across the top of the table select one spouse's approximate annual wage income. Reading down the left column select other spouse's approximate annual wage income. See page 4 for the continuation of this table.
- At the intersection of the two numbers is an adjustment amount. THIS IS A YEARLY ADJUSTMENT AMOUNT.
- To calculate the adjustment for each pay period, complete the following worksheet.

A.	Adjustment amount	3A. _____
B.	Pay periods in a year (See pay period table)	3B. _____
C.	Pay period adjustment (Divide Line 3A by Line 3B)	3C. _____
- If the adjustment is positive, enter the adjustment amount from Line 3C, on Line 2 of one spouse's **Form CT-W4**. If the adjustment is negative, enter the adjustment amount in brackets from Line 3C, on Line 3 of one spouse's **Form CT-W4**.

PAY PERIOD TABLE

If you are paid:	Pay periods in a year:
Weekly	52
Biweekly	26
Semi-monthly	24
Monthly	12

Annual Salary	2,000	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000	22,000	24,000	26,000
3,000	0	0	0	0	0	0	(15)	(42)	(99)	(156)	(248)	(309)	(458)
6,000	0	0	0	0	0	0	(15)	(42)	(99)	(141)	(225)	(287)	(388)
9,000	0	0	0	0	0	0	(15)	(35)	(77)	(119)	(182)	(183)	(281)
12,000	0	0	0	0	0	0	0	(12)	(54)	(48)	(60)	(98)	(223)
15,000	(23)	(23)	(23)	(23)	(15)	0	0	9	27	36	(24)	(62)	(136)
18,000	(99)	(99)	(99)	(84)	(69)	(54)	(6)	54	36	18	(42)	29	(85)
21,000	(203)	(195)	(180)	(165)	(129)	(54)	(3)	9	(9)	24	27	14	(74)
24,000	(317)	(302)	(287)	(224)	(137)	(98)	(74)	(62)	29	23	0	0	(11)
27,000	(550)	(514)	(439)	(373)	(334)	(295)	(220)	(145)	(138)	(119)	(103)	(5)	24
30,000	(729)	(642)	(603)	(564)	(525)	(378)	(342)	(293)	(273)	(177)	(77)	20	17
33,000	(866)	(827)	(788)	(698)	(596)	(532)	(470)	(383)	(266)	(129)	(66)	20	17
36,000	(1,050)	(1,011)	(864)	(813)	(737)	(660)	(522)	(350)	(234)	(129)	(66)	20	17
39,000	(1,062)	(960)	(896)	(820)	(705)	(531)	(353)	(218)	(113)	(8)	56	141	139
42,000	(1,056)	(980)	(903)	(750)	(551)	(378)	(231)	(96)	9	114	177	263	260
45,000	(1,063)	(948)	(774)	(581)	(419)	(257)	(110)	26	131	236	299	384	382
48,000	(993)	(794)	(621)	(459)	(297)	(135)	12	147	252	357	420	506	422
51,000	(952)	(790)	(628)	(466)	(304)	(142)	5	140	245	350	372	377	293
54,000	(930)	(768)	(606)	(444)	(282)	(120)	27	162	267	291	273	278	194
57,000	(822)	(660)	(498)	(336)	(174)	(12)	135	230	254	278	260	264	181
60,000	(714)	(552)	(390)	(228)	(66)	96	162	216	240	264	246	251	167
63,000	(606)	(444)	(282)	(120)	2	83	149	203	227	251	233	237	154
66,000	(498)	(336)	(174)	(93)	(12)	69	135	189	213	237	219	224	140
69,000	(390)	(269)	(188)	(107)	(26)	56	122	176	200	224	206	210	127
72,000	(363)	(282)	(201)	(120)	(39)	42	108	162	186	210	192	197	278
75,000	(377)	(296)	(215)	(134)	(53)	29	95	149	173	197	260	432	524
78,000	(390)	(309)	(228)	(147)	(66)	15	81	135	159	347	501	599	
81,000	(404)	(323)	(242)	(161)	(80)	2	68	203	395	594			
84,000	(417)	(336)	(255)	(174)	(93)	(12)	218	444	561				
87,000	(431)	(350)	(269)	(188)	(25)	224	465						
90,000	(444)	(363)	(282)	(37)	216	390							
93,000	(458)	(295)	(46)	210									
96,000	(307)	(54)	120										
99,000	(60)												

This table joins the table on page 4.

SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY - EFFECTIVE JULY 1, 2000For married couples who both select status "A" on **Form CT-W4** (combined income is \$100,500 or less).

Annual Salary	28,000	30,000	32,000	34,000	36,000	38,000	40,000	42,000	44,000	46,000	48,000	50,000	52,000
3,000	(602)	(689)	(785)	(908)	(1,031)	(1,022)	(1,001)	(1,018)	(1,022)	(989)	(896)	(867)	(877)
6,000	(480)	(603)	(726)	(849)	(864)	(894)	(899)	(903)	(831)	(713)	(621)	(624)	(634)
9,000	(422)	(545)	(617)	(677)	(775)	(779)	(746)	(653)	(540)	(459)	(378)	(381)	(391)
12,000	(363)	(378)	(489)	(575)	(660)	(588)	(470)	(378)	(297)	(216)	(135)	(138)	(148)
15,000	(213)	(311)	(397)	(444)	(432)	(320)	(239)	(158)	(77)	5	86	83	72
18,000	(188)	(273)	(282)	(245)	(234)	(153)	(72)	9	90	171	252	249	239
21,000	(138)	(126)	(95)	(95)	(95)	(14)	68	149	230	311	392	389	338
24,000	8	20	20	20	20	101	182	263	344	425	506	422	330
27,000	7	7	7	7	7	88	169	250	331	371	371	287	196
30,000	0	0	0	0	0	81	162	243	243	243	243	159	68
33,000	0	0	0	0	0	81	122	122	122	122	122	38	(54)
36,000	0	0	0	0	0	0	0	0	0	0	0	(84)	(175)
39,000	122	122	122	81	0	0	0	0	0	0	0	(84)	(175)
42,000	243	243	162	81	0	0	0	0	0	0	0	(84)	(175)
45,000	324	243	162	81	0	0	0	0	0	0	0	(84)	(94)
48,000	324	243	162	81	0	0	0	0	0	0	0	80	161
51,000	195	114	33	(48)	(129)	(129)	(129)	(129)	(129)	(47)	121	212	
54,000	96	15	(66)	(147)	(228)	(228)	(228)	(228)	(64)	108	201		
57,000	83	2	(80)	(161)	(242)	(242)	(160)	8	183				
60,000	69	(12)	(93)	(174)	(255)	(91)	81	174					
63,000	56	(26)	(107)	(106)	(19)	156							
66,000	42	(39)	44	135	147								
69,000	110	197	291										
72,000	351	363											

(Rev. 7/00)

This table joins the table on page 3.

RESOLUTION

concerning

AUTHORIZATION TO SIGN DOCUMENTS
FOR THE
CONNECTICUT STATE UNIVERSITY SYSTEM

May 7, 1999

- WHEREAS, The Board of Trustees under its statutory authority CGS 10a-89 “shall: (1) Make rules for the government of the Connecticut State University system and shall determine the general policies of the university system,...”, and
- WHEREAS, The Board of Trustees through Board Resolution 97-69 identified those positions authorized to sign official documents for the Connecticut State University System and the type documents to which this authorization applied, and
- WHEREAS, A new authorization is required because of several position and title changes established subsequent to BR97-69, now therefore be it
- RESOLVED, That Board Resolution 97-69, dated October 9, 1997, is hereby rescinded, and be it further
- RESOLVED, That persons elected to or employed in the following positions by the Board of Trustees shall be authorized to sign all official documents within their jurisdiction executed under the policies of the Board:

For the Board of Trustees for the Connecticut State University System

Chairperson of the Board
Vice Chairperson of the Board
Secretary of the Board
Chancellor of the Connecticut State University System and Executive
Secretary to the Board
Chief Academic Officer
Chief Administrative Officer
Chief Financial Officer
Chief Information Officer

For the Universities

President
Executive Vice President
Provost
Vice President for Academic Affairs
Vice President for Finance and Administration
Vice President for Institutional Advancement
Vice President for Student Services
Chief Administrative Officer
Chief Financial Officer
Chief Personnel Officer

and be it further

RESOLVED, That the Chancellor of the Connecticut State University System and university presidents may designate in writing those other persons who shall act as their agents in signing contracts of up to \$25,000 and other documents in such areas as personnel, payrolls, purchasing, financial matters, university planning, and maintenance, and shall indicate the appropriate level of signing authority for each person so designated.

A Certified True Copy:

Lawrence D. McHugh, Chairman

State of Connecticut

By His Excellency

John G. Rowland

Governor

Executive Order No. Sixteen

WHEREAS, the State of Connecticut recognizes that workplace violence is a growing problem that must be addressed; and

WHEREAS, the State is committed to providing its employees a reasonably safe and healthy working environment, free from intimidation, harassment, threats, and /or violent acts; and

WHEREAS, violence or the threat of violence by or against any employee of the State of Connecticut or member of the public in the workplace is unacceptable and will subject the perpetrator to serious disciplinary action up to and including discharge and criminal penalties.

NOW, THEREFORE, I, John G. Rowland, Governor of the State of Connecticut, acting by virtue of the authority vested in me by the Constitution and by the statutes of this state, do hereby ORDER and DIRECT:

1. That all state agency personnel, contractors, subcontractors, and vendors comply with the following **Violence in the Workplace Prevention Policy**:

The State of Connecticut adopts a statewide zero tolerance policy for workplace violence.

Therefore, except as may be required as a condition of employment—

- No employee shall bring into any state worksite any weapon or dangerous instrument as defined herein.
- No employee shall use, attempt to use, or threaten to use any such weapon or dangerous instrument in a state worksite.
- No employee shall cause or threaten to cause death or physical injury to any individual in a state worksite.

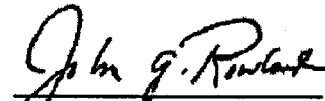
Weapon means any firearm, including a BB gun, whether loaded or unloaded, any knife (excluding a small pen or pocket knife), including a switchblade or other knife having an automatic spring release device, a stiletto, any police baton or nightstick or any martial arts weapon or electronic defense weapon.

Dangerous instrument means any instrument, article, or substance that, under the circumstances, is capable of causing death or serious physical injury.

Violation of the above reasonable work rules shall subject the employee to disciplinary action up to and including discharge.

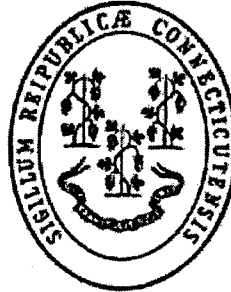
2. That each agency must prominently post this policy and that all managers and supervisors must clearly communicate this policy to all state employees
3. That all managers and supervisors are expected to enforce this policy fairly and uniformly.
4. That any employee who feels subjected to or witnesses violent, threatening, harassing, or intimidating behavior in the workplace immediately report the incident or statement to their supervisor, manager, or human resources office.
5. That any employee who believes that there is a serious threat to their safety or the safety of others that requires immediate attention notify proper law enforcement authorities and his or her manager or supervisor
6. That any manager or supervisor receiving such a report shall immediately contact their human resources office to evaluate, investigate and take appropriate action.
7. That all parties must cooperate fully when questioned regarding violations of this policy.
8. That all parties be advised that any weapon or dangerous instrument at the worksite will be confiscated and that there is no reasonable expectation of privacy with respect to such items in the workplace.
9. That this order applies to all state employees in the executive branch.
10. That each agency will monitor the effective implementation of this policy.
11. That this order shall take effect immediately.

Dated in Hartford, Connecticut, this fourth day of August, 1999.


JOHN G. ROWLAND, Governor

Filed this 4th day of August, 1999.

SUSAN BYSIEWICZ, Secretary of the State



Employment Eligibility Verification**INSTRUCTIONS**

PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the U.S.) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1 - Employee. All employees, citizens and noncitizens, hired after November 6, 1986, must complete Section 1 of this form at the time of hire, which is the actual beginning of employment. The employer is responsible for ensuring that Section 1 is timely and properly completed.

Preparer/Translator Certification. The Preparer/Translator Certification must be completed if Section 1 is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete Section 1 on his/her own. However, the employee must still sign Section 1.

Section 2 - Employer. For the purpose of completing this form, the term "employer" includes those recruiters and referrers for a fee who are agricultural associations, agricultural employers or farm labor contractors.

Employers must complete Section 2 by examining evidence of identity and employment eligibility within three (3) business days of the date employment begins. If employees are authorized to work, but are unable to present the required document(s) within three business days, they must present a receipt for the application of the document(s) within three business days and the actual document(s) within ninety (90) days. However, if employers hire individuals for a duration of less than three business days, Section 2 must be completed at the time employment begins. Employers must record: 1) document title; 2) issuing authority; 3) document number, 4) expiration date, if any; and 5) the date employment begins. Employers must sign and date the certification. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. These photocopies may only be used for the verification process and must be retained with the I-9. However, employers are still responsible for completing the I-9.

Section 3 - Updating and Reverification. Employers must complete Section 3 when updating and/or reverifying the I-9. Employers must reverify employment eligibility of their employees on or before the expiration date recorded in Section 1. Employers **CANNOT** specify which document(s) they will accept from an employee.

- If an employee's name has changed at the time this form is being updated/ reverified, complete Block A.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee is still eligible to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.

- If an employee is rehired within three (3) years of the date this form was originally completed and the employee's work authorization has expired or if a current employee's work authorization is about to expire (reverification), complete Block B and:
 - examine any document that reflects that the employee is authorized to work in the U.S. (see List A or C),
 - record the document title, document number and expiration date (if any) in Block C, and complete the signature block.

Photocopying and Retaining Form I-9. A blank I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed I-9s for three (3) years after the date of hire or one (1) year after the date employment ends, whichever is later.

For more detailed information, you may refer to the **INS Handbook for Employers, (Form M-274)**. You may obtain the handbook at your local INS office.

Privacy Act Notice. The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by officials of the U.S. Immigration and Naturalization Service, the Department of Labor and the Office of Special Counsel for Immigration Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Reporting Burden. We try to create forms and instructions that are accurate, can be easily understood and which impose the least possible burden on you to provide us with information. Often this is difficult because some immigration laws are very complex. Accordingly, the reporting burden for this collection of information is computed as follows: 1) learning about this form, 5 minutes; 2) completing the form, 5 minutes; and 3) assembling and filing (recordkeeping) the form, 5 minutes, for an average of 15 minutes per response. If you have comments regarding the accuracy of this burden estimate, or suggestions for making this form simpler, you can write to the Immigration and Naturalization Service, HQPDI, 425 I Street, N.W., Room 4307r, Washington, DC 20536. OMB No. 1115-0136.

EMPLOYERS MUST RETAIN COMPLETED FORM I-9
PLEASE DO NOT MAIL COMPLETED FORM I-9 TO INS

Employment Eligibility Verification

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. **ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins.

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #
I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.		I attest, under penalty of perjury, that I am (check one of the following):	
		<input type="checkbox"/> A citizen or national of the United States <input type="checkbox"/> A Lawful Permanent Resident (Alien # A _____) <input type="checkbox"/> An alien authorized to work until ____/____/____ (Alien # or Admission #) _____	
Employee's Signature			Date (month/day/year)

Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	
Date (month/day/year)	

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number and expiration date, if any, of the document(s)

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): ____/____/____		____/____/____		____/____/____
Document #: _____				
Expiration Date (if any): ____/____/____				

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) ____/____/____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name	Address (Street Name and Number, City, State, Zip Code)	
		Date (month/day/year)

Section 3. Updating and Reverification. To be completed and signed by employer.

A. New Name (if applicable)	B. Date of rehire (month/day/year) (if applicable)
C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.	
Document Title: _____	Document #: _____ Expiration Date (if any): ____/____/____
I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.	
Signature of Employer or Authorized Representative	Date (month/day/year)

LISTS OF ACCEPTABLE DOCUMENTS

LIST A		LIST B		LIST C
Documents that Establish Both Identity and Employment Eligibility	OR	Documents that Establish Identity	AND	Documents that Establish Employment Eligibility
1. U.S. Passport (unexpired or expired)		1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color and address		1. U.S. social security card issued by the Social Security Administration (<i>other than a card stating it is not valid for employment</i>)
2. Certificate of U.S. Citizenship (<i>INS Form N-560 or N-561</i>)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color and address		2. Certification of Birth Abroad issued by the Department of State (<i>Form FS-545 or Form DS-1350</i>)
3. Certificate of Naturalization (<i>INS Form N-550 or N-570</i>)		3. School ID card with a photograph		3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal
4. Unexpired foreign passport, with <i>I-551 stamp</i> or attached <i>INS Form I-94</i> indicating unexpired employment authorization		4. Voter's registration card		4. Native American tribal document
5. Alien Registration Receipt Card with photograph (<i>INS Form I-151 or I-551</i>)		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (<i>INS Form I-197</i>)
6. Unexpired Temporary Card (<i>INS Form I-688</i>)		6. Military dependent's ID card		6. ID Card for use of Resident Citizen in the United States (<i>INS Form I-179</i>)
7. Unexpired Employment Authorization Card (<i>INS Form I-688A</i>)		7. U.S. Coast Guard Merchant Mariner Card		7. Unexpired employment authorization document issued by the INS (<i>other than those listed under List A</i>)
8. Unexpired Reentry Permit (<i>INS Form I-327</i>)		8. Native American tribal document		
9. Unexpired Refugee Travel Document (<i>INS Form I-571</i>)		9. Driver's license issued by a Canadian government authority		
10. Unexpired Employment Authorization Document issued by the INS which contains a photograph (<i>INS Form I-688B</i>)		For persons under age 18 who are unable to present a document listed above:		
		10. School record or report card		
		11. Clinic, doctor or hospital record		
		12. Day-care or nursery school record		

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)



CONNECTICUT STATE UNIVERSITY SYSTEM

VOUCHER/DISBURSEMENT REQUEST

VENDOR NAME			ADDRESS (If Not On Attached)		
FEIN#		ENCUMBRANCE/PSM/ITA#		INVOICE #	
<input type="checkbox"/> DEMAND CHECK?					
ACCOUNT NUMBER	AMOUNT	DEBIT/ CREDIT (D/C)	ACCOUNT NUMBER	AMOUNT	DEBIT/ CREDIT (D/C)
I CERTIFY COMMODITIES RECEIVED OR SERVICES RENDERED:			EXT:		DATE:
AUTHORIZED SIGNATURE:			DEMAND CHECK CHARGE ACCOUNT:		DATE:
ACCOUNTS PAYABLE USE ONLY					
DEMAND CHECK APPROVED BY:			DATE:		CHECK #
POSTED BY:			DATE POSTED:		VOUCHER #



CONTRACT FACE SHEET

CONNECTICUT STATE UNIVERSITY		CAMPUS		DATE	
CAMPUS CONTACT		TITLE		PHONE EXTENSION	

GENERAL INFORMATION	CONTRACTOR				
	IS CONTRACTOR AN EMPLOYEE OF THE STATE OF CT?		CONTRACT PERIOD	FROM	TO
	TYPE OF CONTRACT <input type="checkbox"/> AMENDMENT OF EXISTING CONTRACT <input type="checkbox"/> RENEWAL <input type="checkbox"/> NEW				

FUNDING	BANNER ORG	BANNER ACCT	THIS DOCUMENT	ORIGINAL PSA	REVISED TOTAL
		TOTAL			

REASON FOR CONTRACT					
	Is this contract/lease Retro-active? (if Yes, attach explanation) <input type="checkbox"/> YES <input type="checkbox"/> NO				

PROPOSALS OR BIDS	Are these services available through other state agencies? (if yes, explain why not being utilized) <input type="checkbox"/> YES <input type="checkbox"/> NO				
	Were competitive bids or alternative proposals sought? (if NO, explain why not) <input type="checkbox"/> YES <input type="checkbox"/> NO				Sole Source?

DOCUMENT CHECKLIST	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> CO-802A <input type="checkbox"/> Certified Resolution </div> <div style="text-align: right;"> <u>For individuals:</u> <input type="checkbox"/> Contractor Classification <input type="checkbox"/> Dual Employment Form <input type="checkbox"/> Waiver of Classified Employment </div> </div>				
-------------------------------	---	--	--	--	--

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Print or type See Specific Instructions on page 2.	Name	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ <input type="checkbox"/> Exempt from backup withholding	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN).
However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 2.

Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Social security number								
			+					
or								
Employer identification number								
	+							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
2. I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, or **(b)** I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or **(c)** the IRS has notified me that I am no longer subject to backup withholding, **and**
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 2.)

Sign Here	Signature of U.S. person ▶	Date ▶
--------------	-------------------------------	--------

Purpose of Form

A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

If you are a foreign person, use the appropriate Form W-8. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments **after** December 31, 2001 (29% **after** December 31, 2003). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will **not** be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 2 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions on page 2 and the separate **Instructions for the Requester of Form W-9**.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name. If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first and then circle the name of the person or entity whose number you enter in Part I of the form.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Exempt from backup withholding. If you are exempt, enter your name as described above, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. For more information on exempt payees, see the Instructions for the Requester of Form W-9.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

Note: If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Part I—Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box.

If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are an LLC that is **disregarded as an entity** separate from its owner (see **Limited liability company (LLC)** above), and are owned by an individual, enter your SSN (or "pre-LLC" EIN, if desired). If the owner of a disregarded LLC is a corporation, partnership, etc., enter the owner's EIN.

Note: See the chart on this page for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office. Get **Form W-7**,

Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II—Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** above.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA or Archer MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN or:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship	The owner ³
For this type of account:	Give name and EIN or:
6. Sole proprietorship	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.



FORM CT-592

20

Athlete or Entertainer Withholding Tax Statement

Copy A For Performing Entity

Performing Entity: Complete this form for each member or participant. Keep this copy and give Copy B to each member or participant.

Part 1 Member or Participant Information		Part 2 Designated Withholding Agent (payor) Information		
Name, Address, (number and street), City, State, ZIP Code		Name, Address, (number and street), City, State, ZIP Code		
Social Security Number or Federal Employer Identification Number		Connecticut Tax Registration Number		
Part 3 Preparer (if other than performing entity) Information				
Name, Address, (number and street), City, State, ZIP Code, and Telephone Number				
Connecticut Tax Registration Number, Federal Employer Identification Number, or Social Security Number				
Part 4 Date(s) for Which Payment is Rendered		Part 5 Tax Withheld		
Date(s) of Performance		1. Amount Subject to Withholding	1.	\$
		2. Total Connecticut Tax Withheld	2.	\$

FORM CT-592

20

Athlete or Entertainer Withholding Tax Statement

Copy B For Member or Participant

Member or Participant: Attach all Forms CT-592 to the front of your completed Form CT-1040, Form CT-1040EZ, or Form CT-1040NR/PY

Part 1 Member or Participant Information		Part 2 Withholding Agent (payor) Information		
Name, Address, (number and street), City, State, ZIP Code		Name, Address, (number and street), City, State, ZIP Code		
Social Security Number or Federal Employer Identification Number		Connecticut Tax Registration Number		
Part 3 Preparer (if other than performing entity) Information				
Name, Address, (number and street), City, State, ZIP Code, and Telephone Number				
Connecticut Tax Registration Number, Federal Employer Identification Number, or Social Security Number				
Part 4 Date(s) for Which Payment is Rendered		Part 5 Tax Withheld		
Date(s) of Performance		1. Amount Subject to Withholding	1.	\$
		2. Total Connecticut Tax Withheld	2.	\$

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

QUARTER ENDING

(Rev. 10/96)

FORM CT-594

Athlete and Entertainer Withholding Remittance Statement

WITHHOLDING AGENT

Name	Address	City, State, ZIP Code
Contact Person	Telephone Number	
CT Tax Registration Number	Federal Employer Identification Number	

PERFORMING ENTITY

Name	Address	City, State, ZIP Code
Contact Person	Telephone Number	
CT Tax Registration Number	Social Security Number or Federal Employer Identification Number	

PERFORMING ENTITY'S AGENT

Name	Address	City, State, ZIP code
Contact Person	Telephone Number	
CT Tax Registration Number	Social Security Number or Federal Employer Identification Number	

WITHHOLDING AGENT

1. Performance date	1	/ /
2. Withholding rate (4.5% of gross payments unless authorized to withhold at a lesser rate by the Department)	2	%
3. Gross amount paid (before withholding)	3	\$
4. Total amount withheld	4	\$
I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.		
Signature	Printed Name	Date / /

CT-594 INSTRUCTIONS FOR WITHHOLDING AGENT

Conn. Agencies Regs. §12-705(b)-1 and Policy Statement 96(1) require you to:

1. Withhold at the prescribed withholding rate from gross payments made to the recipient(s). Withholding agents are required to withhold if the recipient expects his or her earnings from services performed in Connecticut to exceed \$1500 during the calendar year.
2. Complete this form. Return a copy with Form CT-941, *Quarterly Reconciliation of Withholding*, and payment of tax withheld to the Department of Revenue Services, 25 Sigourney Street, Hartford, CT 06106-5032, by the end of the month following the end of the calendar quarter during which the tax was required to be withheld.
3. Furnish two copies to the recipient.
4. Retain a copy for your records.

You are not liable to the recipient for any amounts that you are required to withhold and pay to DRS.

PENALTIES: A withholding agent who fails to withhold or remit income tax withheld is liable for the payment of the tax, whether or not it is collected from the performer. The withholding agent is liable for the correct amount of the tax. In addition, the withholding agent is liable for penalties and interest as if the withholding due were the withholding agent's tax liability. See Conn. Agencies Regs. §12-707-2(a). A penalty will also apply to a withholding agent who knowingly accepts a false Form CT-590, Athlete and Entertainer Withholding Exemption Certificate. Exemption from withholding is valid only if a Form CT-590 is accepted by the withholding agent in good faith. In general, penalties will apply in cases of evading, failing to collect, account for or pay over tax; fraud; wilful violations; and false statements relating to withholding allowances. See Conn. Gen. Stat. §§12-736, 12-737 and 12-738.

CT-594 INSTRUCTIONS FOR INDIVIDUAL RECIPIENT

The withholding of tax does not relieve you of the duty to file a Connecticut income tax return within three months and fifteen days after the close of your taxable year. See the instructions to Forms CT-1040 and CT-1040NR/PY.

Even if you are not required by law to file a tax return, you must file a return to receive a refund if Connecticut tax has been withheld. Filing a return late may result in the assessment of a penalty even if no tax is due. For more information or to request tax forms and instructions call 1-860-541-4550.

When filing your Connecticut tax return, attach a copy of this form to the face of your return as you would a federal Form W-2. Keep another copy for your records.

(Rev. 12/01)

CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING

Purpose: The attached Quarterly Reconciliation of Withholding coupon may be used by new employers who have not received the Employer's Withholding Remittance Coupon Book for 2002.

All employers registered for Connecticut income tax withholding are required to file **Form CT-941, Connecticut Quarterly Reconciliation of Withholding**. You must file a quarterly reconciliation as long as you have an active withholding account with the Department of Revenue Services (DRS), **even if no tax is due**, or if no tax was required to be withheld for that quarter. In general, **Form CT-941** must be filed even if you are not required to file **federal Form 941** (for example: household employers, agricultural employers, payers of nonpayroll amounts, and intermittent filers).

Due dates: First quarter, April 30, 2002; second quarter, July 31, 2002; third quarter, October 31, 2002; and fourth quarter, January 31, 2003. An employer who made full and timely payments of all income tax withholding for the quarter, may file the return by the 10th day of the second calendar month following the end of the quarter. If you are a **household employer** and permitted by DRS to file one return annually, the due date of **Form CT-941** is April 15, 2003.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Seasonal filers must obtain permission from DRS to file for only the quarters in which they are active. **Annual filers** who withhold Connecticut income tax from nonpayroll amounts **only** must obtain permission from DRS to file only for the fourth quarter. Household employers who voluntarily register with DRS may request annual filing. See **Informational Publication 2000 (11), Connecticut Circular CT - Employer's Tax Guide**, for detailed information on how to obtain permission to become a seasonal or annual filer.

Be sure to complete all requested information on the back of this return. See instructions on back. Sign and date the return in the space provided. If payment is due, remit payment with this return.

Make your check payable to: COMMISSIONER OF REVENUE SERVICES. Write your Connecticut Tax Registration Number, and the calendar quarter to which the payment applies, on your check.

Mail your completed return and payment (if applicable) to: Department of Revenue Services, PO Box 2931, Hartford CT 06104-2931.

To amend **Form CT-941**, use **Form CT-941X, Amended Connecticut Quarterly Reconciliation of Withholding**. Forms and publications may be obtained by visiting the DRS Web site at: **www.drs.state.ct.us** or by calling the DRS Forms Unit at: 860-297-4753 (from anywhere).

CT-941 (DRS) CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING ▶ 2002

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER ID NUMBER	ENTER REPORTING QUARTER (1, 2, 3, OR 4) ▶	DUE DATE
--	----------------------------	--	----------

ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE.

TAXPAYER'S COPY

- ☐ Check if you are a household employer.
- ☐ Check if you no longer have employees in Connecticut and enter date of last payroll: _____.

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct.

Signature _____

Title _____ Date _____

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. KEEP THE TOP PORTION FOR YOUR RECORDS.

CT-941 (DRS) CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING ▶ 2002

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER ID NUMBER	ENTER REPORTING QUARTER (1, 2, 3, OR 4) ▶	DUE DATE
--	----------------------------	--	----------

ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE.

- ☐ Check if you are a household employer.
- ☐ Check if you no longer have employees in Connecticut and enter date of last payroll: _____.

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct.

Mail to: DEPARTMENT OF REVENUE SERVICES
PO BOX 2931
HARTFORD CT 06104-2931

Signature _____

Title _____ Date _____

READ INSTRUCTIONS BEFORE COMPLETING

1. GROSS WAGES AND NONPAYROLL AMOUNTS ▶	1	
2. GROSS CT WAGES AND NONPAYROLL AMOUNTS ▶	2	
3. CONNECTICUT TAX WITHHELD ▶	3	
4. CREDIT FROM PRIOR PERIOD ▶	4	
5. PAYMENTS MADE FOR THIS QUARTER ▶	5	
6. TOTAL DEPOSITS (Add Line 4 and Line 5) ▶	6	
7. NET TAX DUE (OR CREDIT) (Line 3 minus Line 6) ▶	7	
8a. PENALTY: ▶	+ 8b. INTEREST: ▶	= 8
9. AMOUNT APPLIED TO NEXT QUARTER ▶	9	
10. AMOUNT TO BE REFUNDED ▶	10	
11. TOTAL AMOUNT DUE (Add Line 7 and Line 8) ▶	11	

INSTRUCTIONS FOR COMPLETING FRONT OF FORM CT-941 (DRS)

- Line 1:** Enter the total amount of wages paid to all employees and nonpayroll amounts subject to withholding paid during this quarter.
- Line 2:** Enter the total amount of Connecticut wages paid and Connecticut nonpayroll amounts subject to withholding paid during this quarter.
- Line 3:** Enter the total amount of Connecticut income tax withheld on wage and nonpayroll amounts during this quarter. **(This should equal Total Liability for Quarter below.)**
- Line 4:** Enter any credit from the previous quarter as a result of overpayment, if applicable.
- Line 5:** Enter the sum of all payments made for this quarter.
- Line 6:** Add Line 4 and Line 5. This is the total of your payments and credits for this quarter.
- Line 7:** Subtract Line 6 from Line 3 and enter the result on Line 7. This is the amount of tax due or credit. If Line 6 is more than Line 3, complete Line 9 and Line 10.
- Line 8:** Enter penalty on Line 8a and interest on Line 8b, and enter the total on Line 8. **Late Payment Penalty:** The penalty for late payment or underpayment of income tax is 10% (.10) of the amount due. **Late Filing Penalty:** If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed. **Interest:** Interest will be computed on the underpayment of tax at the rate of 1% (.01) per month or fraction of a month.

Line 9: Enter amount of tax credit from Line 7 to be applied to next quarter.

Line 10: Enter amount of tax credit from Line 7 to be refunded.

Line 11: If the amount on Line 7 is a net tax due, add Line 7 and Line 8. This is the total amount now due.

INSTRUCTIONS FOR COMPLETING BACK OF FORM CT-941 (DRS)

All Filers: Any employer with a Connecticut withholding tax liability of less than \$500 for a calendar quarter need not complete Schedule A or Schedule B below.

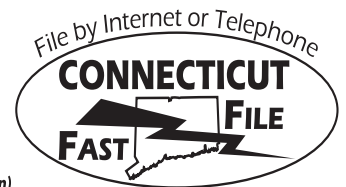
Schedule A: Federal monthly schedule depositors complete Schedule A below. Schedule A is a summary of your monthly Connecticut tax liability, not a summary of deposits made.

Schedule B: Federal semiweekly schedule depositors or monthly schedule depositors whose tax liability on any day is \$100,000 or more, complete Schedule B. Each numbered space on Schedule B corresponds to dates during the quarter. Enter your Connecticut tax liability on the date wages were paid, not the date of deposit.



Visit DRS Web site:
www.drs.state.ct.us
(for information and filing)

or
Telephone:
860-947-1988 (for filing)
860-297-5962 (for information)

**Schedule A Monthly Summary of Connecticut Tax Liability**

(a) First Month Liability	(b) Second Month Liability	(c) Third Month Liability	Total Liability for Quarter

Schedule B Employer's Record of Connecticut Tax Liability (Show tax liability here, not deposits. See instructions.)

(A) First Month of Quarter				(B) Second Month of Quarter				(C) Third Month of Quarter			
1	17			1	17			1	17		
2	18			2	18			2	18		
3	19			3	19			3	19		
4	20			4	20			4	20		
5	21			5	21			5	21		
6	22			6	22			6	22		
7	23			7	23			7	23		
8	24			8	24			8	24		
9	25			9	25			9	25		
10	26			10	26			10	26		
11	27			11	27			11	27		
12	28			12	28			12	28		
13	29			13	29			13	29		
14	30			14	30			14	30		
15	31			15	31			15	31		
16				16				16			
Total for first month				Total for second month				Total for third month			
A				B				C			

CT-941 BACK
(Rev. 12/01)

Total Liability for Quarter (add amounts from A, B, and C)

This should equal Line 3 on the front of this return. ►

Schedule A Monthly Summary of Connecticut Tax Liability

(a) First Month Liability	(b) Second Month Liability	(c) Third Month Liability	Total Liability for Quarter

Schedule B Employer's Record of Connecticut Tax Liability (Show tax liability here, not deposits. See instructions.)

(A) First Month of Quarter				(B) Second Month of Quarter				(C) Third Month of Quarter			
1	17			1	17			1	17		
2	18			2	18			2	18		
3	19			3	19			3	19		
4	20			4	20			4	20		
5	21			5	21			5	21		
6	22			6	22			6	22		
7	23			7	23			7	23		
8	24			8	24			8	24		
9	25			9	25			9	25		
10	26			10	26			10	26		
11	27			11	27			11	27		
12	28			12	28			12	28		
13	29			13	29			13	29		
14	30			14	30			14	30		
15	31			15	31			15	31		
16				16				16			
Total for first month				Total for second month				Total for third month			
A				B				C			

CT-941 BACK
(Rev. 12/01)

Total Liability for Quarter (add amounts from A, B, and C)

This should equal Line 3 on the front of this return. ►