



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

450 Columbus Blvd Ste 1  
Hartford CT 06103-1837

TSSB 2024-2

TAXPAYER SERVICES SPECIAL BULLETIN

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**Department of Revenue Services Addresses  
Questions Concerning Payments Made Under the Connecticut  
Premium Pay Program**

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**Purpose:** The purpose of this publication is to address questions regarding Conn. Gen. Stat. § 31-901, which is referred to as the Connecticut Premium Pay Program. The Connecticut Premium Pay Program is administered by the Office of the State Comptroller (“Comptroller’s Office”).

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**Taxability of Payments Made Under the Connecticut Premium Pay Program:** The Connecticut Premium Pay Program was established by the General Assembly to provide financial relief to essential workers employed during the pandemic. Under this Program, eligible workers received payments of up to \$1,000. As many of these payments were received during taxable year 2023, taxpayers and practitioners have inquired as to the taxability of said payments in connection with their preparation of income tax returns for said taxable year. As explained below, the Comptroller’s Office has specifically addressed the taxability of such payments.

To that end, in connection with its administration of the Connecticut Premium Pay Program, the Comptroller’s Office issued a series of frequently asked questions (“FAQs”). Consistent with this guidance, payments received under the Connecticut Premium Pay Program are taxable as a matter of federal law. Consequently, the only way that said payments would not be taxable under Connecticut law would be if the General Assembly enacted legislation exempting such payments from Connecticut income tax.

Based on a review of Conn. Gen. Stat. § 31-901, said statute does not contain a provision excluding such payments from Connecticut income tax. Therefore, taxpayers who received a payment under the Connecticut Premium Pay Program during taxable year 2023 from the Comptroller’s Office would be required to include said payment in determining their federal income tax for said taxable year. Moreover, as there is no modification in Connecticut law that authorizes taxpayers to exclude such payments from Connecticut income tax, said payments will be taken into account for purposes of determining their Connecticut income tax liability for taxable year 2023.

To assist taxpayers and practitioners in preparing 2023 Connecticut income tax returns, the Department of Revenue Services (“Department”) has included a link to the full list of FAQs that were issued by the Comptroller’s Office in connection with its administration of the Connecticut Premium Pay Program: <https://www.ctessentialworkerrelief.org/premium-FAQs>.

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**General Contact Information:** To the extent taxpayers have any questions concerning the Connecticut Premium Pay Program or any other state tax matter, they are encouraged to contact the Department by calling **860-297-5962** (from anywhere) or **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only), Monday through Friday, between the hours of 8:30 a.m. and 4:30 p.m.

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**Effective Date:** Upon issuance.

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**Effect on Other Documents:** None.

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### **E-Services Update**

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the Department's website at [portal.ct.gov/DRS-myconneCT](https://portal.ct.gov/DRS-myconneCT).

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TSSB 2024-2  
Income Tax  
Issued: 3/11/2024