

# Request for Federal Income Tax Withholding From Sick Pay

# 2000

▶ Give this form to the third-party payer of your sick pay.

Type or print your full name \_\_\_\_\_ Your social security number \_\_\_\_\_

Home address (number and street or rural route) \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

Claim or identification number (if any) . . . . .  
I request income tax withholding from my sick pay payments. I want the following amount to be withheld from each payment. (See **Worksheet** below.) . . . . . \$ \_\_\_\_\_

Employee's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

----- Cut here and give the top part of this form to the payer. Keep the lower part for your records. -----

### Worksheet (Keep for your records. Do not send to the Internal Revenue Service.)

1	Enter amount of adjusted gross income you expect in 2000 . . . . .	1		
2	If you plan to itemize deductions on Schedule A (Form 1040), enter the estimated total of your deductions. For 2000, you may have to reduce your itemized deductions if your income is over \$128,950 (\$64,475 if married filing separately). Get <b>Pub. 919</b> , How Do I Adjust My Tax Withholding?, for details. Call 1-800-829-3676 to order this and any other IRS publication or form you may need. If you do not plan to itemize deductions, enter the standard deduction (see the instructions on page 2 for the standard deduction amount, including additional amounts for age and blindness) . . . . .	2		
3	Subtract line 2 from line 1 . . . . .	3		
4	Exemptions. Multiply \$2,800 by the number of personal exemptions. For 2000, your personal exemption(s) amount is reduced if your income is over \$128,950 if single, \$193,400 if married filing jointly or qualifying widow(er), \$96,700 if married filing separately, or \$161,150 if head of household. Get Pub. 919 for details.	4		
5	Subtract line 4 from line 3 . . . . .	5		
6	Tax. Figure your tax on line 5 by using the 2000 Tax Rate Schedule X, Y, or Z on page 2. Do not use the Tax Table or Tax Rate Schedule X, Y, or Z in the 1999 Form 1040, 1040A, or 1040EZ instructions . . . . .	6		
7	Credits (child tax and higher education credits, credit for child and dependent care expenses, etc.) . . . . .	7		
8	Subtract line 7 from line 6 . . . . .	8		
9	Estimated income tax withheld and to be withheld from other sources (including amounts withheld due to a prior Form W-4S) during 2000 or paid with Form 1040-ES. . . . .	9		
10	Subtract line 9 from line 8 . . . . .	10		
11	Enter the number of sick pay payments you expect to receive this year to which this Form W-4S will apply	11		
12	Divide line 10 by line 11. Round to the nearest dollar. This is the amount that should be withheld from each sick pay payment. Be sure it meets the requirements for the amount that should be withheld, as explained under <b>Amount to be withheld</b> below. If it does, enter this amount on Form W-4S above . . . . .	12		

### General Instructions

**Purpose of form.** Give this form to the third-party payer of your sick pay, such as an insurance company, if you want Federal income tax withheld from the payments. You are not required to have Federal income tax withheld from sick pay paid by a third party. However, if you choose to request such withholding, Internal Revenue Code sections 3402(o) and 6109 and their regulations require you to provide the information requested on this form. Do not use this form if your employer (or its agent) makes the payments because employers are already required to withhold income tax from sick pay.

**Note:** If you receive sick pay under a collective bargaining agreement, see your union representative or employer.

**Definition.** Sick pay is a payment you receive:

- Under a plan your employer takes part in and
- In place of wages for any period when you are temporarily absent from work because of sickness or injury.

**Amount to be withheld.** Enter on this form the amount you want withheld from each payment. The amount you enter:

- Must be in whole dollars (for example, \$35, not \$34.50).
- Must be at least \$20 a week.
- Must not reduce the net amount of each sick pay payment you receive to less than \$10.

For payments larger or smaller than a regular full payment of sick pay, the amount withheld will be in the same proportion as your regular withholding from sick pay. For example, if your regular full payment of \$100 a week normally has \$25 (25%) withheld, then \$20 (25%) will be withheld from a partial payment of \$80.

**Caution:** Generally, you may be subject to a penalty if your tax payments during the year are not at least 90% of the tax shown on your tax return. For exceptions and more details, see **Pub. 505**, Tax Withholding and Estimated Tax. You may pay tax during the year through withholding or estimated tax payments or both. To avoid a penalty, make sure you have enough tax withheld or file **Form 1040-ES**, Estimated Tax for Individuals. You may estimate your income tax liability by using the worksheet above.

(Continued on back.)

**Sign this form.** Form W-4S is not valid unless you sign it.

**Statement of income tax withheld.** After the end of the year, you will receive a **Form W-2, Wage and Tax Statement**, reporting the taxable sick pay paid and income tax withheld during the year. These amounts are reported to the Internal Revenue Service.

**Changing your withholding.** Form W-4S remains in effect until you change or revoke it. You may do this by giving a new Form W-4S or a written notice to the payer of your sick pay. To revoke your previous Form W-4S, write "Revoked" in the money amount box on Form W-4S, and give it to the payer.

**Specific Instructions for Worksheet**

You may use the worksheet on page 1 to estimate the amount of income tax you want withheld from each sick pay payment. Use your tax return for last year and the worksheet as a basis for estimating your tax, tax credits, and withholding for this year.

You may not want to use Form W-4S if you already have your total tax covered by estimated tax payments or other withholding.

If you expect to file a joint return, be sure to include the income, deductions, credits, and payments of both yourself and your spouse in figuring the amount you want withheld.

**Caution:** *If any of the amounts on the worksheet change after you give Form W-4S to the payer, you may use a new Form W-4S to request a change in the amount withheld.*

**Line 2—Deductions**

**Itemized deductions.** You may have to reduce your itemized deductions if your income is over \$128,950 (\$64,475 if married filing separately). Get Pub. 919 for details.

**Standard deduction, individuals (other than the elderly or blind).** For 2000, the amounts are:

Filing Status	Standard Deduction
Married filing jointly or qualifying widow(er)	\$7,350*
Head of household	\$6,450*
Single	\$4,400*
Married filing separately	\$3,675*

\*If you are age 65 or older or blind, add to this amount the additional amount that applies to you as shown in the next paragraph. If you can be claimed as a dependent on another person's return, see **Limited standard deduction for dependents** below.

**Additional amount for the elderly or blind.** An additional standard deduction of \$850 is allowed for a married individual (filing jointly or separately) or qualifying widow(er) who is 65 or older or blind, \$1,700 if 65 or older **and** blind. If both spouses are 65 or older, an additional \$1,700 is allowed on a joint return (\$1,700 on a separate return if you can claim an exemption for your spouse). If both spouses are 65 or older **and** blind, an additional \$3,400 is allowed on a joint return (\$3,400 on a separate return if you can claim an exemption for your spouse). An additional \$1,100 is allowed for an unmarried individual (single or head of household) who is 65 or older or blind, \$2,200 if 65 or older **and** blind.

**Limited standard deduction for dependents.** If you can be claimed as a dependent on another person's return, your standard deduction is the greater of (a) \$700 or (b) your earned income plus \$250 (up to the regular standard deduction for your filing status). If you are 65 or older or blind, see Pub. 505 for additional amounts you may claim.

**Certain individuals not eligible for standard deduction.** For the following individuals, the standard deduction is zero:

1. A married individual filing a separate return if either spouse itemizes deductions.
2. A nonresident alien individual.
3. An individual filing a return for a period of less than 12 months because of a change in his or her annual accounting period.

**Line 7—Credits**

Include on this line any tax credits you are entitled to claim, such as the child tax and higher education credits, credit for child and dependent care expenses, earned income credit, or credit for the elderly or the disabled.

**Line 9—Tax Withholding and Estimated Tax**

Enter the income tax you expect will be withheld this year on income other than sick pay and any payments you made using Form 1040-ES. Include income tax withheld from wages and pensions.

**2000 Tax Rate Schedules**

**Schedule X—Single**

If line 5 is:	The tax is:	of the amount over—
Over—	But not over—	
\$0	\$26,250	15% \$0
26,250	63,550	\$3,937.50 + 28% 26,250
63,550	132,600	14,381.50 + 31% 63,550
132,600	288,350	35,787.00 + 36% 132,600
288,350	-----	91,857.00 + 39.6% 288,350

**Schedule Z—Head of household**

If line 5 is:	The tax is:	of the amount over—
Over—	But not over—	
\$0	\$35,150	15% \$0
35,150	90,800	\$5,272.50 + 28% 35,150
90,800	147,050	20,854.50 + 31% 90,800
147,050	288,350	38,292.00 + 36% 147,050
288,350	-----	89,160.00 + 39.6% 288,350

**Schedule Y-1—Married filing jointly or Qualifying widow(er)**

If line 5 is:	The tax is:	of the amount over—
Over—	But not over—	
\$0	\$43,850	15% \$0
43,850	105,950	\$6,577.50 + 28% 43,850
105,950	161,450	23,965.50 + 31% 105,950
161,450	288,350	41,170.50 + 36% 161,450
288,350	-----	86,854.50 + 39.6% 288,350

**Schedule Y-2—Married filing separately**

If line 5 is:	The tax is:	of the amount over—
Over—	But not over—	
\$0	\$21,925	15% \$0
21,925	52,975	\$3,288.75 + 28% 21,925
52,975	80,725	11,982.75 + 31% 52,975
80,725	144,175	20,585.25 + 36% 80,725
144,175	-----	43,427.25 + 39.6% 144,175

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States.

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 40 min.;** **Learning about the law or the form 7 min.;** **Preparing the form 37 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 payer.

