

# Request for Federal Income Tax Withholding From Sick Pay

► **File this form with the payer of your sick pay.**

# 1990

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 . \$

Employee's signature ►

Date ►

----- Detach along this line. 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 Internal Revenue Service)

1 Enter amount of Adjusted Gross Income you expect in 1990 . . . . .	1		
2 If you plan to itemize deductions on Schedule A (Form 1040), enter the estimated total of your deductions. If you do not plan to itemize deductions, 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 \$2,050 times number of personal exemptions.) . . . . .	4		
5 Subtract line 4 from line 3 . . . . .	5		
6 Tax. (Figure your tax on line 5 by using Tax Rate Schedule X, Y, or Z on the back. DO NOT use the Tax Table or Tax Rate Schedule X, Y, or Z in the 1989 Form 1040 Instructions.) . . . . .	6		
7 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 during 1990 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 . . . . .	11		
12 Divide line 10 by line 11. Round off 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 <i>Amount To Be Withheld</i> . If it does, enter this amount on Form W-4S . . . . .	12		

## General Instructions

**Paperwork Reduction Act Notice.**—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to provide this information if you want withholding.

The time needed to complete and file 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** 38 min.; and **Copying, assembling, and sending the form** 23 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; or the **Office of Management and Budget**, Paperwork Reduction Project (1545-0717), Washington, DC 20503.

**Purpose of Form.**—File this form with the payer of your sick pay if you want Federal income tax withheld. You don't have to file it if your employer makes the payments because employers are already required to withhold income tax from sick pay. File it only if the payer is a third party, such as an insurance company.

**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:

(a) Under a plan your employer takes part in, and

(b) 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:

(1) Must be in whole dollars (for example, \$35, not \$34.50).

(2) Must be at least \$20 a week.

(3) Must not reduce the net amount of each sick pay payment you receive to less than \$10.

(4) 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 from your regular full payment of \$100 a week you normally have \$25 (25%) withheld, then you will have \$20 (25%) withheld from a less-than-regular payment of \$80.

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

(Continued on back.)

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

**Changing Your Withholding.**—Form W-4S remains in effect until you change or cancel it. You can do this by giving a new W-4S or a written notice to the payer of your sick pay.

**Worksheet**

You can use the worksheet on the front 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 tax liability, tax credits, and withholding for this year.

You may not want to use Form W-4S if you already have all your tax liability 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 file Form W-4S, you may file a new Form W-4S to request a change in the amount withheld.*

**Specific Instructions Worksheet on Page 1**

**Line 2—Deductions**

**Itemized Deductions—Personal Interest.**—For 1990, only 10% of personal interest expense (such as interest on car loans or credit cards for personal expenses) is deductible.

**Standard Deduction—Individuals (Other Than the Elderly or Blind).**—The standard deduction has been increased. For 1990, the amounts are:

Filing Status	Standard Deduction
Married filing jointly or qualifying widow(er)	\$5,450*
Head of household	4,750*
Single	3,250*
Married filing separately	2,725*

\*If you are elderly or blind, add the additional amount below to this amount.

**Additional Amount for the Elderly or Blind.**—An additional standard deduction amount of \$650 is allowed for a married individual or qualifying widow(er) who is 65 or over or blind (\$1,300 if both 65 or over and blind, \$2,600 on a joint return if both spouses are 65 or over and blind). An additional standard deduction amount of \$800 is allowed for an unmarried individual

(single or head of household) who is 65 or over or blind (\$1,600 if both).

**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) \$500, or (b) earned income up to the standard deduction amount plus any additional amount for the elderly or blind for your filing status. See Publication 505 if you are 65 or over or blind.

**Certain Individuals Not Eligible for Standard Deduction.**—For the following individuals, the standard deduction is zero:

- (A) A married individual filing a separate return if either spouse itemizes deductions.
- (B) A nonresident alien individual.
- (C) An individual making a return for a period of less than 12 months because of a change in his or her annual accounting period.

**Line 6—Tax.**—Use the appropriate Tax Rate Schedule below to figure your tax.

**Line 7—Credits.**—Include on this line any tax credits you are entitled to claim, such as credit for child and dependent care expenses, earned income credit, etc.

**Line 9.**—Enter the amount of income tax you expect will be withheld this year on income other than sick pay. Include income tax withheld from wages, pensions, and any payments made using Form 1040-ES.

**1990 Tax Rate Schedules**

**Caution:** *Do not use these Tax Rate Schedules to figure your 1989 taxes. Use only to figure your 1990 estimated taxes.*

SCHEDULE X—Single				SCHEDULE Z—Head of household			
If line 5 is:		The tax is:		If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$19,450	-----15%	\$0	\$0	\$26,050	-----15%	\$0
19,450	47,050	<b>\$2,917.50 + 28%</b>	<b>19,450</b>	26,050	67,200	<b>\$3,907.50 + 28%</b>	<b>26,050</b>
47,050	97,620	<b>10,645.50 + 33%</b>	<b>47,050</b>	67,200	134,930	<b>15,429.50 + 33%</b>	<b>67,200</b>
97,620	-----	Use <b>Worksheet</b> below to figure your tax.		134,930	-----	Use <b>Worksheet</b> below to figure your tax.	
SCHEDULE Y-1—Married filing jointly or Qualifying widow(er)				SCHEDULE Y-2—Married filing separately			
If line 5 is:		The tax is:		If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$32,450	-----15%	\$0	\$0	\$16,225	-----15%	\$0
32,450	78,400	<b>\$4,867.50 + 28%</b>	<b>32,450</b>	16,225	39,200	<b>\$2,433.75 + 28%</b>	<b>16,225</b>
78,400	162,770	<b>17,733.50 + 33%</b>	<b>78,400</b>	39,200	123,570	<b>8,866.75 + 33%</b>	<b>39,200</b>
162,770	-----	Use <b>Worksheet</b> below to figure your tax.		123,570	-----	Use <b>Worksheet</b> below to figure your tax.	

**Worksheet (Keep for your records)**

1. If your filing status is:
 

{	Single, enter \$27,333.60	}	. . . . .	1.
	Head of household, enter \$37,780.40			
	Married filing jointly or Qualifying widow(er), enter \$45,575.60			
	Married filing separately, enter \$36,708.85			
2. Enter your taxable income from line 5 of the worksheet on page 1 . . . . . 2.
3. If your filing status is:
 

{	Single, enter \$97,620	}	. . . . .	3.
	Head of household, enter \$134,930			
	Married filing jointly or Qualifying widow(er), enter \$162,770			
	Married filing separately, enter \$123,570			
4. Subtract line 3 from line 2. Enter the result. (If the result is zero or less, use the schedule above for your filing status to figure your tax. DON'T use this worksheet.) . . . . . 4.
5. Multiply the amount on line 4 by 28% (.28). Enter the result . . . . . 5.
6. Multiply the amount on line 4 by 5% (.05). Enter the result . . . . . 6.
7. Multiply \$574 by the number of exemptions claimed. (If married filing separately, see **Note** below.) Enter the result . . . . . 7.
8. Compare the amounts on lines 6 and 7. Enter the **smaller** of the two amounts . . . . . 8.
9. **Tax.** Add lines 1, 5, and 8. Enter the total here and on line 6 of the worksheet on page 1 . . . . . 9.

**Note:** *If married filing separately and you did not claim an exemption for your spouse, multiply \$574 by the number of exemptions claimed. Add \$574 to the result and enter the total on line 7 above.*