

# Request for Federal Income Tax Withholding From Sick Pay

# 1997

▶ 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 ▶ \_\_\_\_\_

----- 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 the Internal Revenue Service)

1	Enter amount of adjusted gross income you expect in 1997 . . . . .	1		
2	If you plan to itemize deductions on Schedule A (Form 1040), enter the estimated total of your deductions. For 1997, you may have to reduce your itemized deductions if your income is over \$121,200 (\$60,600 if married filing separately). Get <b>Pub. 919</b> , Is My Withholding Correct for 1997?, 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 \$2,650 times the number of personal exemptions. For 1997, the value of your personal exemption(s) is reduced if your income is over \$121,200 if single, \$181,800 if married or qualifying widow(er), \$90,900 if married filing separately, or \$151,500 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 Tax Rate Schedule X, Y, or Z on the back. <b>Do not</b> use the Tax Table or Tax Rate Schedule X, Y, or Z in the 1996 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 (including amounts withheld due to a prior Form W-4S) during 1997 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 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 <b>Amount To Be Withheld</b> . If it does, enter this amount on Form W-4S above . . . . .	12		

## General Instructions

**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 the information under sections 3402(o) and 6109 and their regulations. Failure to provide the information will result in no withholding on your payment(s).

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** 6 min.; **Preparing the form** 36 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.

**Purpose of Form.**—Give this form to the payer of your sick pay if you want Federal

income tax withheld. You do not have to use it if your employer makes the payments because employers are already required to withhold income tax from sick pay. Use 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:

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

(Continued on back.)

**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 your regular full payment of \$100 a week normally has \$25 (25%) withheld, then \$20 (25%) will be 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 **Pub. 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 on page 1.

**Sign This Form.**—Form W-4S is not considered valid unless you sign it.

**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 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 can 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 and give it to the payer.

**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 use a new Form W-4S to request a change in the amount withheld.

**Specific Instructions**

**Worksheet on Page 1**

**Line 2—Deductions**

**Itemized Deductions.**—You may have to reduce your itemized deductions if your income is over \$121,200 (\$60,600 if married filing separately). Get Pub. 919 for details.

**Standard Deduction—Individuals (Other Than the Elderly or Blind).**—For 1997, the amounts are:

Filing Status	Standard Deduction
Married filing jointly or qualifying widow(er)	\$6,900*
Head of household	6,050*
Single	4,150*
Married filing separately	3,450*

\*If you are age 65 or over 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**, later.

**Additional Amount for the Elderly or Blind.**—An additional standard deduction of \$800 is allowed for a married individual or qualifying widow(er) who is 65 or over or blind (\$1,600 if both 65 or over and blind; \$1,600 on a joint return if both spouses are 65 or over or blind, \$3,200 if both spouses are 65 or over and blind). An additional standard deduction of \$1,000 is allowed for an unmarried individual (single or head of household) who is 65 or over or blind (\$2,000 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) \$650 or (b) your earned income up to the standard deduction. If you are age 65 or over 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 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, or credit for the elderly or the disabled.

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

**1997 Tax Rate Schedules**

Single—Schedule X				Head of household—Schedule Z			
If line 5 is:	But not over—	The tax is:	of the amount over—	If line 5 is:	But not over—	The tax is:	of the amount over—
Over—				Over—			
\$0	\$24,650	----- 15%	\$0	\$0	\$33,050	----- 15%	\$0
24,650	59,750	\$3,697.50 + 28%	24,650	33,050	85,350	\$4,957.50 + 28%	33,050
59,750	124,650	13,525.50 + 31%	59,750	85,350	138,200	19,601.50 + 31%	85,350
124,650	271,050	33,644.50 + 36%	124,650	138,200	271,050	35,985.00 + 36%	138,200
271,050	-----	86,348.50 + 39.6%	271,050	271,050	-----	83,811.00 + 39.6%	271,050
Married filing jointly or Qualifying widow(er)—Schedule Y-1				Married filing separately—Schedule Y-2			
If line 5 is:	But not over—	The tax is:	of the amount over—	If line 5 is:	But not over—	The tax is:	of the amount over—
Over—				Over—			
\$0	\$41,200	----- 15%	\$0	\$0	\$20,600	----- 15%	\$0
41,200	99,600	\$6,180.00 + 28%	41,200	20,600	49,800	\$3,090.00 + 28%	20,600
99,600	151,750	22,532.00 + 31%	99,600	49,800	75,875	11,266.00 + 31%	49,800
151,750	271,050	38,698.50 + 36%	151,750	75,875	135,525	19,349.25 + 36%	75,875
271,050	-----	81,646.50 + 39.6%	271,050	135,525	-----	40,823.25 + 39.6%	135,525

