

Request for Federal Income Tax Withholding From Sick Pay

1992

► **File this form with the 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

\$

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 1992	1		
2	If you plan to itemize deductions on Schedule A (Form 1040), enter the estimated total of your deductions. (For 1992, you may have to reduce your itemized deductions if your income is over \$105,250 (\$52,625 if married filing separately). Get Pub. 919, Is My Withholding Correct for 1992?, 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, 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 \$2,300 times the number of personal exemptions. For 1992, the value of your personal exemption(s) is reduced if your income is over \$105,250 (\$157,900 if married filing jointly, \$131,550 if head of household, or \$78,950 if married filing separately). 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 Schedules X, Y, or Z on the back. DO NOT use the Tax Table or Tax Rate Schedule X, Y, or Z in the 1991 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 1992 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 Amount To Be Withheld . If it does, enter this amount on Form W-4S	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).

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** 6 min.; **Preparing the form** 36 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 both the **Internal Revenue Service**, Washington, DC 20224, Attention:

IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0717), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, give it to your payer.

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:

(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.

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.

(Continued on back.)

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.

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 1992, personal interest expense (such as interest on car loans or credit cards for personal expenses) is **not** deductible. You may have to reduce your itemized deductions if your income is over \$105,250 (\$52,625 if married filing separately). Get Pub. 919 for details.

Standard Deduction—Individuals (Other Than the Elderly or Blind).—The standard deduction has been increased. For 1992, the amounts are:

Filing Status	Standard Deduction
Married filing jointly or qualifying widow(er)	\$6,000*
Head of household . . . . .	.5,250*
Single . . . . .	.3,600*
Married filing separately . . . . .	.3,000*

*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 \$700 is allowed for a married individual or

qualifying widow(er) who is 65 or over or blind (\$1,400 if both 65 or over and blind, \$2,800 on a joint return if both spouses are 65 or over and blind). An additional standard deduction amount of \$900 is allowed for an unmarried individual (single or head of household) who is 65 or over or blind (\$1,800 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) \$600, or (b) earned income up to the standard deduction amount plus any additional amount for the elderly or blind for your filing status. See Pub. 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:

- (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, 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.

1992 Tax Rate Schedules

Caution: Do not use these Tax Rate Schedules to figure your 1991 taxes. Use only to figure your 1992 estimated taxes.

Single—Schedule X

If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$21,450	15%	\$0
21,450	51,900	\$3,217.50 + 28%	21,450
51,900	.....	11,743.50 + 31%	51,900

Head of household—Schedule Z

If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$28,750	15%	\$0
28,750	74,150	\$4,312.50 + 28%	28,750
74,150	.....	17,024.50 + 31%	74,150

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

If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$35,800	15%	\$0
35,800	86,500	\$5,370.00 + 28%	35,800
86,500	.....	19,566.00 + 31%	86,500

Married filing separately—Schedule Y-2

If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$17,900	15%	\$0
17,900	43,250	\$2,685.00 + 28%	17,900
43,250	.....	9,783.00 + 31%	43,250