

**Request for Federal Income Tax Withholding From Sick Pay**

Department of the Treasury  
Internal Revenue Service

**2008**

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

Type or print your first name and middle initial.	Last name	Your social security number
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Home address (number and street or rural route)

City or town, state, and ZIP code

Claim or identification number (if any)

I request federal 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 that you expect in 2008 . . . . .	1	
2 If you plan to itemize deductions on Schedule A (Form 1040), enter the estimated total of your deductions. For 2008, you may have to reduce your itemized deductions if your income is over \$159,950 (\$79,975 if married filing separately). See Pub. 919, How Do I Adjust My Tax Withholding, for details. Call 1-800-829-3676 or visit the IRS website at <a href="http://www.irs.gov">www.irs.gov</a> to order forms and publications. 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 \$3,500 by the number of personal exemptions. For 2008, your personal exemption(s) amount is reduced if your income is over \$159,950 if single, \$239,950 if married filing jointly or qualifying widow(er), \$119,975 if married filing separately, or \$199,950 if head of household. See Pub. 919 for details	4	
5 Subtract line 4 from line 3 . . . . .	5	
6 Tax. Figure your tax on line 5 by using the 2008 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 2007 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 federal income tax withheld and to be withheld from other sources (including amounts withheld due to a prior Form W-4S) during 2008 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 <i>Amount to be withheld</i> 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 federal 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 that you receive:

- Under a plan to which your employer is a party and
- In place of wages for any period when you are temporarily absent from work because of your sickness or injury.

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

- Must be in whole dollars (for example, \$35, not \$34.50).
- Must be at least \$4 per day, \$20 per week, or \$88 per month based on your payroll period.
- Must not reduce the net amount of each sick pay payment that 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.** 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 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 that you have enough tax withheld or make estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. You may estimate your federal 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 federal 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, complete a new Form W-4S and write "Revoked" in the money amount box, sign it, and give it to the payer.

**Specific Instructions for Worksheet**

You may use the worksheet on page 1 to estimate the amount of federal income tax that 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 \$159,950 (\$79,975 if married filing separately). See Pub. 919 for details.

**Standard deduction.** For 2008, the standard deduction amounts are:

Filing Status	Standard Deduction
Married filing jointly or qualifying widow(er) . . . . .	\$10,900*
Head of household . . . . .	\$8,000*
Single or Married filing separately . . . . .	\$5,450*

\*If you are age 65 or older or blind, add to the standard deduction 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 \$1,050 is allowed for a married individual (filing jointly or separately) or qualifying widow(er) who is 65 or older or blind, \$2,100 if 65 or older **and** blind. If both spouses are 65 or older or blind, an additional \$2,100 is allowed on a joint return (\$2,100 on a separate return if you can claim an exemption for your spouse). If both spouses are 65 or older **and** blind, an additional \$4,200 is allowed on a joint return (\$4,200 on a separate return if you can claim an exemption for your spouse). An additional \$1,350 is allowed for an unmarried individual (single or head of household) who is 65 or older or blind, \$2,700 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) \$900 or (b) your earned income plus \$300 (up to the regular standard deduction for your filing status). If you are 65 or older or blind, see Pub. 505 for additional amounts that you may claim.

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

- A married individual filing a separate return if either spouse itemizes deductions.
- A nonresident alien individual.
- 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 that 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 federal income tax that you expect will be withheld this year on income other than sick pay and any payments that you made using Form 1040-ES. Include any federal income tax withheld and to be withheld from wages and pensions.

**2008 Tax Rate Schedules**

**Schedule X—Single**

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—			
\$0	\$8,025	\$0 + 10%	\$0
8,025	32,550	<b>\$802.50 + 15%</b>	<b>8,025</b>
32,550	78,850	<b>4,481.25 + 25%</b>	<b>32,550</b>
78,850	164,550	<b>16,056.25 + 28%</b>	<b>78,850</b>
164,550	357,700	<b>40,052.25 + 33%</b>	<b>164,550</b>
357,700	and greater	<b>103,791.75 + 35%</b>	<b>357,700</b>

**Schedule Z—Head of household**

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—			
\$0	\$11,450	\$0 + 10%	\$0
11,450	43,650	<b>\$1,145.00 + 15%</b>	<b>11,450</b>
43,650	112,650	<b>5,975.00 + 25%</b>	<b>43,650</b>
112,650	182,400	<b>23,225.00 + 28%</b>	<b>112,650</b>
182,400	357,700	<b>42,755.00 + 33%</b>	<b>182,400</b>
357,700	and greater	<b>100,604.00 + 35%</b>	<b>357,700</b>

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

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—			
\$0	\$16,050	\$0 + 10%	\$0
16,050	65,100	<b>\$1,605.00 + 15%</b>	<b>16,050</b>
65,100	131,450	<b>8,962.50 + 25%</b>	<b>65,100</b>
131,450	200,300	<b>25,550.00 + 28%</b>	<b>131,450</b>
200,300	357,700	<b>44,828.00 + 33%</b>	<b>200,300</b>
357,700	and greater	<b>96,770.00 + 35%</b>	<b>357,700</b>

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

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—			
\$0	\$8,025	\$0 + 10%	\$0
8,025	32,550	<b>\$802.50 + 15%</b>	<b>8,025</b>
32,550	65,725	<b>4,481.25 + 25%</b>	<b>32,550</b>
65,725	100,150	<b>12,775.00 + 28%</b>	<b>65,725</b>
100,150	178,850	<b>22,414.00 + 33%</b>	<b>100,150</b>
178,850	and greater	<b>48,385.00 + 35%</b>	<b>178,850</b>

**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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.