



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **W-4S**  
Department of the Treasury  
Internal Revenue Service

**Request for Federal Income Tax  
Withholding From Sick Pay**  
Give this form to the third-party payer of your sick pay.  
Go to [www.irs.gov/FormW4S](http://www.irs.gov/FormW4S) for the latest information.

OMB No. 1545-0074

**2026**

|                                    |           |                             |
|------------------------------------|-----------|-----------------------------|
| Your first name and middle initial | Last 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 federal income tax withholding from my sick pay payments. I want the following amount to be withheld from each payment. (See <b>Worksheet</b> below.) | \$ |

Employee's signature:

Date:

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

**Worksheet** (Enter amounts you **estimate** for **2026**. Keep for your records. Do not send to the IRS.)

|   |    |  |
|---|----|--|
| 1 Adjusted gross income (See instructions.)   | 1  |  |
| 2 Deductions. You may take either your itemized deductions or your standard deduction. (See instructions.)  | 2  |  |
| 3 Taxable income. Subtract line 2 from line 1. (See instructions.)  | 3  |  |
| 4 Tax. Use the <b>2026 Tax Rate Tables</b> shown here to figure your 2026 tax. (See instructions.)  | 4  |  |
| 5 Credits (See instructions.)   | 5  |  |
| 6 Subtract line 5 from line 4   | 6  |  |
| 7 Estimated federal income tax withheld or to be withheld from other sources (including amounts withheld due to a prior Form W-4S) during 2026 or paid or to be paid with 2026 estimated tax payments   | 7  |  |
| 8 Subtract line 7 from line 6   | 8  |  |
| 9 Enter the number of sick pay payments you expect to receive this year to which this Form W-4S will apply  | 9  |  |
| 10 Divide line 8 by line 9. 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 | 10 |  |

**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 aren't 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. Don't 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're 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; and
- 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 aren't 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.

**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'll 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 IRS.

**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**

- Go to [www.irs.gov/Newsroom/One-Big-Beautiful-Bill-Provisions](http://www.irs.gov/Newsroom/One-Big-Beautiful-Bill-Provisions) for new provisions that may affect your 2026 tax withholding under P.L. 119-21, commonly known as the One Big Beautiful Bill Act (signed into law on July 4, 2025).
- See Rev. Proc. 2025-32 for important tax items (tax tables, credits, deductions, etc.) and their 2026 amounts.
- See the 2026 Pub. 505 for more information on the deductions and credits you may take for 2026.
- See the 2026 Form W-4, Employee's Withholding Certificate, for more information on the deductions and credits you may take for 2026.
- See Rev. Rul. 2025-4 for more information on reporting sick pay related to state-paid medical leave programs.

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

(continued on back)

your tax return from 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 should use a new Form W-4S to request a change in the amount withheld.

## Line 2—Deductions

**Itemized deductions.** Miscellaneous itemized deductions are no longer allowed. (See Code section 67.) Regular itemized deductions may be reduced for individuals with taxable income in the 37% rate bracket. (See Code section 68.)

**Standard deduction.** For tax years beginning in 2026, the standard deduction amounts are as follows.

| Filing status  | Standard deduction |
|--|--------------------|
| Married individuals filing joint returns and surviving spouses . . . . .               | \$32,200           |
| Heads of households . . . . .  | \$24,150           |
| Unmarried individuals (other than surviving spouses and heads of households) . . . . . | \$16,100           |
| Married individuals filing separate returns . . . . .                                  | \$16,100           |

**Dependent.** For tax years beginning in 2026, the standard deduction amount for an individual who may be claimed as a dependent by another taxpayer cannot exceed the greater of (1) \$1,350, or (2) the sum of \$450 and the individual's earned income.

**Aged or blind.** For tax years beginning in 2026, the additional standard deduction amount for the aged or the blind is \$1,650. The additional standard deduction amount is increased to \$2,050 if the individual is also unmarried and not a surviving spouse.

**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 their annual accounting period.

## Line 5—Credits

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

## Line 7—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 made or to be made with 2026 estimated tax payments. Include any federal income tax already withheld or to be withheld from wages and pensions.

## 2026 Tax Rate Tables (Rev. Proc. 2025-32)

| Married Individuals Filing Joint Returns and Surviving Spouses |   | Married Individuals Filing Separate Returns                                  |   |
|--|---|--|---|
| If taxable income is:  | The tax is:   | If taxable income is:  | The tax is:   |
| not over \$24,800  | 10% of the taxable income.                          | not over \$12,400  | 10% of the taxable income.                          |
| over \$24,800 but not over \$100,800                           | \$2,480 plus 12% of the excess over \$24,800.       | over \$12,400 but not over \$50,400  | \$1,240 plus 12% of the excess over \$12,400.       |
| over \$100,800 but not over \$211,400                          | \$11,600 plus 22% of the excess over \$100,800.     | over \$50,400 but not over \$105,700   | \$5,800 plus 22% of the excess over \$50,400.       |
| over \$211,400 but not over \$403,550                          | \$35,932 plus 24% of the excess over \$211,400.     | over \$105,700 but not over \$201,775  | \$17,966 plus 24% of the excess over \$105,700.     |
| over \$403,550 but not over \$512,450                          | \$82,048 plus 32% of the excess over \$403,550.     | over \$201,775 but not over \$256,225  | \$41,024 plus 32% of the excess over \$201,775.     |
| over \$512,450 but not over \$768,700                          | \$116,896 plus 35% of the excess over \$512,450.    | over \$256,225 but not over \$384,350  | \$58,448 plus 35% of the excess over \$256,225.     |
| over \$768,700   | \$206,583.50 plus 37% of the excess over \$768,700. | over \$384,350   | \$103,291.75 plus 37% of the excess over \$384,350. |
| Heads of Households  |   | Unmarried Individuals (Other Than Surviving Spouses and Heads of Households) |   |
| If taxable income is:  | The tax is:   | If taxable income is:  | The tax is:   |
| not over \$17,700  | 10% of the taxable income.                          | not over \$12,400  | 10% of the taxable income.                          |
| over \$17,700 but not over \$67,450                            | \$1,770 plus 12% of the excess over \$17,700.       | over \$12,400 but not over \$50,400  | \$1,240 plus 12% of the excess over \$12,400.       |
| over \$67,450 but not over \$105,700                           | \$7,740 plus 22% of the excess over \$67,450.       | over \$50,400 but not over \$105,700   | \$5,800 plus 22% of the excess over \$50,400.       |
| over \$105,700 but not over \$201,750                          | \$16,155 plus 24% of the excess over \$105,700.     | over \$105,700 but not over \$201,775  | \$17,966 plus 24% of the excess over \$105,700.     |
| over \$201,750 but not over \$256,200                          | \$39,207 plus 32% of the excess over \$201,750.     | over \$201,775 but not over \$256,225  | \$41,024 plus 32% of the excess over \$201,775.     |
| over \$256,200 but not over \$640,600                          | \$56,631 plus 35% of the excess over \$256,200.     | over \$256,225 but not over \$640,600  | \$58,448 plus 35% of the excess over \$256,225.     |
| over \$640,600   | \$191,171 plus 37% of the excess over \$640,600.    | over \$640,600   | \$192,979.25 plus 37% of the excess over \$640,600. |

**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.