



**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](#).

**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.

**2025**

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:

----- Separate 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 IRS.)

1 Enter amount of adjusted gross income that you expect in 2025	<b>1</b>	
2 If you plan to itemize deductions on Schedule A (Form 1040), enter the estimated total of your deductions. See Pub. 505 for details. If you don't plan to itemize deductions, enter the standard deduction. (See the instructions on page 2 for the standard deduction amount, including additional standard deductions for age and blindness.) <b>Note:</b> There is no deduction for personal exemptions for 2025	<b>2</b>	
3 Subtract line 2 from line 1	<b>3</b>	
4 Tax. Figure your tax on line 3 by using the <b>2025</b> Tax Rate Schedule X, Y-1, Y-2, or Z on page 2. <b>Do not</b> use any tax tables, worksheets, or schedules in the 2024 Instructions for Form 1040	<b>4</b>	
5 Credits (child tax and higher education credits, credit for child and dependent care expenses, etc.)	<b>5</b>	
6 Subtract line 5 from line 4	<b>6</b>	
7 Estimated federal income tax withheld or to be withheld from other sources (including amounts withheld due to a prior Form W-4S) during 2025 or paid or to be paid with 2025 estimated tax payments	<b>7</b>	
8 Subtract line 7 from line 6	<b>8</b>	
9 Enter the number of sick pay payments you expect to receive this year to which this Form W-4S will apply	<b>9</b>	
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	<b>10</b>	

**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.
- 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.

*(continued on back)*

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

#### Line 2—Deductions

**Itemized deductions.** Itemized deductions include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your adjusted gross income. See Pub. 505 for details.

**Standard deduction.** For 2025, the standard deduction amounts are:

Filing Status	Standard Deduction
Married filing jointly or qualifying surviving spouse . . . . .	\$30,000*
Head of household . . . . .	\$22,500*
Single or Married filing separately . . . . .	\$15,000*

\* If you're 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*, later.

**Additional standard deduction for the elderly or blind.** An additional standard deduction of \$1,600 is allowed for a married individual (filing jointly or separately) or a qualifying surviving spouse who is 65 or older or blind, \$3,200 if 65 or older **and** blind. If both

spouses are 65 or older or blind, an additional \$3,200 is allowed on a joint return. If both spouses are 65 or older **and** blind, an additional \$6,400 is allowed on a joint return. Additional standard deductions are also allowed on your separate return for your spouse who is 65 or older and/or blind if your spouse has no gross income and can't be claimed as a dependent by another taxpayer. An additional \$2,000 is allowed for an unmarried individual (single or head of household) who is 65 or older or blind, \$4,000 if 65 or older **and** blind. See the 2025 Estimated Tax Worksheet—Line 2 Standard Deduction Worksheet in Pub. 505.

**Limited standard deduction for dependents.** If you are a dependent of another person, your standard deduction is the greater of (a) \$1,350 or (b) your earned income plus \$450 (up to the regular standard deduction for your filing status). If you're 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. For exceptions, see Pub. 519, U.S. Tax Guide for Aliens.
- 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. See the Tax Credits table in Pub. 505 for more information.

#### 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 2025 estimated tax payments. Include any federal income tax already withheld or to be withheld from wages and pensions.

### 2025 Tax Rate Schedules

#### Schedule X—Single

If line 3 is:	The tax is:	of the amount over—
Over—		
Over—	But not over—	
\$0	\$11,925	\$0 + 10%
		\$0
11,925	48,475	1,192.50 + 12%
		11,925
48,475	103,350	5,578.50 + 22%
		48,475
103,350	197,300	17,651 + 24%
		103,350
197,300	250,525	40,199 + 32%
		197,300
250,525	626,350	57,231 + 35%
		250,525
626,350	and greater	188,769.75 + 37%
		626,350

#### Schedule Z—Head of household

If line 3 is:	The tax is:	of the amount over—
Over—		
Over—	But not over—	
\$0	\$17,000	\$0 + 10%
		\$0
17,000	64,850	1,700 + 12%
		17,000
64,850	103,350	7,442 + 22%
		64,850
103,350	197,300	15,912 + 24%
		103,350
197,300	250,500	38,460 + 32%
		197,300
250,500	626,350	55,484 + 35%
		250,500
626,350	and greater	187,031.50 + 37%
		626,350

#### Schedule Y-1—Married filing jointly or Qualifying surviving spouse

If line 3 is:	The tax is:	of the amount over—
Over—		
Over—	But not over—	
\$0	\$23,850	\$0 + 10%
		\$0
23,850	96,950	2,385 + 12%
		23,850
96,950	206,700	11,157 + 22%
		96,950
206,700	394,600	35,302 + 24%
		206,700
394,600	501,050	80,398 + 32%
		394,600
501,050	751,600	114,462 + 35%
		501,050
751,600	and greater	202,154.50 + 37%
		751,600

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

If line 3 is:	The tax is:	of the amount over—
Over—		
Over—	But not over—	
\$0	\$11,925	\$0 + 10%
		\$0
11,925	48,475	1,192.50 + 12%
		11,925
48,475	103,350	5,578.50 + 22%
		48,475
103,350	197,300	17,651 + 24%
		103,350
197,300	250,525	40,199 + 32%
		197,300
250,525	375,800	57,231 + 35%
		250,525
375,800	and greater	101,077.25 + 37%
		375,800

**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.