

# Sick-Pay Exclusion

▶ See separate Instructions. ▶ Attach to Form 1040 or Form 1040X.

Name of taxpayer		Social Security Number
Period of absence from work (see instruction B) From _____, 19____, to _____, 19_____		Were you hospitalized (bed patient) at least one day during this period? . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
Regular weekly rate of wages (see instruction F) ▶ \$	Number of workdays in your normal workweek ▶	Was your absence due to illness or injury? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
Name of employer		Payer of sick pay, if other than employer

**Part I General (Disability Retirees See Part IV and Instruction J)**

1 Total workdays for which you were paid during this period of absence (see instruction C) . . . . .	
2 Number of workdays in the first 30 calendar days for which you were paid . . . . .	
3 Number of workdays after the first 30 calendar days for which you were paid (if any) . . . . .	
4 Total amount received as sick pay . . . . .	\$ _____
5 Daily rate of sick pay (line 4 divided by line 1) (see instruction E) . . . . .	\$ _____

**Part II Use this Part if Your Weekly Sick-Pay Rate for the first 30 Calendar Days of Absence is 75% or Less of Your Regular Weekly Wage Rate**

6 Number of workdays from line 2 . . . . .	
7 Limitation: If you were not hospitalized, enter the number of workdays for which you were paid in the first 7 calendar days of absence. If you were hospitalized, enter ZERO . . . . .	
8 Balance (line 6 less line 7) . . . . .	
9 \$75 divided by the number of workdays in a normal workweek (maximum daily rate) . . . . .	\$ _____
10 Enter the amount on line 5, or line 9, whichever is smaller . . . . .	\$ _____
11 Multiply the amount on line 10 by the number of days on line 8 . . . . .	\$ _____
<i>Note: Omit lines 12, 13, 14, and 15, if your period of absence was 30 calendar days or less.</i>	
12 \$100 divided by the number of workdays in a normal workweek (maximum daily rate after the first 30 calendar days) . . . . .	\$ _____
13 Enter the amount on line 5, or line 12, whichever is smaller . . . . .	\$ _____
14 Enter the number of workdays from line 3 . . . . .	
15 Multiply the amount on line 13 by the number of days on line 14 . . . . .	\$ _____
16 Enter the amount shown on line 11 . . . . .	\$ _____
17 Total (line 15 plus line 16) . . . . .	\$ _____
18 Sick pay for that period of absence listed in Part I received in another taxable year (see instruction D) . . . . .	\$ _____
19 Total sick-pay exclusion (line 17 less line 18). Enter here and on Form 1040, line 15b (Form 1040X filers see instructions) . . . . .	\$ _____

**Part III Use this Part if Your Weekly Sick-Pay Rate for the First 30 Calendar Days of Absence is More than 75% of Your Regular Weekly Wage Rate**

20 Daily rate of sick pay from line 5 . . . . .	
21 \$100 divided by the number of workdays in a normal workweek (maximum daily rate) . . . . .	
22 Enter the amount on line 20 or 21, whichever is smaller . . . . .	
23 Number of workdays from line 3 . . . . .	
24 Multiply the amount on line 22 by the number of days on line 23 . . . . .	
25 Sick pay for that period of absence listed in Part I received in another taxable year (see instruction D) . . . . .	
26 Total sick-pay exclusion (line 24 less line 25). Enter here and on Form 1040, line 15b (Form 1040X filers see instructions) . . . . .	\$ _____

**Part IV Disability Retirees**

You need to complete only line 27 or line 28 below to claim your sick-pay exclusion if none of these four conditions apply; (1) you were retired within the last month of the preceding taxable year and the waiting period extended into this taxable year; (2) there was a change in the rate of your annuity during the year unless your annuity payments were at a weekly rate of \$100 or more at all times during the year; (3) your disability pension or annuity was paid to you for less than the entire taxable year; or (4) your sick pay exclusion exceeds \$5,200. If any of these four conditions apply, you must complete Parts I and II or III, whichever is applicable, to claim any sick-pay exclusion.

27 If total disability payments received this taxable year were less than \$5,200, enter the total received here and on Form 1040, line 15b (Form 1040X filers see instructions) . . . . .	
28 If total disability payments received this taxable year were \$5,200 or more, enter \$5,200 here and on Form 1040, line 15b (Form 1040X filers see instructions) . . . . .	\$ _____