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 **2026 Tax Rate Tables** 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 *Amount to be withheld* 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:

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