# 2021 Form OR-W-4

## Oregon Employee's Withholding Statement and Exemption Certificate

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer's name</td>
<td>[Employer's name]</td>
</tr>
<tr>
<td>Employee's signature</td>
<td>[Employee's signature]</td>
</tr>
<tr>
<td>Social Security number</td>
<td>[Social Security number]</td>
</tr>
<tr>
<td>Address</td>
<td>[Address]</td>
</tr>
<tr>
<td>City</td>
<td>[City]</td>
</tr>
<tr>
<td>State</td>
<td>[State]</td>
</tr>
<tr>
<td>ZIP code</td>
<td>[ZIP code]</td>
</tr>
</tbody>
</table>

**Note:** Your eligibility to claim a certain number of allowances or an exemption from withholding may be subject to review by the Oregon Department of Revenue. Your employer may be required to send a copy of this form to the department for review.

1. **Select one:**
   - Single
   - Married
   - Married, but withholding at the higher single rate.

   **Note:** Check the “Single” box if you’re married and you’re legally separated or if your spouse is a nonresident alien.

2. **Allowances.** Total number of allowances you’re claiming on line A4, B15, or C5. If you meet a qualification to skip the worksheets and you aren’t exempt, **enter 0** .....................................................2.

3. **Additional amount,** if any, you want withheld from each paycheck...................................................... 3. \[\text{Additional amount}\] 00

4. **Exemption from withholding.** I certify that my wages are exempt from withholding and I meet the conditions for exemption as stated on page 2 of the instructions. Complete both lines below:
   - Enter the corresponding exemption code. (See instructions).................................................. 4a.
   - Write “Exempt”................................................................................................................................... 4b.________________

**Sign here.** Under penalty of false swearing, I declare that the information provided is true, correct, and complete.

<table>
<thead>
<tr>
<th>Employee's signature (This form isn't valid unless signed.)</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Employee's signature]</td>
<td></td>
</tr>
</tbody>
</table>

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**Employer use only.**

<table>
<thead>
<tr>
<th>Employer's name</th>
<th>Federal employer identification number (FEIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Employer's name]</td>
<td></td>
</tr>
<tr>
<td>[Employer's address]</td>
<td>[City] State ZIP code</td>
</tr>
</tbody>
</table>

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–Provide this form to your employer–
Worksheet A—Personal allowances

A1. Enter “1” for yourself if no one else can claim you as a dependent. Otherwise, enter 0. A1.

A2. Enter “1” for your spouse if your spouse doesn’t work. Otherwise, enter 0. A2.

A3. Enter the number of dependents you will claim on your Oregon tax return. A3.

A4. Add lines A1 through A3. Enter the result here and follow the instructions below. A4.

Complete all worksheets that apply.

- Worksheet B—Use this worksheet if you plan to do any of the following on your 2021 Oregon return:
  - Itemize your Oregon deductions or claim additional standard deduction amounts.
  - Claim federal adjustments to income or Oregon additions, subtractions, or credits (other than personal exemption credits).
  - Report nonwage income (such as dividends, interest, or self-employment income).

- Worksheet C—Use this worksheet if you (including your spouse) have more than one job and the combined earnings from all jobs exceed $20,000.

If neither of the above worksheets apply, stop here and enter the number from line A4 on Form OR-W-4, line 2.
**Oregon Withholding Instructions**

**Form OR-W-4**

**2021**

**Worksheet B—Deductions, adjustments, credits, and nonwage income**

Use this worksheet if you plan to do any of the following on your 2021 Oregon return:

- Itemize your Oregon deductions or claim additional standard deduction amounts.
- Claim federal adjustments to income or Oregon additions, subtractions, or credits (other than personal exemption credits).
- Report nonwage income (such as dividends, interest, or self-employment income).

Having your prior year’s Oregon tax return on hand may help you when completing this worksheet.

**Don't list numbers as negative unless instructed.** For example, write a $1,000 Oregon subtraction as “$1,000”, not “($1,000)”.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>B1</td>
<td>Enter your estimated 2021 nonwage income</td>
<td>B1.</td>
</tr>
<tr>
<td>B3</td>
<td>Add lines B1 and B2</td>
<td>B3.</td>
</tr>
<tr>
<td>B4</td>
<td>Enter your estimated 2021 Oregon deductions</td>
<td>B4.</td>
</tr>
<tr>
<td>B5</td>
<td>Enter the standard deduction based on your anticipated 2021 filing status</td>
<td>B5.</td>
</tr>
<tr>
<td>B6</td>
<td>Line B4 minus line B5. If the result is zero or less, enter 0</td>
<td>B6.</td>
</tr>
<tr>
<td>B7</td>
<td>Enter your estimated 2021 federal adjustments to income and Oregon subtractions (exception—don’t include the federal tax subtraction)</td>
<td>B7.</td>
</tr>
<tr>
<td>B8</td>
<td>Add lines B6 and B7</td>
<td>B8.</td>
</tr>
<tr>
<td>B9</td>
<td>Line B8 minus line B3. If less than zero, enter as a negative amount</td>
<td>B9.</td>
</tr>
<tr>
<td>B10</td>
<td>Line B9 divided by $2,800. Round to one decimal place. If less than zero, enter as a negative amount</td>
<td>B10.</td>
</tr>
<tr>
<td>B11</td>
<td>Enter your estimated 2021 Oregon standard, carryforward, or refundable credits (exception—don’t include personal exemption credits)</td>
<td>B11.</td>
</tr>
<tr>
<td>B12</td>
<td>Divide line B11 by $213. Round to one decimal place</td>
<td>B12.</td>
</tr>
<tr>
<td>B13</td>
<td>Add lines B10 and B12. If less than zero, enter as a negative amount. Round to the whole number closest to zero by eliminating the decimal value</td>
<td>B13.</td>
</tr>
<tr>
<td>B14</td>
<td>Enter the number from Worksheet A, line A4</td>
<td>B14.</td>
</tr>
<tr>
<td>B15</td>
<td>Add lines B13 and B14. If zero or less, enter 0. (See instructions)</td>
<td>B15.</td>
</tr>
</tbody>
</table>

If you plan to use Worksheet C, also enter the result from line B15 on Worksheet C, line C1. Otherwise, stop here and enter the result from line B15 on Form OR-W-4, line 2.

**Keep this worksheet for your records**
## Worksheet C—Two-earners / multiple jobs

If you (including your spouse) have three or more jobs, consider using the [Oregon Withholding Calculator](www.oregon.gov/dor) for a more accurate calculation of allowances.

If you don’t use the online calculator, use this worksheet to estimate the number of allowances to claim on your highest paying job. Allowances should only be claimed for your highest paying job. Claim zero allowances on Form OR-W-4, line 2 for all of your (or your spouse’s) other jobs to prevent underwithholding.

Only complete this worksheet if you (including your spouse) have more than one job and the combined earnings from all jobs exceed $20,000.

### C1.
Enter the number from Worksheet B, line B15, if used. Otherwise, enter the number from Worksheet A, line A4.

<table>
<thead>
<tr>
<th>C1.</th>
</tr>
</thead>
<tbody>
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</table>

### C2.
Enter the number below based on your 2021 anticipated filing status:

- **Single, Head of Household, or Married Filing Separately:** Enter “2”; however, if two of your jobs individually exceed $40,000, enter “4”.
- **Married Filing Jointly or Qualifying Widow(er):** Enter “3”; however, if two of your jobs individually exceed $50,000, enter “6”.

<table>
<thead>
<tr>
<th>C2.</th>
</tr>
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<tbody>
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</table>

### C3.
If you (including your spouse) will have three or more jobs at any point during the year, enter the number below based on your 2021 anticipated filing status. Otherwise, enter 0.

- **Single, Head of Household, or Married Filing Separately:** Enter “2”.
- **Married Filing Jointly or Qualifying Widow(er):** Enter “3”.

<table>
<thead>
<tr>
<th>C3.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

### C4.
Add lines C2 and C3.

<table>
<thead>
<tr>
<th>C4.</th>
</tr>
</thead>
<tbody>
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<td></td>
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</table>

### C5.
Is line C1 less than line C4?

- **Yes.** Enter 0 on line C5 and on Form OR-W-4, line 2. Complete lines C6 through C8 below to figure the additional withholding amount necessary to avoid a year-end tax bill.
- **No.** Line C1 minus line C4. Enter the result on line C5 (if zero, enter 0) and on Form OR-W-4, line 2. **Don’t** complete the rest of this worksheet.

<table>
<thead>
<tr>
<th>C5.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

### C6.
Line C4 minus line C1.

<table>
<thead>
<tr>
<th>C6.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

### C7.
Line C6 multiplied by $213.

<table>
<thead>
<tr>
<th>C7.</th>
</tr>
</thead>
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<td></td>
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</tbody>
</table>

### C8.
Line C7 divided by the number of paychecks remaining in 2021 for the highest paying job and rounded to the nearest dollar. Enter the result here and on Form OR-W-4, line 3. This is the additional amount to be withheld from each paycheck.

<table>
<thead>
<tr>
<th>C8.</th>
</tr>
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<tbody>
<tr>
<td></td>
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</tbody>
</table>

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*– Keep this worksheet for your records –*

150-101-402-1 (Rev. 10-08-20)
Important information

Complete Form OR-W-4 if:

• You filed a federal Form W-4 with your employer after December 31, 2017 and you didn’t file Form OR-W-4 or specify a different number of allowances for Oregon.
• You weren’t satisfied with your prior year Oregon tax-to-pay or refund amount.
• You’ve had a recent personal or financial change that may affect your tax situation, such as a change in your income, filing status, or number of dependents.

Specific information to consider:

• Do you (including your spouse) have more than one job?
• Do you expect your wages or adjusted gross income (AGI) on your 2021 return to be more than $100,000 (or $200,000 if filing using the married filing jointly or qualified widow(er) filing status)?
• Are you making mid-year changes to your withholding?
• Do you receive pension or annuity payments?
• Are you a part-year resident, nonresident, or nonresident alien?

If you answered yes to any of these questions, read the “Specific information” section in the instructions before filling out the corresponding worksheets or Form OR-W-4. The online Oregon Withholding Calculator at www.oregon.gov/dor may provide more accurate results. If you use the online calculator, you don’t need to complete the corresponding worksheets.

Otherwise, read the instructions and complete all applicable worksheets before filling out the Form OR-W-4 and giving it to your employer.

General information

What is Oregon income tax withholding?
Oregon income tax withholding refers to the amount of Oregon personal income taxes that are withheld from your paychecks to cover your anticipated Oregon tax liability for the year. By law, your employer must withhold a portion of your wages based on your allowances and send the funds to the Department of Revenue.

How is the amount of Oregon income tax withholding determined?
You report your marital status, withholding allowances, and any additional amount you want withheld to your employer by completing Form OR-W-4. This information, along with Publication 150-206-436, Oregon Withholding Tax Formulas, which estimates the tax due on your wages, is used by your employer to withhold a specific amount per pay period.

If you have too much tax withheld, you may have a refund when you file your tax return. If you have too little tax withheld, you may owe tax when you file your tax return, including penalty and interest. See Publication OR-17 for penalty and interest information.

Why has Oregon created Form OR-W-4?
In prior years, Oregon employees were able to use the federal Form W-4 to determine and claim Oregon withholding. However, due to federal tax law and form changes, the federal form no longer calculates Oregon withholding correctly. Form(s) W-4 that are submitted to your employer after January 1, 2020 can’t be used to calculate Oregon withholding. Instead, use Form OR-W-4 to help you calculate allowances for Oregon income tax withholding.

Form OR-W-4 is designed to estimate the amount of tax you’ll need to have withheld for Oregon. Your 2021 tax return may still result in a tax due or refund. For a more accurate calculation, use the Oregon Withholding Calculator at www.oregon.gov/dor to calculate your allowances for Oregon.

How often do I need to complete Form OR-W-4?
Complete a new Form OR-W-4 when you start a new job and whenever you have a change in your personal or financial situation that affects your tax situation. This includes changes in your income, marital status, and number of dependents.

What will happen if I don’t complete Form OR-W-4?
Your employer will refer to the most recently submitted version of Form OR-W-4 or Form W-4 when determining withholding. If you don’t complete Form OR-W-4, your employer will withhold for Oregon based on the following order:

• An Oregon-only version of the federal Form W-4 for a year prior to 2020.
• Federal Form W-4 for a year prior to 2020.
• Eight percent of your wages or other income requiring withholding.

Specific information

Two-earners or multiple jobs. If you and your spouse work or if you have more than one job, complete the following steps on the Form OR-W-4 for the highest paying job only:

• Enter the allowances from Worksheet C, line C5 on Form OR-W-4, line 2.
• Enter the additional per-period amount to withhold, if any, from Worksheet C, line C8 on Form OR-W-4, line 3.

For all other (lower-paying) jobs, skip the worksheets and claim 0- allowances on Form OR-W-4 line 2, and 0- additional amount to be withheld on line 3.

If you (including your spouse) have more than two jobs, use the online calculator for more accurate results.
Wages or adjusted gross income (AGI) that exceed the threshold. Do you expect to have wages or AGI on your 2021 return that are more than $100,000 (or $200,000 if using the married filing jointly or the qualifying widow(er) filing status)? Consider using the online calculator to determine the correct amounts to claim on your Form OR-W-4. Otherwise, skip the worksheets. Check the appropriate box on line 1 for your marital status and enter -0- on line 2. You may owe additional tax when you file your return.

Helpful tip: AGI. Your AGI is your total income minus federal adjustments to income. This amount on your 2020 federal Form 1040 may help you estimate your 2021 AGI.

Mid-year changes. If you’re changing your allowances partway through the year and you claimed too many allowances for the first part of the year, use the online calculator to determine the additional amount you need withheld to make up for the shortage you had during the first part of the year. Otherwise, you may owe tax, penalties, and interest when you file your return. See Publication OR-17 for penalty and interest information.

Pension or annuity payments. Form OR-W-4 can be used to designate the amount of withholding on your pension or annuity payments. Generally, whenever Form OR-W-4 or the instructions refer to jobs or wages, substitute these terms with “pension or annuity” or “pension or annuity payment.”

If you’ve opted out of federal withholding, you’re automatically opted out from Oregon withholding also. See Publication OR-ESTIMATE to determine the amount of estimated tax payments you need to make.

If you elect to have Oregon withholding and your pension or annuity payment is required to be withheld at a certain percentage, you aren’t able to claim allowances on Form OR-W-4, line 2. However, you’re able to claim additional withholding on Form OR-W-4, line 3 in addition to the percentage. If your withholding isn’t required to be withheld at a certain percentage, you’re able to claim amounts on Form OR-W-4, lines 2 and 3.

Exemption from withholding. If you’re exempt from withholding, skip the worksheets. Complete line 4 and sign Form OR-W-4. For wages, the exemption ends on February 15th of the year following the election. For commercial annuities, employer deferred compensation plans, and individual retirement plans the exemption ends once revoked. See additional instructions for line 4 on page 2.

Part-year and nonresidents. If you’re a part-year or nonresident of Oregon, complete the applicable worksheets based on amounts that will be included in the Oregon column of your Oregon return.

Nonresident alien. If all or a portion of your wages are exempt from federal withholding, these wages are also completely or partially exempt from Oregon withholding. Submit federal Form 8233, Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual, to your employer to exempt all or part of your wages.

If any portion of your wages are not exempt, submit Form OR-W-4 to your employer. As a nonresident alien, you don’t qualify to claim certain items on your Oregon return. Follow the instructions below when completing Form OR-W-4:

• **Line 1.** Check the “single” box regardless of your marital status.
• **Line 2.** Usually, you should claim -0- withholding allowances. However, if you complete the worksheets, follow the instructions below.
  — Complete Worksheet B using amounts that will be listed on your Oregon return.
  — Once you have completed all applicable worksheets, subtract 1 allowance from the amount listed on lines A4, B15, or C5.
• **Line 4.** Don’t claim exempt for having no tax liability or for the portion of your wages exempted under federal Form 8233.

### Form OR-W-4 line instructions

Type or clearly print your name, Social Security number (SSN), and mailing address.

**Note.** You must enter a SSN. You can’t use an individual taxpayer identification number (ITIN).

**Redetermination check box.** If the department issued a determination letter to your employer specifying the amount your employer needs to withhold from your wages and you want to lower your withholding, you must have a personal or financial change affecting your tax situation. If you do, mark the “Redetermination” check box. Provide a copy to your employer and send a copy with all of the applicable worksheets filled out to the department at:

ADP OR-W-4 Project
Oregon Department of Revenue
PO Box 14560
Salem, OR 97309

**Line 1.** If you anticipate using the single, married filing separately, or head of household filing status when you file your 2021 return, mark “Single.”

If you anticipate using the married filing jointly, or qualifying widow(er) filing status when you file your 2021 return, mark “Married.” If you meet the married filing jointly qualifications, but want to withhold at the higher “single” rate, mark “Married, but withholding at the higher single rate.”

For the qualifications of each filing status, see federal Publication 501, Exemptions, Standard Deduction, and Filing Information.
Line 2. Complete all applicable worksheets. Use the allowances from Worksheet A, line A4, Worksheet B, line B15, or Worksheet C, line C5.

Line 3. If you choose to have an additional amount withheld from your pay, enter the amount that you want withheld from each paycheck. If you completed Worksheet C, line C8 may direct you to claim an additional amount per paycheck.

Line 4. If you’re claiming exemption from withholding, you must meet one of the below requirements:

• Your wages must be exempt from Oregon taxation, or
• You must meet the qualification for having no tax liability.

To claim exemption due to no tax liability, you must meet both of the following conditions:

• Last year you had the right to a refund of all Oregon tax withheld because you had no tax liability, and
• This year you expect a refund of all Oregon income tax withheld because you expect to have no tax liability.

To claim exempt, enter the corresponding code from the following Exemption chart on line 4a. Only enter one exemption code. Also write “Exempt” on line 4b.

Note: For wages, exemptions end February 15th of the year following the election. A new OR-W-4 must be completed each year.

<table>
<thead>
<tr>
<th>Exemption chart</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air carrier employee</td>
<td>A</td>
</tr>
<tr>
<td>American Indian enrolled tribal member living and working in Indian country in Oregon.</td>
<td>B</td>
</tr>
<tr>
<td>Amtrak Act worker</td>
<td>C</td>
</tr>
<tr>
<td>Casual laborer</td>
<td>D</td>
</tr>
<tr>
<td>Domestic service worker</td>
<td>E</td>
</tr>
<tr>
<td>Hydroelectric dam worker at the Bonneville, John Day, McNary, or The Dalles dams.</td>
<td>F</td>
</tr>
<tr>
<td>Military pay for nonresidents stationed in Oregon and their spouses, residents stationed outside Oregon, and service members whose Defense Finance and Accounting Services (DFAS) address is outside Oregon.</td>
<td>G</td>
</tr>
<tr>
<td>Minister who is duly ordained, commissioned, or licensed and performing duties in their ministry or a member of a religious order performing duties required by their order.</td>
<td>H</td>
</tr>
<tr>
<td>Real estate salesperson under a written contract not to be treated as an employee.</td>
<td>J</td>
</tr>
<tr>
<td>Waterway worker</td>
<td>K</td>
</tr>
<tr>
<td>No tax liability. See above for definition.</td>
<td>L</td>
</tr>
<tr>
<td>Nonresident who expects a refund of all Oregon income tax withheld because their wages won’t be subject to Oregon tax.</td>
<td>M</td>
</tr>
</tbody>
</table>

Sign and date Form OR-W-4. Submit Form OR-W-4 (page 1) to your employer. Don’t complete the employer’s name, FEIN, and address boxes. Your employer will complete these. Keep the worksheets (pages 2–4) with your tax records.

Note: You may be assessed a penalty of $500 if you file an erroneous withholding statement where there was no reasonable basis for the instruction to the employer.

Worksheet instructions

Worksheet A—Personal allowances

Line A3. Dependents. List the total of all qualifying children and qualifying relatives you are able to claim as a dependent on your Oregon return. See the “Exemption credit” section of Publication OR-17 for qualifications.

Worksheet B—Deductions, adjustments, credits, and nonwage income

Line B1. If you have large amounts of nonwage income, such as interest, dividends, or self-employment income, consider making estimated tax payments using Publication OR-ESTIMATE. Otherwise, you may owe additional tax.

Line B2. Additions are items the federal government doesn’t tax but Oregon does. See Publication OR-17 for a list of additions and instructions.

Line B4. Enter your anticipated 2021 Oregon deductions. If you don’t know your anticipated 2021 deductions, enter the standard deduction for your anticipated filing status.

The 2021 standard deduction for each filing status is:

• $2,350 for single or married filing separately.
• $3,780 for head of household.
• $4,700 for married filing jointly or qualifying widow(er).

If you qualify for an additional standard deduction amount because you or your spouse are age 65 or older or blind, and you don’t plan to itemize your deductions, enter your total estimated standard deduction amount for 2021.

Itemized deductions include items such as medical expenses in excess of 10% of your adjusted gross income, state and local taxes (limited to $10,000, and excluding Oregon income taxes), qualifying home mortgage interest, charitable contributions, and certain miscellaneous deductions. If you plan to itemize your deductions, enter your estimated Oregon itemized deductions. See Schedule OR-A for additional information.

Line B7. Adjustments to income are claimed on your federal return and reduce your federal taxable income. See federal Form 1040 instructions for details on claiming adjustments to income on your federal return and see Publication OR-17 for details on claiming these items on your Oregon return.
**Subtractions** are items the federal government taxes but Oregon doesn’t. See Publication OR-17 for a list of subtractions and instructions. **Don’t** include your federal tax subtraction.

**Line B10.** Divide line B9 by $2,800. Round to one decimal place. For example, round 4.84 to 4.8 and 4.85 to 4.9. This calculation converts the amount from line B9 into allowances.

**Line B11. Credits** reduce the amount of tax you must pay. Standard and carryforward credits can reduce your tax down to zero but can’t be refunded to you. However, refundable credits can reduce your tax down to zero and also result in a refund of any remaining amount. See Publication OR-17 for a list of credits and instructions.

Enter an estimate of the credits you will claim on your 2021 Oregon return. **Don’t** include your exemption credits.

**Line B12.** Divide line B11 by $213. Round using one decimal place. For example, round 4.84 to 4.8 and 4.85 to 4.9. This calculation converts the amount from B11 into allowances.

**Line B13.** Add lines B10 and B12. Round to the nearest whole number closest to zero by eliminating the decimal value. For example, round 4.3 or 4.8 to 4 and round -3.3 or -3.7 to -3.

**Example 1.** Roger entered -3.1 on line B10. He entered 2.4 on line B12. He will enter -0- on line B13 (-3.1 + 2.4 = -0.7, which is rounded to -0-).

**Line B15.** If the result on line B15 is less than zero, consider making quarterly estimated tax payments to avoid a tax liability and penalties and interest when you file your return. See Publication OR-ESTIMATE for information on how to make quarterly estimated payments.

**Worksheet C—Two earners / multiple jobs**

**Line C5.** For your highest paying job, enter the result of **Worksheet C**, line C5 on Form OR-W-4, line 2. For all of your lower paying jobs, claim zero allowances.

**Line C8.** For your highest paying job, enter the result of **Worksheet C**, line C8 on Form OR-W-4, line 3. Round to the nearest whole dollar. For all of your lower paying jobs, claim zero as the additional amount to have withheld.

**Example 2.** Todd is completing this form in January and has entered $824 on line C7. For his highest paying job, he is paid every two weeks and has 25 paychecks left for the year. Todd will enter $33 on line C8 and Form OR-W-4, line 3 ($824 ÷ 25 = $32.96, which is rounded up to the nearest whole dollar).

**Employer instructions**

Enter the business name, federal employer identification number (FEIN), and address. Keep this form with your records.

For additional information and instructions regarding Form OR-W-4, see Publication 150-211-602, W-4 Information for Employers.

**Additional resources**

For additional information, refer to the following publications:
- Publication 150-206-436, Oregon Withholding Tax Formulas.
- Publication OR-17, Oregon Individual Income Tax Guide.
- Publication OR-ESTIMATE, Instructions for Estimated Income Tax.
- Publication 150-211-602, W-4 Information for Employers.
- Federal Form 2833, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.
- Federal Form 1040 Instructions.

**Do you have questions or need help?**

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.