

Student Employment Authorization

This checklist serves as a guide to complete all necessary steps for student employment. The checklist must be completed, authorized by an employee in the Human Resources Office, and then delivered to the department supervisor on or before the employee's first day of work. The supervisor is to retain a copy for the student personnel file.

- Student Employment Information Form**
 - Section 1: Completed by Student
 - Section 2: Signature from Supervisor
- Student Employee Agreement Form**
- Bring completed forms to the Human Resources Office**
 - Direct Deposit Form (optional—bring voided check)
 - W-4
 - I-9 Form (Identification Required)
- Deliver Authorization to Supervisor**

| | |
|---------------|-----|
| Student Name: | V#: |
| | |

HR Office Use Only

| |
|--------------------------|
| HR Authorization to Work |
| |
| Signed: |
| |

Student Employee Information

Section 1: Student Employee

| Last Name | First Name | M.I. | WOU ID# |
|-----------|------------|------|---------|
| | | | |

| Citizenship: (check one) | Mailing Address/PO Box | | | |
|--|------------------------|-------|--------------------|--------|
| <input type="checkbox"/> C: Citizen | | | | |
| <input type="checkbox"/> N: Non-Resident Alien | City | State | Zip | County |
| <input type="checkbox"/> R: Resident Alien | | | | |
| <input type="checkbox"/> S: Substantial Presence | Cell Phone | | WOU E-mail Address | |
| | | | | |

@wou.edu

Please indicate all department(s) you will be working for: **Then circle the one you work the most hours at.**

- | | | |
|--|-------------------------------------|---|
| <input type="checkbox"/> Campus Recreation | <input type="checkbox"/> Athletics | <input type="checkbox"/> Wolf Ride |
| <input type="checkbox"/> Campus Dining | <input type="checkbox"/> Housing/RA | <input type="checkbox"/> Facilities/Public Safety |
| <input type="checkbox"/> Day Care | <input type="checkbox"/> Library | <input type="checkbox"/> ASWOU |

Other Student Jobs: _____

| | |
|-------------------|--|
| START DATE | |
|-------------------|--|

This is required. If you do not know your start date, please reach out to your supervisor before submitting this form.

Supervisor Information

Supervisor Name: _____ Index to Charge: _____

Remote Work

If working remotely, have you and your supervisor completed a [Remote Work Agreement](#)? ____ (Please refer to [Remote Work Policy](#))

| School Status: |
|--|
| I am attending WOU and am enrolled in _____ credit hours for _____ term. |
| I am NOT attending WOU and am enrolled in _____ credit hours at _____. |
| IF YOU ARE NOT ATTENDING WOU, YOU MUST SUBMIT PROOF OF ENROLLMENT |

I certify, under penalty of perjury, that the information provided is correct.

| Student Employee Signature | Date |
|----------------------------|------|
| | |

Student Employment Agreement

Regulations and Eligibility

Students who accept a student employment position are bound by the policies and provisions contained within the Student Employment Policy (as may be changed from time to time by the University at its sole discretion) and are accountable for their actions and behaviors as articulated in the Western Oregon University Code of Student Responsibility.

In order to be eligible for student employment, student employees must be enrolled in at least six (6) credit hours during any term of the academic year that coincides with the period of employment. International students, on non-immigrant visas, must maintain full time student enrollment status at all times, unless approval is granted from the Director of International Education and Services to be less than full time. Full time for undergraduates is twelve (12) credits per term and for graduate students is nine (9) credits per term.

Work Guidelines

Student employees are allowed a paid fifteen (15) minute rest break for each four of working time. Student employees must be allowed to take an unpaid thirty (30) minute meal period during any shift of work that is scheduled for 6 or more hours.

Student employees are eligible to work up to twenty (20) hours per week during academic terms. All students may work up to forty (40) hours per week during academic breaks and over the summer. Student employees must receive approval from their supervisor prior to working any overtime hours. A student employee may have multiple positions on campus as long as the total hours worked per week from all positions is less than or equal to twenty (20) hours during the academic terms and less than or equal to forty (40) hours per week during the summer and academic breaks. A student can work for one term per calendar year without meeting enrollment requirements.

A WOU student who has completed their coursework may continue to work as a student employee until the first day of classes for the following academic term. Student employment eligibility ends on the day a student separates from the University for any reason other than completing their coursework toward their degree(s).

Timesheets

Student employees are required to report all hours worked on a daily or weekly basis, on their timesheet. The employee's supervisor must review and approve all hours recorded. Each student employee must record their own hours. Both the employee and the supervisor must sign the completed timesheet.

Student Employee Pay

Students are paid on a monthly basis with the pay periods falling from the 11th of the month prior to payday to the 10th of the current month (i.e. payday on May 31st includes hours worked from April 11th to May 10th). Hours and pay earned during this period will be reflected on the paycheck.

Student employees are encouraged to utilize direct deposit to receive their pay. If a student does not utilize direct deposit, a paper paycheck will be available for pickup on payday unless otherwise communicated to the student employee by Human Resources. Earnings statements are available to be viewed online through Wolf Web. **Payday is always the last business day of the month.**

Tax Withholdings

Student employment wages are subject to applicable federal and state income taxes. Student wages are exempt from Social Security and Medicare tax (FICA) during academic terms. During academic breaks lasting longer than five weeks (summer break), student employees must pay the employee portion of the FICA taxes. Any student employee registered less than full time at the University may be subject to Social Security and Medicare tax withholdings. Certain tax exemptions may apply to international students.

I have read, understood, and agree to comply with the provisions of this document and my signature below signifies such.

| Student Employee Signature/V Number | Date |
|-------------------------------------|------|
| /V00 | |

Direct Deposit & Online Earnings Statement Authorization

Payee Information

| Last Name | First Name | M.I. | WOU ID# |
|-----------|------------|------|---------|
| | | | |

Employee Type: (check one)

Student Faculty/Staff

New Direct Deposit

| Bank Name: | ABA Routing Number: | Account Number: |
|------------|---------------------|-----------------|
| | | |

Account Type: (check one)

Checking – Attach a voided check.*

Savings – Attach verification of bank and account number.*

I have instructions with my domestic bank to deposit these funds in their entirety to an international bank outside the U.S.

*Your bank may provide you with a card or form that can be used as well, or you can use the top of your bank statement if it includes both the routing number and account number.

Changing Your Current Direct Deposit

Change: (check one)

I wish to stop direct deposit for payroll. I will pick up my check at the Human Resources Office (ADM 306).

I wish to stop my current direct deposit and start direct deposit with a new bank account.

I wish to continue my current direct deposit and add an additional account, with money being divided between accounts as I determine, clearly spelled out in an attached document or the back of this form.

Direct Deposit Authorization and Agreement

- I understand that the deadline for updating my direct deposit is the 10th of each month. If turned in after the 10th, my updated information will be applied to the next month's paycheck. If my bank account is closing, I will receive a paper check.
- By enrolling in direct deposit, I am also opting out of printed payroll earning statements and will access those through Wolf Web. I understand current monthly earning statements are available on the last business day of each month.
- It is my responsibility to verify payment has been credited to my account, and that WOU has no liabilities for bank fees for any reason.
- I have provided accurate and current bank account information.
- I acknowledge that the origination of ACH transactions to the authorized account must comply with the provisions of Oregon and US law. I hereby authorize the State of Oregon to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my account. This authority will remain in effect until I have cancelled it in person in writing with the Human Resources Office or notification has been sent by my bank that my account is no longer valid.
- For your safety and protection, WOU requires an original signature and valid photo identification to process any requests for changes or updates to direct deposits.

| Signature: | Date: |
|------------|-------|
| | |

Office Use: Date: By:

GXADIRD PEAEMPL Valid ID Checked

Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

2025

| | | | |
|---|---|-----------|--|
| Step 1: Enter Personal Information | (a) First name and middle initial | Last name | (b) Social security number |
| | Address | | Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov . |
| | City or town, state, and ZIP code | | |
| | (c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.) | | |

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

| | | | |
|--|---|----------|----------------------|
| Step 3: Claim Dependent and Other Credits | If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): | | |
| | Multiply the number of qualifying children under age 17 by \$2,000 | \$ _____ | |
| | Multiply the number of other dependents by \$500 | \$ _____ | |
| | Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here | | 3 \$ _____ |
| Step 4 (optional): Other Adjustments | (a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income | | 4(a) \$ _____ |
| | (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here | | 4(b) \$ _____ |
| | (c) Extra withholding. Enter any additional tax you want withheld each pay period | | 4(c) \$ _____ |

| | | | |
|------------------------------------|--|--|-------------|
| Step 5: Sign Here | Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. | | |
| | Employee's signature (This form is not valid unless you sign it.) | | Date |

| | | | |
|-----------------------|---|--------------------------|--------------------------------------|
| Employers Only | Employer's name and address | First date of employment | Employer identification number (EIN) |
| | Western Oregon University 345 Monmouth Ave N Monmouth, OR 97361 | | 472887845 |

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

Step 4(b) – Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may 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 income
2 Enter: { \$30,000 if you're married filing jointly or a qualifying surviving spouse; \$22,500 if you're head of household; \$15,000 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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.

Married Filing Jointly or Qualifying Surviving Spouse

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$0 | \$700 | \$850 | \$910 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 |
| \$10,000 - 19,999 | 0 | 700 | 1,700 | 1,910 | 2,110 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 3,220 |
| \$20,000 - 29,999 | 700 | 1,700 | 2,760 | 3,110 | 3,310 | 3,420 | 3,420 | 3,420 | 3,420 | 3,420 | 4,420 | 5,420 |
| \$30,000 - 39,999 | 850 | 1,910 | 3,110 | 3,460 | 3,660 | 3,770 | 3,770 | 3,770 | 3,770 | 4,770 | 5,770 | 6,770 |
| \$40,000 - 49,999 | 910 | 2,110 | 3,310 | 3,660 | 3,860 | 3,970 | 3,970 | 3,970 | 4,970 | 5,970 | 6,970 | 7,970 |
| \$50,000 - 59,999 | 1,020 | 2,220 | 3,420 | 3,770 | 3,970 | 4,080 | 4,080 | 5,080 | 6,080 | 7,080 | 8,080 | 9,080 |
| \$60,000 - 69,999 | 1,020 | 2,220 | 3,420 | 3,770 | 3,970 | 4,080 | 5,080 | 6,080 | 7,080 | 8,080 | 9,080 | 10,080 |
| \$70,000 - 79,999 | 1,020 | 2,220 | 3,420 | 3,770 | 3,970 | 5,080 | 6,080 | 7,080 | 8,080 | 9,080 | 10,080 | 11,080 |
| \$80,000 - 99,999 | 1,020 | 2,220 | 3,420 | 4,620 | 5,820 | 6,930 | 7,930 | 8,930 | 9,930 | 10,930 | 11,930 | 12,930 |
| \$100,000 - 149,999 | 1,870 | 4,070 | 6,270 | 7,620 | 8,820 | 9,930 | 10,930 | 11,930 | 12,930 | 14,010 | 15,210 | 16,410 |
| \$150,000 - 239,999 | 1,870 | 4,240 | 6,640 | 8,190 | 9,590 | 10,890 | 12,090 | 13,290 | 14,490 | 15,690 | 16,890 | 18,090 |
| \$240,000 - 259,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,100 | 18,300 |
| \$260,000 - 279,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,100 | 18,300 |
| \$280,000 - 299,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,100 | 18,300 |
| \$300,000 - 319,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,170 | 19,170 |
| \$320,000 - 364,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,470 | 14,470 | 16,470 | 18,470 | 20,470 | 22,470 |
| \$365,000 - 524,999 | 2,790 | 6,290 | 9,790 | 12,440 | 14,940 | 17,350 | 19,650 | 21,950 | 24,250 | 26,550 | 28,850 | 31,150 |
| \$525,000 and over | 3,140 | 6,840 | 10,540 | 13,390 | 16,090 | 18,700 | 21,200 | 23,700 | 26,200 | 28,700 | 31,200 | 33,700 |

Single or Married Filing Separately

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$200 | \$850 | \$1,020 | \$1,020 | \$1,020 | \$1,370 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$2,040 |
| \$10,000 - 19,999 | 850 | 1,700 | 1,870 | 1,870 | 2,220 | 3,220 | 3,720 | 3,720 | 3,720 | 3,720 | 3,890 | 4,090 |
| \$20,000 - 29,999 | 1,020 | 1,870 | 2,040 | 2,390 | 3,390 | 4,390 | 4,890 | 4,890 | 4,890 | 5,060 | 5,260 | 5,460 |
| \$30,000 - 39,999 | 1,020 | 1,870 | 2,390 | 3,390 | 4,390 | 5,390 | 5,890 | 5,890 | 6,060 | 6,260 | 6,460 | 6,660 |
| \$40,000 - 59,999 | 1,220 | 3,070 | 4,240 | 5,240 | 6,240 | 7,240 | 7,880 | 8,080 | 8,280 | 8,480 | 8,680 | 8,880 |
| \$60,000 - 79,999 | 1,870 | 3,720 | 4,890 | 5,890 | 7,030 | 8,230 | 8,930 | 9,130 | 9,330 | 9,530 | 9,730 | 9,930 |
| \$80,000 - 99,999 | 1,870 | 3,720 | 5,030 | 6,230 | 7,430 | 8,630 | 9,330 | 9,530 | 9,730 | 9,930 | 10,130 | 10,580 |
| \$100,000 - 124,999 | 2,040 | 4,090 | 5,460 | 6,660 | 7,860 | 9,060 | 9,760 | 9,960 | 10,160 | 10,950 | 11,950 | 12,950 |
| \$125,000 - 149,999 | 2,040 | 4,090 | 5,460 | 6,660 | 7,860 | 9,060 | 9,950 | 10,950 | 11,950 | 12,950 | 13,950 | 14,950 |
| \$150,000 - 174,999 | 2,040 | 4,090 | 5,460 | 6,660 | 8,450 | 10,450 | 11,950 | 12,950 | 13,950 | 15,080 | 16,380 | 17,680 |
| \$175,000 - 199,999 | 2,040 | 4,290 | 6,450 | 8,450 | 10,450 | 12,450 | 13,950 | 15,230 | 16,530 | 17,830 | 19,130 | 20,430 |
| \$200,000 - 249,999 | 2,720 | 5,570 | 7,900 | 10,200 | 12,500 | 14,800 | 16,600 | 17,900 | 19,200 | 20,500 | 21,800 | 23,100 |
| \$250,000 - 399,999 | 2,970 | 6,120 | 8,590 | 10,890 | 13,190 | 15,490 | 17,290 | 18,590 | 19,890 | 21,190 | 22,490 | 23,790 |
| \$400,000 - 449,999 | 2,970 | 6,120 | 8,590 | 10,890 | 13,190 | 15,490 | 17,290 | 18,590 | 19,890 | 21,190 | 22,490 | 23,790 |
| \$450,000 and over | 3,140 | 6,490 | 9,160 | 11,660 | 14,160 | 16,660 | 18,660 | 20,160 | 21,660 | 23,160 | 24,660 | 26,160 |

Head of Household

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$450 | \$850 | \$1,000 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,870 | \$1,870 | \$1,870 | \$1,890 |
| \$10,000 - 19,999 | 450 | 1,450 | 2,000 | 2,200 | 2,220 | 2,220 | 2,220 | 3,180 | 4,070 | 4,070 | 4,090 | 4,290 |
| \$20,000 - 29,999 | 850 | 2,000 | 2,600 | 2,800 | 2,820 | 2,820 | 3,780 | 4,780 | 5,670 | 5,690 | 5,890 | 6,090 |
| \$30,000 - 39,999 | 1,000 | 2,200 | 2,800 | 3,000 | 3,020 | 3,980 | 4,980 | 5,980 | 6,890 | 7,090 | 7,290 | 7,490 |
| \$40,000 - 59,999 | 1,020 | 2,220 | 2,820 | 3,830 | 4,850 | 5,850 | 6,850 | 8,050 | 9,130 | 9,330 | 9,530 | 9,730 |
| \$60,000 - 79,999 | 1,020 | 3,030 | 4,630 | 5,830 | 6,850 | 8,050 | 9,250 | 10,450 | 11,530 | 11,730 | 11,930 | 12,130 |
| \$80,000 - 99,999 | 1,870 | 4,070 | 5,670 | 7,060 | 8,280 | 9,480 | 10,680 | 11,880 | 12,970 | 13,170 | 13,370 | 13,570 |
| \$100,000 - 124,999 | 1,950 | 4,350 | 6,150 | 7,550 | 8,770 | 9,970 | 11,170 | 12,370 | 13,450 | 13,650 | 14,650 | 15,650 |
| \$125,000 - 149,999 | 2,040 | 4,440 | 6,240 | 7,640 | 8,860 | 10,060 | 11,260 | 12,860 | 14,740 | 15,740 | 16,740 | 17,740 |
| \$150,000 - 174,999 | 2,040 | 4,440 | 6,240 | 7,640 | 8,860 | 10,860 | 12,860 | 14,860 | 16,740 | 17,740 | 18,940 | 20,240 |
| \$175,000 - 199,999 | 2,040 | 4,440 | 6,640 | 8,840 | 10,860 | 12,860 | 14,860 | 16,910 | 19,090 | 20,390 | 21,690 | 22,990 |
| \$200,000 - 249,999 | 2,720 | 5,920 | 8,520 | 10,960 | 13,280 | 15,580 | 17,880 | 20,180 | 22,360 | 23,660 | 24,960 | 26,260 |
| \$250,000 - 449,999 | 2,970 | 6,470 | 9,370 | 11,870 | 14,190 | 16,490 | 18,790 | 21,090 | 23,280 | 24,580 | 25,880 | 27,180 |
| \$450,000 and over | 3,140 | 6,840 | 9,940 | 12,640 | 15,160 | 17,660 | 20,160 | 22,660 | 25,050 | 26,550 | 28,050 | 29,550 |

2025 Form OR-W-4

Page 1 of 1, 150-101-402
(Rev. 08-08-24, ver. 01)

Oregon Department of Revenue



Office use only

Oregon Withholding Statement and Exemption Certificate

First name, Initial, Last name, Social Security number (SSN), Redetermination, Address, City, State, ZIP code

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 withhold at the higher single rate. Note: Select "Single" if you're married but legally separated...
2. Allowances. Total number of allowances you're claiming on line A4, B15, or C5. See worksheets in the instructions. If you skip the worksheets and aren't exempt, enter 0...
3. Additional amount, if any, you want withheld from each paycheck...
4. Exemption from withholding. I certify 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 your exemption code. (See instructions)
• Write "Exempt"

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

Employee signature (This form isn't valid unless signed.), Date

Employer use only.

Employer name: Western Oregon University, Federal employer identification number (FEIN): 472887845, Employer address: 345 Monmouth Ave. N, City: Monmouth, State: OR, ZIP code: 97361

- Submit this form to your employer -

Form OR-W-4 Instructions

Oregon Withholding Statement and Exemption Certificate

2025

Purpose of this form

Use Form OR-W-4 to tell your employer or other payer how much Oregon income tax to withhold from your wages or other periodic income.

Instructions for employer or other payer. Enter the business name, federal employer identification number (FEIN), and address in the “Employer use only” section of Form OR-W-4. Keep the completed form with your records. For more information and additional instructions, see Publication 150-211-602, *W-4 Information for Employers*, and the additional resources listed on page 4.

Complete Form OR-W-4 if:


- You’re starting a new job with an employer who must withhold Oregon tax from your pay.
- You’re receiving a pension or annuity and the payer must withhold Oregon tax from each payment.
- You’ve had a recent personal or financial change that affects your taxes, such as a change in your income, filing status, or number of dependents.
- You weren’t satisfied with the amount of Oregon tax you owed or had refunded to you when you filed a recent return.
- You filed a federal Form W-4 with your employer after 2017 that didn’t specify withholding allowances for Oregon.

The worksheets in these instructions are designed to help you estimate the amount of Oregon tax your employer should withhold from your pay. For a more **accurate** estimate, use the **Oregon Withholding Calculator** at www.oregon.gov/dor before you complete Form OR-W-4.

Pension and annuity withholding. Use Form OR-W-4 to designate the Oregon withholding from your pension, annuity, or other periodic payments.

Questions to consider:

- Do you (including your spouse) **have more than one job**?
- Do you expect your wages or your total income for 2025 to be **more than \$100,000** (or **\$200,000** if you’re married and will file a joint return with your spouse, or you’re a recent widow(er))?
- Are you making **mid-year changes** to your withholding?
- Do you receive **pension or annuity payments**?
- Do you live outside Oregon, or did you move to Oregon this year?
- Are you a **non-U.S. citizen without permanent resident status**?

 If you answered **yes** to **any** of these questions, read the “Specific information” section in these instructions before completing the worksheets or Form OR-W-4. Consider using the online **Oregon Withholding Calculator** at www.oregon.gov/dor instead of the worksheets for more accurate results.

General information

What is Oregon income tax withholding?

Oregon income tax must be paid during the year as you earn or receive your income. Employers and certain other payers are required by law to set aside (withhold) part of your paycheck or other payment for taxes that they send to the Department of Revenue on your behalf every time they pay you. “Withholding” refers to the portion of income that your employer or other payer holds back from each paycheck or other payment.

How is the amount of Oregon income tax withholding determined?

The amount that the employer or other payer must withhold depends on several things, such as:

- Your income.
- Your marital status.
- The number of children or other dependents you have.

Allowances. Depending on your situation, some of your income might not be subject to withholding. Each allowance reduces the amount of income that is withheld from each payment. The worksheets in these instructions will help you determine how many allowances you may claim.

Additional withholding. You may want to have more money withheld from each payment. If you have other income that isn’t subject to withholding, requesting additional withholding on Form OR-W-4 may help you avoid owing tax on that other income when you file your tax return.

You report your marital status, allowances, and any additional amount you want withheld by completing Form OR-W-4 and submitting it to your employer or other payer. They will use this information, along with Publication 150-206-436, *Oregon Withholding Tax Formulas*, to withhold a specific amount each pay period.

What if too much or not enough is withheld?

If you have too much tax withheld, you may have a refund when you file your tax return. This is money that you couldn’t use during the year when you might have needed it.

If you have too little tax withheld, you may owe tax when you file your tax return, plus penalty and interest. This is money that you might have used during the year but will need to pay when you file your return after the year ends. See Publication OR-17 for penalty and interest information.

Why can’t the federal form be used for all withholding?

Oregon employees used to be able to use federal Form W-4 for both their federal and Oregon withholding. In 2020, the Internal Revenue Service made some major changes to the

way that federal withholding is done. They changed Form W-4 in such a way that it can no longer be used for Oregon withholding purposes. Similar changes were made to Form W-4P, for withholding from pensions and annuities, starting in 2022. You must use Oregon's Form OR-W-4 instead.

How often does Form OR-W-4 have to be submitted?

Complete and submit a new Form OR-W-4 when you start a new job and whenever your tax situation changes. This includes changes in your income, marital status, and number of dependents.

Note: If you are claiming an exemption from Oregon withholding, you must submit a new Form OR-W-4 by February 15 every year if you continue to qualify for exemption. See the instructions for line 4.

What will happen if no Form OR-W-4 is submitted?

Your employer or other payer will refer to your most recent withholding form to determine your withholding. If no Form OR-W-4 has been submitted, they will withhold for Oregon based upon the following order:

- An Oregon-only version of the federal Form W-4 for a year prior to 2020, or federal Form W-4P for a year prior to 2022.
- Federal Form W-4 for a year prior to 2020, or Form W-4P for a year prior to 2022.
- Eight percent of your wages or other income subject to withholding.

What will happen if the information on the form is false?

You may be assessed a penalty of \$500 if there is no reasonable basis for the instructions you're giving your employer or other payer using Form OR-W-4.

Specific information

Two earners or multiple jobs. See the instructions for **Worksheet C** or use the online withholding calculator if you have more than one job at a time or will file a joint return with a working spouse.

Wages or adjusted gross income (AGI)* that exceed the threshold. Your income level affects your withholding. Do you expect to have wages or AGI on your 2025 return that are **more than \$100,000** (or **\$200,000** if using the married filing jointly or the qualifying surviving spouse filing status)? If so, you may want to request additional withholding. Consider using the online calculator to determine the correct amount to put on your Form OR-W-4.

***Helpful tip: AGI.** Your AGI is your total income minus federal adjustments to income. This amount on your 2024 federal Form 1040 may help you estimate your 2025 AGI.

Mid-year changes. If you claimed too many allowances for the first part of the year, your withholding may not cover all of your tax when you file your return. Use the online calculator to determine the additional amount you need withheld to make up for the shortage. If you don't change

your withholding, 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. If you've opted out of federal withholding from a pension, annuity, or other periodic payment, you're automatically opted out of Oregon withholding also. If you're not having tax withheld from this income, you may be required to make estimated tax payments. See Publication OR-ESTIMATE to determine the amount of estimated tax payments you need to make.

If you elect to have Oregon tax withheld from your pension or annuity payment, where the tax must be withheld at a certain percentage, you can't claim allowances on Form OR-W-4, but you may request additional withholding.

Exemption from withholding. You may be in a situation where none of your income is subject to Oregon tax. In that case, your income may be exempt from withholding. The exemption period depends on the type of income you have. **For wages, the exemption ends on February 15th of the following year.** For commercial annuities, employer deferred compensation plans, and individual retirement plans where an election to have no withholding may be made, the exemption ends when you notify the payer in writing that you revoke the election. See the instructions for line 4.

Part-year and nonresidents. Have you recently moved to Oregon, or do you live outside the state? If so, you'll report your Oregon income and deductions in the Oregon column of your part-year or nonresident tax return. Use only the amounts that will be in the Oregon column when you complete Worksheet B or C, or use the online withholding calculator for more accurate results.

Non-U.S. citizen without permanent resident status. 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 exemption Form 8233 to your employer to exempt all or part of your wages from Oregon withholding.

If any portion of your wages is not exempt, submit Form OR-W-4 to your employer. You may not qualify to claim certain deductions from your Oregon income, so you will need to take extra steps to ensure that your withholding is adequate. 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 included in the Oregon column of your return.
 - Once you have completed all applicable worksheets, subtract 1 allowance from the number on line A4, B15, or C5.
- **Line 4.** Don't claim exempt due to "no tax liability" or for the portion of your wages exempted on federal Form 8233.

Form OR-W-4 line instructions

For the form and all worksheet instructions, terms such as “pay,” “paycheck,” and “wages” also refer to pensions, annuities, and other periodic payments, and the word “employer” also refers to other payers.

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

Note. You must enter an 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 decrease 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 2025 return, mark “Single.”

If you anticipate using the married filing jointly or qualifying surviving spouse filing status when you file your 2025 return, mark “Married.” If you meet the married filing jointly qualifications, but want tax withheld at the higher “single” rate, mark “Married, but withhold 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. Enter 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 these 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 **Exemption chart** on line 4a. Enter only one exemption code, even if more than one applies. Write “Exempt” on line 4b.

Note: For wages, exemptions end February 15th of the following year. A new Form OR-W-4 must be completed and submitted to your employer each year.

Exemption chart

| Exemption | Code |
|--|----------|
| Air carrier employee | A |
| American Indian enrolled tribal member living and working in Indian country in Oregon. | B |
| Amtrak Act worker | C |
| Casual laborer | D |
| Domestic service worker | E |
| Hydroelectric dam worker at the Bonneville, John Day, McNary, or The Dalles dam. | F |
| Military pay for nonresidents stationed in Oregon and their spouses, residents stationed outside Oregon, and service members or spouses treated as nonresidents for tax purposes. | G |
| 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. | H |
| Real estate salesperson under a written contract not to be treated as an employee. | J |
| Waterway worker | K |
| No tax liability. See above for definition. | L |
| Nonresident who expects a refund of all Oregon income tax withheld because their wages won't be subject to Oregon tax. | M |

Sign and date Form OR-W-4. Submit Form OR-W-4 to your employer. **Don't** complete the employer's information. Keep the worksheets with your tax records.

Worksheet instructions

Worksheet A—Personal allowances

Note: If your annual wages from this job are more than \$100,000 and you're marking “Single” or “Married, but withhold at the higher single rate” (\$200,000 if you're marking “Married”), skip Worksheet A and claim zero allowances on Form OR-W-4.

Line A3. Dependents. Enter the total number of all qualifying children and qualifying relatives you are able to claim as dependents on your Oregon return. See the “Exemption credit” section of Publication OR-17 for dependent 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. For required payments and other information, see Publication OR-ESTIMATE. You may also request additional withholding from each paycheck. Otherwise, you may owe additional tax when you file your return, together with interest on any underpayment of required estimated tax payments.

Line B2. Additions are generally 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 2025 Oregon **deductions**. If you don't know your anticipated 2025 deductions, enter the standard deduction for your anticipated filing status.

The estimated 2025 **standard deduction** is:

- \$2,800 for single or married filing separately.
- \$4,500 for head of household.
- \$5,600 for married filing jointly or qualifying surviving spouse.

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, add the additional amount to your anticipated deduction amount on line B4. If you're married (or a qualifying surviving spouse), the additional standard deduction is \$1,000; for everyone else, the additional amount is \$1,200.

Itemized deductions include items such as medical expenses that are more than 7 1/2 percent of your AGI, state and local taxes you paid (limited to \$10,000, but don't include 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 Instructions for more information.

Line B7. Adjustments to income reduce your gross income, resulting in AGI on your federal return. See the instructions for federal Form 1040 and the "Adjustments" section of Publication OR-17 for more information.

Subtractions are generally 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 \$3,200. 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 to zero but can't be refunded to you. Refundable credits can reduce your tax 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 2025 Oregon return. **Don't** include your exemption credits.

Line B12. Divide line B11 by \$250. 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 that is closer 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 when you add lines B13 and B14 is less than zero, you may owe tax when you file your return. Request additional withholding or consider making estimated tax payments to avoid owing tax plus potential penalties and interest. See Publication OR-ESTIMATE for information about estimated payments.

Worksheet C—Two earners / multiple jobs

Use Worksheet C if you work more than one job at a time or you have a working spouse.

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 be 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 \div 25 = \32.96 , which is rounded up to the nearest whole dollar).

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 Pub. 501, *Exemptions, Standard Deduction, and Filing Information*.
- 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@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.

Worksheet A – Personal allowances

Note: If you marked “Single” or “Married, but withhold at higher single rate” and your annual wages for this job will be more than \$100,000 (\$200,000 if you marked “Married”), skip lines A1 through A3 and enter 0 on line A4.

- 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 **isn’t employed**. 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 2025 Oregon return:
 - o Itemize your Oregon deductions or claim additional standard deduction amounts.
 - o Claim federal adjustments to income or Oregon additions, subtractions, or credits (other than personal exemption credits).
 - o 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.

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



Use this worksheet if you plan to do **any** of the following on your 2025 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 most recent Oregon tax return on hand may help you when completing this worksheet.

Don't use negative numbers unless otherwise instructed. For example, write a \$1,000 Oregon subtraction as "\$1,000", not "\$(-1,000)" or "-\$1,000". For more information, see the instructions for this worksheet starting on page 3.

| | | |
|--|------|--|
| B1. Enter your estimated 2025 nonwage income (such as dividends or interest) | B1. | <input style="width: 95%;" type="text" value=".00"/> |
| B2. Enter your estimated 2025 Oregon additions | B2. | <input style="width: 95%;" type="text" value=".00"/> |
| B3. Add lines B1 and B2 | B3. | <input style="width: 95%;" type="text" value=".00"/> |
| B4. Enter your estimated 2025 Oregon deductions . (See instructions) | B4. | <input style="width: 95%;" type="text" value=".00"/> |
| B5. Enter the estimated standard deduction based on your anticipated 2025 filing status: ... | B5. | <input style="width: 95%;" type="text" value=".00"/> |
| <ul style="list-style-type: none"> • Single or Married Filing Separately: \$2,800. • Head of Household: \$4,500. • Married Filing Jointly or Qualifying Surviving Spouse: \$5,600. | | |
| B6. Line B4 minus line B5. If the result is zero or less, enter 0 | B6. | <input style="width: 95%;" type="text" value=".00"/> |
| B7. Enter your estimated 2025 federal adjustments to income and Oregon subtractions (exception —don't include the federal tax subtraction) | B7. | <input style="width: 95%;" type="text" value=".00"/> |
| B8. Add lines B6 and B7 | B8. | <input style="width: 95%;" type="text" value=".00"/> |
| B9. Line B8 minus line B3. If less than zero, enter as a negative amount | B9. | <input style="width: 95%;" type="text" value=".00"/> |
| B10. Line B9 divided by \$3,200. Round to one decimal place. If less than zero, enter as a negative amount..... | B10. | <input style="width: 95%;" type="text" value="."/> |
| B11. Enter your estimated 2025 Oregon standard, carryforward, or refundable credits (exception —don't include personal exemption credits)..... | B11. | <input style="width: 95%;" type="text" value=".00"/> |
| B12. Divide line B11 by \$250. Round to one decimal place | B12. | <input style="width: 95%;" type="text" value="."/> |
| B13. Add lines B10 and B12. If less than zero, enter as a negative amount. Round to the whole number closest to zero (See instructions) | B13. | <input style="width: 95%;" type="text"/> |
| B14. Enter the number from Worksheet A , line A4 | B14. | <input style="width: 95%;" type="text"/> |
| B15. Add lines B13 and B14. If zero or less, enter 0. (See instructions)..... | B15. | <input style="width: 95%;" type="text"/> |

If you're using **Worksheet C**, 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) work three or more jobs at one time, consider using the **Oregon Withholding Calculator** at www.oregon.gov/dor for a more accurate calculation of your allowances.

If you don't use the online calculator, use this worksheet to figure the number of allowances to claim on the Form OR-W-4 for your **highest paying job**. For the best results, we recommend that you claim allowances only on the Form OR-W-4 you submit for your highest paying job, and that you claim zero allowances on Form OR-W-4, line 2 for all of your (or your spouse's) other jobs. Doing so will help prevent under-withholding. For more information, see the instructions for this worksheet starting on page 4.

Complete this worksheet only 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 you didn't use Worksheet B, enter the number from **Worksheet A**, line A4..... C1.

C2. Enter the indicated number based on your 2025 anticipated filing status C2.
 • **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 Surviving Spouse:** Enter "3"; **however**,
 if two of your jobs individually exceed \$50,000, enter "6".

C3. If you (including your spouse) will work three or more jobs at the same time at any point during the year, enter the indicated number for your 2025 anticipated filing status. Otherwise, enter 0 C3.
 • **Single, Head of Household, or Married Filing Separately:** Enter "2".
 • **Married Filing Jointly or Qualifying Surviving Spouse:** Enter "3".

C4. Add lines C2 and C3.....C4.

C5. Is line C1 **less** than line C4?
 • **Yes.** Enter 0 on line C5 and on Form OR-W-4, line 2. Continue with lines C6 through C8 to figure the additional withholding amount necessary to avoid owing tax with your return.
 • **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.....C5.

C6. Line C4 minus line C1C6.

C7. Line C6 multiplied by \$250C7.

C8. Line C7 divided by the number of **paychecks remaining in 2025** 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..... C8.

Reminder: If you're requesting additional withholding for part of the year, remember to check your withholding again early next year.



Employment Eligibility Verification

Department of Homeland Security

U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No.1615-0047
Expires 07/31/2026

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

| | | | | | | |
|--|-----------------------------|---|----------------------------|---------------------------|--------------------------------|---|
| Last Name (Family Name) | | First Name (Given Name) | | Middle Initial (if any) | Other Last Names Used (if any) | |
| Address (Street Number and Name) | | | Apt. Number (if any) | City or Town | | State ZIP Code |
| Date of Birth (mm/dd/yyyy) | U.S. Social Security Number | | Employee's Email Address | | | Employee's Telephone Number |
| <p>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</p> | | Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.): | | | | |
| | | <input type="checkbox"/> 1. A citizen of the United States | | | | |
| | | <input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.) | | | | |
| | | <input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.) | | | | |
| <input type="checkbox"/> 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any) | | | | | | |
| If you check Item Number 4. , enter one of these: | | | | | | |
| USCIS A-Number | | OR | Form I-94 Admission Number | | OR | Foreign Passport Number and Country of Issuance |
| Signature of Employee | | | | Today's Date (mm/dd/yyyy) | | |

If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the [Preparer and/or Translator Certification](#) on Page 3.

Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

| | List A | OR | List B | AND | List C |
|--|--|----|--|-----|---------------------------|
| Document Title 1 | | | | | |
| Issuing Authority | | | | | |
| Document Number (if any) | | | | | |
| Expiration Date (if any) | | | | | |
| Document Title 2 (if any) | <p>Additional Information</p> <p>Check here if you used an alternative procedure authorized by DHS to examine documents.</p> | | | | |
| Issuing Authority | | | | | |
| Document Number (if any) | | | | | |
| Expiration Date (if any) | | | | | |
| Document Title 3 (if any) | | | | | |
| Issuing Authority | | | | | |
| Document Number (if any) | | | | | |
| Expiration Date (if any) | | | | | |
| <p>Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.</p> | | | First Day of Employment (mm/dd/yyyy): | | |
| Last Name, First Name and Title of Employer or Authorized Representative | | | Signature of Employer or Authorized Representative | | Today's Date (mm/dd/yyyy) |
| Employer's Business or Organization Name | | | Employer's Business or Organization Address, City or Town, State, ZIP Code | | |

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

Examples of many of these documents appear in the Handbook for Employers (M-274).

| LIST A Documents that Establish Both Identity and Employment Authorization | OR | LIST B Documents that Establish Identity | AND | LIST C Documents that Establish Employment Authorization |
|---|----|---|-----|---|
| <ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI | OR | <ol style="list-style-type: none"> 1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record | AND | <ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security <p style="margin-left: 20px;">For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, Item Number 4, document, not a List C document.</p> |
| <p>Acceptable Receipts</p> <p>May be presented in lieu of a document listed above for a temporary period.</p> <p>For receipt validity dates, see the M-274.</p> | | | | |
| <ul style="list-style-type: none"> • Receipt for a replacement of a lost, stolen, or damaged List A document. • Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. • Form I-94 with "RE" notation or refugee stamp issued to a refugee. | OR | <p>Receipt for a replacement of a lost, stolen, or damaged List B document.</p> | AND | <p>Receipt for a replacement of a lost, stolen, or damaged List C document.</p> |

*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.



Supplement A, Preparer and/or Translator Certification for Section 1

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
Supplement A
OMB No. 1615-0047
Expires 07/31/2026

| | | |
|--|--|---|
| Last Name (<i>Family Name</i>) from Section 1 . | First Name (<i>Given Name</i>) from Section 1 . | Middle initial (if any) from Section 1 . |
|--|--|---|

Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

| | | | | |
|---|--|----------------------------------|----------------------------|----------------------------------|
| Signature of Preparer or Translator | | | Date (<i>mm/dd/yyyy</i>) | |
| Last Name (<i>Family Name</i>) | | First Name (<i>Given Name</i>) | | Middle Initial (<i>if any</i>) |
| Address (<i>Street Number and Name</i>) | | City or Town | State | ZIP Code |

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

| | | | | |
|---|--|----------------------------------|----------------------------|----------------------------------|
| Signature of Preparer or Translator | | | Date (<i>mm/dd/yyyy</i>) | |
| Last Name (<i>Family Name</i>) | | First Name (<i>Given Name</i>) | | Middle Initial (<i>if any</i>) |
| Address (<i>Street Number and Name</i>) | | City or Town | State | ZIP Code |

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

| | | | | |
|---|--|----------------------------------|----------------------------|----------------------------------|
| Signature of Preparer or Translator | | | Date (<i>mm/dd/yyyy</i>) | |
| Last Name (<i>Family Name</i>) | | First Name (<i>Given Name</i>) | | Middle Initial (<i>if any</i>) |
| Address (<i>Street Number and Name</i>) | | City or Town | State | ZIP Code |

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

| | | | | |
|---|--|----------------------------------|----------------------------|----------------------------------|
| Signature of Preparer or Translator | | | Date (<i>mm/dd/yyyy</i>) | |
| Last Name (<i>Family Name</i>) | | First Name (<i>Given Name</i>) | | Middle Initial (<i>if any</i>) |
| Address (<i>Street Number and Name</i>) | | City or Town | State | ZIP Code |



Supplement B, Reverification and Rehire (formerly Section 3)

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
Supplement B
OMB No. 1615-0047
Expires 07/31/2026

| | | |
|--|--|---|
| Last Name (<i>Family Name</i>) from Section 1. | First Name (<i>Given Name</i>) from Section 1. | Middle initial (if any) from Section 1. |
|--|--|---|

Instructions: This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

| Date of Rehire (<i>if applicable</i>) | New Name (<i>if applicable</i>) | | |
|---|-----------------------------------|-------------------------|----------------|
| Date (<i>mm/dd/yyyy</i>) | Last Name (Family Name) | First Name (Given Name) | Middle Initial |

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

| | | |
|----------------|--------------------------|--|
| Document Title | Document Number (if any) | Expiration Date (if any) (<i>mm/dd/yyyy</i>) |
|----------------|--------------------------|--|

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

| | | |
|---|--|------------------------------------|
| Name of Employer or Authorized Representative | Signature of Employer or Authorized Representative | Today's Date (<i>mm/dd/yyyy</i>) |
|---|--|------------------------------------|

| | |
|--|---|
| Additional Information (Initial and date each notation.) | Check here if you used an alternative procedure authorized by DHS to examine documents. |
|--|---|

| Date of Rehire (<i>if applicable</i>) | New Name (<i>if applicable</i>) | | |
|---|-----------------------------------|-------------------------|----------------|
| Date (<i>mm/dd/yyyy</i>) | Last Name (Family Name) | First Name (Given Name) | Middle Initial |

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

| | | |
|----------------|--------------------------|--|
| Document Title | Document Number (if any) | Expiration Date (if any) (<i>mm/dd/yyyy</i>) |
|----------------|--------------------------|--|

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

| | | |
|---|--|------------------------------------|
| Name of Employer or Authorized Representative | Signature of Employer or Authorized Representative | Today's Date (<i>mm/dd/yyyy</i>) |
|---|--|------------------------------------|

| | |
|--|---|
| Additional Information (Initial and date each notation.) | Check here if you used an alternative procedure authorized by DHS to examine documents. |
|--|---|

| Date of Rehire (<i>if applicable</i>) | New Name (<i>if applicable</i>) | | |
|---|-----------------------------------|-------------------------|----------------|
| Date (<i>mm/dd/yyyy</i>) | Last Name (Family Name) | First Name (Given Name) | Middle Initial |

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

| | | |
|----------------|--------------------------|--|
| Document Title | Document Number (if any) | Expiration Date (if any) (<i>mm/dd/yyyy</i>) |
|----------------|--------------------------|--|

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

| | | |
|---|--|------------------------------------|
| Name of Employer or Authorized Representative | Signature of Employer or Authorized Representative | Today's Date (<i>mm/dd/yyyy</i>) |
|---|--|------------------------------------|

| | |
|--|---|
| Additional Information (Initial and date each notation.) | Check here if you used an alternative procedure authorized by DHS to examine documents. |
|--|---|