

## New Employee Paperwork Checklist

Welcome to WOU! All new employees must complete the following attached forms with Human Resources within three days of beginning work at Western Oregon University. Should you have any questions, please do not hesitate to contact Human Resources at 503.838.8490 or [hr@wou.edu](mailto:hr@wou.edu).

### REQUIRED FORMS

1. Employee Information Form
2. Federal W-4
3. Oregon W-4
4. Form I-9 (*original version required by Human Resources*  
a. To complete this form, you must present original, unexpired identification from the List of Acceptable Documents to Human Resources. If you are unable to present this identification in-person within three days of your first day of employment, please contact Human Resources to discuss other options.)
5. Payment Plan (*complete only the applicable Payment Plan*)
6. Official Transcripts (*only if your position requires a degree*)

### OPTIONAL FORMS

1. Direct Deposit & Online Earnings Statement Authorization

*This page is intentionally blank. Please continue to next page.*

EMPLOYEE INFORMATION FORM



*This page is intentionally blank. Please continue to next page.*

EMPLOYEE INFORMATION FORM

### Section 7: Employee Information

Name:

Start Date

Department

Position

### Section 8: Miscellaneous (Completion of this Section is Not Required)

How did you hear about this job?

### Section 9: Affirmative Action Information (Completion of this Section is Not Required)

Gender:

Male

Female

Non-Binary

Race/Ethnicity:

- Asian/Pacific Islander:** All persons having origins in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent or the Pacific Islands. The area includes, for example: China, Japan, Korea, the Philippine Islands and Samoa.
- Hispanic/Latino:** All persons of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish cultural or origin regardless of race.
- Black/African American:** All persons having origins in any of the Black racial groups.
- American/Alaskan Native:** All persons having origins in any of the original peoples of North America, and who maintain cultural identification through tribal affiliation or community recognition.
- White (Not of Hispanic Origin):** All persons having origin in any of the original peoples of Europe, North Africa, or the Middle East.
- Decline or Refuse to Answer**

### Section 10: Veteran Status Information (Completion of this Section is Not Required)

- Vietnam Era Veteran:** A veteran whose active military, navy, or air service (or any part of it) was during the period beginning August 4, 1964 and ending May 7, 1975, provided that either of the following is true: 1) the veteran served on active duty for a period of more than 180 days and was discharged or released with other than a dishonorable discharge, or 2) the veteran was discharged or released from active duty because of a service-connected disability
- Special Disabled Veteran:** Either a) a veteran who is entitled to compensation (or who would be but for the receipt of military retired pay) under laws administered by the Department of Veterans Affairs for a disability (I) rated at 30% or more, or (II) rated at 10 or 20% in the case of a veteran who has been determined under section 1506 of Title 38, to have a serious employment handicap; or b) a veteran who was discharged or released from active duty because of a service-connected disability.
- Recently Separated Veteran:** A veteran who served on active duty in the U.S. Military, ground, naval, or air service during the one-year period beginning on the date of such veteran's discharge or release from active duty.
- Other Protected Veteran:** A veteran who served on active duty during a war or in a campaign or expeditions that met this criterion, go to <http://opm.gov/veteran/html/vgmedal2.htm>

### Section 11: Signature

Employee Signature

Date

*This page is intentionally blank. Please continue to next page.*

EMPLOYEE INFORMATION FORM

## 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

1. I understand that the deadline for updating my direct deposit is the 10<sup>th</sup> of each month. If turned in after the 10<sup>th</sup>, my updated information will be applied to the next month's paycheck. If my bank account is closing, I will receive a paper check.
2. 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.
3. 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.
4. I have provided accurate and current bank account information.
5. 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.
6. 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

*This page is intentionally blank. Please continue to next page.*

EMPLOYEE INFORMATION FORM

**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.

**2026****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 <a href="http://www.ssa.gov">www.ssa.gov</a> .
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.)		
<b>Caution:</b> To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.		

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://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](http://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](http://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 Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(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):

- (a) Multiply the number of qualifying children under age 17 by \$2,200 . . . . .
- (b) Multiply the number of other dependents by \$500 . . . . .

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . .

3	\$	

**Step 4:  
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.** Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . . . .

4(b) \$

(c) **Extra withholding.** Enter any additional tax you want withheld each **pay period** . . . . .

4(c) \$

Exempt from  
withholding

I claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027 . . .

**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  
Western Oregon University  
345 Monmouth Ave N  
Monmouth, OR 97361

First date of  
employmentEmployer identification  
number (EIN)

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](http://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 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 **and** you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), 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 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. 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 16, 2027.

**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](http://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](http://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 of tax withheld 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 (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. 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.

**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 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

**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 when you file your tax return.

**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](http://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 5. 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 . . . . .

1 \$ \_\_\_\_\_

**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 5 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 . . . . .

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 5 and enter this amount on line 2b . . . . .

2b \$ \_\_\_\_\_

**c** Add the amounts from lines 2a and 2b and enter the result on line 2c . . . . .

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. . . . .

3 \_\_\_\_\_

**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 (plus any other additional amount you want withheld) . . . . .

4 \$ \_\_\_\_\_

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



See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

<p><b>1</b> Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.</p> <p><b>a Qualified tips.</b> If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified tips up to \$25,000 . . . . .</p> <p><b>b Qualified overtime compensation.</b> If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to \$12,500 (\$25,000 if married filing jointly) of the “and-a-half” portion of time-and-a-half compensation . . . . .</p> <p><b>c Qualified passenger vehicle loan interest.</b> If your total income is less than \$100,000 (\$200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to \$10,000 . . . . .</p> <p><b>2</b> Add lines 1a, 1b, and 1c. Enter the result here . . . . .</p> <p><b>3 Seniors age 65 or older.</b> If your total income is less than \$75,000 (\$150,000 if married filing jointly):</p> <p><b>a</b> Enter \$6,000 if you are age 65 or older before the end of the year . . . . .</p> <p><b>b</b> Enter \$6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment . . . . .</p> <p><b>4</b> Add lines 3a and 3b. Enter the result here . . . . .</p> <p><b>5</b> Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information . . . . .</p> <p><b>6 Itemized deductions.</b> Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:</p> <p><b>a Medical and dental expenses.</b> Enter expenses in excess of 7.5% (0.075) of your total income . . . . .</p> <p><b>b State and local taxes.</b> If your total income is less than \$505,000 (\$252,500 if married filing separately), enter state and local taxes paid up to \$40,400 (\$20,200 if married filing separately) . . . . .</p> <p><b>c Home mortgage interest.</b> If your home acquisition debt is less than \$750,000 (\$375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums) . . . . .</p> <p><b>d Gifts to charities.</b> Enter contributions in excess of 0.5% (0.005) of your total income . . . . .</p> <p><b>e Other itemized deductions.</b> Enter the amount for other itemized deductions . . . . .</p> <p><b>7</b> Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here . . . . .</p> <p><b>8 Limitation on itemized deductions.</b></p> <p><b>a</b> Enter your total income . . . . .</p> <p><b>b</b> Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9 . . . . .</p> <p><b>9</b> Enter: { • \$768,700 if you’re married filing jointly or a qualifying surviving spouse • \$640,600 if you’re single or head of household • \$384,350 if you’re married filing separately } . . . . .</p> <p><b>10</b> If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here . . . . .</p> <p><b>11 Standard deduction.</b></p> <p>Enter: { • \$32,200 if you’re married filing jointly or a qualifying surviving spouse • \$24,150 if you’re head of household • \$16,100 if you’re single or married filing separately } . . . . .</p> <p><b>12 Cash gifts to charities.</b> If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly) . . . . .</p> <p><b>13</b> Add lines 11 and 12. Enter the result here . . . . .</p> <p><b>14</b> If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12 . . . . .</p> <p><b>15</b> Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4 . . . . .</p>	<p><b>1a</b> \$ _____</p> <p><b>1b</b> \$ _____</p> <p><b>1c</b> \$ _____</p> <p><b>2</b> \$ _____</p> <p><b>3a</b> \$ _____</p> <p><b>3b</b> \$ _____</p> <p><b>4</b> \$ _____</p> <p><b>5</b> \$ _____</p> <p><b>6a</b> \$ _____</p> <p><b>6b</b> \$ _____</p> <p><b>6c</b> \$ _____</p> <p><b>6d</b> \$ _____</p> <p><b>6e</b> \$ _____</p> <p><b>7</b> \$ _____</p> <p><b>8a</b> \$ _____</p> <p><b>8b</b> \$ _____</p> <p><b>9</b> \$ _____</p> <p><b>10</b> \$ _____</p> <p><b>11</b> \$ _____</p> <p><b>12</b> \$ _____</p> <p><b>13</b> \$ _____</p> <p><b>14</b> \$ _____</p> <p><b>15</b> \$ _____</p>
---	--

**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**

<b>Higher Paying Job Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$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	\$480	\$850	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	480	1,480	1,850	2,050	2,220	2,220	2,220	2,220	2,220	2,220	2,620
\$20,000 - 29,999	480	1,480	2,480	3,050	3,250	3,420	3,420	3,420	3,420	3,420	3,820	4,820
\$30,000 - 39,999	850	1,850	3,050	3,620	3,820	3,990	3,990	3,990	3,990	4,390	5,390	6,390
\$40,000 - 49,999	850	2,050	3,250	3,820	4,020	4,190	4,190	4,190	4,590	5,590	6,590	7,590
\$50,000 - 59,999	1,020	2,220	3,420	3,990	4,190	4,360	4,360	4,760	5,760	6,760	7,760	8,760
\$60,000 - 69,999	1,020	2,220	3,420	3,990	4,190	4,360	4,760	5,760	6,760	7,760	8,760	9,760
\$70,000 - 79,999	1,020	2,220	3,420	3,990	4,190	4,760	5,760	6,760	7,760	8,760	9,760	10,760
\$80,000 - 99,999	1,020	2,220	3,420	4,240	5,440	6,610	7,610	8,610	9,610	10,610	11,610	12,610
\$100,000 - 149,999	1,870	4,070	6,270	7,840	9,040	10,210	11,210	12,210	13,210	14,210	15,360	16,560
\$150,000 - 239,999	1,870	4,100	6,500	8,270	9,670	11,040	12,240	13,440	14,640	15,840	17,040	18,240
\$240,000 - 319,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,780	14,980	16,180	17,380	18,580
\$320,000 - 364,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,860	15,860	17,860	19,860	21,860
\$365,000 - 524,999	2,720	5,920	9,390	12,260	14,760	17,230	19,530	21,830	24,130	26,430	28,730	31,030
\$525,000 and over	3,140	6,840	10,540	13,610	16,310	18,980	21,480	23,980	26,480	28,980	31,480	33,990

**Single or Married Filing Separately**

<b>Higher Paying Job Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$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	\$90	\$850	\$1,020	\$1,020	\$1,020	\$1,070	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970
\$10,000 - 19,999	850	1,780	1,980	1,980	2,030	3,030	3,830	3,830	3,830	3,830	3,930	4,130
\$20,000 - 29,999	1,020	1,980	2,180	2,230	3,230	4,230	5,230	6,030	6,130	6,330	6,530	6,730
\$30,000 - 39,999	1,020	1,980	2,230	3,230	4,230	5,230	6,030	6,030	6,130	6,330	6,530	6,730
\$40,000 - 59,999	1,020	2,880	4,080	5,080	6,080	7,080	7,950	8,150	8,350	8,550	8,750	8,950
\$60,000 - 79,999	1,870	3,830	5,030	6,030	7,100	8,300	9,300	9,500	9,700	9,900	10,100	10,300
\$80,000 - 99,999	1,870	3,830	5,100	6,300	7,500	8,700	9,700	9,900	10,100	10,300	10,500	10,700
\$100,000 - 124,999	2,030	4,190	5,590	6,790	7,990	9,190	10,190	10,390	10,590	10,940	11,940	12,940
\$125,000 - 149,999	2,040	4,200	5,600	6,800	8,000	9,200	10,200	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,200	5,600	6,800	8,150	10,150	11,950	12,950	13,950	14,950	16,170	17,470
\$175,000 - 199,999	2,040	4,200	6,150	8,150	10,150	12,150	13,950	15,020	16,320	17,620	18,920	20,220
\$200,000 - 249,999	2,720	5,680	7,880	10,140	12,440	14,740	16,840	18,140	19,440	20,740	22,040	23,340
\$250,000 - 449,999	2,970	6,230	8,730	11,030	13,330	15,630	17,730	19,030	20,330	21,630	22,930	24,240
\$450,000 and over	3,140	6,600	9,300	11,800	14,300	16,800	19,100	20,600	22,100	23,600	25,100	26,610

**Head of Household**

<b>Higher Paying Job Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$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	\$280	\$850	\$950	\$1,020	\$1,020	\$1,020	\$1,020	\$1,560	\$1,870	\$1,870	\$1,870
\$10,000 - 19,999	280	1,280	1,950	2,150	2,220	2,220	2,760	3,760	4,070	4,070	4,210	
\$20,000 - 29,999	850	1,950	2,720	2,920	2,980	2,980	3,520	4,520	5,520	5,830	5,980	6,180
\$30,000 - 39,999	950	2,150	2,920	3,120	3,180	3,720	4,720	5,720	6,720	7,180	7,380	7,580
\$40,000 - 59,999	1,020	2,220	2,980	3,570	4,640	5,640	6,640	7,750	8,950	9,460	9,660	9,860
\$60,000 - 79,999	1,020	2,610	4,370	5,570	6,640	7,750	8,950	10,150	11,350	11,860	12,060	12,260
\$80,000 - 99,999	1,870	4,070	5,830	7,150	8,410	9,610	10,810	12,010	13,210	13,720	13,920	14,120
\$100,000 - 124,999	1,870	4,270	6,230	7,630	8,900	10,100	11,300	12,500	13,700	14,210	14,720	15,720
\$125,000 - 149,999	2,040	4,440	6,400	7,800	9,070	10,270	11,470	12,670	14,580	15,890	16,890	17,890
\$150,000 - 174,999	2,040	4,440	6,400	7,800	9,070	10,580	12,580	14,580	16,580	17,890	18,890	20,170
\$175,000 - 199,999	2,040	4,440	6,400	8,510	10,580	12,580	14,580	16,580	18,710	20,320	21,620	22,920
\$200,000 - 249,999	2,720	5,920	8,680	10,900	13,270	15,570	17,870	20,170	22,470	24,080	25,380	26,680
\$250,000 - 449,999	2,970	6,470	9,540	12,040	14,410	16,710	19,010	21,310	23,610	25,220	26,520	27,820
\$450,000 and over	3,140	6,840	10,110	12,810	15,380	17,880	20,380	22,880	25,380	27,190	28,690	30,190

*This page is intentionally blank. Please continue to next page.*

EMPLOYEE INFORMATION FORM

# 2026 Form OR-W-4

Page 1 of 1, 150-101-402  
(Rev. 07-28-25, ver. 01)

Oregon Department of Revenue



19612601010000

Office use only

## Oregon Withholding Statement and Exemption Certificate

First name	Initial	Last name	Social Security number (SSN) — — —	<input type="checkbox"/> 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 or your spouse is a non-U.S. citizen without permanent resident status.

2. **Allowances.** Enter the number from Worksheet A, line **A5**, Worksheet B, line **B9**, or Worksheet C, line **C6** (see instructions). Otherwise, if you aren't exempt, **enter 0** ..... 2.

3. **Additional amount** from Worksheet C, line **C10**, or other amount to withhold from each paycheck ... 3.  . 00

4. **Exemption from withholding.** I certify my wages are exempt from withholding and I meet the conditions for exemption as stated in Form OR-W-4 Instructions. Complete **both** lines:

• Enter your exemption code from the Exemption chart in Form OR-W-4 Instructions ..... 4a.   
• Write "Exempt" ..... 4b.

**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 your completed form to your employer—**

# Form OR-W-4 Instructions

## Oregon Withholding Statement and Exemption Certificate

2026

### Purpose of Form OR-W-4

Use this form to tell your employer or other payer how much Oregon income tax to withhold from your wages or other periodic income.

### 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.

**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.

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

### For the most accurate withholding calculations, use the online withholding calculator

The worksheets in these instructions are designed to help you estimate the amount of Oregon tax your employer should withhold from your pay. **However, the online calculator is easier to use and much more precise.** Consider doing a "paycheck checkup" using the withholding calculator on our website *instead* of the worksheets if:

- You have more than one job.
- Your annual wages are more than \$100,000 (\$200,000 if you're married and will be filing a joint return with your spouse).
- You're making mid-year changes to your withholding.
- You have other forms of income or will be claiming deductions or tax credits.



Get your most accurate Oregon withholding amount using the online withholding calculator...

- Visit our website to find the withholding calculator: [www.oregon.gov/dor/programs/individuals/pages/pit-withholding.aspx](http://www.oregon.gov/dor/programs/individuals/pages/pit-withholding.aspx)
- Visit our **YouTube channel** to see how the calculator works, or to learn more about Oregon personal income tax: [www.youtube.com/watch?v=rcun1pb6rr8](http://www.youtube.com/watch?v=rcun1pb6rr8)

Let the withholding calculator do the work for you to get the correct amount of tax you need withheld quickly and easily!

### 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:

- The annual amount of your wages or other periodic payments.
- 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 and allowances or 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?

The federal withholding form, Form W-4, was revised by the Internal Revenue Service (IRS) in 2020. The changes to Form W-4 made it unusable 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.

**Income limits for allowances.** On your Oregon tax return, income limits apply to certain items, such as the regular

personal exemption credit. The same limits are built into the formula used by Oregon employers to figure your withholding.

The formula is intended to result in withheld tax that matches the tax that will be on your return. This means that each pay period, your withholding is a portion of what your tax would be if you had the same pay each period for the whole year. It also means that some limits that may apply on your return will apply to your withholding, too.

Allowances claimed on Form OR-W-4 reduce your withholding, the same way that the personal exemption credit reduces the tax on your return. The employer withholding formula treats all allowances like the personal exemption credit on your return. This means that if your wages for the whole year would be more than the income limit for the credit on your return, the formula won't use the allowances you claim on Form OR-W-4. For this reason, it's important to make sure that if you're claiming allowances, you claim them on Form OR-W-4 for a job that doesn't pay more than the limit.

The limits are:

- \$100,000 per year (about \$8,300 per month), if you mark the "Single" box on Form OR-W-4.
- \$200,000 per year (about \$16,600 per month), if you mark the "Married" or "Married, but withhold at the higher Single rate" box on Form OR-W-4.

**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 zero 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, B7, or C6.
- **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.** Mark this box only if (1) we issued a determination letter to your employer and (2) you want to make a change to your withholding. In a determination letter, we tell the employer how much tax to withhold from your wages. Your employer is required by law to withhold the amount in the letter.

If you want to decrease the amount your employer withholds, you must show that you have a personal or financial change that affects your tax return. Before you give Form OR-W-4 to your employer, make a copy of the form and any

worksheets you used (or, if you use the online withholding calculator instead of the worksheets, print out the "Results" page) and mail them to us at:

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

We'll review your information and notify your employer whether they may adjust your withholding.

**Line 1: Marital status.** If you plan to use the single, married filing separately, or head of household filing status when you file your 2026 return, mark "Single."

If you plan to use the married filing jointly or qualifying surviving spouse filing status when you file your 2026 return, mark "Married," or if you want more tax withheld, 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: Allowances.** Enter the number of allowances from Worksheet A, line A5, Worksheet B, line B9, or Worksheet C, line C6, whichever applies to you. See "Worksheet instructions" for more information. **Note:** If you have more than one job at a time, follow the worksheet instructions carefully or use our online withholding calculator for the most accurate results.

**Line 3: Additional withholding.** Enter the additional amount you want your employer to withhold from each paycheck, if applicable. If you complete Worksheet C, follow the instructions for line C10.

**Line 4: Exemption.** You may claim an exemption from Oregon withholding if one of these applies to you:

- Your wages are exempt from Oregon taxation; or
- You qualify for exemption due to having no tax liability.

For a valid exemption due to having **no tax liability**, both of these conditions must be true for you:

- You had the right to a refund of **all** Oregon tax withheld last year because you had no tax liability on last year's return, **and**
- You expect a refund of **all** Oregon tax withheld this year because you'll have no tax liability on this year's return.

Use the Exemption chart to find the code that fits your situation. Enter just one code on line 4a even if more than one code applies to you. Then write the word "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
<b>Air carrier employee</b>	<b>A</b>
<b>American Indian</b> enrolled tribal member living and working in Indian country in Oregon.	<b>B</b>
<b>Amtrak Act worker</b>	<b>C</b>
<b>Casual laborer</b>	<b>D</b>
<b>Domestic service worker</b>	<b>E</b>
<b>Hydroelectric dam worker</b> at the Bonneville, John Day, McNary, or The Dalles dam.	<b>F</b>
<b>Military</b> pay for nonresidents stationed in Oregon and their spouses, residents stationed outside Oregon, and service members or spouses treated as nonresidents for tax purposes.	<b>G</b>
<b>Minister</b> 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.	<b>H</b>
<b>Real estate salesperson</b> under a written contract not to be treated as an employee.	<b>J</b>
<b>Waterway worker</b>	<b>K</b>
<b>No tax liability.</b> See above for definition.	<b>L</b>
<b>Nonresident</b> who expects a refund of all Oregon income tax withheld because their wages won't be subject to Oregon tax.	<b>M</b>

**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

If you (and your spouse, if you're planning to file a joint return) have more than one job at a time, use these worksheets just once for all jobs. The worksheet instructions will tell you how to complete Form OR-W-4 for each job.

### Worksheet A—Personal allowances

**Line A1: Allowance for yourself.** You can claim an allowance for yourself if someone else can't claim you as their dependent. You can be claimed as a dependent on someone else's return if that person pays for more than half of your support for the year and meets other requirements.

**Example 1.** Addison is 16 and just got her first after-school job. She lives with her parents, who can claim her as their dependent when they file their tax return. Addison doesn't claim an allowance for herself on line A1.

**Line A3. Dependents.** Enter the total number of your children and other relatives who will qualify as your dependents when you file your Oregon return. See the "Exemption credit" section of Publication OR-17 for dependent qualifications.

**Line A5: Allowances for this job.** If your wages are more than the income limit for allowances shown on page 2, enter 0 and don't claim any allowances on Form OR-W-4 for this job. If you (or your spouse, if you're planning to file a joint return)

have another job that pays less than the limit, you can claim allowances on the Form OR-W-4 for that job; otherwise, you may be over-withheld when you file your return. If the annual wages for this job aren't more than the limit for allowances, enter the number from line A4.

## Worksheet B—Deductions, adjustments, and credits

Use this worksheet if you plan to claim losses, federal deductions that reduce your gross income (adjustments), Oregon itemized deductions or the additional standard deduction, or Oregon subtractions or tax credits. For more information on these items, see Publication OR-17. If you won't be claiming these items, skip this worksheet and go to Worksheet C.

**Line B1: Federal losses and adjustments.** Enter your estimated losses and deductions that reduce (adjust) your gross income that you plan to claim on your 2026 federal tax return.

**Line B2: Oregon deductions and subtractions.** Oregon itemized deductions are your federal itemized deductions, such as medical expenses, charitable contributions, and income or property taxes paid, other than the deduction for taxes paid to Oregon. For more accurate results, if you'll be claiming Oregon itemized deductions, only include the amount that is **more than** your estimated basic standard deduction. Oregon subtractions are amounts that are taxed on your federal return but aren't taxed by Oregon.

**Note:** The federal tax liability subtraction and the basic Oregon standard deduction are built into the employer's withholding formula, so don't include them here.

**Example 2.** Clyde plans to claim itemized deductions of about \$7,500 on his Oregon tax return. He'll be using the single filing status, and his estimated standard deduction is \$2,900. On line B2, Clyde enters \$4,600 (the amount that is more than his estimated standard deduction, or \$7,500 - \$2,900).

The estimated 2026 **basic standard deduction** is:

- \$2,900 for single or married filing separately.
- \$4,700 for head of household.
- \$5,800 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 the amount on line B1. If you're married (or a qualifying surviving spouse), the additional standard deduction is \$1,000 per taxpayer; for everyone else, the additional amount is \$1,200.

**Itemized deductions** include items such as medical expenses that are more than  $7\frac{1}{2}$  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 B4.** Divide the amount on line B3 by \$3,200 and round to the nearest whole number. This converts your deductions into allowances.

**Line B5: Oregon tax credits.** Credits reduce the amount of tax you must pay. See Publication OR-17 for a list of credits and how to claim them on your return.

Enter an estimate of the credits you will claim on your 2026 Oregon return. **Note:** Regular personal exemption credits are built into the employer's withholding formula, so don't include them here.

**Line B6.** Divide the credit amount on line B5 by \$250 and round to the nearest whole number. This converts your credits into allowances.

**Line B7: Allowances for deductions and credits.** Add lines B4 and B6.

**Line B8: Personal allowances from Worksheet A.** If you have at least one job that pays less than the income limit for allowances on page 2, enter the number from line A4, even if the number on line A5 is zero due to the income limit for **this** job. Otherwise, enter 0.

**Line B9: Total allowances.** Add the allowances from deductions and credits to your total personal allowances.

If you have more than one job at a time (or if you and your spouse each have at least one job) or you'll be reporting other types of income or Oregon additions on your 2026 tax return, continue to Worksheet C. Otherwise, enter the number from line **B9** on Form OR-W-4, line 2, for a job that pays less than the limit for allowances on page 2. Enter 0 on Form OR-W-4, line 2, for **all other jobs**.

**Note:** If the number on line B9 is greater than zero and you have just one job that pays more than the limit for allowances, you may be over-withheld when you file your Oregon return. However, if you have more than one job, other types of income, or Oregon additions, you may be able to reduce your over-withholding using the allowances from line **B7** and Worksheet C.

## **Worksheet C—Multiple jobs, nonwage income, and additions**

**Line C1: Additions and nonwage income.** Enter the total of your estimated nonwage income (like dividends, interest, capital gains, or retirement income that Oregon taxes) and Oregon additions you'll be reporting on your 2026 tax return. Additions are items that Oregon taxes that aren't included on your federal return or amounts that must be added back when you claim certain deductions or tax credits. See Publication OR-17 for more information about additions.

**Example 3:** Eduardo expects to report \$15,000 in capital gains on his 2026 federal tax return. These gains will be taxed by Oregon. Eduardo also plans to contribute \$1,400 to the Oregon Production Investment Fund in exchange for a tax credit. On his 2026 return, Eduardo expects to claim

an itemized deduction for his contribution to the fund, and he'll report an addition for the \$1,400 he deducts. He enters \$16,400 (\$15,000 + \$1,400) on line C1.

**Line C2.** Divide the amount on line C1 by \$3,200. This converts this income into the equivalent of allowances.

**Line C3: Corrections for multiple jobs.** If you (and your spouse, if you're filing a joint return) have more than one job at a time, your combined withholding must be corrected for deductions built into the employer's withholding formula. These deductions reduce withholding for every job you have. If you don't correct your withholding for them, you may owe tax when you file your return.

Enter the number from the table that matches the filing status you plan to use on your 2026 Oregon tax return, the number of jobs that you (and your spouse) will have at the same time during the year, and the pay range for those jobs. If you don't have multiple jobs, enter 0.

**Line C4.** Add line C2 and line C3. These are your total allowance equivalents.

**Line C5: Allowances.** If:

- You have at least one job that pays less than the **monthly** income limit for allowances on page 2, then enter the number from:
  - Line **B9**, if you completed Worksheet B.
  - Line **A4**, if you didn't complete Worksheet B.
- You don't have at least one job that pays less than the **monthly** income limit for allowances, but your annual income after federal adjustments (your AGI) will be less than the annual income limit, enter the number from line **B9**.
- Your AGI will be more than the **annual** limit for allowances, enter the number from line **B7**.

**Line C6: Net allowances.** If:

- The number of allowances on line C5 is **more** than the number of allowance equivalents on line C4, you have net allowances. Subtract line C4 from line C5 and skip the rest of this worksheet. Enter the result on Form OR-W-4, line 2 for a job that pays less than the **monthly** limit on page 2. Enter 0 on Form OR-W-4, line 2 for **all other jobs**. **Note:** If no job pays less than the **monthly** limit, enter 0 on Form OR-W-4, line 2 for **all jobs**.
- The number of allowances on line C5 is less than the number on line C4, you have net additional income. Enter 0 on Form OR-W-4, line 2 for **all jobs** and continue to line C7.
- Line C4 equals line C5, skip the rest of the worksheet and enter 0 on Form OR-W-4, line 2 for **all jobs**.

**Line C7: Net additional income.** Line C4 minus line C5. This is your net additional income in the form of allowance equivalents.

**Line C8: Estimated tax.** Multiply the number on line C7 by \$280. This is the estimated tax on your net additional income. You can request additional withholding each pay period to reduce the tax you may owe when you file your return.

**Line C9: Pay periods.** Enter the number of pay periods for your highest-paying job. **Note:** If you're completing this worksheet mid-year, enter the number of pay periods remaining in the year for the highest-paying job. If you won't have the highest-paying job for the entire year, use the number of pay periods for a job that you will have all year. Otherwise, consider making estimated tax payments that total the amount on line C8.

**Line C10: Additional withholding per paycheck.** This is the amount to ask your employer to withhold from each paycheck. Enter this amount on Form OR-W-4, line 3 for the job with the pay periods you used for line C9. Leave line 3 blank on Form OR-W-4 for all other jobs.

## Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

Contact us for ADA accommodation or assistance in other languages.

## 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.

## Worksheets for Form OR-W-4

If you have more than one job at a time, use these worksheets just once and apply the results for **all** jobs as instructed.

### Worksheet A—Personal allowances

A1. Enter "1" for **yourself** if no one else can claim you as a dependent.....A1.

A2. If you're married and plan to file a joint return, enter "1" for your **spouse**.....A2.

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

A4. Add lines A1 through A3 .....A4.

A5. If wages for **this** job are more than \$8,300 per month (\$16,600 if you marked one of the "Married" boxes), enter 0. Otherwise, enter the number from line A4.....A5.

If you (and your spouse, if you plan to file a joint return):

- Have more than one job at a time;
- May be able to claim additional allowances; or
- Want to request additional withholding.

Continue to Worksheet B. Otherwise, enter the number from line **A5** on Form OR-W-4, line 2.

### Worksheet B—Deductions, adjustments, and credits

Use this worksheet if you plan to claim **any** of the following on your 2026 tax return:

- Losses or federal deductions that result in adjusted gross income (AGI).
- Oregon itemized deductions or additional standard deduction.
- Oregon subtractions or tax credits.

Otherwise, skip this worksheet and go to Worksheet C.

B1. Enter your estimated 2026 federal losses or adjustments.....B1. \$

B2. Enter your estimated 2026 Oregon deductions or subtractions.....B2. \$

B3. Add lines B1 and B2 .....B3. \$

B4. Line B3 divided by \$3,200. Round to the nearest whole number.....B4.

B5. Enter your estimated 2026 Oregon tax credits other than the **regular** exemption credit .....B5. \$

B6. Line B5 divided by \$250. Round to the nearest whole number.....B6.

B7. Add lines B4 and B6 .....B7.

B8. Enter the number from Worksheet A, line **A4**.....B8.

B9. Add lines B7 and B8 .....B9.

If you have other income (including multiple jobs) or will report Oregon additions on your 2026 tax return, continue to Worksheet C. Otherwise, for a job that pays **less** than \$8,300 per month (\$16,600 per month if you marked one of the "Married" boxes), enter the number from line **B9** on Form OR-W-4, line 2; for **all** other jobs, enter 0 on Form OR-W-4, line 2.

## Worksheet C—Multiple jobs, other income, and additions

Use this worksheet if you (and your spouse, if you plan to file a joint return), have more than one job at a time or if you'll be reporting other types of income or Oregon additions when you file your 2026 tax return.

C1. Enter your estimated 2026 Oregon additions and nonwage income  
(see instructions) .....C1. \$

C2. Line C1 divided by \$3,200. Round to the nearest whole number.....C2.

C3. If you (including your spouse) have multiple jobs at one time, enter the indicated number for  
your filing status, number of jobs, and pay range. Otherwise, enter 0 .....C3.

<b>Single, head of household, or married filing separately</b>					
Two or more jobs, no job pays more than \$3,300 per month	2	Two or more jobs, only one job pays more than \$3,300 per month	4	At least two jobs that each pay more than \$3,300 per month	6
<b>Married filing jointly or qualifying surviving spouse</b>					
Two or more jobs, no job pays more than \$4,100 per month	3	Two or more jobs, only one job pays more than \$4,100 per month	6	At least two jobs that each pay more than \$4,100 per month	9

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

C5. If you completed Worksheet B, enter the number from line **B7** or **B9**. Otherwise,  
enter the number from Worksheet A, line **A4**. (See instructions if the limit on  
line C6 applies to you.) .....C5.

C6. Is line C5 **greater** than line C4? .....C6.

- **Yes.** Line C5 minus line C4. Enter this number on Form OR-W-4, line 2 for **one** job  
that pays **less** than \$8,300 per month (\$16,600 if you marked one of the "Married"  
boxes) and enter 0 on Form OR-W-4, line 2 for **all** other jobs (or for **all** jobs, if no job  
pays less than the limit). Skip the rest of this worksheet.
- **No.** Continue to line C7.

C7. Line C4 minus line C5 .....C7.

C8. Line C7 multiplied by \$280 .....C8. \$

C9. Enter the number of pay periods remaining in 2026 for the highest-paying job .....C9.

C10. Line C8 divided by line C9. This is the additional amount to be withheld from  
each paycheck .....C10. \$

Enter the amount from line **C10** on Form OR-W-4, line 3, for the highest-paying job.  
Leave line 3 blank on Form OR-W-4 for **all** other jobs.

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

**– Keep these worksheets for your records –**

*This page is intentionally blank. Please continue to next page.*

EMPLOYEE INFORMATION FORM



# 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
<b>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.</b>		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) _____		
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)			Additional Information		
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)					
Check here if you used an alternative procedure authorized by DHS to examine documents.					

**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.

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 Western Oregon University	Employer's Business or Organization Address, City or Town, State, ZIP Code 345 Monmouth Ave. N, Monmouth, OR 97361	

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
1. U.S. Passport or U.S. Passport Card	OR	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	1. A Social Security Account Number card, unless the card includes one of the following restrictions:
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		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	(1) NOT VALID FOR EMPLOYMENT
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph	(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card	(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole:		5. U.S. Military card or draft record	2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
a. Foreign passport; and		6. Military dependent's ID card	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
b. Form I-94 or Form I-94A that has the following:		7. U.S. Coast Guard Merchant Mariner Card	4. Native American tribal document
(1) The same name as the passport; and		8. Native American tribal document	5. U.S. Citizen ID Card (Form I-197)
(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.		9. Driver's license issued by a Canadian government authority	6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
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		<b>For persons under age 18 who are unable to present a document listed above:</b>	
		10. School record or report card	7. Employment authorization document issued by the Department of Homeland Security
		11. Clinic, doctor, or hospital record	For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="http://uscis.gov/i-9-central">uscis.gov/i-9-central</a> .
		12. Day-care or nursery school record	The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4</b> , document, not a List C document.

### Acceptable Receipts

May be presented in lieu of a document listed above for a temporary period.

For receipt validity dates, see the M-274.

• Receipt for a replacement of a lost, stolen, or damaged List A document.	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C 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.			

\*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 <b>Section 1</b> .	First Name ( <i>Given Name</i> ) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
--	--	---

**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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial (if any)	
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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial (if any)	
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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial (if any)	
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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial (if any)	
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 (Family Name) from <b>Section 1</b> .	First Name (Given Name) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
---	---	---

**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 (if applicable)	New Name (if applicable)		
Date (mm/dd/yyyy)	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) (mm/dd/yyyy)
----------------	--------------------------	---------------------------------------

**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 (mm/dd/yyyy)
---	--	---------------------------

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

Date of Rehire (if applicable)	New Name (if applicable)		
Date (mm/dd/yyyy)	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) (mm/dd/yyyy)
----------------	--------------------------	---------------------------------------

**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 (mm/dd/yyyy)
---	--	---------------------------

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

Date of Rehire (if applicable)	New Name (if applicable)		
Date (mm/dd/yyyy)	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) (mm/dd/yyyy)
----------------	--------------------------	---------------------------------------

**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 (mm/dd/yyyy)
---	--	---------------------------

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