

Form W-4 (2019)

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

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. You may claim exemption from withholding for 2019 if **both** of the following apply.

- For 2018 you had a right to a refund of **all** federal income tax withheld because you had **no** tax liability, **and**
- For 2019 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

If you're exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at www.irs.gov/W4App to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income not subject to withholding outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2019. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Filers with multiple jobs or working spouses. If you have more than one job at a time, or if you're married filing jointly and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

Nonwage income. If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Additional Income Worksheet on page 3 or the calculator at www.irs.gov/W4App to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at www.irs.gov/W4App to find out if you should adjust your withholding on Form W-4 or W-4P.

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

Personal Allowances Worksheet

Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

Line C. Head of household please note: Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

Line E. Child tax credit. When you file your tax return, you may be eligible to claim a child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid social security number. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

Line F. Credit for other dependents. When you file your tax return, you may be eligible to claim a credit for other dependents for whom a child tax credit can't be claimed, such as a qualifying child who doesn't meet the age or social security number requirement for the child tax credit, or a qualifying relative. To learn more about this credit, see Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">Employee's Withholding Allowance Certificate</h2> <p style="margin:0;">▶ Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 <h1 style="margin:0;">2019</h1>
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)	5	
6 Additional amount, if any, you want withheld from each paycheck	6 \$	
7 I claim exemption from withholding for 2019, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)		9 First date of employment
		10 Employer identification number (EIN)

income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

Line G. Other credits. You may be able to reduce the tax withheld from your paycheck if you expect to claim other tax credits, such as tax credits for education (see Pub. 970). If you do so, your paycheck will be larger, but the amount of any refund that you receive when you file your tax return will be smaller. Follow the instructions for Worksheet 1-6 in Pub. 505 if you want to reduce your withholding to take these credits into account. Enter “-0-” on lines E and F if you use Worksheet 1-6.

Deductions, Adjustments, and Additional Income Worksheet

Complete this worksheet to determine if you’re able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income, such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You’re not required to complete this worksheet or reduce your withholding if you don’t wish to do so.

You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income not subject to withholding, such as interest or dividends.

Another option is to take these items into account and make your withholding more accurate by using the calculator at www.irs.gov/W4App. If you use the calculator, you don’t need to complete any of the worksheets for Form W-4.

Two-Earners/Multiple Jobs Worksheet

Complete this worksheet if you have more than one job at a time or are married filing jointly and have a working spouse. If you

don’t complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you’re entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn \$60,000 per year and your spouse earns \$20,000, you should complete the worksheets to determine what to enter on lines 5 and 6 of your Form W-4, and your spouse should enter zero (“-0-”) on lines 5 and 6 of his or her Form W-4. See Pub. 505 for details.

Another option is to use the calculator at www.irs.gov/W4App to make your withholding more accurate.

Tip: If you have a working spouse and your incomes are similar, you can check the “Married, but withhold at higher Single rate” box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the “Married, but withhold at higher Single rate” box on Form W-4, but only one spouse should claim any allowances for credits or fill out the Deductions, Adjustments, and Additional Income Worksheet.

Instructions for Employer

Employees, do not complete box 8, 9, or 10. Your employer will complete these boxes if necessary.

New hire reporting. Employers are required by law to report new employees to a designated State Directory of New Hires. Employers may use Form W-4, boxes 8, 9,

and 10 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn’t previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. Employers should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed Form W-4. For information and links to each designated State Directory of New Hires (including for U.S. territories), go to www.acf.hhs.gov/css/employers.

If an employer is sending a copy of Form W-4 to a designated State Directory of New Hires to comply with the new hire reporting requirement for a newly hired employee, complete boxes 8, 9, and 10 as follows.

Box 8. Enter the employer’s name and address. If the employer is sending a copy of this form to a State Directory of New Hires, enter the address where child support agencies should send income withholding orders.

Box 9. If the employer is sending a copy of this form to a State Directory of New Hires, enter the employee’s first date of employment, which is the date services for payment were first performed by the employee. If the employer rehired the employee after the employee had been separated from the employer’s service for at least 60 days, enter the rehire date.

Box 10. Enter the employer’s employer identification number (EIN).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself	A	_____
B	Enter "1" if you will file as married filing jointly	B	_____
C	Enter "1" if you will file as head of household	C	_____
D	Enter "1" if: { <ul style="list-style-type: none"> • You're single, or married filing separately, and have only one job; or • You're married filing jointly, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. }	D	_____
E	<p>Child tax credit. See Pub. 972, Child Tax Credit, for more information.</p> <ul style="list-style-type: none"> • If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "4" for each eligible child. • If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "2" for each eligible child. • If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter "1" for each eligible child. • If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" 	E	_____
F	<p>Credit for other dependents. See Pub. 972, Child Tax Credit, for more information.</p> <ul style="list-style-type: none"> • If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "1" for each eligible dependent. • If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents). • If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter "-0-" 	F	_____
G	<p>Other credits. If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-6, enter "-0-" on lines E and F</p>	G	_____
H	Add lines A through G and enter the total here	H	_____

For accuracy, **complete all worksheets that apply.**

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
- If you **have more than one job at a time** or are **married filing jointly and you and your spouse both work**, and the combined earnings from all jobs exceed \$53,000 (\$24,450 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 above.

Deductions, Adjustments, and Additional Income Worksheet

Note: Use this worksheet *only* if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

1	Enter an estimate of your 2019 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. See Pub. 505 for details	1	\$ _____
2	Enter: { <ul style="list-style-type: none"> \$24,400 if you're married filing jointly or qualifying widow(er) \$18,350 if you're head of household \$12,200 if you're single or married filing separately }	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2019 adjustments to income, qualified business income deduction, and any additional standard deduction for age or blindness (see Pub. 505 for information about these items)	4	\$ _____
5	Add lines 3 and 4 and enter the total	5	\$ _____
6	Enter an estimate of your 2019 nonwage income not subject to withholding (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses	7	\$ _____
8	Divide the amount on line 7 by \$4,200 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, above	9	_____
10	Add lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 of that worksheet on page 4. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet

Note: Use this worksheet *only* if the instructions under line H from the **Personal Allowances Worksheet** direct you here.

- 1 Enter the number from the **Personal Allowances Worksheet**, line H, page 3 (or, if you used the **Deductions, Adjustments, and Additional Income Worksheet** on page 3, the number from line 10 of that worksheet) **1** _____
 - 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you're married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don't enter more than "3" **2** _____
 - 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____
- Note:** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.
- 4 Enter the number from line 2 of this worksheet **4** _____
 - 5 Enter the number from line 1 of this worksheet **5** _____
 - 6 **Subtract** line 5 from line 4 **6** _____
 - 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____
 - 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
 - 9 **Divide** line 8 by the number of pay periods remaining in 2019. For example, divide by 18 if you're paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2019. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$7,000	0	\$0 - \$24,900	\$420	\$0 - \$7,200	\$420
5,001 - 9,500	1	7,001 - 13,000	1	24,901 - 84,450	500	7,201 - 36,975	500
9,501 - 19,500	2	13,001 - 27,500	2	84,451 - 173,900	910	36,976 - 81,700	910
19,501 - 35,000	3	27,501 - 32,000	3	173,901 - 326,950	1,000	81,701 - 158,225	1,000
35,001 - 40,000	4	32,001 - 40,000	4	326,951 - 413,700	1,330	158,226 - 201,600	1,330
40,001 - 46,000	5	40,001 - 60,000	5	413,701 - 617,850	1,450	201,601 - 507,800	1,450
46,001 - 55,000	6	60,001 - 75,000	6	617,851 and over	1,540	507,801 and over	1,540
55,001 - 60,000	7	75,001 - 85,000	7				
60,001 - 70,000	8	85,001 - 95,000	8				
70,001 - 75,000	9	95,001 - 100,000	9				
75,001 - 85,000	10	100,001 - 110,000	10				
85,001 - 95,000	11	110,001 - 115,000	11				
95,001 - 125,000	12	115,001 - 125,000	12				
125,001 - 155,000	13	125,001 - 135,000	13				
155,001 - 165,000	14	135,001 - 145,000	14				
165,001 - 175,000	15	145,001 - 160,000	15				
175,001 - 180,000	16	160,001 - 180,000	16				
180,001 - 195,000	17	180,001 and over	17				
195,001 - 205,000	18						
205,001 and over	19						

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 who claims no withholding allowances; 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 possessions 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 aren't required to provide the information requested on a form that's 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.

2019 Form OR-W-4

Page 1 of 4, 150-101-402 (Rev. 12-18) Oregon Department of Revenue



Office use only

Oregon Withholding

Important information

Complete Form OR-W-4 if:

- You're a new employee.
You filed a 2018 or 2019 federal Form W-4 with your employer and didn't file a separate Oregon form specifying a different number of allowances for Oregon.
You weren't satisfied with your prior year Oregon tax-to-pay or refund amount.
You've had a recent personal or financial change that may affect your tax situation, such as a change in your income, filing status, or number of dependents.

- \$200,000 if filing using the married filing jointly or qualified widow(er) filing status)?
Are you making mid-year changes to your withholding?
Do you receive pension or annuity payments?
Are you a part-year resident, nonresident, or nonresident alien?



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

Specific information to consider:

- Do you (including your spouse) have another job?
Do you expect your wages or adjusted gross income (AGI) on your 2019 return to be more than \$100,000 (or

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

Separate here and give Form OR-W-4 to your employer. Keep the worksheets for your records.

Form OR-W-4

Oregon Employee's Withholding Allowance Certificate

2019

Form fields: First name and initial, Last name, Social Security number (SSN), Address, City, State, ZIP code

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

1. Select one: [] Single [] Married [] Married, but withholding at the higher single rate.

Note: If married, but legally separated, or if your spouse is a nonresident alien, check the "Single" box.

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

3. Additional amount, if any, you want withheld from each paycheck..... 3. [] .00

4. Exemption from withholding. I certify that my wages are exempt from withholding and I meet the conditions for exemption as stated on page 2 of the instructions. Complete both lines below:

• Enter the corresponding exemption code. (See instructions)..... 4a. []

• Write "Exempt"..... 4b. []

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

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

Employer. Complete the following:

Employer's name, Federal employer identification number (FEIN), Employer's address, City, State, ZIP code

- Provide this form to your employer -

2019 Form OR-W-4



Office use only

Oregon Withholding

Worksheet A—Personal allowances

Worksheet A—Personal allowances

- A1. Enter "1" for yourself, if no one else can claim you as a dependent. Otherwise, enter -0-..... A1. []
A2. Enter "1" for your spouse, if your spouse doesn't work. Otherwise, enter -0-..... A2. []
A3. Enter the number of dependents you will claim on your Oregon tax return A3. []
A4. Add lines A1 through A3. Enter the result here and follow the instructions below A4. []



Complete all worksheets that apply.

- Worksheet B—Use this worksheet if you plan to do any of the following on your 2019 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.
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.



Office use only

Oregon Withholding

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

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



Use this worksheet if you plan to do any of the following on your 2019 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.

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

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

B1. Enter your estimated 2019 nonwage income (such as dividends or interest)B1. [] .00
B2. Enter your estimated 2019 Oregon additionsB2. [] .00
B3. Add lines B1 and B2B3. [] .00
B4. Enter your estimated 2019 Oregon deductions. (See instructions)B4. [] .00
B5. Enter the standard deduction based on your anticipated 2019 filing status:B5. [] .00
• Single or Married Filing Separately: \$2,270.
• Head of Household: \$3,655.
• Married Filing Jointly or Qualifying Widow(er): \$4,545.
B6. Line B4 minus line B5. If the result is zero or less, enter -0-B6. [] .00
B7. Enter your estimated 2019 federal adjustments to income and Oregon subtractions (exception—don't include the federal tax subtraction)B7. [] .00
B8. Add lines B6 and B7B8. [] .00
B9. Line B8 minus line B3. If less than zero, enter as a negative amountB9. [] .00
B10. Line B9 divided by \$2,700. Round to one decimal place. If less than zero, enter as a negative amount.....B10. [] .
B11. Enter your estimated 2019 Oregon standard, carryforward, or refundable credits (exception—don't include personal exemption credits).....B11. [] .00
B12. Divide line B11 by \$206. Round to one decimal placeB12. [] .
B13. Add lines B10 and B12. If less than zero, enter as a negative amount. Round down to a whole number by eliminating the decimal valueB13. []
B14. Enter the number from Worksheet A, line A4B14. []
B15. Add lines B13 and B14. If zero or less, enter -0-. (See instructions)B15. []

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

2019 Form OR-W-4



Office use only

Oregon Withholding

Worksheet C—Two-earners / multiple jobs

Worksheet C—Two-earners / multiple jobs



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

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

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

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

C2. Enter the number below based on your 2019 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 Widow(er): Enter "3"; however, if two of your jobs individually exceed \$50,000, enter "6".

C3. If you (including your spouse) will have three or more jobs at any point during the year, enter the number below based on your 2019 anticipated filing status. Otherwise, enter -0-..... C3. []
• Single, Head of Household, or Married Filing Separately: Enter "2".
• Married Filing Jointly or Qualifying Widow(er): Enter "3".

C4. Add lines C2 and C3C4. []

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

C6. Line C4 minus line C1C6. []

C7. Line C6 multiplied by \$206C7. [.00]

C8. Line C7 divided by the number of paychecks remaining in 2019 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. [.00]

General information

What is Oregon income tax withholding?

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

How is the amount of Oregon income tax withholding determined?

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

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

Why has Oregon created Form OR-W-4?

In prior years, Oregon employees were able to use the federal Form W-4 to determine the number of Oregon allowances needed. However, due to federal tax law changes, the federal form no longer calculates the correct number of Oregon allowances. Form OR-W-4 will help you calculate allowances for Oregon income tax withholding.

Form OR-W-4 is designed to approximate the amount of tax you will need to have withheld for Oregon. Your 2019 tax return may still result in a tax due or refund. For a more accurate calculation, use the **Oregon Withholding Calculator** at www.oregon.gov/dor to calculate your allowances for Oregon.

How often do I need to complete Form OR-W-4?

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

Specific information

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

- Enter the allowances from **Worksheet C**, line C5 on Form OR-W-4, line 2.

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

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

If you (including your spouse) have **more than two jobs**, use the online calculator for more accurate results.

Wages or adjusted gross income (AGI) that exceed the threshold. Do you expect to have wages or AGI on your 2019 return that are **more than \$100,000** (or **\$200,000** if using the married filing jointly or the qualifying widow(er) filing status)? Consider using the online calculator to determine the correct amounts to claim on your Form OR-W-4. Otherwise, skip the worksheets. Check the appropriate box on line 1 for your marital status and enter -0- on line 2. You may owe additional tax when you file your return.

Helpful tip: AGI. Your AGI is your total income minus federal adjustments to income. The amount on your 2018 federal Form 1040, line 7, may help you estimate your 2019 AGI.

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

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

If your pension or annuity payment is required to be withheld at a certain percentage, you are not able to claim allowances on Form OR-W-4, line 2; however, you are able to claim additional withholding on Form OR-W-4, line 3.

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

Nonresident alien. If you're a nonresident alien, you don't qualify to claim certain items on your Oregon return. Therefore, we recommend that you mark "Single" on Form OR-W-4, line 1 and enter -0- on line 2.

Exemption from withholding. If you're exempt from withholding, skip the worksheets. Complete line 4 and sign Form OR-W-4. See additional instructions for line 4 on page 2 of the instructions.

Form OR-W-4 line instructions

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

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

Line 1. If you anticipate using the single, married filing separately, or head of household filing status when you file your 2019 return, mark "Single."

If you anticipate using the married filing jointly, or qualifying widow(er) filing status when you file your 2019 return, mark "Married." If you meet the married filing jointly qualifications, but want to withhold at the higher "single" rate, mark "Married, but withholding at the higher single rate."

For the qualifications of each filing status, see federal Publication 501, *Exemptions, Standard Deduction, and Filing Information*.

Line 2. Complete all applicable worksheets. Use the allowances from **Worksheet A**, line A4, **Worksheet B**, line B15, or **Worksheet C**, line C5.

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

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

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

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

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

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

Exemption chart

Exemption	Code
Air carrier employee	A
American Indian enrolled tribal member living and working in Indian country.	B
Amtrak Act worker	C
Casual laborer	D
Domestic service worker	E

Hydroelectric dam worker at the Bonneville, John Day, McNary, or The Dalles dams.	F
Military pay for nonresidents stationed in Oregon and their spouses, residents stationed outside Oregon, and service members whose Defense Finance and Accounting Services (DFAS) address is outside Oregon.	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
Nonresident alien who is exempt from federal withholding and has submitted federal Form 2833 or other specially required documentation with their employer to claim federal withholding exemption.	I
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

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

Worksheet instructions

Worksheet A—Personal allowances

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

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

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

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

Line B4. Enter your anticipated 2019 Oregon **deductions**. If you don't know your anticipated 2019 deductions, enter the standard deduction for your anticipated filing status.

The 2019 **standard deduction** for each filing status is:

- \$2,270 for single or married filing separately.
- \$3,655 for head of household.
- \$4,545 for married filing jointly or qualifying widow(er).

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

estimated standard deduction amount for 2019. See Publication OR-17 for standard deduction information.

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

Line B7. Adjustments to income are claimed on your federal return and reduce your federal taxable income. See federal Form 1040 instructions for details on claiming adjustments to income on your federal return and see Publication OR-17 for details on claiming these items on your Oregon return.

Subtractions are items the federal government taxes but Oregon doesn't. See Publication OR-17 for a list of subtractions and instructions. **Don't** include your federal tax subtraction.

Line B10. Divide line B9 by \$2,700. 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 to allowances.

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

Enter an estimate of the credits you will claim on your 2019 Oregon return. **Don't** include your exemption credits.

Line B12. Divide line B11 by \$206. 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 to allowances.

Line B13. Add lines B10 and B12. Round down to a whole number 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 rounds down to -0-).

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

Worksheet C—Two earners / multiple jobs

Line C5. For your highest paying job, enter the result of **Worksheet C**, line C5 on Form OR-W-4, line 2. All lower paying jobs should 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. All lower paying jobs should claim zero as the additional amount to have withheld.

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

Employer instructions

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

You're required to send Form OR-W-4 to the Department of Revenue within 20 days of receiving it if the employee claims any of the following:

- More than ten allowances.
- Exemption from withholding and you expect the employee's income to be more than \$200 per week for both federal and state purposes.
- Exemption from withholding for state purposes, but not for federal purposes.

Send form(s) to:

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

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

Additional resources

For additional information, refer to the following publications:

- Publication 150-206-436, *Oregon Withholding Tax Formulas*.
- Publication OR-17, *Oregon Individual Income Tax Guide*.
- Publication OR-ESTIMATE, *Instructions for Estimated Income Tax*.
- Publication 150-211-602, *W-4 Information for Employers*.
- Federal 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@oregon.gov

Contact us for ADA accommodations or assistance in other languages.