

2026 Form OR-W-4

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

Oregon Department of Revenue



Office use only

Oregon Withholding Statement and Exemption Certificate

Form fields for personal information: First name, Initial, Last name, Social Security number (SSN), Redetermination, Address, City, State, ZIP code

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

- 1. Select one: Single, Married, Married, but withhold at the higher single rate. Note: Select "Single" if you're married but legally separated...
2. Allowances. Enter the number from Worksheet A, line A5, Worksheet B, line B9, or Worksheet C, line C6...
3. Additional amount from Worksheet C, line C10, or other amount to withhold from each paycheck...
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.) and Date fields

Employer use only.

Form fields for employer information: Employer name, Federal employer identification number (FEIN), Employer address, City, State, ZIP code

- Submit your completed form to your employer -

### 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 ½ 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.

## 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.

**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.

## 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.

Single, head of household, or married filing separately					
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
Married filing jointly or qualifying surviving spouse					
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 –**