

Employee Enrollment Packet

Dear Employee:

Please complete the following six forms:

- Employee Information Below **(Required)**
- U.S. Department of Justice Employment Eligibility Verification Form I-9 **(Required)**
- IRS Form W-4 **(Required)**
- EEO Disclosure Statement **(Optional)**
- Direct Deposit Form (including voided check – if applicable) **(Optional)**
- Payroll Deduction Authorization Form **(As needed)**

TO BE COMPLETED BY EMPLOYEE		
<i>Please print all information:</i>		
Name: _____ <small>(Full Legal Name) (Last) (First) (Middle Initial)</small>		
Social Security Number: _____		
Address: _____		City: _____
State: _____ <small>(Note: If P.O. Box, also provide street address)</small>	Zip Code: _____	County: _____ <small>(Note: Required)</small>
Telephone Number: _____ <small>(Number)</small>		
Personal E-Mail Address: _____		
Work E-Mail Address: _____		
Emergency Contact: _____ <small>(Name)</small>		_____ <small>(Relationship to You)</small>
_____		_____ <small>(Phone Number)</small>
Emergency Contact: _____ <small>(Name)</small>		_____ <small>(Relationship to You)</small>
_____		_____ <small>(Phone Number)</small>
Employee's Signature _____		Date _____

Employee Enrollment Packet

TO BE COMPLETED BY WORKSITE EMPLOYER

Client name: _____ Employee Name: _____

Date of Hire: _____ Seniority Date*: _____

*Seniority date applies if an employee had a temp start date that needs to be applied for benefits eligibility purposes.

For LLC or S-Corp. only: To ensure tax compliance, is this employee related to an owner?

Yes No What is the relationship? _____

Regular Status	Temporary Status <i>(limited duration employment)</i>
<input type="checkbox"/> Full-Time Regular	<input type="checkbox"/> Full-Time Temporary
<input type="checkbox"/> Part-Time Regular (Avg Hours Worked: _____)	<input type="checkbox"/> Part-Time Temporary
<input type="checkbox"/> Variable Hours	<input type="checkbox"/> Seasonal (6 months or less and based on a "peak" seasonal period)
	<input type="checkbox"/> On-Call

Job Title: _____ Department (if any): _____

Manager: _____ Division: _____

Work Group: _____ Location: _____

W/C Code: _____ Region: _____

What state does employee work in? _____

Will the employee work in multiple states? No Yes

Rate of Pay: Hourly _____ Salary \$ _____

Overtime Status: Exempt Non-exempt (will earn overtime pay)

Payroll Frequency: Weekly Bi-Weekly Semi-Monthly Monthly

Recurring pay (if needed): _____ \$ _____

EEO Code (Job Category):

- | | | | |
|--|---|---|-------------------------------------|
| <input type="checkbox"/> Executive/Senior Level Officials/Managers | <input type="checkbox"/> Admin Support Workers | <input type="checkbox"/> Service Worker | <input type="checkbox"/> Technician |
| <input type="checkbox"/> First/Mid-Level Officials/Managers | <input type="checkbox"/> Craft Worker (skilled) | <input type="checkbox"/> Operatives | |
| <input type="checkbox"/> Professional | <input type="checkbox"/> Laborer (unskilled) | <input type="checkbox"/> Sales Worker | |

Benefit Start

Dates: 401(k): _____

S125: _____

Med/Dental/Vision: _____

Accrual Rates:

PTO: _____

Sick: _____

Vacation: _____

Is all the information on the I-9, Section 1 correctly completed by the employee?

Have you seen and verified the I-9 documents and correctly completed Section 2 of the I-9 form?

Supervisor/Hiring Manager's Signature

Date



Employment Eligibility Verification
Department of Homeland Security
 U.S. Citizenship and Immigration Services

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 10/31/2022

▶ **START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.**

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

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 <i>(Family Name)</i>		First Name <i>(Given Name)</i>		Middle Initial	Other Last Names Used <i>(if any)</i>	
Address <i>(Street Number and Name)</i>			Apt. Number	City or Town		State ZIP Code
Date of Birth <i>(mm/dd/yyyy)</i>	U.S. Social Security Number □□□□ - □□ - □□□□		Employee's E-mail Address		Employee's Telephone Number	

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

<input type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. <i>(See instructions)</i>	
<p><i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i></p> <p>1. Alien Registration Number/USCIS Number: _____ OR 2. Form I-94 Admission Number: _____ OR 3. Foreign Passport Number: _____ Country of Issuance: _____</p>	
QR Code - Section 1 Do Not Write In This Space	

Signature of Employee	Today's Date <i>(mm/dd/yyyy)</i>
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Preparer and/or Translator Certification (check one):
 I did not use a preparer or translator. A preparer(s) and/or translator(s) assisted the employee in completing Section 1.
(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

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		Today's Date <i>(mm/dd/yyyy)</i>	
Last Name <i>(Family Name)</i>		First Name <i>(Given Name)</i>	
Address <i>(Street Number and Name)</i>		City or Town	State ZIP Code

Employer Completes Next Page



Employment Eligibility Verification
Department of Homeland Security
 U.S. Citizenship and Immigration Services

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 10/31/2022

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
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List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title		Document Title
Issuing Authority		Issuing Authority		Issuing Authority
Document Number		Document Number		Document Number
Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)
Document Title		Additional Information		QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear 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.

The employee's first day of employment (mm/dd/yyyy): _____ **(See instructions for exemptions)**

Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative		Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	ZIP Code

Section 3. Reverification and Rehires *(To be completed and signed by employer or authorized representative.)*

A. New Name (if applicable)			B. Date of Rehire (if applicable)	
Last Name (Family Name)	First Name (Given Name)	Middle Initial	Date (mm/dd/yyyy)	

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
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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 document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Name of Employer or Authorized Representative
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LISTS OF ACCEPTABLE DOCUMENTS

All documents must be UNEXPIRED

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

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

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

Refer to the instructions for more information about acceptable receipts.

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.**

2020

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <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.)		

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, when to use the online estimator, and privacy.

**Step 2:
Multiple Jobs
or Spouse
Works**

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

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **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 accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ▶

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

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

**Step 5:
Sign
Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

▶ _____ ▶ _____
Employee's signature (This form is not valid unless you sign it.) **Date**

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)

General Instructions

Future Developments

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

Purpose of Form

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

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), 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 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

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

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

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

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

Specific Instructions

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

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

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

If you (and your spouse) have a total of only two jobs, you may instead 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 roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



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

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

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

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

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



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

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

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

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



- 1 Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may 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
2 Enter: { \$24,800 if you're married filing jointly or qualifying widow(er); \$18,650 if you're head of household; \$12,400 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and 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 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 Widow(er)

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$220	\$850	\$900	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,210	\$1,870	\$1,870
\$10,000 - 19,999	220	1,220	1,900	2,100	2,220	2,220	2,220	2,220	2,410	3,410	4,070	4,070
\$20,000 - 29,999	850	1,900	2,730	2,930	3,050	3,050	3,050	3,240	4,240	5,240	5,900	5,900
\$30,000 - 39,999	900	2,100	2,930	3,130	3,250	3,250	3,440	4,440	5,440	6,440	7,100	7,100
\$40,000 - 49,999	1,020	2,220	3,050	3,250	3,370	3,570	4,570	5,570	6,570	7,570	8,220	8,220
\$50,000 - 59,999	1,020	2,220	3,050	3,250	3,570	4,570	5,570	6,570	7,570	8,570	9,220	9,220
\$60,000 - 69,999	1,020	2,220	3,050	3,440	4,570	5,570	6,570	7,570	8,570	9,570	10,220	10,220
\$70,000 - 79,999	1,020	2,220	3,240	4,440	5,570	6,570	7,570	8,570	9,570	10,570	11,220	11,240
\$80,000 - 99,999	1,060	3,260	5,090	6,290	7,420	8,420	9,420	10,420	11,420	12,420	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,900	7,100	8,220	9,320	10,520	11,720	12,920	14,120	14,980	15,180
\$150,000 - 239,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,190	16,050	16,250
\$240,000 - 259,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,520	17,170	18,170
\$260,000 - 279,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	13,120	15,120	17,120	18,770	19,770
\$280,000 - 299,999	2,040	4,440	6,470	7,870	9,190	10,720	12,720	14,720	16,720	18,720	20,370	21,370
\$300,000 - 319,999	2,040	4,440	6,470	8,200	10,320	12,320	14,320	16,320	18,320	20,320	21,970	22,970
\$320,000 - 364,999	2,720	5,920	8,750	10,950	13,070	15,070	17,070	19,070	21,290	23,590	25,540	26,840
\$365,000 - 524,999	2,970	6,470	9,600	12,100	14,530	16,830	19,130	21,430	23,730	26,030	27,980	29,280
\$525,000 and over	3,140	6,840	10,170	12,870	15,500	18,000	20,500	23,000	25,500	28,000	30,150	31,650

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$460	\$940	\$1,020	\$1,020	\$1,470	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040	\$2,040
\$10,000 - 19,999	940	1,530	1,610	2,060	3,060	3,460	3,460	3,460	3,640	3,830	3,830	3,830
\$20,000 - 29,999	1,020	1,610	2,130	3,130	4,130	4,540	4,540	4,720	4,920	5,110	5,110	5,110
\$30,000 - 39,999	1,020	2,060	3,130	4,130	5,130	5,540	5,720	5,920	6,120	6,310	6,310	6,310
\$40,000 - 59,999	1,870	3,460	4,540	5,540	6,690	7,290	7,490	7,690	7,890	8,080	8,080	8,080
\$60,000 - 79,999	1,870	3,460	4,690	5,890	7,090	7,690	7,890	8,090	8,290	8,480	9,260	10,060
\$80,000 - 99,999	2,020	3,810	5,090	6,290	7,490	8,090	8,290	8,490	9,470	10,460	11,260	12,060
\$100,000 - 124,999	2,040	3,830	5,110	6,310	7,510	8,430	9,430	10,430	11,430	12,420	13,520	14,620
\$125,000 - 149,999	2,040	3,830	5,110	7,030	9,030	10,430	11,430	12,580	13,880	15,170	16,270	17,370
\$150,000 - 174,999	2,360	4,950	7,030	9,030	11,030	12,730	14,030	15,330	16,630	17,920	19,020	20,120
\$175,000 - 199,999	2,720	5,310	7,540	9,840	12,140	13,840	15,140	16,440	17,740	19,030	20,130	21,230
\$200,000 - 249,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$250,000 - 399,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$400,000 - 449,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,450	19,940	21,240	22,540
\$450,000 and over	3,140	6,230	8,810	11,310	13,810	15,710	17,210	18,710	20,210	21,700	23,000	24,300

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$830	\$930	\$1,020	\$1,020	\$1,020	\$1,480	\$1,870	\$1,870	\$1,930	\$2,040	\$2,040
\$10,000 - 19,999	830	1,920	2,130	2,220	2,220	2,680	3,680	4,070	4,130	4,330	4,440	4,440
\$20,000 - 29,999	930	2,130	2,350	2,430	2,900	3,900	4,900	5,340	5,540	5,740	5,850	5,850
\$30,000 - 39,999	1,020	2,220	2,430	2,980	3,980	4,980	6,040	6,630	6,830	7,030	7,140	7,140
\$40,000 - 59,999	1,020	2,530	3,750	4,830	5,860	7,060	8,260	8,850	9,050	9,250	9,360	9,360
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,780	10,980	11,180	11,580	12,380
\$80,000 - 99,999	1,900	4,300	5,710	7,000	8,200	9,400	10,600	11,180	11,670	12,670	13,580	14,380
\$100,000 - 124,999	2,040	4,440	5,850	7,140	8,340	9,540	11,360	12,750	13,750	14,750	15,770	16,870
\$125,000 - 149,999	2,040	4,440	5,850	7,360	9,360	11,360	13,360	14,750	16,010	17,310	18,520	19,620
\$150,000 - 174,999	2,040	5,060	7,280	9,360	11,360	13,480	15,780	17,460	18,760	20,060	21,270	22,370
\$175,000 - 199,999	2,720	5,920	8,130	10,480	12,780	15,080	17,380	19,070	20,370	21,670	22,880	23,980
\$200,000 - 249,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$250,000 - 349,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$350,000 - 449,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,900	25,200
\$450,000 and over	3,140	6,840	9,560	12,140	14,640	17,140	19,640	21,530	23,030	24,530	25,940	27,240

2020 Form OR-W-4

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Oregon Department of Revenue



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Oregon Withholding

Important information

Complete Form OR-W-4 if:

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

- Are you making mid-year changes to your withholding?
Do you receive pension or annuity payments?
Are you a part-year resident, nonresident, or nonresident alien?



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

Specific information to consider:

- Do you (including your spouse) have more than one job?
Do you expect your wages or adjusted gross income (AGI) on your 2020 return to be more than \$100,000 (or \$200,000 if filing using the married filing jointly or qualified widow(er) filing status)?

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 Statement and Exemption Certificate 2020

Form fields: 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.

- Select one: Single, Married, Married, but withholding at the higher single rate. Note: Check the "Single" box if you're married and you're legally separated or if your spouse is a nonresident alien.
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-.
Additional amount, if any, you want withheld from each paycheck.
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)
Write "Exempt"

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

- Provide this form to your employer -

2020 Form OR-W-4

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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 2020 Oregon return:
 - o Itemize your Oregon deductions or claim additional standard deduction amounts.
 - o Claim federal adjustments to income or Oregon additions, subtractions, or credits (other than personal exemption credits).
 - o Report nonwage income (such as dividends, interest, or self-employment income).
- **Worksheet C**—Use this worksheet if you (including your spouse) have more than one job **and** the combined earnings from **all** jobs exceed \$20,000.

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

2020 Form OR-W-4

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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 2020 Oregon return:

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

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

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

B1. Enter your estimated 2020 nonwage income (such as dividends or interest)B1. [] .00
B2. Enter your estimated 2020 Oregon additionsB2. [] .00
B3. Add lines B1 and B2B3. [] .00
B4. Enter your estimated 2020 Oregon deductions. (See instructions)B4. [] .00
B5. Enter the standard deduction based on your anticipated 2020 filing status:B5. [] .00
• Single or Married Filing Separately: \$2,315.
• Head of Household: \$3,725.
• Married Filing Jointly or Qualifying Widow(er): \$4,630.
B6. Line B4 minus line B5. If the result is zero or less, enter -0-B6. [] .00
B7. Enter your estimated 2020 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 \$2,800. Round to one decimal place. If less than zero, enter as a negative amount.....B10. [] .
B11. Enter your estimated 2020 Oregon standard, carryforward, or refundable credits (exception—don't include personal exemption credits).....B11. [] .00
B12. Divide line B11 by \$210. Round to one decimal placeB12. [] .
B13. Add lines B10 and B12. If less than zero, enter as a negative amount. Round to the whole number closest to zero by eliminating the decimal 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.

2020 Form OR-W-4

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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 of your (or your spouse's) other jobs to prevent underwithholding.

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

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

C2. Enter the number below based on your 2020 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 2020 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 \$210C7. [.00]

C8. Line C7 divided by the number of paychecks remaining in 2020 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 and claim Oregon withholding. However, due to federal tax law and form changes, **the federal form no longer calculates Oregon withholding correctly.** Form(s) W-4 that are submitted to your employer after January 1, 2020 can't be used to calculate Oregon withholding. Instead, use Form OR-W-4 to help you calculate allowances for Oregon income tax withholding.

Form OR-W-4 is designed to estimate the amount of tax you'll need to have withheld for Oregon. Your 2020 tax return may still result in a tax due or refund. For a more accurate calculation, use the **Oregon Withholding Calculator** at www.oregon.gov/dor to calculate your allowances for Oregon.

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

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

What will happen if I don't complete Form OR-W-4?

Your employer will refer to the most recently submitted version of Form OR-W-4 or Form W-4 when determining withholding. If you don't complete Form OR-W-4, your employer will withhold for Oregon based upon the following order:

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

Specific information

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

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

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

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

Wages or adjusted gross income (AGI) that exceed the threshold. Do you expect to have wages or AGI on your 2020 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 2019 federal Form 1040, line 7, may help you estimate your 2020 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 you've opted out of federal withholding, you're automatically opted out from Oregon withholding also. See Publication OR-ESTIMATE to determine the amount of estimated tax payments you need to make.

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

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

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

Nonresident alien. If all or a portion of your wages are exempt from federal withholding, these wages are also completely or partially exempt from Oregon withholding. Submit federal Form 8233 to your employer to exempt all or part of your wages.

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

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

Form OR-W-4 line instructions

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

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

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

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

Line 1. If you anticipate using the single, married filing separately, or head of household filing status when you file your 2020 return, mark "Single."

If you anticipate using the married filing jointly, or qualifying widow(er) filing status when you file your 2020 return, mark "Married." If you meet the married filing jointly qualifications, but want to withhold at the higher "single" rate, mark "Married, but withholding at the higher single rate."

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

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

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

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

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

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

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

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

Note: For wages, exemptions end February 15th of the year following the election.

Exemption chart

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

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

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

Worksheet instructions

Worksheet A—Personal allowances

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

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

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

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

Line B4. Enter your anticipated 2020 Oregon **deductions**. If you don't know your anticipated 2020 deductions, enter the standard deduction for your anticipated filing status.

The 2020 **standard deduction** for each filing status is:

- \$2,315 for single or married filing separately.
- \$3,725 for head of household.
- \$4,630 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 2020.

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

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

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

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

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

Enter an estimate of the credits you will claim on your 2020 Oregon return. **Don't** include your exemption credits.

Line B12. Divide line B11 by \$210. Round using one decimal place. For example, round 4.84 to 4.8 and 4.85 to 4.9. This calculation converts the amount from B11 into allowances.

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

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

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

Worksheet C—Two earners / multiple jobs

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

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

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

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

Additional resources

For additional information, refer to the following publications:

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

Employee Enrollment Packet

EQUAL OPPORTUNITY DISCLOSURE STATEMENT All Applicants/Employees Read

We are an equal opportunity employer and as such supports both the spirit and letter of equal employment law. Part of our program includes the collection of statistical employment data required to government reporting. To help us comply with recordkeeping mandates, we would ask you to read and check the following appropriate blanks. Please note this is voluntary on your part and you are not required to complete this form. If you choose not to provide the data, your decision will in no way affect your employment application and/or status.

This information will be kept confidentially, apart from your application and hiring representatives, and only used in accordance with applicable state and federal laws.

TODAY'S DATE: _____

First Name:	Middle Initial:	Last Name:
Birth Date:	Male (M) or Female (F):	Position Applied For:
Current Address:		
City:	State:	Zip:

Race and Ethnic Identification (check only one)	
<input type="checkbox"/> Hispanic or Latino	A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin regardless of race.
<input type="checkbox"/> White	(Not Hispanic or Latino) – A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.
<input type="checkbox"/> Black or African American	(Not Hispanic or Latino) – A person having origins in any of the black racial groups of Africa.
<input type="checkbox"/> Native Hawaiian or Pacific Islander	(Not Hispanic or Latino) – A person having origins in any of the peoples of Hawaii, Other Guam, Samoa, or other Pacific Islands.
<input type="checkbox"/> Asian	(Not Hispanic or Latino) – A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian Subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.
<input type="checkbox"/> American Indian or Alaska Native	(Not Hispanic or Latino) - A person having origins in any of the original peoples of North and South America (including Central America), and who maintain tribal affiliation or community attachment.
<input type="checkbox"/> Two or more races	(Not Hispanic or Latino) – All persons who identify with more than one of the above five races.

Do you wish to identify yourself as a person with a disability, a disabled veteran, or a Vietnam era veteran? (If yes, please check a box below)	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> A Qualified Individual with a Disability is one who (1) has a physical or mental impairment which substantially limits one or more major life activities or (2) has a record of such impairment or (3) is regarded as having such an impairment and (4) is capable (qualified) of performing a particular job with reasonable accommodation for the disability.	
<input type="checkbox"/> A Qualified Disabled Veteran is a person (1) entitled to disability compensation under laws administered by the Veterans Administration for disability rated at 30% or more (2) whose discharge or release from active duty was for disability incurred or aggravated in the line of duty and (3) is capable (qualified) of performing a particular job with reasonable accommodation for the disability.	
<input type="checkbox"/> A Vietnam Era Veteran is a person who (1) actively served for more than 180 days, any part of which occurred between August 5, 1964 and May 7, 1975 and was released with other than a dishonorable discharge or (2) was released from such active duty for a service connected disability.	

**Direct Deposit
Authorization**

Account #1

Attach VOIDED Check Here

Account #2

Attach VOIDED Check Here

Employee Enrollment Packet

PAYROLL DEDUCTION AUTHORIZATION

This form is used for non-S125 deductions. These could include deductions such as loans, advances and client 401k plans.

Employee Last Name	First Name	Initial	Date
Employee Number	Please deduct the following per pay period starting:		
DEDUCTION		AMOUNT PER PAY PERIOD	
	<input type="checkbox"/> Pre-Tax <input type="checkbox"/> Post-Tax		
	<input type="checkbox"/> Pre-Tax <input type="checkbox"/> Post-Tax		
	<input type="checkbox"/> Pre-Tax <input type="checkbox"/> Post-Tax		
	<input type="checkbox"/> Pre-Tax <input type="checkbox"/> Post-Tax		
	<input type="checkbox"/> Pre-Tax <input type="checkbox"/> Post-Tax		
	<input type="checkbox"/> Pre-Tax <input type="checkbox"/> Post-Tax		
	<input type="checkbox"/> Pre-Tax <input type="checkbox"/> Post-Tax		
CLIENT NAME: _____	TOTAL AMOUNT: \$ _____		

Please Note:

Upon separation from employment, the undersigned hereby agrees to repay employer any outstanding balance on the above-referenced items.

Disclaimer and Release:

Xenium's only responsibility and liability with respect to the payroll deduction shall be to withhold and pay over to the client to whom the undersigned is assigned. It shall not be Xenium's responsibility to ascertain that these funds are used by the Client for the intended purpose.

The undersigned hereby releases Xenium from any and all liabilities with respect to Xenium's responsibilities except as set forth above.

Authorized By (Employee Signature)