

2026 Form OR-W-4

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Oregon Department of Revenue



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Office use only

Oregon Withholding Statement and Exemption Certificate

Form fields for employee 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 or your spouse is a non-U.S. citizen without permanent resident status.

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

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

4. Exemption from withholding. I certify my wages are exempt from withholding and I meet the conditions for exemption as stated in Form OR-W-4 Instructions. Complete both lines:
• Enter your exemption code from the Exemption chart in Form OR-W-4 Instructions..... 4a. []
• Write "Exempt"..... 4b. []

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

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

Employer use only.

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

— Submit your completed form to your employer —

PREDICTIVE SCHEDULING

This law applies only to retail, hospitality, and food services employers that employ at least 500 workers worldwide. Temporary or leased workers and exempt salaried workers are not covered by this law.

- ▶ **If your workplace is covered by this law, your employer must give you a work schedule in writing at least 14 calendar days in advance.** It must be posted and easily visible and include all work shifts/on-call shifts. You may decline shifts that are not included in the written work schedule.
- ▶ **You have the right to rest between shifts.** Unless you request or agree to it, you can't be scheduled to work during the first 10 hours after the previous calendar day's work or on-call shift OR the first 10 hours following the end of work that spanned two calendar days. **If you are scheduled for a back to back shift within 10 hours, your employer must pay you time-and-a-half your regular pay rate.**
- ▶ **Your employer must pay you additional compensation if they change your schedule less than 14 days ahead of the start of the schedule.** If you request to work additional shifts or make changes, this extra pay is not required. Other exceptions include changes of less than 30 minutes, disciplinary suspensions, staff shortages, if you agree to be on the voluntary standby list, and a few others. Learn more: oregon.gov/boli/workers/pages/predictive-scheduling.aspx.
 - » **You must get an extra hour of pay at your regular rate plus wages earned if your employer** adds more than 30 minutes of work to your shift, changes the date, start time, or end time of your shift with no loss of hours, or schedules you for an extra work or on-call shift
 - » **You must get one-half of your regular rate of pay, per hour, for each scheduled hour that you do not work if your employer** subtracts hours from your shift before or after you report for duty, changes the date or start time/end time of your shift resulting in a loss of hours, cancels your shift, or does not ask you to work when you are scheduled for an on-call shift
- ▶ **You have the right to provide input into your schedule.** You may identify limitations or changes in your availability including child care needs. You may request not to be scheduled for work shifts during certain times or at certain locations. Your employer is not required to grant your requests, but they may not retaliate against you for making them.
- ▶ **When you're hired:** Your employer must give you a written estimate of your work schedule that includes the average number of hours you can expect to work and if/how you will be expected to work on-call shifts.
- ▶ **Voluntary standby list:** Your employer must give you information about their voluntary standby list, which is an opt-in list they can keep of people willing to work additional hours due to unanticipated customer needs or unexpected absences.

CONTACT US

If your employer isn't following the law or something feels wrong, give us a call. The Bureau of Labor and Industries is here to enforce these laws and protect you.

Call: 971-245-3844

Email: BOLI_help@boli.oregon.gov

Web: oregon.gov/boli

Se habla español.



OREGON LAWS
Protect You At Work

July 2025 - June 2026

SICK TIME

All Oregon workers get protected sick time.
If you work for an employer with 10 or more employees (6 or more if they have a location in Portland), **you get paid sick time.**



- ▶ **Your employer must give you sick time.** You get at least 1 hour of protected sick time for every 30 hours you work up to at least 40 hours a year.
- ▶ **You can use sick time for many reasons** including if you (or a family member) are sick, injured, experiencing mental illness, or need to visit the doctor. Also covered: bereavement, parental leave, and leave to care for a child whose school or place of care is closed for a public health emergency.
- ▶ Your employer must pay you your regular wage when you take sick time if they have 10 or more employees (6 or more if they have a location in Portland). Otherwise, your sick time is protected but unpaid.
- ▶ You can start taking protected sick time after you've worked for at least 90 days. Your employer must regularly let you know how much sick time you have earned. (At least every three months.)

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Workplace Accommodations Notice

This Company is an equal opportunity employer and does not discriminate on the basis of race, religion, color, sex, age, national origin, disability, veteran status, sexual orientation, gender identity, gender expression or any other classification protected by law.

The Company will make reasonable accommodations for known physical or mental disabilities of an applicant or employee as well as known limitations related to pregnancy, childbirth or a related medical condition, such as lactation, unless the accommodation would cause an undue hardship. Among other possibilities, reasonable accommodations could include:

- Acquisition or modification of equipment or devices;
- More frequent or longer break periods or periodic rest;
- Assistance with manual labor
- A reasonable period of leave; or
- Modification of work schedules or job assignments.

Employees and job applicants have a right to be free from unlawful discrimination and retaliation.

This includes discrimination because of pregnancy, childbirth and related medical conditions. For this reason, the Company **will not**:

- Deny employment opportunities on the basis of a need for reasonable accommodation.
- Deny reasonable accommodation for known limitations, unless the accommodation would cause an undue hardship.
- Take an adverse employment action, discriminate or retaliate because the applicant or employee has inquired about, requested or used a reasonable accommodation.
- Require an applicant or an employee to accept an accommodation that is unnecessary.
- Require an employee to take family leave or any other leave, if the employer can make reasonable accommodation instead.

To request an accommodation or to discuss concerns or questions about this notice, please contact any one of our supervisors or our HR Contact.

Workplace Fairness

This Company, “the organization,” prohibits unlawful discrimination and harassment. This policy defines these terms and provides a complaint procedure for employees who believe they have been the victims of prohibited conduct. This policy applies to all matters related to hiring, firing, transfer, promotion, benefits, compensation, and other terms and conditions of employment.

Discrimination and Workplace Harassment

It is [insert organization name] policy to provide a work environment free from unlawful discrimination or harassment on the basis of race, color, religion, sex, sexual orientation, national origin, marital status, age, expunged juvenile record, performance of duty in a uniformed service or physical or mental disability, or any other characteristic protected by local law, regulation, or ordinance.

It is our policy that all employees, customers, clients, contractors, and visitors to the work site are entitled to a respectful and productive work environment free from behavior, action, or language that constitutes workplace harassment or discrimination. The “workplace” includes when employees are on company premises, at a company-sponsored off site event, traveling on behalf of the company, or conducting company business, regardless of location.

The policy prohibits any conduct at work that a reasonable person in the individual’s circumstances would consider unwelcome, intimidating, hostile, threatening, violent, abusive, or offensive. It also prohibits employment actions, including hiring, promotion, termination, and compensation decisions, to be taken based on a protected characteristic. This policy also prohibits any form of retaliatory action toward an employee for filing a complaint of discrimination or harassment, or for participation in an investigation of a complaint.

Workplace harassment can be based on national origin, age, sex, race, disability, religion, sexual orientation, gender identity, or gender expression. It may also encompass other forms of unwelcome, hostile, intimidating, threatening, humiliating, or violent behavior that is not necessarily illegal, but still prohibited by this policy.

Sexual harassment is a form of workplace harassment and includes, but is not limited to, the following types of conduct:

- Unwelcome sexual advances, requests for sexual favors, or other conduct of a sexual nature when such conduct is directed toward an individual because of that individual's sex and submission to such conduct is made either explicitly or implicitly a term or condition of employment; or submission to or rejection of such conduct is used as the basis for employment decisions affecting that individual.
- Unwelcome verbal or physical conduct that is sufficiently severe or pervasive to have the purpose or effect of unreasonably interfering with work performance or creating a hostile, intimidating or offensive working environment.

Sexual Assault

Unwanted conduct of a sexual nature that is inflicted upon a person or compelled through the use of physical force, manipulation, threat, or intimidation.

Prohibited Conduct

This policy prohibits conduct based on an individual's protected class status. Although by no means all-inclusive, the following examples represent prohibited behavior:

- Physical harassment, including but not limited to unwelcome physical contact such as touching, impeding or blocking movement, or any physical interference with work;
- Verbal harassment, including but not limited to disparaging or disrespectful comments, jokes, slurs, innuendoes, teasing, and other sexual talk such as jokes, personal inquiries, persistent unwanted courting and derogatory insults;
- Nonverbal harassment, including but not limited to suggestive or insulting sounds, obscene gestures, leering or whistling;
- Visual harassment, including but not limited to displays of explicit or offensive calendars, circulation of derogatory content, posters, pictures, drawings or cartoons that reflect disparagingly upon a class of persons or a particular person; or
- Sexual harassment, as described above, including but not limited to unwelcome sexual advances, requests for favors in exchange for conduct of a sexual nature, submission to unwelcome conduct of a sexual nature in exchange for a term of employment, or other conduct of a sexual nature.

Penalties

We will not tolerate discriminatory conduct, harassment, or sexual assault. Any individual found to have engaged in such conduct may face disciplinary action up to, and including, dismissal. The company may also subject managers and supervisors who fail to report known harassment – or fail to take prompt, appropriate corrective action — to disciplinary action, including potential dismissal.

Retaliation Protections

[Insert organization name] prohibits retaliation against any employee for filing a complaint regarding conduct in violation of this policy. [Insert organization name] will not tolerate retaliation against any employee for raising a good faith concern, for providing information related to a concern, or for otherwise cooperating in an investigation of a reported violation of this policy. Any employee who retaliates against anyone involved in an investigation is subject to disciplinary action, up to and including dismissal.

Reporting Procedure

Any employee aware of or experiencing discrimination, harassment or sexual assault in the workplace should report that information immediately to a company designee. Specifically, an employee may make the report verbally or in writing to the employee's immediate supervisor or higher management, if the employee prefers. As an alternative, an employee may report the harassment to the company's human resource office. Employees may report to any of the persons listed above, regardless of any particular chain of command. All employees are encouraged to document any incidents involving discrimination, harassment, and sexual assault as soon as possible.

Nondisclosure or Nondisparagement Agreements

Under this policy, a **nondisclosure agreement** is any agreement by which one or more parties agree not to discuss or disclose information regarding any complaint of work-related harassment, discrimination, or sexual assault, including the amount or terms of a settlement.

A **nondisparagement agreement** is any agreement by which one or more parties agree not to discredit or make negative or disparaging written or oral statements about any other party or the company.

A **no-rehire provision** is an agreement that prohibits an employee from seeking reemployment with the company and allows a company to not rehire that individual in the future.

The organization will not require a former, current or prospective employee to enter into any agreement if the purpose or effect of the agreement prevents the employee from disclosing or discussing conduct constituting discrimination, harassment, or sexual assault.

An employee claiming to be aggrieved by discrimination, harassment, or sexual assault may, however, voluntarily request to enter into a settlement, separation, or severance agreement which contains a nondisclosure, nondisparagement, or no-rehire provision and will have at least seven days to revoke any such agreement. The organization will not offer a settlement on the condition of a request for these terms.

Time Limitations

Nothing in this policy precludes any person from filing a formal grievance in accordance with a collective bargaining agreement [if applicable], the Bureau of Labor and Industries' Civil Rights Division or the Equal Employment Opportunity Commission. Note that Oregon state law requires that any legal action taken on alleged discriminatory conduct (specifically that prohibited by ORS 659A.030, 659A.082 or 659A.112) commence **no later than five years** after the occurrence of the violation. Other applicable laws may have a shorter time limitation on filing.

Itemized Pay Statement Notice Template

**FOR THE FOLLOWING ITEMIZED PAY STATEMENT
NOTICE TEMPLATE, COMPLETE THE HIGHLIGHTED
AREAS APPLICABLE TO YOUR ORGANIZATION**

Spanish and other languages available upon request.

ITEMIZED PAY STATEMENTS

Employers must provide an itemized pay statement with every payment of wages, commissions, or salary. [ORS 652.610](#).

The statement may be provided electronically, so long as the employee expressly agrees, and so long as the employee may print or store the electronic information upon receipt.

The itemized statement must include the date of the payment, the pay period dates, the name of the employee and the employer, and the employer's business registry or business identification number, address, and telephone. The statement must include the rate (or rates) of pay, and whether the employee is paid by the hour, day, shift, week, or on a salary, piece, or commission basis. The statement must also include the gross and net pay for the period, the amounts and purposes of any deductions, and any allowances claimed as part of the minimum wage (such as lodging, meals, facilities, or services for the employee's private benefit). For non-exempt employees, the statement must show the regular rate of pay and the number of regular hours worked, the overtime rate and the number of overtime hours, and if the employee is paid a piece rate, the applicable piece rate (or rates) of pay, the number of pieces completed at each piece rate, and the total pay for each rate.

Explaining the Itemized Statement

Effective January 1, 2026, [SB 906 \(2025\)](#) requires that all employers notify all new hires of information about earnings and deductions to help them understand what is contained in the itemized statement. Employers are required to review and update this information by January 1 of each year.

BOLI has developed the following template that employers may adapt to meet this notice requirement. Employers may provide the notice electronically, by posting it in a conspicuous place on the premises, by handing the employee the information on paper, or by another way that ensures the information is available in a location easily accessible to employees. Including the notice in the employee handbook is also an option. The explanation must include general information on the employer's established regular pay period; all types of pay rates the employee may be eligible for (such as hourly, salary, shift differential, piece rate(s) and commission-based pay); all benefit contributions and deductions; every type of deduction that might apply; the purpose of all deductions; allowances, if any, claimed as part of the minimum wage; employer-provided benefits as contributions and deductions; and all payroll codes for contributions and deductions with a detailed description or definition of each code.

Understanding Your Pay Statement

You can expect to receive an itemized pay statement with every payment of wages, commissions, or salary. We are providing the following information to ensure you understand the information on your itemized pay statement. Please reach out to _____ with any questions you may have.

Pay period: _____

Workweek for purposes of overtime (if applicable): _____

Types of pay may include: [The following are examples; include all the types of compensation applicable to your organization and the corresponding payroll codes] , **check all that may apply.**

- Hourly (HRLY)
- Salary (SLRY)
- Shift Differential (DIFF)
- Piece rate (PR)
- Commission on sales - as specified in separate agreement – (CMN)
- Expense reimbursements/mileage (EXP)
- Per diem (PD)

Possible Benefit Contributions: [The following are examples; include all the types of benefit contributions applicable to your organization and the corresponding payroll codes, **check all that may apply.**

- Pension (PEN)
- 401(k)
- Stock Options (SO)
- Profit Sharing (PS)
- Oregon Sick Time (OST)
- Paid Leave Oregon (PDLO)
- Vacation (V)
- Parking Allowance (PA)

Possible Deductions: [The following are examples; include all the types of taxes, local taxes, and deductions applicable to employees in your organization and the corresponding payroll codes], **check all that may apply.**

Taxes:

- Old-Age, Survivors and Disability Insurance (OASDI)
- Medicare

- Federal Withholding (FICA)
- State Tax – OR
- Oregon Statewide Transit Tax (OSTT)
- Oregon Worker Benefit Fund (ORWBF)
- September 2025 Alternate format available on request
- Paid Leave Oregon (PDLOR)
- Local Taxes of the jurisdiction where the employee is located

Benefits:

- Group Health Insurance
- Spouse/Dependent Group Plan
- Standard Life Insurance
- Vision Insurance
- Dental Insurance
- Retirement
- 401(k)
- Health Savings Account (HSA)
- Deferred Compensation

Other Deductions:

- Charitable Donation (CHD)
- Long-term Disability (LTD)
- Short-term Disability (STD)
- Union Dues (DUES)
- Allowances claimed against minimum wage
- Deductions taken pursuant to Commission Agreement