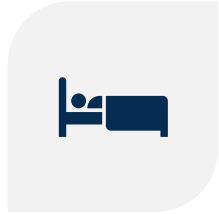




2021 Oregon New Law Update Special Programs, Tobacco Tax, and Payroll/Withholding

Narrated by Robert Oakes, Policy Analyst

Special Program Administration (SPA)



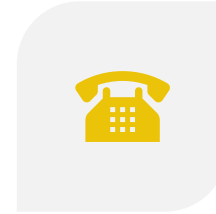
Transient Lodging



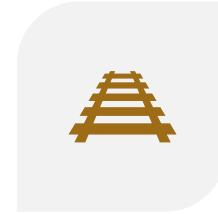
Vehicle Use and
Privilege



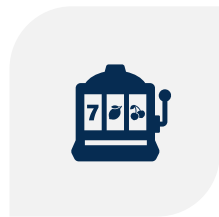
Heavy Equipment
Rental



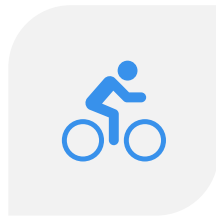
Emergency
Communications



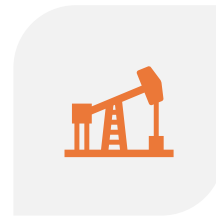
High Hazard Oil
Train Fee



Amusement
Device



Bicycle Excise



Petroleum Load
Fee



Hazardous
Substance Fee

Senate Bill 587

Tobacco Retail Licensing

- License required for retail sellers of tobacco products or inhalant delivery systems.
- Begins January 1, 2022.
- Existing local license program must meet state standards.
- Annual license fee for 2022: \$953.



Tobacco Retail Licensing

Shared Roles

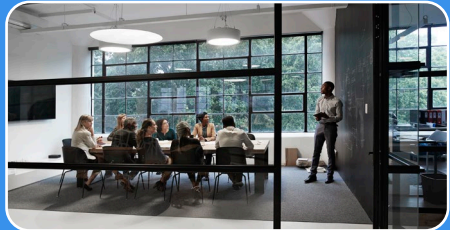
- DOR: Licensing, fees.
- OHA: Enforcement, outreach.
- Local jurisdictions: Adopt standards, outreach.
- All share information.



Psilocybin Services Tax



15 percent tax on retail sales at OHA-licensed service centers.



Rules Advisory Committees: OHA in February, September; DOR in spring.



OHA Advisory Council Board meeting now for policy development.

Changes for 2022 Federal Form W-4P

- No allowances.
- Write-in election for no withholding.
- Use for Oregon only if electing to have **no** federal withholding.
- Use Form OR-W-4 for Oregon withholding.

Separate here and give Form W-4P to the payer of your pension or annuity. Keep the worksheet(s) for your records.

Form **W-4P** **Withholding Certificate for Pension or Annuity Payments** OMB No. 1545-0074
 Department of the Treasury Internal Revenue Service **2021**
 ▶ For Privacy Act and Paperwork Reduction Act Notice, see page 6.

Your first name and middle initial: George Last name: Washington Your social security number: 000-00-0000
 Home address (number and street or rural route): 123 Main Street Claim or identification number (if any) of your pension or annuity contract: _____
 City or town, state, and ZIP code: Mount Vernon, OR 97885

Complete the following applicable lines.

1 Check here if you **do not want any** federal income tax withheld from your pension or annuity. (Don't complete line 2 or 3.) ▶ **1**

2 Total number of allowances and marital status you're claiming for withholding from each **periodic** pension or annuity payment. (You may also designate an additional dollar amount on line 3.) ▶ **0** (Enter number of allowances.)

3 Additional amount, if any, you want withheld from each pension or annuity payment. (Note: For periodic payments, you can't enter an amount here without entering the number (including zero) of allowances on line 2.) ▶ \$ _____

Your signature ▶ _____
 Cat. No. 10225T

Form **W-4P** **Withholding Certificate for Periodic Pension or Annuity Payments** OMB No. 1545-0074
 Department of the Treasury Internal Revenue Service **2022**
 ▶ Give Form W-4P to the payer of your pension or annuity payments.

Step 1: (a) First name and middle initial: Abraham Last name: Lincoln (b) Social security number: 999-99-9999
 Enter Address: 413 S 8th St
 Personal Information: City or town, state, and ZIP code: Springfield, OR 97477

(c) Single or Married filing separately
 Married filing jointly or Qualifying widow(er)
 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 and how to elect to have no federal income tax withheld (if permitted).

Step 2: Complete this step if you (1) receive income from a job or more than one pension/annuity, or (2) are married filing jointly and your spouse receives income from a job or a pension/annuity.
 Do only one of the following.
 (a) Use the estimator at www.irs.gov/W4App for this step and Steps 3-4. If you or your spouse have self-employment income, use this option; or
 (b) Complete the items below.
 (i) If you (or your spouse) have a job(s), enter the total taxable annual pay from all job(s) and any other income entered on Form W-4, Step 4(a), less the deductions entered on Form W-4, Step 4(b). If you (or your spouse) do not have a job(s), enter "-0-". ▶ \$ _____
 (ii) If you (or your spouse) have another pension/annuity that pays less annually than this pension/annuity, enter the total annual taxable payments from those other sources. If this is the only pension/annuity or it pays the least taxable amount annually, enter "-0-". ▶ \$ _____
 (iii) Add the amounts from items (i) and (ii) and enter the total here ▶ \$ _____

TIP: To be accurate, submit a 2022 Form W-4P for all other pensions/annuities. Submit a new Form W-4 for your job(s) if you have not updated your withholding since 2019.

If you (or your spouse) have a job, **do not** complete Steps 3-4(b) on this form.
 If you (or your spouse) do not have a job, complete Steps 3-4(b) on Form W-4P for **only** the pension/annuity that pays the most annually. Leave those steps blank for the other pensions/annuities.

Step 3: If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):
 Claim Dependent and Other Credits: Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____
 Multiply the number of other dependents by \$500 ▶ \$ _____
 Add other credits, such as foreign tax credit and education tax credits ▶ \$ _____
 Add the amounts for qualifying children, other dependents, and other credits and enter the total here ▶ **3** \$ _____

Step 4 (optional): Other Adjustments
 (a) **Other income (not from jobs or pension/annuity payments).** If you want tax withheld on other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, taxable social security, and dividends ▶ **4(a)** \$ _____
 (b) **Deductions.** If you expect to claim deductions other than the basic 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 from each payment ▶ **4(c)** \$ _____

Step 5: Sign Here ▶ Your signature (This form is not valid unless you sign it.) ▶ Date

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 10225T Form **W-4P** (2022)



House Bill 2005 (2019)

Paid Family and Medical Leave Insurance



- Up to 12 weeks of paid leave for birth or adoption of a child, serious illness, domestic violence, etc.
- Administered by Oregon Employment Department.
- Contributions by employers and employees begin in first quarter of 2023.
- Payments made to DOR (similar to UI tax).
- Form OQ to be revised for 2023.



www.oregon.gov/EMPLOY/PFMLI

Contact Us

- Personal and partnership income tax: prac.revenue@dor.oregon.gov.
- Corporate income or excise tax: corp.help.dor@dor.oregon.gov.
- Payroll and business tax: payroll.help.dor@dor.oregon.gov.
- Fiduciary/estate/inheritance tax: estate.help.dor@dor.oregon.gov.
- Special programs: spa.help@dor.oregon.gov.
- Marijuana tax: marijuanatax.dor@dor.oregon.gov.
- Corporate Activity Tax: cattax.questions@dor.oregon.gov.
- PTE-E Tax: BusinessAlternative.IncomeTax@DOR.oregon.gov.



Do you have questions or need help?

www.oregon.gov/dor

503-945-8005

Contact us for ADA accommodations or assistance in other languages.