

Oregon Withholding Tax Tables

Effective January 1, 2016

To: Oregon employers

The *Oregon Withholding Tax Tables* include:

- Things you need to know.
- The standard tax tables for all payroll periods.
- Frequently asked questions.

For more information, call:

(503) 945-8100

or

(503) 378-4988



**955 Center Street NE
Salem OR 97301-2555**

Things you need to know

The updated *Oregon Withholding Tax Tables* reflect the increased federal tax subtraction to \$6,500 and changes to other indexed items. Employees may notice a small change in the amount of Oregon tax withheld. To adjust for too much or too little tax withheld, see *Oregon Income Tax Withholding*, 150-206-643. It's available on the internet at www.oregon.gov/dor/forms in the business and corporation tax publications section.

You may be personally liable for withholding taxes

As a corporation officer or employee, you can be held personally responsible for unpaid withholding taxes owed by the corporation. That's because Oregon laws Oregon Revised Statutes (ORS) 316.162 and ORS 316.207 make it possible to transfer the liability for taxes from the corporation to the responsible officers and employees when the corporation fails to pay.

Interested in electronic funds transfer (EFT)?

Payments for combined payroll taxes can be made electronically using the Department of Revenue's electronic funds transfer (EFT) program. A business must register with the department and indicate the Automated Clearing House payment type (ACH debit or ACH credit) they plan to use before starting payments.

Even though many businesses are required to make their payments this way, employers may voluntarily participate in the EFT program. Additional information and registration materials are available at: www.oregon.gov/dor/payments or you may call the EFT help/message line at (503) 947-2017 to receive a program guide.

Alternative withholding method for supplemental wage payments

Employers may use a 9 percent flat rate to figure withholding on supplemental wages that are paid at a different time than an employee's regular payday. Supplemental wages include bonuses, overtime pay, commissions, or any other form of payment received in addition to the employee's regular pay.

Have questions? Need help?

General tax information www.oregon.gov/dor
Salem (503) 378-4988
Toll-free from an Oregon prefix..... 1 (800) 356-4222

Asistencia en español:

En Salem o fuera de Oregon (503) 378-4988
Gratis de prefijo de Oregon..... 1 (800) 356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon (503) 945-8617
Toll-free from an Oregon prefix..... 1 (800) 886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.

Things you need to know

Must I round withholding amounts to the nearest dollar?

The income tax withholding amounts in the wage bracket tables have been rounded to whole dollar amounts. When employers use the percentage method, the tax for the pay period may be rounded to the nearest dollar.

When are withholding payments due?

Due dates for paying Oregon withholding tax are the same as due dates for depositing your federal tax liability.

If your federal tax liability is:	Oregon withholding tax payments are due:						
<ul style="list-style-type: none"> Less than \$2,500 for the quarter <p>Example: If your Federal tax liability is \$2,300 and your state income tax liability is \$1,500, you deposit quarterly.</p>	➔	by the quarterly report due date					
<ul style="list-style-type: none"> \$50,000 or less in the lookback period* <p>Example: If your federal tax liability is \$5,000 and your state income tax liability is \$2,500, you deposit monthly.</p>	➔	by the 15th of the month following payroll					
<ul style="list-style-type: none"> More than \$50,000 in the lookback period* <p>Example: If your federal tax liability is \$60,000 and your state income tax liability is \$25,000, you deposit semi-weekly.</p>	➔	Semiweekly deposit schedule					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;"><i>If the day falls on a:</i></td> <td style="padding: 5px;"><i>Then pay taxes by:</i></td> </tr> <tr> <td style="padding: 5px;">Wednesday, Thursday, and/or Friday</td> <td style="padding: 5px;">the following Wednesday</td> </tr> <tr> <td style="padding: 5px;">Saturday, Sunday, Monday and/or Tuesday</td> <td style="padding: 5px;">the following Friday</td> </tr> </table>	<i>If the day falls on a:</i>	<i>Then pay taxes by:</i>	Wednesday, Thursday, and/or Friday	the following Wednesday	Saturday, Sunday, Monday and/or Tuesday	the following Friday
<i>If the day falls on a:</i>	<i>Then pay taxes by:</i>						
Wednesday, Thursday, and/or Friday	the following Wednesday						
Saturday, Sunday, Monday and/or Tuesday	the following Friday						
<ul style="list-style-type: none"> \$100,000 in a single pay period* <p>Example: If your federal tax liability is \$120,000 and your state income tax liability is \$75,000, you deposit within the next business day.</p>	➔	within one banking day					
<p>New business Per federal rules, all new businesses should deposit monthly until a lookback period is available; this is the same for the State of Oregon. See Publication 15 Circular E, page 20.</p> <p>* The lookback period is the 12-month period that ended the preceding June 30. The lookback period for agricultural employers is the calendar year prior to the calendar year just ended.</p>							

Payrolls paid in:

Quarter 1
January,
February,
March

Quarter 2
April,
May,
June

Quarter 3
July,
August,
September

Quarter 4
October,
November,
December

When are withholding reports due?

Employers with household employees, or employers who file federal Form 943 for agricultural employment, may file annual returns. All other employers must file a quarterly tax report.

As long as you are registered as an employer, you must file an *Oregon Combined Tax Report* even if you have no payroll during the reporting period.

Monthly payroll period (Oregon)

Amount of tax to be withheld

Wage		Number of withholding allowances																	
		Two or less						Three or more											
		Single			Married			Single or married											
At least	But less than	0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0 - 100	16	0	0	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 - 200	16	0	0	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 - 300	19	4	0	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 - 400	24	9	0	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 - 500	28	14	0	21	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
500 - 600	34	20	4	26	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
600 - 700	40	26	11	31	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700 - 800	47	33	18	36	20	3	0	0	0	0	0	0	0	0	0	0	0	0	0
800 - 900	53	39	25	40	25	8	0	0	0	0	0	0	0	0	0	0	0	0	0
900 - 1,000	59	46	33	45	30	14	0	0	0	0	0	0	0	0	0	0	0	0	0
1,000 - 1,100	67	54	41	51	37	21	5	0	0	0	0	0	0	0	0	0	0	0	0
1,100 - 1,200	74	62	49	57	43	28	12	0	0	0	0	0	0	0	0	0	0	0	0
1,200 - 1,300	82	70	57	64	50	35	19	2	0	0	0	0	0	0	0	0	0	0	0
1,300 - 1,400	90	78	65	70	56	42	26	9	0	0	0	0	0	0	0	0	0	0	0
1,400 - 1,500	97	86	73	76	62	49	33	16	1	0	0	0	0	0	0	0	0	0	0
1,500 - 1,600	105	93	81	83	69	55	40	23	7	0	0	0	0	0	0	0	0	0	0
1,600 - 1,700	113	101	89	89	75	61	47	30	14	0	0	0	0	0	0	0	0	0	0
1,700 - 1,800	120	109	97	95	81	67	53	37	21	5	0	0	0	0	0	0	0	0	0
1,800 - 1,900	128	116	105	101	88	74	61	46	30	14	0	0	0	0	0	0	0	0	0
1,900 - 2,000	136	124	112	109	96	82	69	55	39	23	6	0	0	0	0	0	0	0	0
2,000 - 2,100	143	132	120	117	104	91	77	64	48	32	15	0	0	0	0	0	0	0	0
2,100 - 2,200	151	139	128	125	112	99	85	72	57	41	24	8	0	0	0	0	0	0	0
2,200 - 2,300	159	147	135	133	120	107	94	80	66	50	33	17	1	0	0	0	0	0	0
2,300 - 2,400	166	155	143	141	128	115	102	89	75	59	43	27	11	0	0	0	0	0	0
2,400 - 2,500	174	162	150	149	136	123	110	97	83	68	51	35	19	3	0	0	0	0	0
2,500 - 2,600	182	170	158	156	144	131	118	105	91	77	60	44	28	12	0	0	0	0	0
2,600 - 2,700	189	177	166	164	152	139	126	113	100	86	69	53	37	21	4	0	0	0	0
2,700 - 2,800	197	185	174	172	160	147	134	121	108	94	78	62	46	30	13	0	0	0	0
2,800 - 2,900	204	193	181	179	167	155	142	129	116	103	87	71	55	39	22	6	0	0	0
2,900 - 3,000	212	201	189	187	175	164	150	137	124	111	96	80	64	48	31	15	0	0	0
3,000 - 3,100	220	208	196	194	183	171	158	145	132	119	106	89	73	57	40	24	8	0	0
3,100 - 3,200	227	216	204	202	190	179	166	153	140	127	114	98	82	66	49	33	17	1	0
3,200 - 3,300	235	223	212	210	198	186	175	161	148	135	122	107	91	75	58	42	26	10	0
3,300 - 3,400	242	231	219	217	206	194	182	169	156	143	130	116	100	84	67	51	35	19	0
3,400 - 3,500	249	239	227	225	213	202	190	178	164	151	138	125	109	93	76	60	44	28	0
3,500 - 3,600	256	246	235	233	221	209	198	186	172	159	146	133	118	102	85	69	53	37	0
3,600 - 3,700	263	254	242	240	229	217	206	194	181	167	154	141	127	111	94	78	62	46	0
3,700 - 3,800	269	261	250	248	236	225	213	201	189	175	162	149	136	120	103	87	71	55	0
3,800 - 3,900	278	268	258	256	244	232	221	209	197	184	170	157	144	129	112	96	80	64	0
3,900 - 4,000	287	274	265	263	252	240	229	217	205	192	178	165	152	138	121	105	89	73	0
4,000 - 4,100	296	281	272	271	259	248	236	224	212	200	187	173	160	147	130	114	98	83	0
4,100 - 4,200	305	289	279	279	267	255	244	232	220	208	195	181	168	155	139	123	107	92	0
4,200 - 4,300	310	293	283	283	271	259	247	236	224	212	199	185	172	159	144	128	111	95	0

For wages of \$4,300 and more, see Oregon Withholding Tax Formulas.

Note: If more than 14 withholding allowances are claimed, use the monthly formula.

Twice-a-month payroll period (Oregon)

Amount of tax to be withheld

Wage		Number of withholding allowances																	
		Two or less						Three or more											
		Single			Married			Single or married											
At least	But less than	0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0 – 50		8	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 – 100		8	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 – 150		10	2	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 – 200		12	4	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 250		14	7	0	10	2	0	0	0	0	0	0	0	0	0	0	0	0	0
250 – 300		17	10	2	13	5	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		20	13	6	15	7	0	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		23	16	9	18	10	2	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		26	20	13	20	12	4	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		30	23	16	22	15	7	0	0	0	0	0	0	0	0	0	0	0	0
500 – 550		33	27	20	26	19	11	2	0	0	0	0	0	0	0	0	0	0	0
550 – 600		37	31	24	29	22	14	6	0	0	0	0	0	0	0	0	0	0	0
600 – 650		41	35	28	32	25	17	9	1	0	0	0	0	0	0	0	0	0	0
650 – 700		45	39	33	35	28	21	13	5	0	0	0	0	0	0	0	0	0	0
700 – 750		49	43	37	38	31	24	16	8	0	0	0	0	0	0	0	0	0	0
750 – 800		53	47	41	41	34	27	20	12	4	0	0	0	0	0	0	0	0	0
800 – 850		56	50	45	44	37	31	23	15	7	0	0	0	0	0	0	0	0	0
850 – 900		60	54	48	48	41	34	27	19	11	2	0	0	0	0	0	0	0	0
900 – 950		64	58	52	51	44	37	31	23	15	7	0	0	0	0	0	0	0	0
950 – 1,000		68	62	56	54	48	41	35	28	19	11	3	0	0	0	0	0	0	0
1,000 – 1,050		72	66	60	59	52	45	39	32	24	16	8	0	0	0	0	0	0	0
1,050 – 1,100		75	70	64	63	56	49	43	36	28	20	12	4	0	0	0	0	0	0
1,100 – 1,150		79	73	68	67	60	53	47	40	33	25	17	9	0	0	0	0	0	0
1,150 – 1,200		83	77	71	70	64	57	51	44	37	29	21	13	5	0	0	0	0	0
1,200 – 1,250		87	81	75	74	68	61	55	49	42	34	26	18	9	1	0	0	0	0
1,250 – 1,300		91	85	79	78	72	66	59	52	46	38	30	22	14	6	0	0	0	0
1,300 – 1,350		95	89	83	82	76	70	63	56	50	43	35	27	18	10	2	0	0	0
1,350 – 1,400		98	93	87	86	80	74	67	60	54	47	39	31	23	15	7	0	0	0
1,400 – 1,450		102	96	91	90	84	78	71	64	58	51	44	36	27	19	11	3	0	0
1,450 – 1,500		106	100	94	93	88	82	75	69	62	55	48	40	32	24	16	8	0	0
1,500 – 1,550		110	104	98	97	91	86	79	73	66	59	53	45	36	28	20	12	4	0
1,550 – 1,600		114	108	102	101	95	89	83	77	70	63	57	49	41	33	25	17	8	0
1,600 – 1,650		118	112	106	105	99	93	87	81	74	67	61	54	45	37	29	21	13	5
1,650 – 1,700		121	116	110	109	103	97	91	85	78	72	65	58	50	42	34	26	17	9
1,700 – 1,750		125	119	113	113	107	101	95	89	82	76	69	62	54	46	38	30	22	14
1,750 – 1,800		128	123	117	116	111	105	99	93	86	80	73	66	59	51	43	35	26	18
1,800 – 1,850		131	127	121	120	114	109	103	97	90	84	77	70	63	55	47	39	31	23
1,850 – 1,900		135	130	125	124	118	112	106	101	94	88	81	75	68	60	52	44	35	27
1,900 – 1,950		139	134	129	128	122	116	110	104	98	92	85	79	72	64	56	48	40	32
1,950 – 2,000		144	137	133	132	126	120	114	108	102	96	89	83	76	69	61	53	44	36
2,000 – 2,050		148	141	136	135	130	124	118	112	106	100	93	87	80	73	65	57	49	41
2,050 – 2,100		153	144	139	139	133	128	122	116	110	104	97	91	84	77	70	62	53	45
2,100 – 2,150		155	147	141	141	135	130	124	118	112	106	99	93	86	80	72	64	56	48

For wages of \$2,150 and more, see Oregon Withholding Tax Formulas.

Note: If more than 14 withholding allowances are claimed, use the twice-a-month formula.

Every two-week payroll period (Oregon)

Amount of tax to be withheld

Wage		Number of withholding allowances																	
		Two or less						Three or more											
		Single			Married			Single or married											
At least	But less than	0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0 – 50		8	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 – 100		8	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 – 150		9	2	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 – 200		12	5	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 250		14	7	0	10	3	0	0	0	0	0	0	0	0	0	0	0	0	0
250 – 300		17	11	3	13	5	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		20	14	7	15	8	0	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		23	17	10	18	10	3	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		27	20	14	20	13	5	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		30	24	18	23	16	9	1	0	0	0	0	0	0	0	0	0	0	0
500 – 550		34	28	22	26	20	12	5	0	0	0	0	0	0	0	0	0	0	0
550 – 600		38	32	26	29	23	16	8	1	0	0	0	0	0	0	0	0	0	0
600 – 650		42	36	30	32	26	20	12	4	0	0	0	0	0	0	0	0	0	0
650 – 700		45	40	34	36	29	23	16	8	1	0	0	0	0	0	0	0	0	0
700 – 750		49	44	38	39	32	26	19	11	4	0	0	0	0	0	0	0	0	0
750 – 800		53	48	42	42	35	29	22	15	7	0	0	0	0	0	0	0	0	0
800 – 850		57	51	46	45	39	32	26	19	11	4	0	0	0	0	0	0	0	0
850 – 900		61	55	50	48	42	36	30	23	16	8	1	0	0	0	0	0	0	0
900 – 950		64	59	54	52	46	40	34	28	20	13	5	0	0	0	0	0	0	0
950 – 1,000		68	63	58	56	50	44	38	32	25	17	10	2	0	0	0	0	0	0
1,000 – 1,050		72	67	61	61	54	48	42	36	29	22	14	7	0	0	0	0	0	0
1,050 – 1,100		76	71	65	64	58	52	46	40	34	26	19	12	4	0	0	0	0	0
1,100 – 1,150		80	74	69	68	62	56	50	44	38	31	23	16	8	1	0	0	0	0
1,150 – 1,200		84	78	73	72	66	60	54	48	42	35	28	20	13	5	0	0	0	0
1,200 – 1,250		87	82	77	76	70	64	58	52	46	40	32	25	17	10	2	0	0	0
1,250 – 1,300		91	86	80	80	74	68	62	56	50	44	37	29	22	14	7	0	0	0
1,300 – 1,350		95	90	84	83	78	72	66	60	54	48	41	34	26	19	11	4	0	0
1,350 – 1,400		99	94	88	87	82	76	70	64	58	52	46	38	31	23	16	8	1	0
1,400 – 1,450		103	97	92	91	86	80	75	68	62	56	50	43	35	28	20	13	5	0
1,450 – 1,500		107	101	96	95	90	84	79	72	66	60	54	47	40	32	25	17	10	2
1,500 – 1,550		110	105	100	99	93	88	83	77	70	64	58	52	44	37	29	22	14	7
1,550 – 1,600		114	109	103	103	97	92	86	81	74	68	62	56	49	41	34	26	19	11
1,600 – 1,650		117	113	107	106	101	96	90	85	79	72	68	60	53	46	38	31	23	16
1,650 – 1,700		121	116	111	110	105	99	94	89	83	76	70	64	58	50	43	35	28	20
1,700 – 1,750		124	120	115	114	109	103	98	92	87	81	74	68	62	55	47	40	32	25
1,750 – 1,800		128	123	119	118	112	107	102	96	91	85	78	72	66	59	52	44	37	29
1,800 – 1,850		133	127	123	122	116	111	105	100	95	89	83	76	70	64	56	49	41	34
1,850 – 1,900		137	130	126	125	120	115	109	104	99	93	87	80	74	68	61	53	46	38
1,900 – 1,950		142	134	129	129	124	119	113	108	102	97	91	85	78	72	65	58	50	43
1,950 – 2,000		146	139	133	133	128	122	117	112	106	101	95	89	82	76	70	62	55	47
2,000 – 2,050		151	143	136	137	132	126	121	115	110	105	99	93	87	80	74	67	59	52
2,050 – 2,100		155	148	140	141	135	130	125	119	114	108	103	97	91	84	78	71	64	56
2,100 – 2,150		157	150	142	143	137	132	127	121	116	110	105	99	93	86	80	73	66	58

For wages of \$2,150 and more, see Oregon Withholding Tax Formulas.

Note: If more than 14 withholding allowances are claimed, use the every two-week formula.

Weekly payroll period (Oregon)

Amount of tax to be withheld

Wage		Number of withholding allowances																	
		Two or less						Three or more											
		Single			Married			Single or married											
At least	But less than	0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0	–	20	4	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0
20	–	40	4	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0
40	–	60	4	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0
60	–	80	5	1	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0
80	–	100	6	2	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0
100	–	120	7	4	0	5	1	0	0	0	0	0	0	0	0	0	0	0	0
120	–	140	8	5	1	6	2	0	0	0	0	0	0	0	0	0	0	0	0
140	–	160	9	6	3	7	3	0	0	0	0	0	0	0	0	0	0	0	0
160	–	180	11	7	4	8	4	1	0	0	0	0	0	0	0	0	0	0	0
180	–	200	12	9	5	9	5	2	0	0	0	0	0	0	0	0	0	0	0
200	–	220	13	10	7	10	6	3	0	0	0	0	0	0	0	0	0	0	0
220	–	240	14	11	8	11	8	4	0	0	0	0	0	0	0	0	0	0	0
240	–	260	16	13	10	12	9	5	2	0	0	0	0	0	0	0	0	0	0
260	–	280	18	15	12	14	10	7	3	0	0	0	0	0	0	0	0	0	0
280	–	300	19	16	13	15	12	8	4	1	0	0	0	0	0	0	0	0	0
300	–	320	21	18	15	16	13	10	6	2	0	0	0	0	0	0	0	0	0
320	–	340	22	19	17	17	14	11	7	3	0	0	0	0	0	0	0	0	0
340	–	360	24	21	18	19	15	12	9	5	1	0	0	0	0	0	0	0	0
360	–	380	25	23	20	20	17	13	10	6	3	0	0	0	0	0	0	0	0
380	–	400	27	24	21	21	18	15	11	8	4	0	0	0	0	0	0	0	0
400	–	420	28	26	23	22	19	16	13	9	5	2	0	0	0	0	0	0	0
420	–	440	30	27	24	24	20	17	14	11	7	3	0	0	0	0	0	0	0
440	–	460	31	29	26	25	22	19	16	13	9	5	1	0	0	0	0	0	0
460	–	480	33	30	27	27	24	21	18	15	11	7	3	0	0	0	0	0	0
480	–	500	34	32	29	28	25	22	19	16	13	9	5	1	0	0	0	0	0
500	–	520	36	33	31	30	27	24	21	18	14	11	7	3	0	0	0	0	0
520	–	540	37	35	32	32	29	26	23	20	16	12	9	5	1	0	0	0	0
540	–	560	39	36	34	33	30	27	24	21	18	14	10	7	3	0	0	0	0
560	–	580	40	38	35	35	32	29	26	23	20	16	12	9	5	1	0	0	0
580	–	600	42	39	37	36	33	30	27	24	21	18	14	10	7	3	0	0	0
600	–	620	44	41	38	38	35	32	29	26	23	20	16	12	8	5	1	0	0
620	–	640	45	42	40	39	37	34	31	28	24	21	18	14	10	6	3	0	0
640	–	660	47	44	41	41	38	35	32	29	26	23	19	16	12	8	4	1	0
660	–	680	48	45	43	42	40	37	34	31	28	25	21	18	14	10	6	3	0
680	–	700	50	47	44	44	41	38	35	32	29	26	23	19	16	12	8	4	1
700	–	720	51	48	46	45	43	40	37	34	31	28	25	21	17	14	10	6	2
720	–	740	53	50	47	47	44	41	39	36	33	30	26	23	19	15	12	8	4
740	–	760	54	52	49	48	46	43	40	37	34	31	28	25	21	17	13	10	6
760	–	780	56	53	50	50	47	45	42	39	36	33	30	27	23	19	15	12	8
780	–	800	57	55	52	51	49	46	43	40	37	34	31	28	25	21	17	13	10
800	–	820	58	56	53	53	50	48	45	42	39	36	33	30	26	23	19	15	11
820	–	840	60	58	55	55	52	49	47	44	41	38	35	32	28	24	21	17	13
840	–	860	61	59	56	56	53	51	48	45	42	39	36	33	30	26	22	19	15
860	–	880	63	61	58	58	55	52	49	47	44	41	38	35	32	28	24	21	17
880	–	900	64	62	60	59	56	54	51	48	46	42	39	36	33	30	26	22	19
900	–	920	66	63	61	61	58	55	53	50	47	44	41	38	35	32	28	24	20
920	–	940	68	65	63	62	59	57	54	51	49	46	43	40	37	33	30	26	22
940	–	960	70	66	64	64	61	58	56	53	50	47	44	41	38	35	31	28	24
960	–	980	72	68	65	65	63	60	57	54	52	49	46	43	40	37	33	30	26
980	–	990	72	69	66	66	63	61	58	55	53	50	47	44	41	38	34	30	27

For wages of \$990 and more, see Oregon Withholding Tax Formulas.

Note: If more than 14 withholding allowances are claimed, use the weekly formula.

Daily or miscellaneous payroll period (Oregon)

Amount of tax to be withheld

Wage		Number of withholding allowances																	
		Two or less						Three or more											
		Single			Married			Single or married											
At least	But less than	0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0	–	5	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
5	–	10	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
10	–	15	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
15	–	20	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
20	–	25	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
25	–	30	2	1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0
30	–	35	2	1	1	2	1	0	0	0	0	0	0	0	0	0	0	0	0
35	–	40	2	2	1	2	1	0	0	0	0	0	0	0	0	0	0	0	0
40	–	45	3	2	1	2	1	1	0	0	0	0	0	0	0	0	0	0	0
45	–	50	3	2	2	2	2	1	0	0	0	0	0	0	0	0	0	0	0
50	–	55	3	3	2	3	2	1	0	0	0	0	0	0	0	0	0	0	0
55	–	60	4	3	3	3	2	2	1	0	0	0	0	0	0	0	0	0	0
60	–	65	4	4	3	3	3	2	1	0	0	0	0	0	0	0	0	0	0
65	–	70	5	4	3	4	3	2	2	1	0	0	0	0	0	0	0	0	0
70	–	75	5	4	4	4	3	3	2	1	0	0	0	0	0	0	0	0	0
75	–	80	5	5	4	4	4	3	2	1	1	0	0	0	0	0	0	0	0
80	–	85	6	5	5	5	4	3	3	2	1	0	0	0	0	0	0	0	0
85	–	90	6	6	5	5	4	4	3	2	2	1	0	0	0	0	0	0	0
90	–	95	6	6	5	5	5	4	3	3	2	1	1	0	0	0	0	0	0
95	–	100	7	6	6	6	5	4	4	3	2	2	1	0	0	0	0	0	0
100	–	105	7	7	6	6	5	5	4	4	3	2	1	1	0	0	0	0	0
105	–	110	8	7	7	6	6	5	5	4	3	3	2	1	0	0	0	0	0
110	–	115	8	7	7	7	6	6	5	4	4	3	2	2	1	0	0	0	0
115	–	120	8	8	7	7	7	6	5	5	4	4	3	2	1	1	0	0	0
120	–	125	9	8	8	8	7	6	6	5	5	4	3	2	2	1	0	0	0
125	–	130	9	9	8	8	7	7	6	6	5	4	4	3	2	1	1	0	0
130	–	135	10	9	8	8	8	7	7	6	5	5	4	3	3	2	1	0	0
135	–	140	10	9	9	9	8	8	7	6	6	5	5	4	3	2	2	1	0
140	–	145	10	10	9	9	9	8	7	7	6	6	5	4	4	3	2	1	1
145	–	150	11	10	10	9	9	8	8	7	7	6	5	5	4	3	2	2	1
150	–	155	11	11	10	10	9	9	8	8	7	6	6	5	4	4	3	2	1
155	–	160	11	11	10	10	10	9	9	8	7	7	6	6	5	4	3	3	2
160	–	165	12	11	11	11	10	10	9	8	8	7	7	6	5	4	3	2	2
165	–	170	12	12	11	11	10	10	9	9	8	8	7	6	6	5	4	4	3
170	–	175	12	12	11	11	11	10	10	9	9	8	7	7	6	6	5	4	3
175	–	180	13	12	12	12	11	11	10	10	9	8	8	7	7	6	5	4	4
180	–	185	13	13	12	12	12	11	11	10	9	9	8	8	7	6	6	5	4
185	–	190	14	13	13	13	12	11	11	10	10	9	9	8	7	7	6	5	5
190	–	195	14	13	13	13	12	12	11	11	10	10	9	8	8	7	7	6	5
195	–	200	15	14	13	13	13	12	12	11	11	10	9	9	8	8	7	6	6
200	–	205	15	14	14	14	13	13	12	12	11	10	10	9	9	8	7	7	6
205	–	210	16	15	14	14	14	13	12	12	11	11	10	10	9	8	8	7	6

For wages of \$210 and more, see Oregon Withholding Tax Formulas.

Note: If more than 14 withholding allowances are claimed, use the daily formula.

Frequently asked questions about the withholding computer formula

1. What is the difference between twice a month and every two weeks?

The twice-a-month formula is based upon 24 pay periods a year. The every two weeks or biweekly formula is based upon 26 pay periods a year.

2. What is included in “wages”?

All taxable amounts are included in wages (hourly wage, salary, bonuses, tips, etc.).

3. What isn’t included in “wages”?

Non-taxable amounts such as pre-tax deductions for insurance, cafeteria or flex spending plans (section 125 plans), retirement plans (section 401k, etc.), health savings accounts, etc.

4. Do my employees need to adjust their W-4?

Maybe. If your employee feels like the tables don’t accurately reflect their tax situation, they can change their withholding rate by updating the federal W-4 and writing “For Oregon Only” at the top. Your employee may visit www.oregon.gov/dor/business to find more information on *Oregon Income Tax Withholding*, 150-206-643.

5. Can employees use different W-4 withholding information (allowances, etc.) for Oregon withholding than they do for federal withholding?

Yes, employees can fill out a different W-4 with different information for Oregon. They should indicate the change and write “For Oregon Only” at the top of the W-4.