

Oregon Withholding Tax Tables

Effective January 1, 2017

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) 945-8091



**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 \$6,550 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 Combined payroll section.

You may be personally liable for withholding taxes

As a corporation officer, member, or employee, you can be held personally responsible for unpaid withholding taxes owed by the corporation. That's because Oregon Revised Statutes (ORS) 316.162 and 316.207 authorize the department to transfer the liability for taxes from the corporation to the responsible officers, members, 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. You can set up your payments through a secure internet site or through your financial institution. For ACH credit payments, you need to file an authorization agreement with the Department of Revenue before you can receive the department's payment information. To submit your authorization agreement or to make an ACH debit payment, visit www.oregon.gov/dor and look for the link to Revenue Online.

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.

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.

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
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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 one banking 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 26.</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
100	– 200	16	0	0	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200	– 300	20	3	0	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300	– 400	24	8	0	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400	– 500	29	13	0	21	4	0	0	0	0	0	0	0	0	0	0	0	0	0
500	– 600	34	20	4	26	9	0	0	0	0	0	0	0	0	0	0	0	0	0
600	– 700	40	26	11	31	14	0	0	0	0	0	0	0	0	0	0	0	0	0
700	– 800	47	33	18	36	19	3	0	0	0	0	0	0	0	0	0	0	0	0
800	– 900	53	39	25	40	24	8	0	0	0	0	0	0	0	0	0	0	0	0
900	– 1,000	59	46	32	45	30	13	0	0	0	0	0	0	0	0	0	0	0	0
1,000	– 1,100	67	54	40	51	37	20	4	0	0	0	0	0	0	0	0	0	0	0
1,100	– 1,200	74	62	48	57	43	27	11	0	0	0	0	0	0	0	0	0	0	0
1,200	– 1,300	82	70	56	64	49	34	18	2	0	0	0	0	0	0	0	0	0	0
1,300	– 1,400	90	78	65	70	56	41	25	9	0	0	0	0	0	0	0	0	0	0
1,400	– 1,500	97	85	73	76	62	48	32	16	0	0	0	0	0	0	0	0	0	0
1,500	– 1,600	105	93	81	82	68	54	39	23	6	0	0	0	0	0	0	0	0	0
1,600	– 1,700	113	101	89	89	75	61	46	30	13	0	0	0	0	0	0	0	0	0
1,700	– 1,800	120	108	97	95	81	67	53	37	20	4	0	0	0	0	0	0	0	0
1,800	– 1,900	128	116	104	101	87	74	60	45	29	12	0	0	0	0	0	0	0	0
1,900	– 2,000	136	124	112	109	95	82	68	54	38	21	5	0	0	0	0	0	0	0
2,000	– 2,100	143	131	119	117	103	90	77	63	47	30	14	0	0	0	0	0	0	0
2,100	– 2,200	151	139	127	125	111	98	85	71	56	39	23	6	0	0	0	0	0	0
2,200	– 2,300	158	147	135	133	119	106	93	79	65	48	32	15	0	0	0	0	0	0
2,300	– 2,400	166	154	142	141	128	114	101	87	74	57	41	24	8	0	0	0	0	0
2,400	– 2,500	174	162	150	148	136	122	109	96	82	66	50	33	17	0	0	0	0	0
2,500	– 2,600	181	170	158	156	144	130	117	104	90	75	59	42	26	9	0	0	0	0
2,600	– 2,700	189	177	165	164	152	139	125	112	98	84	68	51	35	18	2	0	0	0
2,700	– 2,800	197	185	173	171	159	147	133	120	106	93	77	60	44	27	11	0	0	0
2,800	– 2,900	204	193	181	179	167	155	141	128	115	101	86	69	53	36	20	4	0	0
2,900	– 3,000	212	200	188	187	175	163	149	136	123	109	95	78	62	45	29	13	0	0
3,000	– 3,100	220	208	196	194	182	170	158	144	131	117	104	87	71	54	38	22	5	0
3,100	– 3,200	227	215	204	202	190	178	166	152	139	125	112	96	80	63	47	31	14	0
3,200	– 3,300	235	223	211	209	198	186	174	160	147	134	120	105	89	72	56	40	23	7
3,300	– 3,400	243	231	219	217	205	193	182	168	155	142	128	114	98	81	65	49	32	16
3,400	– 3,500	249	238	227	225	213	201	189	177	163	150	136	123	107	90	74	58	41	25
3,500	– 3,600	256	246	234	232	221	209	197	185	171	158	145	131	116	99	83	67	50	34
3,600	– 3,700	263	254	242	240	228	216	204	193	179	166	153	139	125	108	92	76	59	43
3,700	– 3,800	270	261	250	248	236	224	212	200	187	174	161	147	134	117	101	85	68	52
3,800	– 3,900	278	268	257	255	244	232	220	208	196	182	169	155	142	126	110	94	77	61
3,900	– 4,000	287	274	265	263	251	239	227	216	204	190	177	164	150	135	119	103	86	70
4,000	– 4,100	296	281	272	271	259	247	235	223	211	198	185	172	158	144	128	112	95	79
4,100	– 4,200	305	288	279	278	266	255	243	231	219	206	193	180	166	153	137	121	104	88
4,200	– 4,300	309	293	282	282	270	258	247	235	223	211	197	184	170	157	142	125	109	92

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	5	15	7	0	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		23	16	9	18	10	1	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		26	19	12	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	25	18	10	2	0	0	0	0	0	0	0	0	0	0	0
550 – 600		37	31	24	29	22	14	5	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	32	35	28	21	12	4	0	0	0	0	0	0	0	0	0	0
700 – 750		49	43	36	38	31	24	16	8	0	0	0	0	0	0	0	0	0	0
750 – 800		52	47	40	41	34	27	19	11	3	0	0	0	0	0	0	0	0	0
800 – 850		56	50	44	44	37	30	23	15	7	0	0	0	0	0	0	0	0	0
850 – 900		60	54	48	48	40	33	26	18	10	2	0	0	0	0	0	0	0	0
900 – 950		64	58	52	51	44	37	30	22	14	6	0	0	0	0	0	0	0	0
950 – 1,000		68	62	56	54	48	41	34	27	19	11	2	0	0	0	0	0	0	0
1,000 – 1,050		72	66	60	58	52	45	38	31	23	15	7	0	0	0	0	0	0	0
1,050 – 1,100		75	69	64	62	56	49	42	36	28	20	11	3	0	0	0	0	0	0
1,100 – 1,150		79	73	67	66	60	53	46	40	32	24	16	8	0	0	0	0	0	0
1,150 – 1,200		83	77	71	70	64	57	50	44	37	29	20	12	4	0	0	0	0	0
1,200 – 1,250		87	81	75	74	68	61	54	48	41	33	25	17	8	0	0	0	0	0
1,250 – 1,300		91	85	79	78	72	65	59	52	45	38	29	21	13	5	0	0	0	0
1,300 – 1,350		95	89	83	82	76	69	63	56	49	42	34	26	17	9	1	0	0	0
1,350 – 1,400		98	92	87	86	80	73	67	60	53	47	38	30	22	14	6	0	0	0
1,400 – 1,450		102	96	90	89	84	77	71	64	57	51	43	35	26	18	10	2	0	0
1,450 – 1,500		106	100	94	93	87	81	75	68	61	55	47	39	31	23	15	6	0	0
1,500 – 1,550		110	104	98	97	91	85	79	72	65	59	52	44	35	27	19	11	3	0
1,550 – 1,600		114	108	102	101	95	89	83	76	69	63	56	48	40	32	24	15	7	0
1,600 – 1,650		117	112	106	105	99	93	87	80	73	67	60	53	44	36	28	20	12	3
1,650 – 1,700		121	115	109	109	103	97	91	84	78	71	64	57	49	41	33	24	16	8
1,700 – 1,750		125	119	113	112	106	101	95	88	82	75	68	62	53	45	37	29	21	12
1,750 – 1,800		128	123	117	116	110	104	98	92	86	79	72	66	58	50	42	33	25	17
1,800 – 1,850		131	127	121	120	114	108	102	96	90	83	76	70	62	54	46	38	30	21
1,850 – 1,900		135	130	125	124	118	112	106	100	94	87	80	74	67	59	51	42	34	26
1,900 – 1,950		139	134	129	128	122	116	110	104	98	91	84	78	71	63	55	47	39	30
1,950 – 2,000		143	137	132	132	126	120	114	108	102	95	88	82	75	68	60	51	43	35
2,000 – 2,050		148	141	136	135	129	123	118	112	106	99	93	86	79	72	64	56	48	39
2,050 – 2,100		152	144	140	139	133	127	121	115	110	103	97	90	83	76	69	60	52	44
2,100 – 2,150		155	146	141	141	135	129	123	117	111	105	99	92	85	79	71	63	54	46

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	19	12	4	0	0	0	0	0	0	0	0	0	0
650	– 700	45	40	34	35	29	23	15	8	0	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	38	32	26	18	11	3	0	0	0	0	0	0	0	0
850	– 900	61	55	50	48	42	36	30	23	15	8	0	0	0	0	0	0	0	0
900	– 950	64	59	54	52	46	40	34	27	20	12	4	0	0	0	0	0	0	0
950	– 1,000	68	63	57	56	50	44	38	31	24	17	9	1	0	0	0	0	0	0
1,000	– 1,050	72	67	61	60	54	48	42	36	29	21	13	6	0	0	0	0	0	0
1,050	– 1,100	76	70	65	64	58	52	46	40	33	26	18	10	3	0	0	0	0	0
1,100	– 1,150	80	74	69	68	62	56	50	44	37	30	22	15	7	0	0	0	0	0
1,150	– 1,200	84	78	73	72	66	60	54	48	42	35	27	19	12	4	0	0	0	0
1,200	– 1,250	87	82	76	76	70	64	58	52	46	39	31	24	16	9	1	0	0	0
1,250	– 1,300	91	86	80	79	74	68	62	56	50	43	36	28	21	13	6	0	0	0
1,300	– 1,350	95	90	84	83	78	72	66	60	54	47	40	33	25	18	10	3	0	0
1,350	– 1,400	99	93	88	87	82	76	70	64	58	52	45	37	30	22	15	7	0	0
1,400	– 1,450	103	97	92	91	85	80	74	68	62	56	49	42	34	27	19	12	4	0
1,450	– 1,500	107	101	96	95	89	84	78	72	66	60	53	46	39	31	24	16	8	1
1,500	– 1,550	110	105	99	99	93	88	82	76	70	64	58	51	43	36	28	21	13	5
1,550	– 1,600	114	109	103	102	97	91	86	80	74	68	62	55	48	40	33	25	17	10
1,600	– 1,650	117	113	107	106	101	95	90	84	78	72	66	59	52	45	37	30	22	14
1,650	– 1,700	121	116	111	110	105	99	94	88	82	76	70	63	57	49	42	34	26	19
1,700	– 1,750	124	120	115	114	108	103	97	92	86	80	74	68	61	54	46	39	31	23
1,750	– 1,800	128	123	119	118	112	107	101	96	90	84	78	72	65	58	51	43	35	28
1,800	– 1,850	132	127	122	122	116	111	105	100	94	88	82	76	69	63	55	48	40	32
1,850	– 1,900	137	130	126	125	120	114	109	103	98	92	86	80	74	67	60	52	44	37
1,900	– 1,950	141	134	129	129	124	118	113	107	102	96	90	84	78	71	64	57	49	41
1,950	– 2,000	146	138	133	133	128	122	117	111	106	100	94	88	82	75	69	61	53	46
2,000	– 2,050	150	143	136	137	131	126	120	115	109	104	98	92	86	79	73	66	58	50
2,050	– 2,100	155	147	140	141	135	130	124	119	113	108	102	96	90	84	77	70	62	55
2,100	– 2,150	157	150	142	143	137	132	126	121	115	110	104	98	92	86	79	72	65	57

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																	
At least	But less than	Two or less						Three or more											
		Single			Married			Single or married											
		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	0
20 – 40		4	0	0	4	0	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	0
60 – 80		5	1	0	4	0	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	0
100 – 120		7	3	0	5	1	0	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	0
140 – 160		9	6	2	7	3	0	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	0
180 – 200		12	9	5	9	5	2	0	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	0
220 – 240		14	11	8	11	8	4	0	0	0	0	0	0	0	0	0	0	0	0
240 – 260		16	13	10	12	9	5	1	0	0	0	0	0	0	0	0	0	0	0
260 – 280		18	15	12	13	10	7	3	0	0	0	0	0	0	0	0	0	0	0
280 – 300		19	16	13	15	12	8	4	0	0	0	0	0	0	0	0	0	0	0
300 – 320		21	18	15	16	13	9	6	2	0	0	0	0	0	0	0	0	0	0
320 – 340		22	19	16	17	14	11	7	3	0	0	0	0	0	0	0	0	0	0
340 – 360		24	21	18	19	15	12	8	5	1	0	0	0	0	0	0	0	0	0
360 – 380		25	22	20	20	17	13	10	6	2	0	0	0	0	0	0	0	0	0
380 – 400		27	24	21	21	18	15	11	7	4	0	0	0	0	0	0	0	0	0
400 – 420		28	25	23	22	19	16	13	9	5	1	0	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	0
440 – 460		31	29	26	25	22	19	16	12	9	5	1	0	0	0	0	0	0	0
460 – 480		33	30	27	27	24	20	17	14	10	7	3	0	0	0	0	0	0	0
480 – 500		34	32	29	28	25	22	19	16	12	8	5	1	0	0	0	0	0	0
500 – 520		36	33	30	30	27	24	21	18	14	10	6	3	0	0	0	0	0	0
520 – 540		37	35	32	32	28	25	22	19	16	12	8	4	1	0	0	0	0	0
540 – 560		39	36	33	33	30	27	24	21	18	14	10	6	3	0	0	0	0	0
560 – 580		40	38	35	35	32	29	26	22	19	16	12	8	4	1	0	0	0	0
580 – 600		42	39	37	36	33	30	27	24	21	17	14	10	6	2	0	0	0	0
600 – 620		44	41	38	38	35	32	29	26	23	19	15	12	8	4	0	0	0	0
620 – 640		45	42	40	39	36	33	30	27	24	21	17	13	10	6	2	0	0	0
640 – 660		47	44	41	41	38	35	32	29	26	23	19	15	12	8	4	0	0	0
660 – 680		48	45	43	42	39	37	34	31	27	24	21	17	13	10	6	2	0	0
680 – 700		50	47	44	44	41	38	35	32	29	26	23	19	15	11	8	4	0	0
700 – 720		51	48	46	45	43	40	37	34	31	28	24	21	17	13	9	6	2	0
720 – 740		53	50	47	47	44	41	38	35	32	29	26	22	19	15	11	7	4	0
740 – 760		54	51	49	48	46	43	40	37	34	31	28	24	21	17	13	9	5	2
760 – 780		56	53	50	50	47	44	42	39	36	32	29	26	22	19	15	11	7	3
780 – 800		57	55	52	51	49	46	43	40	37	34	31	28	24	20	17	13	9	5
800 – 820		58	56	53	53	50	47	45	42	39	36	33	30	26	22	18	15	11	7
820 – 840		60	58	55	54	52	49	46	43	40	37	34	31	28	24	20	16	13	9
840 – 860		61	59	56	56	53	51	48	45	42	39	36	33	30	26	22	18	14	11
860 – 880		63	61	58	58	55	52	49	47	44	41	37	34	31	28	24	20	16	12
880 – 900		64	62	59	59	56	54	51	48	45	42	39	36	33	29	26	22	18	14
900 – 920		66	63	61	61	58	55	52	50	47	44	41	38	35	31	27	24	20	16
920 – 940		68	65	63	62	59	57	54	51	48	45	42	39	36	33	29	25	22	18
940 – 960		70	66	64	64	61	58	55	53	50	47	44	41	38	35	31	27	23	20
960 – 980		71	68	65	65	62	60	57	54	51	49	46	42	39	36	33	29	25	21
980 – 990		72	69	66	66	63	60	58	55	52	49	46	43	40	37	34	30	26	22

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	4	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	0	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	6	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	1	1	0	0	0	0
115	–	120	8	8	7	7	7	6	5	5	4	3	3	2	1	0	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	4	4	3	2	1	1	0
140	–	145	10	10	9	9	9	8	7	7	6	6	5	4	3	3	2	1	0
145	–	150	11	10	10	9	9	8	8	7	7	6	5	5	4	3	2	2	1
150	–	155	11	10	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	4	3	2
165	–	170	12	12	11	11	10	10	9	9	8	8	7	6	6	5	4	3	2
170	–	175	12	12	11	11	11	10	10	9	9	8	7	7	6	5	5	4	3
175	–	180	13	12	12	12	11	11	10	10	9	8	8	7	7	6	5	4	3
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	4
190	–	195	14	13	13	13	12	12	11	11	10	10	9	8	8	7	6	6	5
195	–	200	15	14	13	13	13	12	12	11	11	10	9	9	8	8	7	6	5
200	–	205	15	14	14	14	13	13	12	11	11	10	10	9	9	8	7	7	6
205	–	210	15	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.