Oregon Withholding Tax Tables

Effective February 1, 2018

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

150-206-430 (Rev. 01-18)

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:
• Less than $2,500 for the quarter →	by the quarterly report due date
Example: If your Federal tax liability is $2,300 and your state income tax liability is $1,500, you deposit quarterly.	
• $50,000 or less in the lookback period* →	by the 15th of the month following payroll
Example: If your federal tax liability is $5,000 and your state income tax liability is $2,500, you deposit monthly.	
• More than $50,000 in the lookback period* →	**Semiweekly deposit schedule**

If the day falls on a:	*Then pay taxes by:*
Wednesday, Thursday, and/or Friday	the following Wednesday
Saturday, Sunday, Monday and/or Tuesday	the following Friday

Example: If your federal tax liability is $60,000 and your state income tax liability is $25,000, you deposit semi-weekly.
• $100,000 in a single pay period* → within one banking day
Example: If your federal tax liability is $120,000 and your state income tax liability is $75,000, you deposit within one banking day.
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.
* 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.

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	17	0	0	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	–	200	17	0	0	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200	–	300	20	3	0	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300	–	400	25	8	0	17	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	35	20	3	26	9	0	0	0	0	0	0	0	0	0	0	0	0	0
600	–	700	41	27	10	31	14	0	0	0	0	0	0	0	0	0	0	0	0	0
700	–	800	47	33	17	36	19	2	0	0	0	0	0	0	0	0	0	0	0	0
800	–	900	54	39	24	41	24	7	0	0	0	0	0	0	0	0	0	0	0	0
900	–	1000	60	46	32	46	29	12	0	0	0	0	0	0	0	0	0	0	0	0
1000	–	1100	68	54	40	52	36	19	3	0	0	0	0	0	0	0	0	0	0	0
1100	–	1200	76	62	49	59	43	26	10	0	0	0	0	0	0	0	0	0	0	0
1200	–	1300	84	70	57	65	50	33	17	0	0	0	0	0	0	0	0	0	0	0
1300	–	1400	92	78	65	71	57	40	24	7	0	0	0	0	0	0	0	0	0	0
1400	–	1500	99	86	73	77	63	47	31	14	0	0	0	0	0	0	0	0	0	0
1500	–	1600	107	94	81	84	69	54	38	21	4	0	0	0	0	0	0	0	0	0
1600	–	1700	115	102	89	90	76	61	45	28	11	0	0	0	0	0	0	0	0	0
1700	–	1800	123	110	97	96	82	68	52	35	18	1	0	0	0	0	0	0	0	0
1800	–	1900	131	118	105	103	88	74	59	42	26	9	0	0	0	0	0	0	0	0
1900	–	2000	139	126	113	110	96	82	68	51	35	18	1	0	0	0	0	0	0	0
2000	–	2100	147	134	121	118	104	90	77	60	44	27	10	0	0	0	0	0	0	0
2100	–	2200	155	142	129	126	112	99	85	69	53	36	19	2	0	0	0	0	0	0
2200	–	2300	163	150	137	134	120	107	93	78	62	45	28	11	0	0	0	0	0	0
2300	–	2400	171	158	145	142	128	115	101	87	71	54	37	20	4	0	0	0	0	0
2400	–	2500	179	166	153	150	136	123	109	96	80	63	46	29	13	0	0	0	0	0
2500	–	2600	187	174	161	158	145	131	117	104	89	72	55	38	22	5	0	0	0	0
2600	–	2700	195	182	168	166	153	139	125	112	98	81	64	47	31	14	0	0	0	0
2700	–	2800	202	189	176	174	161	147	133	120	106	90	73	56	40	23	6	0	0	0
2800	–	2900	210	197	184	182	169	155	142	128	114	99	82	65	49	32	15	0	0	0
2900	–	3000	218	205	192	190	177	163	150	136	122	108	91	74	58	41	24	7	0	0
3000	–	3100	226	213	200	198	185	171	158	144	131	117	100	83	67	50	33	16	0	0
3100	–	3200	234	221	208	206	193	180	166	152	139	125	109	92	76	59	42	25	9	0
3200	–	3300	242	229	216	214	201	188	174	160	147	133	118	101	85	68	51	34	18	1
3300	–	3400	250	237	224	222	209	196	182	168	155	141	127	110	94	77	60	43	27	10
3400	–	3500	258	245	232	229	216	203	190	177	163	149	136	119	103	86	69	52	36	19
3500	–	3600	266	253	240	237	224	211	198	185	171	157	144	128	112	95	78	61	45	28
3600	–	3700	273	261	248	245	232	219	206	193	179	165	152	137	121	104	87	70	54	37
3700	–	3800	280	269	256	253	240	227	214	201	187	174	160	146	130	113	96	79	63	46
3800	–	3900	287	277	264	261	248	235	222	209	195	182	168	154	139	122	105	88	72	55
3900	–	4000	294	284	271	269	256	243	230	217	203	190	176	162	148	131	114	97	81	64
4000	–	4100	301	291	279	277	264	251	238	225	212	198	184	171	157	140	123	106	90	73
4100	–	4200	308	298	287	285	272	259	246	233	220	206	192	179	165	149	132	115	99	82
4150	–	4250	311	301	291	289	276	263	250	237	224	210	196	183	169	153	137	120	103	86
For wages of $4,250 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	15	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	21	13	5	15	7	0	0	0	0	0	0	0	0	0	0	0	0	0
350 –	400	24	17	9	18	10	1	0	0	0	0	0	0	0	0	0	0	0	0
400 –	450	27	20	12	20	12	4	0	0	0	0	0	0	0	0	0	0	0	0
450 –	500	30	23	16	23	15	6	0	0	0	0	0	0	0	0	0	0	0	0
500 –	550	34	27	20	26	18	10	1	0	0	0	0	0	0	0	0	0	0	0
550 –	600	38	31	24	29	22	13	5	0	0	0	0	0	0	0	0	0	0	0
600 –	650	42	35	28	32	25	17	8	0	0	0	0	0	0	0	0	0	0	0
650 –	700	46	39	32	36	28	20	12	3	0	0	0	0	0	0	0	0	0	0
700 –	750	50	43	36	39	32	24	15	7	0	0	0	0	0	0	0	0	0	0
750 –	800	54	47	40	42	35	27	19	10	2	0	0	0	0	0	0	0	0	0
800 –	850	58	51	45	45	38	31	22	14	6	0	0	0	0	0	0	0	0	0
850 –	900	62	55	49	48	41	34	26	17	9	1	0	0	0	0	0	0	0	0
900 –	950	66	59	53	51	44	37	30	21	13	4	0	0	0	0	0	0	0	0
950 –	1000	70	63	57	55	48	41	34	26	17	9	1	0	0	0	0	0	0	0
1000 –	1050	74	67	60	59	52	45	38	30	22	13	5	0	0	0	0	0	0	0
1050 –	1100	77	71	64	63	56	49	42	35	26	18	10	1	0	0	0	0	0	0
1100 –	1150	81	75	68	67	60	53	46	39	31	22	14	6	0	0	0	0	0	0
1150 –	1200	85	79	72	71	64	57	51	44	35	27	19	10	2	0	0	0	0	0
1200 –	1250	89	83	76	75	68	61	55	48	40	31	23	15	6	0	0	0	0	0
1250 –	1300	93	87	80	79	72	65	59	52	44	36	28	19	11	2	0	0	0	0
1300 –	1350	97	91	84	83	76	70	63	56	49	40	32	24	15	7	0	0	0	0
1350 –	1400	101	95	88	87	80	74	67	60	53	45	37	28	20	11	3	0	0	0
1400 –	1450	105	99	92	91	84	78	71	64	57	49	41	33	24	16	8	0	0	0
1450 –	1500	109	103	96	95	88	82	75	68	61	54	46	37	29	20	12	4	0	0
1500 –	1550	113	107	100	99	92	86	79	72	65	58	50	42	33	25	17	8	0	0
1550 –	1600	117	111	104	103	96	90	83	76	69	62	55	46	38	29	21	13	4	0
1600 –	1650	121	115	108	107	100	94	87	80	73	67	59	51	42	34	26	17	9	0
1650 –	1700	125	118	112	111	104	98	91	84	77	71	64	55	47	38	30	22	13	5
1700 –	1750	129	122	116	115	108	102	95	88	81	75	68	60	51	43	35	26	18	9
1750 –	1800	133	126	120	119	112	106	99	92	86	79	72	64	56	47	39	31	22	14
1800 –	1850	136	130	124	123	116	110	103	96	90	83	76	69	60	52	44	35	27	18
1850 –	1900	140	134	128	127	120	114	107	100	94	87	80	73	65	56	48	40	31	23
1900 –	1950	143	138	132	131	124	118	111	104	98	91	84	77	69	61	53	44	36	27
1950 –	2000	147	142	136	135	128	122	115	109	102	95	88	81	74	65	57	49	40	32
2000 –	2050	150	145	140	138	132	125	119	112	106	99	92	85	78	70	62	53	45	36
2050 –	2100	154	149	144	142	136	129	123	116	110	103	96	89	83	74	66	58	49	41
2075 –	2125	156	151	146	144	138	131	125	118	112	105	98	91	85	77	68	60	52	43
For wages of $2,125 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	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	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	21	14	6	15	8	0	0	0	0	0	0	0	0	0	0	0	0	0
350 –	400	24	17	10	18	10	2	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	24	16	8	1	0	0	0	0	0	0	0	0	0	0	0
500 –	550	34	28	22	27	20	12	4	0	0	0	0	0	0	0	0	0	0	0
550 –	600	38	32	26	30	23	15	8	0	0	0	0	0	0	0	0	0	0	0
600 –	650	42	36	30	33	26	19	11	3	0	0	0	0	0	0	0	0	0	0
650 –	700	46	40	34	36	30	22	15	7	0	0	0	0	0	0	0	0	0	0
700 –	750	50	44	38	39	33	26	18	10	3	0	0	0	0	0	0	0	0	0
750 –	800	54	48	42	42	36	29	22	14	6	0	0	0	0	0	0	0	0	0
800 –	850	58	52	46	46	39	32	25	17	10	2	0	0	0	0	0	0	0	0
850 –	900	62	56	50	49	42	36	29	22	14	6	0	0	0	0	0	0	0	0
900 –	950	66	60	54	53	46	40	34	26	18	11	3	0	0	0	0	0	0	0
950 –	1000	70	64	58	57	50	44	38	31	23	15	7	0	0	0	0	0	0	0
1000 –	1050	74	68	62	61	54	48	42	35	27	20	12	4	0	0	0	0	0	0
1050 –	1100	78	72	66	65	58	52	46	40	32	24	16	9	1	0	0	0	0	0
1100 –	1150	82	76	70	69	63	56	50	44	36	29	21	13	5	0	0	0	0	0
1150 –	1200	86	80	74	73	67	60	54	48	41	33	25	18	10	2	0	0	0	0
1200 –	1250	90	84	78	77	71	64	58	52	45	38	30	22	14	7	0	0	0	0
1250 –	1300	94	88	82	81	75	68	62	56	49	42	34	27	19	11	3	0	0	0
1300 –	1350	98	92	86	85	79	72	66	60	54	47	39	31	23	16	8	0	0	0
1350 –	1400	102	96	90	89	83	76	70	64	58	51	43	36	28	20	12	5	0	0
1400 –	1450	106	100	94	93	87	81	74	68	62	55	48	40	32	25	17	9	1	0
1450 –	1500	110	104	98	97	91	85	78	72	66	59	52	45	37	29	21	14	6	0
1500 –	1550	114	108	102	101	95	89	82	76	70	63	57	49	41	34	26	18	10	3
1550 –	1600	118	112	106	105	99	93	86	80	74	67	61	54	46	38	30	23	15	7
1600 –	1650	122	116	110	109	102	96	90	84	78	72	65	58	50	43	35	27	19	12
1650 –	1700	125	120	114	112	106	100	94	88	82	76	69	63	55	47	39	32	24	16
1700 –	1750	129	124	118	116	110	104	98	92	86	80	73	67	59	52	44	36	28	21
1750 –	1800	132	127	121	120	114	108	102	96	90	84	77	71	64	56	48	41	33	25
1800 –	1850	136	131	125	124	118	112	106	100	94	88	81	75	68	61	53	45	37	30
1850 –	1900	139	135	129	128	122	116	110	104	98	92	85	79	73	65	57	50	42	34
1900 –	1950	143	138	133	132	126	120	114	108	102	96	90	83	77	70	62	54	46	39
1950 –	2000	146	142	137	136	130	124	118	112	106	100	94	87	81	74	66	59	51	43
2000 –	2050	150	145	141	140	134	128	122	116	110	104	98	91	85	79	71	63	55	48
2050 –	2100	154	149	144	144	138	132	126	120	114	108	102	95	89	83	75	68	60	52
2075 –	2125	157	150	146	146	140	134	128	122	116	110	104	97	91	85	78	70	62	54
For wages of $2,125 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	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	10	6	2	7	3	0	0	0	0	0	0	0	0	0	0	0	0	0
160 –	180	11	7	4	8	4	0	0	0	0	0	0	0	0	0	0	0	0	0
180 –	200	12	9	5	9	5	1	0	0	0	0	0	0	0	0	0	0	0	0
200 –	220	13	10	7	10	6	2	0	0	0	0	0	0	0	0	0	0	0	0
220 –	240	15	11	8	11	7	4	0	0	0	0	0	0	0	0	0	0	0	0
240 –	260	16	13	10	13	9	5	1	0	0	0	0	0	0	0	0	0	0	0
260 –	280	18	15	12	14	10	6	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	5	1	0	0	0	0	0	0	0	0	0	0
320 –	340	23	20	16	18	14	11	7	3	0	0	0	0	0	0	0	0	0	0
340 –	360	24	21	18	19	16	12	8	4	0	0	0	0	0	0	0	0	0	0
360 –	380	26	23	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	3	0	0	0	0	0	0	0	0	0
400 –	420	29	26	23	23	19	16	12	8	5	1	0	0	0	0	0	0	0	0
420 –	440	31	28	25	24	21	17	14	10	6	2	0	0	0	0	0	0	0	0
440 –	460	32	29	26	25	22	19	16	12	8	4	0	0	0	0	0	0	0	0
460 –	480	34	31	28	27	24	21	17	14	10	6	2	0	0	0	0	0	0	0
480 –	500	35	32	29	29	25	22	19	15	12	8	4	0	0	0	0	0	0	0
500 –	520	37	34	31	30	27	24	21	17	13	10	6	2	0	0	0	0	0	0
520 –	540	38	35	32	32	29	25	22	19	15	11	7	4	0	0	0	0	0	0
540 –	560	40	37	34	33	30	27	24	21	17	13	9	5	2	0	0	0	0	0
560 –	580	42	39	36	35	32	29	26	22	19	15	11	7	3	0	0	0	0	0
580 –	600	43	40	37	37	33	30	27	24	21	17	13	9	5	1	0	0	0	0
600 –	620	45	42	39	38	35	32	29	26	22	19	15	11	7	3	0	0	0	0
620 –	640	46	43	40	40	37	34	30	27	24	20	16	13	9	5	1	0	0	0
640 –	660	48	45	42	41	38	35	32	29	26	22	18	14	11	7	3	0	0	0
660 –	680	50	47	44	43	40	37	34	31	27	24	20	16	12	8	5	1	0	0
680 –	700	51	48	45	45	42	38	35	32	29	26	22	18	14	10	6	3	0	0
700 –	720	53	50	47	46	43	40	37	34	31	27	24	20	16	12	8	4	0	0
720 –	740	54	51	48	48	45	42	39	35	32	29	25	22	18	14	10	6	2	0
740 –	760	56	53	50	49	46	43	40	37	34	31	27	23	20	16	12	8	4	0
760 –	780	57	54	51	51	48	45	42	39	35	32	29	25	21	17	14	10	6	2
780 –	800	59	56	53	52	49	46	43	40	37	34	31	27	23	19	15	12	8	4
800 –	820	61	58	55	54	51	48	45	42	39	36	32	29	25	21	17	13	9	6
820 –	840	62	59	56	56	53	50	47	43	40	37	34	31	27	23	19	15	11	7
840 –	860	63	61	58	57	54	51	48	45	42	39	36	32	29	25	21	17	13	9
860 –	880	65	62	59	59	56	53	50	47	44	40	37	34	30	26	23	19	15	11
880 –	900	66	64	61	60	57	54	51	48	45	42	39	36	32	28	24	21	17	13
900 –	920	68	65	63	62	59	56	53	50	47	44	41	37	34	30	26	22	18	15
920 –	940	69	67	64	64	61	58	55	52	48	45	42	39	36	32	28	24	20	16
940 –	960	70	68	66	65	62	59	56	53	50	47	44	41	37	34	30	26	22	18
960 –	980	72	70	67	67	64	61	58	55	52	49	45	42	39	35	32	28	24	20
970 –	990	73	70	68	68	65	62	59	56	52	49	46	43	40	36	33	29	25	21
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	0
5 –	10	1	0	0	1	0	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	0
15 –	20	1	0	0	1	0	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	0
25 –	30	2	1	0	1	1	0	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	0
35 –	40	2	2	1	2	1	0	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	0
45 –	50	3	2	2	2	2	1	0	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	0
55 –	60	4	3	3	3	2	2	1	0	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	0
65 –	70	5	4	3	4	3	2	1	1	0	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	0
75 –	80	5	5	4	4	4	3	2	1	1	0	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	0
85 –	90	6	6	5	5	4	4	3	2	1	1	0	0	0	0	0	0	0	0
90 –	95	7	6	5	5	5	4	3	3	2	1	0	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	0
100 –	105	7	7	6	6	5	5	4	4	3	2	1	0	0	0	0	0	0	0
105 –	110	8	7	7	7	6	5	5	4	3	2	2	1	0	0	0	0	0	0
110 –	115	8	8	7	7	6	6	5	4	4	3	2	1	1	0	0	0	0	0
115 –	120	9	8	7	7	7	6	5	5	4	3	3	2	1	0	0	0	0	0
120 –	125	9	8	8	8	7	6	6	5	5	4	3	2	1	1	0	0	0	0
125 –	130	9	9	8	8	8	7	6	6	5	4	3	3	2	1	0	0	0	0
130 –	135	10	9	9	9	8	7	7	6	5	5	4	3	2	2	1	0	0	0
135 –	140	10	10	9	9	8	8	7	6	6	5	4	4	3	2	1	1	0	0
140 –	145	11	10	9	9	9	8	7	7	6	6	5	4	3	3	2	1	0	0
145 –	150	11	10	10	10	9	8	8	7	7	6	5	5	4	3	2	1	1	0
150 –	155	11	11	10	10	9	9	8	8	7	6	6	5	4	3	3	2	1	0
155 –	160	12	11	11	10	10	9	9	8	7	7	6	5	5	4	3	2	2	1
160 –	165	12	12	11	11	10	10	9	8	8	7	7	6	5	4	4	3	2	1
165 –	170	13	12	11	11	11	10	9	9	8	8	7	6	6	5	4	3	2	2
170 –	175	13	12	12	12	11	10	10	9	9	8	7	7	6	5	4	4	3	2
175 –	180	13	13	12	12	11	11	10	10	9	8	8	7	6	6	5	4	3	3
180 –	185	14	13	13	12	12	11	11	10	9	9	8	8	7	6	5	5	4	3
185 –	190	14	13	13	13	12	12	11	10	10	9	9	8	7	7	6	5	4	3
190 –	195	14	14	13	13	13	12	11	11	10	10	9	8	8	7	6	5	5	4
195 –	200	15	14	14	14	13	12	12	11	11	10	9	9	8	7	7	6	5	4
200 –	205	15	15	14	14	13	13	12	12	11	10	10	9	9	8	7	6	6	5
205 –	210	15	15	14	14	14	13	13	12	11	11	10	10	9	8	8	7	6	5
208 –	213	16	15	15	15	14	13	13	12	12	11	10	10	9	8	8	7	6	5
For wages of $213 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.