

Oregon Withholding Tax Tables

Effective January 1, 2019

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

Due to changes in federal tax laws, using federal Form W-4 allowances for Oregon withholding calculations may not result in the correct amount of withholding for Oregon tax purposes. We have created Form OR-W-4, *Oregon Employee's Withholding Allowance Certificate*, for determining Oregon allowance claims. Employees with an existing "Oregon-only" federal Form W-4 don't need to change their allowances for Oregon unless they revise their federal Form W-4 after January 1, 2019.

Important: These tables can only be used if the employee claims the same number of allowances for federal and state purposes. If the employee's Oregon allowances are different from federal, refer to the instructions in *Oregon Withholding Tax Formula*, 150-206-436.

The updated *Oregon Withholding Tax Tables* reflect the increased federal tax subtraction to \$6,800 and changes to other indexed items. Employees may notice a small change in the amount of Oregon tax withheld. If your employee wishes to adjust for too much or too little tax withheld, refer them to our online withholding calculator and the Oregon Form OR-W-4 available at www.oregon.gov/dor.

Oregon Employer Update for Oregon-only W-4

In December 2017, Congress passed the Tax Cuts and Jobs Act (TCJA), resulting in many changes to federal personal income taxes. In response, the IRS updated the federal Form W-4 worksheets in early 2018. This changed the number of federal allowances employees should claim, creating a disconnect between federal and state withholding that could leave employees owing money when they file their 2018 Oregon personal income tax return.

Encourage your employees—particularly those who have submitted a 2018 federal Form W-4 and don't have a separate form for their Oregon withholding—to make sure their amount of withholding covers their estimated 2018 Oregon personal income tax liability.

To help with these withholding changes, we have new tools available to your employees:

- An online withholding calculator to make determining the appropriate amount of Oregon withholding easier.
- Form OR-W-4 is an Oregon-specific form. Form OR-W-4 allows more flexibility in adapting to future federal tax law changes without inconveniencing Oregon employees and employers. (Employees may use federal Form W-4 and write "For Oregon only" at the top, but the Oregon Form OR-W-4 will be more accurate for Oregon withholding.)

You may see an increase in employees making withholding changes. We understand that this may create an administrative burden for some employers, and we're working to reduce that impact as much as we can.

If you have questions about your withholding obligations as an employer, please visit the withholding webpage at www.oregon.gov/dor/personal, and click on "Oregon withholding info and resources," or email us at payroll.help.dor@oregon.gov.

If your employees have questions refer them to our website at www.oregon.gov/dor or they may call us at (503) 378-4988 for assistance.

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> Wednesday, Thursday, and/or Friday</td> <td style="padding: 5px;"><i>Then pay taxes by:</i> 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> Wednesday, Thursday, and/or Friday	<i>Then pay taxes by:</i> the following Wednesday	Saturday, Sunday, Monday and/or Tuesday	the following Friday
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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																	
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 – 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		30	13	0	21	4	0	0	0	0	0	0	0	0	0	0	0	0	0
500 – 600		35	19	2	26	9	0	0	0	0	0	0	0	0	0	0	0	0	0
600 – 700		41	26	9	31	14	0	0	0	0	0	0	0	0	0	0	0	0	0
700 – 800		47	33	16	36	19	1	0	0	0	0	0	0	0	0	0	0	0	0
800 – 900		54	39	23	41	24	6	0	0	0	0	0	0	0	0	0	0	0	0
900 – 1000		60	45	31	46	29	11	0	0	0	0	0	0	0	0	0	0	0	0
1000 – 1100		67	53	39	52	35	18	1	0	0	0	0	0	0	0	0	0	0	0
1100 – 1200		75	61	47	58	42	25	8	0	0	0	0	0	0	0	0	0	0	0
1200 – 1300		83	69	55	64	49	32	15	0	0	0	0	0	0	0	0	0	0	0
1300 – 1400		91	78	64	71	56	39	22	5	0	0	0	0	0	0	0	0	0	0
1400 – 1500		99	86	72	77	62	46	29	12	0	0	0	0	0	0	0	0	0	0
1500 – 1600		107	94	80	83	69	53	36	19	1	0	0	0	0	0	0	0	0	0
1600 – 1700		115	102	88	90	75	60	43	26	8	0	0	0	0	0	0	0	0	0
1700 – 1800		123	109	96	96	81	67	50	33	15	0	0	0	0	0	0	0	0	0
1800 – 1900		131	117	104	102	88	73	57	40	22	5	0	0	0	0	0	0	0	0
1900 – 2000		139	125	112	109	94	80	66	48	31	14	0	0	0	0	0	0	0	0
2000 – 2100		147	133	120	116	102	88	74	57	40	23	6	0	0	0	0	0	0	0
2100 – 2200		155	141	128	125	111	97	83	66	49	32	15	0	0	0	0	0	0	0
2200 – 2300		162	149	136	133	119	105	91	75	58	41	24	7	0	0	0	0	0	0
2300 – 2400		170	157	144	141	127	113	99	84	67	50	33	16	0	0	0	0	0	0
2400 – 2500		178	165	152	149	135	121	107	93	76	59	42	25	8	0	0	0	0	0
2500 – 2600		186	173	159	157	143	129	115	101	85	68	51	34	17	0	0	0	0	0
2600 – 2700		194	181	167	165	151	137	123	109	94	77	60	43	26	8	0	0	0	0
2700 – 2800		202	189	175	173	159	145	131	117	103	86	69	52	35	17	0	0	0	0
2800 – 2900		210	197	183	181	167	153	139	125	111	95	78	61	44	26	9	0	0	0
2900 – 3000		218	205	191	189	175	161	147	133	119	104	87	70	53	35	18	1	0	0
3000 – 3100		226	212	199	197	183	169	155	141	127	113	96	79	62	44	27	10	0	0
3100 – 3200		234	220	207	205	191	178	164	150	135	121	105	88	71	53	36	19	2	0
3200 – 3300		242	228	215	213	199	186	172	158	144	130	114	97	80	62	45	28	11	0
3300 – 3400		250	236	223	220	207	194	180	166	152	138	123	106	89	71	54	37	20	3
3400 – 3500		258	244	231	228	215	202	188	174	160	146	132	115	98	80	63	46	29	12
3500 – 3600		265	252	239	236	223	209	196	182	168	154	140	124	107	89	72	55	38	21
3600 – 3700		273	260	247	244	231	217	204	190	176	162	148	133	116	98	81	64	47	30
3700 – 3800		280	268	254	252	239	225	212	198	184	170	156	142	125	107	90	73	56	39
3800 – 3900		287	276	262	260	247	233	220	206	192	178	164	150	134	116	99	82	65	48
3900 – 4000		294	284	270	268	255	241	228	214	200	186	172	158	143	125	108	91	74	57
4000 – 4100		301	291	278	276	262	249	236	222	208	194	180	166	152	134	117	100	83	66
4100 – 4200		308	298	286	284	270	257	244	230	216	202	188	174	160	143	126	109	92	75
4150 – 4250		312	301	290	288	274	261	248	234	221	207	193	178	164	148	131	114	96	79

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	9	0	0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	– 100	9	0	0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	– 150	10	2	0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150	– 200	13	4	0	9	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	1	13	4	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	16	8	18	9	1	0	0	0	0	0	0	0	0	0	0	0	0
400	– 450	27	20	12	20	12	3	0	0	0	0	0	0	0	0	0	0	0	0
450	– 500	30	23	15	23	14	6	0	0	0	0	0	0	0	0	0	0	0	0
500	– 550	34	27	20	26	18	9	0	0	0	0	0	0	0	0	0	0	0	0
550	– 600	38	31	24	29	21	12	4	0	0	0	0	0	0	0	0	0	0	0
600	– 650	42	35	28	32	25	16	7	0	0	0	0	0	0	0	0	0	0	0
650	– 700	46	39	32	35	28	19	11	2	0	0	0	0	0	0	0	0	0	0
700	– 750	50	43	36	39	31	23	14	6	0	0	0	0	0	0	0	0	0	0
750	– 800	54	47	40	42	34	26	18	9	1	0	0	0	0	0	0	0	0	0
800	– 850	57	51	44	45	37	30	21	13	4	0	0	0	0	0	0	0	0	0
850	– 900	61	55	48	48	41	33	25	16	8	0	0	0	0	0	0	0	0	0
900	– 950	65	59	52	51	44	36	28	20	11	3	0	0	0	0	0	0	0	0
950	– 1000	69	63	56	54	47	40	33	24	16	7	0	0	0	0	0	0	0	0
1000	– 1050	73	67	60	58	51	44	37	29	20	12	3	0	0	0	0	0	0	0
1050	– 1100	77	71	64	62	55	48	41	33	25	16	7	0	0	0	0	0	0	0
1100	– 1150	81	75	68	66	59	52	45	38	29	21	12	3	0	0	0	0	0	0
1150	– 1200	85	78	72	70	63	56	49	42	34	25	16	8	0	0	0	0	0	0
1200	– 1250	89	82	76	74	67	60	53	46	38	30	21	12	4	0	0	0	0	0
1250	– 1300	93	86	80	78	71	64	57	50	43	34	25	17	8	0	0	0	0	0
1300	– 1350	97	90	84	82	76	69	62	55	47	39	30	21	13	4	0	0	0	0
1350	– 1400	101	94	88	86	80	73	66	59	52	43	34	26	17	9	0	0	0	0
1400	– 1450	105	98	92	90	84	77	70	63	56	48	39	30	22	13	5	0	0	0
1450	– 1500	109	102	96	94	88	81	74	67	60	52	43	35	26	18	9	1	0	0
1500	– 1550	113	106	100	98	92	85	78	71	64	57	48	39	31	22	14	5	0	0
1550	– 1600	117	110	103	102	96	89	82	75	68	61	52	44	35	27	18	10	1	0
1600	– 1650	121	114	107	106	100	93	86	79	72	65	57	48	40	31	23	14	5	0
1650	– 1700	125	118	111	110	104	97	90	83	76	69	61	53	44	36	27	19	10	1
1700	– 1750	129	122	115	114	107	101	94	87	80	73	66	57	49	40	32	23	14	6
1750	– 1800	133	126	119	118	111	105	98	91	84	77	70	62	53	45	36	28	19	10
1800	– 1850	136	130	123	122	115	109	102	95	88	81	74	66	58	49	41	32	23	15
1850	– 1900	140	134	127	126	119	113	106	99	92	85	78	71	62	54	45	37	28	19
1900	– 1950	143	138	131	130	123	117	110	103	96	89	82	75	67	58	50	41	32	24
1950	– 2000	147	142	135	134	127	121	114	107	100	93	86	79	71	63	54	46	37	28
2000	– 2050	151	145	139	138	131	125	118	111	104	97	90	83	76	67	59	50	41	33
2050	– 2100	154	149	143	142	135	129	122	115	108	101	94	87	80	72	63	55	46	37
2075	– 2125	156	151	145	144	137	130	124	117	110	103	96	89	82	74	65	57	48	40

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	10	2	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	9	18	10	2	0	0	0	0	0	0	0	0	0	0	0	0
400	– 450	27	20	13	20	13	5	0	0	0	0	0	0	0	0	0	0	0	0
450	– 500	30	24	17	23	16	8	0	0	0	0	0	0	0	0	0	0	0	0
500	– 550	34	28	21	26	19	11	3	0	0	0	0	0	0	0	0	0	0	0
550	– 600	38	32	25	30	23	15	7	0	0	0	0	0	0	0	0	0	0	0
600	– 650	42	36	29	33	26	18	10	2	0	0	0	0	0	0	0	0	0	0
650	– 700	46	40	34	36	29	22	14	6	0	0	0	0	0	0	0	0	0	0
700	– 750	50	44	38	39	32	25	17	9	1	0	0	0	0	0	0	0	0	0
750	– 800	54	48	42	42	35	29	21	13	5	0	0	0	0	0	0	0	0	0
800	– 850	58	52	46	45	39	32	24	16	8	0	0	0	0	0	0	0	0	0
850	– 900	62	56	50	49	42	35	28	20	12	4	0	0	0	0	0	0	0	0
900	– 950	66	60	54	52	46	39	33	25	17	9	1	0	0	0	0	0	0	0
950	– 1000	70	64	58	56	50	43	37	29	21	13	5	0	0	0	0	0	0	0
1000	– 1050	74	68	62	60	54	47	41	34	26	18	10	2	0	0	0	0	0	0
1050	– 1100	78	72	66	64	58	51	45	38	30	22	14	6	0	0	0	0	0	0
1100	– 1150	82	76	69	68	62	55	49	42	35	27	19	11	3	0	0	0	0	0
1150	– 1200	86	80	73	72	66	59	53	46	39	31	23	15	7	0	0	0	0	0
1200	– 1250	90	84	77	76	70	63	57	50	44	36	28	20	12	4	0	0	0	0
1250	– 1300	94	88	81	80	74	67	61	55	48	40	32	24	16	9	1	0	0	0
1300	– 1350	98	91	85	84	78	72	65	59	52	45	37	29	21	13	5	0	0	0
1350	– 1400	102	95	89	88	82	76	69	63	56	49	41	33	25	18	10	2	0	0
1400	– 1450	106	99	93	92	86	80	73	67	60	54	46	38	30	22	14	6	0	0
1450	– 1500	110	103	97	96	90	84	77	71	64	58	50	42	34	27	19	11	3	0
1500	– 1550	114	107	101	100	94	88	81	75	68	62	55	47	39	31	23	15	7	0
1550	– 1600	117	111	105	104	98	92	85	79	72	66	59	51	43	36	28	20	12	4
1600	– 1650	121	115	109	108	102	96	89	83	76	70	63	56	48	40	32	24	16	8
1650	– 1700	125	119	113	112	106	100	93	87	80	74	68	60	52	45	37	29	21	13
1700	– 1750	129	123	117	116	110	104	97	91	84	78	72	65	57	49	41	33	25	17
1750	– 1800	132	127	121	120	114	108	101	95	89	82	76	69	61	54	46	38	30	22
1800	– 1850	136	131	125	124	118	111	105	99	93	86	80	73	66	58	50	42	34	26
1850	– 1900	139	135	129	128	122	115	109	103	97	90	84	77	70	63	55	47	39	31
1900	– 1950	143	138	133	132	126	119	113	107	101	94	88	81	75	67	59	51	43	35
1950	– 2000	146	142	137	136	130	123	117	111	105	98	92	85	79	72	64	56	48	40
2000	– 2050	150	145	140	140	133	127	121	115	109	102	96	89	83	76	68	60	52	44
2050	– 2100	154	149	144	144	137	131	125	119	113	106	100	93	87	81	73	65	57	49
2075	– 2125	156	150	146	146	139	133	127	121	115	108	102	95	89	83	75	67	59	51

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																	
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		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	6	10	6	2	0	0	0	0	0	0	0	0	0	0	0	0
220 – 240		15	11	8	11	7	3	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	11	14	10	6	2	0	0	0	0	0	0	0	0	0	0	0
280 – 300		19	16	13	15	11	7	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	19	16	17	14	10	6	2	0	0	0	0	0	0	0	0	0	0
340 – 360		24	21	18	19	15	12	8	4	0	0	0	0	0	0	0	0	0	0
360 – 380		26	23	19	20	17	13	9	5	1	0	0	0	0	0	0	0	0	0
380 – 400		27	24	21	21	18	14	11	7	3	0	0	0	0	0	0	0	0	0
400 – 420		29	26	23	23	19	16	12	8	4	0	0	0	0	0	0	0	0	0
420 – 440		30	27	24	24	20	17	13	9	5	1	0	0	0	0	0	0	0	0
440 – 460		32	29	26	25	22	19	15	11	7	3	0	0	0	0	0	0	0	0
460 – 480		34	31	27	27	23	20	17	13	9	5	1	0	0	0	0	0	0	0
480 – 500		35	32	29	28	25	22	19	15	11	7	3	0	0	0	0	0	0	0
500 – 520		37	34	31	30	27	23	20	17	13	9	5	1	0	0	0	0	0	0
520 – 540		38	35	32	31	28	25	22	18	14	10	6	3	0	0	0	0	0	0
540 – 560		40	37	34	33	30	27	23	20	16	12	8	4	0	0	0	0	0	0
560 – 580		42	38	35	35	31	28	25	22	18	14	10	6	2	0	0	0	0	0
580 – 600		43	40	37	36	33	30	27	23	20	16	12	8	4	0	0	0	0	0
600 – 620		45	42	39	38	35	32	28	25	22	18	14	10	6	2	0	0	0	0
620 – 640		46	43	40	40	36	33	30	27	23	19	15	12	8	4	0	0	0	0
640 – 660		48	45	42	41	38	35	32	28	25	21	17	13	9	5	1	0	0	0
660 – 680		49	46	43	43	40	36	33	30	27	23	19	15	11	7	3	0	0	0
680 – 700		51	48	45	44	41	38	35	32	28	25	21	17	13	9	5	1	0	0
700 – 720		53	50	46	46	43	40	36	33	30	27	23	19	15	11	7	3	0	0
720 – 740		54	51	48	47	44	41	38	35	32	28	24	21	17	13	9	5	1	0
740 – 760		56	53	50	49	46	43	40	36	33	30	26	22	18	14	10	6	3	0
760 – 780		57	54	51	51	48	44	41	38	35	32	28	24	20	16	12	8	4	0
780 – 800		59	56	53	52	49	46	43	40	36	33	30	26	22	18	14	10	6	2
800 – 820		61	57	54	54	51	48	44	41	38	35	32	28	24	20	16	12	8	4
820 – 840		62	59	56	55	52	49	46	43	40	36	33	30	26	22	18	14	10	6
840 – 860		64	61	58	57	54	51	48	44	41	38	35	31	27	23	19	15	12	8
860 – 880		65	62	59	59	55	52	49	46	43	40	36	33	29	25	21	17	13	9
880 – 900		66	64	61	60	57	54	51	48	44	41	38	35	31	27	23	19	15	11
900 – 920		68	65	62	62	59	56	52	49	46	43	40	36	33	29	25	21	17	13
920 – 940		69	67	64	63	60	57	54	51	48	44	41	38	35	31	27	23	19	15
940 – 960		71	68	65	65	62	59	56	53	49	46	43	40	36	32	28	24	21	17
960 – 980		72	70	67	66	63	60	57	54	51	48	44	41	38	34	30	26	22	18
970 – 990		73	70	68	67	64	61	58	55	52	49	45	42	39	35	31	27	23	19

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	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
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	1	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	1	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	2	2	1	0	0	0	0	0	0	0	0
85	–	90	6	6	5	5	4	4	3	2	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
95	–	100	7	6	6	6	5	4	4	3	2	1	1	0	0	0	0	0	0
100	–	105	7	7	6	6	5	5	4	3	3	2	1	0	0	0	0	0	0
105	–	110	8	7	7	6	6	5	5	4	3	2	1	1	0	0	0	0	0
110	–	115	8	8	7	7	6	6	5	4	4	3	2	1	0	0	0	0	0
115	–	120	9	8	7	7	7	6	5	5	4	3	2	2	1	0	0	0	0
120	–	125	9	8	8	8	7	6	6	5	4	4	3	2	1	0	0	0	0
125	–	130	9	9	8	8	7	7	6	5	5	4	3	2	2	1	0	0	0
130	–	135	10	9	9	8	8	7	7	6	5	5	4	3	2	1	1	0	0
135	–	140	10	10	9	9	8	8	7	6	6	5	4	3	3	2	1	0	0
140	–	145	11	10	9	9	9	8	7	7	6	5	5	4	3	2	1	1	0
145	–	150	11	10	10	10	9	8	8	7	6	6	5	4	3	3	2	1	0
150	–	155	11	11	10	10	9	9	8	8	7	6	6	5	4	3	2	2	1
155	–	160	12	11	11	10	10	9	9	8	7	7	6	5	4	4	3	2	1
160	–	165	12	12	11	11	10	10	9	8	8	7	6	6	5	4	3	2	1
165	–	170	13	12	11	11	11	10	9	9	8	7	7	6	5	5	4	3	2
170	–	175	13	12	12	12	11	10	10	9	8	8	7	7	6	5	4	3	2
175	–	180	13	13	12	12	11	11	10	10	9	8	8	7	6	5	5	4	3
180	–	185	14	13	13	12	12	11	11	10	9	9	8	7	7	6	5	4	3
185	–	190	14	13	13	13	12	12	11	10	10	9	8	8	7	6	6	5	4
190	–	195	14	14	13	13	13	12	11	11	10	9	9	8	8	7	6	5	4
195	–	200	15	14	14	14	13	12	12	11	11	10	9	9	8	7	6	6	5
200	–	205	15	15	14	14	13	13	12	12	11	10	10	9	8	8	7	6	5
205	–	210	15	15	14	14	14	13	13	12	11	11	10	9	9	8	7	7	6
208	–	213	16	15	15	15	14	13	13	12	11	11	10	10	9	8	7	7	6

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 filling out the Oregon-specific Form OR-W-4. Employees can verify they are claiming the proper number of allowances by using the online withholding calculator at www.oregon.gov/dor.

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

Yes. The employees should indicate the desired number of allowances on Form OR-W-4 for Oregon and Form W-4 for federal withholding.