

Oregon Withholding Tax Tables

Effective January 1, 2023

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 Employees Withholding Statement and Exemption 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 Formulas*, 150-206-436.

The updated *Oregon Withholding Tax Tables* reflect the increased federal tax subtraction to \$7,050 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 or later 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 2020 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. 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@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. Please note, employers who are required to make federal payroll tax payments electronically, must also make payments of Oregon combined payroll taxes and assessments by electronic funds transfer (EFT) under OAR 150-316-0345. 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 8 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@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
<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 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:
<p>Quarter 1 January, February, March</p>
<p>Quarter 2 April, May, June</p>
<p>Quarter 3 July, August, September</p>
<p>Quarter 4 October, November, December</p>

When are withholding reports due?

Employers with household employees, or employers who file federal Form 943 for agricultural employment, may file annual returns, *Oregon Form WA, Oregon Agricultural Annual Withholding Tax Return*, 150-206-013-1, for agricultural employees and *Oregon Employment Form OA*, for household employees. All other employers must file a quarterly tax report, *Oregon Employment Form OQ*.

As long as you are registered as an employer, you must file *Oregon Employment Form OQ*, even if you have no payroll during the reporting period.

- **Annual**—due January 31, following the tax year.
- **Quarterly**—due last day of the month following the end of the tax quarter.

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	– 200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200	– 300	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300	– 400	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400	– 500	11	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
500	– 600	15	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
600	– 700	21	3	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	– 800	27	10	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
800	– 900	33	16	0	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
900	– 1000	39	22	3	25	5	0	0	0	0	0	0	0	0	0	0	0	0	0
1000	– 1100	45	28	10	29	10	0	0	0	0	0	0	0	0	0	0	0	0	0
1100	– 1200	52	35	19	35	15	0	0	0	0	0	0	0	0	0	0	0	0	0
1200	– 1300	60	43	26	41	22	2	0	0	0	0	0	0	0	0	0	0	0	0
1300	– 1400	67	51	34	48	29	9	0	0	0	0	0	0	0	0	0	0	0	0
1400	– 1500	75	59	42	54	35	16	0	0	0	0	0	0	0	0	0	0	0	0
1500	– 1600	83	67	50	60	42	22	3	0	0	0	0	0	0	0	0	0	0	0
1600	– 1700	91	74	58	66	49	29	10	0	0	0	0	0	0	0	0	0	0	0
1700	– 1800	98	82	66	72	55	36	16	0	0	0	0	0	0	0	0	0	0	0
1800	– 1900	106	90	74	78	61	43	23	3	0	0	0	0	0	0	0	0	0	0
1900	– 2000	114	98	82	84	67	49	30	10	0	0	0	0	0	0	0	0	0	0
2000	– 2100	121	105	89	90	73	56	37	17	0	0	0	0	0	0	0	0	0	0
2100	– 2200	129	113	97	96	79	62	44	24	4	0	0	0	0	0	0	0	0	0
2200	– 2300	137	121	105	102	86	69	52	33	13	0	0	0	0	0	0	0	0	0
2300	– 2400	144	128	113	110	94	77	61	41	22	2	0	0	0	0	0	0	0	0
2400	– 2500	152	136	120	118	102	85	69	50	31	11	0	0	0	0	0	0	0	0
2500	– 2600	160	144	128	126	110	93	77	59	39	20	0	0	0	0	0	0	0	0
2600	– 2700	168	152	136	134	117	101	84	68	48	28	9	0	0	0	0	0	0	0
2700	– 2800	175	159	143	142	125	109	92	76	57	37	17	0	0	0	0	0	0	0
2800	– 2900	183	167	151	150	133	117	100	84	66	46	26	7	0	0	0	0	0	0
2900	– 3000	191	175	159	158	141	125	108	91	74	55	35	15	0	0	0	0	0	0
3000	– 3100	198	182	166	165	149	132	116	99	83	63	44	24	4	0	0	0	0	0
3100	– 3200	206	190	174	173	157	140	124	107	91	72	52	33	13	0	0	0	0	0
3200	– 3300	214	198	182	181	165	148	132	115	99	81	61	42	22	2	0	0	0	0
3300	– 3400	221	205	190	189	173	156	140	123	106	90	70	50	31	11	0	0	0	0
3400	– 3500	229	213	197	196	180	164	147	131	114	98	79	59	39	20	0	0	0	0
3500	– 3600	237	221	205	204	188	172	155	139	122	106	87	68	48	28	9	0	0	0
3600	– 3700	245	229	213	212	196	180	163	147	130	114	96	77	57	37	18	0	0	0
3700	– 3800	252	236	220	219	204	188	171	154	138	121	105	85	66	46	26	7	0	0
3800	– 3900	260	244	228	227	211	195	179	162	146	129	113	94	74	55	35	15	0	0
3900	– 4000	268	252	236	235	219	203	187	170	154	137	121	103	83	63	44	24	4	0
4000	– 4100	275	259	243	243	227	211	195	178	162	145	129	112	92	72	53	33	13	0
4100	– 4200	283	267	251	250	234	218	203	186	169	153	136	120	101	81	61	42	22	2
4150	– 4250	287	271	255	254	238	222	206	190	173	157	140	124	105	85	66	46	26	7

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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 – 100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 – 150		1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 – 200		3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 250		6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 – 300		8	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		11	1	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		14	5	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		17	8	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		20	11	2	12	2	0	0	0	0	0	0	0	0	0	0	0	0	0
500 – 550		23	14	5	15	5	0	0	0	0	0	0	0	0	0	0	0	0	0
550 – 600		26	18	9	17	8	0	0	0	0	0	0	0	0	0	0	0	0	0
600 – 650		30	21	13	21	11	1	0	0	0	0	0	0	0	0	0	0	0	0
650 – 700		34	25	17	24	14	4	0	0	0	0	0	0	0	0	0	0	0	0
700 – 750		38	29	21	27	18	8	0	0	0	0	0	0	0	0	0	0	0	0
750 – 800		41	33	25	30	21	11	1	0	0	0	0	0	0	0	0	0	0	0
800 – 850		45	37	29	33	24	15	5	0	0	0	0	0	0	0	0	0	0	0
850 – 900		49	41	33	36	27	18	8	0	0	0	0	0	0	0	0	0	0	0
900 – 950		53	45	37	39	30	21	12	2	0	0	0	0	0	0	0	0	0	0
950 – 1000		57	49	41	42	33	25	15	5	0	0	0	0	0	0	0	0	0	0
1000 – 1050		61	53	45	45	36	28	18	8	0	0	0	0	0	0	0	0	0	0
1050 – 1100		65	57	49	48	39	31	22	12	2	0	0	0	0	0	0	0	0	0
1100 – 1150		68	60	52	51	43	35	26	16	7	0	0	0	0	0	0	0	0	0
1150 – 1200		72	64	56	55	47	39	30	21	11	1	0	0	0	0	0	0	0	0
1200 – 1250		76	68	60	59	51	43	34	25	15	5	0	0	0	0	0	0	0	0
1250 – 1300		80	72	64	63	55	47	38	29	20	10	0	0	0	0	0	0	0	0
1300 – 1350		84	76	68	67	59	50	42	34	24	14	4	0	0	0	0	0	0	0
1350 – 1400		88	80	72	71	63	54	46	38	28	19	9	0	0	0	0	0	0	0
1400 – 1450		91	83	76	75	67	58	50	42	33	23	13	3	0	0	0	0	0	0
1450 – 1500		95	87	79	79	71	62	54	46	37	27	17	8	0	0	0	0	0	0
1500 – 1550		99	91	83	83	74	66	58	50	41	32	22	12	2	0	0	0	0	0
1550 – 1600		103	95	87	87	78	70	62	54	45	36	26	16	7	0	0	0	0	0
1600 – 1650		107	99	91	90	82	74	66	58	49	40	31	21	11	1	0	0	0	0
1650 – 1700		111	103	95	94	86	78	70	61	53	45	35	25	15	5	0	0	0	0
1700 – 1750		115	107	99	98	90	82	74	65	57	49	39	30	20	10	0	0	0	0
1750 – 1800		118	110	102	102	94	86	78	69	61	53	44	34	24	14	4	0	0	0
1800 – 1850		122	114	106	106	98	90	82	73	65	57	48	38	28	19	9	0	0	0
1850 – 1900		126	118	110	110	102	94	86	77	69	61	52	43	33	23	13	3	0	0
1900 – 1950		130	122	114	114	106	98	89	81	73	65	56	47	37	27	18	8	0	0
1950 – 2000		134	126	118	117	109	102	93	85	77	69	60	51	42	32	22	12	2	0
2000 – 2050		138	130	122	121	113	105	97	89	81	73	64	56	46	36	26	16	7	0
2050 – 2100		142	134	126	125	117	109	101	93	85	76	68	60	50	40	31	21	11	1
2075 – 2125		143	135	128	127	119	111	103	95	87	78	70	62	53	43	33	23	13	3

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	– 100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	– 150	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150	– 200	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200	– 250	6	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	– 300	8	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300	– 350	11	3	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350	– 400	14	6	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400	– 450	17	9	1	11	2	0	0	0	0	0	0	0	0	0	0	0	0	0
450	– 500	20	12	4	13	4	0	0	0	0	0	0	0	0	0	0	0	0	0
500	– 550	23	16	8	16	7	0	0	0	0	0	0	0	0	0	0	0	0	0
550	– 600	27	20	12	19	10	1	0	0	0	0	0	0	0	0	0	0	0	0
600	– 650	31	24	16	22	13	4	0	0	0	0	0	0	0	0	0	0	0	0
650	– 700	35	28	20	25	17	8	0	0	0	0	0	0	0	0	0	0	0	0
700	– 750	39	32	24	28	20	11	2	0	0	0	0	0	0	0	0	0	0	0
750	– 800	43	35	28	31	23	14	5	0	0	0	0	0	0	0	0	0	0	0
800	– 850	47	39	32	34	26	18	9	0	0	0	0	0	0	0	0	0	0	0
850	– 900	51	43	36	37	29	21	12	3	0	0	0	0	0	0	0	0	0	0
900	– 950	54	47	40	40	32	24	15	6	0	0	0	0	0	0	0	0	0	0
950	– 1000	58	51	44	43	35	27	19	10	1	0	0	0	0	0	0	0	0	0
1000	– 1050	62	55	47	46	39	31	23	14	5	0	0	0	0	0	0	0	0	0
1050	– 1100	66	59	51	50	43	35	27	18	9	0	0	0	0	0	0	0	0	0
1100	– 1150	70	62	55	54	46	39	31	23	14	5	0	0	0	0	0	0	0	0
1150	– 1200	74	66	59	58	50	43	35	27	18	9	0	0	0	0	0	0	0	0
1200	– 1250	77	70	63	62	54	47	39	31	22	13	4	0	0	0	0	0	0	0
1250	– 1300	81	74	67	66	58	51	43	35	27	18	9	0	0	0	0	0	0	0
1300	– 1350	85	78	70	70	62	55	47	39	31	22	13	4	0	0	0	0	0	0
1350	– 1400	89	82	74	74	66	59	51	43	35	26	17	8	0	0	0	0	0	0
1400	– 1450	93	86	78	78	70	62	55	47	40	31	22	13	4	0	0	0	0	0
1450	– 1500	97	89	82	82	74	66	59	51	44	35	26	17	8	0	0	0	0	0
1500	– 1550	101	93	86	85	78	70	63	55	47	40	30	21	12	3	0	0	0	0
1550	– 1600	104	97	90	89	82	74	67	59	51	44	35	26	17	8	0	0	0	0
1600	– 1650	108	101	94	93	86	78	71	63	55	48	39	30	21	12	3	0	0	0
1650	– 1700	112	105	97	97	90	82	75	67	59	52	44	34	25	16	7	0	0	0
1700	– 1750	116	109	101	101	93	86	78	71	63	56	48	39	30	21	12	3	0	0
1750	– 1800	120	112	105	105	97	90	82	75	67	60	52	43	34	25	16	7	0	0
1800	– 1850	124	116	109	109	101	94	86	79	71	63	56	48	39	29	20	11	2	0
1850	– 1900	128	120	113	112	105	98	90	83	75	67	60	52	43	34	25	16	7	0
1900	– 1950	131	124	117	116	109	102	94	87	79	71	64	56	47	38	29	20	11	2
1950	– 2000	135	128	121	120	113	105	98	91	83	75	68	60	52	43	34	24	15	6
2000	– 2050	138	132	124	124	117	109	102	94	87	79	72	64	56	47	38	29	20	11
2050	– 2100	142	136	128	128	120	113	106	98	91	83	76	68	60	51	42	33	24	15
2075	– 2125	143	137	130	130	122	115	108	100	93	85	77	70	62	54	44	35	26	17

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	–	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	–	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	–	80	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	–	100	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	–	120	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	–	140	4	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
140	–	160	5	1	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0
160	–	180	6	2	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0
180	–	200	7	3	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0
200	–	220	8	5	0	5	1	0	0	0	0	0	0	0	0	0	0	0	0
220	–	240	10	6	2	6	2	0	0	0	0	0	0	0	0	0	0	0	0
240	–	260	11	7	3	7	3	0	0	0	0	0	0	0	0	0	0	0	0
260	–	280	12	8	5	8	4	0	0	0	0	0	0	0	0	0	0	0	0
280	–	300	14	10	6	10	5	1	0	0	0	0	0	0	0	0	0	0	0
300	–	320	15	12	8	11	7	2	0	0	0	0	0	0	0	0	0	0	0
320	–	340	17	13	9	12	8	3	0	0	0	0	0	0	0	0	0	0	0
340	–	360	19	15	11	13	9	5	0	0	0	0	0	0	0	0	0	0	0
360	–	380	20	16	13	15	11	6	1	0	0	0	0	0	0	0	0	0	0
380	–	400	22	18	14	16	12	7	3	0	0	0	0	0	0	0	0	0	0
400	–	420	23	19	16	17	13	9	4	0	0	0	0	0	0	0	0	0	0
420	–	440	25	21	17	18	14	10	6	1	0	0	0	0	0	0	0	0	0
440	–	460	26	23	19	19	15	11	7	2	0	0	0	0	0	0	0	0	0
460	–	480	28	24	20	21	17	13	8	4	0	0	0	0	0	0	0	0	0
480	–	500	29	26	22	22	18	14	10	5	1	0	0	0	0	0	0	0	0
500	–	520	31	27	23	23	19	15	11	7	2	0	0	0	0	0	0	0	0
520	–	540	32	29	25	24	21	17	13	8	4	0	0	0	0	0	0	0	0
540	–	560	34	30	27	26	22	18	15	10	6	1	0	0	0	0	0	0	0
560	–	580	35	32	28	28	24	20	16	12	7	3	0	0	0	0	0	0	0
580	–	600	37	33	30	29	25	22	18	14	9	5	0	0	0	0	0	0	0
600	–	620	39	35	31	31	27	23	19	15	11	6	2	0	0	0	0	0	0
620	–	640	40	36	33	32	29	25	21	17	13	8	4	0	0	0	0	0	0
640	–	660	42	38	34	34	30	26	23	19	14	10	5	1	0	0	0	0	0
660	–	680	43	39	36	36	32	28	24	20	16	12	7	3	0	0	0	0	0
680	–	700	45	41	37	37	33	29	26	22	18	13	9	4	0	0	0	0	0
700	–	720	46	43	39	39	35	31	27	23	20	15	11	6	2	0	0	0	0
720	–	740	48	44	40	40	36	33	29	25	21	17	12	8	3	0	0	0	0
740	–	760	49	46	42	42	38	34	30	27	23	19	14	10	5	1	0	0	0
760	–	780	51	47	44	43	40	36	32	28	24	20	16	11	7	2	0	0	0
780	–	800	52	49	45	45	41	37	34	30	26	22	18	13	9	4	0	0	0
800	–	820	54	50	47	46	43	39	35	31	27	24	19	15	10	6	1	0	0
820	–	840	55	52	48	48	44	40	37	33	29	25	21	17	12	8	3	0	0
840	–	860	57	53	50	49	46	42	38	34	31	27	23	18	14	9	5	0	0
860	–	880	59	55	51	51	47	44	40	36	32	28	25	20	16	11	6	2	0
880	–	900	60	56	53	53	49	45	41	38	34	30	26	22	17	13	8	4	0
900	–	920	62	58	54	54	50	47	43	39	35	32	28	24	19	15	10	5	1
920	–	940	63	60	56	56	52	48	45	41	37	33	29	25	21	16	12	7	3
940	–	960	65	61	57	57	53	50	46	42	38	35	31	27	23	18	13	9	4
960	–	980	66	63	59	59	55	51	48	44	40	36	32	29	24	20	15	11	6
970	–	990	67	63	60	59	56	52	48	45	41	37	33	29	25	21	16	12	7

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	–	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	–	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	–	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	–	25	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	–	30	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	–	35	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
35	–	40	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
40	–	45	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
45	–	50	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
50	–	55	2	2	1	2	1	0	0	0	0	0	0	0	0	0	0	0	0
55	–	60	3	2	1	2	1	0	0	0	0	0	0	0	0	0	0	0	0
60	–	65	3	2	2	2	1	0	0	0	0	0	0	0	0	0	0	0	0
65	–	70	4	3	2	3	2	1	0	0	0	0	0	0	0	0	0	0	0
70	–	75	4	3	2	3	2	1	0	0	0	0	0	0	0	0	0	0	0
75	–	80	4	4	3	3	2	1	1	0	0	0	0	0	0	0	0	0	0
80	–	85	5	4	3	3	3	2	1	0	0	0	0	0	0	0	0	0	0
85	–	90	5	4	4	4	3	2	1	0	0	0	0	0	0	0	0	0	0
90	–	95	5	5	4	4	3	2	2	1	0	0	0	0	0	0	0	0	0
95	–	100	6	5	4	4	4	3	2	1	0	0	0	0	0	0	0	0	0
100	–	105	6	6	5	5	4	3	2	1	1	0	0	0	0	0	0	0	0
105	–	110	7	6	5	5	4	4	3	2	1	0	0	0	0	0	0	0	0
110	–	115	7	6	6	5	5	4	3	2	1	0	0	0	0	0	0	0	0
115	–	120	7	7	6	6	5	4	4	3	2	1	0	0	0	0	0	0	0
120	–	125	8	7	6	6	5	5	4	3	2	1	0	0	0	0	0	0	0
125	–	130	8	7	7	7	6	5	4	4	3	2	1	0	0	0	0	0	0
130	–	135	9	8	7	7	6	6	5	4	3	2	1	0	0	0	0	0	0
135	–	140	9	8	7	7	7	6	5	4	4	3	2	1	0	0	0	0	0
140	–	145	9	9	8	8	7	6	6	5	4	3	2	1	0	0	0	0	0
145	–	150	10	9	8	8	7	7	6	5	4	4	3	2	1	0	0	0	0
150	–	155	10	9	9	9	8	7	6	6	5	4	3	2	1	0	0	0	0
155	–	160	10	10	9	9	8	7	7	6	5	4	4	3	2	1	0	0	0
160	–	165	11	10	9	9	9	8	7	6	6	5	4	3	2	1	0	0	0
165	–	170	11	11	10	10	9	8	7	7	6	5	4	3	3	2	1	0	0
170	–	175	12	11	10	10	9	9	8	7	6	6	5	4	3	2	1	0	0
175	–	180	12	11	11	11	10	9	8	8	7	6	5	4	3	3	2	1	0
180	–	185	12	12	11	11	10	9	9	8	7	6	6	5	4	3	2	1	0
185	–	190	13	12	11	11	11	10	9	8	8	7	6	5	4	3	3	2	1
190	–	195	13	12	12	12	11	10	9	9	8	7	6	6	5	4	3	2	1
195	–	200	14	13	12	12	11	11	10	9	8	8	7	6	5	4	3	2	2
200	–	205	14	13	12	12	12	11	10	9	9	8	7	6	6	5	4	3	2
205	–	210	14	14	13	13	12	11	11	10	9	8	8	7	6	5	4	3	2
208	–	213	14	14	13	13	12	12	11	10	9	9	8	7	6	5	4	4	3

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 (often referred to as semi-monthly), 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 Oregon 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.