

Oregon Withholding Tax Tables

Effective January 1, 2024

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:

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, *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	1	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
500	– 600	15	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
600	– 700	41	21	0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	– 800	47	28	7	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
800	– 900	53	35	14	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
900	– 1000	59	41	21	23	3	0	0	0	0	0	0	0	0	0	0	0	0	0
1000	– 1100	65	47	27	28	7	0	0	0	0	0	0	0	0	0	0	0	0	0
1100	– 1200	71	53	35	33	12	0	0	0	0	0	0	0	0	0	0	0	0	0
1200	– 1300	78	61	43	60	39	18	0	0	0	0	0	0	0	0	0	0	0	0
1300	– 1400	86	69	51	67	46	25	4	0	0	0	0	0	0	0	0	0	0	0
1400	– 1500	94	77	59	73	53	32	11	0	0	0	0	0	0	0	0	0	0	0
1500	– 1600	102	84	67	79	59	39	18	0	0	0	0	0	0	0	0	0	0	0
1600	– 1700	110	92	75	85	66	45	25	4	0	0	0	0	0	0	0	0	0	0
1700	– 1800	117	100	83	91	73	52	31	11	0	0	0	0	0	0	0	0	0	0
1800	– 1900	125	108	90	97	79	59	38	17	0	0	0	0	0	0	0	0	0	0
1900	– 2000	133	116	98	103	85	66	45	24	3	0	0	0	0	0	0	0	0	0
2000	– 2100	140	123	106	109	91	72	52	31	10	0	0	0	0	0	0	0	0	0
2100	– 2200	148	131	114	115	97	79	58	38	17	0	0	0	0	0	0	0	0	0
2200	– 2300	156	139	122	121	103	85	65	44	24	3	0	0	0	0	0	0	0	0
2300	– 2400	163	147	130	128	110	92	74	53	32	12	0	0	0	0	0	0	0	0
2400	– 2500	171	154	137	135	118	100	83	62	41	20	0	0	0	0	0	0	0	0
2500	– 2600	179	162	145	143	126	108	90	71	50	29	8	0	0	0	0	0	0	0
2600	– 2700	187	170	153	151	134	116	98	79	59	38	17	0	0	0	0	0	0	0
2700	– 2800	194	177	160	159	141	124	106	88	67	47	26	5	0	0	0	0	0	0
2800	– 2900	202	185	168	167	149	132	114	96	76	55	35	14	0	0	0	0	0	0
2900	– 3000	210	193	176	175	157	140	122	104	85	64	43	23	2	0	0	0	0	0
3000	– 3100	217	200	183	183	165	147	130	112	94	73	52	31	11	0	0	0	0	0
3100	– 3200	225	208	191	191	173	155	138	120	102	82	61	40	19	0	0	0	0	0
3200	– 3300	233	216	199	198	181	163	146	128	110	90	70	49	28	7	0	0	0	0
3300	– 3400	240	224	207	206	189	171	153	136	118	99	78	58	37	16	0	0	0	0
3400	– 3500	248	231	214	214	197	179	161	144	126	108	87	66	46	25	4	0	0	0
3500	– 3600	256	239	222	222	204	187	169	152	134	116	96	75	54	34	13	0	0	0
3600	– 3700	264	247	230	229	212	195	177	159	142	124	105	84	63	42	22	1	0	0
3700	– 3800	271	254	237	237	220	203	185	167	150	132	113	93	72	51	30	10	0	0
3800	– 3900	279	262	245	245	228	210	193	175	158	140	122	101	81	60	39	18	0	0
3900	– 4000	287	270	253	252	235	218	201	183	165	148	130	110	89	69	48	27	6	0
4000	– 4100	294	277	260	260	243	226	209	191	173	156	138	119	98	77	57	36	15	0
4100	– 4200	302	285	268	268	251	234	216	199	181	164	146	128	107	86	65	45	24	3
4200	– 4250	306	289	272	272	255	238	220	203	185	168	150	132	111	91	70	49	28	8

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																	
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 – 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		5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 – 300		8	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		20	11	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		24	14	4	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		27	17	7	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		30	20	10	12	1	0	0	0	0	0	0	0	0	0	0	0	0	0
500 – 550		33	23	14	14	4	0	0	0	0	0	0	0	0	0	0	0	0	0
550 – 600		36	27	17	16	6	0	0	0	0	0	0	0	0	0	0	0	0	0
600 – 650		39	30	22	30	20	9	0	0	0	0	0	0	0	0	0	0	0	0
650 – 700		43	34	26	33	23	13	2	0	0	0	0	0	0	0	0	0	0	0
700 – 750		47	38	29	36	26	16	6	0	0	0	0	0	0	0	0	0	0	0
750 – 800		51	42	33	39	30	19	9	0	0	0	0	0	0	0	0	0	0	0
800 – 850		55	46	37	42	33	23	12	2	0	0	0	0	0	0	0	0	0	0
850 – 900		59	50	41	46	36	26	16	5	0	0	0	0	0	0	0	0	0	0
900 – 950		62	54	45	49	39	29	19	9	0	0	0	0	0	0	0	0	0	0
950 – 1000		66	58	49	52	42	33	22	12	2	0	0	0	0	0	0	0	0	0
1000 – 1050		70	62	53	55	45	36	26	15	5	0	0	0	0	0	0	0	0	0
1050 – 1100		74	66	57	58	48	39	29	19	8	0	0	0	0	0	0	0	0	0
1100 – 1150		78	69	61	61	52	42	33	22	12	1	0	0	0	0	0	0	0	0
1150 – 1200		82	73	65	64	55	46	37	27	16	6	0	0	0	0	0	0	0	0
1200 – 1250		86	77	69	68	59	50	41	31	21	10	0	0	0	0	0	0	0	0
1250 – 1300		89	81	72	72	63	54	45	35	25	15	4	0	0	0	0	0	0	0
1300 – 1350		93	85	76	76	67	58	49	40	29	19	9	0	0	0	0	0	0	0
1350 – 1400		97	89	80	80	71	62	53	44	34	23	13	3	0	0	0	0	0	0
1400 – 1450		101	93	84	83	75	66	57	48	38	28	17	7	0	0	0	0	0	0
1450 – 1500		105	96	88	87	79	70	61	52	42	32	22	11	1	0	0	0	0	0
1500 – 1550		109	100	92	91	83	74	65	56	47	36	26	16	5	0	0	0	0	0
1550 – 1600		113	104	96	95	86	78	69	60	51	41	30	20	10	0	0	0	0	0
1600 – 1650		116	108	99	99	90	82	73	64	55	45	35	24	14	4	0	0	0	0
1650 – 1700		120	112	103	103	94	86	77	68	59	50	39	29	18	8	0	0	0	0
1700 – 1750		124	116	107	107	98	89	81	72	63	54	44	33	23	12	2	0	0	0
1750 – 1800		128	119	111	111	102	93	85	76	67	58	48	38	27	17	6	0	0	0
1800 – 1850		132	123	115	115	106	97	89	80	71	62	52	42	32	21	11	0	0	0
1850 – 1900		136	127	119	118	110	101	92	84	75	66	57	46	36	26	15	5	0	0
1900 – 1950		139	131	123	122	114	105	96	88	79	70	61	51	40	30	20	9	0	0
1950 – 2000		143	135	126	126	118	109	100	92	83	74	65	55	45	34	24	14	3	0
2000 – 2050		147	139	130	130	122	113	104	95	87	78	69	59	49	39	28	18	8	0
2050 – 2100		151	143	134	134	125	117	108	99	91	82	73	64	53	43	33	22	12	2
2100 – 2125		153	144	136	136	127	119	110	101	93	84	75	66	56	45	35	25	14	4

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.

Bi-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	– 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	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	– 300	8	8	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300	– 350	20	11	2	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350	– 400	23	15	5	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400	– 450	27	18	9	10	1	0	0	0	0	0	0	0	0	0	0	0	0	0
450	– 500	30	21	12	13	3	0	0	0	0	0	0	0	0	0	0	0	0	0
500	– 550	33	24	16	15	5	0	0	0	0	0	0	0	0	0	0	0	0	0
550	– 600	36	28	20	28	18	8	0	0	0	0	0	0	0	0	0	0	0	0
600	– 650	40	32	24	31	21	12	2	0	0	0	0	0	0	0	0	0	0	0
650	– 700	44	36	28	34	25	15	6	0	0	0	0	0	0	0	0	0	0	0
700	– 750	48	40	32	37	28	18	9	0	0	0	0	0	0	0	0	0	0	0
750	– 800	52	44	36	40	31	22	12	3	0	0	0	0	0	0	0	0	0	0
800	– 850	55	48	39	43	35	25	16	6	0	0	0	0	0	0	0	0	0	0
850	– 900	59	51	43	46	38	29	19	9	0	0	0	0	0	0	0	0	0	0
900	– 950	63	55	47	49	41	32	22	13	3	0	0	0	0	0	0	0	0	0
950	– 1000	67	59	51	52	44	35	26	16	7	0	0	0	0	0	0	0	0	0
1000	– 1050	71	63	55	55	47	38	29	20	10	0	0	0	0	0	0	0	0	0
1050	– 1100	75	67	59	58	50	42	33	24	14	5	0	0	0	0	0	0	0	0
1100	– 1150	79	71	63	62	54	46	38	28	19	9	0	0	0	0	0	0	0	0
1150	– 1200	82	75	67	66	58	50	42	32	23	13	4	0	0	0	0	0	0	0
1200	– 1250	86	78	71	70	62	54	46	37	27	18	8	0	0	0	0	0	0	0
1250	– 1300	90	82	74	74	66	58	49	41	32	22	12	3	0	0	0	0	0	0
1300	– 1350	94	86	78	78	70	62	53	45	36	26	17	7	0	0	0	0	0	0
1350	– 1400	98	90	82	82	74	65	57	49	40	31	21	12	2	0	0	0	0	0
1400	– 1450	102	94	86	86	78	69	61	53	45	35	26	16	6	0	0	0	0	0
1450	– 1500	106	98	90	90	81	73	65	57	49	40	30	20	11	1	0	0	0	0
1500	– 1550	109	102	94	94	85	77	69	61	53	44	34	25	15	6	0	0	0	0
1550	– 1600	113	105	98	97	89	81	73	65	57	48	39	29	20	10	0	0	0	0
1600	– 1650	117	109	101	101	93	85	77	69	61	53	43	34	24	14	5	0	0	0
1650	– 1700	121	113	105	105	97	89	81	73	65	57	47	38	28	19	9	0	0	0
1700	– 1750	125	117	109	109	101	93	85	77	69	61	52	42	33	23	14	4	0	0
1750	– 1800	129	121	113	113	105	97	89	81	73	64	56	47	37	28	18	8	0	0
1800	– 1850	132	125	117	117	109	101	93	85	77	68	60	51	41	32	22	13	3	0
1850	– 1900	136	128	121	120	113	105	97	89	80	72	64	55	46	36	27	17	8	0
1900	– 1950	140	132	124	124	116	109	101	93	84	76	68	60	50	41	31	21	12	2
1950	– 2000	144	136	128	128	120	112	105	96	88	80	72	64	55	45	35	26	16	7
2000	– 2050	148	140	132	132	124	116	109	100	92	84	76	68	59	49	40	30	21	11
2050	– 2100	151	144	136	136	128	120	112	104	96	88	80	72	63	54	44	35	25	15
2075	– 2125	153	146	138	138	130	122	114	106	98	90	82	74	66	56	46	37	27	18

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		0	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	0
40 – 60		0	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	0
80 – 100		2	0	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	0
120 – 140		4	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140 – 160		9	5	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160 – 180		11	6	1	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
180 – 200		12	8	3	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 220		13	9	4	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220 – 240		14	10	6	6	1	0	0	0	0	0	0	0	0	0	0	0	0	0
240 – 260		16	11	7	7	2	0	0	0	0	0	0	0	0	0	0	0	0	0
260 – 280		17	13	8	8	3	0	0	0	0	0	0	0	0	0	0	0	0	0
280 – 300		18	14	10	14	9	4	0	0	0	0	0	0	0	0	0	0	0	0
300 – 320		20	16	12	15	10	6	1	0	0	0	0	0	0	0	0	0	0	0
320 – 340		21	17	13	17	12	7	2	0	0	0	0	0	0	0	0	0	0	0
340 – 360		23	19	15	18	13	8	4	0	0	0	0	0	0	0	0	0	0	0
360 – 380		24	20	16	19	15	10	5	0	0	0	0	0	0	0	0	0	0	0
380 – 400		26	22	18	20	16	11	6	2	0	0	0	0	0	0	0	0	0	0
400 – 420		28	24	20	21	17	12	8	3	0	0	0	0	0	0	0	0	0	0
420 – 440		29	25	21	23	18	14	9	4	0	0	0	0	0	0	0	0	0	0
440 – 460		31	27	23	24	20	15	10	6	1	0	0	0	0	0	0	0	0	0
460 – 480		32	28	24	25	21	17	12	7	2	0	0	0	0	0	0	0	0	0
480 – 500		34	30	26	26	22	18	13	8	3	0	0	0	0	0	0	0	0	0
500 – 520		35	31	27	27	23	19	14	10	5	0	0	0	0	0	0	0	0	0
520 – 540		37	33	29	29	24	20	16	11	6	2	0	0	0	0	0	0	0	0
540 – 560		38	34	30	30	26	22	18	13	8	3	0	0	0	0	0	0	0	0
560 – 580		40	36	32	32	28	23	19	15	10	5	0	0	0	0	0	0	0	0
580 – 600		41	37	34	33	29	25	21	16	12	7	2	0	0	0	0	0	0	0
600 – 620		43	39	35	35	31	27	23	18	13	9	4	0	0	0	0	0	0	0
620 – 640		44	41	37	36	32	28	24	20	15	10	6	1	0	0	0	0	0	0
640 – 660		46	42	38	38	34	30	26	22	17	12	7	3	0	0	0	0	0	0
660 – 680		48	44	40	39	35	31	27	23	19	14	9	4	0	0	0	0	0	0
680 – 700		49	45	41	41	37	33	29	25	20	16	11	6	1	0	0	0	0	0
700 – 720		51	47	43	43	39	35	30	26	22	17	13	8	3	0	0	0	0	0
720 – 740		52	48	44	44	40	36	32	28	24	19	14	10	5	0	0	0	0	0
740 – 760		54	50	46	46	42	38	34	30	25	21	16	11	7	2	0	0	0	0
760 – 780		55	51	47	47	43	39	35	31	27	23	18	13	8	3	0	0	0	0
780 – 800		57	53	49	49	45	41	37	33	29	24	20	15	10	5	0	0	0	0
800 – 820		58	54	51	50	46	42	38	34	30	26	21	17	12	7	2	0	0	0
820 – 840		60	56	52	52	48	44	40	36	32	28	23	18	14	9	4	0	0	0
840 – 860		61	58	54	54	50	46	41	37	33	29	25	20	15	10	6	1	0	0
860 – 880		63	59	55	55	51	47	43	39	35	31	27	22	17	12	7	3	0	0
880 – 900		65	61	57	57	53	49	45	41	36	32	28	24	19	14	9	4	0	0
900 – 920		66	62	58	58	54	50	46	42	38	34	30	25	21	16	11	6	1	0
920 – 940		68	64	60	60	56	52	48	44	40	36	32	27	22	17	13	8	3	0
940 – 960		69	65	61	61	57	53	49	45	41	37	33	29	24	19	14	10	5	0
960 – 980		71	67	63	63	59	55	51	47	43	39	35	31	26	21	16	11	7	2
980 – 990		71	68	64	64	60	56	52	48	44	40	35	31	27	22	17	12	7	3

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

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.