Oregon Withholding Tax Tables

Effective January 1, 2025

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

OREGON
DEPARTMENT
OF REVENUE

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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 $8,500 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:
• 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, *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												
At least	But less than	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	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	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 –	500	10	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	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700 –	800	47	27	6	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
800 –	900	53	34	13	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
900 –	1000	59	40	20	23	1	0	0	0	0	0	0	0	0	0	0	0	0	0
1000 –	1100	65	46	26	27	6	0	0	0	0	0	0	0	0	0	0	0	0	0
1100 –	1200	71	52	33	32	11	0	0	0	0	0	0	0	0	0	0	0	0	0
1200 –	1300	78	59	41	59	38	16	0	0	0	0	0	0	0	0	0	0	0	0
1300 –	1400	85	67	49	66	45	23	2	0	0	0	0	0	0	0	0	0	0	0
1400 –	1500	93	75	57	72	51	30	9	0	0	0	0	0	0	0	0	0	0	0
1500 –	1600	101	83	65	78	58	37	15	0	0	0	0	0	0	0	0	0	0	0
1600 –	1700	109	91	73	84	65	43	22	1	0	0	0	0	0	0	0	0	0	0
1700 –	1800	116	99	81	90	71	50	29	8	0	0	0	0	0	0	0	0	0	0
1800 –	1900	124	107	88	96	77	57	36	14	0	0	0	0	0	0	0	0	0	0
1900 –	2000	132	114	96	102	83	64	42	21	0	0	0	0	0	0	0	0	0	0
2000 –	2100	140	122	104	108	90	70	49	28	6	0	0	0	0	0	0	0	0	0
2100 –	2200	147	130	112	115	96	77	56	35	13	0	0	0	0	0	0	0	0	0
2200 –	2300	155	137	120	121	102	83	63	41	20	0	0	0	0	0	0	0	0	0
2300 –	2400	163	145	128	127	108	89	70	49	27	6	0	0	0	0	0	0	0	0
2400 –	2500	170	153	135	133	115	97	79	57	36	15	0	0	0	0	0	0	0	0
2500 –	2600	178	161	143	141	123	105	86	66	45	23	2	0	0	0	0	0	0	0
2600 –	2700	186	168	151	149	131	113	94	75	54	32	11	0	0	0	0	0	0	0
2700 –	2800	193	176	158	157	139	120	102	84	62	41	20	0	0	0	0	0	0	0
2800 –	2900	201	184	166	165	146	128	110	92	71	50	28	7	0	0	0	0	0	0
2900 –	3000	209	191	174	173	154	136	118	100	80	58	37	16	0	0	0	0	0	0
3000 –	3100	217	199	181	180	162	144	126	108	89	67	46	25	3	0	0	0	0	0
3100 –	3200	224	207	189	188	170	152	134	116	97	76	55	33	12	0	0	0	0	0
3200 –	3300	232	214	197	196	178	160	142	123	105	85	63	42	21	0	0	0	0	0
3300 –	3400	240	222	205	204	186	168	149	131	113	93	72	51	29	8	0	0	0	0
3400 –	3500	247	230	212	212	194	176	157	139	121	102	81	60	38	17	0	0	0	0
3500 –	3600	255	238	220	219	202	183	165	147	129	111	90	68	47	26	4	0	0	0
3600 –	3700	263	245	228	227	209	191	173	155	137	118	98	77	56	34	13	0	0	0
3700 –	3800	270	253	235	235	217	199	181	163	145	126	107	86	64	43	22	0	0	0
3800 –	3900	278	261	243	242	225	207	189	171	152	134	116	95	73	52	31	9	0	0
3900 –	4000	286	268	251	250	233	215	197	179	160	142	124	103	82	61	39	18	0	0
4000 –	4100	294	276	258	258	240	223	205	186	168	150	132	112	91	69	48	27	5	0
4100 –	4200	301	284	266	266	248	230	212	194	176	158	140	121	99	78	57	35	14	0
4200 –	4250	305	288	270	269	252	234	216	198	180	162	144	125	104	83	61	40	19	0

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	0	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	7	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 –	350	20	10	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350 –	400	23	14	3	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 –	450	27	17	6	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
450 –	500	30	20	10	11	1	0	0	0	0	0	0	0	0	0	0	0	0	0
500 –	550	33	23	13	14	3	0	0	0	0	0	0	0	0	0	0	0	0	0
550 –	600	36	26	17	16	5	0	0	0	0	0	0	0	0	0	0	0	0	0
600 –	650	39	30	21	30	19	8	0	0	0	0	0	0	0	0	0	0	0	0
650 –	700	43	34	25	33	22	12	1	0	0	0	0	0	0	0	0	0	0	0
700 –	750	47	38	28	36	26	15	4	0	0	0	0	0	0	0	0	0	0	0
750 –	800	51	42	32	39	29	18	8	0	0	0	0	0	0	0	0	0	0	0
800 –	850	54	45	36	42	32	22	11	0	0	0	0	0	0	0	0	0	0	0
850 –	900	58	49	40	45	36	25	14	4	0	0	0	0	0	0	0	0	0	0
900 –	950	62	53	44	48	39	28	18	7	0	0	0	0	0	0	0	0	0	0
950 –	1000	66	57	48	51	42	32	21	11	0	0	0	0	0	0	0	0	0	0
1000 –	1050	70	61	52	54	45	35	25	14	3	0	0	0	0	0	0	0	0	0
1050 –	1100	74	65	56	57	48	38	28	17	7	0	0	0	0	0	0	0	0	0
1100 –	1150	77	69	60	60	51	41	31	21	10	0	0	0	0	0	0	0	0	0
1150 –	1200	81	73	64	63	54	44	35	24	14	3	0	0	0	0	0	0	0	0
1200 –	1250	85	76	68	67	57	48	39	29	18	7	0	0	0	0	0	0	0	0
1250 –	1300	89	80	71	71	61	52	43	33	22	12	1	0	0	0	0	0	0	0
1300 –	1350	93	84	75	74	65	56	47	37	27	16	5	0	0	0	0	0	0	0
1350 –	1400	97	88	79	78	69	60	51	42	31	20	10	0	0	0	0	0	0	0
1400 –	1450	101	92	83	82	73	64	55	46	36	25	14	4	0	0	0	0	0	0
1450 –	1500	104	96	87	86	77	68	59	50	40	29	19	8	0	0	0	0	0	0
1500 –	1550	108	100	91	90	81	72	63	54	44	34	23	12	2	0	0	0	0	0
1550 –	1600	112	103	95	94	85	76	67	58	49	38	27	17	6	0	0	0	0	0
1600 –	1650	116	107	98	98	89	80	71	62	53	42	32	21	10	0	0	0	0	0
1650 –	1700	120	111	102	102	93	84	75	66	57	47	36	25	15	4	0	0	0	0
1700 –	1750	124	115	106	106	97	88	79	70	60	51	40	30	19	8	0	0	0	0
1750 –	1800	128	119	110	110	101	92	83	74	64	55	45	34	23	13	2	0	0	0
1800 –	1850	131	123	114	114	105	96	87	77	68	59	49	39	28	17	7	0	0	0
1850 –	1900	135	126	118	117	109	100	90	81	72	63	54	43	32	22	11	0	0	0
1900 –	1950	139	130	122	121	112	104	94	85	76	67	58	47	37	26	15	5	0	0
1950 –	2000	143	134	125	125	116	107	98	89	80	71	62	52	41	30	20	9	0	0
2000 –	2050	147	138	129	129	120	111	102	93	84	75	66	56	45	35	24	13	3	0
2050 –	2100	151	142	133	133	124	115	106	97	88	79	70	60	50	39	28	18	7	0
2100 –	2125	153	144	135	135	126	117	108	99	90	81	72	63	52	41	31	20	9	0
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											
At least	But less than	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	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	20	11	1	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350 –	400	23	15	5	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 –	450	26	18	8	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
450 –	500	30	21	11	12	2	0	0	0	0	0	0	0	0	0	0	0	0	0
500 –	550	33	24	15	15	5	0	0	0	0	0	0	0	0	0	0	0	0	0
550 –	600	36	27	19	27	17	7	0	0	0	0	0	0	0	0	0	0	0	0
600 –	650	40	31	23	31	21	11	1	0	0	0	0	0	0	0	0	0	0	0
650 –	700	44	35	27	34	24	14	4	0	0	0	0	0	0	0	0	0	0	0
700 –	750	47	39	31	37	27	18	8	0	0	0	0	0	0	0	0	0	0	0
750 –	800	51	43	35	40	31	21	11	1	0	0	0	0	0	0	0	0	0	0
800 –	850	55	47	39	43	34	24	15	5	0	0	0	0	0	0	0	0	0	0
850 –	900	59	51	42	46	37	28	18	8	0	0	0	0	0	0	0	0	0	0
900 –	950	63	55	46	49	40	31	21	11	2	0	0	0	0	0	0	0	0	0
950 –	1000	67	59	50	52	43	34	25	15	5	0	0	0	0	0	0	0	0	0
1000 –	1050	71	62	54	55	46	37	28	18	8	0	0	0	0	0	0	0	0	0
1050 –	1100	74	66	58	58	49	40	31	22	12	2	0	0	0	0	0	0	0	0
1100 –	1150	78	70	62	61	53	44	36	26	16	6	0	0	0	0	0	0	0	0
1150 –	1200	82	74	66	65	57	48	40	30	21	11	1	0	0	0	0	0	0	0
1200 –	1250	86	78	70	69	60	52	44	35	25	15	5	0	0	0	0	0	0	0
1250 –	1300	90	82	74	73	64	56	48	39	29	19	10	0	0	0	0	0	0	0
1300 –	1350	94	85	77	77	68	60	52	43	34	24	14	4	0	0	0	0	0	0
1350 –	1400	97	89	81	81	72	64	56	47	38	28	18	8	0	0	0	0	0	0
1400 –	1450	101	93	85	85	76	68	59	51	42	33	23	13	3	0	0	0	0	0
1450 –	1500	105	97	89	89	80	72	63	55	47	37	27	17	7	0	0	0	0	0
1500 –	1550	109	101	93	93	84	76	67	59	51	41	31	22	12	2	0	0	0	0
1550 –	1600	113	105	97	96	88	80	71	63	54	46	36	26	16	6	0	0	0	0
1600 –	1650	117	109	100	100	92	84	75	67	58	50	40	30	21	11	1	0	0	0
1650 –	1700	121	112	104	104	96	88	79	71	62	54	45	35	25	15	5	0	0	0
1700 –	1750	124	116	108	108	100	91	83	75	66	58	49	39	29	19	10	0	0	0
1750 –	1800	128	120	112	112	104	95	87	79	70	62	53	43	34	24	14	4	0	0
1800 –	1850	132	124	116	116	107	99	91	83	74	66	57	48	38	28	18	8	0	0
1850 –	1900	136	128	120	119	111	103	95	86	78	70	61	52	42	33	23	13	3	0
1900 –	1950	140	132	124	123	115	107	99	90	82	74	65	57	47	37	27	17	7	0
1950 –	2000	144	136	127	127	119	111	103	94	86	78	69	61	51	41	31	22	12	2
2000 –	2050	148	139	131	131	123	115	107	98	90	81	73	65	56	46	36	26	16	6
2050 –	2100	151	143	135	135	127	119	111	102	94	85	77	69	60	50	40	30	20	11
2075 –	2125	153	145	137	137	129	121	112	104	96	87	79	71	62	52	42	33	23	13
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											
At	But less	Single			Married			Single or married											
least	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	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	7	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	5	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	12	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	15	11	15	10	5	0	0	0	0	0	0	0	0	0	0	0	0
320 –	340	21	17	13	16	12	7	2	0	0	0	0	0	0	0	0	0	0	0
340 –	360	23	19	14	18	13	8	3	0	0	0	0	0	0	0	0	0	0	0
360 –	380	24	20	16	19	14	9	4	0	0	0	0	0	0	0	0	0	0	0
380 –	400	26	22	18	20	16	11	6	1	0	0	0	0	0	0	0	0	0	0
400 –	420	27	23	19	21	17	12	7	2	0	0	0	0	0	0	0	0	0	0
420 –	440	29	25	21	22	18	13	8	4	0	0	0	0	0	0	0	0	0	0
440 –	460	30	26	22	24	19	15	10	5	0	0	0	0	0	0	0	0	0	0
460 –	480	32	28	24	25	20	16	11	6	1	0	0	0	0	0	0	0	0	0
480 –	500	34	29	25	26	22	17	12	8	3	0	0	0	0	0	0	0	0	0
500 –	520	35	31	27	27	23	19	14	9	4	0	0	0	0	0	0	0	0	0
520 –	540	37	33	28	28	24	20	15	10	5	0	0	0	0	0	0	0	0	0
540 –	560	38	34	30	30	25	21	17	12	7	2	0	0	0	0	0	0	0	0
560 –	580	40	36	32	31	27	23	19	14	9	4	0	0	0	0	0	0	0	0
580 –	600	41	37	33	33	28	24	20	15	10	6	1	0	0	0	0	0	0	0
600 –	620	43	39	35	34	30	26	22	17	12	7	2	0	0	0	0	0	0	0
620 –	640	44	40	36	36	32	27	23	19	14	9	4	0	0	0	0	0	0	0
640 –	660	46	42	38	37	33	29	25	21	16	11	6	1	0	0	0	0	0	0
660 –	680	47	43	39	39	35	31	26	22	17	13	8	3	0	0	0	0	0	0
680 –	700	49	45	41	41	36	32	28	24	19	14	9	4	0	0	0	0	0	0
700 –	720	50	46	42	42	38	34	30	25	21	16	11	6	1	0	0	0	0	0
720 –	740	52	48	44	44	39	35	31	27	23	18	13	8	3	0	0	0	0	0
740 –	760	54	49	45	45	41	37	33	28	24	20	15	10	5	0	0	0	0	0
760 –	780	55	51	47	47	43	38	34	30	26	21	16	11	7	2	0	0	0	0
780 –	800	57	53	49	48	44	40	36	32	27	23	18	13	8	3	0	0	0	0
800 –	820	58	54	50	50	46	42	37	33	29	25	20	15	10	5	0	0	0	0
820 –	840	60	56	52	51	47	43	39	35	31	26	22	17	12	7	2	0	0	0
840 –	860	61	57	53	53	49	45	41	36	32	28	23	18	14	9	4	0	0	0
860 –	880	63	59	55	55	50	46	42	38	34	30	25	20	15	10	5	1	0	0
880 –	900	64	60	56	56	52	48	44	40	35	31	27	22	17	12	7	2	0	0
900 –	920	66	62	58	58	54	49	45	41	37	33	28	24	19	14	9	4	0	0
920 –	940	67	63	59	59	55	51	47	43	38	34	30	25	21	16	11	6	1	0
940 –	960	69	65	61	61	57	53	48	44	40	36	32	27	22	17	12	8	3	0
960 –	980	70	66	62	62	58	54	50	46	42	37	33	29	24	19	14	9	4	0
980 –	990	71	67	63	63	59	55	51	47	42	38	34	30	25	20	15	10	5	0

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