

Wage Exemption Calculation
(to be filled out by employers only)

You can fill out this calculation and make payments via Revenue Online at www.oregon.gov/dor.

Debtor:

1. Debtor's gross wages for period covered by this payment..... \$_____
2. Total amount required to be withheld by law from amount in line 1
(Federal and state withholding, Social Security, etc.)..... \$_____
3. Debtor's disposable wages (Subtract line 2 from line 1) \$_____
4. Normal wage exemption (Enter 75 percent of line 3..... \$_____
5. Minimum exemption (check one) [Other Agency Accounts - OAA]
____ \$338 (payment of wages weekly)
____ \$675 (payment of wages every two weeks)
____ \$737 (payment of wages half-monthly)
____ \$1,458 (payment of wages monthly)
____ \$_____ (Any other period longer than one week, including partial
payments for less than full pay period) (Multiply \$338 by number
of weeks or fraction of week)
6. Wages exempt from garnishment (line 4 or 5, whichever is greater) \$_____
7. Nonexempt wages (Subtract line 6 from line 3) \$_____
8. Any amount withheld for this pay period pursuant to a support order
under support withholding process or another writ with priority \$_____
9. Wages subject to garnishment (subtract line 8 from line 7) \$_____

Instructions for Wage Exemption Calculation Form

If you employ the debtor named in the Notice of Garnishment, you must fill out and return this form. Send it with the first payment you make under this notice. You must also fill out and return a Wage Exemption Calculation form with a subsequent payment any time the initial calculation changes.

MAIL THE FORM TO: Department of Revenue, 955 Center St NE, PO Box 14725, Salem, OR 97309-5018

NORMAL WAGE EXEMPTION. The wage exemption calculation is based on the amount of the payment you make under the Notice of Garnishment. The normal wage exemption in line 4 is 75 percent of the employee's disposable wages in line 3.

MINIMUM WAGE EXEMPTION. The minimum exemption in line 5 is based on the amount of the payment you are making. The minimum exemption is designed to ensure that an employee receives at least a certain minimum amount in any one-week period. **The minimum wage exemption may change**

for wages payable on July 1 of each year. Visit www.oregon.gov/dor for an updated wage exemption amount.

If the payment is for a one-week period (without regard to whether the period is a calendar week or any other seven-day period), the minimum exemption is:

\$338, if the wages are payable on or after July 1, 2025, and before July 1, 2026

If the payment is for a two-week period, the minimum exemption is:

\$675, if the wages are payable on or after July 1, 2025, and before July 1, 2026.

If the payment is for a one-half of one month (i.e. the Debtor is paid twice each month), the minimum exemption is:

\$737, if the wages are payable on or after July 1, 2025, and before July 1, 2026.

If the payment is for a monthly period, the minimum exemption is:

\$1,458, if the wages are payable on or after July 1, 2025, and before July 1, 2026.

If the payment you are making is based on some period of time other than one week, two weeks, half month, or month, and the payment is for more than one week, you must calculate the minimum exemption by multiplying the minimum exemption for one week or less provided for in ORS 18.385 (2)(a) by the number of weeks covered by the paycheck, including any fraction of a week. You should round the amount calculated to the nearest dollar.

The amounts that are exempt from garnishment may change from year to year. You may view updated garnishment exemption limitations on the Oregon Judicial Department website.

IF YOU RECEIVE MORE THAN ONE WRIT OR NOTICE OF GARNISHMENT. If you receive more than one writ or notice of garnishment for the same debtor, the writs and notices have priority based on the date on which you received them. If the full amount of wages subject to garnishment for a given pay period is paid on the first garnishment, you should not make any payment on other writs or notices until the first writ or notice expires. In some cases, you may need to make payments on two or more writs or notices for the same pay period.

Example: You have received a writ of garnishment for the debtor and then receive a notice of garnishment. You pay the debtor on a monthly basis. The first writ expires on October 16. The notice does not expire until paid in full. You will need to prepare two wage calculation forms for the debtor's October wages and make payments under both garnishments. The wage exemption calculation form for the writ will be for the wages from October 1 to October 15. The Wage Exemption Calculation form for the notice will be for all wages for the month of October, but the amounts withheld under the prior writ must be subtracted on line 8 to determine the October wages subject to garnishment under the second garnishment.