

# Oregon Withholding Tax Tables

Effective January 1, 2022

## **To: Oregon employers**

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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

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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](http://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](http://www.oregon.gov/dor/personal), and click on “Oregon withholding info and resources,” or email us at [payroll.help.dor@dor.oregon.gov](mailto:payroll.help.dor@dor.oregon.gov).

**If your employees have questions** refer them to our website at [www.oregon.gov/dor](http://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](http://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](http://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](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@dor.oregon.gov](mailto: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"> <li>Less than \$2,500 for the quarter</li> </ul> <p><b>Example:</b> 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"> <li>\$50,000 or less in the lookback period*</li> </ul> <p><b>Example:</b> 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"> <li>More than \$50,000 in the lookback period*</li> </ul> <p><b>Example:</b> If your federal tax liability is \$60,000 and your state income tax liability is \$25,000, you deposit semi-weekly.</p>	➔	<b>Semiweekly deposit schedule</b>					
	<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"> <li>\$100,000 in a single pay period*</li> </ul> <p><b>Example:</b> 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><b>New business</b> 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>							

<b>Payrolls paid in:</b>
<p><b>Quarter 1</b> January, February, March</p>
<p><b>Quarter 2</b> April, May, June</p>
<p><b>Quarter 3</b> July, August, September</p>
<p><b>Quarter 4</b> 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	18	0	0	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	– 200	18	0	0	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200	– 300	21	2	0	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300	– 400	25	7	0	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400	– 500	30	12	0	20	2	0	0	0	0	0	0	0	0	0	0	0	0	0
500	– 600	34	17	0	25	7	0	0	0	0	0	0	0	0	0	0	0	0	0
600	– 700	40	24	6	30	12	0	0	0	0	0	0	0	0	0	0	0	0	0
700	– 800	46	31	13	35	16	0	0	0	0	0	0	0	0	0	0	0	0	0
800	– 900	52	37	19	39	21	3	0	0	0	0	0	0	0	0	0	0	0	0
900	– 1000	59	43	26	44	26	8	0	0	0	0	0	0	0	0	0	0	0	0
1000	– 1100	65	49	34	49	31	13	0	0	0	0	0	0	0	0	0	0	0	0
1100	– 1200	72	57	42	56	38	20	1	0	0	0	0	0	0	0	0	0	0	0
1200	– 1300	80	65	50	62	45	26	8	0	0	0	0	0	0	0	0	0	0	0
1300	– 1400	88	73	58	68	51	33	15	0	0	0	0	0	0	0	0	0	0	0
1400	– 1500	96	81	66	74	58	40	22	3	0	0	0	0	0	0	0	0	0	0
1500	– 1600	103	89	74	80	64	47	28	10	0	0	0	0	0	0	0	0	0	0
1600	– 1700	111	96	81	86	70	53	35	17	0	0	0	0	0	0	0	0	0	0
1700	– 1800	119	104	89	92	76	60	42	24	5	0	0	0	0	0	0	0	0	0
1800	– 1900	126	112	97	98	82	67	49	30	12	0	0	0	0	0	0	0	0	0
1900	– 2000	134	120	105	104	88	73	55	37	19	1	0	0	0	0	0	0	0	0
2000	– 2100	142	127	113	110	95	80	64	45	27	9	0	0	0	0	0	0	0	0
2100	– 2200	149	135	120	118	103	88	72	54	36	18	0	0	0	0	0	0	0	0
2200	– 2300	157	143	128	126	111	95	80	63	45	26	8	0	0	0	0	0	0	0
2300	– 2400	165	150	136	133	118	103	88	72	53	35	17	0	0	0	0	0	0	0
2400	– 2500	173	158	144	141	126	111	96	80	62	44	26	7	0	0	0	0	0	0
2500	– 2600	180	166	151	149	134	119	104	89	71	53	34	16	0	0	0	0	0	0
2600	– 2700	188	173	159	157	142	127	112	97	80	61	43	25	7	0	0	0	0	0
2700	– 2800	196	181	167	165	150	135	120	105	88	70	52	34	15	0	0	0	0	0
2800	– 2900	203	189	174	173	158	143	128	112	97	79	61	42	24	6	0	0	0	0
2900	– 3000	211	197	182	180	166	151	135	120	105	88	69	51	33	15	0	0	0	0
3000	– 3100	219	204	190	188	174	158	143	128	113	96	78	60	42	23	5	0	0	0
3100	– 3200	226	212	197	196	181	166	151	136	121	105	87	69	50	32	14	0	0	0
3200	– 3300	234	220	205	204	189	174	159	144	129	114	96	77	59	41	23	4	0	0
3300	– 3400	242	227	213	211	197	182	167	152	137	122	104	86	68	50	31	13	0	0
3400	– 3500	250	235	221	219	204	190	175	160	145	129	113	95	77	58	40	22	4	0
3500	– 3600	257	243	228	227	212	198	183	168	152	137	122	104	85	67	49	31	12	0
3600	– 3700	265	250	236	234	220	205	191	175	160	145	130	112	94	76	58	39	21	3
3700	– 3800	273	258	244	242	228	213	198	183	168	153	138	121	103	85	66	48	30	12
3800	– 3900	280	266	251	250	235	221	206	191	176	161	146	130	112	93	75	57	39	20
3900	– 4000	287	274	259	257	243	228	214	199	184	169	154	139	120	102	84	66	47	29
4000	– 4100	294	281	267	265	251	236	222	207	192	177	162	146	129	111	93	74	56	38
4100	– 4200	301	289	274	273	258	244	229	215	200	185	169	154	138	120	101	83	65	47
4150	– 4250	304	293	278	277	262	248	233	219	204	188	173	158	142	124	106	87	69	51

**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	1	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	6	0	10	1	0	0	0	0	0	0	0	0	0	0	0	0	0
250 – 300		17	9	0	13	3	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		20	12	3	15	6	0	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		23	15	6	17	8	0	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		26	18	10	20	11	1	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		29	21	13	22	13	4	0	0	0	0	0	0	0	0	0	0	0	0
500 – 550		32	25	17	25	16	6	0	0	0	0	0	0	0	0	0	0	0	0
550 – 600		36	29	21	28	19	10	1	0	0	0	0	0	0	0	0	0	0	0
600 – 650		40	33	25	31	22	13	4	0	0	0	0	0	0	0	0	0	0	0
650 – 700		44	36	29	34	26	17	7	0	0	0	0	0	0	0	0	0	0	0
700 – 750		48	40	33	37	29	20	11	2	0	0	0	0	0	0	0	0	0	0
750 – 800		52	44	37	40	32	23	14	5	0	0	0	0	0	0	0	0	0	0
800 – 850		55	48	41	43	35	27	18	8	0	0	0	0	0	0	0	0	0	0
850 – 900		59	52	45	46	38	30	21	12	3	0	0	0	0	0	0	0	0	0
900 – 950		63	56	49	49	41	33	24	15	6	0	0	0	0	0	0	0	0	0
950 – 1000		67	60	53	52	44	36	28	19	9	0	0	0	0	0	0	0	0	0
1000 – 1050		71	64	56	55	47	40	32	23	14	4	0	0	0	0	0	0	0	0
1050 – 1100		75	67	60	59	51	44	36	27	18	9	0	0	0	0	0	0	0	0
1100 – 1150		79	71	64	63	55	48	40	31	22	13	4	0	0	0	0	0	0	0
1150 – 1200		82	75	68	67	59	52	44	36	27	18	8	0	0	0	0	0	0	0
1200 – 1250		86	79	72	71	63	56	48	40	31	22	13	4	0	0	0	0	0	0
1250 – 1300		90	83	76	75	67	60	52	44	35	26	17	8	0	0	0	0	0	0
1300 – 1350		94	87	79	79	71	63	56	48	40	31	22	12	3	0	0	0	0	0
1350 – 1400		98	91	83	82	75	67	60	52	44	35	26	17	8	0	0	0	0	0
1400 – 1450		102	94	87	86	79	71	64	56	49	39	30	21	12	3	0	0	0	0
1450 – 1500		106	98	91	90	83	75	68	60	53	44	35	26	16	7	0	0	0	0
1500 – 1550		109	102	95	94	87	79	72	64	57	48	39	30	21	12	3	0	0	0
1550 – 1600		113	106	99	98	91	83	76	68	60	53	43	34	25	16	7	0	0	0
1600 – 1650		117	110	103	102	95	87	80	72	64	57	48	39	30	20	11	2	0	0
1650 – 1700		121	114	106	106	98	91	83	76	68	61	52	43	34	25	16	7	0	0
1700 – 1750		125	118	110	109	102	95	87	80	72	65	57	47	38	29	20	11	2	0
1750 – 1800		129	121	114	113	106	99	91	84	76	69	61	52	43	34	24	15	6	0
1800 – 1850		132	125	118	117	110	103	95	88	80	73	65	56	47	38	29	20	11	1
1850 – 1900		136	129	122	121	114	107	99	92	84	77	69	61	51	42	33	24	15	6
1900 – 1950		140	133	126	125	118	110	103	96	88	80	73	65	56	47	38	28	19	10
1950 – 2000		144	137	130	129	121	114	107	100	92	84	77	69	60	51	42	33	24	15
2000 – 2050		147	141	133	133	125	118	111	103	96	88	81	73	65	55	46	37	28	19
2050 – 2100		150	144	137	136	129	122	115	107	100	92	85	77	69	60	51	42	32	23
2075 – 2125		152	146	139	138	131	124	117	109	102	94	87	79	71	62	53	44	35	25

**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	6	0	10	2	0	0	0	0	0	0	0	0	0	0	0	0	0
250	– 300	17	9	1	13	4	0	0	0	0	0	0	0	0	0	0	0	0	0
300	– 350	20	13	4	15	7	0	0	0	0	0	0	0	0	0	0	0	0	0
350	– 400	23	16	8	17	9	1	0	0	0	0	0	0	0	0	0	0	0	0
400	– 450	26	19	11	20	11	3	0	0	0	0	0	0	0	0	0	0	0	0
450	– 500	29	22	15	22	14	5	0	0	0	0	0	0	0	0	0	0	0	0
500	– 550	33	26	19	25	17	9	0	0	0	0	0	0	0	0	0	0	0	0
550	– 600	37	30	23	28	20	12	4	0	0	0	0	0	0	0	0	0	0	0
600	– 650	41	34	27	31	24	15	7	0	0	0	0	0	0	0	0	0	0	0
650	– 700	45	38	31	34	27	19	10	2	0	0	0	0	0	0	0	0	0	0
700	– 750	48	42	35	38	30	22	14	5	0	0	0	0	0	0	0	0	0	0
750	– 800	52	46	39	41	33	26	17	9	0	0	0	0	0	0	0	0	0	0
800	– 850	56	49	43	44	36	29	21	12	4	0	0	0	0	0	0	0	0	0
850	– 900	60	53	47	47	39	32	24	15	7	0	0	0	0	0	0	0	0	0
900	– 950	64	57	50	50	42	35	27	19	11	2	0	0	0	0	0	0	0	0
950	– 1000	68	61	54	53	46	39	32	23	15	7	0	0	0	0	0	0	0	0
1000	– 1050	71	65	58	57	50	43	36	28	19	11	3	0	0	0	0	0	0	0
1050	– 1100	75	69	62	61	54	47	40	32	24	15	7	0	0	0	0	0	0	0
1100	– 1150	79	73	66	65	58	51	44	37	28	20	11	3	0	0	0	0	0	0
1150	– 1200	83	76	70	69	62	55	48	41	33	24	16	7	0	0	0	0	0	0
1200	– 1250	87	80	74	73	66	59	52	45	37	28	20	12	3	0	0	0	0	0
1250	– 1300	91	84	77	77	70	63	56	49	41	33	24	16	8	0	0	0	0	0
1300	– 1350	95	88	81	80	74	67	60	53	46	37	29	20	12	4	0	0	0	0
1350	– 1400	98	92	85	84	78	71	64	57	50	42	33	25	16	8	0	0	0	0
1400	– 1450	102	96	89	88	81	74	67	61	54	46	38	29	21	12	4	0	0	0
1450	– 1500	106	99	93	92	85	78	71	64	57	50	42	34	25	17	8	0	0	0
1500	– 1550	110	103	97	96	89	82	75	68	61	54	46	38	29	21	13	4	0	0
1550	– 1600	114	107	100	100	93	86	79	72	65	58	51	42	34	25	17	9	0	0
1600	– 1650	118	111	104	104	97	90	83	76	69	62	55	47	38	30	21	13	5	0
1650	– 1700	122	115	108	107	101	94	87	80	73	66	59	51	43	34	26	17	9	0
1700	– 1750	125	119	112	111	105	98	91	84	77	70	63	55	47	39	30	22	13	5
1750	– 1800	129	123	116	115	108	102	95	88	81	74	67	60	51	43	34	26	18	9
1800	– 1850	133	126	120	119	112	106	99	92	85	78	71	64	56	47	39	30	22	14
1850	– 1900	136	130	124	123	116	109	103	96	89	82	75	68	60	52	43	35	26	18
1900	– 1950	139	134	127	127	120	113	107	100	93	86	79	72	64	56	48	39	31	22
1950	– 2000	143	138	131	131	124	117	110	104	97	90	83	76	69	60	52	44	35	27
2000	– 2050	146	141	135	134	128	121	114	108	101	94	87	80	73	65	56	48	40	31
2050	– 2100	150	144	139	138	132	125	118	111	105	98	91	84	77	69	61	52	44	35
2075	– 2125	151	146	141	140	133	127	120	113	107	100	93	86	79	71	63	54	46	38

**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	4	0	6	2	0	0	0	0	0	0	0	0	0	0	0	0	0
140 – 160		9	6	1	7	3	0	0	0	0	0	0	0	0	0	0	0	0	0
160 – 180		11	7	3	8	4	0	0	0	0	0	0	0	0	0	0	0	0	0
180 – 200		12	8	4	9	5	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 220		13	9	5	10	6	1	0	0	0	0	0	0	0	0	0	0	0	0
220 – 240		14	11	7	11	7	2	0	0	0	0	0	0	0	0	0	0	0	0
240 – 260		15	12	9	12	8	3	0	0	0	0	0	0	0	0	0	0	0	0
260 – 280		17	14	10	13	9	5	1	0	0	0	0	0	0	0	0	0	0	0
280 – 300		19	15	12	14	10	6	2	0	0	0	0	0	0	0	0	0	0	0
300 – 320		20	17	13	16	12	8	3	0	0	0	0	0	0	0	0	0	0	0
320 – 340		22	18	15	17	13	9	5	0	0	0	0	0	0	0	0	0	0	0
340 – 360		23	20	16	18	14	10	6	2	0	0	0	0	0	0	0	0	0	0
360 – 380		25	21	18	19	16	12	7	3	0	0	0	0	0	0	0	0	0	0
380 – 400		26	23	20	20	17	13	9	5	0	0	0	0	0	0	0	0	0	0
400 – 420		28	25	21	22	18	14	10	6	2	0	0	0	0	0	0	0	0	0
420 – 440		29	26	23	23	19	16	11	7	3	0	0	0	0	0	0	0	0	0
440 – 460		31	28	24	24	20	17	13	9	4	0	0	0	0	0	0	0	0	0
460 – 480		32	29	26	25	22	18	14	10	6	2	0	0	0	0	0	0	0	0
480 – 500		34	31	27	27	23	20	16	12	8	4	0	0	0	0	0	0	0	0
500 – 520		36	32	29	28	25	21	18	14	9	5	1	0	0	0	0	0	0	0
520 – 540		37	34	30	30	26	23	19	15	11	7	3	0	0	0	0	0	0	0
540 – 560		39	35	32	31	28	24	21	17	13	9	5	0	0	0	0	0	0	0
560 – 580		40	37	33	33	30	26	23	19	15	11	6	2	0	0	0	0	0	0
580 – 600		42	38	35	35	31	28	24	21	16	12	8	4	0	0	0	0	0	0
600 – 620		43	40	37	36	33	29	26	22	18	14	10	6	1	0	0	0	0	0
620 – 640		45	41	38	38	34	31	27	24	20	16	12	7	3	0	0	0	0	0
640 – 660		46	43	40	39	36	32	29	25	22	18	13	9	5	1	0	0	0	0
660 – 680		48	45	41	41	37	34	30	27	23	19	15	11	7	2	0	0	0	0
680 – 700		49	46	43	42	39	35	32	28	25	21	17	13	8	4	0	0	0	0
700 – 720		51	48	44	44	41	37	34	30	27	23	19	14	10	6	2	0	0	0
720 – 740		52	49	46	45	42	39	35	32	28	25	20	16	12	8	3	0	0	0
740 – 760		54	51	47	47	44	40	37	33	30	26	22	18	14	9	5	1	0	0
760 – 780		56	52	49	49	45	42	38	35	31	28	24	20	15	11	7	3	0	0
780 – 800		57	54	50	50	47	43	40	36	33	29	26	21	17	13	9	4	0	0
800 – 820		59	55	52	52	48	45	41	38	34	31	27	23	19	15	10	6	2	0
820 – 840		60	57	54	53	50	46	43	40	36	33	29	25	21	16	12	8	4	0
840 – 860		62	58	55	55	51	48	45	41	38	34	31	27	22	18	14	10	6	1
860 – 880		63	60	57	56	53	50	46	43	39	36	32	28	24	20	16	11	7	3
880 – 900		65	61	58	58	54	51	48	44	41	37	34	30	26	22	17	13	9	5
900 – 920		66	63	60	59	56	53	49	46	42	39	35	32	28	23	19	15	11	7
920 – 940		68	65	61	61	57	54	51	47	44	40	37	33	29	25	21	17	13	8
940 – 960		69	66	63	62	59	56	52	49	45	42	38	35	31	27	23	18	14	10
960 – 980		70	68	64	64	61	57	54	51	47	44	40	37	33	29	24	20	16	12
970 – 990		71	68	65	65	61	58	55	51	48	44	41	37	34	30	25	21	17	13

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

**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

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## **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](http://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.