

# Oregon Withholding Tax Tables

Effective January 1, 2012

## **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.

If you need more information, call the

**Oregon Department of Revenue:**

**503-945-8091**

**or**

**503-378-4988**



**955 Center Street NE  
Salem OR 97301-2555**

# Things you need to know

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The updated Oregon Withholding Tax Tables reflect the last phase of increasing the federal tax subtraction to \$6,100 and changes to other indexed items. Employees may notice a small change in the amount of Oregon tax withheld. To adjust for too much or too little tax withheld, please see publication 150-206-643, *Oregon Income Tax Withholding*. It's available on the internet at [www.oregon.gov/dor/forms](http://www.oregon.gov/dor/forms) in the business and corporation tax publications section.

## You may be personally liable for withholding taxes.

As a corporation officer or employee, you can be held personally responsible for unpaid withholding taxes owed by the corporation. That's because Oregon laws ORS 316.162 and ORS 316.207 make it possible to transfer the liability for taxes from the corporation to the responsible officers 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. A business must register with the department and indicate the Automated Clearing House payment type (ACH Debit or ACH Credit) they plan to use before starting payments.

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 from the department's internet site: [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 9 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.

### Have questions? Need help?

**General tax information** ..... [www.oregon.gov/dor](http://www.oregon.gov/dor)  
Salem ..... 503-378-4988  
Toll-free from an Oregon prefix ..... 1-800-356-4222

**Asistencia en español:**  
En Salem o fuera de Oregon ..... 503-378-4988  
Gratis de prefijo de Oregon ..... 1-800-356-4222

**TTY (hearing or speech impaired; machine only):**  
Salem area or outside Oregon ..... 503-945-8617  
Toll-free from an Oregon prefix ..... 1-800-886-7204

**Americans with Disabilities Act (ADA):** Call one of the help numbers above for information in alternative formats.

# 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:		<b>Payrolls paid in:</b>  <b>Quarter 1</b> January, February, March  <b>Quarter 2</b> April, May, June  <b>Quarter 3</b> July, August, September  <b>Quarter 4</b> October, November, December					
<ul style="list-style-type: none"> <li>• Less than \$2,500 for the quarter</li> </ul> <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"> <li>• \$50,000 or less in the lookback period*</li> </ul> <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"> <li>• More than \$50,000 in the lookback period*</li> </ul> <p>Example: 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>Example: If your Federal Tax Liability is \$120,000 and your State Income Tax Liability is \$75,000, you deposit within the next business day.</p>	➔	within one banking day						
<p><u>New business</u> 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 20.</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>								

## When are withholding reports due?

Employers with household employees, or employers who file federal Form 943 for agricultural employment, may file annual returns. All other employers must file a quarterly tax report.

As long as you are registered as an employer, you must file an Oregon Combined Tax Report even if you have no payroll during the reporting period.

# Monthly 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 – 100	15	0	0	15	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0
100 – 200	15	0	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 300	19	4	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 400	23	9	0	16	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 – 500	28	14	0	21	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
500 – 600	34	21	6	26	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
600 – 700	40	27	13	31	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700 – 800	47	34	20	35	21	5	0	0	0	0	0	0	0	0	0	0	0	0	0
800 – 900	53	40	27	40	26	10	0	0	0	0	0	0	0	0	0	0	0	0	0
900 – 1,000	60	48	35	46	32	17	2	0	0	0	0	0	0	0	0	0	0	0	0
1,000 – 1,100	68	56	43	52	39	24	9	0	0	0	0	0	0	0	0	0	0	0	0
1,100 – 1,200	75	64	52	58	45	31	16	1	0	0	0	0	0	0	0	0	0	0	0
1,200 – 1,300	83	72	60	65	52	38	23	8	0	0	0	0	0	0	0	0	0	0	0
1,300 – 1,400	91	80	68	71	58	45	30	15	0	0	0	0	0	0	0	0	0	0	0
1,400 – 1,500	98	87	76	77	64	51	37	22	6	0	0	0	0	0	0	0	0	0	0
1,500 – 1,600	106	95	84	83	70	57	44	29	13	0	0	0	0	0	0	0	0	0	0
1,600 – 1,700	113	102	92	90	77	64	51	36	20	5	0	0	0	0	0	0	0	0	0
1,700 – 1,800	121	110	99	96	83	71	58	44	29	14	0	0	0	0	0	0	0	0	0
1,800 – 1,900	129	118	107	104	91	79	67	53	38	23	8	0	0	0	0	0	0	0	0
1,900 – 2,000	136	125	114	112	99	87	75	62	47	32	17	1	0	0	0	0	0	0	0
2,000 – 2,100	144	133	122	120	108	95	83	70	56	41	26	10	0	0	0	0	0	0	0
2,100 – 2,200	152	141	130	128	116	103	91	78	65	50	35	19	4	0	0	0	0	0	0
2,200 – 2,300	159	148	137	136	124	111	99	87	74	59	44	28	13	0	0	0	0	0	0
2,300 – 2,400	167	156	145	143	132	119	107	95	82	68	53	37	22	7	0	0	0	0	0
2,400 – 2,500	175	164	153	151	140	128	115	103	90	77	62	46	31	16	1	0	0	0	0
2,500 – 2,600	182	171	160	159	148	136	123	111	98	86	71	55	40	25	10	0	0	0	0
2,600 – 2,700	190	179	168	166	155	144	131	119	107	94	80	64	49	34	19	3	0	0	0
2,700 – 2,800	198	187	176	174	163	152	139	127	115	102	89	73	58	43	28	12	0	0	0
2,800 – 2,900	205	194	183	182	171	160	148	135	123	110	98	82	67	52	37	21	6	0	0
2,900 – 3,000	213	202	191	189	178	167	156	143	131	118	106	91	76	61	46	30	15	0	0
3,000 – 3,100	221	210	199	197	186	175	164	151	139	127	114	100	85	70	55	39	24	9	0
3,100 – 3,200	228	217	206	204	193	183	172	159	147	135	122	109	94	79	64	48	33	18	0
3,200 – 3,300	235	225	214	212	201	190	179	168	155	143	130	118	103	88	73	57	42	27	0
3,300 – 3,400	241	233	222	220	209	198	187	176	163	151	138	126	112	97	82	66	51	36	0
3,400 – 3,500	248	240	229	227	216	205	194	184	171	159	147	134	121	106	91	75	60	45	0
3,500 – 3,600	255	247	237	235	224	213	202	191	179	167	155	142	130	115	100	84	69	54	0
3,600 – 3,700	264	254	245	243	232	221	210	199	188	175	163	150	138	124	109	93	78	63	0
3,700 – 3,800	273	260	252	250	239	228	217	206	195	183	171	158	146	133	118	102	87	72	0
3,800 – 3,900	282	267	259	258	247	236	225	214	203	191	179	167	154	142	127	111	96	81	0
3,900 – 4,000	291	276	266	266	255	244	233	222	211	199	187	175	162	150	136	120	105	90	0
4,000 – 4,100	300	285	272	273	262	251	240	229	218	207	195	183	170	158	145	129	114	99	0
4,100 – 4,200	309	294	279	281	270	259	248	237	226	215	203	191	178	166	154	138	123	108	0

**For wages of \$4,200 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		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		9	2	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 – 200		12	5	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 250		14	7	0	10	3	0	0	0	0	0	0	0	0	0	0	0	0	0
250 – 300		17	11	3	13	5	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		20	14	7	15	8	0	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		23	17	10	18	10	3	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		26	20	14	20	13	5	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		30	24	18	23	16	9	1	0	0	0	0	0	0	0	0	0	0	0
500 – 550		34	28	22	26	19	12	4	0	0	0	0	0	0	0	0	0	0	0
550 – 600		38	32	26	29	23	16	8	0	0	0	0	0	0	0	0	0	0	0
600 – 650		41	36	30	32	26	19	11	4	0	0	0	0	0	0	0	0	0	0
650 – 700		45	40	34	35	29	22	15	7	0	0	0	0	0	0	0	0	0	0
700 – 750		49	44	38	39	32	26	18	11	3	0	0	0	0	0	0	0	0	0
750 – 800		53	47	42	42	35	29	22	14	7	0	0	0	0	0	0	0	0	0
800 – 850		57	51	46	45	38	32	25	18	10	3	0	0	0	0	0	0	0	0
850 – 900		61	55	50	48	42	35	29	22	15	7	0	0	0	0	0	0	0	0
900 – 950		64	59	53	52	46	39	33	27	19	11	4	0	0	0	0	0	0	0
950 – 1,000		68	63	57	56	50	44	37	31	24	16	8	1	0	0	0	0	0	0
1,000 – 1,050		72	67	61	60	54	48	41	35	28	20	13	5	0	0	0	0	0	0
1,050 – 1,100		76	70	65	64	58	52	45	39	33	25	17	10	2	0	0	0	0	0
1,100 – 1,150		80	74	69	68	62	56	49	43	37	29	22	14	7	0	0	0	0	0
1,150 – 1,200		84	78	73	72	66	60	54	47	41	34	26	19	11	3	0	0	0	0
1,200 – 1,250		87	82	76	75	70	64	58	51	45	38	31	23	16	8	0	0	0	0
1,250 – 1,300		91	86	80	79	74	68	62	55	49	43	35	28	20	12	5	0	0	0
1,300 – 1,350		95	89	84	83	78	72	66	59	53	47	40	32	25	17	9	2	0	0
1,350 – 1,400		99	93	88	87	81	76	70	64	57	51	44	37	29	21	14	6	0	0
1,400 – 1,450		103	97	92	91	85	80	74	68	61	55	49	41	34	26	18	11	3	0
1,450 – 1,500		106	101	95	95	89	84	78	72	65	59	53	46	38	30	23	15	8	0
1,500 – 1,550		110	105	99	98	93	87	82	76	69	63	57	50	43	35	27	20	12	4
1,550 – 1,600		114	109	103	102	97	91	86	80	74	67	61	55	47	39	32	24	17	9
1,600 – 1,650		117	112	107	106	101	95	90	84	78	71	65	59	52	44	36	29	21	13
1,650 – 1,700		121	116	111	110	104	99	93	88	82	75	69	63	56	48	41	33	26	18
1,700 – 1,750		124	120	115	114	108	103	97	92	86	79	73	67	61	53	45	38	30	22
1,750 – 1,800		128	123	118	118	112	107	101	96	90	84	77	71	65	57	50	42	35	27
1,800 – 1,850		132	127	122	121	116	110	105	99	94	88	81	75	69	62	54	47	39	31
1,850 – 1,900		137	130	126	125	120	114	109	103	98	92	85	79	73	66	59	51	44	36
1,900 – 1,950		141	134	129	129	124	118	113	107	102	96	89	83	77	71	63	56	48	40
1,950 – 2,000		146	138	133	133	127	122	116	111	105	100	94	87	81	75	68	60	53	45
2,000 – 2,050		150	143	136	137	131	126	120	115	109	104	98	91	85	79	72	65	57	49
2,050 – 2,100		155	147	140	140	135	130	124	119	113	108	102	95	89	83	77	69	62	54

**For wages of \$2,100 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																
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		7	0	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 – 100		7	0	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 – 150		9	2	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 – 200		11	5	0	8	1	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 250		14	8	1	10	3	0	0	0	0	0	0	0	0	0	0	0	0	0
250 – 300		17	11	4	13	6	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		20	14	8	15	8	1	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		23	17	11	18	11	4	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		27	21	15	20	14	7	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		30	25	19	23	17	10	3	0	0	0	0	0	0	0	0	0	0	0
500 – 550		34	29	23	27	21	14	7	0	0	0	0	0	0	0	0	0	0	0
550 – 600		38	33	27	30	24	17	10	3	0	0	0	0	0	0	0	0	0	0
600 – 650		42	37	31	33	27	21	14	7	0	0	0	0	0	0	0	0	0	0
650 – 700		46	41	35	36	30	24	17	10	3	0	0	0	0	0	0	0	0	0
700 – 750		50	45	39	39	33	27	21	14	7	0	0	0	0	0	0	0	0	0
750 – 800		53	48	43	42	36	30	24	18	10	3	0	0	0	0	0	0	0	0
800 – 850		57	52	47	46	40	34	28	22	15	8	1	0	0	0	0	0	0	0
850 – 900		61	56	51	50	44	38	32	27	19	12	5	0	0	0	0	0	0	0
900 – 950		65	60	55	54	48	42	36	31	24	17	10	3	0	0	0	0	0	0
950 – 1,000		69	64	59	58	52	46	41	35	28	21	14	7	0	0	0	0	0	0
1,000 – 1,050		73	67	62	62	56	50	45	39	33	26	19	12	5	0	0	0	0	0
1,050 – 1,100		76	71	66	65	60	54	49	43	37	30	23	16	9	2	0	0	0	0
1,100 – 1,150		80	75	70	69	64	58	53	47	41	35	28	21	14	7	0	0	0	0
1,150 – 1,200		84	79	74	73	68	62	57	51	45	39	32	25	18	11	4	0	0	0
1,200 – 1,250		88	83	78	77	72	67	61	55	49	44	37	30	23	16	9	2	0	0
1,250 – 1,300		92	87	82	81	76	71	65	59	53	48	41	34	27	20	13	6	0	0
1,300 – 1,350		95	90	85	85	79	74	69	63	57	52	46	39	32	25	18	11	4	0
1,350 – 1,400		99	94	89	88	83	78	73	67	61	56	50	43	36	29	22	15	8	1
1,400 – 1,450		103	98	93	92	87	82	77	71	66	60	54	48	41	34	27	20	13	6
1,450 – 1,500		107	102	97	96	91	86	81	75	70	64	58	52	45	38	31	24	17	10
1,500 – 1,550		110	106	101	100	95	90	85	79	74	68	62	56	50	43	36	29	22	15
1,550 – 1,600		113	110	104	104	99	93	88	83	78	72	66	61	54	47	40	33	26	19
1,600 – 1,650		117	113	108	107	102	97	92	87	82	76	70	65	59	52	45	38	31	24
1,650 – 1,700		121	116	112	111	106	101	96	91	86	80	74	69	63	56	49	42	35	28
1,700 – 1,750		126	120	116	115	110	105	100	95	90	84	78	73	67	61	54	47	40	33
1,750 – 1,800		130	123	119	119	114	109	104	99	94	88	82	77	71	65	58	51	44	37
1,800 – 1,850		135	128	123	123	118	113	108	102	97	92	86	81	75	69	63	56	49	42
1,850 – 1,900		139	132	126	127	122	116	111	106	101	96	91	85	79	73	67	60	53	46
1,900 – 1,950		144	137	130	130	125	120	115	110	105	100	95	89	83	77	72	65	58	51
1,950 – 2,000		148	141	134	134	129	124	119	114	109	104	99	93	87	81	76	69	62	55
2,000 – 2,050		153	146	139	138	133	128	123	118	113	108	103	97	91	86	80	74	67	60
2,050 – 2,100		157	150	143	142	137	132	127	122	117	111	106	101	95	90	84	78	71	64

**For wages of \$2,100 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	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	1	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	– 80	5	2	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	– 100	6	3	0	4	1	0	0	0	0	0	0	0	0	0	0	0	0	0
100	– 120	7	4	0	5	2	0	0	0	0	0	0	0	0	0	0	0	0	0
120	– 140	8	5	2	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0
140	– 160	9	6	3	7	4	0	0	0	0	0	0	0	0	0	0	0	0	0
160	– 180	11	8	4	8	5	1	0	0	0	0	0	0	0	0	0	0	0	0
180	– 200	12	9	6	9	6	2	0	0	0	0	0	0	0	0	0	0	0	0
200	– 220	13	10	7	10	7	3	0	0	0	0	0	0	0	0	0	0	0	0
220	– 240	15	12	9	11	8	5	1	0	0	0	0	0	0	0	0	0	0	0
240	– 260	16	14	11	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0
260	– 280	18	15	12	14	11	7	4	0	0	0	0	0	0	0	0	0	0	0
280	– 300	19	17	14	15	12	9	5	2	0	0	0	0	0	0	0	0	0	0
300	– 320	21	18	16	16	13	10	7	3	0	0	0	0	0	0	0	0	0	0
320	– 340	22	20	17	18	15	12	8	5	1	0	0	0	0	0	0	0	0	0
340	– 360	24	21	19	19	16	13	10	6	3	0	0	0	0	0	0	0	0	0
360	– 380	25	23	20	20	17	14	11	7	4	0	0	0	0	0	0	0	0	0
380	– 400	27	24	22	21	18	15	12	9	5	2	0	0	0	0	0	0	0	0
400	– 420	28	26	23	23	20	17	14	11	7	4	0	0	0	0	0	0	0	0
420	– 440	30	27	25	24	21	18	16	13	9	6	2	0	0	0	0	0	0	0
440	– 460	31	29	26	26	23	20	17	14	11	7	4	0	0	0	0	0	0	0
460	– 480	33	30	28	27	25	22	19	16	13	9	6	2	0	0	0	0	0	0
480	– 500	35	32	29	29	26	23	20	18	14	11	7	4	0	0	0	0	0	0
500	– 520	36	34	31	31	28	25	22	19	16	13	9	6	2	0	0	0	0	0
520	– 540	38	35	33	32	29	27	24	21	18	15	11	8	4	0	0	0	0	0
540	– 560	39	37	34	34	31	28	25	22	20	16	13	9	6	2	0	0	0	0
560	– 580	41	38	36	35	33	30	27	24	21	18	15	11	8	4	1	0	0	0
580	– 600	42	40	37	37	34	31	29	26	23	20	16	13	9	6	2	0	0	0
600	– 620	44	41	39	38	36	33	30	27	24	22	18	15	11	8	4	1	0	0
620	– 640	45	43	40	40	37	35	32	29	26	23	20	17	13	9	6	2	0	0
640	– 660	47	44	42	41	39	36	33	31	28	25	22	18	15	11	8	4	1	0
660	– 680	48	46	43	43	40	38	35	32	29	26	24	20	17	13	10	6	3	0
680	– 700	50	47	45	44	42	39	37	34	31	28	25	22	18	15	11	8	4	1
700	– 720	51	49	46	46	43	41	38	35	33	30	27	24	20	17	13	10	6	3
720	– 740	53	50	48	47	45	42	40	37	34	31	28	26	22	18	15	11	8	4
740	– 760	54	52	49	49	46	44	41	39	36	33	30	27	24	20	17	13	10	6
760	– 780	56	53	51	50	48	45	43	40	37	35	32	29	26	22	19	15	12	8
780	– 800	57	55	52	52	49	47	44	42	39	36	33	30	27	24	20	17	13	10
800	– 820	58	56	54	54	51	48	46	43	41	38	35	32	29	26	22	19	15	12
820	– 840	60	58	55	55	53	50	47	45	42	39	37	34	31	27	24	20	17	13
840	– 860	62	59	57	57	54	52	49	46	44	41	38	35	32	29	26	22	19	15
860	– 880	63	60	59	58	56	53	51	48	45	43	40	37	34	31	28	24	21	17
880	– 900	65	62	60	60	57	55	52	50	47	44	41	39	36	33	29	26	22	19
900	– 920	67	64	61	61	59	56	54	51	49	46	43	40	37	34	31	28	24	21
920	– 940	69	65	63	63	60	58	55	53	50	48	45	42	39	36	33	29	26	22
940	– 960	71	67	64	64	62	59	57	54	52	49	46	43	41	38	35	31	28	24
960	– 980	72	69	65	66	63	61	58	56	53	51	48	45	42	39	36	33	30	26
970	– 990	73	70	66	67	64	61	59	56	54	51	49	46	43	40	37	34	30	27

**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																	
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 –	5	1	0	0	1	0	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	0
10 –	15	1	0	0	1	0	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	0
20 –	25	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 –	30	2	1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
30 –	35	2	1	1	2	1	0	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	0
40 –	45	3	2	2	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0
45 –	50	3	2	2	2	2	1	0	0	0	0	0	0	0	0	0	0	0	0
50 –	55	3	3	2	3	2	1	1	0	0	0	0	0	0	0	0	0	0	0
55 –	60	4	3	3	3	2	2	1	0	0	0	0	0	0	0	0	0	0	0
60 –	65	4	4	3	3	3	2	1	1	0	0	0	0	0	0	0	0	0	0
65 –	70	5	4	4	4	3	2	2	1	0	0	0	0	0	0	0	0	0	0
70 –	75	5	4	4	4	3	3	2	1	1	0	0	0	0	0	0	0	0	0
75 –	80	5	5	4	4	4	3	2	2	1	0	0	0	0	0	0	0	0	0
80 –	85	6	5	5	5	4	3	3	2	1	1	0	0	0	0	0	0	0	0
85 –	90	6	6	5	5	4	4	3	3	2	1	1	0	0	0	0	0	0	0
90 –	95	6	6	5	5	5	4	4	3	2	2	1	0	0	0	0	0	0	0
95 –	100	7	6	6	6	5	5	4	3	3	2	1	1	0	0	0	0	0	0
100 –	105	7	7	6	6	6	5	4	4	3	3	2	1	0	0	0	0	0	0
105 –	110	8	7	7	7	6	5	5	4	4	3	2	2	1	0	0	0	0	0
110 –	115	8	8	7	7	6	6	5	5	4	3	3	2	1	1	0	0	0	0
115 –	120	8	8	7	7	7	6	6	5	5	4	3	3	2	1	0	0	0	0
120 –	125	9	8	8	8	7	7	6	6	5	4	4	3	2	2	1	0	0	0
125 –	130	9	9	8	8	8	7	6	6	5	5	4	3	3	2	1	1	0	0
130 –	135	10	9	9	8	8	7	7	6	6	5	5	4	3	2	2	1	0	0
135 –	140	10	9	9	9	8	8	7	7	6	6	5	4	4	3	2	2	1	0
140 –	145	10	10	9	9	9	8	8	7	7	6	5	5	4	3	3	2	1	1
145 –	150	11	10	10	10	9	9	8	8	7	6	6	5	5	4	3	2	2	1
150 –	155	11	11	10	10	9	9	8	8	7	7	6	6	5	4	4	3	2	1
155 –	160	11	11	10	10	10	9	9	8	8	7	7	6	5	5	4	3	3	2
160 –	165	12	11	11	11	10	10	9	9	8	8	7	6	6	5	4	4	3	2
165 –	170	12	12	11	11	11	10	10	9	9	8	7	7	6	6	5	4	4	3
170 –	175	13	12	12	12	11	10	10	9	9	8	8	7	7	6	5	5	4	3
175 –	180	13	12	12	12	11	11	10	10	9	9	8	8	7	7	6	5	4	4
180 –	185	13	13	12	12	12	11	11	10	10	9	9	8	8	7	6	6	5	4
185 –	190	14	13	13	13	12	12	11	11	10	10	9	8	8	7	7	6	5	5
190 –	195	14	14	13	13	13	12	12	11	11	10	9	9	8	8	7	6	6	5
195 –	200	15	14	13	13	13	12	12	11	11	10	10	9	9	8	8	7	6	6
200 –	205	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	7	7	6
205 –	210	16	15	14	14	14	13	12	12	11	11	10	10	9	8	8	7	7	6

**For wages of \$210 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 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 is not 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 updating the federal W-4 and writing “For Oregon Only” at the top. Your employee may go to [www.oregon.gov/dor/business/](http://www.oregon.gov/dor/business/) to find more information on Oregon Income Tax Withholding (150-206-643).
- 5. Can employees use different W-4 withholding information (allowances, etc.) for Oregon withholding than they do for federal withholding?**

Yes, employees can fill out a different W-4 with different information for Oregon. They should indicate the change and write “For Oregon Only” at the top of the W-4