

# Oregon Withholding Tax Tables

Effective January 1, 2020

## **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 \$6,950 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@oregon.gov](mailto:payroll.help.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@oregon.gov](mailto:questions.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	20	3	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	29	12	0	21	3	0	0	0	0	0	0	0	0	0	0	0	0	0
500	– 600	34	18	1	25	8	0	0	0	0	0	0	0	0	0	0	0	0	0
600	– 700	40	25	7	30	13	0	0	0	0	0	0	0	0	0	0	0	0	0
700	– 800	46	31	14	35	17	0	0	0	0	0	0	0	0	0	0	0	0	0
800	– 900	52	37	21	40	22	5	0	0	0	0	0	0	0	0	0	0	0	0
900	– 1000	58	43	28	44	27	9	0	0	0	0	0	0	0	0	0	0	0	0
1000	– 1100	65	51	36	50	33	15	0	0	0	0	0	0	0	0	0	0	0	0
1100	– 1200	73	59	44	56	40	22	5	0	0	0	0	0	0	0	0	0	0	0
1200	– 1300	81	66	52	62	46	29	11	0	0	0	0	0	0	0	0	0	0	0
1300	– 1400	88	74	60	68	53	36	18	1	0	0	0	0	0	0	0	0	0	0
1400	– 1500	96	82	68	74	59	42	25	7	0	0	0	0	0	0	0	0	0	0
1500	– 1600	104	90	76	80	65	49	32	14	0	0	0	0	0	0	0	0	0	0
1600	– 1700	111	98	84	86	71	56	38	21	3	0	0	0	0	0	0	0	0	0
1700	– 1800	119	105	91	92	77	62	45	28	10	0	0	0	0	0	0	0	0	0
1800	– 1900	127	113	99	99	83	68	52	34	17	0	0	0	0	0	0	0	0	0
1900	– 2000	134	121	107	105	90	75	60	42	25	7	0	0	0	0	0	0	0	0
2000	– 2100	142	128	115	112	97	83	68	51	33	16	0	0	0	0	0	0	0	0
2100	– 2200	150	136	122	120	105	91	76	60	42	25	7	0	0	0	0	0	0	0
2200	– 2300	158	144	130	127	113	99	84	68	51	33	16	0	0	0	0	0	0	0
2300	– 2400	165	152	138	135	121	107	92	77	60	42	25	7	0	0	0	0	0	0
2400	– 2500	173	159	145	143	129	114	100	86	68	51	33	16	0	0	0	0	0	0
2500	– 2600	181	167	153	151	137	122	108	94	77	60	42	25	7	0	0	0	0	0
2600	– 2700	188	175	161	159	145	130	116	101	86	68	51	33	16	0	0	0	0	0
2700	– 2800	196	182	169	167	152	138	124	109	95	77	60	42	25	7	0	0	0	0
2800	– 2900	204	190	176	174	160	146	132	117	103	86	68	51	33	16	0	0	0	0
2900	– 3000	211	198	184	182	168	154	139	125	111	95	77	60	42	25	7	0	0	0
3000	– 3100	219	205	192	190	176	162	147	133	119	103	86	68	51	33	16	0	0	0
3100	– 3200	227	213	199	197	184	170	155	141	127	112	95	77	60	42	25	7	0	0
3200	– 3300	235	221	207	205	191	177	163	149	134	120	103	86	68	51	33	16	0	0
3300	– 3400	242	229	215	213	199	185	171	157	142	128	112	95	77	60	42	25	7	0
3400	– 3500	250	236	222	221	207	193	179	164	150	136	121	103	86	68	51	33	16	0
3500	– 3600	258	244	230	228	214	201	187	172	158	144	129	112	95	77	60	42	25	7
3600	– 3700	265	252	238	236	222	208	195	180	166	152	137	121	103	86	68	51	33	16
3700	– 3800	272	259	246	244	230	216	202	188	174	159	145	130	112	95	77	60	42	25
3800	– 3900	279	267	253	251	238	224	210	196	182	167	153	138	121	103	86	68	51	33
3900	– 4000	286	275	261	259	245	232	218	204	190	175	161	146	130	112	95	77	60	42
4000	– 4100	293	282	269	267	253	239	226	212	197	183	169	154	138	121	103	86	68	51
4100	– 4200	300	289	276	274	261	247	233	219	205	191	177	162	147	130	112	95	77	60
4150	– 4250	303	292	280	278	265	251	237	223	209	195	180	166	152	134	117	99	82	64

**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	12	4	0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200	– 250	15	6	0	10	2	0	0	0	0	0	0	0	0	0	0	0	0	0
250	– 300	17	9	0	13	4	0	0	0	0	0	0	0	0	0	0	0	0	0
300	– 350	20	12	4	15	6	0	0	0	0	0	0	0	0	0	0	0	0	0
350	– 400	23	16	7	17	9	0	0	0	0	0	0	0	0	0	0	0	0	0
400	– 450	26	19	10	20	11	2	0	0	0	0	0	0	0	0	0	0	0	0
450	– 500	29	22	14	22	13	5	0	0	0	0	0	0	0	0	0	0	0	0
500	– 550	33	25	18	25	16	8	0	0	0	0	0	0	0	0	0	0	0	0
550	– 600	36	29	22	28	20	11	2	0	0	0	0	0	0	0	0	0	0	0
600	– 650	40	33	26	31	23	14	6	0	0	0	0	0	0	0	0	0	0	0
650	– 700	44	37	30	34	27	18	9	0	0	0	0	0	0	0	0	0	0	0
700	– 750	48	41	34	37	30	21	12	4	0	0	0	0	0	0	0	0	0	0
750	– 800	52	45	38	40	33	25	16	7	0	0	0	0	0	0	0	0	0	0
800	– 850	56	49	42	43	36	28	19	10	2	0	0	0	0	0	0	0	0	0
850	– 900	60	53	46	46	39	31	23	14	5	0	0	0	0	0	0	0	0	0
900	– 950	63	57	50	49	42	34	26	17	8	0	0	0	0	0	0	0	0	0
950	– 1000	67	60	53	52	45	38	30	21	12	4	0	0	0	0	0	0	0	0
1000	– 1050	71	64	57	56	49	41	34	25	17	8	0	0	0	0	0	0	0	0
1050	– 1100	75	68	61	60	53	45	38	30	21	12	4	0	0	0	0	0	0	0
1100	– 1150	79	72	65	64	57	49	42	34	25	17	8	0	0	0	0	0	0	0
1150	– 1200	83	76	69	68	60	53	46	39	30	21	12	4	0	0	0	0	0	0
1200	– 1250	86	80	73	72	64	57	50	43	34	25	17	8	0	0	0	0	0	0
1250	– 1300	90	83	77	76	68	61	54	47	39	30	21	12	4	0	0	0	0	0
1300	– 1350	94	87	80	79	72	65	58	51	43	34	25	17	8	0	0	0	0	0
1350	– 1400	98	91	84	83	76	69	62	55	47	39	30	21	12	4	0	0	0	0
1400	– 1450	102	95	88	87	80	73	66	59	51	43	34	25	17	8	0	0	0	0
1450	– 1500	106	99	92	91	84	77	70	63	55	47	39	30	21	12	4	0	0	0
1500	– 1550	110	103	96	95	88	81	74	66	59	52	43	34	25	17	8	0	0	0
1550	– 1600	113	107	100	99	92	85	78	70	63	56	47	39	30	21	12	4	0	0
1600	– 1650	117	110	104	103	96	89	82	74	67	60	52	43	34	25	17	8	0	0
1650	– 1700	121	114	107	106	100	93	85	78	71	64	56	47	39	30	21	12	4	0
1700	– 1750	125	118	111	110	103	97	89	82	75	68	60	52	43	34	25	17	8	0
1750	– 1800	129	122	115	114	107	100	93	86	79	72	65	56	47	39	30	21	12	4
1800	– 1850	133	126	119	118	111	104	97	90	83	76	69	60	52	43	34	25	17	8
1850	– 1900	136	130	123	122	115	108	101	94	87	80	73	65	56	47	39	30	21	12
1900	– 1950	140	134	127	126	119	112	105	98	91	84	76	69	60	52	43	34	25	17
1950	– 2000	143	137	130	130	123	116	109	102	95	88	80	73	65	56	47	39	30	21
2000	– 2050	146	141	134	133	126	120	113	106	99	92	84	77	69	60	52	43	34	25
2050	– 2100	150	144	138	137	130	123	117	110	103	95	88	81	74	65	56	47	39	30
2075	– 2125	151	146	140	139	132	125	119	112	105	97	90	83	76	67	58	50	41	32

**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	10	2	13	5	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		20	13	5	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	12	20	12	4	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		29	23	16	22	15	6	0	0	0	0	0	0	0	0	0	0	0	0
500 – 550		33	27	20	26	18	10	2	0	0	0	0	0	0	0	0	0	0	0
550 – 600		37	30	24	29	21	13	5	0	0	0	0	0	0	0	0	0	0	0
600 – 650		41	34	28	32	25	17	8	0	0	0	0	0	0	0	0	0	0	0
650 – 700		45	38	32	35	28	20	12	4	0	0	0	0	0	0	0	0	0	0
700 – 750		49	42	36	38	31	23	15	7	0	0	0	0	0	0	0	0	0	0
750 – 800		52	46	40	41	34	27	19	11	2	0	0	0	0	0	0	0	0	0
800 – 850		56	50	44	44	37	30	22	14	6	0	0	0	0	0	0	0	0	0
850 – 900		60	54	47	47	40	33	25	17	9	1	0	0	0	0	0	0	0	0
900 – 950		64	58	51	50	43	37	30	22	14	6	0	0	0	0	0	0	0	0
950 – 1000		68	61	55	54	47	41	34	26	18	10	2	0	0	0	0	0	0	0
1000 – 1050		72	65	59	58	51	45	38	30	22	14	6	0	0	0	0	0	0	0
1050 – 1100		76	69	63	62	55	48	42	35	27	19	11	2	0	0	0	0	0	0
1100 – 1150		79	73	67	66	59	52	46	39	31	23	15	7	0	0	0	0	0	0
1150 – 1200		83	77	71	70	63	56	50	43	35	27	19	11	3	0	0	0	0	0
1200 – 1250		87	81	74	74	67	60	54	47	40	32	24	16	8	0	0	0	0	0
1250 – 1300		91	85	78	77	71	64	58	51	44	36	28	20	12	4	0	0	0	0
1300 – 1350		95	88	82	81	75	68	62	55	48	41	32	24	16	8	0	0	0	0
1350 – 1400		99	92	86	85	79	72	65	59	52	45	37	29	21	13	5	0	0	0
1400 – 1450		102	96	90	89	83	76	69	63	56	49	41	33	25	17	9	1	0	0
1450 – 1500		106	100	94	93	86	80	73	67	60	53	46	37	29	21	13	5	0	0
1500 – 1550		110	104	98	97	90	84	77	71	64	57	50	42	34	26	18	10	1	0
1550 – 1600		114	108	101	100	94	88	81	75	68	61	54	46	38	30	22	14	6	0
1600 – 1650		118	112	105	104	98	92	85	78	72	65	59	51	43	34	26	18	10	2
1650 – 1700		122	115	109	108	102	95	89	82	76	69	63	55	47	39	31	23	15	7
1700 – 1750		125	119	113	112	106	99	93	86	80	73	66	59	51	43	35	27	19	11
1750 – 1800		129	123	117	116	110	103	97	90	84	77	70	64	56	48	40	31	23	15
1800 – 1850		132	127	121	120	113	107	101	94	88	81	74	68	60	52	44	36	28	20
1850 – 1900		136	131	124	124	117	111	105	98	92	85	78	72	64	56	48	40	32	24
1900 – 1950		139	134	128	127	121	115	108	102	95	89	82	76	69	61	53	45	36	28
1950 – 2000		142	137	132	131	125	119	112	106	99	93	86	80	73	65	57	49	41	33
2000 – 2050		146	141	136	135	129	122	116	110	103	97	90	83	77	69	61	53	45	37
2050 – 2100		149	144	139	139	133	126	120	114	107	101	94	87	81	74	66	58	50	42
2075 – 2125		151	146	141	141	135	128	122	116	109	103	96	89	83	76	68	60	52	44

**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											
		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
20	–	40	4	0	0	4	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
60	–	80	5	1	0	4	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
100	–	120	7	3	0	5	1	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
140	–	160	9	6	2	7	3	0	0	0	0	0	0	0	0	0	0	0	0
160	–	180	10	7	3	8	4	0	0	0	0	0	0	0	0	0	0	0	0
180	–	200	12	8	4	9	5	1	0	0	0	0	0	0	0	0	0	0	0
200	–	220	13	9	6	10	6	2	0	0	0	0	0	0	0	0	0	0	0
220	–	240	14	11	7	11	7	3	0	0	0	0	0	0	0	0	0	0	0
240	–	260	16	12	9	12	8	4	0	0	0	0	0	0	0	0	0	0	0
260	–	280	17	14	11	13	9	5	1	0	0	0	0	0	0	0	0	0	0
280	–	300	19	15	12	14	11	7	3	0	0	0	0	0	0	0	0	0	0
300	–	320	20	17	14	16	12	8	4	0	0	0	0	0	0	0	0	0	0
320	–	340	22	19	15	17	13	9	5	1	0	0	0	0	0	0	0	0	0
340	–	360	23	20	17	18	15	11	7	3	0	0	0	0	0	0	0	0	0
360	–	380	25	22	18	19	16	12	8	4	0	0	0	0	0	0	0	0	0
380	–	400	26	23	20	20	17	14	9	5	1	0	0	0	0	0	0	0	0
400	–	420	28	25	22	22	18	15	11	7	3	0	0	0	0	0	0	0	0
420	–	440	29	26	23	23	19	16	12	8	4	0	0	0	0	0	0	0	0
440	–	460	31	28	25	24	21	17	14	10	6	2	0	0	0	0	0	0	0
460	–	480	33	29	26	26	22	19	16	11	7	3	0	0	0	0	0	0	0
480	–	500	34	31	28	27	24	20	17	13	9	5	1	0	0	0	0	0	0
500	–	520	36	32	29	29	25	22	19	15	11	7	3	0	0	0	0	0	0
520	–	540	37	34	31	30	27	24	20	17	13	9	5	1	0	0	0	0	0
540	–	560	39	36	32	32	29	25	22	18	14	10	6	2	0	0	0	0	0
560	–	580	40	37	34	33	30	27	23	20	16	12	8	4	0	0	0	0	0
580	–	600	42	39	35	35	32	28	25	22	18	14	10	6	2	0	0	0	0
600	–	620	43	40	37	37	33	30	27	23	20	16	12	8	4	0	0	0	0
620	–	640	45	42	39	38	35	32	28	25	21	17	13	9	5	1	0	0	0
640	–	660	46	43	40	40	36	33	30	26	23	19	15	11	7	3	0	0	0
660	–	680	48	45	42	41	38	35	31	28	25	21	17	13	9	5	1	0	0
680	–	700	50	46	43	43	40	36	33	30	26	23	19	15	11	7	2	0	0
700	–	720	51	48	45	44	41	38	34	31	28	24	20	16	12	8	4	0	0
720	–	740	53	49	46	46	43	39	36	33	29	26	22	18	14	10	6	2	0
740	–	760	54	51	48	47	44	41	38	34	31	28	24	20	16	12	8	4	0
760	–	780	56	52	49	49	46	43	39	36	33	29	26	22	18	14	9	5	1
780	–	800	57	54	51	50	47	44	41	37	34	31	27	23	19	15	11	7	3
800	–	820	59	56	52	52	49	46	42	39	36	32	29	25	21	17	13	9	5
820	–	840	60	57	54	53	50	47	44	41	37	34	31	27	23	19	15	11	7
840	–	860	62	59	55	55	52	49	46	42	39	36	32	29	25	21	16	12	8
860	–	880	63	60	57	57	53	50	47	44	40	37	34	30	26	22	18	14	10
880	–	900	65	62	59	58	55	52	49	45	42	39	35	32	28	24	20	16	12
900	–	920	66	63	60	60	56	53	50	47	44	40	37	34	30	26	22	18	14
920	–	940	67	65	62	61	58	55	52	49	45	42	39	35	32	28	23	19	15
940	–	960	69	66	63	63	60	56	53	50	47	43	40	37	33	29	25	21	17
960	–	980	70	68	65	64	61	58	55	52	48	45	42	38	35	31	27	23	19
970	–	990	71	68	65	65	62	59	56	52	49	46	42	39	36	32	28	24	20

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	1	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	1	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	5	4	3	3	3	2	1	0	0	0	0	0	0	0	0	0	0
70	–	75	5	4	4	4	3	2	2	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	1	0	0	0	0	0	0	0	0
85	–	90	6	5	5	5	4	3	3	2	1	0	0	0	0	0	0	0	0
90	–	95	6	6	5	5	4	4	3	2	1	1	0	0	0	0	0	0	0
95	–	100	7	6	6	5	5	4	3	3	2	1	0	0	0	0	0	0	0
100	–	105	7	7	6	6	5	4	4	3	2	1	1	0	0	0	0	0	0
105	–	110	8	7	6	6	6	5	4	4	3	2	1	0	0	0	0	0	0
110	–	115	8	7	7	7	6	5	5	4	3	2	2	1	0	0	0	0	0
115	–	120	8	8	7	7	6	6	5	4	4	3	2	1	0	0	0	0	0
120	–	125	9	8	7	7	7	6	5	5	4	3	2	2	1	0	0	0	0
125	–	130	9	8	8	8	7	6	6	5	4	4	3	2	1	0	0	0	0
130	–	135	10	9	8	8	8	7	6	6	5	4	3	2	2	1	0	0	0
135	–	140	10	9	9	9	8	7	7	6	5	5	4	3	2	1	0	0	0
140	–	145	10	10	9	9	8	8	7	6	6	5	4	3	3	2	1	0	0
145	–	150	11	10	9	9	9	8	7	7	6	5	5	4	3	2	1	1	0
150	–	155	11	10	10	10	9	8	8	7	6	6	5	4	3	3	2	1	0
155	–	160	11	11	10	10	9	9	8	7	7	6	5	5	4	3	2	1	1
160	–	165	12	11	11	10	10	9	9	8	7	7	6	5	4	3	3	2	1
165	–	170	12	12	11	11	10	10	9	8	8	7	6	6	5	4	3	2	2
170	–	175	13	12	11	11	11	10	9	9	8	7	7	6	5	4	4	3	2
175	–	180	13	12	12	12	11	10	10	9	8	8	7	6	6	5	4	3	2
180	–	185	13	13	12	12	11	11	10	9	9	8	7	7	6	5	4	4	3
185	–	190	14	13	12	12	12	11	10	10	9	9	8	7	6	6	5	4	3
190	–	195	14	13	13	13	12	12	11	10	10	9	8	8	7	6	5	4	4
195	–	200	14	14	13	13	13	12	11	11	10	9	9	8	7	7	6	5	4
200	–	205	15	14	14	14	13	12	12	11	10	10	9	8	8	7	6	5	5
205	–	210	15	14	14	14	13	13	12	11	11	10	9	9	8	7	7	6	5
208	–	213	15	15	14	14	13	13	12	12	11	10	10	9	8	8	7	6	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

---

## **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.