Oregon Withholding Tax Tables

Effective January 1, 2021

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

**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 $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.

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@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@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																	
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	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	0	25	8	0	0	0	0	0	0	0	0	0	0	0	0	0
600 –	700	40	25	7	30	12	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	20	40	22	4	0	0	0	0	0	0	0	0	0	0	0	0
900 –	1000	58	43	27	44	27	9	0	0	0	0	0	0	0	0	0	0	0	0
1000 –	1100	65	50	36	50	32	15	0	0	0	0	0	0	0	0	0	0	0	0
1100 –	1200	73	58	43	56	39	21	4	0	0	0	0	0	0	0	0	0	0	0
1200 –	1300	80	66	51	62	46	28	10	0	0	0	0	0	0	0	0	0	0	0
1300 –	1400	88	74	59	68	53	35	17	0	0	0	0	0	0	0	0	0	0	0
1400 –	1500	96	82	67	74	59	42	24	6	0	0	0	0	0	0	0	0	0	0
1500 –	1600	103	89	75	80	65	48	31	13	0	0	0	0	0	0	0	0	0	0
1600 –	1700	111	97	83	86	71	55	37	20	2	0	0	0	0	0	0	0	0	0
1700 –	1800	119	105	91	92	77	62	44	26	9	0	0	0	0	0	0	0	0	0
1800 –	1900	127	113	99	98	83	68	51	33	15	0	0	0	0	0	0	0	0	0
1900 –	2000	134	120	106	104	89	74	58	40	23	5	0	0	0	0	0	0	0	0
2000 –	2100	142	128	114	111	96	82	67	49	31	14	0	0	0	0	0	0	0	0
2100 –	2200	150	136	122	119	104	90	75	58	40	22	5	0	0	0	0	0	0	0
2200 –	2300	157	143	129	127	112	97	83	67	49	31	13	0	0	0	0	0	0	0
2300 –	2400	165	151	137	135	120	105	91	75	58	40	22	4	0	0	0	0	0	0
2400 –	2500	173	159	145	142	128	113	99	84	66	49	31	13	0	0	0	0	0	0
2500 –	2600	180	166	152	150	136	121	107	92	75	57	40	22	4	0	0	0	0	0
2600 –	2700	188	174	160	158	144	129	114	100	84	66	48	31	13	0	0	0	0	0
2700 –	2800	196	182	168	166	151	137	122	108	93	75	57	39	22	4	0	0	0	0
2800 –	2900	204	190	176	174	159	145	130	116	101	84	66	48	30	13	0	0	0	0
2900 –	3000	211	197	183	181	167	153	138	123	109	92	75	57	39	21	4	0	0	0
3000 –	3100	219	205	191	189	175	160	146	131	117	101	83	66	48	30	12	0	0	0
3100 –	3200	227	213	199	197	183	168	154	139	125	110	92	74	57	39	21	3	0	0
3200 –	3300	234	220	206	204	190	176	162	147	132	118	101	83	65	48	30	12	0	0
3300 –	3400	242	228	214	212	198	184	170	155	140	126	110	92	74	56	39	21	3	0
3400 –	3500	250	236	222	220	206	192	177	163	148	134	118	101	83	65	47	30	12	0
3500 –	3600	257	243	229	228	214	200	185	171	156	141	127	109	92	74	56	38	21	3
3600 –	3700	265	251	237	235	221	207	193	179	164	149	135	118	100	83	65	47	29	12
3700 –	3800	272	259	245	243	229	215	201	186	172	157	143	127	109	91	74	56	38	20
3800 –	3900	279	267	253	251	237	223	209	194	180	165	150	136	118	100	82	65	47	29
3900 –	4000	286	274	260	258	244	230	216	202	188	173	158	144	127	109	91	73	56	38
4000 –	4100	293	282	268	266	252	238	224	210	195	181	166	152	135	118	100	82	64	47
4100 –	4200	300	289	276	274	260	246	232	218	203	189	174	159	144	126	109	91	73	55
4150 –	4250	303	292	280	278	264	250	236	222	207	193	178	163	148	131	113	95	77	60

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										
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	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	1	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	3	15	6	0	0	0	0	0	0	0	0	0	0	0	0	0
350 –	400	23	15	7	17	9	0	0	0	0	0	0	0	0	0	0	0	0	0
400 –	450	26	18	10	20	11	2	0	0	0	0	0	0	0	0	0	0	0	0
450 –	500	29	22	14	22	13	4	0	0	0	0	0	0	0	0	0	0	0	0
500 –	550	32	25	18	25	16	7	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	5	0	0	0	0	0	0	0	0	0	0	0
650 –	700	44	37	30	34	26	17	9	0	0	0	0	0	0	0	0	0	0	0
700 –	750	48	41	34	37	29	21	12	3	0	0	0	0	0	0	0	0	0	0
750 –	800	52	45	37	40	32	24	15	6	0	0	0	0	0	0	0	0	0	0
800 –	850	56	49	41	43	35	28	19	10	1	0	0	0	0	0	0	0	0	0
850 –	900	59	52	45	46	38	31	22	13	4	0	0	0	0	0	0	0	0	0
900 –	950	63	56	49	49	42	34	25	17	8	0	0	0	0	0	0	0	0	0
950 –	1000	67	60	53	52	45	37	29	20	11	2	0	0	0	0	0	0	0	0
1000 –	1050	71	64	57	55	48	41	33	25	16	7	0	0	0	0	0	0	0	0
1050 –	1100	75	68	61	59	52	45	38	29	20	11	2	0	0	0	0	0	0	0
1100 –	1150	79	72	65	63	56	49	41	33	24	16	7	0	0	0	0	0	0	0
1150 –	1200	83	76	69	67	60	53	45	38	29	20	11	2	0	0	0	0	0	0
1200 –	1250	86	79	72	71	64	57	49	42	33	24	15	7	0	0	0	0	0	0
1250 –	1300	90	83	76	75	68	61	53	46	38	29	20	11	2	0	0	0	0	0
1300 –	1350	94	87	80	79	72	64	57	50	42	33	24	15	6	0	0	0	0	0
1350 –	1400	98	91	84	83	76	68	61	54	46	37	29	20	11	2	0	0	0	0
1400 –	1450	102	95	88	87	80	72	65	58	50	42	33	24	15	6	0	0	0	0
1450 –	1500	106	99	92	91	84	76	69	62	54	46	37	28	20	11	2	0	0	0
1500 –	1550	109	102	95	95	88	80	73	66	58	51	42	33	24	15	6	0	0	0
1550 –	1600	113	106	99	98	91	84	77	70	62	55	46	37	28	19	11	2	0	0
1600 –	1650	117	110	103	102	95	88	81	74	66	59	50	42	33	24	15	6	0	0
1650 –	1700	121	114	107	106	99	92	85	77	70	63	55	46	37	28	19	10	2	0
1700 –	1750	125	118	111	110	103	96	89	81	74	67	59	50	41	33	24	15	6	0
1750 –	1800	129	122	115	114	107	100	93	85	78	71	63	55	46	37	28	19	10	1
1800 –	1850	133	126	119	118	111	104	97	89	82	75	67	59	50	41	32	24	15	6
1850 –	1900	136	129	122	121	114	107	101	93	86	79	71	63	55	46	37	28	19	10
1900 –	1950	140	133	126	125	118	111	104	97	90	83	75	68	59	50	41	32	23	15
1950 –	2000	143	137	130	129	122	115	108	101	94	86	79	72	63	54	46	37	28	19
2000 –	2050	146	141	134	133	126	119	112	105	98	90	83	76	68	59	50	41	32	23
2050 –	2100	150	144	138	137	130	123	116	109	102	94	87	80	72	63	54	45	37	28
2075 –	2125	152	146	140	139	132	125	118	111	104	96	89	82	74	65	56	48	39	30

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

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

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																		
	But	Two or less						Three or more												
At	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 –	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	0	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	1	2	1	0	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	0
50 –	55	3	3	2	3	2	1	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	3	3	2	2	1	0	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	0
70 –	75	5	4	4	4	3	2	2	1	0	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	0
80 –	85	6	5	4	4	4	3	2	1	1	0	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	0
90 –	95	6	6	5	5	4	4	3	2	1	0	0	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	0
100 –	105	7	7	6	6	5	4	4	3	2	1	1	0	0	0	0	0	0	0
105 –	110	8	7	6	6	6	5	4	3	3	2	1	0	0	0	0	0	0	0
110 –	115	8	7	7	7	6	5	5	4	3	2	1	1	0	0	0	0	0	0
115 –	120	8	8	7	7	6	6	5	4	3	3	2	1	0	0	0	0	0	0
120 –	125	9	8	7	7	7	6	5	5	4	3	2	1	1	0	0	0	0	0
125 –	130	9	8	8	8	7	6	6	5	4	4	3	2	1	0	0	0	0	0
130 –	135	10	9	8	8	7	7	6	5	5	4	3	2	2	1	0	0	0	0
135 –	140	10	9	9	9	8	7	7	6	5	4	4	3	2	1	0	0	0	0
140 –	145	10	10	9	9	8	8	7	6	6	5	4	3	2	2	1	0	0	0
145 –	150	11	10	9	9	9	8	7	7	6	5	4	4	3	2	1	0	0	0
150 –	155	11	10	10	10	9	8	8	7	6	6	5	4	3	2	2	1	0	0
155 –	160	11	11	10	10	9	9	8	7	7	6	5	5	4	3	2	1	0	0
160 –	165	12	11	11	10	10	9	8	8	7	6	6	5	4	3	3	2	1	0
165 –	170	12	12	11	11	10	10	9	8	8	7	6	5	5	4	3	2	1	0
170 –	175	13	12	11	11	11	10	9	9	8	7	7	6	5	4	3	3	2	1
175 –	180	13	12	12	12	11	10	10	9	8	8	7	6	5	5	4	3	2	1
180 –	185	13	13	12	12	11	11	10	9	9	8	7	7	6	5	4	3	3	2
185 –	190	14	13	12	12	12	11	10	10	9	8	8	7	6	6	5	4	3	2
190 –	195	14	13	13	13	12	11	11	10	9	9	8	7	7	6	5	4	3	3
195 –	200	14	14	13	13	12	12	11	11	10	9	9	8	7	6	6	5	4	3
200 –	205	15	14	14	14	13	12	12	11	10	10	9	8	8	7	6	5	4	4
205 –	210	15	14	14	14	13	13	12	11	11	10	9	9	8	7	6	6	5	4
208 –	213	15	15	14	14	13	13	12	11	11	10	9	9	8	7	7	6	5	4

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.

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.