

Oregon Withholding Tax Tables

Effective January 1, 2011

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

The updated Oregon Withholding Tax Tables reflect the last phase of increasing the federal tax subtraction to \$5,950. 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/BUS/docs/206-643.pdf

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/ESERV/eft.shtml 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
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

Do I use rounding of withholding amounts?

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 is my withholding 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:		Payrolls paid in: Quarter 1 January, February, March Quarter 2 April, May, June Quarter 3 July, August, September Quarter 4 October, November, December
<ul style="list-style-type: none"> Less than \$2,500 for the quarter → by the quarterly report due date <p>Example: If your Federal Tax Liability is \$2,300 and your State Income Tax Liability is \$1,500, you deposit quarterly.</p>			
<ul style="list-style-type: none"> \$50,000 or less in the lookback period* → by the 15th of the month following payroll <p>Example: If your Federal Tax Liability is \$5,000 and your State Income Tax Liability is \$2,500, you deposit monthly.</p>			
<ul style="list-style-type: none"> More than \$50,000 in the lookback period* → 	Semiweekly Deposit Schedule		
	<i>If the day falls on a:</i> Wednesday, Thursday, and/or Friday	<i>Then pay taxes by:</i> the following Wednesday	
<p>Example: If your Federal Tax Liability is \$60,000 and your State Income Tax Liability is \$25,000, you deposit semi-weekly.</p>			
<ul style="list-style-type: none"> \$100,000 in a single pay period* → within one banking day <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>			
<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 do I file my withholding?

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																	
		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	15	0	0	15	0	0	0	0	0	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
200	– 300	19	4	0	15	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
400	– 500	28	15	0	21	6	0	0	0	0	0	0	0	0	0	0	0	0	0
500	– 600	34	21	7	26	11	0	0	0	0	0	0	0	0	0	0	0	0	0
600	– 700	40	28	14	31	16	1	0	0	0	0	0	0	0	0	0	0	0	0
700	– 800	47	34	21	35	21	6	0	0	0	0	0	0	0	0	0	0	0	0
800	– 900	53	40	28	40	26	11	0	0	0	0	0	0	0	0	0	0	0	0
900	– 1,000	60	48	36	46	33	18	3	0	0	0	0	0	0	0	0	0	0	0
1,000	– 1,100	68	56	44	52	39	25	10	0	0	0	0	0	0	0	0	0	0	0
1,100	– 1,200	76	65	52	59	46	32	17	2	0	0	0	0	0	0	0	0	0	0
1,200	– 1,300	83	72	61	65	52	39	24	9	0	0	0	0	0	0	0	0	0	0
1,300	– 1,400	91	80	69	71	58	46	31	16	1	0	0	0	0	0	0	0	0	0
1,400	– 1,500	98	88	77	77	65	52	38	23	8	0	0	0	0	0	0	0	0	0
1,500	– 1,600	106	95	85	84	71	58	45	30	15	0	0	0	0	0	0	0	0	0
1,600	– 1,700	114	103	92	90	77	65	52	38	23	8	0	0	0	0	0	0	0	0
1,700	– 1,800	121	111	100	97	85	72	60	47	32	17	2	0	0	0	0	0	0	0
1,800	– 1,900	129	118	108	105	93	81	68	56	41	26	11	0	0	0	0	0	0	0
1,900	– 2,000	137	126	115	113	101	89	77	64	50	35	20	5	0	0	0	0	0	0
2,000	– 2,100	144	134	123	121	109	97	85	72	59	44	29	14	0	0	0	0	0	0
2,100	– 2,200	152	141	131	129	117	105	93	81	68	53	38	23	8	0	0	0	0	0
2,200	– 2,300	160	149	138	136	125	113	101	89	77	62	47	32	17	2	0	0	0	0
2,300	– 2,400	167	157	146	144	133	121	109	97	85	71	56	41	26	11	0	0	0	0
2,400	– 2,500	175	164	153	152	141	129	117	105	93	80	65	50	35	20	5	0	0	0
2,500	– 2,600	183	172	161	159	149	137	125	113	101	89	74	59	44	29	14	0	0	0
2,600	– 2,700	190	180	169	167	156	145	133	121	109	97	83	68	53	38	23	9	0	0
2,700	– 2,800	198	187	176	175	164	153	141	129	117	105	92	77	62	47	32	18	3	0
2,800	– 2,900	206	195	184	182	172	161	149	137	125	113	101	86	71	56	41	27	12	0
2,900	– 3,000	213	202	192	190	179	168	158	145	133	121	109	95	80	65	50	36	21	6
3,000	– 3,100	221	210	199	198	187	176	165	153	141	129	117	104	89	74	59	45	30	15
3,100	– 3,200	228	218	207	205	195	184	173	162	149	137	125	113	98	83	68	54	39	24
3,200	– 3,300	234	225	215	213	202	191	181	170	158	145	133	121	107	92	77	63	48	33
3,300	– 3,400	241	233	222	221	210	199	188	178	166	153	141	129	116	101	86	72	57	42
3,400	– 3,500	248	240	230	228	217	207	196	185	174	162	149	137	125	110	95	81	66	51
3,500	– 3,600	257	247	238	236	225	214	204	193	182	170	158	145	133	119	104	90	75	60
3,600	– 3,700	266	253	245	244	233	222	211	201	190	178	166	153	141	128	113	99	84	69
3,700	– 3,800	275	260	252	251	240	230	219	208	197	186	174	162	149	137	122	108	93	78
3,800	– 3,900	284	269	259	259	248	237	227	216	205	194	182	170	158	145	131	117	102	87
3,900	– 4,000	293	278	266	266	256	245	234	223	213	202	190	178	166	154	140	126	111	96
4,000	– 4,100	302	287	272	274	263	253	242	231	220	210	198	186	174	162	149	135	120	105
4,100	– 4,200	311	296	281	282	271	260	250	239	228	217	206	194	182	170	158	144	129	114

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		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		12	5	0	8	1	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	6	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		20	14	7	15	8	1	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		23	17	10	18	11	3	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		26	20	14	20	13	6	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		30	24	18	23	17	9	2	0	0	0	0	0	0	0	0	0	0	0
500 – 550		34	28	22	26	20	13	5	0	0	0	0	0	0	0	0	0	0	0
550 – 600		38	32	26	29	23	16	9	1	0	0	0	0	0	0	0	0	0	0
600 – 650		42	36	30	32	26	20	12	5	0	0	0	0	0	0	0	0	0	0
650 – 700		45	40	34	36	29	23	16	8	1	0	0	0	0	0	0	0	0	0
700 – 750		49	44	38	39	32	26	19	12	4	0	0	0	0	0	0	0	0	0
750 – 800		53	48	42	42	35	29	23	15	8	0	0	0	0	0	0	0	0	0
800 – 850		57	52	46	45	39	32	26	19	11	4	0	0	0	0	0	0	0	0
850 – 900		61	55	50	48	42	36	30	23	16	9	1	0	0	0	0	0	0	0
900 – 950		65	59	54	52	46	40	34	28	20	13	6	0	0	0	0	0	0	0
950 – 1,000		68	63	58	56	50	44	38	32	25	18	10	3	0	0	0	0	0	0
1,000 – 1,050		72	67	61	61	54	48	42	36	29	22	15	7	0	0	0	0	0	0
1,050 – 1,100		76	71	65	64	58	52	46	40	34	27	19	12	4	0	0	0	0	0
1,100 – 1,150		80	74	69	68	63	56	50	44	38	31	24	16	9	1	0	0	0	0
1,150 – 1,200		84	78	73	72	67	61	54	48	42	36	28	21	13	6	0	0	0	0
1,200 – 1,250		87	82	77	76	70	65	59	52	46	40	33	25	18	10	3	0	0	0
1,250 – 1,300		91	86	81	80	74	69	63	56	50	44	37	30	22	15	7	0	0	0
1,300 – 1,350		95	90	84	84	78	73	67	61	54	48	42	34	27	19	12	4	0	0
1,350 – 1,400		99	94	88	87	82	77	71	65	59	52	46	39	31	24	16	9	1	0
1,400 – 1,450		103	97	92	91	86	80	75	69	63	56	50	43	36	28	21	13	6	0
1,450 – 1,500		107	101	96	95	90	84	79	73	67	61	54	48	40	33	25	18	10	3
1,500 – 1,550		110	105	100	99	93	88	83	77	71	65	59	52	45	37	30	22	15	7
1,550 – 1,600		114	109	104	103	97	92	87	81	75	69	63	56	49	42	34	27	19	12
1,600 – 1,650		117	113	107	106	101	96	90	85	79	73	67	61	54	46	39	31	24	16
1,650 – 1,700		121	117	111	110	105	100	94	89	83	77	71	65	58	51	43	36	28	21
1,700 – 1,750		124	120	115	114	109	103	98	93	87	81	75	69	63	55	48	40	33	25
1,750 – 1,800		128	123	119	118	113	107	102	96	91	85	79	73	67	60	52	45	37	30
1,800 – 1,850		133	127	123	122	116	111	106	100	95	89	83	77	71	64	57	49	42	34
1,850 – 1,900		137	130	126	126	120	115	109	104	99	93	87	81	75	69	61	54	46	39
1,900 – 1,950		142	134	129	129	124	119	113	108	103	97	91	85	79	73	66	58	51	43
1,950 – 2,000		146	139	133	133	128	122	117	112	106	101	95	89	83	77	70	63	55	48
2,000 – 2,050		151	143	136	137	132	126	121	116	110	105	99	93	87	81	75	67	60	52
2,050 – 2,100		155	148	141	141	136	130	125	119	114	109	103	97	91	85	79	72	64	57

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	11	4	0	0	0	0	0	0	0	0	0	0	0	0	0
250 – 300		17	11	5	13	6	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		20	14	8	15	9	2	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		23	17	12	18	11	4	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		27	21	16	20	14	7	1	0	0	0	0	0	0	0	0	0	0	0
450 – 500		31	25	20	24	18	11	4	0	0	0	0	0	0	0	0	0	0	0
500 – 550		34	29	24	27	21	14	8	1	0	0	0	0	0	0	0	0	0	0
550 – 600		38	33	28	30	24	18	11	4	0	0	0	0	0	0	0	0	0	0
600 – 650		42	37	32	33	27	21	15	8	1	0	0	0	0	0	0	0	0	0
650 – 700		46	41	36	36	30	24	18	11	4	0	0	0	0	0	0	0	0	0
700 – 750		50	45	40	39	33	27	22	15	8	1	0	0	0	0	0	0	0	0
750 – 800		54	49	44	42	37	31	25	19	12	5	0	0	0	0	0	0	0	0
800 – 850		57	52	47	46	40	35	29	23	16	9	3	0	0	0	0	0	0	0
850 – 900		61	56	51	50	44	39	33	28	21	14	7	0	0	0	0	0	0	0
900 – 950		65	60	55	54	49	43	37	32	25	18	12	5	0	0	0	0	0	0
950 – 1,000		69	64	59	58	53	47	41	36	30	23	16	9	2	0	0	0	0	0
1,000 – 1,050		73	68	63	62	57	51	45	40	34	27	21	14	7	0	0	0	0	0
1,050 – 1,100		76	72	67	66	61	55	49	44	38	32	25	18	11	4	0	0	0	0
1,100 – 1,150		80	75	70	70	65	59	54	48	42	36	30	23	16	9	2	0	0	0
1,150 – 1,200		84	79	74	73	68	63	58	52	46	41	34	27	20	13	7	0	0	0
1,200 – 1,250		88	83	78	77	72	67	62	56	50	45	39	32	25	18	11	4	0	0
1,250 – 1,300		92	87	82	81	76	71	66	60	54	49	43	36	29	22	16	9	2	0
1,300 – 1,350		96	91	86	85	80	75	70	64	59	53	47	41	34	27	20	13	6	0
1,350 – 1,400		99	94	90	89	84	79	74	68	63	57	51	45	38	31	25	18	11	4
1,400 – 1,450		103	98	93	93	88	83	78	72	67	61	55	50	43	36	29	22	15	8
1,450 – 1,500		106	102	97	96	91	86	81	76	71	65	59	54	47	40	34	27	20	13
1,500 – 1,550		110	106	101	100	95	90	85	80	75	69	64	58	52	45	38	31	24	17
1,550 – 1,600		113	110	105	104	99	94	89	84	79	73	68	62	56	49	43	36	29	22
1,600 – 1,650		117	113	109	108	103	98	93	88	83	77	72	66	60	54	47	40	33	26
1,650 – 1,700		122	116	112	112	107	102	97	92	87	81	76	70	64	58	52	45	38	31
1,700 – 1,750		126	120	116	115	111	106	101	96	91	85	80	74	69	63	56	49	42	35
1,750 – 1,800		131	124	119	119	114	109	104	99	94	89	84	78	73	67	61	54	47	40
1,800 – 1,850		135	128	123	123	118	113	108	103	98	93	88	82	77	71	65	58	51	44
1,850 – 1,900		140	133	126	127	122	117	112	107	102	97	92	86	81	75	69	63	56	49
1,900 – 1,950		144	137	131	131	126	121	116	111	106	101	96	90	85	79	74	67	60	53
1,950 – 2,000		149	142	135	135	130	125	120	115	110	105	100	94	89	83	78	72	65	58
2,000 – 2,050		153	146	140	138	133	129	124	119	114	109	104	98	93	87	82	76	69	62
2,050 – 2,100		158	151	144	143	137	132	127	122	117	112	108	102	97	91	86	80	74	67

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 At Least	But Less Than	Number of Withholding Allowances																	
		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		3	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 – 40		3	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 – 60		4	1	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 – 80		5	2	0	3	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	5	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	8	10	7	4	0	0	0	0	0	0	0	0	0	0	0	0
220 – 240		15	12	9	11	8	5	2	0	0	0	0	0	0	0	0	0	0	0
240 – 260		16	14	11	13	10	6	3	0	0	0	0	0	0	0	0	0	0	0
260 – 280		18	15	12	14	11	8	4	1	0	0	0	0	0	0	0	0	0	0
280 – 300		19	17	14	15	12	9	6	2	0	0	0	0	0	0	0	0	0	0
300 – 320		21	18	16	16	13	10	7	4	0	0	0	0	0	0	0	0	0	0
320 – 340		22	20	17	18	15	12	9	5	2	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	8	4	1	0	0	0	0	0	0	0	0
380 – 400		27	24	22	21	18	16	13	10	6	3	0	0	0	0	0	0	0	0
400 – 420		28	26	24	23	20	17	14	11	8	4	1	0	0	0	0	0	0	0
420 – 440		30	28	25	24	22	19	16	13	10	6	3	0	0	0	0	0	0	0
440 – 460		32	29	27	26	23	20	18	15	12	8	5	1	0	0	0	0	0	0
460 – 480		33	31	28	28	25	22	19	16	13	10	6	3	0	0	0	0	0	0
480 – 500		35	32	30	29	26	24	21	18	15	12	8	5	1	0	0	0	0	0
500 – 520		36	34	31	31	28	25	23	20	17	13	10	7	3	0	0	0	0	0
520 – 540		38	35	33	32	30	27	24	21	19	15	12	8	5	2	0	0	0	0
540 – 560		39	37	34	34	31	29	26	23	20	17	14	10	7	3	0	0	0	0
560 – 580		41	38	36	35	33	30	27	25	22	19	15	12	9	5	2	0	0	0
580 – 600		42	40	37	37	34	32	29	26	23	21	17	14	10	7	3	0	0	0
600 – 620		44	41	39	38	36	33	31	28	25	22	19	16	12	9	5	2	0	0
620 – 640		45	43	40	40	37	35	32	29	27	24	21	17	14	11	7	4	0	0
640 – 660		47	44	42	41	39	37	34	31	28	25	23	19	16	12	9	5	2	0
660 – 680		48	46	43	43	41	38	35	33	30	27	24	21	18	14	11	7	4	0
680 – 700		50	47	45	45	42	40	37	34	31	29	26	23	19	16	12	9	6	2
700 – 720		51	49	46	46	44	41	39	36	33	30	28	25	21	18	14	11	7	4
720 – 740		53	50	48	48	45	43	40	38	35	32	29	26	23	20	16	13	9	6
740 – 760		54	52	50	49	47	44	42	39	36	34	31	28	25	21	18	14	11	8
760 – 780		55	54	51	51	48	46	43	41	38	35	32	30	27	23	20	16	13	9
780 – 800		57	55	53	52	50	47	45	42	40	37	34	31	28	25	21	18	15	11
800 – 820		58	56	54	54	51	49	46	44	41	38	36	33	30	27	23	20	16	13
820 – 840		60	58	56	55	53	50	48	45	43	40	37	34	32	29	25	22	18	15

For wages of \$840 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	1	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	2	2	1	1	0	0	0	0	0	0	0	0	0	0	0
45	–	50	3	3	2	2	2	1	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
55	–	60	4	3	3	3	2	2	1	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
65	–	70	5	4	4	4	3	2	2	1	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
75	–	80	5	5	4	4	4	3	3	2	1	0	0	0	0	0	0	0	0
80	–	85	6	5	5	5	4	3	3	2	2	1	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
90	–	95	7	6	6	5	5	4	4	3	3	2	1	0	0	0	0	0	0
95	–	100	7	6	6	6	5	5	4	4	3	2	2	1	0	0	0	0	0
100	–	105	7	7	6	6	6	5	5	4	3	3	2	1	1	0	0	0	0
105	–	110	8	7	7	7	6	6	5	4	4	3	3	2	1	0	0	0	0
110	–	115	8	8	7	7	6	6	5	5	4	4	3	2	2	1	0	0	0
115	–	120	8	8	7	7	7	6	6	5	5	4	3	3	2	1	1	0	0
120	–	125	9	8	8	8	7	7	6	6	5	4	4	3	2	2	1	0	0
125	–	130	9	9	8	8	8	7	7	6	5	5	4	4	3	2	2	1	0
130	–	135	10	9	9	8	8	7	7	6	6	5	5	4	3	3	2	1	0
135	–	140	10	9	9	9	8	8	7	7	6	6	5	5	4	3	2	2	1
140	–	145	10	10	9	9	9	8	8	7	7	6	6	5	4	4	3	2	1
145	–	150	11	10	10	10	9	9	8	8	7	7	6	5	5	4	3	3	2
150	–	155	11	11	10	10	10	9	9	8	7	7	6	6	5	4	4	3	2
155	–	160	11	11	10	10	10	9	9	8	8	7	7	6	5	4	4	3	2
160	–	165	12	11	11	11	10	10	9	9	8	8	7	7	6	5	4	3	3
165	–	170	12	12	11	11	11	10	10	9	9	8	8	7	6	5	4	4	3
170	–	175	13	12	12	12	11	11	10	10	9	9	8	7	7	6	5	4	4
175	–	180	13	12	12	12	11	11	10	10	9	9	8	8	7	7	6	5	4
180	–	185	14	13	12	12	12	11	11	10	10	9	9	8	8	7	7	6	5
185	–	190	14	13	13	13	12	12	11	11	10	10	9	9	8	8	7	6	5
190	–	195	14	14	13	13	13	12	12	11	11	10	10	9	8	8	7	7	6
195	–	200	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	6
200	–	205	15	15	14	14	13	13	12	12	11	11	10	10	9	8	8	7	6
205	–	210	16	15	14	14	14	13	13	12	12	11	11	10	10	9	8	7	7

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

- 1. Does the federal withholding amount subtracted include FICA?**
No.
- 2. What do you do if the federal tax withholding exceeds \$5,950 on an annual basis?**
Use \$5,950.
- 3. 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.
- 4. Is there a straight percentage method that can be used instead of the formula?**
No. Even though Oregon's top tax rate is 11 percent, employees usually pay less than the highest rate due to the federal tax subtraction, the standard deduction, and the personal exemption credit. The actual percentage they pay depends on a number of factors.
- 5. If the withholding amount is negative, what do I use?**
Zero, however, you should check your calculations to make sure your entries are correct.
- 6. Do my employees need to adjust their W-4?**
Maybe. If your employee feels like the formulas 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/ to find more information on Oregon Income Tax Withholding (150-206-643).
- 7. 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