Oregon Withholding Tax Tables

Effective January 1, 2007

To: Oregon Employers

The Oregon Withholding Tax Tables include:

- Things you need to know.

- The standard tax tables for all payroll periods.

- The computer formula for automated payroll data systems.

If you need more information, call the

Oregon Department of Revenue:

503-945-8091

or

503-378-4988

OREGON
DEPARTMENT
OF REVENUE

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 $5,500. 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/IC-206-643.shtml.

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 initiating 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 or you may call the EFT Help line at 503-947-2017 to receive a program guide.

Taxpayer assistance

General tax information .... www.oregon.gov/DOR
    Salem 503-378-4988
    Toll-free from an Oregon prefix 1-800-356-4222

Asistencia en español:
    Salem 503-945-8618
    Gratis de prefijo de Oregon...................1-800-356-4222

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

Americans with Disabilities Act (ADA): Call one of the help numbers 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:
• 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 the next business 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 20.

* 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 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											
At	But 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 –	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 –	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 –	300	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 –	400	10	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 –	500	16	2	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
500 –	600	22	9	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
600 –	700	28	16	2	17	3	0	0	0	0	0	0	0	0	0	0	0	0	0
700 –	800	35	23	9	22	8	0	0	0	0	0	0	0	0	0	0	0	0	0
800 –	900	42	31	18	28	14	1	0	0	0	0	0	0	0	0	0	0	0	0
900 –	1,000	50	39	27	35	21	8	0	0	0	0	0	0	0	0	0	0	0	0
1,000 –	1,100	58	47	36	41	28	15	1	0	0	0	0	0	0	0	0	0	0	0
1,100 –	1,200	66	55	44	47	35	22	8	0	0	0	0	0	0	0	0	0	0	0
1,200 –	1,300	74	63	52	54	42	29	15	1	0	0	0	0	0	0	0	0	0	0
1,300 –	1,400	82	71	60	60	48	36	22	8	0	0	0	0	0	0	0	0	0	0
1,400 –	1,500	89	79	68	66	55	43	29	15	1	0	0	0	0	0	0	0	0	0
1,500 –	1,600	97	87	76	73	61	50	37	23	9	0	0	0	0	0	0	0	0	0
1,600 –	1,700	104	95	85	80	69	58	46	32	18	5	0	0	0	0	0	0	0	0
1,700 –	1,800	112	102	92	88	77	66	55	41	27	14	0	0	0	0	0	0	0	0
1,800 –	1,900	120	110	100	96	85	74	63	50	36	23	9	0	0	0	0	0	0	0
1,900 –	2,000	127	118	108	105	93	82	71	59	45	32	18	4	0	0	0	0	0	0
2,000 –	2,100	135	125	115	113	101	90	79	68	54	41	27	13	0	0	0	0	0	0
2,100 –	2,200	143	133	123	121	110	98	87	76	63	50	36	22	8	0	0	0	0	0
2,200 –	2,300	150	140	131	129	118	106	95	84	72	59	45	31	17	4	0	0	0	0
2,300 –	2,400	158	148	138	136	126	115	103	92	81	68	54	40	26	13	0	0	0	0
2,400 –	2,500	166	156	146	144	134	123	111	100	89	77	63	49	35	22	8	0	0	0
2,500 –	2,600	173	163	153	152	142	131	120	108	97	86	72	58	44	31	17	3	0	0
2,600 –	2,700	181	171	161	159	149	139	128	116	105	94	81	67	53	40	26	12	0	0
2,700 –	2,800	189	179	169	167	157	147	136	125	113	102	90	76	62	49	35	21	7	0
2,800 –	2,900	196	186	176	175	165	155	144	133	121	110	99	85	71	58	44	30	16	3
2,900 –	3,000	204	194	184	182	172	162	152	141	130	118	107	94	80	67	53	39	25	12
3,000 –	3,100	212	202	192	190	180	170	160	149	138	126	115	103	89	76	62	48	34	21
3,100 –	3,200	219	209	199	197	188	178	168	157	146	135	123	112	98	85	71	57	43	30
3,200 –	3,300	226	217	207	205	195	185	175	165	154	143	131	120	107	94	80	66	52	39
3,300 –	3,400	232	225	215	213	203	193	183	173	162	151	140	128	116	103	89	75	61	48
3,400 –	3,500	239	232	222	220	211	201	191	181	170	159	148	136	125	112	98	84	70	57
3,500 –	3,600	248	238	230	228	218	208	198	188	178	167	156	145	133	121	107	93	79	66
3,600 –	3,700	257	245	238	236	226	216	206	196	186	175	164	153	141	130	116	102	88	75
3,700 –	3,800	266	252	245	243	233	224	214	204	194	183	172	161	150	138	125	111	97	84
3,800 –	3,900	275	261	251	251	241	231	221	211	201	191	180	169	158	146	134	120	106	93
3,900 –	4,000	284	270	258	259	249	239	229	219	209	199	188	177	166	155	143	129	115	102
4,000 –	4,100	293	279	265	266	256	246	237	227	217	207	196	185	174	163	151	138	124	111
4,100 –	4,200	302	288	274	274	264	254	244	234	224	214	204	193	182	171	160	147	133	120
4,200 –	4,300	311	297	283	282	272	262	252	242	232	222	212	201	190	179	168	156	142	129
4,300 –	4,400	320	306	292	289	279	269	260	250	240	230	220	209	198	187	176	165	151	138
For wages of $4,400 and more, use 9 percent of amount over $4,400 plus…																			
4,400 –	More	329	315	301	298	287	277	267	257	247	237	227	217	206	195	184	173	160	147

Note: If more than 14 withholding allowances are claimed, use the monthly formula on page 11.

Twice-a-month 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 –	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 –	150	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 –	200	5	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 –	250	8	1	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 –	300	11	5	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 –	350	14	8	1	8	2	0	0	0	0	0	0	0	0	0	0	0	0	0
350 –	400	17	11	5	11	4	0	0	0	0	0	0	0	0	0	0	0	0	0
400 –	450	21	15	9	14	7	0	0	0	0	0	0	0	0	0	0	0	0	0
450 –	500	25	20	14	17	11	4	0	0	0	0	0	0	0	0	0	0	0	0
500 –	550	29	24	18	21	14	7	0	0	0	0	0	0	0	0	0	0	0	0
550 –	600	33	28	22	24	18	11	4	0	0	0	0	0	0	0	0	0	0	0
600 –	650	37	32	26	27	21	14	7	1	0	0	0	0	0	0	0	0	0	0
650 –	700	41	36	30	30	24	18	11	4	0	0	0	0	0	0	0	0	0	0
700 –	750	45	40	34	33	27	21	14	8	1	0	0	0	0	0	0	0	0	0
750 –	800	48	43	38	36	30	25	18	12	5	0	0	0	0	0	0	0	0	0
800 –	850	52	47	42	40	35	29	23	16	9	2	0	0	0	0	0	0	0	0
850 –	900	56	51	46	44	39	33	27	21	14	7	0	0	0	0	0	0	0	0
900 –	950	60	55	50	48	43	37	31	25	18	11	4	0	0	0	0	0	0	0
950 –	1,000	64	59	54	52	47	41	35	30	23	16	9	2	0	0	0	0	0	0
1,000 –	1,050	68	63	58	56	51	45	40	34	27	20	13	7	0	0	0	0	0	0
1,050 –	1,100	71	66	61	60	55	49	44	38	32	25	18	11	4	0	0	0	0	0
1,100 –	1,150	75	70	65	64	59	53	48	42	36	29	22	16	9	2	0	0	0	0
1,150 –	1,200	79	74	69	68	63	57	52	46	40	34	27	20	13	6	0	0	0	0
1,200 –	1,250	83	78	73	72	67	61	56	50	45	38	31	25	18	11	4	0	0	0
1,250 –	1,300	87	82	77	76	71	65	60	54	49	43	36	29	22	15	8	2	0	0
1,300 –	1,350	90	86	81	80	75	69	64	58	53	47	40	34	27	20	13	6	0	0
1,350 –	1,400	94	89	84	83	78	73	68	62	57	51	45	38	31	24	17	11	4	0
1,400 –	1,450	98	93	88	87	82	77	72	66	61	55	49	43	36	29	22	15	8	1
1,450 –	1,500	102	97	92	91	86	81	76	70	65	59	54	47	40	33	26	20	13	6
1,500 –	1,550	106	101	96	95	90	85	80	74	69	63	58	52	45	38	31	24	17	10
1,550 –	1,600	109	105	100	99	94	89	84	78	73	67	62	56	49	42	35	29	22	15
1,600 –	1,650	113	108	104	103	98	93	88	83	77	71	66	60	54	47	40	33	26	19
1,650 –	1,700	116	112	107	106	101	96	92	87	81	75	70	64	58	51	44	38	31	24
1,700 –	1,750	120	116	111	110	105	100	95	90	85	79	74	68	63	56	49	42	35	28
1,750 –	1,800	124	119	115	114	109	104	99	94	89	83	78	72	67	60	53	47	40	33
1,800 –	1,850	128	123	119	118	113	108	103	98	93	88	82	76	71	65	58	51	44	37
1,850 –	1,900	133	126	122	122	117	112	107	102	97	92	86	80	75	69	62	56	49	42
1,900 –	1,950	137	130	126	126	121	116	111	106	101	96	90	84	79	73	67	60	53	46
1,950 –	2,000	142	135	129	129	124	119	114	109	105	100	94	88	83	77	71	65	58	51
2,000 –	2,050	146	139	133	133	128	123	118	113	108	103	98	93	87	81	76	69	62	55
2,050 –	2,100	151	144	137	137	132	127	122	117	112	107	102	97	91	85	80	74	67	60
2,100 –	2,150	155	148	142	141	136	131	126	121	116	111	106	101	95	89	84	78	71	64
2,150 –	2,200	160	153	146	145	140	135	130	125	120	115	110	105	99	93	88	82	76	69
For wages of $2,200 and more, use 9 percent of amount over $2,200 plus…																			
2,200 –	More	164	157	151	149	144	139	134	129	124	119	114	109	103	98	92	86	80	73

Note: If more than 14 withholding allowances are claimed, use the twice-a-month formula on page 12.

Every two-week payroll period (Oregon)

Amount of tax to be withheld

Wage		Number of Withholding Allowances																		
		Two or Less										Three or More								
	But	Single			Married							Single or Married								
At Least	Less Than	0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0 – 50		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 – 100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 – 150		3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 – 200		5	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 250		8	2	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 – 300		12	6	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		15	9	3	9	3	0	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		18	13	7	12	5	0	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		22	17	11	15	9	3	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		26	21	16	18	12	6	0	0	0	0	0	0	0	0	0	0	0	0
500 – 550		30	25	20	22	16	10	3	0	0	0	0	0	0	0	0	0	0	0
550 – 600		34	29	24	25	19	13	7	0	0	0	0	0	0	0	0	0	0	0
600 – 650		38	33	28	28	22	17	10	4	0	0	0	0	0	0	0	0	0	0
650 – 700		42	37	32	31	26	20	14	7	1	0	0	0	0	0	0	0	0	0
700 – 750		45	41	36	34	29	24	18	12	5	0	0	0	0	0	0	0	0	0
750 – 800		49	45	40	38	33	28	22	16	10	3	0	0	0	0	0	0	0	0
800 – 850		53	48	44	42	37	32	27	21	14	8	1	0	0	0	0	0	0	0
850 – 900		57	52	48	46	41	36	31	25	19	12	6	0	0	0	0	0	0	0
900 – 950		61	56	52	50	45	40	35	30	23	17	10	4	0	0	0	0	0	0
950 – 1,000		65	60	55	54	49	44	39	34	28	21	15	9	2	0	0	0	0	0
1,000 – 1,050		68	64	59	58	53	48	43	38	32	26	19	13	7	0	0	0	0	0
1,050 – 1,100		72	68	63	62	57	52	47	42	37	30	24	18	11	5	0	0	0	0
1,100 – 1,150		76	71	67	66	61	56	51	46	41	35	28	22	16	9	3	0	0	0
1,150 – 1,200		80	75	71	70	65	60	55	50	45	39	33	27	20	14	8	1	0	0
1,200 – 1,250		84	79	75	74	69	64	59	54	49	44	37	31	25	18	12	6	0	0
1,250 – 1,300		88	83	78	77	73	68	63	58	53	48	42	36	29	23	17	10	4	0
1,300 – 1,350		91	87	82	81	77	72	67	62	57	52	46	40	34	27	21	15	8	2
1,350 – 1,400		95	91	86	85	81	76	71	66	61	56	51	45	38	32	26	19	13	7
1,400 – 1,450		99	94	90	89	84	80	75	70	65	60	55	49	43	36	30	24	17	11
1,450 – 1,500		102	98	94	93	88	84	79	74	69	64	59	53	47	41	35	28	22	16
1,500 – 1,550		106	102	97	97	92	87	83	78	73	68	63	58	52	45	39	33	26	20
1,550 – 1,600		109	106	101	100	96	91	87	82	77	72	67	62	56	50	44	37	31	25
1,600 – 1,650		113	109	105	104	100	95	91	86	81	76	71	66	60	54	48	42	35	29
1,650 – 1,700		118	112	109	108	103	99	94	90	85	80	75	70	65	59	53	46	40	34
1,700 – 1,750		122	116	112	112	107	103	98	94	89	84	79	74	69	63	57	51	44	38
1,750 – 1,800		127	120	116	116	111	107	102	97	93	88	83	78	73	67	62	55	49	43
1,800 – 1,850		131	125	119	120	115	110	106	101	97	92	87	82	77	72	66	60	53	47
1,850 – 1,900		136	129	123	123	119	114	110	105	100	96	91	86	81	76	70	64	58	52
1,900 – 1,950		140	134	127	127	123	118	113	109	104	100	95	90	85	80	74	69	62	56
1,950 – 2,000		145	138	132	131	126	122	117	113	108	104	99	94	89	84	78	73	67	61
2,000 – 2,050		149	143	136	135	130	126	121	117	112	107	103	98	93	88	83	77	71	65
2,050 – 2,100		154	147	141	139	134	130	125	120	116	111	107	102	97	92	87	81	76	70
2,100 – 2,150		158	152	145	144	138	133	129	124	120	115	110	106	101	96	91	85	80	74
2,150 – 2,200		163	156	150	148	142	137	133	128	123	119	114	110	105	100	95	90	84	79
For wages of $2,200 and more, use 9 percent of amount over $2,200 plus…																			
2,200 – More		167	161	154	153	147	141	136	132	127	123	118	114	109	104	99	94	88	83

Note: If more than 14 withholding allowances are claimed, use the every two-week formula on page 12.

Weekly payroll period (Oregon)

Amount of tax to be withheld

Wage		Number of Withholding Allowances																	
At Least	But Less Than	Two or Less										Three or More							
		Single			Married							Single or Married							
		0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0 –	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 –	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 –	60	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 –	80	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 –	100	3	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 –	120	4	1	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 –	140	5	2	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140 –	160	7	4	1	4	1	0	0	0	0	0	0	0	0	0	0	0	0	0
160 –	180	8	5	2	5	2	0	0	0	0	0	0	0	0	0	0	0	0	0
180 –	200	9	7	4	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0
200 –	220	11	8	5	7	4	1	0	0	0	0	0	0	0	0	0	0	0	0
220 –	240	12	10	7	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0
240 –	260	14	12	9	10	7	4	1	0	0	0	0	0	0	0	0	0	0	0
260 –	280	16	13	11	11	9	5	2	0	0	0	0	0	0	0	0	0	0	0
280 –	300	17	15	12	12	10	7	4	0	0	0	0	0	0	0	0	0	0	0
300 –	320	19	16	14	14	11	8	5	2	0	0	0	0	0	0	0	0	0	0
320 –	340	20	18	15	15	12	10	6	3	0	0	0	0	0	0	0	0	0	0
340 –	360	22	19	17	16	14	11	8	5	1	0	0	0	0	0	0	0	0	0
360 –	380	23	21	19	18	15	12	10	6	3	0	0	0	0	0	0	0	0	0
380 –	400	25	23	20	19	17	14	11	8	5	2	0	0	0	0	0	0	0	0
400 –	420	26	24	22	21	18	16	13	10	7	4	1	0	0	0	0	0	0	0
420 –	440	28	26	23	23	20	17	15	12	9	5	2	0	0	0	0	0	0	0
440 –	460	29	27	25	24	22	19	16	14	10	7	4	1	0	0	0	0	0	0
460 –	480	31	29	26	26	23	21	18	15	12	9	6	3	0	0	0	0	0	0
480 –	500	32	30	28	27	25	22	20	17	14	11	8	5	1	0	0	0	0	0
500 –	520	34	32	29	29	26	24	21	19	16	13	10	6	3	0	0	0	0	0
520 –	540	36	33	31	31	28	25	23	20	18	14	11	8	5	2	0	0	0	0
540 –	560	37	35	32	32	30	27	24	22	19	16	13	10	7	4	0	0	0	0
560 –	580	39	36	34	34	31	29	26	24	21	18	15	12	9	5	2	0	0	0
580 –	600	40	38	36	35	33	30	28	25	23	20	17	14	10	7	4	1	0	0
600 –	620	42	39	37	37	34	32	29	27	24	22	19	15	12	9	6	3	0	0
620 –	640	43	41	39	38	36	34	31	28	26	23	20	17	14	11	8	4	1	0
640 –	660	45	42	40	40	37	35	33	30	27	25	22	19	16	13	9	6	3	0
660 –	680	46	44	42	41	39	37	34	32	29	26	24	21	18	14	11	8	5	2
680 –	700	48	45	43	43	40	38	36	33	31	28	25	23	19	16	13	10	7	4
700 –	720	49	47	45	44	42	40	37	35	32	30	27	24	21	18	15	12	8	5
720 –	740	51	49	46	46	44	41	39	36	34	31	29	26	23	20	17	13	10	7
740 –	760	52	50	48	47	45	43	40	38	36	33	30	28	25	22	18	15	12	9
760 –	780	53	52	49	49	47	44	42	40	37	35	32	29	27	23	20	17	14	11
780 –	800	55	53	51	50	48	46	44	41	39	36	34	31	28	25	22	19	16	13
800 –	820	56	54	52	52	50	47	45	43	40	38	35	33	30	27	24	21	17	14
820 –	840	58	56	54	53	51	49	47	44	42	39	37	34	32	29	26	22	19	16
840 –	860	60	57	55	55	53	50	48	46	44	41	38	36	33	31	27	24	21	18
860 –	880	62	59	57	57	54	52	50	47	45	43	40	37	35	32	29	26	23	20
For wages of $880 and more, use 9 percent of amount over $880 plus…																			
880 –	More	63	60	58	58	56	53	51	49	47	44	42	39	37	34	31	28	25	22

Note: If more than 14 withholding allowances are claimed, use the weekly formula on page 13.

Daily or miscellaneous payroll period (Oregon)

Amount of tax to be withheld

Wage At Least	But Less Than	Two or Less Single			Married							Three or More Single or Married							
		0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0 –	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 –	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 –	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 –	20	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 –	25	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 –	30	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 –	35	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 –	40	2	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
40 –	45	2	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	2	2	1	0	0	0	0	0	0	0	0	0	0	0	0
55 –	60	3	3	2	2	2	1	1	0	0	0	0	0	0	0	0	0	0	0
60 –	65	4	3	3	3	2	2	1	0	0	0	0	0	0	0	0	0	0	0
65 –	70	4	4	3	3	3	2	1	1	0	0	0	0	0	0	0	0	0	0
70 –	75	5	4	4	3	3	2	2	1	1	0	0	0	0	0	0	0	0	0
75 –	80	5	4	4	4	3	3	2	2	1	0	0	0	0	0	0	0	0	0
80 –	85	5	5	4	4	4	3	3	2	1	1	0	0	0	0	0	0	0	0
85 –	90	6	5	5	5	4	4	3	3	2	1	1	0	0	0	0	0	0	0
90 –	95	6	6	5	5	5	4	3	3	2	2	1	0	0	0	0	0	0	0
95 –	100	6	6	6	5	5	4	4	3	3	2	1	1	0	0	0	0	0	0
100 –	105	7	6	6	6	5	5	4	4	3	3	2	1	1	0	0	0	0	0
105 –	110	7	7	6	6	6	5	5	4	4	3	2	2	1	0	0	0	0	0
110 –	115	8	7	7	7	6	6	5	5	4	3	3	2	2	1	0	0	0	0
115 –	120	8	8	7	7	7	6	6	5	4	4	3	3	2	1	1	0	0	0
120 –	125	8	8	7	7	7	6	6	5	5	4	4	3	2	2	1	1	0	0
125 –	130	9	8	8	8	7	7	6	6	5	5	4	4	3	2	2	1	0	0
130 –	135	9	9	8	8	8	7	7	6	6	5	5	4	3	3	2	1	1	0
135 –	140	10	9	9	9	8	8	7	7	6	6	5	4	4	3	3	2	1	1
140 –	145	10	9	9	9	8	8	8	7	6	6	5	5	4	4	3	2	2	1
145 –	150	10	10	9	9	9	8	8	7	7	6	6	5	5	4	3	3	2	2
150 –	155	11	10	10	10	9	9	8	8	7	7	6	6	5	5	4	3	3	2
155 –	160	11	11	10	10	10	9	9	8	8	7	7	6	6	5	4	4	3	2
160 –	165	11	11	11	10	10	10	9	9	8	8	7	7	6	5	5	4	4	3
165 –	170	12	11	11	11	10	10	9	9	9	8	7	7	6	6	5	5	4	3
170 –	175	12	12	11	11	11	10	10	9	9	8	8	7	7	6	6	5	4	4
175 –	180	13	12	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	4
180 –	185	13	12	12	12	11	11	11	10	10	9	9	8	8	7	7	6	5	5
185 –	190	14	13	12	12	12	11	11	11	10	10	9	9	8	8	7	6	6	5
190 –	195	14	13	13	13	12	12	11	11	10	10	10	9	8	8	7	7	6	6
195 –	200	14	14	13	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6
200 –	205	15	14	14	13	13	13	12	12	11	11	10	10	9	9	8	8	7	7
205 –	210	15	15	14	14	13	13	12	12	12	11	11	10	10	9	9	8	8	7
210 –	215	16	15	15	14	14	13	13	12	12	12	11	11	10	10	9	9	8	7
215 –	220	16	16	15	15	14	14	13	13	12	12	11	11	11	10	9	9	8	8
For wages of $220 and more, use 9 percent of amount over $220 plus…																			
220 –	More	17	16	15	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8

Note: If more than 14 withholding allowances are claimed, use the daily formula on page 13.

Use of the Daily or Miscellaneous Table

Irregular Wage Payments:

The daily or miscellaneous table is used for regular pay periods of less than one week. It is also used in the case of any employee who has no payroll period. This method requires a determination of the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), then the number of days must be counted from the date of payment back to the latest of these three events: (a) the last payment of wages made during the same calendar year, (b) the date employment commenced if during the same calendar year, or (c) January 1 of the same year.

Example:

Employee claiming five withholding allowances, is employed for 25 days, and his total wage for the 25 days is $2,000. The amount of tax to be withheld is computed as follows:

Total wage payment...$2,000.00
Average daily wage (total divided by 25)..$80.00
Tax on average daily wage from table for five allowances $1.00
Total tax to be withheld (tax on average daily wage multiplied by 25).......................................$25.00

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. Some employers may find this a convenient alternative to the standard daily formula outlined above. Supplemental wages include bonuses, overtime pay, commissions, or any other form of payment received in addition to the employee's regular pay.

Computer Formula

To figure Oregon withholding amounts, you may use the formulas shown below. If you use your own formula, it must be approved by the Oregon Department of Revenue before use.

To use the formulas for each payroll period, you must figure a 'base wage' (BASE) amount. The base wage is the employee's wage minus the federal tax withheld minus standard deduction. The federal tax deduction can't be more than $5,500 per year in 2007. That's because Oregon personal income tax law limits the amount of federal income tax that is subtracted from federal adjusted gross income (AGI). For payroll periods of less than a year, the limit on federal tax withheld changes to reflect the shorter payroll period.

For example: The monthly federal withholding maximum is $458 ($5,500:12). For a single employee who (1) is earning $3,850 per month and (2) is claiming two allowances, federal withholding is $480. But only $458 may be subtracted. Standard deduction is prorated in the same fashion. On the monthly basis it is $156 ($1,870:12). So the base wage (BASE) is $3,136 ($3,750 - $458 - $156).

Once you figure the base wage, use the base wage in the formulas below to compute your Oregon withholding (WH).

Example 1: A single employee has an annual wage of $15,000 and claims one allowance. If the federal withholding for this employee is $969 (from the federal tables or formulas), and standard deduction is $1,870, then the BASE is $12,161 ($15,000 - $969 - $1,870). The amount of annual Oregon withholding from the table below would be $730.

$$\text{WH} = \$444 + [(\text{BASE} - \$7,150) \times 0.09] - (\$165 \times \text{Allowances}).$$
$$\text{WH} = \$444 + [(\$12,161 - \$7,150) \times 0.09] - (\$165 \times 1) = \$730.$$

You can figure Oregon withholding for this employee as follows:

1. Wage...	$15,000
2. Less federal withholding....................................	− $969
3. Less standard deduction....................................	− $1,870
4. BASE	$12,161
5. Amount of BASE over $7,150	$5,011
6. Tax on first $7,150 of BASE................................	$444
7. Tax on excess (0.09 × $5,010)..............................	$451
8. Total tax from rates (lines 6 + 7)	$895
9. Less personal exemption credit ($165 × 1).........................	− $165
10. Net tax to be withheld	$730

Example 2: A married employee earns $3,300 per month and claims two allowances. If the employee's monthly federal withholding is $246 and monthly standard deduction is $312, then the BASE is $2,742 ($3,300 - $246 - $312). The amount of Oregon monthly withholding is $186.

$$\text{WH} = \$74 + [(\text{BASE} - \$1,192) \times 0.09] - (\$14 \times \text{Allowances}).$$
$$\text{WH} = \$74 + [(\$2,742 - \$1,192) \times 0.09] - (\$14 \times 2) = \$186.$$

Use the Formula that Matches Your Payroll Period:

Annual formula:

BASE = wages – federal tax withheld (not to exceed $5,500) – standard deduction ($1,870[S]/$3,740[M])

Single with less than 3 allowances—use standard deduction ($1,870 [S])

If BASE is:

Over	But Not Over	
0	➤ 2,850	WH = BASE × 0.05 – (165 × allowances)
2,850	➤ 7,150	WH = 143 + [(BASE – 2,850) × 0.07] – (165 × allowances)
7,150	➤	WH = 444 + [(BASE – 7,150) × 0.09] – (165 × allowances)

Married, or single with 3 or more allowances—use standard deduction ($3,740 [M])

If BASE is:

Over	But Not Over	
0	➤ 5,700	WH = BASE × 0.05 – (165 × allowances)
5,700	➤ 14,300	WH = 285 + [(BASE – 5,700) × 0.07] – (165 × allowances)
14,300	➤	WH = 887 + [(BASE – 14,300) × 0.09] – (165 × allowances)

Monthly formula:

BASE = wages – federal tax withheld (not to exceed $458) – standard deduction ($156[S]/$312[M])

Single with less than 3 allowances—use standard deduction ($156 [S])

If BASE is:

Over	But Not Over	
0	➤ 238	WH = BASE × 0.05 – (14 × allowances)
238	➤ 596	WH = 12 + [(BASE – 238) × 0.07] – (14 × allowances)
596	➤	WH = 37 + [(BASE – 596) × 0.09] – (14 × allowances)

Married, or single with 3 or more allowances—use standard deduction ($312 [M])

If BASE is:

Over	But Not Over	
0	➤ 475	WH = BASE × 0.05 – (14 × allowances)
475	➤ 1,192	WH = 24 + [(BASE – 475) × 0.07] – (14 × allowances)
1,192	➤	WH = 74 + [(BASE – 1,192) × 0.09] – (14 × allowances)

Use the Formula that Matches Your Payroll Period:

Twice-a-month formula:
BASE = wages – federal tax withheld (not to exceed $229) – standard deduction ($78[S]/$156[M])

Single with less than 3 allowances—use standard deduction ($78 [S])

If BASE is:

Over		But Not Over	
0	➤	119	WH = BASE × 0.05 – (7 × allowances)
119	➤	298	WH = 6 + [(BASE – 119) × 0.07] – (7 × allowances)
298	➤		WH = 18 + [(BASE – 298) × 0.09] – (7 × allowances)

Married, or single with 3 or more allowances—use standard deduction ($156 [M])

If BASE is:

Over		But Not Over	
0	➤	238	WH = BASE × 0.05 – (7 × allowances)
238	➤	596	WH = 12 + [(BASE – 238) × 0.07] – (7 × allowances)
596	➤		WH = 37 + [(BASE – 596) × 0.09] – (7 × allowances)

Every two–week formula:
BASE = wages – federal tax withheld (not to exceed $212) – standard deduction ($72[S]/$144[M])

Single with less than 3 allowances—use standard deduction ($72 [S])

If BASE is:

Over		But Not Over	
0	➤	110	WH = BASE × 0.05 – (6 × allowances)
110	➤	275	WH = 5 + [(BASE – 110) × 0.07] – (6 × allowances)
275	➤		WH = 17 + [(BASE – 275) × 0.09] – (6 × allowances)

Married, or single with 3 or more allowances—use standard deduction ($144 [M])

If BASE is:

Over		But Not Over	
0	➤	219	WH = BASE × 0.05 – (6 × allowances)
219	➤	550	WH = 11 + [(BASE – 219) × 0.07] – (6 × allowances)
550	➤		WH = 34 + [(BASE – 550) × 0.09] – (6 × allowances)

Use the Formula that Matches Your Payroll Period:

Weekly formula:
BASE = wages – federal tax withheld (not to exceed $106) – standard deduction ($36[S]/$72[M])

Single with less than 3 allowances—use standard deduction ($36 [S])

If BASE is:

Over	But Not Over	
0	55	WH = BASE × 0.05 – (3 × allowances)
55	138	WH = 3 + [(BASE – 55) × 0.07] – (3 × allowances)
138		WH = 9 + [(BASE – 138) × 0.09] – (3 × allowances)

Married, or single with 3 or more allowances—use standard deduction ($72 [M])

If BASE is:

Over	But Not Over	
0	110	WH = BASE × 0.05 – (3 × allowances)
110	275	WH = 5 + [(BASE – 110) × 0.07] – (3 × allowances)
275		WH = 17 + [(BASE – 275) × 0.09] – (3 × allowances)

Daily formula:
BASE = wages – federal tax withheld (not to exceed $21) – standard deduction ($7[S]/$14[M])

Single with less than 3 allowances—use standard deduction ($7 [S])

If BASE is:

Over	But Not Over	
0	11	WH = BASE × 0.05 – (1 × allowances)
11	28	WH = 1 + [(BASE – 11) × 0.07] – (1 × allowances)
28		WH = 2 + [(BASE – 28) × 0.09] – (1 × allowances)

Married, or single with 3 or more allowances—use standard deduction ($14 [M])

If BASE is:

Over	But Not Over	
0	22	WH = BASE × 0.05 – (1 × allowances)
22	55	WH = 1 + [(BASE – 22) × 0.07] – (1 × allowances)
55		WH = 3 + [(BASE – 55) × 0.09] – (1 × allowances)

Frequently Asked Questions About the Withholding Computer Formula

1. **Does the federal withholding amount subtracted include FICA?** *No.*

2. **What standard deduction amount should be entered for the Oregon formula?** *For employees claiming single status, use $1,870 divided by the number of pay periods. For employees claiming married status, use $3,740 divided by the number of pay periods. For single employees with three or more allowances, use $3,740 divided by the number of pay periods.*

3. **What do you do if the federal tax withholding exceeds $5,500 on an annual basis?** *Use $5,500.*

4. **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.*

5. **Is there a straight percentage method that can be used instead of the formula?** *No. Even though Oregon's top tax rate is 9 percent, employees usually pay less than 9 percent of their wages 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.*

6. **Why is the formula withholding amount different from that shown on the tables?** *The difference should be very small and only due to rounding, if there is any difference at all. If there is a substantial difference, check your calculations. Many times the error can be corrected by completing the mathematical operation inside the brackets before subtracting the withholding allowance.*

7. **If the withholding amount is negative, what do I use?** *Zero, however, you should check your calculations to make sure your entries are correct.*

8. **Does my computer program need to allow for subtracting federal withholding from gross wages?** *Yes, up to $5,500 on an annual basis.*

9. **Is the personal exemption credit subtracted before or after the other calculations?** *After.*

10. **Is the format of the Oregon withholding formula similar to that for the federal formula?** *Yes; however, the tax brackets and rates are different. In addition, the Oregon formula requires subtracting the personal exemption credit after the other calculations.*

11. **What should I do if my "canned" computer package cannot use the Oregon withholding formula?** *Most of the newer packages are flexible enough to use the Oregon formula. Usually you need to answer a menu of questions about items such as subtracting federal withholding and how to subtract the personal allowance. Some of the older packages do not allow for subtracting federal withholding or for subtracting the personal credit allowance after the other calculations. If your package does not accommodate the Oregon formula, you should contact the publisher of the package.*

12. **Why is withholding lower in the new tables and formulas?** *There are several reasons. The standard deduction, the federal tax subtraction, and the personal exemption credit have all increased, which mean employees will owe less tax on a given wage amount.*

13. **Do my employees need to adjust their W-4?** *Maybe. For a given number of allowances, Oregon withholding has been lowered. Your employees may need to decrease the number of allowances they claim or specify an additional dollar amount to avoid owing tax when they file their return.*

14. **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*