

Oregon

Withholding Tax Tables

Effective March 1, 2003

To: Oregon Employers

Your copy of Oregon's Withholding Tax Tables includes:

- 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



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

Things You Need to Know

The federal child credit may cause a small shortage in Oregon withholding.

The federal W-4 form includes withholding allowances to account for the federal tax child credit. The number of withholding allowances claimed may be overstated for the purposes of Oregon income taxes. This may result in a slight under-withholding of Oregon income taxes.

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

Questions?

Telephone: Salem **503-378-4988**

Toll-free within Oregon **1-800-356-4222**

TTY (hearing or speech impaired only). **These numbers are answered by machine only and are not for voice use.** The toll-free number within Oregon is 1-800-886-7204. In Salem, the number is 503-945-8617.

¿Hable español? Línea de mensaje. Las personas que necesitan asistencia en español pueden dejar un mensaje. El número disponible todo el año en Salem es 503-945-8618.

A message line is available all year for those who need assistance in Spanish. The number in Salem is 503-945-8618.

Americans with Disabilities Act (ADA). In compliance with ADA, this information is available in alternative formats upon request by calling 503-378-4988.

Internet: www.dor.state.or.us

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:
• Less than \$2,500 for the quarter	→	by the quarterly report due date	
• \$50,000 or less in the lookback period*	→	by the 15th of the month following payroll	Quarter 2 April, May, June
• More than \$50,000 in the lookback period*	→	Semiweekly Deposit Schedule	
	<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	
• \$100,000 in a single pay period*	→	within one banking day	Quarter 3 July, August, September
* 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.			
			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											
		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 – 40		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 – 80		2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 – 120		5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 – 160		8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160 – 200		11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 240		13	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 – 280		16	4	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280 – 320		18	7	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
320 – 360		21	10	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 – 400		23	13	0	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 – 440		26	15	3	13	1	0	0	0	0	0	0	0	0	0	0	0	0	0
440 – 480		28	18	6	16	4	0	0	0	0	0	0	0	0	0	0	0	0	0
480 – 520		31	20	9	18	7	0	0	0	0	0	0	0	0	0	0	0	0	0
520 – 560		33	23	12	21	10	0	0	0	0	0	0	0	0	0	0	0	0	0
560 – 600		36	25	14	23	12	0	0	0	0	0	0	0	0	0	0	0	0	0
600 – 640		38	28	17	26	15	3	0	0	0	0	0	0	0	0	0	0	0	0
640 – 680		41	30	20	28	18	6	0	0	0	0	0	0	0	0	0	0	0	0
680 – 720		43	33	23	31	21	9	0	0	0	0	0	0	0	0	0	0	0	0
720 – 760		46	36	26	34	23	11	0	0	0	0	0	0	0	0	0	0	0	0
760 – 800		49	39	29	36	26	14	2	0	0	0	0	0	0	0	0	0	0	0
800 – 840		52	43	33	39	28	17	5	0	0	0	0	0	0	0	0	0	0	0
840 – 880		55	46	36	41	31	20	8	0	0	0	0	0	0	0	0	0	0	0
880 – 920		58	49	39	44	33	23	10	0	0	0	0	0	0	0	0	0	0	0
920 – 960		61	52	42	46	36	25	13	1	0	0	0	0	0	0	0	0	0	0
960 – 1,000		64	55	46	48	38	28	16	4	0	0	0	0	0	0	0	0	0	0
1,000 – 1,040		67	58	49	51	41	30	19	7	0	0	0	0	0	0	0	0	0	0
1,040 – 1,080		70	61	52	53	43	33	22	9	0	0	0	0	0	0	0	0	0	0
1,080 – 1,120		73	64	55	55	46	35	24	12	0	0	0	0	0	0	0	0	0	0
1,120 – 1,160		76	67	59	58	48	38	27	15	3	0	0	0	0	0	0	0	0	0
1,160 – 1,200		79	70	62	60	51	40	30	18	5	0	0	0	0	0	0	0	0	0
1,200 – 1,240		82	73	65	63	53	43	32	21	8	0	0	0	0	0	0	0	0	0
1,240 – 1,280		85	77	68	65	55	45	35	23	11	0	0	0	0	0	0	0	0	0
1,280 – 1,320		88	80	71	67	58	48	37	26	14	2	0	0	0	0	0	0	0	0
1,320 – 1,360		91	83	74	70	60	50	40	29	17	4	0	0	0	0	0	0	0	0
1,360 – 1,400		95	86	77	72	63	53	43	33	20	8	0	0	0	0	0	0	0	0
1,400 – 1,440		98	89	80	75	65	56	46	36	24	12	0	0	0	0	0	0	0	0
1,440 – 1,480		101	92	83	77	68	59	49	39	27	15	3	0	0	0	0	0	0	0
1,480 – 1,520		104	95	86	80	71	62	53	43	31	19	7	0	0	0	0	0	0	0
1,520 – 1,560		107	98	89	83	74	65	56	46	35	22	10	0	0	0	0	0	0	0
1,560 – 1,600		110	101	92	86	77	68	59	49	38	26	14	2	0	0	0	0	0	0
1,600 – 1,640		113	104	95	89	80	71	62	52	42	30	17	5	0	0	0	0	0	0
1,640 – 1,680		116	107	98	92	83	74	65	56	45	33	21	9	0	0	0	0	0	0
1,680 – 1,720		119	110	101	95	86	77	69	59	49	37	25	12	0	0	0	0	0	0
1,720 – 1,760		122	113	104	98	89	80	72	62	52	40	28	16	4	0	0	0	0	0
1,760 – 1,800		125	116	108	101	92	83	75	65	55	44	32	20	7	0	0	0	0	0

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

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				Married						
		0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1,800 – 1,840		128	119	111	104	95	87	78	68	59	48	35	23	11	0	0	0	0	0
1,840 – 1,880		131	122	114	107	98	90	81	72	62	51	39	27	14	2	0	0	0	0
1,880 – 1,920		134	126	117	110	101	93	84	75	65	55	43	30	18	6	0	0	0	0
1,920 – 1,960		137	129	120	113	105	96	87	78	68	58	46	34	22	9	0	0	0	0
1,960 – 2,000		140	132	123	116	108	99	90	81	71	62	50	38	25	13	1	0	0	0
2,000 – 2,040		144	135	126	119	111	102	93	84	75	65	53	41	29	17	4	0	0	0
2,040 – 2,080		147	138	129	123	114	105	96	87	78	68	57	45	32	20	8	0	0	0
2,080 – 2,120		150	141	132	126	117	108	99	90	81	71	61	48	36	24	12	0	0	0
2,120 – 2,160		153	144	135	129	120	111	102	93	84	74	64	52	40	27	15	3	0	0
2,160 – 2,200		156	147	138	132	123	114	105	96	88	78	68	56	43	31	19	7	0	0
2,200 – 2,240		159	150	141	135	126	117	108	99	91	81	71	59	47	35	22	10	0	0
2,240 – 2,280		162	153	144	138	129	120	111	103	94	84	74	63	50	38	26	14	1	0
2,280 – 2,320		166	156	147	141	132	123	114	106	97	87	77	66	54	42	30	17	5	0
2,320 – 2,360		169	159	150	144	135	126	117	109	100	91	81	70	58	45	33	21	9	0
2,360 – 2,400		173	162	153	147	138	129	121	112	103	94	84	74	61	49	37	25	12	0
2,400 – 2,440		176	165	156	150	141	132	124	115	106	97	87	77	65	53	40	28	16	4
2,440 – 2,480		180	168	160	153	144	135	127	118	109	100	90	80	68	56	44	32	19	7
2,480 – 2,520		184	171	163	156	147	139	130	121	112	103	94	84	72	60	48	35	23	11
2,520 – 2,560		187	175	166	160	150	142	133	124	115	106	97	87	76	63	51	39	27	14
2,560 – 2,600		191	179	169	163	153	145	136	127	118	109	100	90	79	67	55	43	30	18
2,600 – 2,640		194	182	172	167	157	148	139	130	121	112	103	93	83	71	58	46	34	22
2,640 – 2,680		198	186	175	170	160	151	142	133	124	116	107	97	86	74	62	50	37	25
2,680 – 2,720		202	189	178	174	163	154	145	136	127	119	110	100	90	78	66	53	41	29
2,720 – 2,760		205	193	181	178	166	157	148	139	130	122	113	103	93	81	69	57	45	32
2,760 – 2,800		209	197	184	181	169	160	151	142	134	125	116	106	96	85	73	61	48	36
2,800 – 2,840		212	200	188	185	173	163	154	145	137	128	119	110	100	89	76	64	52	40
2,840 – 2,880		216	204	191	188	176	166	157	148	140	131	122	113	103	92	80	68	55	43
2,880 – 2,920		220	207	195	192	180	169	160	152	143	134	125	116	106	96	84	71	59	47
2,920 – 2,960		223	211	199	196	183	172	163	155	146	137	128	119	109	99	87	75	63	50
2,960 – 3,000		227	215	202	199	187	175	166	158	149	140	131	122	113	103	91	79	66	54
3,000 – 3,040		230	218	206	203	191	178	170	161	152	143	134	125	116	106	94	82	70	58
3,040 – 3,080		234	222	209	206	194	182	173	164	155	146	137	128	119	109	98	86	73	61
3,080 – 3,120		238	225	213	210	198	186	176	167	158	149	140	132	122	112	102	89	77	65
3,120 – 3,160		241	229	217	214	201	189	179	170	161	152	143	135	126	116	105	93	81	68
3,160 – 3,200		245	233	220	217	205	193	182	173	164	155	146	138	129	119	109	97	84	72
3,200 – 3,240		248	236	224	221	209	196	185	176	167	158	150	141	132	122	112	100	88	76
3,240 – 3,280		252	240	227	224	212	200	188	179	170	161	153	144	135	125	115	104	91	79
3,280 – 3,320		256	243	231	228	216	204	191	182	173	164	156	147	138	129	119	107	95	83
3,320 – 3,360		259	247	235	232	219	207	195	185	176	168	159	150	141	132	122	111	99	86
3,360 – 3,400		263	251	238	235	223	211	199	188	179	171	162	153	144	135	125	115	102	90
3,400 – 3,440		266	254	242	239	227	214	202	191	182	174	165	156	147	138	128	118	106	94
3,440 – 3,480		270	258	245	242	230	218	206	194	186	177	168	159	150	141	132	122	109	97
3,480 – 3,520		274	261	249	246	234	222	209	197	189	180	171	162	153	145	135	125	113	101
3,520 – 3,560		277	265	253	250	237	225	213	201	192	183	174	165	156	148	138	128	117	104
For wages of \$3,560 and more, use 9 percent of amount over \$3,560 plus...																			
3,560 – More		279	267	254	251	239	227	215	202	193	184	175	166	158	149	140	130	118	106

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

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

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Note: If more than 14 withholding allowances are claimed, use the twice-a-month formula on page 13.

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				Married						
		0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
900 – 920		64	60	55	52	48	43	39	34	29	24	18	12	5	0	0	0	0	0
920 – 940		66	61	57	54	49	45	40	36	31	26	19	13	7	1	0	0	0	0
940 – 960		67	63	58	55	51	46	42	37	32	27	21	15	9	3	0	0	0	0
960 – 980		69	64	60	57	52	48	43	39	34	29	23	17	11	5	0	0	0	0
980 – 1,000		70	66	61	58	54	49	45	41	36	31	25	19	13	7	0	0	0	0
1,000 – 1,020		72	67	63	60	55	51	47	42	37	32	27	21	14	8	2	0	0	0
1,020 – 1,040		73	69	64	61	57	52	48	44	39	34	28	22	16	10	4	0	0	0
1,040 – 1,060		75	70	66	63	58	54	50	45	41	36	30	24	18	12	6	0	0	0
1,060 – 1,080		76	72	68	64	60	56	51	47	42	37	32	26	20	14	8	1	0	0
1,080 – 1,100		78	73	69	66	61	57	53	48	44	39	34	28	22	16	9	3	0	0
1,100 – 1,120		79	75	71	67	63	59	54	50	45	40	35	30	23	17	11	5	0	0
1,120 – 1,140		81	77	72	69	65	60	56	51	47	42	37	31	25	19	13	7	1	0
1,140 – 1,160		83	78	74	70	66	62	57	53	48	44	39	33	27	21	15	9	3	0
1,160 – 1,180		85	80	75	72	68	63	59	54	50	45	40	35	29	23	17	10	4	0
1,180 – 1,200		86	81	77	74	69	65	60	56	51	47	42	37	31	25	18	12	6	0
1,200 – 1,220		88	83	78	75	71	66	62	57	53	49	44	39	32	26	20	14	8	2
1,220 – 1,240		90	84	80	77	72	68	63	59	55	50	45	40	34	28	22	16	10	4
1,240 – 1,260		92	86	81	78	74	69	65	60	56	52	47	42	36	30	24	18	12	5
1,260 – 1,280		94	87	83	80	75	71	66	62	58	53	48	43	38	32	26	19	13	7
1,280 – 1,300		95	89	84	82	77	72	68	64	59	55	50	45	40	34	27	21	15	9
1,300 – 1,320		97	91	86	83	78	74	69	65	61	56	52	47	41	35	29	23	17	11
1,320 – 1,340		99	93	87	85	80	75	71	67	62	58	53	48	43	37	31	25	19	13
1,340 – 1,360		101	95	89	87	81	77	73	68	64	59	55	50	45	39	33	27	21	14
1,360 – 1,380		103	96	90	89	83	78	74	70	65	61	56	52	47	41	35	28	22	16
1,380 – 1,400		104	98	92	91	85	80	76	71	67	62	58	53	48	43	36	30	24	18
1,400 – 1,420		106	100	94	92	86	82	77	73	68	64	59	55	50	44	38	32	26	20
1,420 – 1,440		108	102	96	94	88	83	79	74	70	65	61	56	51	46	40	34	28	22
1,440 – 1,460		110	104	98	96	90	85	80	76	71	67	63	58	53	48	42	36	30	23
1,460 – 1,480		112	105	99	98	92	86	82	77	73	68	64	60	55	50	44	37	31	25
1,480 – 1,500		113	107	101	100	94	88	83	79	74	70	66	61	56	51	45	39	33	27
1,500 – 1,520		115	109	103	101	95	89	85	80	76	72	67	63	58	53	47	41	35	29
1,520 – 1,540		117	111	105	103	97	91	86	82	77	73	69	64	60	55	49	43	37	31
1,540 – 1,560		119	113	107	105	99	93	88	83	79	75	70	66	61	56	51	45	39	32
1,560 – 1,580		121	114	108	107	101	95	89	85	81	76	72	67	63	58	53	46	40	34
1,580 – 1,600		122	116	110	109	103	96	91	86	82	78	73	69	64	59	54	48	42	36
1,600 – 1,620		124	118	112	110	104	98	92	88	84	79	75	70	66	61	56	50	44	38
1,620 – 1,640		126	120	114	112	106	100	94	90	85	81	76	72	67	63	58	52	46	40
1,640 – 1,660		128	122	116	114	108	102	96	91	87	82	78	73	69	64	59	54	48	41
1,660 – 1,680		130	123	117	116	110	104	97	93	88	84	79	75	71	66	61	55	49	43
1,680 – 1,700		131	125	119	118	112	105	99	94	90	85	81	76	72	68	63	57	51	45
1,700 – 1,720		133	127	121	119	113	107	101	96	91	87	82	78	74	69	64	59	53	47
1,720 – 1,740		135	129	123	121	115	109	103	97	93	88	84	80	75	71	66	61	55	49
1,740 – 1,760		137	131	125	123	117	111	105	99	94	90	85	81	77	72	67	62	57	50
1,760 – 1,780		139	132	126	125	119	113	106	100	96	91	87	83	78	74	69	64	58	52

For wages of \$1,780 and more, use 9 percent of amount over \$1,780 plus...

1,780 – More	139	133	127	126	120	113	107	101	96	92	88	83	79	74	70	65	59	53
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Note: If more than 14 withholding allowances are claimed, use the twice-a-month formula on page 13.

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

Continued on next page

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

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
900 – 920		65	60	56	53	49	45	41	37	33	28	23	17	11	6	0	0	0	0
920 – 940		66	62	58	55	51	47	43	39	34	30	24	19	13	7	2	0	0	0
940 – 960		68	64	59	56	52	48	44	40	36	31	26	21	15	9	4	0	0	0
960 – 980		69	65	61	58	54	50	46	42	38	33	28	22	17	11	5	0	0	0
980 – 1,000		71	67	63	60	55	51	47	43	39	35	30	24	19	13	7	2	0	0
1,000 – 1,020		72	68	64	61	57	53	49	45	41	36	32	26	20	15	9	3	0	0
1,020 – 1,040		74	70	66	63	59	54	50	46	42	38	33	28	22	16	11	5	0	0
1,040 – 1,060		75	71	67	64	60	56	52	48	44	39	35	30	24	18	13	7	1	0
1,060 – 1,080		77	73	69	66	62	58	53	49	45	41	36	31	26	20	14	9	3	0
1,080 – 1,100		79	74	70	67	63	59	55	51	47	43	38	33	28	22	16	11	5	0
1,100 – 1,120		81	76	72	69	65	61	57	52	48	44	40	35	29	24	18	12	7	1
1,120 – 1,140		83	77	73	70	66	62	58	54	50	46	41	37	31	25	20	14	9	3
1,140 – 1,160		84	79	75	72	68	64	60	56	51	47	43	38	33	27	22	16	10	5
1,160 – 1,180		86	81	76	73	69	65	61	57	53	49	45	40	35	29	23	18	12	6
1,180 – 1,200		88	82	78	75	71	67	63	59	55	50	46	42	37	31	25	20	14	8
1,200 – 1,220		90	84	79	77	72	68	64	60	56	52	48	43	38	33	27	21	16	10
1,220 – 1,240		92	86	81	79	74	70	66	62	58	53	49	45	40	34	29	23	18	12
1,240 – 1,260		93	88	82	81	75	71	67	63	59	55	51	46	42	36	31	25	19	14
1,260 – 1,280		95	90	84	82	77	73	69	65	61	57	52	48	43	38	32	27	21	15
1,280 – 1,300		97	91	86	84	79	74	70	66	62	58	54	50	45	40	34	29	23	17
1,300 – 1,320		99	93	87	86	80	76	72	68	64	60	56	51	47	42	36	30	25	19
1,320 – 1,340		101	95	89	88	82	77	73	69	65	61	57	53	48	43	38	32	27	21
1,340 – 1,360		102	97	91	90	84	79	75	71	67	63	59	55	50	45	40	34	28	23
1,360 – 1,380		104	99	93	91	86	80	76	72	68	64	60	56	52	47	41	36	30	24
1,380 – 1,400		106	100	95	93	88	82	78	74	70	66	62	58	53	49	43	38	32	26
1,400 – 1,420		108	102	96	95	89	84	79	75	71	67	63	59	55	50	45	39	34	28
1,420 – 1,440		110	104	98	97	91	86	81	77	73	69	65	61	56	52	47	41	36	30
1,440 – 1,460		111	106	100	99	93	87	83	78	74	70	66	62	58	53	49	43	37	32
1,460 – 1,480		113	108	102	100	95	89	84	80	76	72	68	64	60	55	50	45	39	33
1,480 – 1,500		115	109	104	102	97	91	86	82	77	73	69	65	61	57	52	47	41	35
1,500 – 1,520		117	111	105	104	98	93	87	83	79	75	71	67	63	58	54	48	43	37
1,520 – 1,540		119	113	107	106	100	95	89	85	81	76	72	68	64	60	55	50	45	39
1,540 – 1,560		120	115	109	108	102	96	91	86	82	78	74	70	66	62	57	52	46	41
1,560 – 1,580		122	117	111	109	104	98	93	88	84	80	75	71	67	63	59	54	48	42
1,580 – 1,600		124	118	113	111	106	100	94	89	85	81	77	73	69	65	60	56	50	44
1,600 – 1,620		126	120	114	113	107	102	96	91	87	83	78	74	70	66	62	57	52	46
1,620 – 1,640		128	122	116	115	109	104	98	92	88	84	80	76	72	68	63	59	54	48
1,640 – 1,660		129	124	118	117	111	105	100	94	90	86	82	77	73	69	65	60	55	50
1,660 – 1,680		131	126	120	118	113	107	102	96	91	87	83	79	75	71	67	62	57	51
1,680 – 1,700		133	127	122	120	115	109	103	98	93	89	85	81	76	72	68	64	59	53
1,700 – 1,720		135	129	123	122	116	111	105	99	94	90	86	82	78	74	70	65	61	55
1,720 – 1,740		137	131	125	124	118	113	107	101	96	92	88	84	80	75	71	67	62	57
1,740 – 1,760		138	133	127	126	120	114	109	103	97	93	89	85	81	77	73	69	64	59
1,760 – 1,780		140	135	129	127	122	116	111	105	99	95	91	87	83	79	74	70	66	60

For wages of \$1,780 and more, use 9 percent of amount over \$1,780 plus...

1,780 – More	141	135	130	128	123	117	111	106	100	95	91	87	83	79	75	71	66	61
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Note: If more than 14 withholding allowances are claimed, use the every two-week formula on page 14.

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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 – 40		2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 – 60		3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 – 80		4	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 – 100		5	3	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 – 120		7	4	2	4	1	0	0	0	0	0	0	0	0	0	0	0	0	0
120 – 140		8	6	3	5	3	0	0	0	0	0	0	0	0	0	0	0	0	0
140 – 160		9	7	4	6	4	1	0	0	0	0	0	0	0	0	0	0	0	0
160 – 180		10	8	6	8	5	3	0	0	0	0	0	0	0	0	0	0	0	0
180 – 200		12	10	8	9	7	4	1	0	0	0	0	0	0	0	0	0	0	0
200 – 220		14	11	9	10	8	5	3	0	0	0	0	0	0	0	0	0	0	0
220 – 240		15	13	11	11	9	7	4	1	0	0	0	0	0	0	0	0	0	0
240 – 260		17	15	12	13	10	8	5	3	0	0	0	0	0	0	0	0	0	0
260 – 280		18	16	14	14	12	9	7	4	1	0	0	0	0	0	0	0	0	0
280 – 300		20	18	16	15	13	10	8	5	3	0	0	0	0	0	0	0	0	0
300 – 320		21	19	17	16	14	12	9	7	4	1	0	0	0	0	0	0	0	0
320 – 340		23	21	19	17	15	13	11	9	6	3	0	0	0	0	0	0	0	0
340 – 360		24	22	20	19	17	15	12	10	8	5	2	0	0	0	0	0	0	0
360 – 380		26	24	22	20	18	16	14	12	9	6	4	1	0	0	0	0	0	0
380 – 400		27	25	23	22	20	18	16	13	11	8	5	3	0	0	0	0	0	0
400 – 420		29	27	25	23	21	19	17	15	13	10	7	4	2	0	0	0	0	0
420 – 440		30	28	26	25	23	21	19	17	14	12	9	6	3	1	0	0	0	0
440 – 460		32	30	28	26	24	22	20	18	16	14	11	8	5	2	0	0	0	0
460 – 480		33	31	29	28	26	24	22	20	18	15	13	10	7	4	1	0	0	0
480 – 500		35	33	31	29	27	25	23	21	19	17	14	12	9	6	3	0	0	0
500 – 520		36	34	32	31	29	27	25	23	21	18	16	13	11	8	5	2	0	0
520 – 540		38	36	34	32	30	28	26	24	22	20	18	15	12	10	7	4	1	0
540 – 560		40	37	35	34	32	30	28	26	24	22	19	17	14	11	9	6	3	0
560 – 580		42	39	37	36	33	31	29	27	25	23	21	19	16	13	10	8	5	2
580 – 600		44	41	39	37	35	33	31	29	27	25	23	20	18	15	12	9	7	4
600 – 620		45	43	40	39	37	35	32	30	28	26	24	22	20	17	14	11	8	5
620 – 640		47	44	42	41	38	36	34	32	30	28	26	24	21	19	16	13	10	7
640 – 660		49	46	43	43	40	38	36	33	31	29	27	25	23	20	18	15	12	9
660 – 680		51	48	45	44	42	39	37	35	33	31	29	27	25	22	19	17	14	11
680 – 700		53	50	47	46	43	41	39	37	35	32	30	28	26	24	21	18	16	13
700 – 720		54	52	49	48	45	42	40	38	36	34	32	30	28	25	23	20	17	14
720 – 740		56	53	50	50	47	44	42	40	38	36	34	31	29	27	25	22	19	16
740 – 760		58	55	52	52	49	46	43	41	39	37	35	33	31	29	26	24	21	18
760 – 780		60	57	54	53	51	48	45	43	41	39	37	35	32	30	28	26	23	20
780 – 800		62	59	56	55	52	50	47	44	42	40	38	36	34	32	30	27	25	22
800 – 820		63	61	58	57	54	51	49	46	44	42	40	38	36	34	31	29	26	23
820 – 840		65	62	59	59	56	53	50	47	45	43	41	39	37	35	33	31	28	25
840 – 860		67	64	61	61	58	55	52	49	47	45	43	41	39	37	35	32	30	27
For wages of \$860 and more, use 9 percent of amount over \$860 plus...																			
860 – More		68	65	62	61	59	56	53	50	47	45	43	41	39	37	35	33	31	28

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

Daily or miscellaneous 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	- 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	- 20	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	- 30	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	- 40	2	2	1	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0
40	- 50	3	3	2	2	2	1	1	0	0	0	0	0	0	0	0	0	0	0
50	- 60	4	3	3	3	2	2	1	1	0	0	0	0	0	0	0	0	0	0
60	- 70	4	4	4	3	3	3	2	2	1	0	0	0	0	0	0	0	0	0
70	- 80	5	5	4	4	4	3	3	2	2	1	1	0	0	0	0	0	0	0
80	- 90	6	6	5	5	4	4	4	3	3	2	2	1	1	0	0	0	0	0
90	- 100	7	6	6	6	5	5	4	4	4	3	3	2	1	1	0	0	0	0
100	- 110	8	7	7	6	6	6	5	5	4	4	3	3	2	2	1	1	0	0
110	- 120	8	8	7	7	7	6	6	6	5	5	4	4	3	3	2	2	1	0
120	- 130	9	9	8	8	8	7	7	6	6	6	5	5	4	4	3	2	2	1
130	- 140	10	10	9	9	8	8	7	7	7	6	6	5	5	5	4	3	3	2
140	- 150	11	11	10	10	9	9	8	8	7	7	7	6	6	5	5	4	4	3

For wages of \$150 and more, use 9 percent of amount over \$150 plus...

150 - More	12	11	10	10	10	9	9	8	8	7	7	7	6	6	5	5	4	4
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Note: If more than 14 withholding allowances are claimed, use the daily formula on page 14.

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	3.00
Total tax to be withheld (tax on average daily wage multiplied by 25)	75.00

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 in an automated payroll accounting system, you may use the formulas shown below. Because of the personal income tax structure, a single percentage can't be used. If you develop 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 first figure a "base wage" (BASE) amount. The base wage is the employee's wage minus the federal tax withheld. The federal tax deduction can't be more than \$3,500 per year. 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 \$292 ($\$3,500 \div 12$). If you have a single employee who (1) is earning \$3,750 per month and (2) is claiming two allowances, federal withholding is more than \$292. So the base wage (BASE) is \$3,458 ($\$3,750 - \292).

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 \$20,000 and claims one allowance. If the federal withholding for this employee is \$1,850 (from the federal tables or formulas), then the BASE is \$18,150 ($\$20,000 - \$1,850$). The amount of annual Oregon withholding from the table below would be \$1,305:

$$WH = \$541 + [.09 \times (\text{BASE} - \$8,030)] - (\$147 \times \text{allowances}).$$

$$WH = \$541 + [.09 \times (\$18,150 - \$8,030)] - (\$147 \times 1).$$

You can also figure Oregon withholding for this employee as follows:

1. Wage	\$ 20,000
2. Less federal withholding	- 1,850
3. BASE	<u>\$ 18,150</u>
4. Amount of BASE over \$8,030 ($\$18,150 - \$8,030$)	<u>\$ 10,120</u>
5. Tax on first \$8,030 of BASE	\$ 541
6. Tax on excess ($.09 \times \$10,120$)	+ 911
7. Total tax from rates (lines 5 + 6)	\$ 1,452
8. Less personal allowances credit ($\$151 \times 1$)	- 147
9. Net tax to be withheld.....	<u>\$ 1,301</u>

Example 2: A married employee earns \$3,000 per month and claims two allowances. If the employee's monthly federal withholding is \$243, the base wage is \$2,757 ($\$3,000 - \243). The amount of Oregon monthly withholding is \$182:

$$WH = \$78 + [.09 \times (\text{BASE} - \$1,339)] - (\$12 \times \text{allowances}).$$

$$WH = \$78 + [.09 \times (\$2,757 - \$1,339)] - (\$12 \times 2).$$

A list of questions and answers about the withholding formula is on page 15.

Use the Formula that Matches Your Payroll Period:

Annual formula: $BASE = \text{wages} - \text{federal tax withheld}$ (not to exceed \$3,500)

Single with less than 3 allowances

If BASE is:			
But	Not		
Over	Over	WH = 0.00	WH = 0.00
0 → 300	300 → 8,030	$WH = 0.00 + [.07 \times (BASE - 300)] - (147 \times \text{allowances})$	$WH = 0.00 + [.07 \times (BASE - 2,725)] - (147 \times \text{allowances})$
8,030 →	8,030 →	$WH = 541.00 + [.09 \times (BASE - 8,030)] - (147 \times \text{allowances})$	$WH = 934.00 + [.09 \times (BASE - 16,065)] - (147 \times \text{allowances})$

Married, or single with 3 or more allowances

If BASE is:			
But	Not		
Over	Over	WH = 0.00	WH = 0.00
0 → 2,725	2,725 → 16,065	$WH = 0.00 + [.07 \times (BASE - 300)] - (147 \times \text{allowances})$	$WH = 0.00 + [.07 \times (BASE - 2,725)] - (147 \times \text{allowances})$
16,065 →	16,065 →	$WH = 541.00 + [.09 \times (BASE - 8,030)] - (147 \times \text{allowances})$	$WH = 934.00 + [.09 \times (BASE - 16,065)] - (147 \times \text{allowances})$

Monthly formula: $BASE = \text{wages} - \text{federal tax withheld}$ (not to exceed \$292)

Single with less than 3 allowances

If BASE is:			
But	Not		
Over	Over	WH = 0.00	WH = 0.00
0 → 25	25 → 669	$WH = 0.00 + [.07 \times (BASE - 25)] - (12 \times \text{allowances})$	$WH = 0.00 + [.07 \times (BASE - 227)] - (12 \times \text{allowances})$
669 →	669 →	$WH = 45.00 + [.09 \times (BASE - 669)] - (12 \times \text{allowances})$	$WH = 78.00 + [.09 \times (BASE - 1,339)] - (12 \times \text{allowances})$

Married, or single with 3 or more allowances

If BASE is:			
But	Not		
Over	Over	WH = 0.00	WH = 0.00
0 → 227	227 → 1,339	$WH = 0.00 + [.07 \times (BASE - 25)] - (12 \times \text{allowances})$	$WH = 0.00 + [.07 \times (BASE - 227)] - (12 \times \text{allowances})$
1,339 →	1,339 →	$WH = 45.00 + [.09 \times (BASE - 669)] - (12 \times \text{allowances})$	$WH = 78.00 + [.09 \times (BASE - 1,339)] - (12 \times \text{allowances})$

Twice-a-month formula: $BASE = \text{wages} - \text{federal tax withheld}$ (not to exceed \$146)

Single with less than 3 allowances

If BASE is:			
But	Not		
Over	Over	WH = 0.00	WH = 0.00
0 → 13	13 → 335	$WH = 0.00 + [.07 \times (BASE - 13)] - (6 \times \text{allowances})$	$WH = 0.00 + [.07 \times (BASE - 114)] - (6 \times \text{allowances})$
335 →	335 →	$WH = 22.00 + [.09 \times (BASE - 335)] - (6 \times \text{allowances})$	$WH = 39.00 + [.09 \times (BASE - 669)] - (6 \times \text{allowances})$

Married, or single with 3 or more allowances

If BASE is:			
But	Not		
Over	Over	WH = 0.00	WH = 0.00
0 → 114	114 → 669	$WH = 0.00 + [.07 \times (BASE - 13)] - (6 \times \text{allowances})$	$WH = 0.00 + [.07 \times (BASE - 114)] - (6 \times \text{allowances})$
669 →	669 →	$WH = 22.00 + [.09 \times (BASE - 335)] - (6 \times \text{allowances})$	$WH = 39.00 + [.09 \times (BASE - 669)] - (6 \times \text{allowances})$

Every two-week formula: $\text{BASE} = \text{wages} - \text{federal tax withheld}$ (not to exceed \$135)

Single with less than 3 allowances

If BASE is:

But	
Not	
Over	Over

0 → 12 WH = 0.00

12 → 309 WH = $0.00 + [.07 \times (\text{BASE} - 12)] - (.50 \times \text{allowances})$

309 → WH = $21.00 + [.09 \times (\text{BASE} - 309)] - (.50 \times \text{allowances})$

Married, or single with 3 or more allowances

If BASE is:

But	
Not	
Over	Over

0 → 105 WH = 0.00

105 → 618 WH = $0.00 + [.07 \times (\text{BASE} - 105)] - (.50 \times \text{allowances})$

618 → WH = $36.00 + [.09 \times (\text{BASE} - 618)] - (.50 \times \text{allowances})$

Weekly formula: $\text{BASE} = \text{wages} - \text{federal tax withheld}$ (not to exceed \$67)

Single with less than 3 allowances

If BASE is:

But	
Not	
Over	Over

0 → 6 WH = 0.00

6 → 154 WH = $0.00 + [.07 \times (\text{BASE} - 6)] - (.275 \times \text{allowances})$

154 → WH = $10.00 + [.09 \times (\text{BASE} - 154)] - (.275 \times \text{allowances})$

Married, or single with 3 or more allowances

If BASE is:

But	
Not	
Over	Over

0 → 52 WH = 0.00

52 → 309 WH = $0.00 + [.07 \times (\text{BASE} - 52)] - (.275 \times \text{allowances})$

309 → WH = $18.00 + [.09 \times (\text{BASE} - 309)] - (.275 \times \text{allowances})$

Daily formula: $\text{BASE} = \text{wages} - \text{federal tax withheld}$ (not to exceed \$13)

Single with less than 3 allowances

If BASE is:

But	
Not	
Over	Over

0 → 1 WH = 0.00

1 → 31 WH = $0.00 + [.07 \times (\text{BASE} - 1)] - (.50 \times \text{allowances})$

31 → WH = $2.00 + [.09 \times (\text{BASE} - 31)] - (.50 \times \text{allowances})$

Married, or single with 3 or more allowances

If BASE is:

But	
Not	
Over	Over

0 → 10 WH = 0.00

10 → 62 WH = $0.00 + [.07 \times (\text{BASE} - 10)] - (.50 \times \text{allowances})$

62 → WH = $4.00 + [.09 \times (\text{BASE} - 62)] - (.50 \times \text{allowances})$

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?

None. The standard deduction amount allowed under Oregon tax law is already included in the formula.

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

Use \$3,500

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. The federal withholding computer formula is not a single percentage calculation, either.

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 \$3,500 per year.

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.*

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