

Oregon Wage and Tax Facts 2021

MINIMUM WAGE

Minimum Wage:	\$	12.00
Minimum Cash Wage:	\$	12.00
(Tipped Employee)		
Maximum Tip Credit:		None
Effective: 7/1/20		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	8.00%
Statewide Transit Tax (eff. 7/1/18):	0.10%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	43,800
Employee Deduction:		None
Employer Tax Rates:		1.2 - 5.4%
Standard New Employer Rate:		2.60%
Voluntary Contribution Permitted:		No

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

None

RECIPROCITY RULES

None

WORKERS' COMPENSATION

Workers' Benefit Fund

Employer Contribution:	1.1 cents/hour
Employee Contribution:	1.1 cents/hour

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

OREGON TRIMET PAYROLL TAX

Tax on wages paid by an employer for services performed within the TriMet District boundary.

Tax Rate Effective 1/1/20:	0.7737%
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<http://trimet.org/taxinfo/>

AGENCY WEBSITES

Dept of Revenue: www.oregon.gov/DOR

Employment Dept: www.oregon.gov/EMPLOY

New Hire Reporting:

<http://www.oregonchildsupport.gov/employers/reporting.sht>