

# Oregon Wage and Tax Facts 2023

## MINIMUM WAGE

Minimum Wage:	\$	13.50
Minimum Cash Wage:	\$	13.50
(Tipped Employee)		
Maximum Tip Credit:		None
Effective: 7/1/22		

## 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:	\$	50,900
Employee Deduction:		None
Employer Tax Rates:		0.7 - 5.4%
Standard New Employer Rate:		2.10%
Voluntary Contribution Permitted:		No

## DISABILITY INSURANCE

Employee Deduction:	None
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## LOCAL INCOME TAXES

Please contact your payroll specialist for details.

## 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

Please contact your insurance provider for details

## OREGON TRIMET PAYROLL TAX

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

Tax Rate Effective 1/1/23:	0.8037%
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<http://trimet.org/taxinfo/>

## AGENCY WEBSITES

Dept of Revenue: [www.oregon.gov/DOR](http://www.oregon.gov/DOR)

Employment Dept: [www.oregon.gov/EMPLOY](http://www.oregon.gov/EMPLOY)

New Hire Reporting:

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