

Oregon Wage and Tax Facts 2026

MINIMUM WAGE

Minimum Wage:	\$ 15.05
Minimum Cash Wage:	\$ 15.05
(Tipped Employee)	
Maximum Tip Credit:	None
Effective: 7/1/25	
**multiple cities/municipalities have their own minimum wage	

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	8.00%
Statewide Transit Tax (eff. 1/1/2026):	0.10%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$ 56,700
Employee Deduction:	None
Employer Tax Rates:	0.9 - 5.4%
Standard New Employer Rate:	2.40%
Voluntary Contribution Permitted:	No

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

Please contact your payroll specialist for details.

PAID FAMILY LEAVE

Maximum Taxable Earnings:	\$ 184,500
Employee Tax Rates:	0.60%
Employer Tax Rates:	0.40%

RECIPROCITY RULES

None

WORKERS' COMPENSATION

Workers' Benefit Fund

Employer Contribution:	0.9 cents/hr
Employee Contribution:	0.9 cents/hr

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 1/1/25:	0.8237%
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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/reporti>