### Oregon - 2023 Quick Wage & Tax Guide

#### MINIMUM WAGE

| Minimum Wage                  | $13.50*
| Minimum Cash Wage (Tipped)   | $13.50
| Maximum Tip Credit           | None

*Base rates; Differs county to county. Check with your state's government site for more information.

#### UNEMPLOYMENT INSURANCE

| Maximum Taxable Wages        | $50,900
| Employee Deduction           | None
| Maximum Taxable Wages        | $50,900
| Employer Tax Rates           | 0.7-5.4%*
| New Employer Tax Rates       | 2.1%

*Includes 0.09% special payroll tax offset.

#### STATE INCOME TAX

| Withholding Tax Rate          | Tables
| $160,200                     |
| Employee/Employer Tax Rate   | 6.2%
| Net Tax Rate                 | 0.6%

#### FICA (SOCIAL SECURITY)

| Maximum Taxable Wages        | $160,200
| Employee/Employer Tax Rate   | 6.0%
| Add. Tax on Earnings >$200K  | 2.35%

#### FUTA (EMPLOYER-PAID)

| Maximum Taxable Wages        | $7,000
| Employee/Employer Tax Rate   | 6.0%
| Net Tax Rate                 | 0.6%

#### FLEXIBLE SPENDING ACCOUNTS

| Individual Contribution Limit | Up to $3,050
| Family Contribution Limit     | $3,050 per FSA

### MORE INFORMATION

- Dept. of Revenue: [oregon.gov/dor](http://oregon.gov/dor)
- Employment Dept.: [oregon.gov/employ](http://oregon.gov/employ)

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#### Additional Catch-Up*

- 401(k), 403(b), 457, & Roth 401(k): $7,500
- Simple Plan IRA: $3,500

*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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