



The following chart reflects the cost applied to an employer’s budget based on the hourly wage paid to a worker. In addition to the new standard rates, employers located within an urban growth boundary (UGB) and those located within a “nonurban” county, are subject to different minimum wage rates. To determine if workers are being paid minimum wage rates in accordance with Oregon law, please navigate to the “Oregon Minimum Wage Rate Summary” at <https://www.oregon.gov>.

WORKER WAGE	EMPLOYER COST	WORKER WAGE	EMPLOYER COST	WORKER WAGE	EMPLOYER COST
\$11.50	\$13.15	\$16.25	\$18.58	\$21.00	\$24.01
\$11.75	\$13.44	\$16.50	\$18.87	\$21.25	\$24.30
\$12.00	\$13.72	\$16.75	\$19.15	\$21.50	\$24.59
\$12.25	\$14.01	\$17.00	\$19.44	\$21.75	\$24.87
\$12.50	\$14.29	\$17.25	\$19.73	\$22.00	\$25.16
\$12.75	\$14.58	\$17.50	\$20.01	\$22.25	\$25.44
\$13.00	\$14.87	\$17.75	\$20.30	\$22.50	\$25.73
\$13.25	\$15.15	\$18.00	\$20.58	\$22.75	\$26.01
\$13.50	\$15.44	\$18.25	\$20.87	\$23.00	\$26.30
\$13.75	\$15.72	\$18.50	\$21.15	\$23.25	\$26.59
\$14.00	\$16.01	\$18.75	\$21.44	\$23.50	\$26.87
\$14.25	\$16.29	\$19.00	\$21.73	\$23.75	\$27.16
\$14.50	\$16.58	\$19.25	\$22.01	\$24.00	\$27.44
\$14.75	\$16.87	\$19.50	\$22.30	\$24.25	\$27.73
\$15.00	\$17.15	\$19.75	\$22.58	\$24.50	\$28.02
\$15.25	\$17.44	\$20.00	\$22.87	\$24.75	\$28.30
\$15.50	\$17.72	\$20.25	\$23.16	\$25.00	\$28.59
\$15.75	\$18.01	\$20.50	\$23.44		
\$16.00	\$18.30	\$20.75	\$23.73		
EMPLOYER TAX BREAKDOWN					
FICA			7.65%		
FUTA			0.60%		
SUTA			2.60%		
WC			3.50%		
<b>TOTAL</b>			<b>14.35%</b>		

To determine the Employer cost of an hourly worker wage that is not listed, simply multiply the rate by 1.1435.

\*\*\*SUTA Rates are subject to change annually and may vary for employers

\*\*\*FICA and FUTA rates are subject to change based on changes to IRS tax tables.