



## City of Eugene

### Tax Rate Charts

for the Employee Payroll Tax

**July 1, 2023 - June 30, 2024**

The purpose of the tax rate chart is to obtain the **rate** to be applied to all subject wages paid in a pay period. Overtime wages are only omitted when obtaining the rate. See the Form EUG-PY-2 (Employee Payroll Tax return) instructions for calculating the Employee Tax using the charts below.

<b>Annual Chart -</b>	Wages (Gross wages - overtime pay)		Tax rate
Less than -	\$29,557		<b>Exempt</b>
At least -	\$29,557	But less than - \$31,221	<b>0.0030</b>
Equal to or more than -	\$31,221		<b>0.0044</b>

<b>Twice-annual Chart -</b>	Wages (Gross wages - overtime pay)		Tax rate
Less than -	\$14,778		<b>Exempt</b>
At least -	\$14,778	But less than - \$15,611	<b>0.0030</b>
Equal to or more than -	\$15,611		<b>0.0044</b>

<b>Monthly Payroll Period -</b>	Wages (Gross wages - overtime pay)		Tax rate
Less than -	\$2,463		<b>Exempt</b>
At least -	\$2,463	But less than - \$2,602	<b>0.0030</b>
Equal to or more than -	\$2,602		<b>0.0044</b>

<b>Twice-monthly Payroll Period -</b>	Wages (Gross wages - overtime pay)		Tax rate
Less than -	\$1,232		<b>Exempt</b>
At least -	\$1,232	But less than - \$1,301	<b>0.0030</b>
Equal to or more than -	\$1,301		<b>0.0044</b>

<b>Bi-weekly Payroll Period -</b>	Wages (Gross wages - overtime pay)		Tax rate
Less than -	\$1,137		<b>Exempt</b>
At least -	\$1,137	But less than - \$1,201	<b>0.0030</b>
Equal to or more than -	\$1,201		<b>0.0044</b>

<b>Weekly Payroll Period -</b>	Wages (Gross wages - overtime pay)		Tax rate
Less than -	\$569		<b>Exempt</b>
At least -	\$569	But less than - \$601	<b>0.0030</b>
Equal to or more than -	\$601		<b>0.0044</b>

<b>Daily Payroll Period -</b>	Wages (Gross wages - overtime pay)		Tax rate
Less than -	\$114		<b>Exempt</b>
At least -	\$114	But less than - \$121	<b>0.0030</b>
Equal to or more than -	\$121		<b>0.0044</b>

Tax rate charts

Updated on: 4/27/2023

Reference "Employee Tax Guide"