Updated 12/30/25

Employee OPT IN/OUT Form
Metro Supportive Housing Services Tax (SHS)
Multnomah County Preschool for All Tax (PFA)

Metro/MultCo OPT

EMPLOYEE INFORMATION

1. First Name	2. Last Name	3. Social Security Number	
4. Address		5. Employee Number	
6. City	7. State	8. ZIP code	9. Filing Status ☐ Single ☐ Joint

OPT IN

Select this option to opt in to personal income tax withholding and designate the amount to be withheld, or to replace the employer calculated withholding (for employees earning $200,000 or more) with an employee designated amount. Refer to the tables following this form to help determine how much you will owe.

☐ Metro SHS Withholding Amount, per paycheck $_____

☐ Multnomah County PFA Withholding Amount, per paycheck $_____

Note: The tables below indicate annual tax. To determine the amount to be withheld per paycheck, divide the annual tax by the number of paychecks received in a year. For example: if your estimated annual tax is $1,040 and you are paid bi-weekly (26 times/year), then indicate a withholding amount of $40 per paycheck.

OPT OUT

Select this option if you will use another method to make payments, such as your spouse's withholding or estimated payments, or if your estimated taxable income is below $125,000 (filing status single or married filing separately) or $200,000 (filing status married, head of household, or qualifying surviving spouse). Underpayment interest applies when total tax liability exceeds $1,000 for tax years 2022–2025 and $5,000 beginning tax year 2026, if sufficient estimated or withholding payments are not made.

☐ Do not withhold Metro SHS personal income tax

☐ Do not withhold Multnomah County PFA personal income tax

Note: Your employer may be required to send a copy of this form to the Tax Administrator for review.

Under penalty of false swearing, I declare that the information provided is true, correct, and complete.

Employee Signature Date

This election remains in effect until revoked in writing or a new OPT IN/OUT form is submitted by the employee.

2026 Metro SHS Tax Tables

The tables below calculate tax based on Metro taxable income. This is not the same as total income or wages.

- If you are a Metro resident, this equals your Oregon taxable income, line 19 of OR-40.
- If you are a nonresident or part-year resident, this is income attributable to District sources after modifications attributable to District sources.

If Metro taxable income is:		**And your filing status* is:**	
		Single	**Joint**
At least:	**But less than:**	**Your tax is:**	
$128,000	$140,000	$0 - $120	$0
$140,001	$160,000	$120 - $320	$0
$160,001	$180,000	$320 - $520	$0
$180,001	$200,000	$520 - $720	$0
$200,001	$220,000	$720 - $920	$0 – $150
$220,001	$240,000	$920 - $1,120	$150 - $350
$240,001	$260,000	$1,120 - $1,320	$350 - $550
$260,001	$280,000	$1,320 - $1,520	$550 - $750
$280,001	$300,000	$1,520 - $1,720	$750 - $950
$300,001	$320,000	$1,720 - $1,920	$950 - $1,150
$320,001	$340,000	$1,920 - $2,120	$1,150 - $1,350
$340,001	$360,000	$2,120 - $2,320	$1,350 - $1,550
$360,001	$380,000	$2,320 - $2,520	$1,550 - $1,750
$380,001	$400,000	$2,520 - $2,720	$1,750 - $1,950
$400,001	$420,000	$2,720 - $2,920	$1,950 - $2,150
$420,001	$440,000	$2,920 - $3,120	$2,150 - $2,350
$440,001	$460,000	$3,120 - $3,320	$2,350 - $2,550
$460,001	$480,000	$3,320 - $3,520	$2,550 - $2,750
$480,001	$500,000	$3,520 - $3,720	$2,750 - $2,950

2026 Metro SHS Tax Rates

For single filers with taxable income above $500,000…….your tax is $3,720 plus 1% of excess over $500,000

For joint filers with taxable income above $500,000…….your tax is $2,950 plus 1% of excess of $500,000

*If your Oregon filing status is single or married filing separately, your Metro filing status is single. If your Oregon filing status is married filing jointly, head of household or qualifying surviving spouse, your Metro filing status is joint.

2026 Multnomah County Preschool For All Personal Income Tax Tables

The tables below calculate tax based on Multnomah County taxable income. This is not the same as total income or wages.

- If you are a Multnomah County resident, this equals your Oregon taxable income, line 19 of OR-40.
- If you are a nonresident or part-year resident, this is income attributable to County sources after modifications attributable to County sources.

Taxable Income		**And your filing status* is:**	
		Single	**Joint**
At least:	**But less than:**	**Your tax is:**	
$125,000	$140,000	$0 - $225	$0
$140,001	$160,000	$225 - $525	$0
$160,001	$180,000	$525 - $825	$0
$180,001	$200,000	$825 - $1,125	$0
$200,001	$220,000	$1,125 - $1,425	$0 – $300
$220,001	$240,000	$1,425 - $1,725	$300 - $600
$240,001	$260,000	$1,725 - $2,175	$600 - $900
$260,001	$280,000	$2,175 - $2,775	$900 - $1,200
$280,001	$300,000	$2,775 - $3,375	$1,200 - $1,500
$300,001	$320,000	$3,375 - $3,975	$1,500 - $1,800
$320,001	$340,000	$3,975 - $4,575	$1,800 - $2,100
$340,001	$360,000	$4,575 - $5,175	$2,100 - $2,400
$360,001	$380,000	$5,175 - $5,775	$2,400 - $2,700
$380,001	$400,000	$5,775 - $6,375	$2,700 - $3,000
$400,001	$420,000	$6,375 - $6,975	$3,000 - $3,600
$420,001	$440,000	$6,975 - $7,575	$3,600 - $4,200
$440,001	$460,000	$7,575 - $8,175	$4,200 - $4,800
$460,001	$480,000	$8,175 - $8,775	$4,800 - $5,400
$480,001	$500,000	$8,775 - $9,375	$5,400 - $6,000

2026 Multnomah County Preschool For All Personal Income Tax Rates

For single filers with taxable income above $500,000…….your tax is $9,375 plus 3% of excess over $500,000
For joint filers with taxable income above $500,000…….your tax is $6,000 plus 3% of excess of $500,000

*If your Oregon filing status is single or married filing separately, your Multnomah County filing status is single. If your Oregon filing status is married filing jointly, head of household or qualifying surviving spouse your Multnomah County filing status is joint.