



Oregon

Kate Brown, Governor

Employment Department

875 Union Street NE

Salem, Oregon 97311



Experience Rating Effective January 1, 2019

Tax rates are based on an employer's "Benefit Ratio"- the benefits charged to an account divided by the taxable payroll.

TAXABLE PAYROLL includes payroll for a maximum of 12 calendar quarters before July 1, 2018. The first quarter an employer is subject may not be used in this computation.

BENEFIT CHARGES are the benefits paid out and charged to the employer's account. The Benefit Charges used are for the same time period as the taxable payroll.

BENEFIT RATIOS of eligible employers in the state are compared to each other. The ratios are divided into groups. Below is a table showing the benefit ratio groupings and the assigned tax rates for 2019. This table was determined in accordance with ORS 657.462.

Benefit Ratio		Tax Rate	Benefit Ratio		Tax Rate	
.000000	through	.000000	0.9	.010687	through .012635	2.7
.000001	through	.000105	1.0	.012636	through .014910	2.8
.000106	through	.000807	1.1	.014911	through .017799	2.9
.000808	through	.001315	1.2	.017800	through .021926	3.0
.001316	through	.001813	1.3	.021927	through .027504	3.1
.001814	through	.002202	1.4	.027505	through .037530	3.2
.002203	through	.002678	1.5	.037531	through .046358	3.4
.002679	through	.003120	1.6	.046359	through .058454	3.6
.003121	through	.003637	1.7	.058455	through .068939	3.8
.003638	through	.004228	1.8	.068940	through .082229	4.0
.004229	through	.004746	1.9	.082230	through .090460	4.2
.004747	through	.005134	2.0	.090461	through .096880	4.4
.005135	through	.005619	2.1	.096881	through .112042	4.6
.005620	through	.006175	2.2	.112043	through .124531	4.8
.006176	through	.007177	2.3	.124532	through .151742	5.0
.007178	through	.008213	2.4	.151743	through .176166	5.2
.008214	through	.009295	2.5	.176167	and over	5.4
.009296	through	.010686	2.6			

File electronically and save paper work! You can file electronically or by telephone. Install our Oregon Tax Employer Reporting (OTTER) software on your computer and file using our secure server. This allows you to import payroll data from your own payroll software, or copy the data so you don't have to type the information. In addition, employers with 50 or fewer employees can complete the quarterly payroll reports online and submit electronically using the Secure Electronic Tax Reporting Online (SETRON) program. If your business had no payroll for the quarter, and is still active, you can file your report by calling 503-378-3981. For more information about filing options, go to our website at <https://www.oregon.gov/EMPLOY/Businesses/Tax/Pages/Payroll-Taxes.aspx> or call 503-947-1488.

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