



Volunteers

For Employment Department purposes, “volunteer” is defined as a person who provides services to religious or charitable institutions or governmental agency, without remuneration (payment) or expectation of remuneration for the services performed. Volunteers may work side by side with regular employees doing similar duties. They may be required to attend training and meetings, to wear special identifying clothing or badges with logos, and to be scheduled, when available, on as needed basis. Volunteers may also be required to observe safety regulations or to possess specific educational credentials and licenses, such as a driver’s license, depending on the type of work performed.

If an individual who is classified as a volunteer receives remuneration (payment) for services, the payments are wages subject to unemployment tax, unless an exclusion in law is met. Remuneration may be cash or non-cash. Payments to reimburse expenses are not remuneration when a proper accounting is submitted to the employer.

Oregon Revised Statute 657.015

Employee. As used in this chapter, unless the context requires otherwise, “employee” means any person, including aliens and minors, employed for remuneration or under any contract of hire, written or oral, express or implied, by an employer subject

to this chapter in an employment subject to this chapter. “Employee” does not include a person who volunteers or donates services performed for no remuneration or without expectation or contemplation of remuneration as the adequate consideration for the services performed for a religious or charitable institution or a governmental entity. [Amended by 1999 c.734 §1]

Exclusion for Ski Passes Given to Volunteers for Ski Activity Services

Effective February 2008, remuneration does not include ski passes with a value of \$50.00 or less given by a nonprofit employing unit to volunteers performing ski activity services. If any other remuneration is paid to the individual by the same employer, the value of the ski pass is added to determine subject wages. For example, if the employing unit pays for 20 hours of concession work and gives a ski pass worth \$50 to the same individual as a volunteer for services performed during a ski event, the value of the ski pass must be included as remuneration to the employee for services. In addition, if the pass value exceeds \$50, then the whole value of the pass is reported as wages for services, not the whole value minus \$50. Total remuneration in the form of ski-passes may not exceed \$50 in any calendar quarter to meet the exclusion.

Questions

If you have questions or need additional information, please contact the Employment Department tax representative in your area or call 503-947-1488; TDD/Nonvoice Users 711 or by email at taxinfo@emp.state.or.us You may also visit our web site at www.Oregon.gov/employ/tax

WorkSource Oregon Employment Department is an equal opportunity employer/program. Auxiliary aids and services, alternate formats and language services are available to individuals with disabilities and limited English proficiency free of cost upon request. For more information please call 503-947-1488. TTY/TDD – dial 7-1-1 toll free relay service. Access free online relay service at: www.sprintrelayonline.com

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