

Oregon Workers' Benefit Fund Assessment Report

Oregon Department of Consumer & Business Services

Forms and instructions for Oregon employers reporting only the Workers' Benefit Fund Assessment

- FORM OQ
OREGON QUARTERLY TAX REPORT
(Workers' Benefit Fund Assessment only)
- *Corrections and Changes Notification*
WBF Assessment

This booklet is for employers who are required to report and pay the Workers' Benefit Fund Assessment quarterly, but don't report withholding tax, unemployment insurance tax, or TriMet or Lane Transit taxes.

How to ensure that your report is processed timely

- ✓ Do you use a tax preparer? If so, they may need this booklet to file your reports.
- ✓ Double check your math.
- ✓ When making a payment by check, you must include Form OTC with your Form OQ.
- ✓ File electronically. See page 3 for details.

Oregon Combined Tax Payment Coupons (Form OTC) aren't in this booklet. They are sent separately to employers.

150-211-155-3 (Rev. 12-13)



Department of Consumer & Business Services
PO Box 14480
Salem OR 97309-0405

**Workers' Benefit Fund Assessment
Reporting Information
Filing Due Dates for Quarterly Reports—Form OQ**

Quarter	Quarter Ending Date	Report Due Date
1st — Jan–Feb–Mar	March 31	April 30
2nd — Apr–May–Jun	June 30	July 31
3rd — Jul–Aug–Sep	September 30	October 31
4th — Oct–Nov–Dec	December 31	January 31

Instructions for completing Form OQ

Because you are subject only to the Workers' Benefit Fund (WBF) assessment, you only need to fill out boxes 9–13 on Form OQ. **Complete only boxes 9–13, sign your Form OQ on the signature line, and include a telephone number and the date the form was prepared.** Your signature is required even when filing a zero (-0-) report.

If the pre-printed mailing address, name, or federal employer ID number (FEIN) is wrong, contact your workers' compensation insurer with the corrected information. Also, complete and return a *Corrections and Changes Notification* form so that the Department of Consumer and Business Services (DCBS) can update its records.

If you make an error completing Form OQ, don't cross it out. Use correction fluid or completely erase the error, then write the correct information.

Box 9. Total all full and partial hours worked by all paid individuals (workers, owners, officers) subject to Oregon's Workers' Compensation law or covered by workers' compensation insurance through personal election. **Enter the total hours rounded down to the nearest whole (no fractions or decimals).** If you have no hours to report for the quarter, enter -0-.

Box 10. Assessment rate. This is the current worker and employer rate combined. Employers contribute one-half of the hourly assessment amount and deduct one-half from workers' wages. If this box is blank, please call 503-378-2372 for the current rate.

Box 11. Multiply box 9 times box 10. Round down to the nearest cent. This is the total WBF assessment due for the quarter. If no assessment is due for the quarter, enter -0-.

Box 12. Enter the amount of any prepaid WBF assessment or WBF assessment credits used this quarter.

Box 13. Subtract box 12 from box 11. This is the net WBF assessment due. If the amount is less than zero, enter -0-. This amount should match the amount you enter in the "Workers' Benefit Fund Assessment" box on Form OTC.

Sign your Form OQ on the signature line, and remember to include a telephone number and the date the form was prepared.

Make your check payable to "Oregon Department of Revenue" and include a completed payment coupon (Form OTC) as well as your Form OQ when mailing.

Mail to: Oregon Department of Revenue
PO Box 14800
Salem OR 97309-0920

WBF assessment reporting liability

The WBF assessment is an hourly assessment based on the total number of full and partial hours worked during the quarter by (1) all paid workers required by Oregon law to be covered by workers' compensation insurance, and by (2) all others who receive monetary compensation (including yourself and workers not required by Oregon law to be covered) that you choose to cover under workers' compensation insurance.

You may qualify for exemption from reporting the WBF assessment if you don't have any paid individuals (including yourself) covered by your workers' compensation insurance policy (see chart on page 4). You must resume reporting the WBF assessment as soon as you have paid subject workers or elect to cover yourself or other paid nonsubject individuals with your workers' compensation insurance policy.

If you qualify for a reporting exemption, complete and mail to DCBS the *Corrections and Changes Notification* form located at the back of this booklet. The form is also available at www.oregon.gov/dcbs/fabs/wbf.shtml.

Workers' Benefit Fund Assessment Reporting Information

Hourly assessment

The assessment is based on the total number of full and partial hours worked by all paid individuals subject to the assessment. The hours are reportable in the quarter paid. For example, hours worked in March but not paid until April 1 are reportable in the second quarter (April – June). The hourly assessment rate is printed on Form OQ, box 10, and may change annually.

Information on determining and calculating hours worked is available at www.oregon.gov/dcbs/fabs/wbf.shtml, or by calling 503-378-2372.

Rounding

- **Don't** round an individual worker's hours when calculating their deductions.
- Round the total reported hours of all individuals (box 9) down to the nearest whole hour.
- Round the total amount due (box 11) down to the nearest whole cent.

Oregon combined tax payment coupons (Form OTC) were mailed separately

You should have received your payment coupons in December of the previous year. If you don't have your

coupons, call 503-378-2372. When ordering, indicate how many coupons you need for the remainder of the year. Allow four weeks for delivery.

Options for filing your report

You have three options for filing your Workers' Benefit Fund assessment report:

- **Mail.** To file using the hard copy Form OQ, review the last item on the Quarterly Checklist on page 6.
- **Electronic reporting.** Check for updates on electronic filing options at:
www.oregon.gov/employ/tax/pages/OPRShome.aspx.
- **Telephone.** If you have no subject hours to report for any quarter, you may report "no hours worked" by telephone. To report by telephone, call 503-378-3981 (available 24 hours) and follow the prompts. Remain on the line until you are notified at the end of the call that your report has been accepted.

Keep your records

You must keep all WBF assessment-related payroll records for at least four years.

Workers' Benefit Fund Assessment

General Information

The Workers' Benefit Fund

The WBF assessments collected from employers and workers are deposited into the Workers' Benefit Fund. This fund supports programs that directly benefit injured workers and the employers who help them return to the work force. More information about programs supported by the Workers' Benefit Fund is at www.oregon.gov/dcbs/fabs/wbf.shtml.

To keep the Workers' Benefit Fund in balance, the director of DCBS determines and sets the WBF assessment rate annually in compliance with requirements in ORS 656.506. (This assessment rate is printed in box 10 on Form OQ.)

To calculate the total WBF assessment amount due, employers multiply the assessment rate by the number of full or partial hours worked by each paid subject or covered worker. Employers contribute one-half of the amount due, deduct from the workers' wages one-half of the amount due, and report the full amount (workers' and employer's share) on Form OQ.

Definitions

Personal election. Your choice to maintain workers' compensation coverage for yourself or your nonsubject Oregon workers.

Subject workers. Workers required by law to have workers' compensation insurance.

Volunteer workers. Workers who don't receive money, or who receive only nonmonetary compensation for providing services.

Requirements to report and pay the Workers' Benefit Fund assessment

If you don't report state withholding, transit, or unemployment insurance taxes, but have workers' compensation insurance coverage, refer to the following chart to determine whether you must pay and/or report the WBF assessment.

Conditions	Requirements	
	File OQ to report hours?	Pay WBF Assessments?
1. During the quarter, you have paid subject workers or personal election coverage.	Yes	Yes
2. For the quarter, you have no paid subject workers or personal elections, but will within the year.	Yes, to report -0- hours.	No, none due.
3. For the quarter you have no paid subject workers or personal elections and won't for at least one year.	No, but send a completed <i>Corrections and Changes Notification</i> form to get a reporting exemption for the duration that you have no paid subject workers or personal elections.	No, none due.

You must report the WBF assessment every calendar quarter that you meet the conditions for reporting in the chart above. (See page 2 for the quarterly due dates.) If payments also are due, you must mail them quarterly with a payment coupon (Form OTC). Your payment and Form OTC should accompany Form OQ if you report by mail. Failure to file and pay when required may result in penalties.

Workers' Benefit Fund Assessment

General Information

How to update or close your WBF assessment account

If the preprinted information on your Form OQ is incorrect, or if you had changes in business status, please see the checklist on page 6 for instructions.

Having an active workers' compensation insurance policy triggers two types of liability:

- Claims liability, which is the insurance company's responsibility to address claims filed by covered workers; and
- Assessment reporting liability, which is the employer's responsibility to report and pay the WBF assessment.

If you change ownership, discontinue business, or no longer employ workers, contact your workers' compensation insurer with the corrected information. Your WBF assessment account will stay open as long as your workers' compensation insurance coverage is active and on file with Oregon.

When you cancel your insurance coverage, you can expedite closing your WBF assessment account by completing the *Corrections and Changes Notification* form. This form is available by calling 503-378-2372 or at: www.oregon.gov/dcbs/fabs/wbf.shtml.

Interest and penalties for late filing of WBF assessment

DCBS charges interest on unpaid WBF assessments. The rate of 9 percent per year may be charged on all overdue balances.

DCBS may charge a late-filing penalty if you make your payment or file your Form OQ after the due date (see page 2). DCBS may charge a civil penalty of up to \$2,000 for each violation if you don't make a payment or file your report on time. Penalties are assessed at 10 percent of the outstanding balance, with a minimum of \$50 for each violation. This is in addition to any interest due.

If your account is assigned for collection, you will be responsible for paying the collection fee.

Failure to file

If you don't file a quarterly report, DCBS may assess an amount due based on available information. DCBS may charge penalties and interest on the amount assessed.

Amending Form OQ

DCBS can't initiate or accept adjustments to Form OQ or WBF assessment payments for quarters before the current calendar year and three preceding years. The four-year period that is allowed for adjustments is the same as the period for which employers must maintain WBF assessment-related payroll records.

Don't adjust for any prior quarter's over-reported or under-reported hours or assessment on the current quarter's Form OQ. Mark these adjustments in blue or black ink on a copy of the original Form OQ for the quarter you are amending.

If you need to replace the prior quarter's original report, clearly write "Amended" at the top of the form. If you want to add the adjustments to the prior quarter's original report, clearly write "Amended—Supplemental" at the top of the form. Mail to:

Oregon Department of Revenue
PO Box 14800
Salem OR 97309-0920

If you want a credit refunded instead of applied to your account, send a written request that includes your account name, business identification number (BIN), the word "Refund," and the amount you want refunded. Mail to:

WC Assessments Unit
DCBS/CSD/Financial Services
PO Box 14480
Salem OR 97309-0405

Questions?

- A Workers' Benefit Fund Assessment information sheet is online at: www.oregon.gov/dcbs/fabs/wbf.shtml.
- For more information about programs supported by the Workers' Benefit Fund, visit: www.oregon.gov/dcbs/fabs/wbf.shtml.
- For information on **collection and reporting of WBF assessments**, call DCBS, WC Assessments Unit, 503-378-2372, or e-mail your question to: wbfassess.fabs@state.or.us.
- For information about **workers' compensation insurance coverage**, call the Workers' Compensation Division of DCBS, 1-888-877-5670 or 503-947-7815, or e-mail your question to: wcd.employerinfo@state.or.us.
- For information on your **reporting liability status for WBF assessments**, call the Workers' Compensation Division of DCBS, 503-947-7589.

Workers' Benefit Fund Assessment Quarterly Checklist

- If the BIN on the enclosed Form OQ has been replaced by another BIN or is incorrect, complete the *Corrections and Changes Notification* form in the back of this booklet or at www.oregon.gov/dcbs/fabs/wbf.shtml. Mail it to the address below so that we can correct our records.

If you received another booklet with the correct BIN on Form OQ, use it and destroy this booklet. If you received only forms with an incorrect BIN (no additional correct booklet), cross out the incorrect BIN and write in the correct BIN. Continue to use these forms until you receive corrected forms.

- Notify your insurer **and** send a completed *Corrections and Changes Notification* form to the address below if:
 - The preprinted business name, mailing address, or federal ID number (FEIN) on Form OQ is incorrect, or
 - You change ownership, discontinue business, no longer employ workers, or no longer have nor are required to have workers' compensation insurance coverage.
- Send a completed *Corrections and Changes Notification* form to the address below (don't notify your insurer) if:
 - You maintain a "just in case" workers' compensation insurance policy with no covered workers or personal election to cover yourself, or
 - You maintain a workers' compensation insurance policy that covers exclusively volunteer workers.
- Mail your completed *Corrections and Changes Notification* form to:

**WC Assessments Unit
DCBS/CSD/Financial Services
PO Box 14480
Salem OR 97309-0405**

- Notify **only** your insurer if you change partnership or corporate status or make-up, or change the number of personal elections taken. These changes don't necessarily alter your WBF assessment reporting liability.
- Type all data or use a computer printer. If using a computer printer, use a 12-point Courier font. If you use a dot matrix printer, make sure the print is solid black and use a 12-point Courier font.
- Our electronic processing equipment can read your Form OQ **more accurately** if you fill it out using only capital letters. Please help us avoid processing errors and sending you unnecessary notices by using **CAPITAL LETTERS ONLY** on your reports.
- If you're sending a payment, enclose Form OTC with your Form OQ. Specify which quarter and the amount allocated to the Workers' Benefit Fund. Be sure the payment amount in the "Workers' Benefit Fund Assessment" box on Form OTC equals the amount in box 13, "Total Assessment Due" on Form OQ.
- Send the original Form OQ. Don't send photocopies. If you need more forms, call DCBS, 503-378-2372.
 - Don't staple or tape forms or payment.
 - Remove and retain your payment record stub.
 - Remove and retain your check stub.
 - Don't post date checks.
 - Mailing address:

**Oregon Department of Revenue
PO Box 14800
Salem OR 97309-0920**



In compliance with the Americans with Disabilities Act (ADA), this information is available in alternative formats by calling the **Oregon Department of Revenue**, 503-378-4988.

Workers' Benefit Fund Assessment Corrections and Changes Notification

• Use this form to update your Workers' Benefit Fund assessment account*

Business name	Oregon Business Identification Number (BIN)
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Corrections (enter corrected information)			
Is this address to be used for forms only? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Business name		BIN	
Mailing address		Federal Employer Identification Number (FEIN)	
City	State	ZIP code	Telephone number

Changes in Status (check and complete all that apply)
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- 1. **No longer in business.** Effective date of closure: _____

- 2. **Still in business, but have no paid employees.** Effective date: _____
 I maintain workers' compensation insurance coverage:
 - Not for myself and/or corporate officers, but in case I hire employees.
 - To cover myself and/or corporate officers exclusively; no employees.
 - To cover volunteer workers exclusively.

- 3. **I no longer have workers' compensation insurance coverage:**
 - I have canceled my workers' compensation insurance coverage.
 Effective date of cancellation: _____
 - I will be canceling my workers' compensation insurance coverage.
 Effective date of cancellation: _____

- 4. **I now use leased employees only.** Effective date: _____

- 5. **Other.** Please explain: _____

DCBS use only

RC02 _____

RC06 _____

A/L _____

RC06 _____

RC02 _____

RC02 _____

RC05 _____

* **Contact your insurance carrier to make any changes in name, partnership, corporate status, or changes in the number of personal elections taken.** Check with your insurance company to see if it will accept a copy of this form as notification of any changes or corrections to your insurance policy.

Note: Submitting this notice to the Workers' Compensation Division will affect **only** your Workers' Benefit Fund assessment account for purposes of reporting. It will **not** affect your workers' compensation insurance coverage or claims liability. You need to contact your insurance provider to notify it of the changes.

I understand that I am required to report and pay the Workers' Benefit Fund assessment at any time that the law requires or I choose to carry workers' compensation insurance coverage for myself or for any of my paid workers in Oregon.

X _____ Date _____
 Signature

 Print name

 Telephone number

Mail your completed form to:

**WC Assessments Unit
DCBS/CSD/Financial Services
PO Box 14480
Salem OR 97309-0405**