

# **Payroll tax basics for employers**



These pages will show you how to:

- Register for a payroll tax account.
- Report and pay Oregon payroll taxes.

Payroll taxes include:

- Withholding
- Unemployment insurance
- TriMet and Lane transit taxes
- Workers' Benefit Fund

## Once you've hired employees

- Complete the [Combined Employer's Registration form](#).
- Purchase workers' compensation insurance, if required.
- Revenue will send you reporting instructions, Oregon Tax Employer Reporting Software (OTTER) and Oregon Tax Coupons (OTC), unless you are using Electronic Funds Transfer (EFT).
- You'll make your first deposit at the same time your federal tax liability is due.
- Report payroll taxes quarterly using OTTER, the Secure Employer Tax Reporting System (SETRON), or the Oregon quarterly form.
- File an end-of-the year withholding annual reconciliation report ([Form VR, available here.](#))

FORM  
**WR**

**OREGON ANNUAL WITHHOLDING TAX  
RECONCILIATION REPORT**

**2006**

Return Due Date: February 28, 2007

<b>Department Use Only</b>
Date Received

Business Name	Business Identification Number (BIN)	Number of W-2s
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- Please read the instructions on the back of this report.
- Do not send W-2s and 1099s. The Oregon Department of Revenue may request certain employers to file W-2 or 1099 forms at a later date to reconcile their account.

Use your 2006 OQ forms. See the instructions on the back.	Tax Reported
1. 1st Quarter.....1	
2. 2nd Quarter .....2	
3. 3rd Quarter .....3	
4. 4th Quarter .....4	
5. Total .....5	

6. Total Oregon tax shown on **W-2s** or **1099s\*** .....6

7. Enter the difference between box 5 and box 6 .....7

If box 6 is **larger** than box 5, you owe tax. Pay the amount in box 7. Include a payment coupon (Form OTC) with your check.  
 If box 6 is **smaller** than box 5, you may have a credit for the amount in box 7.  
 If the amount in box 7 is -0-, your withholding account balances.

Explanation of difference \_\_\_\_\_

**\*Include the amount of tax on your 1099s unless they have a separate account.**

I certify that this report is true and correct and is filed under penalty of false swearing.			
Signature		Date	
X			
Print name	Title	Telephone No.	
		(      )	

**Important: Mail Form WR separately from your 4th quarter Form OQ.**

Mail Form WR to: **Oregon Department of Revenue**  
**PO Box 14260**  
**Salem OR 97309-5060**



## **Your Business Identification Number (BIN)**

- Once you register, you'll get a business identification number (BIN) by mail in about three weeks.
- Use your BIN to report, pay, or get information about your withholding, unemployment insurance, transit taxes, and workers' benefit fund assessment.
- Include your BIN on all correspondence, returns, and payments.

## Combined Employers Registration form

Make sure to fill out this form completely and accurately. Here's information on each area of the form.

### **Section I**

#### ***Business name/assumed business name***

- Sole proprietors
  - List your personal name under the business name (such as “John M. Smith”), and the name of the business under the assumed business name.
  - If you list more than one owner/officer and did the same for the Secretary of State's business registry, you're considered a partnership.
- Include the abbreviations “ Inc.” if incorporated, “LLC” if a limited liability company, etc.

## Section I Business name/assumed business name

### COMBINED EMPLOYER'S REGISTRATION

- We cannot issue a Business Identification Number (BIN) if your registration is incomplete.
- **Be sure to read the instructions on the back.**
- You must fill in the date employees were first paid.
- Please type or print.

FOR AC	
BIN	
E/R code	County

Business name			Type of Ownership (check one): <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Sub-chapter S Corp. <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Co. (LLC) <input type="checkbox"/> Non-profit 5 <input type="checkbox"/> Single Member LLC      (attach federal <input type="checkbox"/> Limited Liability Part. (LLP) <input type="checkbox"/> Other Nonp <input type="checkbox"/> Individual (sole prop. ) <input type="checkbox"/> Pension anc <input type="checkbox"/> Check if Construction Contractors Board
Assumed business name			
Federal EIN	Business telephone number Ext.		Nature and principal products of your business services—janitorial; etc.). Be specific.
Person at business authorized to discuss your payroll account with us Ext.			
Business mailing address			Check if any employees are: <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vess Does any domestic worker request withholdi
City	State	ZIP Code	
E-mail address	Fax number		Type of return to be filed (see instructions) <input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Feder
Physical address where work is performed			



## **Section 2**

### ***Federal Employer Identification Number (EIN)***

- Make sure the federal EIN is correct. If you're in the process of applying for the EIN write applied for. When you receive your EIN please notify us.

# Section 2

## Federal Employer Identification Number (EIN)

### COMBINED EMPLOYER'S REGISTRATION

- We cannot issue a Business Identification Number (BIN) if your registration is incomplete.
- **Be sure to read the instructions on the back.**
- You must fill in the date employees were first paid.
- Please type or print.

FOR AC	
BIN	
E/R code	County

Business name			Type of Ownership (check one): <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Sub-chapter S Corp. <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Co. (LLC) <input type="checkbox"/> Non-profit 5 <input type="checkbox"/> Single Member LLC      (attach federal <input type="checkbox"/> Limited Liability Part. (LLP) <input type="checkbox"/> Other Nonp <input type="checkbox"/> Individual (sole prop. ) <input type="checkbox"/> Pension anc <input type="checkbox"/> Check if Construction Contractors Board
Assumed business name			
Federal EIN	Business telephone number Ext.		Nature and principal products of your business—janitorial; etc.). Be specific.
Person at business authorized to discuss your payroll account with us Ext.			
Business mailing address			Check if any employees are: <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vess Does any domestic worker request withholdi
City	State	ZIP Code	
E-mail address	Fax number		Type of return to be filed (see instructions) <input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Feder
Physical address where work is performed			



## **Section 3**

### ***Payroll services and forms address***

If you use a payroll service:

- a) Do you want the service to receive forms and billings?
- b) Did you mail a Tax Information Authorization form ([available here](#))?
- c) Who is the contact person?

## Section 3 Payroll services and forms address

Person at business authorized to discuss your payroll account with us Ext.			<input type="checkbox"/> Individual (sole prop.) <input type="checkbox"/> Pension and
Business mailing address			<input type="checkbox"/> Check if Construction Contractors Board
Nature and principal products of your business services—janitorial; etc.). Be specific.			
City	State	ZIP Code	
E-mail address	Fax number		Check if any employees are: <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessel
Physical address where work is performed			Does any domestic worker request withholding?
Type of return to be filed (see instructions)			
<input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal)			
City	State	ZIP Code	<b>WITHHOLDING TAX</b> <i>Must be completed</i> →
Do you have any other locations in Oregon? (see instructions for listing all locations) <input type="checkbox"/> Yes <input type="checkbox"/> No			
Approximate number of			<b>TRANSIT TAX</b>
Date employees were/w			
Month _____ Day _____			Check if any employees <input type="checkbox"/> TriMet (Portland and <input type="checkbox"/> LTD (Eugene and S
Off site payroll service, accountant, or bookkeeper ( <b>attach Power of Attorney</b> )			Date employees first paid TriMet _____
Contact person at the off site payroll service, accountant, or bookkeeper Phone _____			<b>UNEMPLOYMENT TAX</b>
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?)			
C/O			
City	State	ZIP Code	In what calendar quarter Exceptions: \$20,000 Agric Quarter _____
Bank reference/branch address			Date first Oregon employe

## **Section 4**

### ***Physical address/other locations***

- List the physical address where work is performed in Oregon or out of state. This may be your employee's residence if work is being done from home.
- If you have more than one place of business in Oregon, list them on a separate sheet of paper. See the instructions for more information.
- The physical address cannot be a PO BOX.
- If withholding for an Oregon resident working outside of Oregon, write "Courtesy withholding."

## Section 4 Physical address/other locations

Person at business authorized to discuss your payroll account with us Ext.			<input type="checkbox"/> Individual (sole prop.)	<input type="checkbox"/> Pension and	
Business mailing address			<input type="checkbox"/> Check if Construction Contractors Board		
Nature and principal products of your business services—janitorial; etc.). Be specific.					
City	State	ZIP Code	Check if any employees are:		
E-mail address	Fax number		<input type="checkbox"/> Agricultural	<input type="checkbox"/> Working on fishing vess	
Physical address where work is performed			Does any domestic worker request withholdi		
Type of return to be filed (see instructions)					
City	State	ZIP Code	<input type="checkbox"/> OQ (Oregon Quarterly)	<input type="checkbox"/> WA (Feder	
Do you have any other locations in Oregon? (see instructions for listing all locations)			<b>WITHHOLDING TAX</b>	Approximate number of	
<input type="checkbox"/> Yes <input type="checkbox"/> No				Must be completed ->	Date employees were/w
Off site payroll service, accountant, or bookkeeper (attach Power of Attorney)			<b>TRANSIT TAX</b>	Month _____ Day	
Contact person at the off site payroll service, accountant, or bookkeeper				Check if any employees	<input type="checkbox"/> TriMet (Portland an
Phone				<input type="checkbox"/> LTD (Eugene and S	Date employees first pai
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?)				TriMet _____	
C/O			<b>UNEMPLOYMENT TAX</b>	In what calendar quarter	
City	State	ZIP Code		Exceptions: \$20,000 Agric	Quarter _____
Bank reference/branch address				Date first Oregon emplo:	

## **Section 5**

### ***Acquiring or transferring a business***

- Complete this section if you acquired/transferred all or part of the operations of an ongoing Oregon business.
- List the acquired business name, BIN (if known), previous owner, and phone number.

## Section 5 Acquiring or transferring a business

Contact person at the off site payroll service, accountant, or bookkeeper			<b>TRANSIT TAX</b>	<input type="checkbox"/> LTD (Eugene and Springfield areas)
Phone _____				Date employees first paid for services performed within district(s) TriMet _____ LTD _____
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?)			<b>UNEMPLOYMENT TAX</b>	In what calendar quarter did/will your payroll first exceed \$225? Exceptions: \$20,000 Agricultural \$1,000 Domestic (see instructions)
<b>C/O</b>				Quarter _____ Year _____
City	State	ZIP Code		Date first Oregon employee was hired/will be hired
Bank reference/branch address				Month _____ Day _____ Year _____
Did you acquire/transfer all <input type="checkbox"/> Yes <input type="checkbox"/> No or part <input type="checkbox"/> Yes <input type="checkbox"/> No of the Oregon business operations of an ongoing business? How many employees transferred? _____			Date of acquisition	Federal ID No. or Oregon Business ID No.
List acquired business name, previous owner, and telephone number				

**IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICERS, ETC.**  
(List additional owners on a separate sheet and attach to this form)

Social Security number*	Federal EIN	Telephone number	Social Security number*	Federal EIN	Telephone number
Name			Name		
Home address			Home address		



































