

# TAX SUCCESS FACTORS AND PERFORMANCE MEASURES

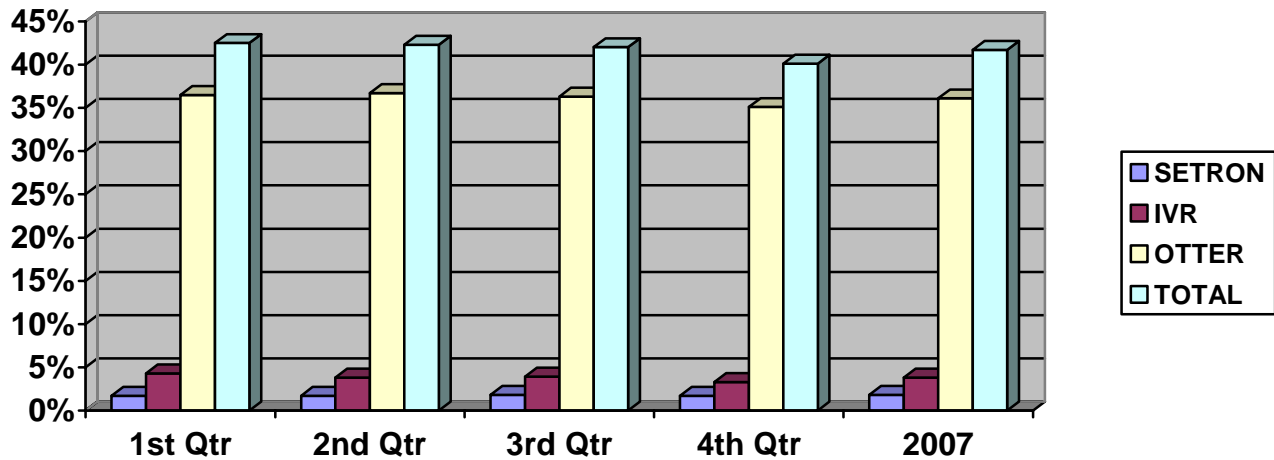
## EMPLOYER REPORTING:

Employer reporting covers two areas: Percentage of employers reporting electronically and timeliness of employer reports.

### PERCENTAGE OF EMPLOYERS REPORTING ELECTRONICALLY

This state factor measures the percentage of employers reporting electronically. It shows the percent of employers who report OTTER, IVR No Payroll, and SETRON.

### Electronic Filing Percentages



	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2007
SETRON	1.7%	1.7%	1.8%	1.7%	1.8%
IVR	4.3%	3.8%	3.9%	3.3%	3.8%
OTTER	36.5%	36.7%	36.3%	35.1%	36.1%
TOTAL	42.5%	42.3%	42.0%	40.1%	41.7%

The goal is to have an annual increase in the percentage of employers reporting electronically of 1%.

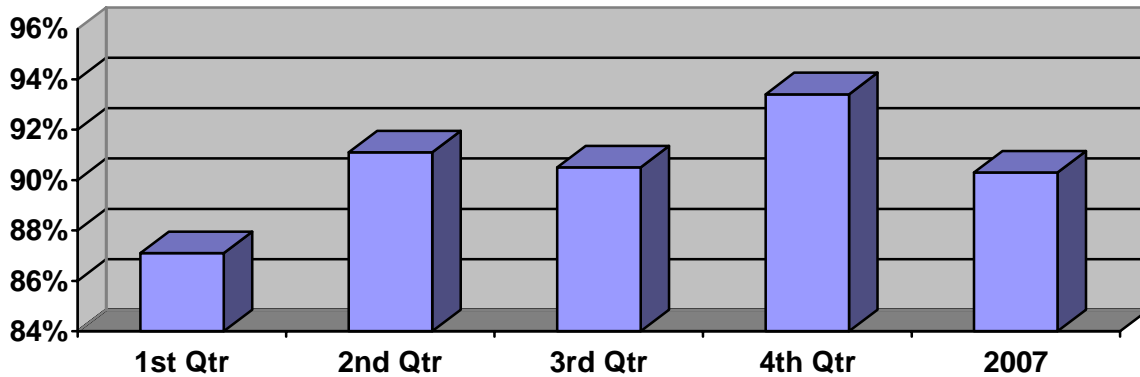
Increasing the number of employers reporting electronically helps improve the accuracy of wage records and decreases staff workload.

# TAX SUCCESS FACTORS AND PERFORMANCE MEASURES

## BLOCKED CLAIM INVESTIGATIONS

This factor is a state measure. It measures the length of time to resolve a blocked claim. The measurement is from the date the claimant requests a redetermination to the date we complete the investigation. This information is tracked monthly, and evaluated quarterly.

**Timeliness of Investigations**



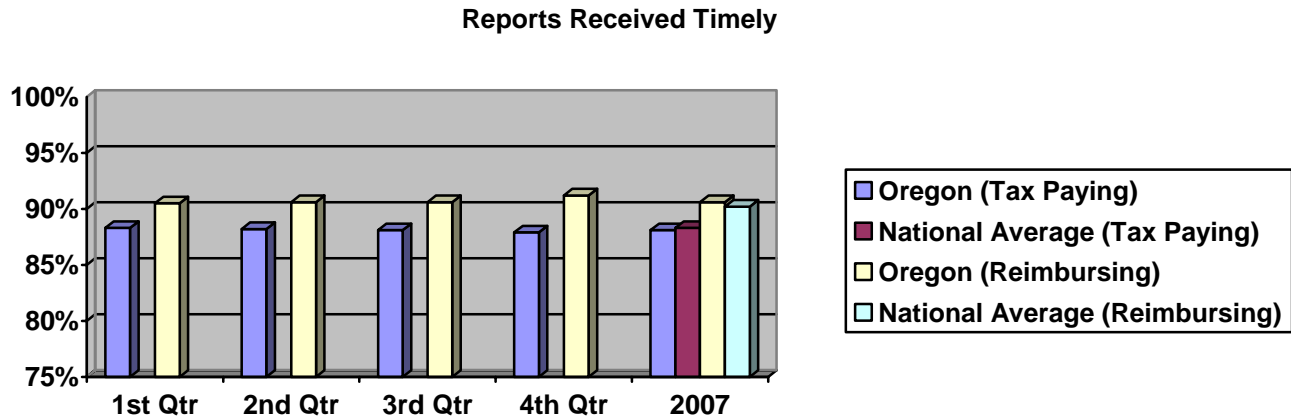
The goal is 90% cleared within 10 days.

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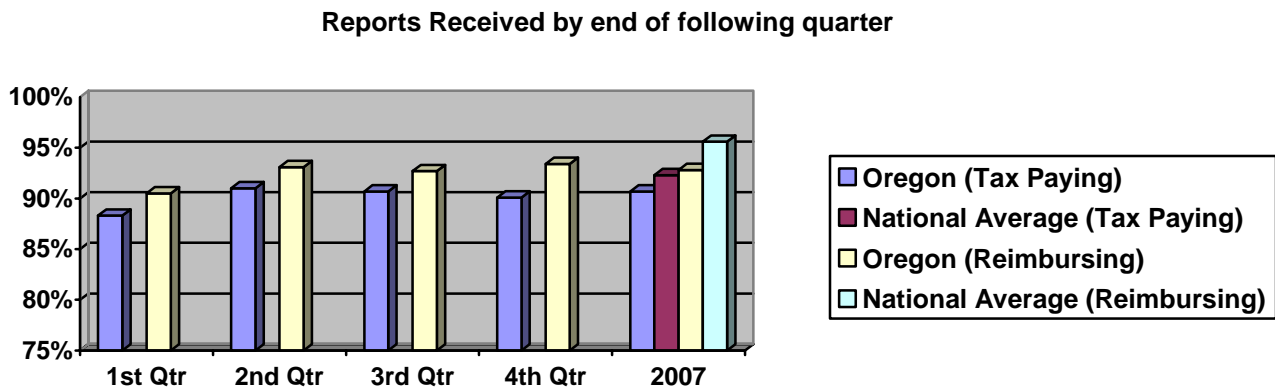
## TIMELINESS OF EMPLOYER REPORTS

This factor measures the percent of employers that submit their reports by the due date, the percent that were secured by the following quarter, and the percent that are resolved (i.e. subject date changes, closings, estimated reports) within 180 days.

Obtaining the reports quickly is key to successful collections. Collection efforts can not begin until the amount of tax is legally set. This factor measures the effectiveness of our voluntary compliance (timely reporting) and our report enforcement efforts.



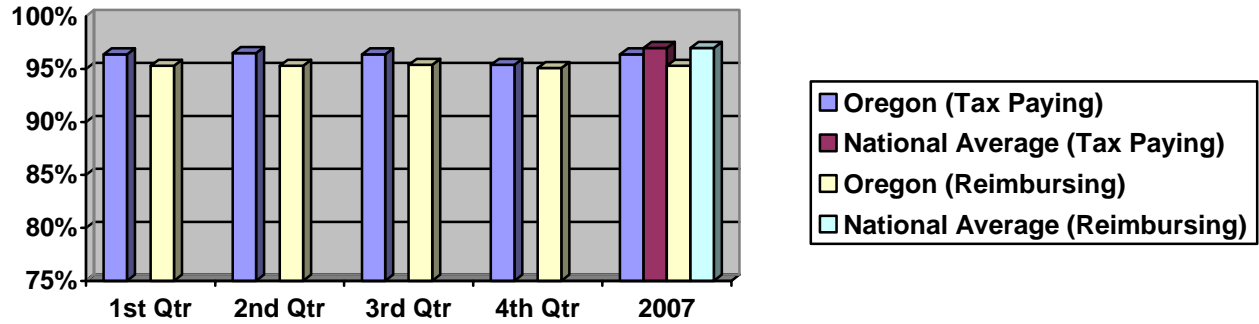
The federal desired level of achievement is 90% for reports received timely.



The federal desired level of achievement is 95% for secured by the following quarter.

# TAX SUCCESS FACTORS AND PERFORMANCE MEASURES

Reports Received within 180 Days



The federal desired level of achievement is 98% resolved within 180 days.

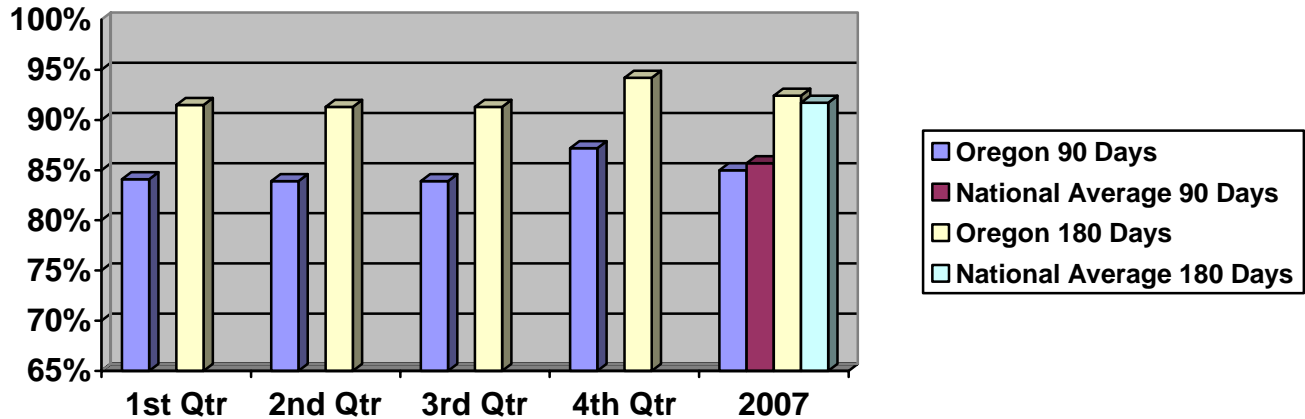
# TAX SUCCESS FACTORS AND PERFORMANCE MEASURES

## STATUS:

Status performance is measured by the timeliness of status determinations.

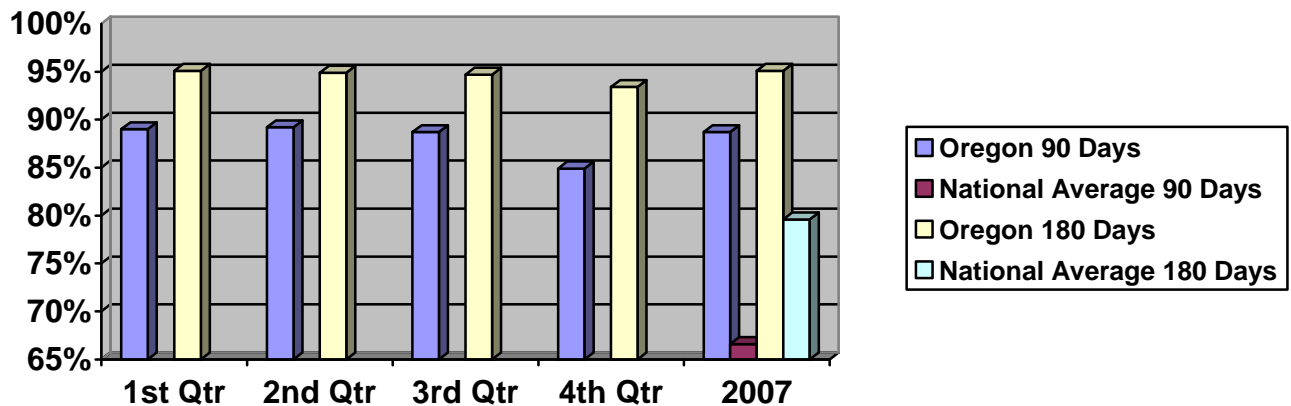
Status determination time lapse is defined as: The number of days from the end of the quarter in which liability occurred to the date the determination was entered into the state's system.

### New Status Determinations



The federal desired level of achievement is 70% within 90 days.

### Successor Status Determinations



The federal desired level of achievement is 80% within 180 days.

# TAX SUCCESS FACTORS AND PERFORMANCE MEASURES

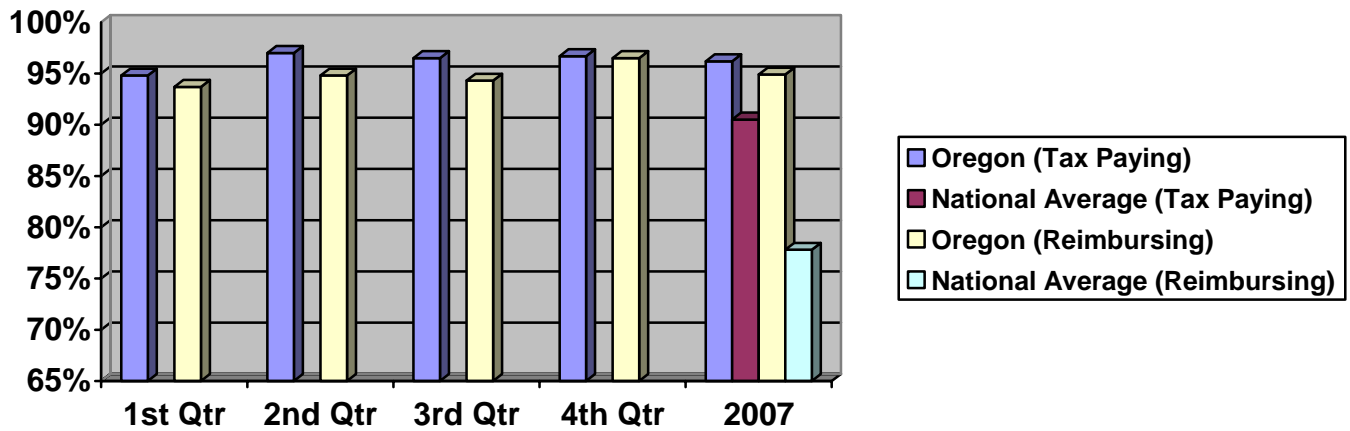
## COLLECTIONS

Collection performance is measured in the following areas: timeliness of payments, percent of uncollectible taxes, and percent of unpaid taxes.

### TIMELINESS OF PAYMENTS

This factor measures the percent of payments submitted by the due date.

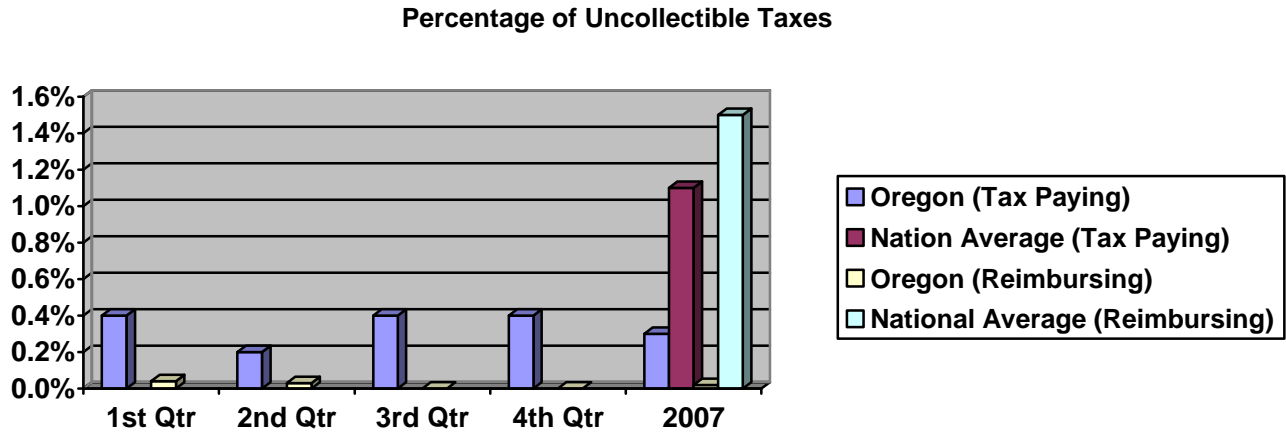
### Percent of Timely Payments



# TAX SUCCESS FACTORS AND PERFORMANCE MEASURES

## PERCENTAGE OF UNCOLLECTIBLE TAXES

This factor measures the percentage of tax due declared uncollectible. This includes amounts written off or removed from active accounts receivable.



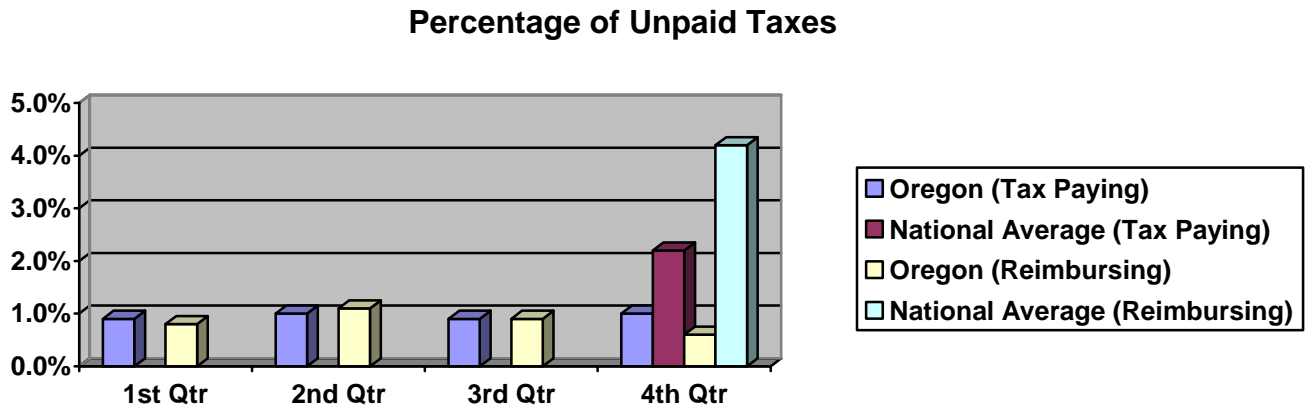
The state goal is to have the amount of tax due declared uncollectible at less than 1%.

NOTE: Lower is better.

# TAX SUCCESS FACTORS AND PERFORMANCE MEASURES

## PERCENTAGE OF UNPAID TAXES

This factor measures the percent of accounts receivable, excluding penalties and interest, at the end of the quarter compared to the tax due.



The state goal is to have accounts receivable at less than 3% of the total tax due.

NOTE: Lower is better.

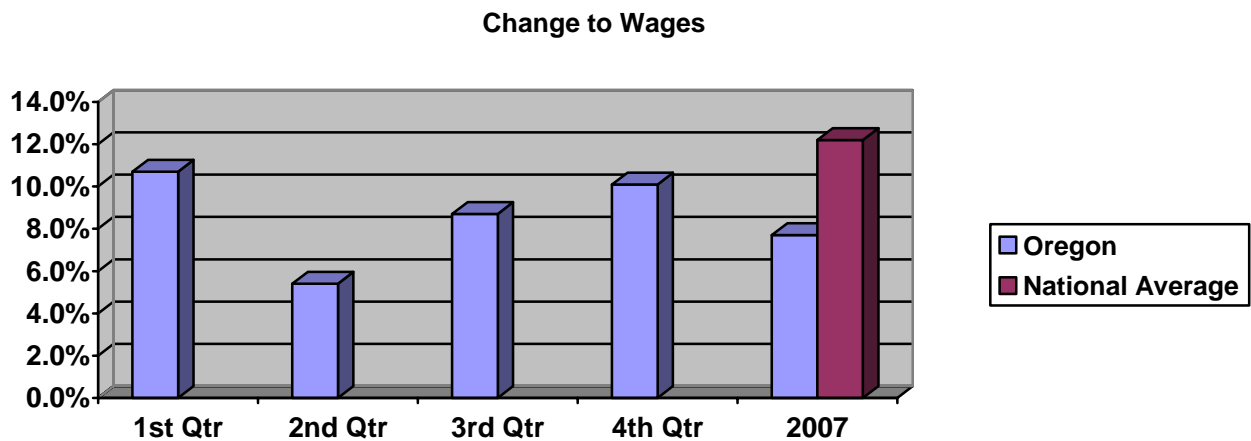
# TAX SUCCESS FACTORS AND PERFORMANCE MEASURES

## AUDITS

Audit performance is measured in the following areas: change in total wages from audits, percentage of employers audited and percentage of wages audited.

### CHANGE IN TOTAL WAGES FROM AUDITS

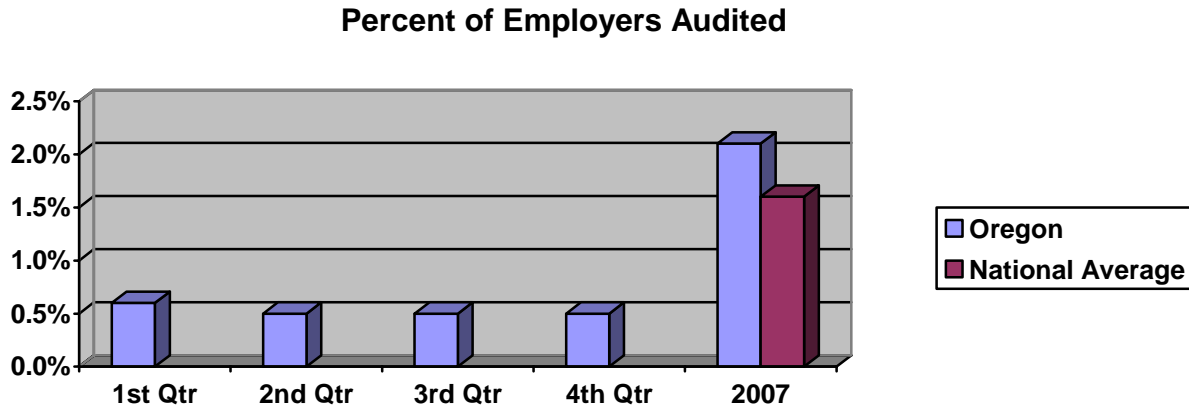
This factor measures the change to total wages as a result of an audit. It measures the percentage of wage records that have a change entered. Successfully discovering unreported wages helps ensure a more equitable tax program and that wages are available for prompt payment of benefits. It may also reflect the degree of employer compliance and understanding of reporting requirements.



# TAX SUCCESS FACTORS AND PERFORMANCE MEASURES

## PERCENTAGE OF EMPLOYERS AUDITED

This factor measures the percentage of employers audited. Adequate audit penetration helps ensure an equitable tax program.



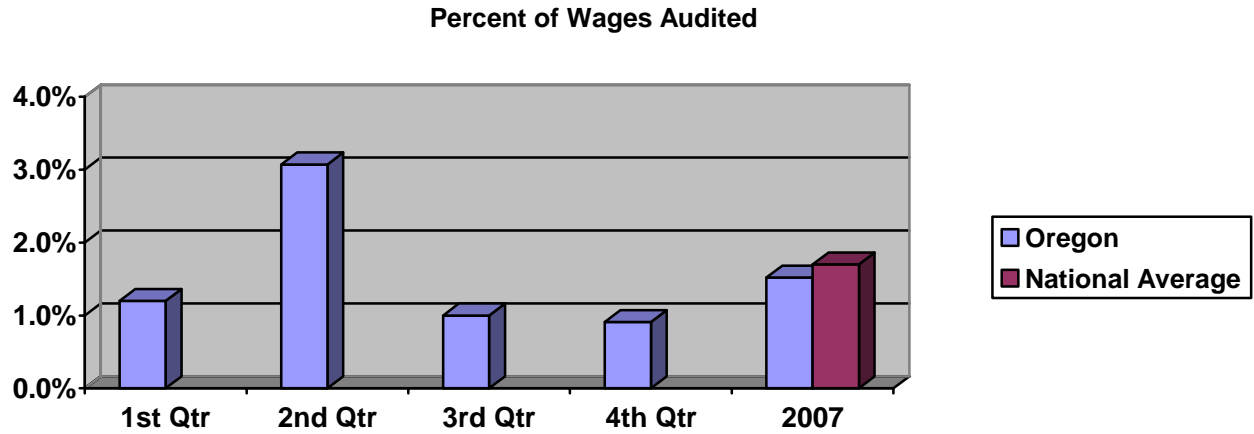
The federal desired level of achievement is 2% of employers audited annually.

In 2007, Oregon audited 2.1% of registered employers and the National Average was 1.6%.

# TAX SUCCESS FACTORS AND PERFORMANCE MEASURES

## PERCENTAGE OF WAGES AUDITED

This factor measures the percent of wages audited. It is an indicator of the size of employers audited.



For Oregon, the annual goal is 1.5% of the total wages audited.