



# Oregon

Kate Brown, Governor

**Employment Department**

875 Union Street NE  
Salem, Oregon 97311



## Experience Rating Effective January 1, 2016

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, 2015. 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 2016. This table was determined in accordance with ORS 657.462.

	<b>Benefit Ratio</b>	<b>Tax Rate</b>		<b>Benefit Ratio</b>	<b>Tax Rate</b>	
.000000	through	.000000	1.2	.014272	through .016614	2.9
.000001	through	.000905	1.3	.016615	through .019456	3.0
.000906	through	.001854	1.4	.019457	through .023900	3.1
.002305	through	.002304	1.5	.023901	through .031331	3.2
.002305	through	.002858	1.6	.031332	through .041651	3.3
.002859	through	.003655	1.7	.041652	through .056899	3.4
.003656	through	.004154	1.8	.056900	through .072504	3.6
.004155	through	.004874	1.9	.072505	through .086714	3.8
.004875	through	.005542	2.0	.086715	through .102828	4.0
.005543	through	.006315	2.1	.102829	through .114799	4.2
.006316	through	.007157	2.2	.114800	through .125241	4.4
.007158	through	.008101	2.3	.125242	through .136295	4.6
.008102	through	.008774	2.4	.136296	through .157670	4.8
.008775	through	.009841	2.5	.157671	through .167757	5.0
.009842	through	.011173	2.6	.167758	through .198846	5.2
.011174	through	.012395	2.7	.198847	and over	5.4
.012396	through	.014271	2.8			

**File electronically and save paper work!** Now you can file electronically or by telephone. Install our Oregon Tax Employer Reporting (OTTER) system 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 them electronically using the Secure Electronic Tax Reporting Online (SETRON) program. If your business had no payroll for the quarter, but is still active, you can file your report by calling 503-378-3981. For more information about any of these filing options, go to our tax information website at: [www.oregon.gov/EMPLOY/Businesses/Tax](http://www.oregon.gov/EMPLOY/Businesses/Tax) or call 503-947-1488.

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