



# Oregon

Kate Brown, Governor

## Employment Department

875 Union Street NE

Salem, Oregon 97311



## Experience Rating Effective January 1, 2022

**TAXABLE PAYROLL** includes payroll for a maximum of 12 calendar quarters before July 1, 2019. 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 2022. This table was determined in accordance with ORS 657.462.

Benefit Ratio		Tax Rate	Benefit Ratio	Tax Rate	
.000000	through	.000000	0.9	.008361 through .009597	2.6
.000001	through	.000003	1.0	.009598 through .011546	2.7
.000004	through	.000649	1.1	.011547 through .013379	2.8
.000650	through	.001039	1.2	.013380 through .016175	2.9
.001040	through	.001500	1.3	.016176 through .019985	3.0
.001501	through	.001990	1.4	.019986 through .023893	3.1
.001991	through	.002231	1.5	.023894 through .033455	3.2
.002232	through	.002657	1.6	.033456 through .042344	3.4
.002658	through	.003196	1.7	.042345 through .054043	3.6
.003197	through	.003739	1.8	.054044 through .068321	3.8
.003740	through	.004246	1.9	.068322 through .081366	4.0
.004247	through	.004530	2.0	.081367 through .087332	4.2
.004531	through	.005138	2.1	.087333 through .094512	4.4
.005139	through	.005618	2.2	.094513 through .107015	4.6
.005619	through	.006439	2.3	.107016 through .128515	4.8
.006440	through	.007309	2.4	.128516 through .150296	5.0
.007310	through	.008360	2.5	.150297 through .195945	5.2
				.195946 and above	5.4

**File electronically and save paper work!** You can file electronically or by telephone. Use our Oregon Payroll Reporting System (OPRS) and file using our secure website. 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. If your business had no payroll for the quarter, and is still active, you can file your report by calling 503-378-3981. For more information about filing options, go to our website at [www.oregon.gov/EMPLOY/Businesses/Tax/Pages/Payroll-Taxes.aspx](http://www.oregon.gov/EMPLOY/Businesses/Tax/Pages/Payroll-Taxes.aspx) or call 503-947-1488.

*Oregon Employment Department is an equal opportunity employer/program.  
Oregon Departamento de Empleo es un programa/empleador que respeta la igualdad de oportunidades.*