

# Form OR-STT-2

Page 1 of 1, 150-206-006 (Rev. 09-18) Oregon Department of Revenue



Office use only
Date received

## Statewide Transit Tax Employee Detail Report

*Submit original form—do not submit photocopy*

Business name	Business identification number (BIN) -	Federal employer identification number (FEIN) -
<b>Total subject wages</b>	Quarter	Year
<input type="text"/> Must equal total in "Subject wages" box of quarterly or annual STT form.		

Enclose with Form OR-STT-1, *Oregon Quarterly Statewide Transit Tax Return*, or Form OR-STT-A, *Oregon Annual Statewide Transit Tax Withholding Return*.

#	Social Security number (SSN)	First initial	Employee last name	Total subject wages	Statewide transit tax withheld
1	- -			<input type="text"/>	<input type="text"/>
2	- -			<input type="text"/>	<input type="text"/>
3	- -			<input type="text"/>	<input type="text"/>
4	- -			<input type="text"/>	<input type="text"/>
5	- -			<input type="text"/>	<input type="text"/>
6	- -			<input type="text"/>	<input type="text"/>
7	- -			<input type="text"/>	<input type="text"/>
8	- -			<input type="text"/>	<input type="text"/>
9	- -			<input type="text"/>	<input type="text"/>
10	- -			<input type="text"/>	<input type="text"/>
11	- -			<input type="text"/>	<input type="text"/>
12	- -			<input type="text"/>	<input type="text"/>
13	- -			<input type="text"/>	<input type="text"/>
14	- -			<input type="text"/>	<input type="text"/>
15	- -			<input type="text"/>	<input type="text"/>
16	- -			<input type="text"/>	<input type="text"/>
17	- -			<input type="text"/>	<input type="text"/>
18	- -			<input type="text"/>	<input type="text"/>
19	- -			<input type="text"/>	<input type="text"/>
20	- -			<input type="text"/>	<input type="text"/>
<b>Column totals</b>				<input type="text"/>	<input type="text"/>

# Oregon Statewide Transit Tax Employee Detail Report (Form OR-STT-2) Instructions

## General information

The new statewide transit tax—part of House Bill (HB) 2017 from the 2017 Legislative Session—takes effect on July 1, 2018. HB 2017 requires all employers to withhold, report, and remit one-tenth of one percent (0.001) of wages paid to their employees to the Department of Revenue. Employees include Oregon residents, regardless of where services are performed; and nonresidents who perform services in Oregon.

Employers subject to the statewide transit tax must complete this form and enclose it with either the *Oregon Quarterly Statewide Transit Tax Withholding Return* (Form OR-STT-1) or the *Oregon Annual Statewide Transit Tax Withholding Return* (Form OR-STT-A).

**Total subject wages.** Enter the total subject wages paid to employees during the quarter (or year if you are an annual filer). If you use more than one page of the Form OR-STT-2, enter the total from all pages on page 1 only. This figure must equal the amount in box 1 of the Form OR-STT-1 or Form OR-STT-A.

**Social Security number (SSN).** Enter the Social Security number for each employee reported.

**First initial.** Enter the first initial of each employee reported.

**Employee last name.** Enter the last name of each employee reported.

**Total subject wages (per employee).** Wages are reported in the quarter or year (if an annual filer) paid to the employee regardless of when earned. Enter the total subject wages paid to each employee during the quarter or year (if an annual filer) regardless of whether the employee's wages were more than the taxable wage base.

**Statewide transit tax withheld.** Enter the amount of statewide transit taxes withheld from each employee.

**Column totals.** Enter the total subject wages and total statewide transit tax withheld for all employees reported on the page. Don't include totals from other pages of this form.

## Due date

Mail the completed employee detail report with appropriate return (Form OR-STT-1 or OR-STT-A), payment, and completed payment voucher to:

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

## Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
(503) 378-4988 or (800) 356-4222  
[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.