When to file the transit tax

Your transit tax is reported quarterly using the *Oregon Quarterly Tax Report* (Form OQ). Make your payment using the payment coupon, Form OR-OTC-V, or through the department's electronic fund transfer (EFT). For EFT information, call (503) 945-8100 option 4 then option 1.

How to figure the transit tax

Multiply the gross taxable payroll earned within the transit district by the current transit rate. The current rate should be printed in the TriMet/LTD portion of the *Oregon Quarterly Combined Tax Report* (Form OQ).

Exempt payroll

The following are exempt from transit payroll taxes:

1. Federal credit unions.
2. Public school districts.
3. 501(c)(3) nonprofit and tax-exempt institutions (except hospitals).
4. Insurance companies (except domestic insurers).
5. Domestic service in a private home.

The following are exempt from LTD, but subject to TriMet taxes:

1. Public education districts.
2. Public special service and utility districts.
3. Port authorities.
4. Fire districts.
5. City, county, and other local governments.

For more definitions of exempt payroll for payroll taxes, refer to the *Oregon Business Guide.*

Penalty and interest

We charge:

- A 5 percent penalty on any unpaid tax after the return's due date;
- An additional 20 percent penalty on any tax due if Form OQ is filed more than one month late;
- A 100 percent penalty on any tax due if Form OQ is not filed for three consecutive years;
- Interest, at the current rate, on the unpaid tax from the return's due date.

Contact

For more information on TriMet or LTD tax, call the Oregon Department of Revenue, (503) 945-8100.

Self-employment transit tax

If you have self-employment earnings within a transit district, they may be subject to transit self-employment tax. For more information, call (503) 378-4988.

Download forms from:
www.oregon.gov/dor/pages/index.aspx

or write to:

Forms, Oregon Department of Revenue
PO Box 14999
Salem OR 97309-0990

If you use a payroll service or a tax preparer, please be sure your preparer is filing and depositing correctly for transit taxes.

150-211-503 (Rev. 11-15-19)

A guide to TriMet and Lane Transit payroll taxes

Oregon Transit Payroll Taxes for Employers

Should I file?

Transit district taxes

The Oregon Department of Revenue administers tax programs for the Tri-County Metropolitan Transportation District (TriMet) and the Lane County Mass Transit District (LTD). Nearly every employer who pays wages for services performed in these districts must pay transit payroll tax.

The transit tax is imposed directly on the employer. The tax is figured only on the amount of gross payroll for services performed within the TriMet or Lane Transit Districts. This includes traveling sales representatives and employees working from home.

Who must file and pay?

All employers, including nonresident employers, who are paying wages earned in the TriMet or LTD districts must register and file with the Oregon Department of Revenue. Wages include all salaries, commissions, tips, bonuses, fees, payments to a deferred compensation plan, or other items of value.

Your payroll service may not be aware that you have employees working in the transit districts. If so, you need to contact the service regarding your reporting and payment responsibility.

How to register

If you are a new employer and subject to the transit tax, you may register online at sos.oregon.gov/business/pages/register.aspx or by completing the *Combined Employer's Registration*, 150-211-055, including the transit tax section.

If you're registered and have employees in the transit tax districts, complete the *Oregon Combined Payroll Tax Business Change in Status Form*, 150-211-156.

You can download these forms from: www.oregon.gov/dor/programs/businesses, or order them by calling (503) 945-8100.

TRIMET

ZIP code list

Use this list as a guideline to help determine if you have employees in the TriMet Transit District. Some ZIP codes may not coincide with the district boundaries. For TriMet boundary information, call TriMet, 503-962-6466.

ZIP codes completely in TriMet Transit District

97003	97035	97205	97215	97223	97239
97005	97036	97206	97216	97225	97256
97006	97068	97209	97217	97227	97258
97008	97077	97210	97218	97229	97266
97024	97201	97211	97219	97230	97267
97027	97202	97212	97220	97232	
97030	97203	97213	97221	97233	
97034	97204	97214	97222	97236	

ZIP codes partially in TriMet Transit District

97007	97022	97062	97086	97123	97231
97009	97023	97070	97089	97124	97236
97015	97045	97078	97113	97140	
97019	97060	97080	97116	97224	

Counties

Clackamas, Multnomah, Washington

TriMet Transit District rate

1/1/12 to 12/31/12	0.007018
1/1/13 to 12/31/13	0.007137
1/1/14 to 12/31/15	0.007237
1/1/16 to 12/31/16	0.007337
1/1/17 to 12/31/17	0.007437
1/1/18 to 12/31/18	0.007537
1/1/19 to 12/31/19	0.007637
1/1/20 to 12/31/20	0.007737

Deleted from TriMet

(Transit still subject before the deletion date)

Boring	1/1/13	Wilsonville	1/1/89
Canby	1/1/02	Molalla	1/1/89
Sandy	1/1/00	Damascus	1/1/89

LTD

ZIP code list

Use this list as a guideline to help determine if you have employees in the Lane Transit District. Some ZIP codes may not coincide with the district boundaries. For Lane Transit boundary information, call LTD, (541) 682-6100.

City	ZIP code
Blue River	97413
Coburg	97408
Cottage Grove	97424
Creswell	97426
Dexter	97431
Elmira	97437
Eugene	97401–97405
Eugene	97408
Eugene	97440
Fall Creek	97438
Finn Rock	97488
Goshen	97405
Jasper	97438
Junction City	97448
Lancaster	97448
Leaburg	97489
Lowell	97452
Maywood	97413
McKenzie Bridge	97413
Pleasant Hill	97455
Springfield	97477, 97478
Thurston	97482
Trent	97431
Veneta	97487
Vida	97488
Walterville	97488

County

Lane

Lane Transit District rate

1/1/13 to 12/31/13	0.0069
1/1/14 to 12/31/15	0.0070
1/1/16 to 12/31/16	0.0071
1/1/17 to 12/31/17	0.0072
1/1/18 to 12/31/18	0.0073
1/1/19 to 12/31/19	0.0074
1/1/20 to 12/31/20	0.0075