

# 2025

# Oregon Domestic Combined Payroll Tax Report

## Instructions for Oregon domestic employers



### For faster processing:

- ✓ File electronically.
- ✓ Use this booklet.
- ✓ No payroll?  
Enter 0 on lines 1, 8a, 8b,  
and 20 of Form OA.
- ✓ Pay on Revenue Online.
- ✓ Check your math.





# Contact Information

## Oregon Department of Revenue (DOR)

### State withholding

503-945-8100 or 1-800-356-4222  
Fax: 503-945-8772  
Email: payroll.help@dor.oregon.gov

### Oregon Department of Revenue

955 Center Street NE  
Salem OR 97301-2555

Go to [www.oregon.gov/dor](http://www.oregon.gov/dor) for:

- Payroll tax basics
- Sign up for *Payroll Tax News*
- Withholding tables and formulas

## Oregon Department of Consumer & Business Services (DCBS)

### State Workers Benefit Fund (WBF) assessment

#### Subjectivity questions

503-947-7815 or 1-888-877-5670  
Email: [wcd.employerinfo@dcbs.oregon.gov](mailto:wcd.employerinfo@dcbs.oregon.gov)

#### Assessment questions

503-378-2372 or *Fax*: 503-378-3134  
Email: [wbf.assessments@dcbs.oregon.gov](mailto:wbf.assessments@dcbs.oregon.gov)

#### Assessments Unit

**DCBS/CSD/Financial Services**  
PO Box 14480  
Salem OR 97309-0405

Go to [www.oregon.gov/dcbs/wbf](http://www.oregon.gov/dcbs/wbf) for:

- What is the Workers' Benefit Fund?
- Determining WBF hours worked
- Calculating the WBF assessment
- Corrections and changes notification form

## Oregon Workers' Compensation Division

Go to [www.wcd.oregon.gov](http://www.wcd.oregon.gov) for:

- Workers' Compensation (WC) insurance
- Employer incentives to hire an injured worker
- Insurers authorized to write WC policies
- Do I need WC insurance?

# Oregon Employment Department (OED)

## State Unemployment Insurance tax (UI) and Paid Leave Oregon (Paid Leave) contributions

503-947-1488  
*Fax*: 503-947-1700  
Email: [oed.contributions.and.recovery.division@employ.oregon.gov](mailto:oed.contributions.and.recovery.division@employ.oregon.gov)

### Contributions and Recovery

#### Oregon Employment Department

875 Union St NE  
Salem OR 97311-0030

Go to [frances.oregon.gov/employer](http://frances.oregon.gov/employer) for:

- Electronic reporting
- UI and Paid Leave account information

## Paid Leave Oregon Benefits , Self-Employed, & Equivalent Plans

833-854-0166  
Email: [paidleave@employ.oregon.gov](mailto:paidleave@employ.oregon.gov)

### Paid Leave Employer Services

**Oregon Employment Department**  
875 Union St NE  
Salem OR 97311-0030

Go to [paidleave.oregon.gov](http://paidleave.oregon.gov) for:

- Equivalent Plan information
- Small employer assistance grants
- Paid Leave benefit questions

## Additional Resources

### Bureau of Labor and Industries (BOLI)

For wages: [www.oregon.gov/boli/whd](http://www.oregon.gov/boli/whd)  
For everything else: [www.oregon.gov/boli](http://www.oregon.gov/boli)

### Oregon Secretary of State (SOS)

Go to [sos.oregon.gov/business](http://sos.oregon.gov/business) for:

- *Employer's Guide for Doing Business in Oregon*
- Electronic Business Registration forms

### Internal Revenue Service (IRS)

Go to [www.irs.gov/businesses](http://www.irs.gov/businesses) for:

- Contracting payroll service
- Acquiring a Federal Employer Identification Number (FEIN)
- Federal payroll tax forms

### Oregon Department of Justice (DOJ)

Employers must report all new and rehired employees within 20 days of their hire date.

503-378-2868 or 1-866-907-2857

Email: [emplnewhire.help@doj.state.or.us](mailto:emplnewhire.help@doj.state.or.us)

### Division of Child Support

#### Employer New Hire Reporting Program

4600 25th Ave NE, Suite 180  
Salem OR 97301

For the Oregon Employer Services Portal:  
[employerportal.oregonchilddispatch.gov](http://employerportal.oregonchilddispatch.gov)

For everything else:

[www.oregonchilddispatch.gov](http://www.oregonchilddispatch.gov)

## Table of Contents

Contact Information.....	1
Additional Resources.....	2
Where to Pay.....	3
Where to File .....	3
Tips for Successful Reporting.....	3
New Information.....	4
Important Information.....	4
Required Forms.....	6
Filing the Combined Annual Tax Report .....	7
Payment Instructions.....	7
Penalties.....	8
Interest.....	9
Credits .....	9
Oregon Annual Tax Report (Form OA Domestic) Instructions .....	10
Employee Detail Report (Form 132 Domestic) Instructions.....	12
Unemployment Insurance Tax Information.....	13
Paid Leave Oregon Contribution Information .....	14
Withholding Tax Information.....	16
Workers' Benefit Fund Assessment Information.....	16

You can find this booklet at [www.oregon.gov/dor/bus](http://www.oregon.gov/dor/bus)

## Where to find forms

You will no longer receive personalized forms in the mail. Blank forms are available online or by order.

Download blank forms: [www.oregon.gov/employ/businesses](http://www.oregon.gov/employ/businesses) or [www.oregon.gov/dor/forms](http://www.oregon.gov/dor/forms)

Order blank forms: 503-947-1488

## Where to Pay

### To pay electronically, use Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor)

Log in, select "Withholding Payroll," and click on "I want to make an OTC payment."

Find more instructions at [www.oregon.gov/dor/business](http://www.oregon.gov/dor/business)

#### To pay by mail, use paper Form OR-OTC-V.

You must include one form with each payment.

To order, go to [www.oregon.gov/dor/business](http://www.oregon.gov/dor/business).

Form OR-OTC-V is mailed separately to employers.

## Where to File

**Form OA and Form 132 Domestic**  
(see page 4)



**File electronically using Frances Online:**  
[frances.oregon.gov/employer](http://frances.oregon.gov/employer)

**All reports printed on paper**  
(see page 6)



**Mail to:** **Oregon Department of Revenue**  
**PO Box 14800**  
**Salem OR 97309-0920**

## Tips for Successful Reporting

When you report all required information correctly, you can avoid delays in the processing of your forms. Delays may result in penalties, interest charges, and other fees you may be required to pay if you don't report accurately and on time. **If you use a payroll service, remember you are ultimately responsible for providing reports and payments accurately and timely.**

### How to avoid common problems

- File and pay electronically to reduce calculation errors and other mistakes. See Where to File on page 3.
- Use the correct Oregon Business Identification Number (BIN).
- Put the BIN and quarter/year on each report form in the appropriate box.

- Use the correct tax and assessment rates.
- Make sure to include your name and address.
- Keep copies of your completed forms for your records.
- Report whole hours on Form OA (WBF assessment) and on Form 132 Domestic.

# New Information

## Tax rates

- The Workers' Benefit Fund (WBF) assessment rate is **0.020**.
- The taxable wage base for Unemployment Insurance (UI) is **\$54,300**.
- The Paid Leave contribution rate is **0.01**, and the wage base is **\$176,100**.

## WBF Assessment

For updated guidance on calculating and reporting assessment, see the Workers' Benefit Fund (WBF) Assessment booklet on the website (see page 1) (OAR 436-070).

## Form requirements

Form OR-WR (which includes state withholding and the statewide transit tax) is required to be filed electronically with Revenue Online. See "Revenue Online".

DOR requires all submitted forms to be complete, legible, and on approved agency forms. Non-agency forms and forms that are incomplete or illegible won't be processed and will be returned to you. Agency forms are located on the agency websites (see page 1).

# Important Information

**Oregon Department of Revenue (DOR), Oregon Employment Department (OED), and Department of Consumer and Business Services (DCBS) rules may be different from each other. Read all instructions carefully. If you have questions, contact the appropriate agency** (see page 1).

## Unemployment Insurance (UI) tax rate

Your UI tax rate is based on the last 12 quarters experience through June 30, 2025. You received a Notice of Estimated Tax Rate in November of 2024 because the data is not available for the first two quarters of 2025 until we receive your annual report in 2025. Final tax rate notices will be mailed in May 2026 after the year 2025 annual reports are processed.

## Paid Leave Oregon (Paid Leave)

Paid Leave allows individuals to take paid time off when life's moments impact them and their families' health and safety. For more information, go to Paid Leave's website (see page 1).

## Frances Online

Frances Online is a free online portal that allows you to manage your Paid Leave and UI contribution accounts securely and easily. With Frances Online, you can:

- File, view, and amend your combined reports.
- View your account status.
- Check for balances or credits.
- Make past due UI and Paid Leave payments.
- View and print letters from OED.
- Respond to questionnaires.

- Send secure messages.
- Use on your phone or tablet.

For more information or to sign up for an account, go to [www.frances.oregon.gov/employer](http://www.frances.oregon.gov/employer).

## Revenue Online

Revenue Online, DOR's self-service site, is available for combined payroll taxpayers. Revenue Online provides convenient, secure access to tools for managing your tax account—and it's free! With Revenue Online, you can:

- View your tax account.
- Make certain payments by selecting "Make a Payment."
- View and print letters from DOR.
- Send DOR secure messages.
- File certain returns.
- Check your DOR account balance and more!

For more information or to sign up for an account, go to [www.oregon.gov/dor](http://www.oregon.gov/dor).

**Note:** The W-2 filing date has changed to **January 31** of each year. 1099s with information in box 7 will be due January 31.

## What is a filed return?

Only columns on Form OA Domestic that are filled in with numerical information are considered a filed return (for example, using a 0 rather than a blank space).

You don't need to file Form 132 Domestic if you file a non-payroll report.

## Closing your account

If you close your account mid-year, all reports and payments are due within 20 days of the date that you terminate your employees, instead of January Form requirements.

## Filing option

Employers with exclusively domestic (in home service) employment may elect to file the combined payroll tax reports quarterly instead of annually. Contact OED for more information (see page 1).

## Required reporting

If you're an employer who's subject to UI or Paid Leave, report required information on Form 132 Domestic.

## UI and Paid Leave—Alternate base year

Individuals that file a claim for UI or Paid Leave benefits might qualify using an Alternate Base Year. To determine if they qualify, OED will send a request for information to the last known employer. The response to this notice doesn't replace Form OA Domestic. You need to include the wages and hours for all subject employees, whether using a Regular or Alternate Base Year on your Forms OA and 132 Domestic. Contact OED for more information (see page 1).

## Oregon identification numbers

Your Oregon Business Identification Number (BIN) is not the same as the Revenue Identification Number (RIN) or your registry number issued by the Oregon Secretary of State's Corporation Division. **If you don't know your BIN, contact DOR** (see page 1).

The correct format for a BIN is NNNNNNNN-N (for example, 1234567-8).

**You must include your BIN at the top of all correspondence, returns, and payments that you file with DOR, OED, and DCBS.**

**Important:** If the structure of your business has changed, contact DOR (see page 1).

## Withholding tax tables and formulas

The Oregon withholding tax tables and formulas will be updated each year with an effective date of January 1. DOR will send information through the Payroll Tax News. Contact DOR for more information (see page 1).

## W-2 informational returns

All businesses and payroll service providers must report W-2 information electronically to DOR using iWire. The filing due date is **January 31** of each year.

## 1099 electronic filing requirements

If your business reports the following 1099 forms, **you must submit them electronically each year by:**

<b>March 31</b>	Form 1099-MISC Form 1099-G Form 1099-R Form 1099-K Form W-2G
<b>January 31</b>	Form 1099-NEC

**You're required** to file electronically if you have one or more information returns. An information return is a tax document you must file to report certain business transactions to DOR and the IRS, such as 1099s (ORS 314.360).

## Penalties assessed

DOR may assess penalties for employers who don't file a timely information return (Form W-2 or 1099) or file an incorrect or incomplete information return [House Bill (HB) 2464]. DOR may assess \$50 per information return, up to an annual maximum amount of \$2,500. DOR may raise the penalty to \$250 per information return, up to an annual maximum amount of \$25,000, for employers who knowingly fail to file a timely information return or knowingly file an incomplete, false or misleading information return.

## Oregon retirement savings program

OregonSaves, the Oregon retirement savings program, is an easy way for Oregonians to save for retirement through payroll deductions. Oregon employers that don't currently offer an employer-sponsored retirement plan will facilitate OregonSaves for its employees. OregonSaves will roll out in phases to employers in the next few years. For more information, go to [www.oregonsaves.com](http://www.oregonsaves.com).

## Independent contractors

To be an independent contractor, workers must meet the statutory definition in ORS 670.600. This law covers DOR, OED, Construction Contractors Board, and Landscape Contractors Board.

The laws covering the WC Division of DCBS and the Bureau of Labor and Industries (BOLI) differ from ORS 670.600.

Misclassifying employees as independent contractors can be costly to an employer. For more information about independent contractors, visit [www.oregon.gov/ic](http://www.oregon.gov/ic).

## Bankruptcy

If you file for bankruptcy, you need to **separately** notify each state agency that administers the payroll

taxes or assessments to which you are subject. Be prepared to supply the case number, the BIN and FEIN of all accounts associated with the bankruptcy.

## Keep your records

You must keep WBF assessment-related payroll records for at least four years.

You must keep all other payroll records for at least six years after filing the required reports.

# Required Forms

We process paper forms electronically. It's critical for successful reporting to use the correct format and color of ink.

To avoid problems:

- Use only blue or black ink.
- Only file with official forms.
- Use **CAPITAL LETTERS ONLY** when filling out your reports.

If you use a tax preparer, check that they have this booklet and the correct forms.

## Forms needed for reporting

**Form OA Domestic**—File this form each year to document how you calculate the annual amounts of withholding tax, UI tax, Paid Leave contributions, and WBF assessment you owe.

**Form 132 Domestic**—Use to report state income tax withholding, UI subject wages, or Paid Leave subject wages. For each employee, you must include the following quarterly detailed wage information:

1. Social Security number
2. First initial
3. Last name
4. Whole hours worked
5. State income tax withholding
6. UI subject wages
7. Paid Leave subject wages

**Form OR-OTC-V**—File with each payroll tax payment to show how the amount paid is to be

distributed among withholding tax, UI tax, Paid Leave contributions, and WBF assessment.

## Amended forms

Use fillable amended report forms available at OED's website (see page 1):

- Form OQ/OA-AMENDED
- Form 132-AMENDED

**DOR:** You may make changes as far back as necessary to make corrections and report the proper amount of withholding and transit taxes. However, if that correction results in a refund, you have three years from the due date of the return, or two years from the date the tax was paid, whichever is later, to request that refund.

**OED:** You may make changes to the UI tax or the Paid Leave contribution portions of the reports for any quarter between the first quarter three years back and the current quarter.

**DCBS:** You may make changes to the WBF assessment portion of the reports for any quarter between the first quarter three years back and the current quarter.

## Other forms

Since we process reports and payments electronically, our systems won't pick up special instructions or notations you write on Form OA Domestic or Form OR-OTC-V. Use the following forms, located in the back of this booklet, to make updates:

■ Form OR-OTC-V  
Oregon Combined Payroll Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Business identification number (BIN) \_\_\_\_\_ Year (YYYY) \_\_\_\_\_ Quarter that payroll was paid to employees (1, 2, 3, or 4) \_\_\_\_\_

1. Unemployment Insurance \_\_\_\_\_ 1.      2. State Withholding \_\_\_\_\_ 2.      3. TriMet Transit District \_\_\_\_\_ 3.      4. Lane Transit District \_\_\_\_\_ 4.      5. Workers' Benefit Fund Assessment \_\_\_\_\_ 5.      6. Statewide Transit Tax \_\_\_\_\_ 6.      7. Paid Leave Oregon \_\_\_\_\_ 7.

Add lines 1-7 and enter total below

Pay online at [www.oregon.gov/dor](http://www.oregon.gov/dor) or make check payable to:  
Oregon Department of Revenue  
PO Box 14800  
Salem OR 97309-0920

■  Total payment (add lines 1-7 above)  
\$

■ 150-011-003  
(Rev. 07-18-22, ver. 05)

**SAMPLE  
DO NOT USE**

**Business Change in Status Form**—Use this form to update your business information, such as: changing a business name, correcting an FEIN, selling or

closing a business, no longer working in a transit district, and starting a business in a transit district.

If the structure of your business changes, you may need to complete a *Combined Employers Registration* found on DOR's website (see page 1).

**Business Contact Change Form**—Use this form to update your contact information, such as: physical, mailing, or email address; phone or fax number; and off site payroll service, accountant, or bookkeeper.

**Form OR-WR**—If you're an employer, you are required to file this form annually even if you are reporting 0.

If you're an employer, you are required to file electronically through Revenue Online by January 31 of the following year.

This form is required by all employers who withhold state income tax from their employees. It's filed annually by employers to reconcile the Oregon state withholding taxes reported to DOR with all Oregon W-2s and 1099s issued to your employees. If you stop doing business or no longer have employees, Form OR-WR is due 30 days after your final payroll.

## Filing the Combined Annual Tax Report

### Who must file

**If you choose an annual reporting schedule, you must file a Form OA Domestic each year if you:**

- Are registered as an active employer with DOR or OED, even if you had no payroll during the year
- Have paid workers subject to Oregon's WC law, or any paid individuals covered by WC insurance, whether or not required by law.

**You must file Form 132 Domestic if you are:**

- An employer subject to state withholdings,
- An employer subject to UI law, or
- A small employer subject to Paid Leave

### When to file

Your report and payment are due by January 31, 2025. If your account closes mid-year, both reports and payment are due within 20 days of the closing.

### Failure to file

If you don't file a correct, complete annual report, you may receive an assessment from each agency based on available information. Each agency may charge penalties and interest on the amount assessed (see pages 8-9).

### Electronic filing option

File electronically using Frances Online. It's more efficient, accurate, and takes less time than paper. Go to: [frances.oregon.gov/employer](http://frances.oregon.gov/employer).

## Payment Instructions

**To pay electronically**, go to Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor) and select "Make a Payment."

**To pay by mail**, follow these instructions to make sure your payment is correctly applied:

- Complete and send in Form OR-OTC-V with every payment when due, including payments made with your Form OA Domestic.
- Show the amount paid to each tax program in the appropriate boxes on Form OR-OTC-V. Don't include credits (see page 9).
- When reporting annually, enter a "4" in the quarter box regardless of the quarter in which payroll was paid to employees.
- If amending your reports, include Form OR-OTC-V with payment.
- Use current-year personalized coupons. Changes to the coupons or using the wrong coupon could result in misapplied payments.
- Don't staple or tape checks to Form OR-OTC-V.
- Make checks payable to Oregon Department of Revenue. Send Form OR-OTC-V and your check to:
 

**Oregon Department of Revenue**  
**PO Box 14800**  
**Salem OR 97309-0920**
- Keep all payment records (see page 6).

## Penalties

### **Unemployment Insurance (UI) tax**

A late-filing penalty may be assessed if you file Form OA Domestic or Form 132 Domestic more than 10 calendar days after the due date and received a warning or had a penalty assessed within the past 3 years. Incomplete or incorrectly formatted forms may be returned to you. You must resubmit these forms by the 10th day after the due date to avoid a penalty.

The UI tax late-filing penalty is \$11 for each employee reported, with a \$100 minimum and \$2,700 maximum penalty. If no subject wages are reportable, but you file the report late, you may be assessed a penalty up to \$100.

OED may assess a penalty if you fail to pay a tax assessment. The penalty will be 10 percent of the unpaid tax for that assessment.

OED may assess a 50 percent penalty of the unpaid tax balance if the agency finds out that an employer is intentionally avoiding paying UI tax. [ORS 657.515(5)]

OED may charge an employer an additional 1 percent penalty if, as of September 1, the employer hasn't:

- Filed all UI tax reports:
  - Form OA Domestic, or
  - Form 132 Domestic, or

- Paid all UI taxes due.

The penalty is 1 percent of the employer's previous year's taxable payroll.

**Note:** These penalties are in addition to interest.

Under OED law, an employer may not engage in or advise another employer to engage in activity to transfer or acquire, or attempt to transfer or acquire, a trade or business or any part of a trade

or business solely or primarily for the purpose of getting a lower UI tax rate.

If an employer knowingly engages in such activity, the highest UI tax rate (currently 5.4 percent) will be assigned to that trade or business for the tax year in which the activity occurred and for the next three years. However, if the employer is already subject to the highest tax rate for the year, or if the amount of increase in the tax rate is less than 2 percent, an additional penalty tax rate of 2 percent will be added to the calculated tax rate.

Also, if any person advises an employer to engage in this activity, the adviser may be charged a civil penalty of up to \$10,000. Criminal penalties for engaging in tax avoidance schemes also may be imposed.

### **Paid Leave**

A late-filing penalty may be assessed if you file Form OA Domestic or Form 132 Domestic more than 10 calendar days after the due date and received a warning or had a penalty assessed within the past 3 years. Incomplete or incorrectly formatted forms may be returned to you. You must resubmit these forms by the 10th day after the due date to avoid a penalty.

The Paid Leave late-filing penalty is 2 percent of the employer's employee wages rounded to the nearest \$100. If an employer has no subject wages, the late-filing penalty is \$10 for the first report filed late up to \$100 for the third or subsequent report filed late. (ORS 657B.920)

Paid Leave may assess an additional penalty if you fail to pay the assessment within 10 days after receiving the written demand. The penalty is 10 percent of the unpaid contribution amount. [ORS 657B.320(6)]

Paid Leave may assess a 50 percent penalty for the unpaid contribution balance if any part of a deficiency is due to fraud with intent to avoid payment of contributions to the fund. [ORS 657B.320(7)]

Paid Leave may assess the employer an additional 1 percent penalty of the employer's previous year's subject wages if, as of September 1, the employer hasn't:

- Filed all Paid Leave reports:
  - Form OA Domestic, or
  - Form 132 Domestic, or
- Paid all Paid Leave contributions due (ORS 657B.910).

**Note:** These penalties are in addition to interest.

### **State withholding**

DOR charges:

- A 5 percent late-payment penalty on any unpaid tax after the return's (Form OA Domestic) due date.

## **Interest**

### **Unemployment Insurance (UI) tax**

OED assesses interest on unpaid or late UI tax. The rate is 1.5 percent per month or fraction of a month after the payment is due.

Payments are due by the last day of the month after the quarter ends. Interest is assessed if the payment is one day late. Interest is calculated on unpaid tax only. Previously assessed interest or penalties are not included in the calculation.

### **Paid Leave**

OED assesses interest on unpaid or late Paid Leave contributions at 1.5 percent per month (any portion of a month will be considered a full month) [ORS 657B.320(3)].

Paid Leave contribution payments are due by the last day of the month after the quarter ends.

## **Credits**

### **To apply a credit to a quarter in the same tax program:**

You may use Form OA Domestic to apply an amount that you overpaid in a previous quarter if you haven't already requested or been issued a refund. Add the credit to any prepaid amount in the correct box on Form OA Domestic (box 3, 15a, 15b, or 23) to reduce the balance owing.

- An additional 20 percent late filing penalty on any tax due, as of the due date, if you file the return (Form OA Domestic) more than one month late.
- An additional 25 percent penalty if DOR determines and assesses the tax that should have been reported by the due date.
- A possible 100 percent penalty on any tax due if you don't file Form OA Domestic for 3 years in a row.

### **Workers' Benefit Fund (WBF) assessment**

DCBS may charge a penalty if you file or your payment is received more than 10 days after the due date. The penalty will be a minimum of \$50 for each violation, up to \$2,000. Penalties are in addition to tax assessed and interest. If your account is audited for failure to report or for inaccurate reporting, you may be charged additional penalties for failure to comply (OAR 436-70-0050).

Interest is assessed for a full month if the payment is one day late. Interest is calculated on unpaid contributions only.

### **State withholding**

DOR charges interest on any remaining tax left unpaid after the due date. DOR will bill for this interest, so you don't need to calculate interest due.

### **Workers' Benefit Fund (WBF) assessment**

If you fail to pay, DCBS will exercise legal rights to collect the delinquent debt. This may result in warrants, garnishments, offsetting your tax refund, or assigning the debt to DOR or a collection agency. If your debt is assigned to collection, you will be charged 9 percent interest on overdue balances. You may also be charged a fee totaling 28 percent of your debt (ORS 293.231).

### **To apply a credit to another tax program:**

Send a written request to the agency with a credit. Include your account name, address, BIN, tax program, quarter, year, and amount of the credit. Write the tax program, quarter and year to which you want the credit applied. Attach any notices or memos you received about the credit. Don't use

Form OA Domestic to transfer credits between programs.

#### To request a refund:

Send a written request to the agency with a credit. Include your account name, address, BIN, the word

**“Refund,”** and the amount to refund. Attach any notices or memos you received about the credit. Don’t use Form OA Domestic to request a refund.

Paid Leave overpayments of \$10 or less will not be refunded, unless requested in writing within three years of the payment date.

## Oregon Annual Tax Report (Form OA Domestic) Instructions

### Employer information section

Before you submit Form OA Domestic, make sure to enter your business name, FEIN, BIN, quarter, and year. If anything has changed, update your information in Frances Online or submit a Business Change in Status Form.

Clearly write only numbers in the numbered boxes, otherwise your return won’t be considered complete, and it won’t be filed for that program.

### State income tax withholding

**Box 1. Subject wages.** Enter total wages subject to income tax (salaries, commissions, and bonuses), paid to Oregon employees.

- If you are reporting withholding on pension or annuity distributions, enter the amount of distributions with Oregon withholding in this box. This amount does not need to match box 8a or 8b.
- Enter 0 if you didn’t have any subject payroll in this quarter.

**Box 2. Total tax amount.** Enter your total amount of Oregon income tax withheld for the year. Enter 0 on the wage and tax line of the appropriate column if you had subject payroll but didn’t have any withholding tax to pay this year. Make sure you only enter numbers in the state withholding tax column, otherwise your return won’t be considered complete and it won’t be filed for that program.

**Box 3. Tax pre-paid this year.** Enter the amount of withholding tax you pre-paid. Include any withholding credits you used (see page 9).

**Box 4. Total due.** Enter box 2 minus box 3. If the amount is less than zero, enter 0.

**Box 5. Number of covered workers for UI.** Complete this section if you are subject to UI law. To report the number of workers, use the totals for each month in the fourth quarter only (October, November, and December). Include all full-time

and part-time workers who worked or received pay subject to UI law during the payroll period which includes the 12th of the month. If you need help on how to count workers, call OED at 503-947-1488.

- **Daily pay period.** Enter the number of workers on the daily payroll for the workday nearest the 12th of the month.
- **Weekly, biweekly, or semi-monthly pay period.** Enter the number of workers on the payroll for the period that includes the 12th of the month.
- **Monthly pay period.** Enter the number of workers on your monthly payroll.
- **No covered workers.** If there were no covered workers during any pay period, enter 0. Don’t leave these boxes blank.

Add boxes 5a, 5b, and 5c. Place the total in box 5d.

**Box 6. Paid Leave for out-of-state-employees.** Enter the number of employees who only worked outside of Oregon during each quarter. Don’t include temporary employees hired to replace employees who were off work while using Paid Leave benefits (see box 7). Add boxes 6a, 6b, and 6c. Place the total in box 6d.

**Box 7. Paid Leave for replacement workers.** Enter the total number of temporary employees hired as replacements for employees who were off work while using Paid Leave benefits during each quarter. Add boxes 7a, 7b, and 7c. Place the total in box 7d.

### Unemployment Insurance (UI)

**Box 8a. UI Subject wages.** Enter the total amount of UI subject wages paid for the year. This amount must be the same as box E (Total UI Subject wages) on Form 132 Domestic. If there are multiple pages or quarters of Form 132 Domestic, add box G for all pages and enter the total amount in box 8a of Form OA Domestic. Include excess wages (see box 9a). Enter 0 if you had no UI subject wages for the year.

**Box 9a. Excess wages.** Excess wages are wages above the taxable wage base for the year, per employee. Yearly taxable wage bases are:

2025 = \$54,300

2024 = \$52,800

2023 = \$50,900

2022 = \$47,700

Reimbursing employers and Local Government Employers Benefit Trust Fund participants, leave this box blank.

**Box 10a. Taxable wages.** Enter box 8a minus box 9a. Reimbursing employers, leave this box blank.

**Box 11a. UI tax rate.** Use your current year's UI tax rate. For the current rate, go to OED's website (see page 1). Reimbursing employers, leave this box blank.

**Box 14a. Total tax.** Multiply box 10a by box 11a. Round down to the nearest cent and enter the tax amount. Enter 0 if you had no UI tax this quarter.

**Box 15a. UI tax prepaid this quarter.** Enter the amount of UI tax prepaid or credits used. Include any credit amount that may have been overpaid where no refund was requested or issued (see page 9).

**Box 16a. UI penalty and interest owed.** Enter the amount of penalty and interest owed if Form OA is submitted more than 10 calendar days after the due date. To calculate the penalty, see page 8.

To calculate interest owed, multiply the unpaid tax owed by 0.015 for each month or fraction of a month after the date the payment is due. Interest is due even if the payment is one day late. When calculating interest, use only the amount of unpaid tax. Don't calculate interest on previously assessed interest or penalties.

**Box 17a. Total due.** Enter box 14a minus box 15a plus box 16a. If the amount is less than zero, enter 0.

## **Paid Leave Oregon (Paid Leave)**

**Box 8b. Subject wages.** Enter total wages subject to Paid Leave. This amount must be the same as box F (Total Paid Leave subject wages) on Form 132 Domestic. If there are multiple pages or quarters of Form 132 Domestic, add box F for all pages and enter the total amount in box 8a of Form OA Domestic. Include excess wages (see box 9b). Enter 0 if you had no Paid Leave subject wages this quarter.

**Box 9b. Excess wages.** Enter total excess wages subject to Paid Leave. Excess wages are wages above

the Paid Leave contribution wage base for the year, per employee. Yearly contribution wage bases are:

2025 = \$176,100

2024 = \$168,600

2023 = \$132,900

**Box 10b. Taxable wages.** Enter box 8b minus box 9b. If the amount is zero or less, enter 0.

**Box 11b. Paid Leave contribution rate.** Enter the current contribution rate of 1 percent (0.01).

**Box 12. Paid Leave employer contributions.** If you are a small employer who received assistance grants, multiply box 10b by box 11b by .40 (10b x 0.01 x 0.40). Round to the nearest cent. If you are a small employer who has not received assistant grants, leave this box blank. To see if you are a large or small employer, visit the Paid Leave website (see page 1).

**Box 13. Paid Leave employee contributions.** Multiply box 10b by box 11b by .60 (11b x 0.01 x 0.60). Round to the nearest cent.

**Note:** Employers must begin withholding employee contributions for Paid Leave starting with wages paid on or after January 1, 2023. Employee contributions must be held in trust until paid to DOR on Form OR-OTC-V. An employer may choose to pay all or part of the employee's contribution.

**Box 14b. Total Paid Leave contributions.** Add boxes 12 and 13.

**Box 15b. Paid Leave contributions pre-paid.** Enter the amount of pre-paid contributions. Include any credit amount that may have been overpaid where no refund was requested or issued.

**Box 16b. Penalty and interest owed.** Enter the amount of penalty and interest owed if Form OA is submitted more than 10 calendar days after the due date. To calculate the penalty, see page 8.

To calculate interest owed, multiply the unpaid contribution amount owed by 0.015 for each month or a fraction of a month after the date the payment is due. Interest is assessed even if the payment is one day late. When calculating interest, use only the amount of unpaid tax. Don't calculate interest on previously assessed interest or penalties.

**Box 17b. Total due.** Enter box 14b minus box 15b plus box 16b. If the amount is zero or less, enter 0.

## Special Payroll Tax Offset

**Box 18. Special payroll tax offset.** Multiply box 10a by the following yearly rate. Don't add or subtract this amount from boxes 14a or 17a.

Yearly offset rate is: 4th quarter of 2025 = 0.00135

Employers not required to pay Federal Unemployment Tax Assessment (FUTA) are not required to complete this section. For additional information, see page 13.

2025 = 0.020    2024 = 0.020

2023 = 0.022    2022 = 0.022

Employers contribute one-half of the hourly assessment amount and deduct one-half from workers' wages.

**Box 22. Total assessment.** Multiply box 20 by box 21. Round down to the nearest cent. This is the total WBF assessment due for the quarter. If no assessment is due for the quarter, enter 0.

**Box 23. Assessment prepaid.** Enter the amount of prepaid WBF assessment or WBF assessment credits used this quarter (see page 9).

**Box 24. Total WBF assessment due.** Subtract box 23 from box 22. This is the net WBF assessment amount due for the quarter. Enter this amount in the Workers' Benefit Fund Assessment section on Revenue Online or Form OR-OTC-V. If the amount is zero or less, enter 0.

**Box 25. Total payment due.** Total the amounts in boxes 4, 17a, 17b, 24, and enter in box 25. If you have credits, see page 9. Make your payment on Revenue Online or by mailing in Form OR-OTC-V with your check.

## Signature

The tax preparer needs to sign, date, and complete their name, phone number, and license number. A signature is needed even if you file a 0 report.

## Employee Detail Report (Form 132 Domestic) Instructions

If you are an employer, you must complete Form 132 Domestic. If Form 132 Domestic is not complete and legible, it cannot be processed and it will be returned to you. You'll have 14 days from the date on the notice to correct and resubmit Form 132 Domestic for it to be processed on time.

Enter your business name, FEIN, BIN, the quarter, and year. A separate Form 132 Domestic must be completed for each quarter of 2024 with subject wages.

Enter the total UI subject wages paid to employees during the quarter. Use as many pages as you need, but enter the total from all pages on page 1 only. This total must be the same as the amount in box 8a of Form OA.

**Box 1a. Social Security number (SSN).** Enter the SSN for each employee.

**Box 1b. Employee name.** Enter the first initial and last name of each employee.

**Box 1c. Whole hours worked.** Enter the whole number of hours each employee worked in the quarter.

- If you don't track hours for a full-time employee, use 520 hours.
- For any part of an hour, round up to the nearest whole hour.
- Report the actual number of hours worked for both straight time and overtime. Don't report hours paid for any leave where work was not performed, including sick leave or vacation leave. Even though these hours aren't reported in box 1c, wages paid are still included in the subject wages in box 1e. Report wages in the quarter they are paid, but report hours in the quarter they are worked.

**Note:** The hours you report for UI tax purposes on Form 132 Domestic may not be the same as the hours you report in box 20 of Form OA Domestic for the WBF assessment. This may be due to differences in who is subject to which tax. Hours for the WBF assessment should also be reported in the quarter they are paid. Hours for UI tax purposes should be reported in the quarter they are worked. Enter 0 for an employee who didn't work during the quarter but received wages. **Don't leave this box blank.**

**Box 1d. State income tax withholding.** Enter the amount of withholding tax for employees who are subject to UI law. Round to the nearest dollar. **Report whole dollars only.**

**Example:** If the total withholding for John Smith for quarter 1 is \$550.43, enter \$550 in box 1d.

**Box 1e. UI subject wages.** Enter the total UI subject wages paid to each employee during the quarter even if the employee's wages were more than the UI taxable wage base. Wages are reported in the quarter the employee was paid not necessarily when wages were earned.

**Box 1f. Paid Leave subject wages.** Enter the total Paid Leave subject wages paid to each employee during the quarter even if the employee's wages were more than the Paid Leave contribution wage base. Wages are reported in the quarter the employee was paid not necessarily when wages were earned.

**Column totals.** Total boxes C, D, E, and F. Enter the column totals for all employees reported on the page. Don't include the totals from other pages of this form.

## Unemployment Insurance Tax Information

### Subject wages

Generally, wages reportable for FUTA purposes are reportable for UI tax. All wages, including draws, are reportable when paid to the employee. For example, wages paid in January 2024 for work performed in December 2023 are reportable in 2024.

An employee is any person (including aliens and minors) employed for pay by any employer subject to OED law (ORS 657.015). This includes contract, casual, or temporary labor.

“Wages” means all compensation for service, unless specifically excluded by law. Payments other than cash are reportable at cash value in the quarter in which they are available to the employee.

Examples of subject wages include:

- Payments for services to officers and employees of any type of corporation, except those officers electing to be excluded under the corporation provision (see excluded wages, this page).
- Payments for agricultural and domestic (in-home services) labor by qualified employers.
- Payments for services to employees of nonprofit organizations or political subdivisions.
- Payments for services to clergy and employees of churches or other religious organizations.
- Special payments for services, such as commissions, fees, gifts, bonuses, prizes, separation allowances, guaranteed wage payments, vacation pay, holiday pay, and sick pay.

- Employee tips reported by the employer as directed by Internal Revenue Code Section 3306.
- Board provided to employees as part of their pay has a minimum value of 30 percent of the standard per diem meal rate within the continental United States. Round the per-diem rate to the nearest dollar. The rate per month will be 30 times the rounded daily rate.

If room is also furnished, no additional value will be placed upon it. If room and board are furnished at hotels, resorts, or lodges, or if a room only, an apartment, a house, or any other consideration is provided, the value for tax purposes will be the fair market value.

### Excluded wages

Examples of payments that aren't subject to UI tax under UI law are:

- Payments to a sole proprietor or the sole proprietor's child under 18, spouse, or parent.
- Non-cash payments.
- Sick pay under WC law.

### UI tax payments

All payments must be sent with Form OR-OTC-V. Enter the amount paid in the “State Unemployment Insurance Tax” box. When there is more owed than taxes, payments are applied first to legal fees, penalties, and interest. The remainder is applied to tax owed.

## **Employer Account Access**

You can review your UI tax account information at [frances.oregon.gov/employer](http://frances.oregon.gov/employer).

## **Special payroll tax**

The UI tax program is authorized to collect a special payroll tax that is calculated every quarter. This isn't an additional tax. Employers subject to FUTA must deduct the special payroll tax from the total state unemployment tax to determine the amount reported as "contributions paid to the state unemployment fund" on FUTA Form 940.

The special payroll tax funds the Wage Security Fund (BOLI) and the Supplemental Employment Department Administration Fund (SEDAF). The BOLI fund pays final wages when a business closes and doesn't have enough money to make final payroll. The SEDAF fund provides OED's services.

Don't include the special payroll tax to calculate a credit when reporting on federal Form 940. To calculate "contributions paid to the state," use two lines in item 3 on Form 940 (computation of tentative credit)—see the table on page 11 for the correct amounts.

**Example 1:** An employer has a tax rate of 3 percent (0.03). In the second quarter, the experience rate will be 2.91 percent (0.0291), which is the tax rate less the 0.09 percent (0.0009) special payroll tax offset.

**Example 2:** Employers with the highest state unemployment tax rate, 5.4 percent (0.054), should not calculate the amount of the special payroll tax offset. The employer should use the unadjusted amount of taxes paid to the state as "contributions paid to your state unemployment fund."

"Contributions actually paid to the state" should equal the amounts on line 17, Form OA Domestic for each quarter. If the amounts paid were less than owed, report the amount **actually** paid. To download Form 940 visit the IRS website (see page 2).

## **Exemption from UI tax**

An employer who doesn't have enough employment or payroll may qualify for exemption from UI tax (ORS 657.415). To apply for the exemption, file a written request with the director of OED. If approved, the exemption will continue until the employer again qualifies as an employer (ORS 657).

## **Election of coverage**

An employer who has employees not subject to UI tax may file a written election to cover such employees (ORS 657.425). An employer may opt in two ways. 1. By filing reports and paying associated taxes, or to apply for the election by filing a Notice of Election to Cover Employees form with the director of OED. You will need to receive written notification of approval to begin coverage. To download the form visit OED's website (see page 1).

# **Paid Leave Oregon Contribution Information**

## **Subject wages**

Generally, wages reportable for FUTA purposes and Unemployment Insurance purposes are reportable for Paid Leave. All wages, including draws, are reportable when paid to the employee. For example, wages paid April 1 for work performed in March are reportable in the second quarter (April to June).

Paid Leave covers more employees and employment than Unemployment Insurance – employers may be required to report wages for more employees for Paid Leave than UI, but what is included in wages is the same for both programs. An employee is any person (including nonresident aliens and minors) employed for pay by any employer subject to Paid Leave (ORS 657B.010). This includes contract, casual, temporary, part-time, or full-time labor employees.

Paid Leave subject wages are payments made to an individual for personal services and the cash value of all compensation to that individual in any method other than cash. Unless specifically excluded, gross subject wages include, but are not limited to, the following:

- Salary and hourly pay.
- Piece rate and by-the-job pay.
- Vacation, sick pay, holiday pay, and paid time off (PTO).
- Bonuses, fees, and prizes from an employer.
- Compensatory time and standby pay.
- Commission or guaranteed wage payments.
- Sickness and accident disability payments.
- Dividends and distributions for services .
- Tips and gratuities.
- Dismissal and separation allowance.

- Compensation other than cash, such as room and board (except for agricultural and domestic employees).
- Fringe benefits, such as company vehicles, company paid parking, sick pay by third parties (e.g. insurance companies), and dependent care assistance.
- Examples of payments that should not be reported as gross subject wages for Paid Leave:
  - Payments to flexible spending accounts and health saving accounts that meet the requirements of the Internal Revenue Code (IRC) section 125 plan paid by the employer or employee.
  - Health, dental, and other insurance paid by the employer.
  - Health, dental, and other insurance paid by the employee under the IRC Section 125 Plan.
  - Meal and travel expenses and per diems paid by the employer under an accountable plan.
  - Retirement or pension income.
  - Sickness or accident disability under worker's compensation.
- Examples are not all inclusive and do not cover all wages. See ORS 657B.010(27) and applicable administrative rules in OAR 471-070 chapter for additional information.

### **Paid Leave for workers who work or reside in another state**

Generally, where wages are performed is treated the same for Paid Leave as Unemployment Insurance and other states with Paid Leave. Paid Leave contributions are due for all employees that work in Oregon, even if they live in another state. Employers should withhold and pay contributions on wages that are earned for services performed entirely in Oregon and for work that is performed both within and outside of Oregon when the work outside of Oregon is incidental to work inside of Oregon.

This includes wages for the following employees:

- Oregon residents whose work is entirely in Oregon.
- Residents of other states who work entirely in Oregon.

- Employees who work remotely in Oregon for employers in other states.
- Employees who work in Oregon and out-of-state when the work in other states is temporary or transitory.
- Employees who work in Oregon and out-of-state and when the base of operations or location that directs the work is in Oregon.
- Employees, who are residents of Oregon, who complete some work in Oregon when there is no base of operations or location that directs the work.

This doesn't include wages for the following employees:

- Oregon residents that work in other states.
- Employees that work remotely in other states for Oregon employers.
- Employees that complete some work in Oregon, including remote work, if the base of operations or location that directs the work is out-of-state and some work is done in that state.

### **Paid Leave contribution payments**

Paid Leave contribution payments are due annually when reports are due (see page 7). When there is more owed than contributions, payments are applied first to legal fees, penalties, and interest. The remainder is applied to Paid Leave contributions owed. Credit balances are treated as payments (OAR 471-070-5210).

### **Exemption from Paid Leave**

Paid Leave covers almost every Oregon employer, and almost all employees in Oregon. This includes small and large employers, non-profits, charities, and faith-based organizations. The following employers are exempt from Paid Leave:

- Federal employers and their employees
- Tribal governments and their employees (tribal governments may choose coverage)
- Self-employed individuals (may choose coverage)

### **Choose coverage for Paid Leave**

Tribal governments and self-employed individuals are exempt from requirements to participate in Paid

Leave; however, you can choose to participate. If you choose to participate, you will report wages from the Tribal government or net income from self-employment and pay contributions. Contact OED for more information (see page 1).

## **Employer responsibilities**

Employers with employees working in Oregon are required to:

- Report employee wages for those working in Oregon and employee counts for both Oregon employees and those that work in other state(s).
- Withhold and submit the employee portion of contributions quarterly (or cover some or all those contributions for their employees as an employer-offered benefit) and submit the contributions.
- Pay the employer portion of contributions quarterly (unless exempt from paying employer contributions as a small employer).

## **Withholding Tax Information**

### **Who is a household employee?**

This information applies only if you pay someone for household work and that worker is your employee. Household work is work done in or around your home by babysitters, nannies, health aides, private nurses, maids, caretakers, yard workers, and similar domestic workers.

A household worker is your employee if you can control not only what work is done, but also how it is done. If only the worker can control how the work is done, the worker is not your employee but is self-employed. A self-employed worker usually provides his or her own tools and offers services to the general public in an independent business. If an agency provides the worker and controls what work is done and how it is done, the worker is not your employee.

### **Should Oregon income tax be withheld from a household employee's pay?**

Oregon income tax withholding is not required for household employees. However, Oregon income tax can be withheld if the household employee

asks you to withhold and you agree. In order to determine withholding, the employee must complete federal Form W-4, Employee's Withholding Allowance Certificate.

### **Figuring withholding tax**

All Oregon employers must withhold tax from employee wages (including draws) at the time employees are paid. Taxes are withheld and reported in the quarter the employee is paid.

To figure the amount of tax to withhold from an employee's wages:

- Use the Oregon withholding tax tables on DOR's website (see page 1).
- For computer payroll systems, use the percentage formula in the Oregon withholding formula publication on DOR's website (see page 1).

### **Transit district tax information**

Domestic service in a private home is exempt from the Tri-County Metropolitan Transportation District (TriMet) and the Lane Transit District (LTD) tax.

## **Workers' Benefit Fund Assessment Information**

### **Workers' Benefit Fund**

The Workers' Benefit Fund (WBF) supports programs that benefit injured workers and the employers who help them return to the work force. Visit DCBS' website for more information about programs supported by the fund (see page 1).

*Note: The WBF assessment is separate from WC insurance premium and doesn't provide insurance coverage.*

### **Workers subject to WBF assessment**

Domestic workers subject to the WBF assessment are:

- All paid workers for who the employer is required by Oregon law to provide WC insurance coverage; and
- All paid individuals (workers, owners, officers) who may otherwise be non-subject, but the employer chooses to cover under WC insurance; and

- All paid individuals performing personal support work who are eligible for WC insurance coverage [HB 3618 (2010)]. Refer to ORS 410.600-410.625 for definition of home care workers.

To clarify whether a worker is subject to Oregon's WC law and WBF assessment, call the subjectivity phone (see page 1).

For each calendar year that you have domestic workers covered by WC insurance, you must file a Form OA Domestic to report hours worked. In addition, for each calendar year you have coverage, but no workers, you must file a Form OA Domestic to report -0- hours worked and -0- assessment due. If you don't file a Form OA Domestic during the time you have subject workers or personal elections, you may be assessed a penalty.

### **Hourly assessment**

This assessment is based on the total number of full and partial hours worked by all paid individuals who are subject to the assessment. You must

include hours worked for individuals that are paid on a basis other than by the hour. For example, calculate reasonable hours worked for individuals paid by salary, as well as those paid by commission, by the piece, or by the mile.

Hours are reportable when they are paid. Report in 2025 hours worked in December 2024 but not paid until January 1, 2025. The hourly assessment rate may change annually.

### **How to update or close your WBF assessment account**

If your business changes ownership, discontinues business, or no longer employs workers, complete a *Business Change in Status Form*, located in the back of this booklet. In addition, contact your WC insurer with the corrected information.

**Oregon Combined Payroll Tax  
Business Change in Status Form**

**To Update Business Status and Employment Information**

Attach additional sheets if needed.

Business name	BIN (Oregon business identification number)	<b>Owner/Officer updates:</b> To update owner/officer information, attach a complete list of current owners/officers including position, social security number (SSN), home address, and phone.
Other names (ABN/DBA)	FEIN (Federal employer identification number)	
<b>General updates</b> (check all that apply)		
<input type="checkbox"/> Update/Change FEIN to:	<input type="checkbox"/> Update/Change business name to:	<input type="checkbox"/> Now doing business in TriMet/Lane Transit District as of:

**Closing account** (check all that apply)

<input type="checkbox"/> Closed pension/annuity account as of:	<input type="checkbox"/> No longer doing business in TriMet/Lane Transit District as of:
<input type="checkbox"/> All or	
<input type="checkbox"/> Part of the business was ► <input type="checkbox"/> Closed <input type="checkbox"/> No longer doing business in Oregon <input type="checkbox"/> Sold <input type="checkbox"/> Leased <input type="checkbox"/> Transferred	
Was business operating at the time it was sold, leased or transferred? <input type="checkbox"/> Yes <input type="checkbox"/> No Effective date:	
How many employees were transferred? Date of final payroll:	
Describe what was transferred	

New business name			
New owner's name	New owner's phone		
New owner's address	City	State	ZIP code
Where are the records of the terminated business? (Include contact name, phone, address, city, state, ZIP code)			

**Changing entity** (check all that apply)

Effective date:		<b>Note:</b> A new <i>Combined Employer's Registration</i> form, 150-211-055, is required when there is an entity change.	
Change from:	<input type="checkbox"/> Corporation—“C”	<input type="checkbox"/> Corporation—Subchapter “S”	<input type="checkbox"/> LLP (Limited Liability Partnership)
	<input type="checkbox"/> Individual (Sole Proprietor)		
<input type="checkbox"/> Partnership—General		<input type="checkbox"/> Partnership—Limited	LLC (Limited Liability Company) Recognized by IRS as:
Change to:	<input type="checkbox"/> Corporation—“C”	<input type="checkbox"/> Corporation—Subchapter “S”	<input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietor/Single Member <input type="checkbox"/> Partnership
	<input type="checkbox"/> Individual (Sole Proprietor)		<input type="checkbox"/> LLP (Limited Liability Partnership)
	<input type="checkbox"/> Partnership—General		<input type="checkbox"/> Partnership—Limited
			<input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietor/Single Member <input type="checkbox"/> Partnership

**Employment status updates** (check all that apply)

<input type="checkbox"/> Still in business, but have no paid employees (corporate officers are still subject to payroll taxes). Effective date:			
<input type="checkbox"/> Only have workers' compensation insurance to cover owners, officers or members.		<input type="checkbox"/> Only LLC members or officers	<input type="checkbox"/> Only using independent contractors
<input type="checkbox"/> Courtesy withholding			
<input type="checkbox"/> Employing Oregon residents in another state. State:		<input type="checkbox"/> Now working in Oregon. Effective date:	

**Using leased employees**

Name of leasing company	Worker leasing company license number	Date employees leased	
Address	City	State	ZIP code
Leasing company contact name	Phone		
Number of leased employees:	Number of non-leased employees:	Leasing corporate officers/owners? <input type="checkbox"/> Yes <input type="checkbox"/> No	

**Authorization** Under penalties of false swearing, I declare that the information on this form, including accompanying documents, is true, correct, and complete to the best of my knowledge and belief. (ORS 305.810)

Print name	Title	
Signature	Date	Phone

**Fax to: 503-947-1700 or mail to: Employment Department, 875 Union St NE Rm 107, Salem OR 97311-0030**

# Oregon Combined Payroll Tax

## Business Change in Status Form Instructions

Use the Business Change in Status form to notify the Employment Department (OED), Department of Revenue (DOR), and Department of Consumer and Business Services (DCBS) of changes to your business or employment status.

### General updates

**NOTE:** Some federal employer identification number (FEIN) and name changes may require a new *Combined Employer's Registration*, 150-211-055, form to be completed.

- Provide the correct FEIN for your business.
- Correct the business name and spelling errors as needed.
- Check the "Now doing business in TriMet/Lane Transit District" box and include the effective date if you're an employer paying wages earned in the TriMet or Lane Transit District. You must register and file with the Oregon Department of Revenue. Wages include salaries, commissions, bonuses, fees, payments to a deferred compensation plan, or other items of value.
- For boundary questions, see the *Oregon Combined Payroll Tax* booklet, 150-211-155, for the list of cities and ZIP codes.
  - The TriMet district includes parts of Multnomah, Washington, and Clackamas counties. For TriMet boundary questions call 503-962-6466.
  - Lane Transit District serves the Eugene-Springfield area. For Lane Transit District boundary questions call 541-682-6100.

### Re-opened business

To re-open your business that you've closed for:

- Less than one year, file a:
  - *Business Change in Status Form*, 150-211-156.
- One year or more, file a:
  - *Combined Employer's Registration*, 150-211-055.

For more questions contact DOR at 503-945-8091.

### Owner/officer updates

Attach a separate sheet to update or change corporate officer or owner information.

Compensation for services performed by corporate officers and shareholders is subject to payroll taxes (withholding, transit, unemployment, and paid leave). If owners and officers are covered by Workers' Compensation insurance, the hours worked are also subject to Workers' Benefit Fund (WBF) assessment.

**Fax to: 503-947-1700 or**

Mail to: **Employment Department**  
875 Union St NE Rm 107  
Salem OR 97311-0030

### Employment status updates

- Check each box that applies to your business and include the effective date of change.
- If Oregon residents are working out of Oregon, indicate which state.
- Check box and indicate effective date of employees now working in Oregon that previously worked in another state.

### Using leased employees

If you lease your employees from a Professional Employer Organization (PEO)/Worker Leasing Company, fill in the information requested.

### Changing entity

Include the effective date of change, check the box of the entity you're changing from and the box of the entity changing to.

**NOTE:** Entity changes require the completion of a new *Combined Employer's Registration* form.

Examples include, but aren't limited to:

- Changing from a sole proprietorship to a partnership or corporation.
- Changing from a partnership to a sole proprietorship or corporation.
- Changing from a corporation to a sole proprietorship or partnership.
- Changing of members in a partnership of five or fewer partners.
- Adding or removing a spouse as a liable owner.
- Changing from a sole proprietorship, corporation, or partnership to a limited liability company.

### Closing account

- Check the box if you closed a pension and annuity account. Include the effective date of change.
- Check the "No longer doing business in TriMet/Lane Transit District" box and include the effective date if you moved your business from the TriMet or Lane transit district and are no longer subject to this tax.
- Check the box if you closed the business or dissolved a sole proprietorship, partnership, corporation, or limited liability company, and no longer have payroll to report. Fill in the date of final payroll.
- If you sold your business, leased your employees, or transferred your business assets, indicate whether the transaction applied to all or part of the business.
- If you leased all or part of the business, fill out the section "Using Leased Employees."

**NOTE:** New or reorganized businesses must complete a *Combined Employer's Registration*, 150-211-055, which can be found in pdf format at: [www.oregon.gov/dor](http://www.oregon.gov/dor).

# Form OR-BCC

Page 1 of 1, 150-211-159  
(Rev. 10-23-24, ver. 01)



17040001010000

Office use only

## Combined Payroll Tax Business Contact Change

*Submit original form – do not submit photocopy*

Updating contact and address information ensures you'll receive tax forms and other important documents. Updates to contacts and address can also be submitted through your Revenue Online account at [revenueonline.dor.oregon.gov](http://revenueonline.dor.oregon.gov).

### Part A – Business information

Business name	Federal employer identification number (FEIN) —		
Other names (ABN/DBA)	Business ID number (BIN) —		

### Part B – Update mailing address

Business mailing address	City	State	ZIP code
Phone —	Email —		

Check here to authorize us to initiate email exchange of tax information

Check here to revoke all prior email addresses

### Part C – Update physical locations

List all physical locations and attach additional sheet if necessary.

1.

Add location  Delete location  Check box if this is an employee home address

Reason for location change

Street address	City	State	ZIP code
----------------	------	-------	----------

2.

Add location  Delete location  Check box if this is an employee home address

Reason for location change

Street address	City	State	ZIP code
----------------	------	-------	----------

### Part D – Update business contact person

Attach power of attorney form for authorized representative. To add or remove additional business contacts, please attach an additional sheet and clearly state contact is being added or removed.

Business contact name	Title
Phone —	Email —

**Part E – Authorization** Under penalties of false swearing, I declare that the information on this form, including accompanying documents, is true, correct, and complete to the best of my knowledge and belief. (ORS 305.810) I authorize the Employment Department, the Department of Revenue, and the Department of Consumer & Business Services to verify any of the above information with regard to this business. I will notify each agency if there is a change or cancellation of the above authorized representative.

Name (print or type)	Title
Phone —	Email —

Authorized signature X	Date / /
---------------------------	-------------

Mail your completed form to: **Oregon Employment Department** Fax to: **503-947-1700**  
**875 Union Street NE - Room 107** Email to: **[oed.contributions.and.recovery.division@employ.oregon.gov](mailto:oed.contributions.and.recovery.division@employ.oregon.gov)**  
**Salem OR 97311-0030**

Retain a copy for your records