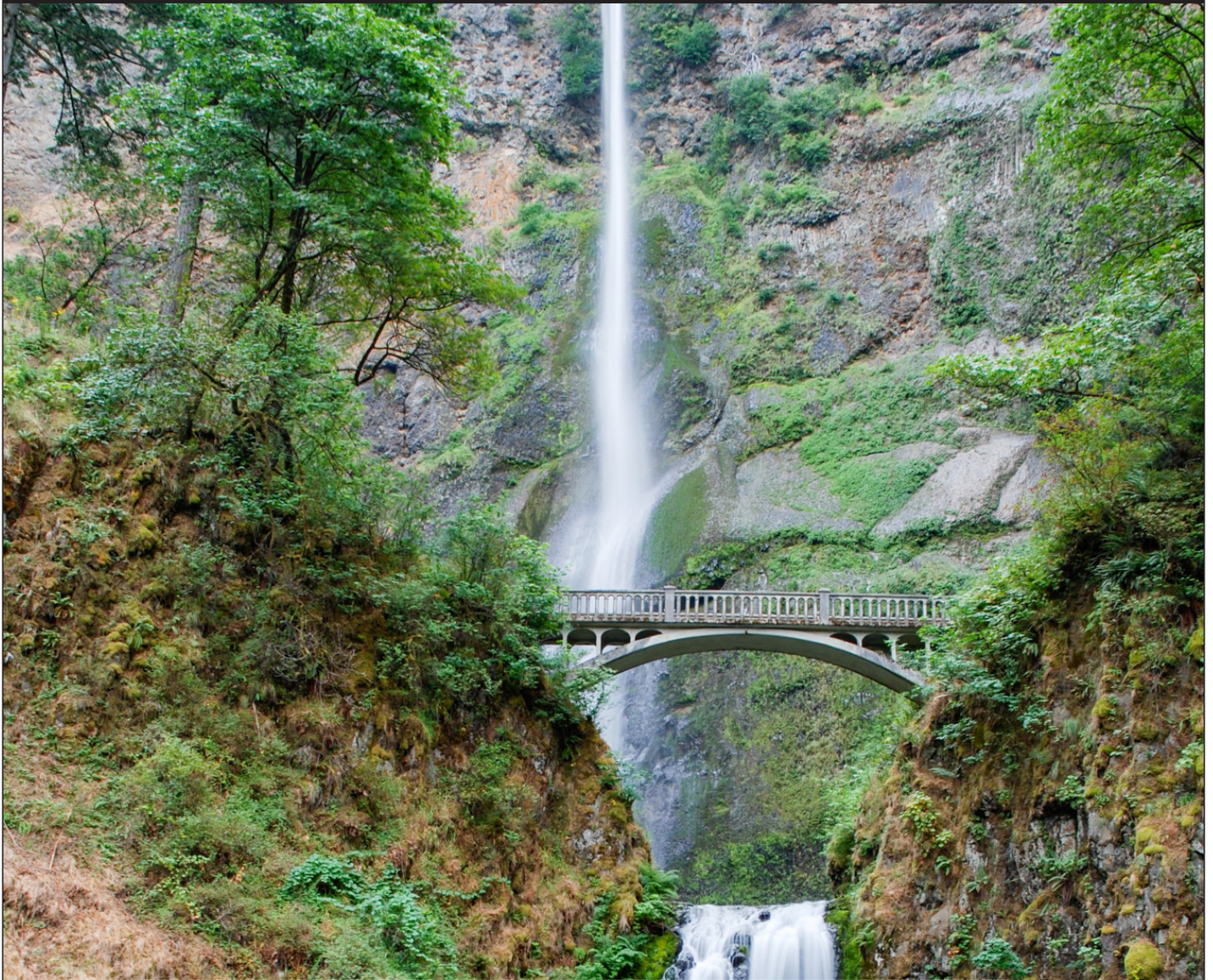


# 2025 Oregon Combined Payroll Tax Report

Instructions for Oregon employers



## For faster processing:

✓ File electronically.

✓ Use this booklet.

✓ No payroll?

✓ Pay on Revenue Online.

✓ Check your math.

Enter 0 on lines 1a, 1b, 5a, 5b,  
13a, 13b, and 27 of Form OQ.







# Contact Information

## Oregon Department of Revenue (DOR)

### State withholding and transit taxes

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*
- Transit rates and taxes for employers
- Withholding tables and formulas
- Register for a payroll tax account

### Transit Boundaries

#### Lane Transit District (LTD)

541-682-6100

[www.ltd.org/business-center](http://www.ltd.org/business-center)

#### TriMet Transit District (TM)

503-962-6466

[www.trimet.org/taxinfo](http://www.trimet.org/taxinfo)

## 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 & Equivalent Plans

833-854-0166

Email: [paidleave@employ.oregon.gov](mailto:paidleave@employ.oregon.gov)

#### Paid Leave Oregon

#### Oregon Employment Department

875 Union St NE

Salem OR 97311-0030

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

- Electronic reporting
- 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.oregonchildsupport.gov](http://employerportal.oregonchildsupport.gov)

For everything else:  
[www.oregonchildsupport.gov](http://www.oregonchildsupport.gov)

## Table of Contents

Contact Information.....	1
Additional Resources.....	2
Where to Pay; Where to File; Filing Due Dates for Quarterly Reports .....	3
Tips for Successful Reporting.....	4
New Information.....	4
Important Information.....	4
Required Forms.....	7
Filing the Combined Quarterly Tax Report .....	8
Payment Instructions.....	9
Guidelines for Oregon Withholding Payment Due Dates; Penalties .....	10
Interest.....	11
Credits; Oregon Quarterly Tax Report (Form OQ) Instructions .....	12
Employee Detail Report (Form 132) Instructions.....	15
Oregon Schedule B State Withholding Instructions .....	16
Unemployment Insurance Tax Information.....	16
Paid Leave Oregon Contribution Information .....	18
Withholding Tax Information .....	19
Form OR-W-4 Frequently Asked Questions .....	20
Transit District Excise Tax Information.....	22
Workers' Benefit Fund Assessment Information .....	24
Additional Forms Request .....	25
Business Change in Status Form .....	27
Business Contact Change Form .....	29

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 or submit form on page 25

## 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 "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 OQ, Schedule B, and Form 132**  
(see page 7)



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

*All reports printed on paper*  
(see pages 7)



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

**Form OR-WR and Form W-2s**  
(see page 7-8)



**File electronically on Revenue Online:**  
[www.oregon.gov/dor](http://www.oregon.gov/dor)

## Filing Due Dates for Quarterly Reports

Quarter	Quarter Ending Date	Report Due Date
1st — Jan–Feb–Mar	March 31, 2025	April 30, 2025
2nd — Apr–May–Jun	June 30, 2025	July 31, 2025
3rd — Jul–Aug–Sep	September 30, 2025	October 31, 2025
4th — Oct–Nov–Dec	December 31, 2025	January 31, 2026

If the due date is on a weekend or holiday, the report is due the next business day.

## 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 Filing Option on page 8.
- 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 OQ (WBF assessment) and on Form 132.

## New Information

### Tax rates and wage bases

- 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**.
- TriMet Transit District (TM) tax rate is **0.008237**.
- Lane Transit District (LTD) tax rate is **0.0080**.
- Statewide Transit tax (STT) rate is **0.001**.

### Employers of Oregon nonresidents

You must withhold Oregon income tax from all wages earned by nonresident employees for their services performed in Oregon, unless their Oregon earnings for the year will be less than the standard deduction amount for their filing status. The Oregon standard deduction amounts for tax year 2025 are:

Single, married or RDP* filing separately ....	\$2,835
Head of household.....	\$4,560
Married/RDP filing jointly .....	\$5,670
Qualifying surviving spouse .....	\$5,670

### *\*Registered Domestic Partner*

Nonresident employees with wages more than their standard deduction amount must file an Oregon nonresident income tax return.

Nonresident employees with Oregon wages less than their standard deduction still may ask you to withhold tax. Usually, this is because they have additional Oregon income from other sources.

### 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 STT) 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 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).**

### What is a filed return?

Only columns on Form OQ 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 or Schedule B if you file a non-payroll report.

## Required reporting

If you're an employer who's subject to UI or Paid Leave, report required information on Form 132 as appropriate for each program.

## Mailing of this booklet and forms

To reduce costs, we no longer mail this booklet with personalized forms. This change will reduce paper waste, returned mail, and processing times. You can download blank forms. We encourage you to electronically file all payroll forms (see page 3).

## 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 supports State withholding, both UI and Paid Leave, as well as, the STT for combined payroll reporting purposes.

Frances Online 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 quarterly 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.

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

## 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.

## Sole corporate officer UI exclusion

If you're a sole corporate officer who is also a corporate director and owns a substantial part of your corporation, you may elect out of UI coverage for yourself. You must apply to OED in writing and OED must approve the exclusion prior to it going into effect [ORS 657.044 (1)(b)].

## Sole corporate officer for Paid Leave

If you're a sole corporate officer, you can't elect out of Paid Leave. You're considered an employee and you must report subject wages and pay Paid Leave contributions.

## 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. You need to include the wages and hours for all subject employees, whether using a Regular or Alternate Base Year on your Forms OQ and 132. Contact OED for more information (see page 1).

## Statewide transit tax (STT)

A 0.001 STT is imposed on the wages of every Oregon resident and nonresident for services performed in Oregon.

If you file quarterly, you will file STT on Form OQ. If you file annually, you will file Form OR-STT-A.

The employer is considered the taxpayer for the STT and is required to withhold the STT, file returns and remit tax payments quarterly or annually. However, if a nonresident employer, who doesn't conduct business in Oregon, doesn't withhold the transit tax from wages of an Oregon resident employee, the employee is responsible for reporting and paying the tax. For more information, go to DOR's website (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).

### **Small employers and withholding**

Small employers must file quarterly using Form OQ, unless they qualify for annual reporting as a domestic household employer under Oregon law. Agricultural employers must file quarterly for Paid Leave and UI if subject. 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 (see page 8). 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:

- **March 31** for Forms 1099-MISC, 1099-G, 1099-R, 1099-K, or W-2G.
- **January 31** for 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 (ORS 314.360 and 316.202). 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. For more information, go to [www.oregonsaves.com](http://www.oregonsaves.com).

### **Independent contractors**

To be considered an independent contractor, workers must meet the statutory definition in ORS 670.600. This law covers DOR, DCBS including WC, OED for both UI and Paid Leave programs, Construction Contractors Board, and Landscape Contractors Board.

The laws covering 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.

### **Common pay agent**

Oregon law doesn't allow Oregon combined payroll taxes to be reported by a "common pay agent" as defined in IRS Section 3504.

### **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 when filling out reports:

- Use only blue or black ink.
- Only file with official forms.
- Use **CAPITAL LETTERS ONLY**.

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

## Forms needed for reporting

**Form OQ**—File this form each quarter to document how you calculate the amounts of Withholding tax, UI tax, TriMet Transit District tax, Lane Transit District tax, STT, Paid Leave contributions, and WBF assessment you owe.

Also use it to report withholding on pension or annuity payments.

**Schedule B**—For withholding tax only. Use this form only if you must make semi-weekly or daily state income tax withholding deposits. File Schedule B with Form OQ to document withholding tax deposit amounts by payroll date.

**Form 132**—Use to report UI subject wages and hours, State income tax withholding, STT, or Paid Leave subject wages. Form 132 is filed with Form OQ on a quarterly basis.

For each employee, you must include the following detailed information:

1. Social Security number
2. First initial
3. Last name
4. Whole hours worked
5. State income tax withholding
6. STT subject wages
7. STT withholding
8. UI subject wages
9. 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, STT, TM, LTD, UI, Paid Leave, and WBF assessment.

## Amended forms

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

- Form OQ/OA-AMENDED
- Schedule B-AMENDED
- Form 132-AMENDED

### Note:

OED processes Form OQ, Schedule B, and Form 132.

DOR processes payments and Form OR-STT-A. Your check payment needs to include Form OTC-V, to ensure payment is applied correctly or, you can pay on Revenue Online. Include any payments you made to DOR on Form OQ.

**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 up through 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 OQ or Form OR-OTC-V. Use the following forms, located in the back of this booklet, to make updates:

**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.

# Filing the Combined Quarterly Tax Report

## Who must file

### You must file a Form OQ each quarter if you:

- Are registered as an active employer with DOR or OED, **even if you had no payroll during the quarter**. Reimbursing employers are required to report and pay Paid Leave subject wages and contributions.
- Have an approved Equivalent Plan for Paid Leave.
- Have paid workers subject to Oregon's WC law, or any paid individuals covered by WC insurance, whether or not required by law.
- Withhold on a distribution of pensions or annuities.

### You must file Schedule B if you are:

- Required to deposit withholding taxes on a semi-weekly or a one-banking-day basis.

### You must file Form 132 if you are:

- An employer subject to UI law,
- An employer subject to STT,
- An employer subject to state withholding,
- An employer subject to Paid Leave,
- An employer with an approved Equivalent Plan,
- A domestic employer,
- A reimbursing employer, or
- A Local Government Employers Benefit Trust Fund employer.

## When to file

See page 3 for due dates.

## Failure to file

If you don't file a correct, complete 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 10-11).

## Filing options

Instead of filing by paper, consider filing electronically. Electronic filing is more efficient, accurate and takes less time than paper. File online at [frances.oregon.gov/employer](http://frances.oregon.gov/employer).

- **Telephone (IVR)**. If you are an employer who has no payroll or subject hours to report for all programs for a particular quarter, you can file a "no-payroll/no-hours worked" report by telephone. IVR is available 24 hours a day, seven days a week. Call 503-378-3981. Confirmation numbers aren't issued. Stay on the line until you're notified at the end of the call that your report was accepted.

## Oregon annual filing

- **iWire—Income and Wage Information Return E-services**. File Form W-2s by using DOR's iWire website. You can file several W-2s with the EFW2 format provided by the Social Security Administration or by using DOR's spreadsheet template or manual entry format. In addition, file Forms 1099-MISC, 1099-G, 1099-R, 1099-K, 1099-NEC, and W-2G electronically for Oregon purposes. You can file several by using the format provided by the IRS (Publication 1220) or by using DOR's spreadsheet template or manual entry format (see page 1).
- If you file federal Form 943, you may file your Oregon withholding reports once a year using Form OR-WA. Agricultural employers subject to UI tax, WBF assessment, TriMet Transit District tax, Lane Transit District tax, STT must file Form OQ in addition to Form OR-WA. For Paid Leave, agricultural employers must file quarterly reports. Contact DOR for more information (see page 1).
- Domestic household employers with employees doing only in-home services may file the combined payroll tax reports annually using Form OA Domestic. Contact OED for more information (see page 1).

# Payment Instructions

To pay electronically go to Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor) and select "Make a Payment.", or login to your revenue online account, then click "Make OTC payment". This will ensure your payment is allocated properly.

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 OQ.
- Show the amount paid to each tax program in the appropriate boxes on Form OR-OTC-V. Don't include credits (see page 11).
- Enter the quarter for which you are making a payment.
- If amending your reports, include Form OR-OTC-V with your payment.
- If you're paying more than one quarter, use a separate voucher for each quarter.
- Use a current-year Form OR-OTC-V. Changes to the voucher or using the wrong voucher could result in misapplied payments.
- Payments for UI tax, WBF assessment, TriMet Transit District tax, Lane Transit District tax, STT, and Paid Leave contributions are due when reports are due.
- Payments for withholding tax are based on federal deposit schedule (see page 10).
- 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).

## Alternate withholding method

Multi-state employers with small payrolls in Oregon must deposit following the same schedule as the federal deposit schedule. Multi-state employers who find that following the federal tax deposit schedule will cause a burden may request a different method of withholding tax payments. To do this, send a letter that includes your business name, BIN, nature of the burden, your proposed withholding method, and proposed effective date of modified withholding method.

Send this information to:

**Withholding Manager**  
**Department of Revenue**  
**955 Center Street NE**  
**Salem OR 97301-2555**

Continue using the federal requirements until DOR approves your request and designates the change date (ORS 316.191).

## Federal Form 944 filers

As an employer, Oregon law requires you to file tax returns quarterly with DOR. You're also required to pay withholding taxes using federal deposit schedules. If you're an employer instructed by the IRS to file Form 944 and deposit annually, please continue to deposit your Oregon withholding tax payment quarterly.

You will receive a penalty if you file your Oregon return quarterly and deposit your withholding tax payment annually, unless you notify DOR that you pay the IRS annually. To avoid penalty, send DOR a copy of your IRS notification before your first DOR payment is due. Contact DOR for more information on small employers (see page 1).

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

Oregon Department of Revenue

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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)

-

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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

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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



150-211-053  
Rev. 07-18-22, ver. 05

Total payment (add lines 1-7 above)

\$

# Guidelines for Oregon Withholding Payment Due Dates

Oregon withholding tax due dates are the same as the dates for depositing federal tax liability.  
New employers must deposit monthly until they have a lookback period\* established.

If your total FEDERAL tax liability is:	Oregon withholding tax payments are due:		
<ul style="list-style-type: none"> <li>Less than \$2,500 for the quarter</li> </ul> <p><i>Example: If your federal tax liability is \$2,300 and your state income tax liability is \$1,500, you deposit quarterly.</i></p>	<p>→ By the quarterly report due date</p>		
<ul style="list-style-type: none"> <li>\$50,000 or less in the lookback period*</li> </ul> <p><i>Example: If your federal tax liability is \$5,000 and your state income tax liability is \$2,500, you deposit monthly.</i></p>	<p>→ By the 15th of the month following payroll</p>		
<ul style="list-style-type: none"> <li>More than \$50,000 in the lookback period*</li> </ul>	<p>→ <b>Semi-weekly deposit schedule</b></p> <table border="0"> <tr> <td style="border-right: 1px solid black;"> <p><b>If the day falls on a:</b> Wednesday, Thursday, or Friday</p> <p>Saturday, Sunday, Monday, or Tuesday</p> </td> <td> <p><b>Then pay taxes by:</b> The next Wednesday</p> <p>The next Friday</p> </td> </tr> </table> <p><i>Example: If your federal tax liability is \$60,000 and your state income tax liability is \$25,000, you deposit semi-weekly.</i></p>	<p><b>If the day falls on a:</b> Wednesday, Thursday, or Friday</p> <p>Saturday, Sunday, Monday, or Tuesday</p>	<p><b>Then pay taxes by:</b> The next Wednesday</p> <p>The next Friday</p>
<p><b>If the day falls on a:</b> Wednesday, Thursday, or Friday</p> <p>Saturday, Sunday, Monday, or Tuesday</p>	<p><b>Then pay taxes by:</b> The next Wednesday</p> <p>The next Friday</p>		
<ul style="list-style-type: none"> <li>\$100,000 in a single pay period</li> </ul> <p><i>Example: If your federal tax liability is \$120,000 and your state income tax liability is \$75,000, you deposit the next business day.</i></p>	<p>→ Within one banking day</p>		

## Payrolls paid in:

### Quarter 1

January  
February  
March

### Quarter 2

April  
May  
June

### Quarter 3

July  
August  
September

### Quarter 4

October  
November  
December

\* The lookback period is the 12-month period that ended the previous June 30. The lookback period for agricultural employers is the calendar year before the calendar year that just ended.

# Penalties

## State withholding and transit taxes

DOR charges:

- A 5 percent late-payment penalty on any unpaid tax after the due date for Forms OQ, WA, or OA.
- An additional 20 percent late filing penalty on any tax due, as of the due date, if you file more than one month late for Forms OQ, WA, or OA.
- 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 OQ for 12 quarters, Form WA for 3 years, or Form OA for 3 years in a row.

## Unemployment Insurance (UI) tax

A late-filing penalty may be assessed if you file Form OQ or Form 132 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 OQ, or
  - Form 132, 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 OQ or Form 132 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 OQ, or
  - Form 132, or
- Paid all Paid Leave contributions due (ORS 657B.910).

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

### **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**

### **State withholding and transit taxes**

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.

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

**General employers.** 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.

**Local Government Employers Benefit Trust Fund participants.** Use the "General employers" calculation above.

**Reimbursing employers.** OED will bill these accounts for interest due on unpaid balances.

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

## 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).

## Credits

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

You may use Form OQ 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 OQ (box 3a, 3b, 8a, 8b, 20a 20b, or 30) to reduce the balance owing.

### 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. Include any notices

or memos you received about the credit. Don't use Form OQ 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. Include any notices or memos you received about the credit. Don't use Form OQ, amended Form OQ, or Form OA 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 Quarterly Tax Report (Form OQ) Instructions

### Employer information section

Before you submit Form OQ, review the business name, BIN, and FEIN to make sure they are correct. If any of these have changed, update your information in Frances Online or complete the *Business Change in Status Form* included at the end of this booklet.

Only numerical information entered in numbered boxes will be considered a filed return for that program.

### State income tax withholding

**Box 1a. Subject wages.** Enter total wages subject to state income tax withholding

**Box 2a. Total tax amount.** Enter the total Oregon income tax withheld this quarter. Enter 0 if you had subject payroll but no withholding to pay this quarter. If you deposit:

- **Quarterly**—complete only box 4a.

- **Monthly**—complete boxes 11a, 11b, and 11c. Total the amounts and enter in box 11d. **Note:** Box 4a and 11d must be the same amount.
- **Semi-weekly or one-banking-day depositors**—complete and file Schedule B. Enter the total in box 4a. **Note:** Box 4a and the total box on Schedule B must be the same amounts.

**Box 3a. Tax pre-paid this quarter.** Enter the amount of withholding tax prepaid this quarter. Include any withholding credits used

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

### Statewide Transit Tax withholding (STT)

**Box 1b. Subject wages.** Enter total wages subject to STT withholding

**Box 2b. Total tax amount.** Enter the total STT withheld this quarter. Enter 0 if you had subject payroll but no STT to pay this quarter.

**Box 3b. Tax pre-paid this quarter.** Enter the amount of STT prepaid this quarter. Include any credits used.

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

### TriMet Transit District (TM)

**Box 5a. Subject wages.** Enter wages paid for work done in TM. Enter 0 if there was no subject payroll in the district this quarter

**Box 6a. Tax rate.** TM yearly tax rates are:

2025 = 0.008237      2024 = 0.008137

**Box 7a. Total tax amount.** Multiply box 5a by box 6a. Round down to the nearest cent and enter the tax amount. If you are subject to TM tax but had no tax this quarter, enter 0.

**Box 8a. Tax pre-paid this quarter.** Enter the amount of TM tax prepaid this quarter. Include any TM credits used.

**Box 9a. Total due.** Enter box 7a minus box 8a. If the amount is zero or less, enter 0.

### Lane Transit District (LTD)

**Box 5b. Subject wages.** Enter wages paid for work done in LTD. Enter 0 if there was no subject payroll in the district this quarter

**Box 6b. Tax rate.** LTD yearly tax rates are:

2025 = 0.0080      2024 = 0.0079

**Box 7b. Total tax amount.** Multiply box 5b by box 6b. Round down to the nearest cent and enter the tax amount. If you are subject to LTD tax but had no tax this quarter, enter 0.

**Box 8b. Tax prepaid this quarter.** Enter the amount of LTD tax prepaid this quarter. Include any LTD credits used

**Box 9b. Total due.** Enter box 7b minus box 8b. If the amount is zero or less, enter 0.

### Box 10. Subtotal

Total boxes 4a, 4b, 9a, and 9b.

### State Withholding Tax Liability

**Boxes 11a-11d.** See Box 2a instructions under Monthly.

### Unemployment Insurance (UI)

**Box 12. Number of covered workers for UI.** Complete this section if you're subject to UI law. If you

have questions about how to count workers, call 1-800-262-3912 ext. 7-1248 or 503-947-1248.

Monthly number of covered workers. Include all full-time and part-time workers who worked or received pay subject to UI law during the payroll period that includes the 12th of the month. Use the following guidance for your specific pay period:

- Daily pay period. Enter the number of workers on the daily payroll for the workday on or 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.

If there were no covered workers during any pay period, enter 0 in the appropriate box(es). Don't leave these boxes blank.

Total boxes 12a, 12b, 12c in box 12d.

**Box 13a. UI Subject wages.** This amount must be the same as box G (Total UI Subject wages) on Form 132. Excess wages should be included in the total UI subject wages (see box 14a). Enter 0 if you had no UI subject wages this quarter.

**Box 14a. 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 15a. Taxable wages.** Enter box 13a minus box 14a. Reimbursing employers, leave this box blank.

**Box 16a. 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 19a. Total tax.** Multiply box 15a by box 16a. Round down to the nearest cent and enter the tax amount. Enter 0 if you had no UI tax this quarter.

**Box 20a. UI tax prepaid this quarter.** Enter the amount of UI tax prepaid or credits used for this quarter.

Include any credit amount that may have been overpaid in previous quarters where no refund was requested or issued (see page 12).

**Box 21a. UI penalty and interest owed.** Enter the amount of penalty and interest owed if Form OQ is submitted more than 10 days after the due date. To calculate the penalty, multiply the number of employees by \$11. The minimum penalty is \$100. The maximum penalty is \$2,700. If there were no employees, the penalty is up to \$100.

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 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 22a. Total due.** Enter box 19a minus box 20a plus box 21a. If the amount is less than zero, enter 0.

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

**Box 13b. Subject wages.** Enter total wages subject to Paid Leave. This amount must be the same as box H (Total Paid Leave subject wages) on Form 132. Include excess wages (See box 14b). Enter 0 if you had no Paid Leave subject wages this quarter.

**Box 14b. 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 base is:

2025 = \$176,100    2024 = \$168,600    2023 = \$132,900

**Box 15b. Taxable wages.** Enter box 13b minus box 14b. If the amount is zero or less, enter 0.

**Box 16b. Paid Leave contribution rate.** Enter the current contribution rate of 1 percent (0.01).

**Box 17. Paid Leave employer contributions.** If you are a large employer (whether you are on the statewide plan or have an equivalent plan), or if you are a small employer who received an assistance grant, multiply box 15b by box 16b by .40 (15b x 0.01 x 0.40). Round to the nearest cent.

If you are a small employer who has not received an assistance grant, leave this box blank. For information on determining if you are a large or small employer, visit the Paid Leave website (page 1).

**Box 18. Paid Leave employee contributions.** All employers must multiply box 15b by box 16b by .60 (15b x 0.01 x 0.60). Round to the nearest cent.

**Note:** Employee contributions must be held in trust until paid to DOR quarterly on Form OR-OTC-V. An employer may choose to pay all or part of the employee's contribution.

If an employer doesn't withhold the employee contributions from the employee within the quarter, the employer is considered to have elected to pay the employee contributions they failed to withhold for that quarter.

**Box 19b. Total Paid Leave contributions.** Add boxes 17 and 18.

**Box 20b. Paid Leave contributions pre-paid this quarter.** Enter the amount of pre-paid contributions for this quarter. Include any credit amount that may have been overpaid in previous quarters where no refund was requested or issued.

**Box 21b. Penalty and interest owed.** Enter the amount of penalty and interest owed if Form OQ is submitted more than 10 calendar days after the due date. To see how to calculate the penalty, see Penalties.

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 22b. Total due.** Enter box 19b minus box 20b plus box 21b. If the amount is zero or less, enter 0.

**Box 23. Out-of-state employees.** Enter the number of employees who worked exclusively outside of Oregon during the quarter.

**Box 24. Paid Leave Replacement Workers.** Enter the total number of temporary employees hired as replacements for employees off from work for Paid Leave benefits during the quarter.

### **Special payroll tax offset**

**Box 25. Special payroll tax offset.** Multiply box 15a by the following quarterly rate. Don't add or subtract this amount from boxes 19a or 32 (see page 17).

Quarterly rates are:

	1st <u>Quarter</u>	2nd <u>Quarter</u>	3rd <u>Quarter</u>	4th <u>Quarter</u>
2025	0.00139	0.00109	0.00109	0.00109
2024	0.00109	0.00109	0.00109	0.00109
2023	0.0012	0.0009	0.0009	0.0009
2022	0.0009	0.0009	0.0009	0.0009

Don't complete this section if you're a reimbursing employer, a Local Government Employers Benefit Trust Fund (LGEBTF) employer, or an employer not required to pay Federal Unemployment Tax Act (FUTA).



## Workers' Benefit Fund (WBF) assessment

**Box 27. Hours worked by paid workers subject to Oregon Workers' Compensation law.** Like wages, report hours in the quarter that they are paid. Total all full and partial hours worked by all paid individuals subject to Oregon's WC law or covered by WC insurance through personal election. You must include hours worked by individuals paid by salary or on a basis other than by the hour.

Enter the total hours rounded down to the nearest whole (no fractions or decimals). If you have no hours to report for the quarter, enter 0.

**Note:** The hours you report for the WBF assessment won't necessarily equal the hours you report for UI tax purposes on Form 132. In part, this is because there may be differences in who is subject to which tax. Contact DCBS for more information (see page 1).

**Box 28. WBF assessment rate.** WBF assessment rates are:

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 29. Total assessment.** Multiply box 27 times box 28. 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 30. Assessment prepaid.** Enter the amount of prepaid WBF assessment or WBF assessment credits used this quarter (see page 12).

**Box 31. Total WBF assessment due.** Subtract box 30 from box 29. This is the net WBF assessment amount due for the quarter. It should match the amount you enter in the "Workers' Benefit Fund Assessment" box on Form OR-OTC-V. If the amount is zero or less, enter 0.

### Box 32. Total payment

Total the amounts in boxes 10, 22a, 22b, and 31 and enter in box 32.

If you have credits, see page 12.

You can make your payment for quarterly taxes reported on FORM OQ to DOR by mailing in Form OR-OTC-V with your check or money order, or you can pay on Revenue Online.

## Employee Detail Report (Form 132) Instructions

Employers are required to complete Form 132 if there are hours or wages to report. Form 132 must be complete and legible to be processed. Incomplete or illegible forms will be returned to you. If they are returned to you, you will need to correct and resubmit your forms within 14 days of the date of notice for them to be processed on time.

Form 132 is double sided, make sure to complete both sides including the bottom of page 2. Both sides are required to be completed, even if you only have employees listed on one side. Use additional pages if needed. Complete the totals for every two pages.

Enter the Business name, FEIN, BIN, Quarter and Year. Enter the total UI subject wages paid to employees during the quarter. If you use more than one page of Form 132, enter the total from all pages on the top of page 1 only. This figure must equal the amount in box 13a, Form OQ.

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

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

**Box 1c. Hours worked during this quarter.** Enter the number of hours each employee worked in the quarter. If you don't track hours for a full-time employee, use 520 hours for the report. For fractions or portions of an hour worked by an employee, round up any portion of an hour to the nearest whole hour.

Report the actual number of hours worked, both straight time and overtime. Don't report hours paid for sick leave, vacation leave, or any other hours paid where no work was performed. Even though these hours aren't reported in box 1c, wages paid are still included in the subject wages in box 1g.

Although you report wages in the quarter they are paid, report hours in the quarter they are worked.

**Note:** The hours you report for UI tax purposes on Form 132 won't necessarily equal the hours you report for the WBF assessment on Form OQ, box 27. In part, this is because there may be differences in who is subject to which tax. Also, hours for the

WBF assessment should be reported, like wages, in the quarter they are paid. The 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 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.**

**Box 1e. STT subject wages.** Enter the total STT subject wages paid to each employee during the quarter regardless of whether the employee's wages were more than the UI taxable wage base. Wages are reported in the quarter paid to the employee regardless of when earned. Enter 0 for an employee who didn't work during the quarter. **Don't leave blank.**

**Box 1f. STT withholding.** Enter the STT withheld for the quarter. Round to the nearest cent. Enter 0

for an employee who didn't work during the quarter but received wages. **Don't leave blank.**

**Box 1g. UI subject wages.** Enter the total UI subject wages paid to each employee during the quarter regardless of whether the employee's wages were more than the UI taxable wage base. Wages are reported in the quarter paid to the employee regardless of when earned.

**Box 1h. Paid Leave subject wages.** Enter the total Paid Leave subject wages paid to each employee during the quarter regardless of whether the employee's wages were more than the Paid Leave contribution wage base. Wages are reported in the quarter paid to the employee regardless of when earned.

**Column totals.** Boxes C, D, E, F, G, and H. Enter the column totals for all employees reported on the page. Totals for each two pages should be calculated separately. Don't include the totals from other pages of this form.

## Oregon Schedule B State Withholding Instructions

### Line instructions—Schedule B

Complete Schedule B if you are required to deposit on a semi-weekly or one-banking-day basis. This form includes a box for every day of the quarter. Find the boxes that match your payroll dates. Enter the amount of Oregon tax withheld from

your employees during each payroll period. Enter the total tax withheld for each month in boxes A, B, and C. Enter the total of all the amounts in box D. The total should equal the total withholding tax reported in box 11d on Form OQ. **Don't enter credits** (see page 11).

## 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 April 1 for work performed in March are reportable in the second quarter (April–June).

An employee is any person (including nonresident 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.
- Payments to legally responsible and registered general partner(s) of a Limited Liability Partnership (LLP) or to members of a Limited Liability Company (LLC).
- Payments by nonprofits or public educational institutions to full-time students attending said institution.
- Non-cash payments to workers in agricultural or domestic (in-home services) employment.
- Sick pay under WC law.
- Certain sole corporate officers and closely held family corporations that elect in writing to exclude payments for services to corporate offices who:
  - Are directors;
  - Have a substantial ownership interest in the corporation; **and**
  - Are members of the same family, as parents, stepparents, grandparents, spouses, sons-in-law, daughters-in-law, brothers, sisters, children, stepchildren, adopted children, or grandchildren.

An election to exclude corporate officers must be in writing and will be effective the first day of the current or preceding calendar quarter in which the request was submitted. To download the form visit OED's website (see page 1).

The exclusion doesn't go into effect until you receive written approval.

**Note:** Those excluded from state UI tax may be subject to higher FUTA tax.

### UI tax payments

UI tax payments are due quarterly when reports are due (see page 4). When there is more owed than taxes due for the quarter, payments are applied first to legal fees, penalties, and interest. The remainder is applied to tax owed.

### 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 14 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 OQ 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). You may choose to:

1. File reports and pay associated taxes, or
2. 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 UI 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 UI – 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. Therefore, Paid Leave subject wages should be equal to or greater than UI subject wages reported for the employees. 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, seasonal, 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 UI 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 who work remotely full-time 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 quarterly when reports are due (see page 10). 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**

### **Subject wages**

Examples of taxable wages include:

- Salaries, commissions, bonuses, wages, tips, fees, prizes, separation allowances, guaranteed wage payments, and vacation and holiday pay.
- Payments by a corporation, including S corporations and professional corporations, to a corporate officer for services, including guaranteed wage payments for services.
- Wages paid when an employer-employee relationship exists between spouses, domestic partners, or a parent and child.

### **Exempt wages**

Oregon withholding law exempts wages paid for certain kinds of services, labor, employee allowances for the benefit of employer, and reimbursed employee business expenses. A list of exempt wages is in the *Employer's Guide For Doing Business in Oregon* (see page 2).

**However**, if any of the following apply, use the "single/head of household" filing status and zero allowances:

- Your employee claims exempt status for Oregon only.
- DOR or the IRS tell you not to permit allowances.
- The employee claims more than 10 allowances.

- The employee's wages are exempt from federal or state taxation, and the employee's income is expected to be more than \$200 per week.

Employees who owe tax when they file their Oregon personal income tax return may not have had enough state tax withheld during the year. To prevent this in the future, they may choose to claim a lower number of Oregon allowances or to have an additional amount withheld per paycheck.

### **Withholding on IRAs, annuities, and compensation plans**

A payer of commercial annuities, employer-deferred compensation plans, and retirement plans must withhold tax from the distributions on behalf of the individual payee unless the individual payee chooses to have no withholding.

The payee must give federal Form W-4P to the payer to show the number of exemptions the payer should use to calculate state withholding. A payee may also use Form W-4P if they choose to have no withholding.

The payer must withhold as if the payments were wages, using the tax tables furnished by DOR. The amount of withholding per payee must be \$10 or more.

For Oregon withholding purposes, (or choosing exemption from withholding), the payee must provide the payer with a completed OR-W-4 if the payee is changing their withholding or newly establishing withholding (or exemption) for distributions from IRAs, annuities, and compensation

plans. The W-4P is for federal income tax withholding purposes. If nothing has changed, the payer can continue using the previously filed W-4P for federal and state withholding of these distributions.

Withholding on pension and annuities requires a different BIN than your payroll account BIN because these are not payroll wages.

State withholding requirements on IRAs, annuities, and deferred compensation plans are similar to federal withholding requirements (IRC Section 3405). The difference is that state withholding isn't required for a rollover from one qualifying plan to another. Oregon doesn't follow the federal backup withholding rules for pension and annuities distributions.

The payer issues 1099s to the individual payees at the end of the year, and files Form OR-WR with DOR.

Contact DOR for more information (see page 1).

### **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).

## **Form OR-W-4, Oregon Withholding Certificate, Frequently Asked Questions**

Changes to federal tax laws mean that federal Form W-4 may not provide the correct withholding for Oregon taxes. DOR has created Form OR-W4, *Oregon Withholding Statement and Exemption Certificate*, to help employees determine correct allowances for Oregon withholding (see DOR on page 1).

### **What wages are subject to Oregon withholding?**

- Salaries, commissions, bonuses, wages, tips, fees, prizes, separation allowances, guaranteed wages payments, and vacation and holiday pay.
- Payments by a corporation to a corporate officer for services.

- Remuneration paid in an employer-employee relationship with spouses, domestic partners, or a parent and child

A list of exempt wages can be found in the Oregon Employer's Guide.

### **What form do my employees use to claim allowances for Oregon?**

Employees will use Form OR-W-4 if they are claiming or changing their withholding after January 1, 2020 or if they revise their federal Form W-4 after January 1, 2019.

If they've filed an "Oregon-only" federal Form W-4 or Form OR-W-4 before January 1, 2019 they don't

need to use Form OR-W-4 until they need to change their allowances for Oregon.

### **Who needs to file Form OR-W-4?**

Employees who:

- Were hired on or after January 1, 2020.
- Have had a financial situation change.
- Want to change their withholding amounts.
- Have relocated from another state.

### **How do I withhold taxes for an employee who refuses to complete Form OR-W-4 or federal Form W-4?**

Withhold using Single with zero allowances.

### **Can an employee have different withholding amounts for state tax than for federal tax?**

Yes, Form OR-W-4 is for Oregon withholding only. Federal Form W-4 is for federal withholding.

### **How do I calculate withholding tax?**

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

- Use the *Oregon Withholding Tax Tables* if:
  - The employee's wages are less than \$50,000 annually,
  - The employee's federal withholding is determined using a 2019 or earlier federal Form W-4, and
  - The employee is claiming the same marital status and number of allowances for both federal and state withholding.

- Use the *Oregon Withholding Tax Formulas* in all other situations, including computer payroll systems.

If any of the following apply, withhold at 8 percent, instead of using Form OR-W-4 or federal Form W-4:

- Your employee claims exempt status for Oregon only.
- DOR or IRS tells you not to permit allowances.
- The employee's exemption status expired, and they did not submit a new Form OR-W-4.

You 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.

### **Does Oregon require withholding on household employees?**

No, you're not required to withhold for household employees. However, you can if the household

employee asks you to withhold and you agree. You must fill out the Combined Employer's Registration form and the employee must complete Form OR-W-4 or an Oregon-only federal Form W-4.

### **When can an employee claim exempt?**

An employee can claim exempt from Oregon withholding if:

- Their compensation is exempt under a provision of federal or state law.
- They had a refund of all state income tax withheld from the previous tax year and expect to have a refund of all state income tax withheld for the current year.

### **Does DOR require copies of Form OR-W-4 and federal Form W-4?**

Yes, in the following instances (OAR 150-316-0290). Send DOR a copy of the form being used to withhold for Oregon within 20 days of the date filed, if the employee claims any of the following:

- An exemption from withholding and their income is expected to exceed \$200 per week for state purposes.
- Exempt for Oregon withholding, but not exempt for Federal withholding.

### **What if I don't have copies of the employee's W-4 forms?**

If you have a fax from an electronic payroll system, you'll need to recreate the form. If you don't have a copy or fax of the form, a report will substitute if it contains the employee's:

- Name.
- Social Security Number (SSN).
- Date of birth.
- Date of withholding statement or exemption certificate submission.
- Election of married or single status.
- Number of withholding allowances claimed by the employee, if applicable.
- Election of exemption status.
- Reason for claiming the exemption status.

Send copies or reports to:

W-4 Project Manager  
Oregon Department of Revenue  
PO Box 14560  
Salem, OR 97309

## **What if I receive a determination letter for an employee?**

A determination letter requires you to withhold based upon marital status and number of allowances for an employee. You will need to change the employee's withholding accordingly. The employee will also receive a copy of the letter.

The determination stays in effect until you receive a new determination letter or the employee files a new Form OR-W-4 increasing their withholding. If the employee wants to lower their withholding, they need to follow the instructions and refile Form OR-W-4.

## **Do I withhold differently for employees who are nonresident aliens?**

Generally, no. However, if the IRS grants the employee an exemption, DOR will honor the exemption. To receive an exemption, the employee must file federal Form 8233 with you. If any portion of the employee's wages are **not exempt**, use the employee's Form OR-W-4 elections to withhold on those non-exempt wages. Advise employees to follow the instructions on Form OR-W-4.

## **Do I withhold differently on IRA's, annuities, and compensation plans?**

If you pay for commercial annuities, employer-deferred compensation plans, or retirement plans

you must withhold tax, unless the employee or payee chooses to have no withholding.

The employee or payee must provide a filed federal Form W-4P or Form OR-W-4 for you to determine the withholding amount, even if they choose no withholding. Withhold as if the payments were wages. You must withhold \$10 or more per employee or payee.

Oregon withholding isn't required for a rollover from one qualifying plan to another. Oregon doesn't follow the federal backup withholding rules for pension and annuities distributions.

You are required to use a different BIN than your payroll account BIN because these are not payroll wages. You will need to issue 1099s to employees and payees at the end of the year and file 1099s electronically through iWire.

## **Where do I get Form OR-W-4?**

Download Form OR-W-4 from DOR's website (see page 1). Use what the employee claims for federal purposes for Oregon only if the employee doesn't submit Form OR-W-4 or a separate federal Form W-4 with "Oregon Only" written on it.

## **Where do I get federal Forms W-2 and W-4?**

You can get these forms from the IRS (see page 2).

# **Transit District Excise Tax Information**

These tax programs are administered by DOR for the Tri-Met Transit District (TM) and Lane Transit District (LTD). They provide revenue for mass transit (ORS chapter 267). Transit payroll (excise) tax is imposed on most employers who pay wages for services performed in the TM or LTD districts. If you use a payroll service, you may need to inform them of this tax.

## **Who must file a report?**

Unless exempt (see next column), employers who have resident or nonresident employees working in the TM or LTD districts must register and file with DOR. If an employer doesn't have employees working within the transit district boundaries, the payroll isn't subject to the transit tax.

## **Wages subject to transit districts**

Wages means all salaries, commissions, bonuses, fees, or other items of value paid to a person

for services performed within a transit district (ORS 267.380).

Transit district wages also include:

- Contributions to a Simplified Employee Pension (SEP) made at the election of the employee.
- Payments for the purchase of IRC Section 403(b) annuities under salary-reduction agreements.
- Contributions to 401(k) retirement plans chosen by the employee, including employer-matched contributions.
- Pick-up payments to governmental retirement plans under salary-reduction agreements.
- Amount deferred under governmental deferred compensation plans.
- Any amount deferred under a non-qualified deferred compensation plan.
- Payment to an IRC Section 408 Individual Retirement Account under salary-reduction agreement.



## Exempt payroll

The following are exempt from TM and LTD excise taxes:

- Federal government units
- Federal credit unions
- Public school districts
- Organizations, except hospitals, that qualify for exemption [ORS 267.380(1)(b)].
- All foreign insurers
- 501(c)(3) nonprofit institutions (except hospitals)
- Insurance adjusters, agents, and agencies and their office support staff, are exempt from transit tax if the business income is from insurance-related activity. Non-insurance income is taxable (ORS 731.840).
- Domestic service in a private home
- Cafeteria plans
- Casual labor
- Services performed outside the district
- Seamen who are exempt from garnishment
- Employee trusts that are exempt from taxation
- Wages paid to employees whose labor is solely connected to planting, cultivating, or harvesting seasonal agricultural crops

These apply only to the TM District:

- Public education districts
- Public special service and utility districts
- Port authorities
- Fire districts
- City, county, and other local government units

## How to figure the transit tax

The transit tax is an employer-paid tax. It's based on the amount of gross payroll paid for services their employees perform within the TM or LTD district.

Use the current TriMet or LTD tax rates. If you are subject to TM or LTD transit tax and no tax rate is printed on the Form OQ, visit DOR's website (see page 1).

### TriMet Transit District (TM) service area

TM serves the Portland metropolitan area, which includes parts of Multnomah, Washington, and Clackamas counties. For information see page 1.

#### ZIP codes completely in TM

97003	97035	97204	97214	97222	97236
97005	97036	97205	97215	97223	97239
97006	97062	97206	97216	97225	97256
97008	97068	97209	97217	97227	97258
97024	97077	97210	97218	97229	97266
97027	97201	97211	97219	97230	97267
97030	97202	97212	97220	97232	
97034	97203	97213	97221	97233	

#### ZIP codes partially in TM

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

### Lane Transit District (LTD) service area

LTD serves the entire Eugene-Springfield urban area and several rural areas. Some ZIP codes may not line up with district boundaries. For information see page 1.

#### ZIP codes in LTD

97401	97424	97477
97402	97426	97478
97403	97437	97482
97404	97438	97487
97405	97440	97488
97406	97448	97489
97407	97452	
97408	97455	

# 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 does not provide insurance coverage.*

## Workers subject to WBF assessment

Individuals subject to the WBF assessment are:

- All paid workers for whom 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.

For questions regarding subjectivity, contact DCBS (see page 1 under Subjectivity questions).

## WBF assessment reporting exemptions

As a business, you may qualify for exemption from reporting the WBF assessment if you don't have any paid individuals (including yourself) covered by your WC insurance policy. To request an exemption from WBF assessment reporting, complete and mail to DCBS a *Corrections and Changes Notification* form. To download the form, visit DCBS' website (see page 1).

## Hourly assessment

This assessment is based on hours worked by all paid individuals subject to the assessment. If you don't track hours, use the flat rate calculation or calculate reasonable hours worked. For details, visit DCBS' website (see page 1).

Hours are reportable in the quarter they are paid. For example, report hours worked in March, but not paid until April 1, in the second quarter.

## 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 Additional Forms Request

Oregon Employment Department

You can download forms at: [www.oregon.gov/employ/businesses](http://www.oregon.gov/employ/businesses) or [www.oregon.gov/dor/forms](http://www.oregon.gov/dor/forms)

If you are unable to download forms, you can order forms by calling 503-947-1488, or by submitting this request.

---

Business name \_\_\_\_\_

---

BIN (Oregon business identification number) _____	FEIN (Federal employer identification number) _____
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---

Address \_\_\_\_\_

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City _____	State _____	Zip _____
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Contact phone \_\_\_\_\_

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## Blank Oregon Combined Payroll Tax forms

Form OQ \_\_\_\_\_ (specify quantity)

Schedule B \_\_\_\_\_ (specify quantity)

Form 132 \_\_\_\_\_ (specify quantity)

**Fax to:** 503-947-1487, or

**Mail to:** Oregon Employment Department  
Contributions and Recovery  
875 Union St NE  
Salem OR 97311-0030





# 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)

Closed pension/annuity account as of: \_\_\_\_\_  No longer doing business in TriMet/Lane Transit District as of: \_\_\_\_\_

All or  Part of the business was  Closed  No longer doing business in Oregon  Sold  Leased  Transferred

Was business operating at the time it was sold, leased or transferred?  Yes  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: \_\_\_\_\_ **Note:** A new *Combined Employer's Registration* 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)		LLC (Limited Liability Company) Recognized by IRS as:
	<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
Change to:	<input type="checkbox"/> Corporation—"C"	<input type="checkbox"/> Corporation—Subchapter "S"	<input type="checkbox"/> LLP (Limited Liability Partnership)
	<input type="checkbox"/> Individual (Sole Proprietor)		LLC (Limited Liability Company) Recognized by IRS as:
	<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)

Still in business, but have no paid employees (corporate officers are still subject to payroll taxes). Effective date: \_\_\_\_\_

Only have workers' compensation insurance to cover owners, officers or members.  Only LLC members or officers  Only using independent contractors  Courtesy withholding

Employing Oregon residents in another state. State: \_\_\_\_\_  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 _____

# 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)

Office use only
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## 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.

<input type="checkbox"/> Add location	<input type="checkbox"/> Delete location	<input type="checkbox"/> Check box if this is an employee home address
---------------------------------------	--	--

Reason for location change

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

2.

<input type="checkbox"/> Add location	<input type="checkbox"/> Delete location	<input type="checkbox"/> 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	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**  
**Salem OR 97311-0030**

Retain a copy for your records

