

### Who must register

Only individuals or firms with employees need to file a *Combined Employer's Registration* report. Corporate officers are considered employees, including those in subchapter "S" corporations.

**Note:** The definition of "employee" differs among Oregon state agencies. If you have questions, refer to the *Oregon Business Guide* booklet or call the appropriate agency.

## Part A—Organization Information

### Legal business name

This is the legal name of the business that was issued a FEIN by the IRS. This name usually includes the entity designation as well such as INC, CORP, LLC, LLP, etc.

### Federal employer identification number (FEIN)

As an employer, you are required to obtain an FEIN. That can be obtained through the IRS. If you don't have a FEIN yet, leave this field blank.

### Phone

Please provide a number we can reach you at should we have questions about your registration.

### Doing business as

If applicable, this is the trade name of the entity if different than the legal business name.

### Email

Please provide an email address we can reach you at should we have questions about your registration.

### Type of ownership

Please select the business entity as registered with the IRS. This registration lists some of the most frequently registered entities but is not the comprehensive list. If the tax entity of your IRS registered business is not listed, please select "other" and write it in the provided space.

### Business addresses

**Mailing address:** Please provide the mailing address of your business. This address will be used by the Department of Revenue to send you official tax documents.

**Physical address:** If you have more than one place of business in Oregon, on a separate sheet, list each location. Attach the sheet to your registration form.

If the physical address being provided is an employee's home address, please ensure the provided checkbox is selected so official tax documents are not sent to employees.

### NAICS Code

The North American Industry Classification System (NAICS) Code describes the nature of your business, please enter the code that best reflects your business.

If you do not know your NAICS code, please visit [www.census.gov/naics/](http://www.census.gov/naics/).

## Part B—Owner, officer, partner information

### Owner/officer information

Please list the owners, officers, registered partners, or parent companies. This field will either be individuals or another company and either a Social Security number or the parent company FEIN should be listed.

List information on additional owners, partners, officers, etc., on a separate sheet and attach it to this registration form.

Additionally, you must identify which owner/officers have authority for Filing tax returns, Paying taxes, Hiring/firing, and Determining which creditors to pay first.

## Part C—Payroll Information

### Withholding

Oregon law requires employers withhold Oregon tax from all wages, salaries, commissions, bonuses, fees, or other items of value paid to an individual for services as a subject employee.

**Courtesy withholding** is for an employer who has hired an Oregon resident that physically works outside of Oregon only.

**Agricultural** is for employers whose employees are solely engaged in cultivating, operating, or managing a farm. A farm includes livestock, dairy, poultry, fish, fruit, plantations, ranches, ranges, orchards, and groves. See IRS Pub 51 for a more detailed explanation.

Employers file returns and pay withholding taxes based on their federal filing requirements.

If you file federal form: **941, 941-M, or 945**

File Oregon *Form OQ—Oregon Quarterly Tax Report*

If you file federal form: **943**

File Oregon *\*Form OR-WA—Agricultural Annual Withholding Tax Return*

\*If you file *Form 943* you may file *Form OR-WA* or *Form OQ*. If you're also subject to state unemployment, Workers' Benefit Fund Assessment, or transit taxes, you must file a *Form OQ* quarterly.

Need more information? Call 503-945-8091 or 503-378-4988. Or visit our website at: [www.oregon.gov/dor](http://www.oregon.gov/dor).

**Domestic.** Withholding is not required for a domestic employee. If your domestic employee has requested withholding and you have agreed to withhold, mark the "yes" box on the front of this form and select which return type you will be filing. The Form OQ is due quarterly, and the OA is due annually.

## Transit taxes

TriMet tax is an employer-paid excise tax based on payrolls for services performed in Multnomah and parts of Washington and Clackamas counties. Please refer to the map in the *Oregon Employer's Guide*.

Lane Transit District (LTD) covers the Eugene/Springfield area of Lane County. This excise tax is based on the same principle as TriMet. Please refer to the map in the *Oregon Employer's Guide*.

In-state and out-of-state employers who have employees working in these districts are subject to these taxes. If your total business activity is conducted outside of these areas, then you are not liable for these taxes.

If your business is a nonprofit organization and you have employees working in these districts, you must send a copy of your 501(c)(3) exemption with the completed registration as proof of exemption from transit taxes.

Need more information? Call 503-945-8091 or 503-378-4988. Or visit our website at: [www.oregon.gov/dor](http://www.oregon.gov/dor).

## State unemployment tax

State unemployment tax is an employer paid tax that finances the Oregon unemployment insurance program. Generally, employers must pay into the Unemployment Insurance Trust Fund if they:

- Have one or more employees in each of 18 weeks during a calendar year, or
- Have total payroll of \$1,000 or more in a calendar quarter (after January 1, 2008).

### Exceptions:

**Agricultural labor** is reportable if you have paid \$20,000 or more in total cash wages in a calendar quarter or have 10 or

more employees during 20 weeks of a calendar year. You are considered to be subject effective the beginning of that calendar year.

Agricultural employers subject to unemployment tax may choose to file withholding quarterly.

**Domestic/household service** is subject if you have paid \$1,000 or more in total cash wages in a calendar quarter. You are considered to be subject effective the beginning of that calendar year.

**Partial transfers.** If an employing enterprise sells, transfers, or acquires all or part of a trade or business (including employees), such transactions must be reported to the Employment Department, Tax Section, within 60 days of the date the transaction becomes final.

Need more information? Call 503-947-1488. TTY (non-voice) 503-947-1495.

## Workers' Benefit Fund assessment

This form doesn't register you for workers' compensation insurance, which is mandatory for most employers.

Instead, this form registers you for the Workers' Benefit Fund (WBF) assessment. This fund benefits injured workers and employers helping them return to work, among other programs. Individuals subject to the WBF assessment are:

- All paid workers for whom the employer is required to provide workers' compensation insurance coverage, and
- All paid individuals (workers, owners, officers) who may otherwise not be subject, but the employer chooses to cover under workers' compensation insurance.

All paid individuals performing personal support work who are eligible for workers' compensation insurance coverage under HB 3618 (2010).

Need more information on WBF? Call 503-378-2372.

## Who needs workers' compensation insurance?

As with most no-fault insurance, workers' compensation is fair only if it applies to all workers and employers. Oregon requires almost all employers to carry workers' compensation insurance for their employees. If you employ workers in Oregon, you probably need workers' compensation coverage.

### Ask yourself the following questions:

#### **Am I an employer?**

If you employ one or more workers, you are an employer. A worker is anyone you pay to do work for you who is not an independent contractor. You do not have to provide workers' compensation coverage to independent contractors, though you may choose to do so. Visit [wcd.oregon.gov/employer/indcon/pages/index.aspx](http://wcd.oregon.gov/employer/indcon/pages/index.aspx) for more information about how the law defines an independent contractor.

### ***Is my worker a subject worker?***

Every worker in Oregon is a subject worker unless the worker falls under an exemption. There are about 30 exemptions in Oregon law.

Additional information regarding exemptions that an Oregon worker may fall under can be found by reviewing ORS 656.027 at: [www.oregonlegislature.gov/bills\\_laws/ors/ors656.html](http://www.oregonlegislature.gov/bills_laws/ors/ors656.html).

### ***How do I get workers' compensation coverage?***

If you are an employer with one or more subject workers, you must purchase an Oregon workers' compensation policy. The insurer will file proof of coverage on your behalf.

You can get insurance from any insurer authorized to provide workers' compensation coverage in Oregon. There are more than 300 such companies approved to write workers' compensation policies. Many of these insurers sell policies through agents. Often, the agency that handles your other business insurance can help you place your workers' compensation insurance. Some insurers will deal directly with you, and a few have made special arrangements to provide workers' compensation through business organizations or associations.

If you cannot find an insurer willing to write your policy, you can get insurance through the Oregon Assigned Risk Insurance Plan. Oregon law requires workers' compensation insurers to belong to an insurance plan for employers who cannot get insurance on the open market. The insurance plan is administered by the National Council on Compensation Insurance (NCCI). NCCI requires a special application. A deposit must be made before your application is processed. After NCCI checks the application and establishes that you do not have a bad debt with a previous insurer, it assigns the account to an authorized Oregon insurer. To contact NCCI, call 800-622-4123 (toll-free) and ask for Oregon coverage, or you can visit [www.ncci.com](http://www.ncci.com). Your insurance agent may help you complete the application.

The Office of Small Business Ombudsman (SBO) for Workers' Compensation, part of the Department of Consumer and Business Services, serves as an independent advocate for small business and is available to discuss options with you. The SBO can be reached at 503-378-4209.

Additional information regarding workers' compensation coverage can be found at: [wcd.oregon.gov/employer/pages/index.aspx](http://wcd.oregon.gov/employer/pages/index.aspx).

If you have questions, contact the Workers' Compensation Division at 888-877-5670 (toll-free) or 503-947-7815, or by email at [wcd.employerinfo@dcbs.oregon.gov](mailto:wcd.employerinfo@dcbs.oregon.gov).

## **Part D—Business acquisition**

Part D of the registration only applies to businesses that have acquired all or part of the business operations of an existing Oregon business. This also includes entity changes. Skip this section if this does not apply to you.

If you acquired all or part of the business operations of the previous owner, or if there was an entity change, please select the appropriate box.

If you acquired all or part of the previous business, but did not assume any of the liabilities, then on a separate sheet, describe the part of the business retained by the previous owner. Attach the sheet to your registration form.

Be sure to enter the Date of acquisition, percentage of the business acquired, the Business ID number, and the FEIN of the acquired business.

## **Part E—Off-site/third party contacts**

If your business utilizes a third-party payroll provider or utilizes off-site payroll services and you wish to have tax documents sent to them, please fill out this section. An Information Authorization or a Power of Attorney form, both found in DOR's online Forms and Publications library, **MUST** also be sent in for us to be able to send tax documents to anyone listed.

## **Part F—Registration contact person**

Please provide contact information for our registrations team should they have questions about the information provided in this registration. If they have questions they may need to reach out for clarification.

## **Do you have questions or need help?**

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-945-8100, option 2, option 1  
[payroll.help.dor@dor.oregon.gov](mailto:payroll.help.dor@dor.oregon.gov)

Contact us for ADA accommodations or assistance in other languages.