

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

General information

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

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

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

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

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

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

Total subject wages (per employee). Wages are reported in the quarter or year (if an annual filer) in which they were

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

Statewide transit tax withheld. Enter the amount of statewide transit taxes withheld from each employee. When calculating the tax for each employee, **please round down to the nearest cent** if the calculation isn't exact.

Column totals. Enter the total subject wages and total statewide transit tax withheld for all employees reported on the page.

Due date

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

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

Do you have questions or need help?

www.oregon.gov/dor
(503) 378-4988 or (800) 356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.