



Publication OR-TRAN-SE

Oregon Transit Self-Employment Taxes

A guide to TriMet and Lane Transit self-employment taxes

This publication is a guide, not a complete statement, of Oregon Revised Statutes (ORS) and Oregon Administrative Rules (OAR). For possible updates and more information, visit www.oregon.gov/dor/business.

Transit district taxes

We collect self-employment taxes owed to TriMet Transportation District (TriMet) and Lane Transit District (LTD). This tax is applied to the self-employment earnings of taxpayers doing business or providing services to a location within the transit districts.

Who must file and pay?

Individuals. If you have self-employment earnings from business or service activities delivered to the TriMet or LTD districts, you may owe this tax. This includes independent contractors and subcontractors, truck drivers, consultants, writers, internet sales, farmers, doctors, dentists, and real estate salespeople. This list isn't all-inclusive.

Partnerships. Individuals who are members of a partnership are subject to the tax. The partnership may file one transit self-employment tax return and pay the tax for its individual members.

Exemptions. The following aren't subject to this tax.

- **Ministers:** Only income for religious services is exempt.

Income for independent contract services (weddings, funerals, etc.) is subject to this tax.

- **Insurance agents:** Only insurance related income is exempt. Non-insurance related activities (consulting, investment advice, etc.) are subject to this tax.
- **C and S corporation distributions:** C and S corporations may owe transit payroll tax. For more information, call 503-945-8091.

How do I determine self-employment income?

Individuals. Fill in your net self-employed earnings from federal Schedule SE, section A, line 3, or section B, line 3.

If you list more than one business within the same transit district on federal Schedule SE, only include those businesses doing business or providing services in the same district. You may use a business with a net loss to offset a business with net earnings within the same transit district.

Partnerships. Fill in the net earnings from federal Partnership Form 1065. Don't include Oregon modifications.

Use this list to determine if you have self-employment earnings in the Eugene-Springfield urban and rural areas served by LTD. Some ZIP codes may not coincide with the district boundaries. For more information on LTD boundaries, call 541-682-6100 or visit www.ltd.org/business-center.

97401	97438
97402	97440
97403	97452
97404	97455
97405	97475
97408	97477
97413	97478
97424	97482
97426	97487
97431	97488
97437	97489

Use this list to determine if you have self-employment earnings in the Portland Metropolitan area, which includes parts of Multnomah, Washington, and Clackamas counties. Some ZIP codes may not coincide with district boundaries. For information on TriMet boundaries, call 503-962-6466 or visit www.trimet.org/taxinfo.

ZIP codes completely in TriMet District	ZIP codes partially in TriMet District
97003	97205 97223
97005	97206 97225
97006	97209 97227
97008	97210 97229
97024	97211 97230
97027	97212 97232
97030	97213 97233
97034	97214 97236
97035	97215 97239
97036	97216 97253
97068	97217 97256
97077	97218 97258
97201	97219 97266
97202	97220 97267
97203	97221
97204	97222

PO box ZIP codes completely in TriMet District
97007 97060 97113
97009 97062 97116
97015 97070 97123
97019 97078 97124
97022 97080 97140
97023 97086 97224
97045 97089 97231
97075 97268 97291
97076 97269 97292
97207 97280 97293
97208 97281 97294
97228 97282 97296
97238 97283 97298
97240 97286
97242 97290

What if I conduct business both inside and outside the district?

You may use an apportionment formula that is calculated by completing Schedule OR-TSE-AP and including it with your transit self-employment tax return.

Am I required to make estimated payments?

No. File and pay your taxes by the due date of the return to avoid any penalty and interest.

When is the return due?

Your transit self-employment tax return is generally due the same day as your federal and Oregon individual income tax returns. For most taxpayers, this is April 15. Fiscal year returns are due on the 15th day of the fourth month after the end of the fiscal year. When the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

Can I get an extension to file my return?

An extension to file your federal or Oregon individual income tax return will also extend your time to file your transit self-employment tax return. You will need to check the extension box on the transit return and keep the extension form with your records. **Don't include the extension with your return.** However, more time to file doesn't mean more time to pay. Include a check and payment voucher, Form OR-TM-V or OR-LTD-V, and mail by the original due date of the return. Don't staple the check to the payment voucher.

Can I file my return electronically?

Yes. For more information about e-filing, paying online, and account status, visit www.oregon.gov/dor.

What are the tax rates?

	2023	2022	2021	2020
TriMet	0.008037	0.007937	0.007837	0.007737
LTD	0.0078	0.0077	0.0076	0.0075

Payroll transit tax

All employers who pay wages for services performed in these districts must pay a transit payroll tax. This tax is imposed directly on the employer, who must register and file with us. Download forms at www.oregon.gov/dor or call 503-945-8091 to order.

Taxpayer assistance

Do you have questions or need help?

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

Transit self-employment help email:
tse.help.dor@dor.oregon.gov
Transit payroll help: 503-945-8091

Contact us for ADA accommodations or assistance in other languages.