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.Depending on the tax year, some ZIP codes may not coincide with the district boundaries. For more information on LTD boundaries, call 541-687-5555 or visit www.ltd.org/about/doing-business.

97401	97438
97402	97440
97403	97448
97404	97452
97405	97455
97408	97475
97413	97477
97424	97478
97426	97487
97431	97488
97437	97489

TRI MET

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. Depending on the tax year, 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

97003	97204	97222
97005	97205	97223
97006	97206	97225
97008	97209	97227
97024	97210	97229
97027	97211	97230
97030	97212	97232
97034	97213	97233
97035	97214	97236
97036	97215	97239
97062	97216	97253
97068	97217	97256
97077	97218	97258
97201	97219	97266
97202	97220	97267
97203	97221	

ZIP codes partially in TriMet District

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

PO box ZIP codes completely in TriMet District

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?

	2025	2024	2023	2022	2021
TriMet	0.008237	0.008137	0.008037	0.007937	0.007837
LTD	0.0080	0.0079	0.0078	0.0077	0.0076

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.