

DOR Tax  
Professional  
Liaison Meeting

May 16, 2025  
Hosted by: Daron Prara

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Presenters




Jason Larimer

Market Based  
Sourcing



Lenora Chaney  
Mona Henry  
Kyle Knox

Personal Tax and  
Compliance



Chris Grace

Paid Leave  
Oregon

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Agenda

- Welcome!
- Market-Based Sourcing
- Revenue Online Payments
- What to Expect in an Audit/Gig Workers
- Paid Leave Oregon - Oregon Employment Department
- Paid Leave Oregon - PTAC Policy Unit
- Charitable Checkoff Commission

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# Market-based sourcing

An introduction  
May 16, 2025  
Jason M. Larimer

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## Scope of presentation

- Tangible personal property amounts to products that can be perceived with one or more of the five senses.
- Other than tangible personal property means services or intangible personal property.
- This presentation will focus entirely on services.
- Intangible personal property is a legal right, e.g. copyrights.
- This presentation is deliberately oversimplified.

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## Legal basis for market-based sourcing

- The statutory authority for market-based sourcing for sales of other than tangible personal property is ORS 314.665(4) and ORS 314.666.
- The department adopted a rule applying and interpreting ORS 314.665(4) and ORS 314.666. See OAR 150-314-0435.

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## Considerations to approach sourcing services

- What kind of service is sold?
- How is this service classified under the rule?
- Where is the service received?
- Is the service transmitted by electronic means?
- Does an individual or business receive the service?

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## In-person services

- See OAR 150-314-0435(4)(b)(A)-(D). Examples include hairdressing and construction.
- An in-person service is one where the service provider is physically present when providing services to a person, the person's real property or the person's tangible personal property.
- A service provided to a person's body (a haircut) is sourced to the place where the service is received.
- A service provided to a person's real property is sourced to the place the real property is located.
- A service provided to a person's tangible personal property is sourced to where the tangible personal property is shipped or delivered if the person sends the property away for service. Otherwise, source to the place the person brings the property.

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## Professional services

- See OAR 150-314-0435(4)(d)
  - "professional services are services that require specialized knowledge and, in some cases, require a professional certification, license, or degree"
  - Examples include accounting services, legal services and medical services.
  - Individuals- source to state of primary residence or the billing address
  - Businesses- source to where customer manages contract of sale, place of order, or billing address.

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## Difference between personal and professional service

- See OAR 150-314-0435(4)(d)(B)(i)
  - However, professional services where the service is of an intellectual or intangible nature, such as legal, accounting, financial, and consulting services, are assigned as professional services under the rules of section (4)(d) of this rule, notwithstanding the fact that these services may involve some amount of in-person contact.
  - When will this make a difference? A neurology practice in Seattle with Oregon patients who travel to WA. The neurology service would be sourced according to billing address. What about an Oregon resident who stops for a haircut while on a business trip in Seattle? That service would be sourced to WA.

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## Electronic in-person services

- Some “in-person” services can be provided electronically. Examples include medical services and in-person training.
- If these services are professional services, use the provisions of OAR 150-314-0435(4)(c)(ii)(I) to source to state of customer residence or billing address.
- If the customer is a business, use the provisions of 150-314-0435(4)(c)(ii)(II). Place where contract of sale is managed, place of order, billing address.

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### Questions?

Jason M. Larimer

(503) 877-7833

[jason.larimer@dor.oregon.gov](mailto:jason.larimer@dor.oregon.gov)

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# Making Payments on Revenue Online

Oregon Department of Revenue  
05/16/2025  
Lenora Chaney

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# Agenda

- 01 Making a Logged-out Payment
- 02 Making a Logged-in Payment
- 03 Common Errors
- 04 Q&A

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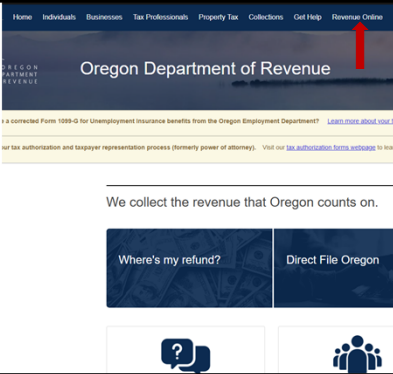
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# How do I get to Revenue Online?

- Go to our website: [www.oregon.gov/DOR](http://www.oregon.gov/DOR)
- Select the Revenue Online tab in the top right.
  - If using a mobile device, select the ellipsis icon to view menu options



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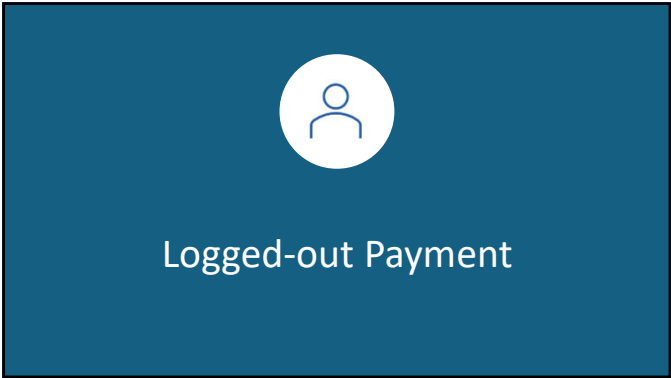
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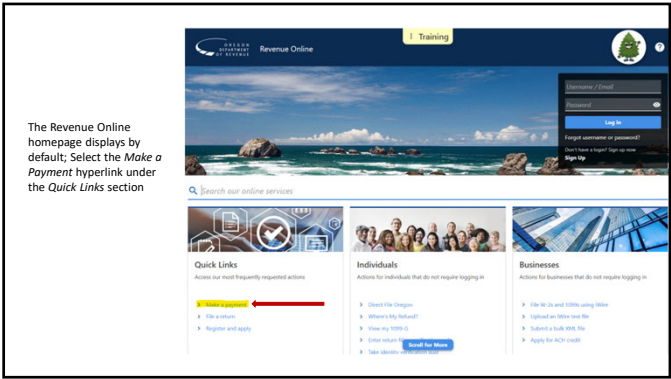
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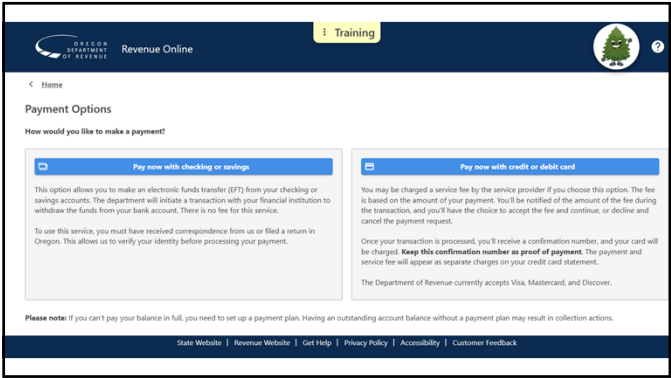
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## Revenue Online Payment Options:

### Credit or Debit card payments

- 2.4% processing fee is charged by the card vendor.
- No refunds for service fees related to any overpayment.
- Currently, the Oregon Department of Revenue accepts Visa, Mastercard & Discover
  - Cannot accept American Express cards

### Checking/Savings account payments

- NO service fee
- This payment type can trigger the bank's fraud filters. It's best to provide the bank with our Incoming Company ID to avoid issues:
  - 9302015091 (all tax programs except Corporation)
  - 9302015035 (Corporate Excise/Income Tax Payments)

**Note:** We cannot accept payment from foreign bank accounts. Additionally, these online payment options are *not* available for first-time filers.

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## Customer Information

### Other Agency Accounts (OAA)

- A debt unrelated to taxes. Ex: College debt, Sex Offender Registry, Child Support, Parking Tickets, etc.
- Questions about OAA payments? Call: 503-945-8199

### Id type:

- SSN, ITIN, FEIN, or State Fire Marshall ID (Hazardous Substance fee)

### Estate Transfer Tax

- Must enter full name of the Estate.

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## GenTax Media Number

- Located on the voucher portion of a bill issued by the Oregon Department of Revenue
- Will auto-fill in payment information directly from the notice. Payment amount cannot be changed.
- Expires after 30 days from the date on the letter. GenTax media number is **not** required to continue.

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### Account Information

- Select the Account type
  - Note: If you haven't filed a return for the tax type, the option to pay will not display.
- Select Payment type
- Select Filing Frequency
  - Annual, Fiscal or Short-year
- Input tax year + payment amount. Service fee will calculate automatically.

#### Account Information

Please provide proper account information to help direct the payment correctly. Our system will calculate the amount due.

The **account type** is the tax program you are attempting to pay.

Account Type Personal Income Tax

Payment Type Estimated Payment

*Payment applied to your estimated tax liability.*

Filing Frequency Annual - Has a requirement to file

The **tax year** will direct the payment to the appropriate tax debt within our system.

Tax Year 2025

Payment Amount	500.00
Confirm Amount	500.00
Vendor Service Fee	12.00

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### Payment Information

- Verify the payment information and then select the **Enter Credit or Debit Card Information** Button.
- An external window opens. You can now input the card information.
  - Be sure the address matches the billing address on the card.
  - Name on card can be different from Taxpayer.

#### edit Card Payment

✓ ✓ ✓

Customer InformationBill PaymentPayment Info

#### Payment Information

Payment Amount :	500.00
Vendor Service Fee :	12.00
Account Type :	Personal Income Tax
Tax Year :	2025
Payment Type :	Estimated Payment

#### Payment

Please verify your information. You won't be able to change the details of your payment information\*.

→ Enter Credit or Debit Card Information

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### Confirmation

Your Credit Card Payment has been submitted.

Your Credit Card Payment request code is **abinger**

You will receive an email from our payment vendor confirming your payment. It may take a few days for your payment to post to your account. If your payment hasn't posted within 3 business days, please contact us before making another payment.

**Need Help?** [Contact us.](#)

Printable ViewOK

### Confirmation Screen

- Logged out payments will have a 6-digit Request Code that acts as the confirmation number.
  - Taxpayer should keep this number for their records.
- Payments can take approximately 3 – 10 business days to post to the account.
  - We will honor the original date of submission as long as the funds clear.
- Email will be sent from vendor, confirming payment request.

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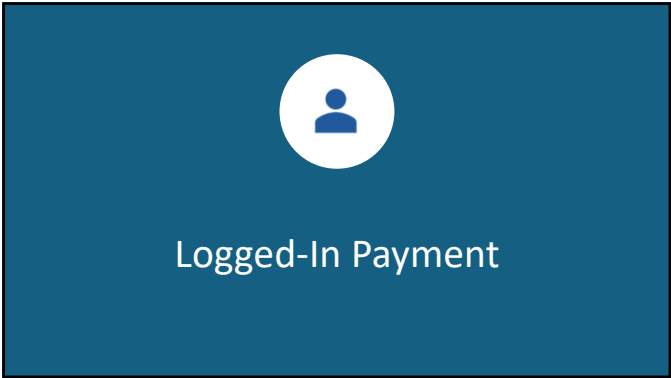
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### Logged-in Payment

- From the Revenue Online homepage, input your login email/password
- If you do not have an account, you may select the *Sign Up* hyperlink
  - Not for 1st time filers

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### Select the *make a payment* hyperlink

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Select the tax account

- Each tax type is treated as it's own separate account.
- If the account you need to pay is not populating, you may need to add additional account access first.
- Cannot be used for first-time filers.

OREGON  
DEPARTMENT  
OF REVENUE

Revenue Online

< ROBBIE FIRESTORM

☒ Which account is the payment for?

Select customer

\*\*\*-\*\*-1946 - ROBBIE FIRESTORM

Select account

014109245-44 - Personal Income Tax

Pay

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OREGON  
DEPARTMENT  
OF REVENUE

Revenue Online

Training

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< ROBBIE FIRESTORM

Payment Options

How would you like to make a payment?

Pay now with checking or savings

This option allows you to make an electronic funds transfer (EFT) from your checking or savings account. The department will initiate a transaction with your financial institution to withdraw the funds from your bank account. There is no fee for this service.  
  
To use this service, you must have received correspondence from us or filed a return in Oregon. This allows us to verify your identity before processing your payment.

Pay now with credit or debit card

You may be charged a service fee by the service provider if you choose this option. The fee is based on the amount of your payment. You'll be notified of the amount of the fee during the transaction, and you'll have the choice to accept the fee and continue, or decline and cancel the payment request.  
  
Once your transaction is processed, you'll receive a confirmation number, and your card will be charged. **Keep this confirmation number as proof of payment.** The payment and service fee will appear as separate charges on your credit card statement.  
  
The Department of Revenue currently accepts Visa, Mastercard, and Discover.

Please note: If you can't pay your balance in full, you need to set up a payment plan. Having an outstanding account balance without a payment plan may result in collection actions.

State Website | Revenue Website | Get Help | Privacy Policy | Accessibility | Customer Feedback

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Payment

Payment Channel

Type

Direct Debit - Domestic Bank

Routing Number

Required

Populate Routing Number

Account Number

Required

Confirm Account Number

Required

Bank Account Type

☐ Checking - Business

☐ Checking - Personal

☐ Savings - Business

☐ Savings - Personal

Save this payment channel for future use?

No

Yes

Payment

Payment Type

Account Payment - Apply to total balance for th

Apply to total balance for the entire account.

Payment Date

06-May-2025

Select Payment Amount

☒ \$1,113.43 - Current Balance

☐ Other Amount

Payment Amount

1,113.43

Confirm Amount

Required

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### Payment Channel

- Insert the Account/Routing number
- Select Bank Account Type
- Save this payment channel for future use?

Payment

Payment Channel

Type  
Direct Debit - Domestic Bank

Routing Number  
323276388

Bank Name  
MARION & POLK SCHOOLS CREDIT UNION

Account Number  
012345678

Confirm Account Number  
012345678

Bank Account Type  

☐ Checking - Business

☒ Checking - Personal

☐ Savings - Business

☐ Savings - Personal

Save this payment channel for future use?  

No

Yes

Cancel

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### Payment Information

- Select the payment type
- Select the tax period
- Select the payment date
  - You may also schedule estimated payments for future dates here.
- Confirm payment amount
  - If you/client would like to pay in installments, contact one of our Collections departments.

Payment

Payment Type  
Return Payment - Apply to tax due from return,

Apply to tax due from return, or extension payment (if applicable).

Period  
31-Dec-2019

Payment Date  
06-May-2025

Select Payment Amount  

☒ \$1,113.43 - Current Balance

☐ Other Amount

Payment Amount  
1,113.43

Confirm Amount  
1,113.43

Scroll for More

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Training

Personal Income Tax  
STATEMENT 44  
ROBERT FRIEDSTROM

Payment

Payment Channel

Type  
Direct Debit - Personal Bank

Payment

Payment Type  
Return Payment - Apply to tax due from return,

Apply to tax due from return, or extension payment (if applicable).

Period  
31-Dec-2019

Payment Date  
06-May-2025

Select Payment Amount  

☒ \$1,113.43 - Current Balance

☐ Other Amount

Payment Amount  
1,113.43

Confirm Amount  
1,113.43

Scroll for More

Confirmation

I hereby authorize the Oregon Department of Revenue to debit my bank account in the amount of \$1,113.43. I acknowledge that the origination of the ACH transactions to my account must comply with the provisions of state and U.S. law. The Department of Revenue and I agree to abide by all applicable ACH operating rules in effect from time to time.

Your payment will act as your signature.

Required

Cancel

OK

☐ Checking - Business

☒ Checking - Personal

☐ Savings - Business

☐ Savings - Personal

Save this payment channel for future use?  

No

Yes

Cancel

Submit

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"I added access to my client's account, but some of the tax types are missing!"

- The Profile tab will display by default, select the More Options tab.
- Under Access Management, select the *Add additional account access* hyperlink

< ROBBIE FIRESTORM

Manage My Profile

ROBBIE FIRESTORM

Profile Action Center **More Options**

What are you looking for?

Access Management

Manage access of accounts I have access to.

Add additional account access

Delete my profile

Manage my access

Manage Third-Party access

View my a

View

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"I am getting stuck when I try to add 3rd party access!"

There are a few reasons why someone may struggle to establish 3rd party access to a client's account. Here are some common problems:

- Validation
  - Towards the end of the submission, it will ask you for additional verification (return line, letter ID or payment amount). If you do not have this information, you OR your client may request a **Revenue Online Introduction Letter**.
- Access Settings
  - If you get an error that your request has been rejected, it's possible your client has 3rd Party Access settings set to **"NO."** If your client has a Revenue Online account, they can change the setting while logged in.

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Changing Access Settings

- Have your **client** login to their Revenue Online account
- The Summary page will display by default, select *Manage My Profile* hyperlink

Welcome, ROBBIE FIRESTORM

You last logged in on Thursday, Apr 24, 2025 1:34:34 PM

Manage My Profile

Make a payment

Send a message

Manage payment plans and debt

Submit documents

Submit an appeal or waiver

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### Changing Access Settings

- Profile Tab displays by default, select the More Options tab.
- Under Access Management, select the *Manage Third-Party access* hyperlink

ROBBIE FIRESTORM

Profile Action Center 1 More Options

What are you looking for?

Access Management

Manage access of accounts I have access to.

> Add additional account access

> Delete my profile

> Manage my access

> Manage Third-Party access

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### Changing Access Settings

- Select the "No" hyperlink to change the setting to "Yes."
  - If client no longer has a Revenue Online account, they may call our Taxpayer Services Unit at 503-378-4988 for assistance.

OREGON DEPARTMENT OF REVENUE Revenue Online

< Manage My Profile

Accountants or Third Party Logins

These settings determine if accountants or third parties can request access to your accounts.

Allowed ☒ No

Logons

Username

Name

There are no logons.

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### Duplicate Payments

Commonly, a tax professional/CPA or taxpayer will schedule a payment with the tax return and then make a payment manually. This will cause a duplicate payment.

- The Oregon Department of Revenue **cannot** cancel payments initiated by you or your client(s).
- Our system won't automatically cancel the scheduled payment if the balance is already paid in full. You or your client must cancel it manually **before** it begins processing.
  - If the duplicate payment is already being processed, there is nothing we can do to stop it.

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### Cancel a Duplicate Payment (logged in)

- Login to your Revenue Online account and select your client.
- The Summary page will display by default, select the More Options tab.

ROBBIE FIRESTORM

\*\*\*-\*\*-1946

3840 NW CORNELL RD  
PORTLAND OR 97229-5403

Summary

Action Center 9

Settings

More Options

Filter

ROBBIE FIRESTORM

\*\*\*-\*\*-1946

13840 NW CORNELL RD  
PORTLAND OR 97229-5403

Action Center Items 9

Summary

\*\*\*-\*\*-1946

Total Balance

\$0.00

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### Cancel a Duplicate Payment (logged in)

- Under the Payments and Returns section, select the *View scheduled payments* hyperlink.

Payments and Returns

Manage payments and returns for accounts of this customer.

> Manage Payments and Returns

> View scheduled payments

> Apply for ACH credit

> File a Return

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### Cancel a Duplicate Payment (logged in)

- Locate the payment you wish to cancel and select the *VIEW* hyperlink

Payment

> a processing date in the future. This list displays payments submitted through Revenue Online (ROL) and other tax organization detail, or even cancel the payment.

> in this list below for up to 7 business days with a status of cancelled.

Payment

Amount	Filing Period	Effective Date	Scheduled Date	Submission Method	Action
1,113.43	31-Dec-2019	06-May-2025	06-May-2025	Revenue Online	VIEW

State Website | Revenue Website | Get Help | Privacy Policy | Accessibility | Customer Feedback

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Cancel a Duplicate Payment (logged in)

- If the cancel payment hyperlink displays, select it to cancel the payment.
- If the cancel payment hyperlink does **not** display, it's too late to cancel.

nitted  
ation #  
343-680  
ted 06-May-2025 09:11:55 by ROBBIE FIRESTORM

> Cancel Payment

Payment

Payment Type  
Return Payment - Apply to tax due from return, or e

Apply to tax due from return, or extension payment (if ap

Payment Date  
06-May-2025

Payment Amount

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Cancel a Duplicate Payment (logged out)

- Go to the Revenue Online homepage
- Scroll down until you see the Tools section. Select the *Review prior Revenue Online submissions* hyperlink.



Tools

Useful tools and calculators

> Calculate withholding

> Calculate the Working Family Household and Dependent Care credit

> Review prior Revenue Online submissions

> Delinquent Taxpayer List

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Cancel a Duplicate Payment (logged out)

- Input the email used to make the payment
- Input the request code received when the payment was originally submitted.

 Revenue Online

< Home

Find a Submission

E-mail  
questions.dor@dor.oregon.gov

Request Code  
ssqkj5

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### Cancel a Duplicate Payment (logged out)

- If the *Delete* hyperlink displays, select it to cancel the payment request.
- If the *Delete* hyperlink is not populating, it is too late to cancel.

Submitted

Confirmation #  
1-211-645-952  
Submitted 06-May-2025 12:26:33

> Delete

Account Information

Payment

m us or filed a return in Oregon. This allows us to verify your identity before processi

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Any questions?



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**Do you have questions or need help?**  
[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)  
Contact us for ADA accommodations or assistance in other languages.

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## Audit/Gig Workers

Mona Henry, Multi Entity Domestic Corporation

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## Gig Economy and Taxes

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### Gig Economy

Labor market based on flexible, temporary, or freelance work – often through digital platforms such as apps or websites



### Gig Work

Driving a car (Uber, DoorDash)

Renting part of property (Airbnb, Vrbo)

Providing creative or other service

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Most gig workers are classified as self-employed independent contractors for tax purposes



IRS requires filing a tax return if you have \$400 or more from gig work



May be required to pay quarterly estimated taxes



Need to keep records and receipts of gig activity

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### Record keeping for tax deductions: Expenses



Supplies



Vehicle & mileage



Advertising

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### Deduct mileage – standard mileage rates

- Maintain a contemporaneous (best practice) mileage log that shows:
  1. Date of trip
  2. Starting and ending location
  3. Miles driven
  4. Business purpose

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### Standard mileage rates – gig work

- Prove the business purpose for each trip
- DOR accepts “booked” or “on-trip” miles typically tracked through a company app without additional verification
- Miles driven between bookings
- Need to distinguish between personal and business trips, this includes commuting

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**Caution** - total miles driven with app on, called “online” miles are not currently accepted by DOR

### Double-Counting

- Driving with multiple apps open can cause double-counting of miles

### Personal vs Business

- No way to separate

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## What to Expect During a Tax Audit

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### Oregon Income Tax Audit

- An examination of records to ensure tax return is reported correctly
- Taxpayer has the right to fair and courteous exam and written explanation
- Communication is essential throughout the process
- Deadlines and statute of limitations



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### Audit Length depends on:

Type of audit

Complexity of items reviewed

Availability of information being requested

Agreement or disagreement with findings

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### Stages of an Income Tax Audit

 Examination of books and records

 Proposed adjustments

 Audit conclusion

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## Examination of books and records

- Due date for information requests generally 10 business days
- Additional information requests may occur
- Communication with the auditor is important



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## Proposed Adjustments

- A proposed adjustment letter will be sent if the tax filings are not in compliance with state and federal laws
- The letter will explain these adjustments and there will be a deadline to provide additional information – this is not the end of the audit!
- If there is no response, we will proceed to the next stage of the audit
- You can pay the amount due, even if you do not agree. It does not affect your appeal rights or mean you agree with our proposed adjustments



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## Conclusion of Audit



### No Change

Audit Results  
Letter explaining return was accepted as filed



### Refund

Notice of Refund  
Letter explaining entitlement to a refund



### Tax Liability

Notice of Deficiency  
Letter explaining adjustments and additional amount need to pay

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Are we done yet??

Depends. There are several actions that can happen after the Notice of Deficiency has been sent:

- If you don't agree with the adjustments, you can appeal. Instructions will be mailed, and information is also available on our website.
- Amend-after-audit: Occasionally, subsequent years are requested to amend because of the current audit results. These can be for a variety of reasons.
- Pay or arrange for a payment plan so account is in good standing.

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## Paid Leave Oregon

Chris Grace, Oregon Employment Department,  
Program Analyst

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A program that allows employees in Oregon to take paid time off for some of life's most important moments that impact our families, health, and safety.

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## The Employee and Employer Guidebooks



### Employee Guidebook



- Comprehensive guides
  - Employee Guidebook is available in 12 languages
  - Employer Guidebook is available in 6 languages
- Covers everything from benefits to requesting an appeal
- Designed to answer all Paid Leave questions in one place
- Found on the resources page of the Paid Leave website

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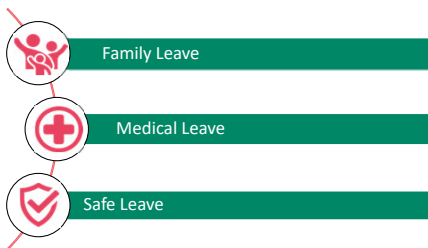
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## What is Paid Leave Oregon?



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## Who is Covered by Paid Leave Oregon?



### Employers

- All employers with at least one employee working in Oregon

### Employees

- Most employees working in Oregon
  - Volunteers, federal government employees, public office holders and a few other types of employees aren't covered

### Elective Coverage

- Self-employed individuals and independent contractors
- Tribal governments

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## Paid Leave Eligibility

- You are employed and your work is located in Oregon.
- You earned at least \$1,000 in wages in the base year before your qualifying life event.
- You contributed to Paid Leave through payroll deductions.
- You experience a qualifying life event.



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## Examples of Qualifying & Non-Qualifying Events



### Qualifying

- Disability due to miscarriage or stillbirth
- Caring for and bonding with a child in the first year after birth or placement in your home through adoption or foster care placement
- Caring for a family member with a serious health condition
- Completing necessary activities for a child's adoption or foster care placement
- Caring for yourself when you have a serious health condition



### Non-Qualifying

- Non-serious illness
- Bereavement
- Military leave

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## Verification of Qualifying Events

- To be eligible for leave, a patient must have a qualifying event that we can verify.
- Our Employee Guidebook lists what documents employees can use to verify their leave in the "What you need to apply" section.
- You can find verification forms on the Resources page at [paidleave.oregon.gov](https://paidleave.oregon.gov).

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Leave Schedules, Leave Lengths & Benefit Length



- You may take leave in workdays or workweeks
- You can take leave on a consecutive or intermittent schedule
- You can take 12 weeks of leave (+ 2 more weeks for pregnancy related conditions) in each benefit year
- A benefit year is 52 weeks and starts the Sunday before your leave start date
- You must file a separate claim for each qualifying life event
- If you have a chronic condition, you must file a new application at the beginning of each new benefit year

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Paid Leave Oregon, OFLA, FMLA, and Oregon Sick Leave

LEAVE LENGTH AND BENEFIT PAYMENTS	Paid Leave Oregon	OFLA	FMLA	Oregon Sick Leave
Leave length (most cases)	12 weeks in a benefit year	12 weeks in a one-year time frame	12 weeks in a one-year time frame	40 hours in a one-year time frame
Maximum leave length (for certain combinations of leave types)	14 weeks in a benefit year	24 weeks in a one-year time frame	26 weeks in a one-year time frame	Employers may cap use at 40 hours per year
Payment	Paid leave	Unpaid leave	Unpaid leave	Paid leave for employers with 10 or more employees (6 or more in Portland)
Benefit amount	Varies based on employee's average weekly wage. Up to 100% for lower-wage employees.	n/a	n/a	100% of regular wages

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How to Apply for Benefits



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How to Apply for Benefits

Documentation

- Gather your documentation
- Decide the amount and schedule of leave you need



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How to Apply for Benefits

Notify your Employer

- Foreseen leave: 30-days notice
- Unforeseen leave: 24-hour verbal notice + written notice within 3 days



When your leave is foreseen, that means you know in advance that you will need leave at some point.

If your leave is unforeseen, that means you could not have known that you needed leave.

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How to Apply for Benefits

Apply for Benefits

- Set up your Frances Online account
- Paper applications are available on the website
- Apply no earlier than 30 days before leave starts



If you send us a paper application, it may take longer to receive a response.

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### How to Apply for Benefits

Respond to Questionnaires

- Check your email and U.S. mailbox for any requests for information from OED
- Notify OED of any changes within 10 days



Questions? Visit the “What to expect after you apply page” on the Paid Leave website.

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### Helpful Information for Employees and Employers

**Dear Employees,**  
This **Benefits/Worksheet** will give you the information you will need from **Employers** to apply for Paid Leave Oregon.  
Paid Leave Oregon provides up to 12 weeks of paid time off for qualifying life events. Oregon employers and employees pay into a trust fund that pays you benefits when you take leave. You can use Paid Leave Oregon's benefits anytime you qualify. Employees must complete the **Benefits/Worksheet** and submit it to get all of your money benefit amount.  
It is important to know that the state of Oregon approves and pays Paid Leave Oregon benefits. **Employers** must provide you with the **Benefits/Worksheet** and answer your questions about your application or payments. You will need to contact **Paid Leave Oregon** (www.paidleave.oregon.gov).  
The fastest and easiest way to apply for Paid Leave Oregon benefits is to create a **Personal Online account** (**Personal Online**). Please contact your local Oregon Employment Department's online portal for Paid Leave Oregon. As part of your application, Paid Leave Oregon will ask you for information about your employment. Paid Leave Oregon will use this information to verify that you are employed here and to verify your benefits. Information about your leave will be:  
**Information you will need when applying for Paid Leave Oregon**  
Employee name:  
Business Identification Number (BIN):  
Employer address:  
Employer contact:  
cell phone:  
Original date of hire:  
If Paid Leave Oregon approves your benefits, you may use any of your personal paid time off (PTTO) to add to your Paid Leave Oregon benefits. You cannot have Personal Leave (PTLO) and Paid Leave Oregon benefits. How employees can use PTLO while on leave.

- When employees apply for Paid Leave, they need their employers' Business Identification Number (BIN) or Employer Identification Number (EIN).
- Paid Leave has a letter template that employers can use to give this information to their employees.
- The template is on the Employer Toolkit page on the Paid Leave website at [paidleave.Oregon.gov](http://paidleave.Oregon.gov).

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### APPLICATION TIMELINE

THE AVERAGE\* TIME TO RECEIVE BENEFITS FROM THE DAY YOU APPLY IS 29 CALENDAR DAYS.  
\*Average from Jan. 1-9Mar. 2, 2024

ONLINE APPLICATION	25 minutes on average
4 IDENTITY VERIFICATION	4 days on average
10 EMPLOYER REVIEW	up to 10 days
13 APPLICATION REVIEW	13 days on average
2 FIRST PAYMENT	2 days on average

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Example of payroll contributions

State Average Weekly Wage for 2024-2025: \$1,307.17

	Annual earnings (Weekly earnings)	Annual employee Paid Leave contributions	Annual employer Paid Leave contributions	One week's Paid Leave benefits
Minimum wage employee	\$30,576 (\$588)	\$183.46	\$122.30	\$588
Median income employee	\$61,886 (\$1,190.12)	\$371.32	\$247.54	\$1,019.89
High income employee	\$176,100 or more (\$3,386.54 or more)	\$1056.60	\$704.40	\$1,568.60

Minimum Weekly Benefit Amount: \$65.36

Maximum Weekly Benefit Amount: \$1,568.60

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Benefits Estimate Calculator

How the calculator works

- This calculator will estimate your weekly benefit amount.
- We calculate your benefits based on a sliding scale using the wages you earned in your base year and the state average weekly wage. Want to learn more? [Read the Employee Guidebook.](#)
- The calculator provides an estimate of your benefits based on the information you provide. Your actual benefit amount may be different.

Not sure if you're eligible for Paid Leave? Find out by answering a few quick questions.

Do you know how much you received in gross wages in your base year?

Gross wages are the amounts before taxes or other deductions.

Yes

No

Enter your gross wages from your base year:

\$50,000.00

Calculate

If we approve your application, your estimated weekly benefit amount is: \$905.4


Start Over

A note about this estimate

- This estimate will be closer to your actual benefit amount if you use your wages from your base year or alternate base year, if you didn't earn at least \$1,000 in your base year. Choose the appropriate year to use wages from.

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Job Protections

- Employees' jobs are protected if they have worked for the employer more than 90 consecutive days
- Job protection applies regardless of employer size, however there are some differences for small and large employers
- Employers must return employees to equivalent positions (or similar positions for small employers and if position no longer exist)
- Continue health benefits while employees are on leave, with some specifications
- Employers cannot discriminate or retaliate over employees taking or asking about Paid Leave

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## Health Care Benefits

- You can keep your health care benefits while on leave.
- You do need to continue to pay your premiums.
- If you do not pay your premiums, your employer can stop your benefits if they can easily restart them when you return to work.
- Your employer can choose to pay your part of your premiums for you while you are on leave and then take payments from your wages to pay them back after you return to work.

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## Fraud and Identity Theft

Visit our report fraud page at [paidleave.oregon.gov/resources/fraud](https://paidleave.oregon.gov/resources/fraud)

- To report fraud:
  - Select the "Report Fraud" button
  - Fill out the online form
- What you can do if you think someone has stolen your identity?
  - Visit [identitytheft.gov](https://identitytheft.gov)



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## Summary

- Types of leave: Family, medical, and safe
- Eligibility
- Leave length, schedules and benefit years
- Job protections

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Have suggestions, questions or concerns?


- **Website:** [paidleave.oregon.gov](http://paidleave.oregon.gov)
- **Frances Online:** [frances.oregon.gov](http://frances.oregon.gov)
- **Phone:** 833-854-0166
- Accommodations, including interpreters, are available. Call us or email us at [access.paidleave@oregon.gov](mailto:access.paidleave@oregon.gov) for this kind of help.




Follow us on social media:

 [facebook.com/paidleaveoregon](https://facebook.com/paidleaveoregon)

 [x.com/paidleaveoregon](https://x.com/paidleaveoregon)

 [instagram.com/paidleaveoregon](https://instagram.com/paidleaveoregon)



Web: [paidleave.oregon.gov](http://paidleave.oregon.gov)  
Call: 833-854-0166

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Participate in our program's Focus Group  
Help us make a difference!



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Charitable  
Checkoff  
Commission

Daron Prara

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### Charitable Checkoff Commission

- Approves charities to receive donations from taxpayer designated refunds
- Two public member openings
- Four-year appointment
- <https://www.oregon.gov/dor/programs/individuals/pages/charitable.aspx>
- Contact: Olivia Hallyburton 503-983-4356



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**Do you have questions or need help?**  
[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)  
Contact us for ADA accommodations or assistance in other languages.

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