

## **Employment Department**

875 Union Street NE Salem, Oregon 97311



## **Experience Rating Effective January 1, 2020**

Tax rates are based on an employer's "Benefit Ratio"- the benefits charged to an account divided by the taxable payroll.

**TAXABLE PAYROLL** includes payroll for a maximum of 12 calendar quarters before July 1, 2019. The first quarter an employer is subject may not be used in this computation.

**BENEFIT CHARGES** are the benefits paid out and charged to the employer's account. The Benefit Charges used are for the same time period as the taxable payroll.

**BENEFIT RATIOS** of eligible employers in the state are compared to each other. The ratios are divided into groups. Below is a table showing the benefit ratio groupings and the assigned tax rates for 2020. This table was determined in accordance with ORS 657.462.

Benefit Ratio			Tax Rate	Benefit Ratio	,		Tax Rate
.000000	through	.000000	0.7	.012597	through	.014620	2.6
.000001	through	.000071	0.8	.014621	through	.016847	2.7
.000072	through	.000735	0.9	.016848	through	.019286	2.8
.000736	through	.001303	1.0	.019287	through	.021217	2.9
.001304	through	.001935	1.1	.021218	through	.024892	3.0
.001936	through	.002338	1.2	.024893	through	.029487	3.1
.002339	through	.002885	1.3	.029488	through	.035982	3.2
.002886	through	.003426	1.4	.035983	through	.046287	3.4
.003427	through	.003926	1.5	.046288	through	.071801	3.6
.003927	through	.004265	1.6	.071802	through	.077694	3.8
.004266	through	.004692	1.7	.077695	through	.083873	4.0
.004693	through	.005373	1.8	.083874	through	.091372	4.2
.005374	through	.006006	1.9	.091373	through	.102154	4.4
.006007	through	.006800	2.0	.102155	through	.119596	4.6
.006801	through	.007676	2.1	.119597	through	.139230	4.8
.007677	through	.008760	2.2	.139231	through	.183710	5.0
.008761	through	.009644	2.3	.183711	through	.204222	5.2
.009645	through	.010858	2.4	.204223	and over		5.4
.010859	through	.012596	2.5				

**File electronically and save paper work!** You can file electronically or by telephone. Use our Oregon Payroll Reporting System (OPRS) and file using our secure website. This allows you to import payroll data from your own payroll software, or copy the data so you don't have to type the information. If your business had no payroll for the quarter, and is still active, you can file your report by calling 503-378-3981. For more information about filing options, go to our website at https://www.oregon.gov/EMPLOY/Businesses/Tax/Pages/Payroll-Taxes.aspx or call 503-947-1488.

Oregon Employment Department is an equal opportunity employer/program.

Oregon Departamento de Empleo es un programa/empleador que respeta la igualdad de oportunidades.