



Oregon

Kate Brown, Governor

Employment Department

875 Union Street NE

Salem, Oregon 97311



Experience Rating Effective January 1, 2021

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, 2020. 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 2021. This table was determined in accordance with ORS 657.462.

Benefit Ratio		Tax Rate	Benefit Ratio		Tax Rate	
.000000	through	.000254	1.2	.015080	through .017653	2.9
.000255	through	.001357	1.3	.017654	through .020541	3.0
.001358	through	.001961	1.4	.020542	through .024744	3.1
.001962	through	.002705	1.5	.024745	through .030249	3.2
.002706	through	.003072	1.6	.030250	through .037710	3.3
.003073	through	.003696	1.7	.037711	through .045917	3.4
.003697	through	.004297	1.8	.045918	through .053443	3.6
.004298	through	.004754	1.9	.053444	through .064784	3.8
.004755	through	.005422	2.0	.064785	through .076449	4.0
.005423	through	.006127	2.1	.076450	through .085007	4.2
.006128	through	.006877	2.2	.085008	through .092105	4.4
.006878	through	.007789	2.3	.092106	through .100742	4.6
.007790	through	.008934	2.4	.100743	through .116387	4.8
.008935	through	.010187	2.5	.116388	through .137431	5.0
.010188	through	.011732	2.6	.137432	through .183291	5.2
.011733	through	.013233	2.7	.183292	and over	5.4
.013234	through	.015079	2.8			

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 www.oregon.gov/EMPLOY/Businesses/Tax/Pages/Payroll-Taxes.aspx or call 503-947-1488.

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