



Oregon

Kate Brown, Governor

Employment Department

875 Union Street NE
Salem, Oregon 97311



Experience Rating Effective January 1, 2018

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, 2017. 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 2018. This table was determined in accordance with ORS 657.462.

Benefit Ratio		Tax Rate	Benefit Ratio		Tax Rate	
.000000	through	.000000	0.9	.011543	through .013718	2.7
.000001	through	.000194	1.0	.013719	through .015900	2.8
.000195	through	.000994	1.1	.015901	through .019445	2.9
.000995	through	.001505	1.2	.019446	through .024637	3.0
.001506	through	.001928	1.3	.024638	through .029881	3.1
.001929	through	.002349	1.4	.029882	through .042362	3.2
.002350	through	.002835	1.5	.042363	through .054352	3.4
.002836	through	.003406	1.6	.054353	through .067448	3.6
.003407	through	.003956	1.7	.067449	through .084008	3.8
.003957	through	.004503	1.8	.084009	through .099703	4.0
.004504	through	.005083	1.9	.099704	through .106759	4.2
.005084	through	.005578	2.0	.106760	through .118252	4.4
.005579	through	.005884	2.1	.118253	through .131532	4.6
.005885	through	.006681	2.2	.131533	through .134978	4.8
.006682	through	.007568	2.3	.134979	through .157015	5.0
.007569	through	.008742	2.4	.157016	through .182106	5.2
.008743	through	.009965	2.5	.182107	and over	5.4
.009966	through	.011542	2.6			

File electronically and save paper work! Now you can file electronically or by telephone. Install our Oregon Tax Employer Reporting (OTTER) software on your computer and file using our secure server. 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. In addition, employers with 50 or fewer employees can complete the quarterly payroll reports online and submit them electronically using the Secure Electronic Tax Reporting Online (SETRON) program. If your business had no payroll for the quarter, but is still active, you can file your report by calling 503-378-3981. For more information about any of these filing options, go to our tax information website at www.oregon.gov/Employ/Businesses/Tax or call 503-947-1488.

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