To ensure your report is processed on time:

✓ File electronically. See page 8 for details.

✓ Pay on Revenue Online. See page 9 for details.

✓ Use this booklet. If you use a tax preparer, they may need this booklet.

✓ Double-check your math.

✓ No payroll? If you don't have payroll or subject hours worked in a quarter, enter -0-in the boxes on lines 1, 5, 9, and 11 of Form OQ for each tax program to which you are subject.

Included forms:

— Additional Forms Request
— Business Change in Status Form
— Business Contact Change Form
Contact Information

**Oregon Department of Revenue (DOR)**

State withholding and transit taxes
503-945-8100 or 1-800-356-4222  
Fax: 503-945-8772  
Email: payroll.help.dor@oregon.gov

Oregon Department of Revenue  
955 Center Street NE  
Salem OR 97301-2555

Go to [www.oregon.gov/dor](http://www.oregon.gov/dor) for:  
- Payroll tax basics  
- Sign up for Payroll Tax News  
- Transit rates and taxes for employers  
- Withholding tables and formula

**Transit Boundaries**

Lane Transit District (LTD)  
541-682-6100  
www.ltd.org/business-center  
TriMet  
503-962-6466  
www.trimet.org/taxinfo

**Oregon Department of Consumer & Business Services (DCBS)**

State Workers Benefit Fund (WBF) assessment

Assessment questions
503-378-2372  
Fax: 503-378-3134  
Email: wbfassess.fabs@oregon.gov

WC Assessments Unit  
DCBS/CSD/Financial Services  
PO Box 14480  
Salem OR 97309-0405

Go to [www.oregon.gov/dcbs/pages/wbf.aspx](http://www.oregon.gov/dcbs/pages/wbf.aspx) for:  
- What is the Workers’ Benefit Fund?  
- Determining WBF hours worked  
- Calculating the WBF assessment  
- Corrections and changes notification form

Subjectivity questions
503-947-7815 or 1-888-877-5670  
Email: wcd.employerinfo@oregon.gov

**Oregon Employment Department (OED)**

State Unemployment Insurance tax (UI)
503-947-1488  
Fax: 503-947-1700  
Email: oed_taxinfo_user@oregon.gov

Tax Section  
Oregon Employment Department  
875 Union St NE  
Salem OR 97311-0030

Go to [www.oregon.gov/employ/businesses/tax](http://www.oregon.gov/employ/businesses/tax) for:  
- Electronic reporting  
- Order or download forms  
- UI account information

**Oregon Workers' Compensation Division**

Go to [www.wcd.oregon.gov](http://www.wcd.oregon.gov) for:  
- Workers’ Compensation (WC) insurance  
- Employer incentives to hire an injured worker  
- Insurers authorized to write WC policies  
- Do I need WC insurance?

Prefer to go electronic or need more copies?  
You can find this booklet at [www.oregon.gov/dor/bus](http://www.oregon.gov/dor/bus)
Additional Resources

Bureau of Labor and Industries (BOLI)
For wages: www.oregon.gov/boli/whd
For everything else: www.oregon.gov/boli

Oregon Secretary of State (SOS)
Go to sos.oregon.gov/business for:
• Starting a Business
• Employer’s Guide for Doing Business in Oregon
• Electronic Business Registration forms

Internal Revenue Service (IRS)
Go to www.irs.gov/businesses for:
• Contracting payroll service
• Acquiring a Federal Employer Identification Number (FEIN)
• Federal payroll tax forms

Oregon Department of Justice (DOJ)
Employers must report all new and rehired employees within 20 days of their hire date.
503-378-2868 or 1-866-907-2857
Email: emplnewhire.help@doj.state.or.us
Division of Child Support
Employer New Hire Reporting Program
4600 25th Ave NE, Suite 180
Salem OR 97301
For the Oregon Employer Services Portal:
employerportal.oregonchildsupport.gov
For everything else:
www.oregonchildsupport.gov

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Where to Pay

To pay electronically, use Revenue Online at www.oregon.gov/dor
Log in, select "Withholding Payroll," and click on "I want to make an OTC payment."
Find more instructions at www.oregon.gov/dor/business

To pay by mail, use paper Form OR-OTC-V.
You must include one form with each payment.
To order, go to www.oregon.gov/employ/businesses/tax or call 503-945-8100 or 503-378-4988.
Form OR-OTC-V is mailed separately to employers.

Where to File

Form OQ, Schedule B, and Form 132
using Employment Department app
(see page 7)

File electronically using OPRS:
https://oprs.oregon.gov

All reports printed on paper
(see pages 7)

Mail to: Oregon Department of Revenue
PO Box 14800
Salem OR 97309-0920

Form OR-WR, Form OR-STT,
and Form W-2s
(see page 7-8)

File electronically on Revenue Online:
www.oregon.gov/dor

Filing Due Dates for Quarterly Reports

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Quarter Ending Date</th>
<th>Report Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st — Jan–Feb–Mar</td>
<td>March 31, 2020</td>
<td>April 30, 2020</td>
</tr>
<tr>
<td>2nd — Apr–May–Jun</td>
<td>June 30, 2020</td>
<td>July 31, 2020</td>
</tr>
<tr>
<td>3rd — Jul–Aug–Sep</td>
<td>September 30, 2020</td>
<td>October 31, 2020</td>
</tr>
</tbody>
</table>

If the due date is on a weekend or holiday, the report is due the next business day.
Tips for Successful Reporting

When you report all required information correctly, you can avoid delays in the processing of your forms. Delays may result in penalties, interest charges, and other fees you may be required to pay if you don’t report accurately and on time. If you use a payroll service, remember you are ultimately responsible for providing accurate and timely reporting and payments.

How to avoid common problems

- File and pay electronically to reduce calculation errors and other mistakes. See Filing Option on page 8.
- Use the correct Oregon Business Identification Number (BIN).
- Put the BIN and quarter/year on each report form in the appropriate box.
- Use the correct tax and assessment rates.
- If using non-prefilled forms, make sure to include name and address.
- Keep copies of Form OQ, Schedule B, Form 132, and Form OR-OTC-V for your records.
- Report whole hours on Form OQ (WBF assessment) and on Form 132.

New Information

Tax rates

- The Workers’ Benefit Fund (WBF) assessment rate is 0.022.
- The taxable wage base for Unemployment Insurance (UI) is $42,100.
- Tri-County Metropolitan Transportation District (TriMet) tax rate is 0.007737.
- Lane Transit District (LTD) tax rate is 0.0075.
- Statewide Transit tax rate is 0.001.

New electronic filing option—Oregon Payroll Reporting System (OPRS)

OPRS is an electronic payroll reporting application managed by OED. OPRS is a free, secure, and user-friendly system for filing your combined payroll tax reports. Benefits include:

- Saving and printing copies of your reports
- Filing amendments within OPRS
- Prefilled tax rates.

Access OPRS at: oprs.oregon.gov. For assistance, click the FAQ or “Contact Us” buttons on OPRS.

Statewide transit tax

On July 1, 2018, HB 2017 went into effect requiring all employers to withhold, report, and remit one-tenth of one percent (0.001) of wages paid to their employees.

Form OR-OTC-V, Oregon Combined Payroll Tax Payment Voucher, has changed to a larger format to include statewide transit tax, making it so that you only need to use one voucher. You can mail in Form OR-OTC-V with your check or use it to pay on Revenue Online. Look for the “Make a Payment” link to find Form OR-OTC-V on Revenue Online.

Form W-2, Wage and Tax Statement. Report statewide transit tax in box 14 of your W-2(s) using code “OR-STT.”

Form requirements

In 2019, Form OR-WR (which includes state withholding and the statewide transit tax) is required to be filed electronically with Revenue Online. See “Revenue Online”.

DOR requires all submitted forms to be complete, legible, and on approved agency forms. Non-agency forms and forms that are incomplete or illegible won’t be processed and will be returned to you. Agency forms are located on the agency websites (see page 1).

Employers of Oregon nonresidents

You must withhold Oregon income tax from all wages earned by nonresident employees for their services performed in Oregon, unless their Oregon earnings for the year will be less than the standard deduction amount for their filing status. The Oregon standard deduction amounts for tax year 2019 are:

- Single, married or RDP* filing separately ....$2,315
- Head of household........................................$3,725
- Married/RDP filing jointly.............................$4,630
- Qualifying widow(er)....................................$4,630

*Registered Domestic Partner

Nonresident employees with wages more than their standard deduction amount must file an Oregon nonresident income tax return.

Nonresident employees with Oregon wages less than their standard deduction still may ask you to withhold tax. Usually, this is because they have additional Oregon income from other sources.
Revenue Online
Revenue Online, DOR's self-service site, is available for combined payroll taxpayers. Revenue Online provides convenient, secure access to tools for managing your tax account—and it’s free! With Revenue Online, you can:

- View your tax account.
- Make payments by selecting "Make a Payment."
- View and print letters from DOR.
- Send DOR secure messages.
- File certain returns.
- Check your DOR account balance and more!

For more information or to sign up for an account, go to www.oregon.gov/dor.

Note: The W-2 filing date has changed to January 31 of each year. 1099s with information in box 7 will be due January 31.

Important Information

Oregon Department of Revenue (DOR), Oregon Employment Department (OED), and Department of Consumer and Business Services (DCBS) rules may be different from each other. Read all instructions carefully. If you have questions, contact the appropriate agency (see page 1).

What is a filed return?

Only columns on Form OQ that are filled in with numerical information are considered a filed return (for example, using a -0- rather than a blank space).

You don’t need to file Form 132 or Schedule B if you file a non-payroll report.

Required reporting

If you’re an employer who’s subject to UI, report Oregon withholding tax on column six of Form 132.

Sole corporate officer UI exclusion

If you’re a sole corporate officer who is also a corporate director and owns a substantial part of your corporation, you may elect out of UI coverage for yourself. You must apply to OED in writing and OED must approve the exclusion prior to it going into effect [ORS 657.044 (1)(b)].

UI—Alternate base year

Individuals that file a claim for UI benefits might qualify using an Alternate Base Year. To determine if they qualify, OED will send a request for information to the last known employer. The response to this notice doesn’t replace Form OQ. You need to include the wages and hours for all subject employees, whether using a Regular or Alternate Base Year on your Forms OQ and 132. Contact OED for more information (see page 1).

Statewide transit tax

The 2017 legislature passed House Bill 2017 which imposes a 0.001 transit tax on the wages of every Oregon resident and nonresidents of Oregon for services performed in Oregon. The new transit tax applies to tax periods beginning on or after July 1, 2018.

The employer is considered the taxpayer for the transit tax and is required to withhold the transit tax, file returns and remit tax payments quarterly or annually. However, if a nonresident employer, who doesn’t conduct business in Oregon, doesn’t withhold the transit tax from wages of an Oregon resident employee, the employee is responsible for reporting and paying the tax. For more information, go to DOR’s website (see page 1).

Oregon identification numbers

Your Oregon Business Identification Number (BIN) is not the same as the Revenue Identification Number (RIN) or your registry number issued by the Oregon Secretary of State’s Corporation Division. If you don’t know your BIN, contact DOR (see page 1).

The correct format for a BIN is NNNNNNNN-N (for example, 1234567-8).

You must include your BIN at the top of all correspondence, returns, and payments that you file with DOR, OED, and DCBS.

Important: If the structure of your business has changed, contact DOR (see page 1).

Withholding tax tables and formulas

The Oregon withholding tax tables and formulas will be updated each year with an effective date of January 1. DOR will send information through the Payroll Tax News. Contact DOR for more information (see page 1).
Small employers and withholding
Small employers must file quarterly with DOR using Form OQ, unless they qualify for annual reporting as an agricultural or domestic household employer under Oregon law. Contact DOR for more information (see page 1).

W-2 informational returns
All businesses and payroll service providers must report W-2 information electronically to DOR using iWire (see page 8). The filing due date is January 31 of each year.

1099 electronic filing requirements
If your business reports Forms 1099-Misc, 1099-G, 1099-R or W-2G, you must submit them electronically by January 31 of each year. 1099s with information in box 7 will be due January 31.

You’re required to file electronically if you have one or more information returns. An information return is a tax document you must file to report certain business transactions to DOR and the IRS, such as 1099s (ORS 314.360).

Penalties assessed
DOR may assess penalties for employers who don’t file a timely information return (Form W-2 or 1099) or file an incorrect or incomplete information return [House Bill (HB) 2464]. DOR may assess $50 per information return, up to an annual maximum amount of $2,500. DOR may raise the penalty to $250 per information return, up to an annual maximum amount of $25,000, for employers who knowingly fail to file a timely information return or knowingly file an incomplete, false or misleading information return.

Oregon retirement savings program
OregonSaves, the Oregon retirement savings program, is an easy way for Oregonians to save for retirement through payroll deductions. Oregon employers that don’t currently offer an employer-sponsored retirement plan will facilitate OregonSaves for its employees. OregonSaves will roll out in phases to employers in the next few years. For more information, go to www.oregonsaves.com.

Independent contractors
To be an independent contractor, workers must meet the statutory definition in ORS 670.600. This law covers DOR, OED, Construction Contractors Board, and Landscape Contractors Board.

The laws covering the WC Division of DCBS and the Bureau of Labor and Industries (BOLI) differ from ORS 670.600.

Misclassifying employees as independent contractors can be costly to an employer. For more information about independent contractors, visit www.oregon.gov/ic.

Bankruptcy
If you file for bankruptcy, you need to separately notify each state agency that administers the payroll taxes or assessments to which you are subject. Be prepared to supply the case number, the BIN and FEIN of all accounts associated with the bankruptcy.

Common pay agent
Oregon law doesn’t allow Oregon combined payroll taxes to be reported by a “common pay agent” as defined in IRS Section 3504.

Keep your records
You must keep WBF assessment-related payroll records for at least four years.

You must keep all other payroll records for at least six years after filing the required reports.
If you file paper forms, use the forms we send to you to ensure faster and more accurate processing.

We process paper forms electronically. It’s critical for successful reporting to use the correct format and color of ink.

To avoid problems:
- Use only blue or black ink.
- Use only original forms. If they’re available online, you can print them, but don’t fax or send in a copy of your reports.
- Use CAPITAL LETTERS ONLY when filling out your reports.

If you use a tax preparer, check that they have a copy of this booklet and the correct forms. Your forms can be sent directly to your tax preparer. Fill out the Business Contact Change Form to change the mailing address to your tax preparer’s address.

You can order additional forms on OED’s website (see page 1) or by using the Additional Forms Request on page 25.

Forms needed for reporting

Form OQ—File this form each quarter to document how you calculate the amounts of withholding tax, UI tax, TriMet and Lane Transit District taxes, and WBF assessment you owe.

Also use it to report withholding on pension/annuity payments.

Schedule B—For withholding tax only. Use this form only if you must make semi-weekly or daily state income tax withholding deposits. File Schedule B with Form OQ to document withholding tax deposit amounts by payroll date.

Form 132—Use only if you are reporting UI subject wages. Form 132 is filed with Form OQ on a quarterly basis.

For each employee, you must include the following detailed information:

1. Total UI subject wages
2. Social Security number
3. First initial
4. Last name
5. Whole hours worked
6. Total UI subject wages
7. State withholding taxes

Form OR-STT-1—File Form OR-STT-1 with Form OQ on a quarterly basis.

Form OR-OTC-V—File with each payroll tax payment to show how the amount paid is to be distributed among withholding tax, UI tax, TriMet and Lane Transit District taxes, and WBF assessment.

Note:
- OED processes Form OQ, Schedule B, and Form 132.
- DOR processes payments, Forms OR-STT-1, OR-STT-A, and OR-STT-2. To make your payment, go to Revenue Online on DOR’s website or send your check and Form OR-OTC-V to DOR (see page 1). Include any payments you made with Form OQ.

Amended forms

Use fillable amended report forms available at OED’s website (see page 1):
- Form OQ/OA–AMENDED
- Schedule B–AMENDED
- Form 132–AMENDED

DOR: You may make changes as far back as necessary to make corrections and report the proper amount of withholding and transit taxes. However, if that correction results in a refund, you have three years from the due date of the return, or two years from the date the tax was paid, whichever is later, to request that refund.

OED: OED won’t process amended payroll reports on non-agency forms. The non-agency forms will be returned to you. Agency forms are located on agency websites (see page 1).

You may make changes to the UI tax portion of the reports for any quarter between the first quarter three years back and the current quarter.

DCBS: You may make changes to the WBF assessment portion of the reports for any quarter between the first quarter three years back and the current quarter.

Other forms

Since we process reports and payments electronically, our systems won’t pick up special instructions or notations you write on Form OQ or Form OR-OTC-V. Use the following forms, located in the back of this booklet, to make updates:

Business Change in Status Form—Use this form to update your business information, such as:
changing a business name, correcting an FEIN, selling or closing a business, no longer working in a transit district, and starting a business in a transit district.

If the structure of your business changes, you may need to complete a Combined Employers Registration found on DOR’s website (see page 1).

**Business Contact Change Form**—Use this form to update your contact information, such as: physical, mailing, or email address; phone or fax number; and off site payroll service, accountant, or bookkeeper.

**Form OR-WR**—If you’re an employer, you are required to file this form annually even if you are reporting -0-.

Effective January 1, 2019, if you’re an employer, you are required to file electronically through Revenue Online by January 31 of the following year.

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**Filing the Combined Quarterly Tax Report**

**Who must file**

You must file a Form OQ each quarter if you:

- Are registered as an active employer with DOR or OED, even if you had no payroll during the quarter. Reimbursing employers and Local Government Employers Benefit Trust Fund employers also must file Form OQ.
- Have paid workers subject to Oregon’s WC law, or any paid individuals covered by WC insurance, whether or not required by law.
- Withhold on a distribution of pensions or annuities.

You must file Schedule B if you:

- Are required to deposit withholding taxes on a semi-weekly or a one-banking-day basis.

You must file Form 132 if you:

- Are an employer subject to UI law,
- Are a reimbursing employer, or
- Are a Local Government Employers Benefit Trust Fund employer.

**When to file**

See page 3 for report due dates.

**Failure to file**

If you don’t file a correct, complete report, you may receive an assessment from each agency based on available information. Each agency may charge penalties and interest on the amount assessed (see pages 10-11).

**Filing options**

Instead of filing by paper, consider filing electronically. Electronic filing is more efficient, accurate and takes less time than paper. Check for updates on electronic filing options on OED’s website (see page 1)

- **Telephone (IVR).** If you are an employer who has no payroll or subject hours to report for all programs for a particular quarter, you can file a “no-payroll/no-hours worked” report by telephone. IVR is available 24 hours a day, seven days a week. Call 503-378-3981. Confirmation numbers aren’t issued. Stay on the line until you’re notified at the end of the call that your report was accepted. Don’t use a preceding -0-, use your eight digit BIN. This doesn’t cover your STT filing.

**Oregon annual filing**

- **iWire—Income and Wage Information Return E-services.** File Form W-2s by using DOR’s iWire website. You can file several W-2s with the EFW2 format provided by the Social Security Administration or by using DOR’s spreadsheet template or manual entry format. In addition, file Forms 1099-MISC, 1099-G, 1099-R, and W-2G electronically for Oregon purposes. You can file several by using the format provided by the IRS (Publication 1220) or by using DOR’s spreadsheet template or manual entry format (see page 1).

- If you file federal Form 943, you may file your Oregon withholding reports once a year using Form OR-WA. Agricultural employers subject to UI tax, WBF assessment, or transit tax must file Form OQ in addition to Form OR-WA. Contact DOR for more information (see page 1).

- Domestic household employers with employees doing only in-home services may file the combined payroll tax reports annually using Form OA Domestic. The forms are sent by November 15 of each year. Contact OED for more information (see page 1).
**Payment Instructions**

To pay electronically go to Revenue Online at www.oregon.gov/dor and select "Make a Payment."

To pay by mail, follow these instructions to make sure your payment is correctly applied:

- Complete and send in Form OR-OTC-V with every payment when due, including payments made with your Form OQ.
- Show the amount paid to each tax program in the appropriate boxes on Form OR-OTC-V. Don’t include credits (see page 11).
- Enter the quarter for which you are making payment.
- If amending your reports, include Form OR-OTC-V with payment.
- If paying more than one quarter, use a separate coupon for each quarter.
- Use current-year personalized coupons. Changes to the coupons or using the wrong coupon could result in misapplied payments.
- Payments for UI tax, WBF assessment, and transit taxes are due when reports are due.
- Payments for withholding tax are based on federal deposit schedule (see page 10).
- Don’t staple or tape check to Form OR-OTC-V.
- Make checks payable to Oregon Department of Revenue. Send Form OR-OTC-V and your check to:
  
  Oregon Department of Revenue  
  PO Box 14800  
  Salem OR 97309-0920

- Keep all payment records (see page 6).

**Alternate withholding method**

Multi-state employers with small payrolls in Oregon must deposit following the same schedule as the federal deposit schedule. Multi-state employers who find that following the federal tax deposit schedule will cause a burden may request a different method of withholding tax payments. To do this, send a letter that includes your business name, BIN, nature of the burden, your proposed withholding method, and proposed effective date of modified withholding method.

Send this information to:

**Withholding Manager**  
Department of Revenue  
955 Center Street NE  
Salem OR 97301-2555

Continue using the federal requirements until DOR approves your request and designates the change date (ORS 316.191).

**Federal Form 944 filers**

As an employer, Oregon law requires you to file tax returns quarterly with DOR. You’re also required to pay taxes using federal deposit schedules. If you’re an employer instructed by the IRS to file Form 944 and deposit annually, please continue to deposit your Oregon withholding tax payment quarterly. You will receive a penalty if you file your Oregon return quarterly and deposit your withholding tax payment annually, unless you tell DOR that you pay annually for the IRS. To avoid penalty, send DOR a copy of your IRS notification before your first DOR payment is due. Contact DOR for more information on small employers (see page 1).
Guidelines for Oregon Withholding Payment Due Dates

Oregon withholding tax due dates are the same as the dates for depositing federal tax liability.
New employers must deposit monthly until they have a lookback period* established.

<table>
<thead>
<tr>
<th>If your total FEDERAL tax liability is:</th>
<th>Oregon withholding tax payments are due:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Less than $2,500 for the quarter</td>
<td>By the quarterly report due date</td>
</tr>
<tr>
<td>Example: If your federal tax liability is $2,300 and your state income tax liability is $1,500, you deposit quarterly.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payrolls paid in:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter 1</td>
</tr>
<tr>
<td>January</td>
</tr>
<tr>
<td>March</td>
</tr>
<tr>
<td>Quarter 2</td>
</tr>
<tr>
<td>April</td>
</tr>
<tr>
<td>June</td>
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<tr>
<td>Quarter 3</td>
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<tr>
<td>July</td>
</tr>
<tr>
<td>September</td>
</tr>
<tr>
<td>Quarter 4</td>
</tr>
<tr>
<td>October</td>
</tr>
<tr>
<td>December</td>
</tr>
</tbody>
</table>

| • $50,000 or less in the lookback period* | By the 15th of the month following payroll |
| Example: If your federal tax liability is $5,000 and your state income tax liability is $2,500, you deposit monthly. |

| • More than $50,000 in the lookback period* | Semi-weekly deposit schedule |
| If the day falls on a: | Then pay taxes by: |
| Wednesday, Thursday, or Friday | The next Wednesday |
| Saturday, Sunday, Monday, or Tuesday | The next Friday |
| Example: If your federal tax liability is $60,000 and your state income tax liability is $25,000, you deposit semi-weekly. |

| • $100,000 in a single pay period | Within one banking day |
| Example: If your federal tax liability is $120,000 and your state income tax liability is $75,000, you deposit the next business day. |

Penalties

Unemployment Insurance (UI) tax
A late-filing penalty may be assessed if you file Form OQ or Form 132 more than 10 calendar days after the due date and received a warning or had a penalty assessed within the past 3 years. Incomplete or incorrectly formatted forms may be returned to you. You must resubmit these forms by the 10th day after the due date to avoid a penalty.

The UI tax late-filing penalty is $8 for each employee reported, with a $100 minimum and $2,100 maximum penalty. If no subject wages are reportable, but you file the report late, you may be assessed a penalty up to $100.

OED may assess a penalty if you fail to pay a tax assessment. The penalty will be 10 percent of the unpaid tax for that assessment.

OED may assess a 50 percent penalty of the unpaid tax balance if the agency finds out that an employer is intentionally avoiding paying UI tax. [ORS 657.515(5)]

OED may charge an employer an additional 1 percent penalty if, as of September 1, the employer hasn’t:

• Filed all UI tax reports:
  —Form OQ, or
  —Form 132, or
• Paid all UI taxes due.

* The lookback period is the 12-month period that ended the previous June 30. The lookback period for agricultural employers is the calendar year before the calendar year that just ended.
The penalty is 1 percent of the employer’s previous year’s taxable payroll.

**Note:** These penalties are in addition to interest.

Under OED law, an employer may not engage in or advise another employer to engage in activity to transfer or acquire, or attempt to transfer or acquire, a trade or business or any part of a trade or business solely or primarily for the purpose of getting a lower UI tax rate.

If an employer knowingly engages in such activity, the highest UI tax rate (currently 5.4 percent) will be assigned to that trade or business for the tax year in which the activity occurred and for the next three years. However, if the employer is already subject to the highest tax rate for the year, or if the amount of increase in the tax rate is less than 2 percent, an additional penalty tax rate of 2 percent will be added to the calculated tax rate.

Also, if any person advises an employer to engage in this activity, the adviser may be charged a civil penalty of up to $10,000. Criminal penalties for engaging in tax avoidance schemes also may be imposed.

---

**State withholding and transit taxes**

DOR charges:

- A 5 percent late-payment penalty on any unpaid tax after the return’s (Form OQ, Form WA, Form OA) due date.
- An additional 20 percent late filing penalty on any tax due, as of the due date, if you file the return (Form OQ, Form WA, Form OA) more than one month late.
- An additional 25 percent penalty if DOR determines and assesses the tax that should have been reported by the due date.
- A possible 100 percent penalty on any tax due if you don’t file Form OQ for 12 quarters, Form WA for 3 years, or Form OA for 3 years in a row.

**Workers’ Benefit Fund (WBF) assessment**

DCBS may charge a penalty if you file or your payment is received more than 10 days after the due date. The penalty will be a minimum of $50 for each violation, up to $2,000. Penalties are in addition to tax assessed and interest. If your account is audited for failure to report or for inaccurate reporting, you may be charged additional penalties for failure to comply (OAR 436-70-0050).

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**Interest**

**Unemployment Insurance (UI) tax**

**General employers.** OED assesses interest on unpaid or late UI tax. The rate is 1.5 percent per month or fraction of a month after the payment is due.

Payments are due by the last day of the month after the quarter ends. Interest is assessed if the payment is one day late. Interest is calculated on unpaid tax only. Previously assessed interest or penalties are not included in the calculation.

**Local Government Employers Benefit Trust Fund participants.** Use the “General employers” calculation above.

**Reimbursing employers.** OED will bill these accounts for interest due on unpaid balances.

**State withholding and transit taxes**

DOR charges interest on any remaining tax left unpaid after the due date. DOR will bill for this interest, so you don’t need to calculate interest due.

**Workers’ Benefit Fund (WBF) assessment**

If you fail to pay, DCBS will exercise legal rights to collect the delinquent debt. This may result in warrants, garnishments, offsetting your tax refund, or assigning the debt to DOR or a collection agency. If your debt is assigned to collection, you will be charged 9 percent interest on overdue balances. You may also be charged a fee totaling 28 percent of your debt (ORS 293.231).

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**Credits**

**To apply a credit to a quarter in the same tax program:**

You may use Form OQ to apply an amount that you overpaid in a previous quarter if you haven’t already requested or been issued a refund. Add the credit to any prepaid amount in the correct box on Form OQ (box 6A, 6B, 6C, 6D, or 12) to reduce the balance owing.
To apply a credit to another tax program:
Send a written request to the agency with a credit. Include your account name, address, BIN, tax program, quarter, year, and amount of the credit. Write the tax program, quarter and year to which you want the credit applied. Attach any notices or memos you received about the credit. Don’t use Form OQ to transfer credits between programs.

To request a refund:
Send a written request to the agency with a credit. Include your account name, address, BIN, the word “Refund,” and the amount to refund. Attach any notices or memos you received about the credit. Don’t use Form OQ, amended Form OQ, or Form OA to request a refund.

Oregon Quarterly Tax Report (Form OQ) Instructions

Employer information section
Before you complete Form OQ, review the business name, mailing address, BIN, and FEIN to make sure they are correct. Make corrections on the Business Change in Status Form included at the end of this booklet.

The North American Industry Classification System (NAICS) code is assigned by OED. Coding is based on the information you gave OED. The code reflects the main activity for your company in Oregon. If you have questions about these codes, call 1-800-262-3912, ext. 7-1248, or 503-947-1248.

Number of covered workers for Unemployment Insurance (UI)
Complete this section if you are subject to UI law. If you have questions about how to count workers, call 1-800-262-3912 ext. 7-1248, or 503-947-1248.

Monthly number of covered workers. Include all full-time and part-time workers who worked or received pay subject to UI law during the payroll period that includes the 12th of the month. Some examples are:

- **Daily pay period.** Enter the number of workers on the daily payroll for the workday nearest the 12th of the month.
- **Weekly, biweekly, or semi-monthly pay period.** Enter the number of workers on the payroll for the period that includes the 12th of the month.
- **Monthly pay period.** Enter the number of workers on your monthly payroll.
- **If there were no covered workers during any pay period, enter “0” in the appropriate boxes. Don’t leave these boxes blank.

Add the numbers for the three months and place the sum in the Total (M1 + M2 + M3) box.

OQ columns
In each column:

- Enter the total subject wages paid for each tax program during the quarter. Total wages reported for UI and for withholding may differ depending on the subjectivity requirements for each program (see page 16, OED; page 18, DOR); and
- Enter the total tax owed to each state program. If any of the amounts are equal to or less than zero, enter “0.” If you have credits, see the Credits section on page 11.

Column A. Unemployment Insurance (UI)

**Box 1. Subject wages.** This amount must be the same as line 1 (total subject wages) on Form 132. Include excess wages (see box 2).

Enter “0” if you had no UI subject wages this quarter.

**Box 2. Excess wages.** Excess wages are wages above the taxable wage base for the year, per employee. Yearly taxable wage bases are:

<table>
<thead>
<tr>
<th>Year</th>
<th>Wage Base</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$42,100</td>
</tr>
<tr>
<td>2018</td>
<td>$39,300</td>
</tr>
<tr>
<td>2019</td>
<td>$40,600</td>
</tr>
<tr>
<td>2017</td>
<td>$38,400</td>
</tr>
</tbody>
</table>

Reimbursing employers and Local Government Employers Benefit Trust Fund participants, leave this box blank.

**Box 3. Taxable wages.** Enter box 1A minus box 2A. Reimbursing employers, leave this box blank.

**Box 4. Tax rate.** Use your current year’s UI tax rate. If you are subject to UI tax and no rate is printed, look up the rate at OED’s website (see page 1).

Reimbursing employers, leave this box blank.

**Box 5. Total tax.** Multiply box 3A by box 4A. Round down to the nearest cent and enter the tax amount. Enter “0” if you had no UI tax this quarter.
Box 6. **Tax prepaid this quarter.** Enter the amount of UI tax prepaid or credits used this quarter. Include any credit amount that may have been overpaid in previous quarters where no refund was requested or issued (see page 11-12).

UI tax payments are due once per quarter on the same day as the tax reports.

Box 7. **UI penalty and interest owed.** Enter the amount of penalty and interest owed if the report is submitted more than 10 days after the due date. To calculate the penalty, multiply the number of employees by $8. The minimum penalty is $100. The maximum penalty is $2,100. If there were no employees, the penalty is up to $100.

Penalties are:

<table>
<thead>
<tr>
<th>Year</th>
<th>Penalty</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$8</td>
</tr>
<tr>
<td>2019</td>
<td>$8</td>
</tr>
<tr>
<td>2018</td>
<td>$8</td>
</tr>
<tr>
<td>2017</td>
<td>$7</td>
</tr>
</tbody>
</table>

The minimum and maximum penalties are:

<table>
<thead>
<tr>
<th>Minimum</th>
<th>Maximum</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020 = $100</td>
<td>$2,100</td>
</tr>
<tr>
<td>2019 = $100</td>
<td>$2,000</td>
</tr>
<tr>
<td>2018 = $100</td>
<td>$2,000</td>
</tr>
<tr>
<td>2017 = $100</td>
<td>$1,900</td>
</tr>
</tbody>
</table>

To calculate interest owed, multiply the unpaid tax owed by 0.015 for each month or fraction of a month after the date the payment is due. Interest is assessed even if the payment is one day late.

When calculating interest, use only the amount of unpaid tax. Don’t calculate interest on previously assessed interest or penalties.

Box 8. **Total due.** Enter box 5A minus box 6A plus box 7A. If the amount is less than zero, enter “0.”

**Column B. State withholding**

Box 1. **Subject wages.** Enter total wages subject to income tax (salaries, commissions, and bonuses), paid to Oregon employees this quarter (see page 18).

- If you are reporting withholding on pension or annuity distributions, enter the amount of distributions with Oregon withholding.
- This amount need not match box 1A.
- Enter “0” if you had no subject payroll this quarter.

Box 5. **Total tax.** Enter total Oregon income tax withheld this quarter. Enter “0” on the wage and tax line of the appropriate column if you had subject payroll but no withholding tax to pay this quarter. Only numerical information entered in the state withholding tax column will be considered a filed return for that program.

If you deposit:

- **Quarterly**—complete only box 5B.
- **Monthly**—complete boxes on line 15 (M1, M2, and M3) on Form OQ. Add the amounts and enter the total into box 5B. **Note:** Box 5B and the total box on line 15 must be the same amounts.
- **Semi-weekly or one-banking-day depositors**—complete and file Schedule B. Enter the total in box 5B. **Note:** Box 5B and the total box on Schedule B must be the same amounts.

Box 6. **Tax prepaid this quarter.** Enter the amount of withholding tax prepaid this quarter. Include any withholding credits used (see page 11).

Box 8. **Total due.** Enter box 5B minus box 6B. If the amount is less than zero, enter “0.”

**Column C. Tri-County Metropolitan Transportation District (TriMet)**

Box 1. **Subject wages.** Enter wages paid for work done in the TriMet District. Enter “0” if there was no subject payroll in the district this quarter (see page 11).

Box 4. **Tax rate.** TriMet yearly tax rates are:

<table>
<thead>
<tr>
<th>Year</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>0.007737</td>
</tr>
<tr>
<td>2019</td>
<td>0.007437</td>
</tr>
<tr>
<td>2018</td>
<td>0.007637</td>
</tr>
<tr>
<td>2017</td>
<td>0.007337</td>
</tr>
<tr>
<td>2016</td>
<td>0.007137</td>
</tr>
<tr>
<td>2015</td>
<td>0.007037</td>
</tr>
</tbody>
</table>

Box 5. **Total tax.** Multiply box 1C by box 4C. Round down to the nearest cent and enter the tax amount. If you are subject to TriMet District tax but had no tax this quarter, enter “0” on the wages and tax lines of the appropriate column.

Only numerical information entered in the TriMet District tax column will be considered a filed return for that program.

Box 6. **Tax prepaid this quarter.** Enter the amount of TriMet District tax prepaid this quarter. Include any TriMet credits used (see page 11).

Box 8. **Total due.** Enter box 5C minus box 6C. If the amount is less than zero, enter “0.”

**Column D. Lane Transit District (LTD)**

Box 1. **Subject wages.** Enter wages paid for work done in LTD. Enter “0” if there was no subject payroll in the district this quarter (see page 11).

Box 4. **Tax rate.** LTD yearly tax rates are:

<table>
<thead>
<tr>
<th>Year</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>0.0075</td>
</tr>
<tr>
<td>2019</td>
<td>0.0072</td>
</tr>
<tr>
<td>2018</td>
<td>0.0074</td>
</tr>
<tr>
<td>2017</td>
<td>0.0071</td>
</tr>
<tr>
<td>2016</td>
<td>0.0070</td>
</tr>
<tr>
<td>2015</td>
<td>0.0070</td>
</tr>
</tbody>
</table>
Box 5. **Total tax.** Multiply box 1D by box 4D. Round down to the nearest cent and enter the tax amount. If you are subject to LTD tax but had no tax this quarter, enter “0” on the wage and tax line of the appropriate column. Only numerical information entered in the Lane Transit District tax column will be considered a filed return for that program.

**Box 6. Tax prepaid this quarter.** Enter the amount of LTD tax prepaid this quarter. Include any LTD credits used (see page 11).

**Box 8. Total due.** Enter box 5D minus box 6D. If the amount is less than zero, enter “0.”

**Workers’ Benefit Fund (WBF) assessment**

**Box 9.** Like wages, report hours in the quarter that they are paid. Total all full and partial hours worked by all paid individuals subject to Oregon’s WC law or covered by WC insurance through personal election. You must include hours worked by individuals paid by salary or on a basis other than by the hour.

Enter the total hours rounded down to the nearest whole (no fractions or decimals). If you have no hours to report for the quarter, enter “0.”

**Note:** The hours you report for the WBF assessment won’t necessarily equal the hours you report for UI tax purposes on Form 132. In part, this is because there may be differences in who is subject to which tax. Contact DCBS for more information (see page 1).

**Box 10. Assessment rate.** WBF assessment rates are:

<table>
<thead>
<tr>
<th>Year</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>0.022</td>
</tr>
<tr>
<td>2019</td>
<td>0.024</td>
</tr>
<tr>
<td>2018</td>
<td>0.028</td>
</tr>
<tr>
<td>2017</td>
<td>0.028</td>
</tr>
</tbody>
</table>

Employers contribute one-half of the hourly assessment amount and deduct one-half from workers’ wages.

**Box 11.** Multiply box 9 times box 10. Round down to the nearest cent. This is the total WBF assessment due for the quarter. If no assessment is due for the quarter, enter “0.”

**Box 12.** Enter the amount of prepaid WBF assessment or WBF assessment credits used this quarter (see page 11).

**Box 13.** Subtract box 12 from box 11. This is the net WBF assessment amount due for the quarter. It should match the amount you enter in the “Workers’ Benefit Fund Assessment” box on Form OR-OTC-V. If the amount is zero or less, enter “0.”

**Box 14. Total payment due**

- Enter total payment due
- Add boxes 8A, 8B, 8C, 8D, and 13
- If you have credits, see page 11

Make your payment to DOR using Revenue Online, or make your check payable to Oregon Department of Revenue. If you pay by check, include a payment coupon (Form OR-OTC-V) with your check.

**Box 15. Monthly summary of state withholding tax liability**

This line is for employers who must deposit withholding taxes monthly. Show the amount of income tax withheld each month of the quarter. Add those amounts to get the total amount withheld that quarter. The total must equal the total withholding tax reported in box 5B.

Don’t include payments you made for UI tax, WBF assessment, or transit taxes.

If you deposit only once a quarter, enter the total amount withheld in box 5B.

If you are required to deposit withholding on a daily or semi-weekly basis, don’t complete this line (see page 10). Report withholding on Schedule B (see page 15).

**Box 16. Special payroll tax**

Multiply box 3A by the amount listed for each quarter. Don’t add or subtract this amount from boxes 5A or 14.

Quarterly rates are:

<table>
<thead>
<tr>
<th>Year</th>
<th>1st Quarter</th>
<th>2nd Quarter</th>
<th>3rd Quarter</th>
<th>4th Quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>0.0009</td>
<td>0.0009</td>
<td>0.0009</td>
<td>0.0009</td>
</tr>
<tr>
<td>2019</td>
<td>0.0012</td>
<td>0.0009</td>
<td>0.0009</td>
<td>0.0009</td>
</tr>
<tr>
<td>2018</td>
<td>0.0009</td>
<td>0.0009</td>
<td>0.0009</td>
<td>0.0009</td>
</tr>
<tr>
<td>2017</td>
<td>0.0012</td>
<td>0.0009</td>
<td>0.0009</td>
<td>0.0009</td>
</tr>
</tbody>
</table>

Don’t complete this section if you’re a reimbursing employer, a Local Government Employers Benefit Trust Fund (LGBTF) employer, or an employer not required to pay Federal Unemployment Tax Act (FUTA). For additional information see page 16.

**Signature**

The tax preparer needs to sign Form OQ on the signature line and include a telephone number and the date they fill out the form. A signature is required even if you file a “0” report.
Employee Detail Report (Form 132) Instructions

Subject to UI law, employers are required to complete this form. Employee Detail Report (Form 132) forms must be complete and legible to be processed. Incomplete or illegible forms will be returned to you. You will need to correct and resubmit your forms within 14 days of the date of notice for them to be processed on time.

**Line 1. Total subject wages.** Enter the total subject wages paid to employees during the quarter. If you use more than one page of Form 132, enter the total from all pages on page 1 only. This figure must equal the amount in box 1A, Form OQ.

**Column 2. Social Security number.** Enter the Social Security number for each employee reported.

**Column 3. Employee name.** Enter the first initial and last name of each employee reported.

**Column 4. Hours worked during this quarter.** Enter the number of hours each employee worked in the quarter. If you don’t track hours for a full-time employee, use 520 hours for the report. For fractions or portions of an hour worked by an employee, round up any portion of an hour to the nearest whole hour.

Report the actual number of hours worked, both straight time and overtime. Don’t report hours paid for sick leave, vacation leave, or any other hours paid where no work was performed. Even though these hours aren’t reported in column 4, wages paid are still included in the subject wages in column 5.

Although you report wages in the quarter they are paid, report hours in the quarter they are worked.

**Note:** The hours you report for UI tax purposes on Form 132 won’t necessarily equal the hours you report for the WBF assessment on Form OQ, box 9. In part, this is because there may be differences in who is subject to which tax. Also, hours for the WBF assessment should be reported, like wages, in the quarter they are paid. The hours for UI tax purposes should be reported in the quarter they are worked.

Enter “0” for an employee who didn’t work during the quarter but received wages. **Don’t leave blank.**

**Column 5. Total subject wages paid this quarter.** Wages are reported in the quarter paid to the employee regardless of when earned. Enter the total subject wages paid to each employee during the quarter regardless of whether the employee’s wages were more than the taxable wage base.

**Column 6. State Withholding Taxes.** Enter the amount of withholding tax for employees who are subject to UI law. **Report whole dollars only.**

**Example:** If the total withholding for John Smith for quarter 1 is $550.43, enter $550 on column 6.

**Box 7. Column totals.** Enter the total subject wages for all employees reported on the page. Don’t include the totals from other pages of this form.

### Oregon Schedule B State Withholding Instructions

**Example: How to complete Schedule B**

| A. Daily Oregon Withholding Tax Liability — First Month of the Quarter |
|---|---|---|---|---|---|---|
| 1 | 2500 | 00 | 8 | 15 | 1600 | 00 | 22 | 29 |
| 2 | 9 | 16 | 23 | 300 | 00 | 30 |
| 3 | 10 | 17 | 24 | 31 |
| 4 | 11 | 18 | 25 |
| 5 | 12 | 1450 | 00 | 19 | 26 |
| 6 | 13 | 20 | 27 |
| 7 | 450 | 00 | 14 | 21 | 28 |
| A. Total Withholding Tax Liability for the First Month of the Quarter. | ...... | A | 6300 | 00 |

**Line instructions — Schedule B**

Complete Schedule B if you are required to deposit on a semi-weekly or one-banking-day basis. This form includes a box for every day of the quarter. Find the boxes that match your payroll dates. Enter the amount of Oregon tax withheld from your employees during each payroll period. Enter the total tax withheld for each month in boxes A, B, and C. Enter the total of all the amounts in box D. The total should equal the total withholding tax reported in box 5B on Form OQ. **Don’t enter credits** (see page 11).
Unemployment Insurance Tax Information

Subject wages

Generally, wages reportable for FUTA purposes are reportable for UI tax. All wages, including draws, are reportable when paid to the employee. For example, wages paid April 1 for work performed in March are reportable in the second quarter (April–June).

An employee is any person (including aliens and minors) employed for pay by any employer subject to OED law (ORS 657.015). This includes contract, casual, or temporary labor.

“Wages” means all compensation for service, unless specifically excluded by law. Payments other than cash are reportable at cash value in the quarter in which they are available to the employee.

Examples of subject wages include:

- Payments for services to officers and employees of any type of corporation, except those officers electing to be excluded under the corporation provision (see excluded wages, this page).

- Payments for agricultural and domestic (in-home services) labor by qualified employers.

- Payments for services to employees of nonprofit organizations or political subdivisions.

- Payments for services to clergy and employees of churches or other religious organizations.

- Special payments for services, such as commissions, fees, gifts, bonuses, prizes, separation allowances, guaranteed wage payments, vacation pay, holiday pay, and sick pay.

- Employee tips reported by the employer as directed by Internal Revenue Code Section 3306.

- Board provided to employees as part of their pay has a minimum value of 30 percent of the standard per diem meal rate within the continental United States. Round the per-diem rate to the nearest dollar. The rate per month will be 30 times the rounded daily rate.

If room is also furnished, no additional value will be placed upon it. If room and board are furnished at hotels, resorts, or lodges, or if a room only, an apartment, a house, or any other consideration is provided, the value for tax purposes will be the fair market value.

Excluded wages

Examples of payments that aren’t subject to UI tax under UI law are:

- Payments to a sole proprietor or the sole proprietor’s child under 18, spouse, or parent.

- Payments to legally responsible and registered general partner(s) of a Limited Liability Partnership (LLP) or to members of a Limited Liability Company (LLC).

- Payments by nonprofit or public educational institute to full-time students attending said institution.

- Non-cash payments to workers in agricultural or domestic (in-home services) employment.

- Sick pay under WC law.

- Certain sole corporate officers and closely held family corporations that elect in writing to exclude payments for services to corporate offices who:
  - Are directors;
  - Have a substantial ownership interest in the corporation; and
  - Are members of the same family, as parents, stepparents, grandparents, spouses, sons-in-law, daughters-in-law, brothers, sisters, children, stepchildren, adopted children, or grandchildren.

An election to exclude corporate officers must be in writing and will be effective the first day of the current or preceding calendar quarter in which the request was submitted. To download the form visit OED’s website (see page 1).

The exclusion doesn’t go into effect until you receive written approval.

Note: Those excluded from state UI tax may be subject to higher FUTA tax.

UI tax payments

UI tax payments are due quarterly when reports are due (see page 4). When there is more owed than taxes, payments are applied first to legal fees, penalties, and interest. The remainder is applied to tax owed.

Special payroll tax

The UI tax program is authorized to collect a special payroll tax that is calculated every quarter. This isn’t an additional tax. Employers subject to FUTA must deduct the special payroll tax from the total state unemployment tax to determine the
amount reported as “contributions paid to the state unemployment fund” on FUTA Form 940.

The special payroll tax funds the Wage Security Fund (BOLI) and the Supplemental Employment Department Administration Fund (SEDAF). The BOLI fund pays final wages when a business closes and doesn’t have enough money to make final payroll. The SEDAF fund provides OED’s services.

Don’t include the special payroll tax to calculate a credit when reporting on federal Form 940. To calculate “contributions paid to the state,” use two lines in item 3 on Form 940 (computation of tentative credit)—see the table on page 14 for the correct amounts.

Example 1: An employer has a tax rate of 3 percent (0.03). In the second quarter, the experience rate will be 2.91 percent (0.0291), which is the tax rate less the 0.09 percent (0.0009) special payroll tax offset.

Example 2: Employers with the highest state unemployment tax rate, 5.4 percent (0.054), should not calculate the amount of the special payroll tax offset. The employer should use the unadjusted amount of taxes paid to the state as “contributions paid to your state unemployment fund.”

“Contributions actually paid to the state” should equal the amounts on line 17, Form OQ for each quarter. If the amounts paid were less than owed, report the amount actually paid. To download Form 940 visit the IRS website (see page 2).

Exemption from UI tax

An employer who doesn’t have enough employment or payroll may qualify for exemption from UI tax (ORS 657.415). To apply for the exemption, file a written request with the director of OED. If approved, the exemption will continue until the employer again qualifies as an employer (ORS 657).

Election of coverage

An employer who has employees not subject to UI tax may file a written election to cover such employees (ORS 657.425). To apply for the election, file a Notice of Election to Cover Employees form with the director of OED. You will need to receive written notification of approval to begin coverage. To download the form visit OED’s website (see page 1).
Subject wages
Examples of taxable wages include:
- Salaries, commissions, bonuses, wages, tips, fees, prizes, separation allowances, guaranteed wage payments, and vacation and holiday pay.
- Payments by a corporation, including S corporations and professional corporations, to a corporate officer for services, including guaranteed wage payments for services.
- Wages paid when an employer-employee relationship exists between spouses, domestic partners, or a parent and child.

Exempt wages
Oregon withholding law exempts wages paid for certain kinds of services, labor, employee allowances for the benefit of employer, and reimbursed employee business expenses. A list of exempt wages is in the Employer's Guide For Doing Business in Oregon (see page 2).

However, if any of the following apply, use the "single/head of household" filing status and zero allowances:
- Your employee claims exempt status for Oregon only.
- DOR or the IRS tell you not to permit allowances.
- The employee claims more than 10 allowances.
- The employee’s wages are exempt from federal or state taxation, and the employee’s income is expected to be more than $200 per week.

Employees who owe tax when they file their Oregon personal income tax return may not have had enough state tax withheld during the year. To prevent this in the future, they may choose to claim a lower number of Oregon allowances or to have an additional amount withheld per paycheck.

Withholding on IRAs, annuities, and compensation plans
A payer of commercial annuities, employer-deferred compensation plans, and retirement plans must withhold tax from the distributions on behalf of the individual payee unless the individual payee chooses to have no withholding.

The payee must give federal Form W-4P to the payer to show the number of exemptions the payer should use to calculate state withholding. A payee may also use Form W-4P if they choose to have no withholding.

The payer must withhold as if the payments were wages, using the tax tables furnished by DOR. The amount of withholding per payee must be $10 or more.

Withholding on pension and annuities requires a different BIN than your payroll account BIN because these are not payroll wages.

State withholding requirements on IRAs, annuities, and deferred compensation plans are similar to federal withholding requirements (IRC Section 3405). The difference is that state withholding isn’t required for a rollover from one qualifying plan to another. Oregon doesn’t follow the federal backup withholding rules for pension and annuities distributions.

The payer issues 1099s to the individual payees at the end of the year, and files Form OR-WR with DOR. Contact DOR for more information (see page 1).

Figuring withholding tax
All Oregon employers must withhold tax from employee wages (including draws) at the time employees are paid. Taxes are withheld and reported in the quarter the employee is paid.

To figure the amount of tax to withhold from an employee’s wages:
- Use the Oregon withholding tax tables on DOR’s website (see page 1).
- For computer payroll systems, use the percentage formula in the Oregon withholding formula publication on DOR’s website (see page 1).
Starting on January 1, 2020, changes to federal tax laws mean that federal Form W-4 may not provide the correct withholding for Oregon taxes. DOR has created Form OR-W-4, Oregon withholding allowance certificate, to help employees determine correct allowances for Oregon (see DOR on page 1).

What wages are subject to Oregon withholding?
- Salaries, commissions, bonuses, wages, tips, fees, prizes, separation allowances, guaranteed wages payments, and vacation and holiday pay.
- Payments by a corporation to a corporate officer for services.
- Remuneration paid in an employer-employee relationship with spouses, domestic partners, or a parent and child

A list of exempt wages can be found in the Oregon Employer’s Guide.

What form do my employees use to claim allowances for Oregon?
Employees can use Form OR-W-4 if they are claiming or changing their withholding after January 1, 2020 or if they revise their federal Form W-4 after January 1, 2019.

If they’ve filed an “Oregon-only” federal Form W-4 or Form OR-W-4 before January 1, 2019 they don’t need to change their allowances for Oregon.

Who needs to file Form OR-W-4?
Employees who:
- Were hired on or after January 1, 2020.
- Have had a financial situation change.
- Want to change their withholding amounts.
- Want to claim exemption from their Oregon withholding.
- Have relocated from another state.

How do I withhold taxes for an employee who refuses to complete Form OR-W-4 or federal Form W-4?
Withhold using Single with zero allowances.

Can an employee have different withholding amounts for state tax than for federal tax?
Yes, Form OR-W-4 is for Oregon withholding only. Federal Form W-4 is for federal withholding.

How do I calculate withholding tax?
To calculate the amount of tax to withhold from an employee’s wages:

- Use the Oregon Withholding Tax Tables if:
  - The employee’s wages are less than $50,000 annually,
  - The employee’s federal withholding is determined using a 2019 or earlier federal Form W-4, and
  - The employee is claiming the same marital status and number of allowances for both federal and state withholding.

- Use the Oregon Withholding Tax Formulas in all other situations, including computer payroll systems.

If any of the following apply, withhold at 8 percent, instead of using Form OR-W-4 or federal Form W-4:
- Your employee claims exempt status for Oregon only.
- DOR or IRS tells you not to permit allowances.
- The employee’s exemption status expired, and they did not submit a new Form OR-W-4.

You must withhold tax from employee wages (including draws) at the time employees are paid. Taxes are withheld and reported in the quarter the employee is paid.

Does Oregon require withholding on household employees?
No, you’re not required to withhold for household employees. However, you can if the household employee asks you to withhold and you agree. You must fill out the Combined Employer’s Registration form and the employee must complete Form OR-W-4 or an Oregon-only federal Form W-4.

What if I have an employee who claims to be exempt from Oregon withholding.
If the employee claims to be exempt for both state and federal taxes and the employee’s earnings are more than $200 a week, send a copy of Form OR-W-4 or Form W-4 to:
- W-4 Project Manager
  Oregon Department of Revenue
  PO Box 14560
  Salem, OR 97309

When can an employee claim exempt?
An employee can claim exempt from Oregon withholding if:
- Their compensation is exempt under a provision of federal or state law.
• They had a refund of all state income tax withheld from the previous tax year and expect to have a refund of all state income tax withheld for the current year.

An employee must provide a new Form OR-W-4 to claim an exemption for each year. Exemptions expire on February 15 for the prior year. Exemptions on IRA’s, annuities, and compensation plans don’t expire until revoked.

Does DOR require copies of Form OR-W-4 and federal Form W-4?

Yes, in the following instances (OAR 150-316-0290). Send DOR a copy of the form being used to withhold for Oregon within 20 days of the date filed, if the employee claims any of the following:

• More than 10 withholding allowances on Form OR-W-4.
• An exemption from withholding and their income is expected to exceed $200 per week for state purposes.
• Exempt for Oregon withholding, but not exempt for Federal withholding.

What if I don’t have copies of the employee’s W-4 forms?

If you have a fax from an electronic payroll system, you’ll need to recreate the form. If you don’t have a copy or fax of the form, a report will substitute if it contains the employee’s:

• Name.
• Social Security Number (SSN).
• Date of birth.
• Date of withholding statement or exemption certificate submission.
• Election of married or single status.
• Number of withholding allowances claimed by the employee, if applicable.
• Election of exemption status.
• Reason for claiming the exemption status.

Send copies or reports to:
W-4 Project Manager
Oregon Department of Revenue
PO Box 14560
Salem, OR 97309

What if I receive a determination letter for an employee?

A determination letter requires you to withhold based upon marital status and number of allowances for an employee. You will need to change the employee’s withholding accordingly. The employee will also receive a copy of the letter.

The determination stays in effect until you receive a new determination letter or the employee files a new Form OR-W-4 increasing their withholding. If the employee wants to lower their withholding, they need to follow the instructions and refile Form OR-W-4.

Do I withhold differently for employees who are nonresident aliens?

Generally, no. However, if the IRS grants the employee an exemption, DOR will honor the exemption. To receive an exemption, the employee must file federal Form 8233 with you. If any portion of the employee’s wages are not exempt, use the employee’s Form OR-W-4 elections to withhold on those non-exempt wages. Advise employees to follow the instructions on Form OR-W-4.

Do I withhold differently on IRA’s, annuities, and compensation plans?

If you pay for commercial annuities, employer-deferred compensation plans, or retirement plans you must withhold tax, unless the employee or payee chooses to have no withholding.

The employee or payee must provide a filed federal Form W-4P or Form OR-W-4 for you to determine the withholding amount, even if they choose no withholding. Withhold as if the payments were wages. You must withhold $10 or more per employee or payee.

Oregon withholding isn’t required for a rollover from one qualifying plan to another. Oregon doesn’t follow the federal backup withholding rules for pension and annuities distributions.

You are required to use a different BIN than your payroll account BIN because these are not payroll wages. You will need to issue 1099s to employees and payees at the end of the year and file 1099s electronically through iWire.

Where do I get Form OR-W-4?

Download Form OR-W-4 from DOR’s website (see page 1). Use what the employee claims for federal purposes for Oregon only if the employee doesn’t submit Form OR-W-4 or a separate federal Form W-4 with “Oregon Only” written on it.

Where do I get federal Forms W-2 and W-4?

You can get these forms from the IRS (see page 2).
These tax programs are administered by DOR for the Tri-County Metropolitan Transportation District (TriMet) and the Lane Transit District (LTD). They provide revenue for mass transit (ORS 267). Transit payroll (excise) tax is imposed on most employers who pay wages for services performed in the TriMet or LTD districts. If you use a payroll service, you may need to inform them of this tax.

**Who must file a report?**

Unless exempt (see next column), employers who have resident or nonresident employees working in the TriMet or LTD districts must register and file with DOR. If an employer doesn’t have employees working within the transit district boundaries, the payroll isn’t subject to the transit tax.

**Wages subject to transit districts**

Wages means all salaries, commissions, bonuses, fees, or other items of value paid to a person for services performed within a transit district (ORS 267.380).

Transit district wages also include:

- Contributions to a Simplified Employee Pension (SEP) made at the election of the employee.
- Payments for the purchase of IRC Section 403(b) annuities under salary-reduction agreements.
- Contributions to 401(k) retirement plans chosen by the employee, including employer-matched contributions.
- Pick-up payments to governmental retirement plans under salary-reduction agreements.
- Amount deferred under governmental deferred compensation plans.
- Any amount deferred under a non-qualified deferred compensation plan.
- Payment to an IRC Section 408 Individual Retirement Account under salary-reduction agreement.

**Exempt payroll**

The following are exempt from TriMet and LTD excise taxes:

- Federal government units
- Federal credit unions
- Public school districts

---

<table>
<thead>
<tr>
<th>TriMet District service area</th>
</tr>
</thead>
<tbody>
<tr>
<td>TriMet serves the Portland metropolitan area, which includes parts of Multnomah, Washington, and Clackamas counties. For information see page 1.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ZIP codes completely in TriMet District</th>
</tr>
</thead>
<tbody>
<tr>
<td>97003  97035  97205  97215  97223  97239</td>
</tr>
<tr>
<td>97005  97036  97206  97216  97225  97256</td>
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<table>
<thead>
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<tbody>
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<tr>
<td>97009  97023  97070  97089  97124  97236</td>
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<td>97015  97045  97078  97113  97140</td>
</tr>
<tr>
<td>97019  97060  97080  97116  97224</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lane Transit District (LTD) service area</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTD serves the entire Eugene-Springfield urban area and several rural areas. Some ZIP codes may not line up with district boundaries. For information see page 1.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ZIP codes in LTD</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>97406  97438  97487</td>
</tr>
<tr>
<td>97407  97440  97488</td>
</tr>
<tr>
<td>97408  97448  97489</td>
</tr>
</tbody>
</table>
• Organizations, except hospitals, that qualify for exemption [ORS 267.380(1)(b)].
• All foreign insurers
• 501(c)(3) nonprofit institutions (except hospitals)
• Insurance adjusters, agents, and agencies and their office support staff, are exempt from transit tax if the business income is from insurance-related activity. Non-insurance income is taxable (ORS 731.840).
• Domestic service in a private home
• Cafeteria plans
• Casual labor
• Services performed outside the district
• Seamen who are exempt from garnishment
• Employee trusts that are exempt from taxation
• Wages paid to employees whose labor is solely connected to planting, cultivating, or harvesting seasonal agricultural crops

These apply only to the TriMet District:
• Public education districts
• Public special service and utility districts
• Port authorities
• Fire districts
• City, county, and other local government units

How to figure the transit tax
The transit tax is an employer-paid tax. It’s based on the amount of gross payroll paid for services their employees perform within the TriMet or LTD district.

Use the current TriMet or LTD tax rates. If you are subject to TriMet or LTD transit tax and no tax rate is printed on the Form OQ, visit DOR’s website (see page 1).

Workers’ Benefit Fund Assessment Information

Workers’ Benefit Fund

The Workers’ Benefit Fund (WBF) supports programs that benefit injured workers and the employers who help them return to the work force. Visit DCBS’ website for more information about programs supported by the fund (see page 1).

Note: The WBF assessment is separate from WC insurance premium and doesn’t provide insurance coverage.

Workers subject to WBF assessment

Individuals subject to the WBF assessment are:

• All paid workers for who the employer is required by Oregon law to provide WC insurance coverage; and

• All paid individuals (workers, owners, officers) who may otherwise be non-subject, but the employer chooses to cover under WC insurance; and

• All paid individuals performing personal support work who are eligible for WC insurance coverage [HB 3618 (2010)]. Refer to ORS 410.600-410.625 for definition of home care workers.

To clarify whether a worker is subject to Oregon’s WC law and WBF assessment, call the subjectivity phone (see page 1).

WBF assessment reporting exemptions

As a business, you may qualify for exemption from reporting the WBF assessment if you don’t have any paid individuals (including yourself) covered by your WC insurance policy. To request an exemption from WBF assessment reporting, complete and mail to DCBS a Corrections and Changes Notification form. To download the form, visit DCBS’ website (see page 1).

Hourly assessment

This assessment is based on hours worked by all paid individuals subject to the assessment. If you don’t track hours, use the flat rate calculation or calculate reasonable hours worked. For details, visit DCBS’ website (see page 1).

Hours are reportable in the quarter they are paid. For example, report hours worked in March, but not paid until April 1, in the second quarter.

How to update or close your WBF assessment account

If your business changes ownership, discontinues business, or no longer employs workers, complete a Business Change in Status Form, located in the back of this booklet. In addition, contact your WC insurer with the corrected information.
General information

The statewide transit tax—House Bill (HB) 2017 from the 2017 Legislative Session—went into effect on July 1, 2018. HB 2017 requires all employers to withhold, report, and remit one-tenth of one percent (0.001) of wages paid to their employees to DOR. Employees include Oregon residents, regardless of where services are performed, and nonresidents who perform services in Oregon.

Employers who file Form OQ or Form WA to report Oregon withholding tax, must also file for state-wide transit taxes.

If you filed Form WA, then file:
- Form OR-STT-A, Oregon Annual Statewide Transit Tax Withholding Return, for annual filing or

If you filed Form OQ, then file:
- Form OR-STT-1, Oregon Quarterly Statewide Transit Tax Return, for quarterly filing.

In addition to Forms OR-STT-A and OR-STT-1, you must complete:
- Form OR-STT-2, Statewide Transit Tax Employee Detail Report.

You can’t use Form OQ or Form WA to report statewide transit taxes. You must file a return even if there was no payroll during the reporting period.

How to amend

To amend data on Forms OR-STT-A or OR-STT-1, make any necessary changes on the return and check the box identified as “amended” at the top of the return. Send your amended return to the address on the return.

Signature

The tax preparer needs to sign the return on the signature line and include a phone number and the date they filled out the return. A signature is required even if you file a -0- return.

Mailing

Mail the completed return, Forms OR-STT-2 and OR-OTC-V with payment by the due date to:

Oregon Department of Revenue
PO Box 14800
Salem OR 97309-0920

Form-OR-STT-1

For quarterly filers. Your return and payment are due on the last day of the month following the end of the calendar quarter:
- 1st quarter—April 30.
- 2nd quarter—July 31.
- 3rd quarter—October 31.
- 4th quarter—January 31.

Form OR-STT-A

For annual filers. The filing of this return and payment of tax are due on the last day of the month following the end of the calendar year (January 31).

Form-OR-STT-2

If you’re an employer subject to the statewide transit tax, you must complete Form OR-STT-2 and submit it with either Form OR-STT-1 or Form OR-STT-A.

To complete Form OR-STT-2 you'll need the SSN, name, total subject wages, and statewide transit taxes withheld for each of your employees.

STT Forms

Four blank STT forms are provided this year, but won’t be provided in the future. You will be able to print them from the DOR website or file on Revenue Online on DOR’s website (see page 1).

Note: You must print forms or use the provided forms, don’t send in copies. Our automated scanning equipment has difficulty reading forms that have been copied.
Order additional forms at www.oregon.gov/employ/businesses/tax, call 503-947-1488, or complete and mail or fax this request to the number or address below.

To order Form OR-OTC-V, Oregon Combined Payroll Tax Payment Voucher, call 503-945-8100.

---

**Business name**

**BIN (Oregon business identification number)**  
**FEIN (Federal employer identification number)**

**Address**

**City**  
**State**  
**Zip**

**Contact phone**

---

**Personalized preprinted form**

Current-year report packet ______________ (specify quantity)

Check the boxes below for the quarters you need of the current-year report packet:

- 1st quarter  
- 2nd quarter  
- 3rd quarter  
- 4th quarter

Extra current-year Form 132 ______________ (specify quantity)

---

**Blank Oregon Combined Payroll Tax forms**

Form OQ ______________ (specify quantity)

Schedule B ______________ (specify quantity)

Form 132 ______________ (specify quantity)

---

Fax to: 503-947-1487

Or mail to: Employment Department, UI Tax Section, 875 Union St NE Rm 107, Salem OR 97311-0030
### Oregon Combined Payroll Tax
#### Business Change in Status Form

To update business status and employment information

Attach additional sheets if needed.

<table>
<thead>
<tr>
<th>Business name</th>
<th>BIN (Oregon business identification number)</th>
<th>Owner/Officer updates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other names (ABN/DBA)</td>
<td>FEIN (Federal employer identification number)</td>
<td>To update owner/officer information, attach a complete list of current owners/officers including position, social security number (SSN), home address, and phone.</td>
</tr>
</tbody>
</table>

#### General updates
(check all that apply)

- [ ] Update/Change FEIN to:
- [ ] Update/Change business name to:
- [ ] Now doing business in TriMet/Lane Transit District as of:

#### Closing account
(check all that apply)

- [ ] Closed pension/annuity account as of:
- [ ] No longer doing business in TriMet/Lane Transit District as of:
- [ ] All or part of the business was closed
- [ ] No longer doing business in Oregon
- [ ] Sold
- [ ] Leased
- [ ] Transferred

Was business operating at the time it was sold, leased or transferred? [ ] Yes [ ] No

Effective date:

How many employees were transferred?

Date of final payroll:

Describe what was transferred:

New business name:

New owner’s name: New owner’s phone:

New owner’s address: City: State: ZIP code:

Where are the records of the terminated business? (Include contact name, phone, address, city, state, ZIP code):

#### Changing entity
(check all that apply)

Effective date: **Note:** A new Combined Employer’s Registration form, 150-211-055, is required when there is an entity change.

<table>
<thead>
<tr>
<th>Change from:</th>
<th>Corporation—“C”</th>
<th>Corporation—Subchapter “S”</th>
<th>Corporation—General</th>
<th>Corporation—Limited</th>
<th>Limited Liability Partnership (LLP)</th>
<th>LLC (Limited Liability Company) Recognized by IRS as:</th>
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<tbody>
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<td>LLC (Limited Liability Company) Recognized by IRS as:</td>
</tr>
</tbody>
</table>

#### Employment status updates
(check all that apply)

- [ ] Still in business, but have no paid employees (corporate officers are still subject to payroll taxes). Effective date:
- [ ] Only have workers’ compensation insurance to cover owners, officers or members.
- [ ] Only LLC members or officers
- [ ] Only using independent contractors
- [ ] Courtesy withholding
- [ ] Employing Oregon residents in another state. State: Now working in Oregon. Effective date:

#### Using leased employees

Name of leasing company: Worker leasing company license number: Date employees leased:

Address: City: State: ZIP code:

Leasing company contact name: Phone:

Number of leased employees: Number of non-leased employees: Leasing corporate officers/owners? [ ] Yes [ ] No

#### Submitted by

Print name: Title:

Signature: Date: Phone:

Fax to: 503-947-1700 or mail to: Employment Department, 875 Union St NE Rm 107, Salem OR 97311-0030

150-211-156 (Rev. 12-16)
Business Change in Status Form Instructions

Use this form to notify the Employment Department (OED), Department of Revenue (DOR), and Department of Consumer and Business Services (DCBS) of changes to your business or employment status. Attach additional sheets if needed.

General updates
NOTE: Some federal employer identification number (FEIN) and name changes may require a new Combined Employer’s Registration, 150-211-055, form to be completed.
• Provide the correct FEIN for your business.
• Correct the business name and spelling errors as needed.
• Check the “Now doing business in TriMet/Lane Transit District” box and include the effective date if you’re an employer paying wages earned in the TriMet or Lane Transit District. You must register and file with the Oregon Department of Revenue. Wages include salaries, commissions, bonuses, fees, payments to a deferred compensation plan, or other items of value.
• For boundary questions, see the Oregon Combined Payroll Tax booklet, 150-211-155, for the list of cities and ZIP codes.
  — The TriMet district includes parts of Multnomah, Washington, and Clackamas counties. For TriMet boundary questions call 503-962-6466.
  — Lane Transit District serves the Eugene-Springfield area. For Lane Transit District boundary questions call 541-682-6100.

Re-opened business
To re-open your business that you’ve closed for:
• Less than one year, file a:
  — Business Change in Status Form, 150-211-156.
• One year or more, file a:
  — Combined Employer’s Registration, 150-211-055.
For more questions contact DOR at 503-945-8091.

Owner/officer updates
Attach a separate sheet to update or change corporate officer or owner information.
Compensation for services performed by corporate officers and shareholders is subject to payroll taxes (withholding, transit, and unemployment). If owners and officers are covered by Workers’ Compensation insurance, the hours worked are also subject to Workers’ Benefit Fund (WBF) assessment.

Employment status updates
• Check each box that applies to your business and include the effective date of change.
• If Oregon residents are working out of Oregon, indicate which state.
• Check box and indicate effective date of employees now working in Oregon that previously worked in another state.

Using leased employees
If you lease your employees from a Professional Employer Organization (PEO)/Worker Leasing Company, fill in the information requested.

Changing entity
Include the effective date of change, check the box of the entity you’re changing from and the box of the entity changing to.
NOTE: Entity changes require the completion of a new Combined Employer’s Registration form.
Examples include, but aren’t limited to:
• Changing from a sole proprietorship to a partnership or corporation.
• Changing from a partnership to a sole proprietorship or corporation.
• Changing from a corporation to a sole proprietorship or partnership.
• Changing of members in a partnership of five or fewer partners.
• Adding or removing a spouse as a liable owner.
• Changing from a sole proprietorship, corporation, or partnership to a limited liability company.

Closing account
• Check the box if you closed a pension and annuity account. Include the effective date of change.
• Check the “No longer doing business in TriMet/Lane Transit District” box and include the effective date if you moved your business from the TriMet or Lane transit district and are no longer subject to this tax.
• Check the box if you closed the business or dissolved a sole proprietorship, partnership, corporation, or limited liability company, and no longer have payroll to report. Fill in the date of final payroll.
• If you sold your business, leased your employees, or transferred your business assets, indicate whether the transaction applied to all or part of the business.
• If you leased all or part of the business, fill out the section “Using Leased Employees.”

NOTE: New or reorganized businesses must complete a Combined Employer’s Registration, 150-211-055, which can be found in pdf format at: www.oregon.gov/dor/bus or electronically at sos.oregon.gov/business.
Oregon Combined Payroll Tax  
Business Contact Change Form  

**To update contact and address information**

Current information will ensure that you receive tax forms and other important information.

*Form available electronically at: https://secure.sos.state.or.us/ABNWeb*

<table>
<thead>
<tr>
<th>Business name</th>
<th>BIN (Oregon business identification number)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other names (ABN/DBA)</td>
<td>FEIN (Federal employer identification number)</td>
</tr>
</tbody>
</table>

**Update mailing address**

*(attach additional sheet if necessary)*

Check all that apply:  
- [ ] Billings  
- [ ] Business mail  
- [ ] Payroll tax forms

<table>
<thead>
<tr>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>City</td>
</tr>
<tr>
<td>Telephone</td>
</tr>
<tr>
<td>( )</td>
</tr>
</tbody>
</table>

E-mail

- [ ] Check here to authorize us to initiate e-mail exchange of tax information
- [ ] Revoke all prior e-mail addresses

**Update physical locations**

*(attach additional sheet if necessary)*

<table>
<thead>
<tr>
<th>#1</th>
<th>Add location</th>
<th>Delete location</th>
<th>#2</th>
<th>Add location</th>
<th>Delete location</th>
</tr>
</thead>
</table>

| Reason |  
| Street address |  
| City | State | Zip |

- [ ] Is this an employee’s home address?

**Update offsite payroll services, accountants or bookkeepers**

*attach a Power of Attorney for Authorized Representative*

| Name of service, accountant or bookkeeper | Effective date |  
| Contact | Telephone | Extension |
| ( ) | - |  
| Address |  
| City | State | Zip |
| Fax | E-mail |
| ( ) | - |

**Submitted by:**

| Print name | Title | Telephone |  
| Signature | Date |
|-------------|-------|-----------|  

**Fax to:** 503-947-1700  
Or mail to: Employment Department, 875 Union St NE Rm 107, Salem OR 97311-0030