

Oregon Employment Tax

T. Cross and J. Thorpe

Job # 55305
Recd. 5-2-90
New Count 2106

Sample 4

2,102

Shelf Count = 648

Last INV = 14530

Count date 5-15-90

Purpose

The Oregon Employment Division collects taxes from employers and places the monies collected in a trust fund. The taxes are used exclusively for the payment of benefits to unemployed workers.

employer is assigned a rate under the state experience rating provision. Rates currently range from 1.8% to 5.4%.

Employers may help keep their rate down by providing information about the cause for separation of former employees who file benefit claims, and by appearing at hearings on disputed claims.

Who must pay?

Agricultural employers must pay employment taxes if they employ agricultural workers, and:

1. pay \$20,000 or more cash wages in a calendar quarter, or
2. have 10 or more employees in each of 20 weeks during a calendar year.

Employers are responsible for registering with the Employment Division by completing and filing a copy of the *Combined Employers' Registration Report*.

Reporting

Employers must file a combined tax reports with the Department of Revenue on a quarterly basis. The forms which must be filed are mailed to employers by the Department of Revenue.

Quarter	Ending	Report due date
1st: Jan-Mar	Mar 31	Apr 30
2nd: Apr-Jun	Jun 30	Jul 31
3rd: Jul-Sep	Sep 30	Oct 31
4th: Oct-Dec	Dec 31	Jan 31

Once you are subject to Employment Division law, you must continue to report until your account is officially closed. An account can be closed if an employer no longer qualifies under the law.

Who are employees?

The Employment Division defines an *employee* as any person employed for pay under any contract for hire unless the services are specifically excluded from coverage under the law.

You should check with your local Employment Division tax office to determine whether the services you hire are excluded from coverage.

Information required on reports includes: midmonth employment for

Paying taxes

Employers pay a tax on the first \$16,000 of each employee's wages for 1990. Tax rates start at 3.3% for new employers. This rate is paid for a prescribed period of time, until the

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each month of the quarter; gross and taxable payroll; taxes due; and each employee's Social Security number, name, number of weeks in the quarter in which service was performed, and wages paid in the quarter and whether health insurance is provided to each employee.

For more information

Call or write for the materials below; single copies available at no charge:

Oregon Department of Revenue
P.O. Box 14800
Salem, OR 97309-0920
(503) 378-3390

Information for Oregon Employers

For information about taxable payrolls and reporting, contact your nearest Employment Division tax office.

Local Offices Employment Division local tax offices:

Albany	967-2171
Astoria	325-4821
Beaverton	526-2734
Bend	388-6084
Coos Bay	888-2555
East Multnomah	257-4207
Eugene	686-7797
Grants Pass	474-3151
Hillsboro	681-0222
Klamath Falls	883-5628
McMinnville	472-3010
Medford	776-6067
Newport	265-8891
North Portland	280-6013
Ontario	889-5394
Oregon City	657-2002
Pendleton	276-9055
Portland	229-5128
Roseburg	440-3316
Salem	378-3352
The Dalles	296-5435



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Oregon
EMPLOYMENT DIVISION
DEPARTMENT OF HUMAN RESOURCES

The mission of the Oregon Employment Division is to improve the quality of life of Oregonians by (1) providing qualified applicants for employers; (2) assisting workers in finding suitable jobs; (3) providing unemployment insurance benefits to eligible claimants; (4) supplying labor market information, and (5) participating in the economic development of Oregon.