

Oregon Employment Tax

T. Cross and J. Thorpe

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.	maintain tractors, harvesting or crop-dusting machines, or other machines provided by the contractor.															
Who must pay?	<p>Agricultural employers must pay employment taxes if they employ agricultural workers, and:</p> <ol style="list-style-type: none"> 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. <p>Employers are responsible for registering with the Employment Division by completing and filing a copy of the <i>Combined Employers' Registration Report</i>, Form 150-211-055.</p>	<p>Tax rate</p> <p>Employers pay a tax on the first \$17,000 of each employee's wages for 1992. Tax rates start at 3.2% for new employers. This rate is paid for a prescribed period of time, until the employer is assigned a rate under the state experience rating provision. Assigned rates currently range from 1.6% to 5.4%.</p> <p>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.</p>															
Who are employees?	<p>The Employment Division defines an <i>employee</i> as any person employed for pay under any contract for hire unless the services are specifically excluded from coverage under the law.</p> <p>You should check with your local Employment Division tax office to determine whether the services you hire are excluded from coverage.</p>	<p>Paying and Reporting tax</p> <p>Employers must pay their unemployment taxes and file a combined tax report with the Department of Revenue on a quarterly basis. The forms which must be filed are mailed to employers by the Department of Revenue.</p> <table border="1" data-bbox="1057 1307 1505 1508"> <thead> <tr> <th>Quarter</th> <th>Ending</th> <th>Report due date</th> </tr> </thead> <tbody> <tr> <td>1st: Jan-Mar</td> <td>Mar 31</td> <td>Apr 30</td> </tr> <tr> <td>2nd: Apr-Jun</td> <td>Jun 30</td> <td>Jul 31</td> </tr> <tr> <td>3rd: Jul-Sep</td> <td>Sep 30</td> <td>Oct 31</td> </tr> <tr> <td>4th: Oct-Dec</td> <td>Dec 31</td> <td>Jan 31</td> </tr> </tbody> </table>	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
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What about farm workers supplied by farm labor contractors?	<p>Farm workers supplied by farm labor contractors are considered employees of the farm operator unless:</p> <ol style="list-style-type: none"> 1. the contractor is registered under the Migrant and Seasonal Worker Protection Act, or 2. substantially all the workers supplied by the contractor operate or 	<p>Once you are subject to Employment Division law, you must continue to</p>															

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report until your account is officially closed. An account can be closed if an employer no longer qualifies under the law.

Information required on reports includes: midmonth employment for 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.

To register

Employers who must pay unemployment tax need to register with the Oregon Employment Division using Form 150-21-055, *combined Employer's Registration Report*. An agricultural employer should register with the Division when the employer realizes it is subject to paying unemployment tax.

For more information

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

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

Information for Oregon Employers

Form 150-211-055
Combined Employer's Registration Report

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



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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.