

Payroll tax basics for employers



These pages will show you how to:

- Register for a payroll tax account.
- Report and pay Oregon payroll taxes.

Payroll taxes include:

- Withholding
- Unemployment insurance
- TriMet and Lane transit taxes
- Workers' Benefit Fund

Once you've hired employees

- Complete the [Combined Employer's Registration form](#).
- Purchase workers' compensation insurance, if required.
- Revenue will send you reporting instructions, Oregon Tax Employer Reporting Software (OTTER) and Oregon Tax Coupons (OTC), unless you are using Electronic Funds Transfer (EFT).
- You'll make your first deposit at the same time your federal tax liability is due.
- Report payroll taxes quarterly using OTTER, the Secure Employer Tax Reporting System (SETRON), or the Oregon quarterly form.
- File an end-of-the year withholding annual reconciliation report ([Form VR, available here.](#))

FORM
WR

**OREGON ANNUAL WITHHOLDING TAX
RECONCILIATION REPORT**

2006

Return Due Date: February 28, 2007

Department Use Only
Date Received

Business Name	Business Identification Number (BIN)	Number of W-2s
---------------	--------------------------------------	----------------

- Please read the instructions on the back of this report.
- Do not send W-2s and 1099s. The Oregon Department of Revenue may request certain employers to file W-2 or 1099 forms at a later date to reconcile their account.

Use your 2006 OQ forms. See the instructions on the back.	Tax Reported
1. 1st Quarter.....1	
2. 2nd Quarter2	
3. 3rd Quarter3	
4. 4th Quarter4	
5. Total5	

6. Total Oregon tax shown on **W-2s** or **1099s***6

7. Enter the difference between box 5 and box 67

If box 6 is **larger** than box 5, you owe tax. Pay the amount in box 7. Include a payment coupon (Form OTC) with your check.
If box 6 is **smaller** than box 5, you may have a credit for the amount in box 7.
If the amount in box 7 is -0-, your withholding account balances.

Explanation of difference _____

***Include the amount of tax on your 1099s unless they have a separate account.**

I certify that this report is true and correct and is filed under penalty of false swearing.			
Signature		Date	
X			
Print name	Title	Telephone No.	
		()	

Important: Mail Form WR separately from your 4th quarter Form OQ.

Mail Form WR to: **Oregon Department of Revenue**
PO Box 14260
Salem OR 97309-5060



Your Business Identification Number (BIN)

- Once you register, you'll get a business identification number (BIN) by mail in about three weeks.
- Use your BIN to report, pay, or get information about your withholding, unemployment insurance, transit taxes, and workers' benefit fund assessment.
- Include your BIN on all correspondence, returns, and payments.

Combined Employers Registration form

Make sure to fill out this form completely and accurately. Here's information on each area of the form.

Section I

Business name/assumed business name

- Sole proprietors
 - List your personal name under the business name (such as “John M. Smith”), and the name of the business under the assumed business name.
 - If you list more than one owner/officer and did the same for the Secretary of State's business registry, you're considered a partnership.
- Include the abbreviations “ Inc.” if incorporated, “LLC” if a limited liability company, etc.

Section I

Business name/assumed business name

COMBINED EMPLOYER'S REGISTRATION

- We cannot issue a Business Identification Number (BIN) if your registration is incomplete.
- **Be sure to read the instructions on the back.**
- You must fill in the date employees were first paid.
- Please type or print.

FOR AC	
BIN	
E/R code	County

Business name		Type of Ownership (check one):	
Assumed business name		<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
Federal EIN		<input type="checkbox"/> Sub-chapter S Corp.	<input type="checkbox"/> Partnership
Business telephone number		<input type="checkbox"/> Limited Liability Co. (LLC)	<input type="checkbox"/> Non-profit 501(c)(3)
Ext.		<input type="checkbox"/> Single Member LLC	(attach federal tax return)
Person at business authorized to discuss your payroll account with us		<input type="checkbox"/> Limited Liability Part. (LLP)	<input type="checkbox"/> Other Nonprofit
Ext.		<input type="checkbox"/> Individual (sole prop.)	<input type="checkbox"/> Pension and Profit Sharing Plan
Business mailing address		<input type="checkbox"/> Check if Construction Contractors Board	
City		Nature and principal products of your business (e.g., janitorial; etc.). Be specific.	
State		Check if any employees are:	
ZIP Code		<input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessel	
E-mail address		Does any domestic worker request withholding?	
Fax number		Type of return to be filed (see instructions)	
Physical address where work is performed		<input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal)	
City		State	
ZIP Code		County	



Section 2

Federal Employer Identification Number (EIN)

- Make sure the federal EIN is correct. If you're in the process of applying for the EIN write applied for. When you receive your EIN please notify us.

Section 2

Federal Employer Identification Number (EIN)

COMBINED EMPLOYER'S REGISTRATION

- We cannot issue a Business Identification Number (BIN) if your registration is incomplete.
- **Be sure to read the instructions on the back.**
- You must fill in the date employees were first paid.
- Please type or print.

FOR AC	
BIN	
E/R code	County

Business name			Type of Ownership (check one): <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Sub-chapter S Corp. <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Co. (LLC) <input type="checkbox"/> Non-profit 5 <input type="checkbox"/> Single Member LLC (attach federal <input type="checkbox"/> Limited Liability Part. (LLP) <input type="checkbox"/> Other Nonp <input type="checkbox"/> Individual (sole prop.) <input type="checkbox"/> Pension anc <input type="checkbox"/> Check if Construction Contractors Board
Assumed business name			
Federal EIN	Business telephone number		
Person at business authorized to discuss your payroll account with us			
Business mailing address			
City	State	ZIP Code	
E-mail address	Fax number		
Physical address where work is performed			
Nature and principal products of your business services—janitorial; etc.). Be specific. Check if any employees are: <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vess Does any domestic worker request withholdi Type of return to be filed (see instructions) <input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Feder			



Section 3

Payroll services and forms address

If you use a payroll service:

- a) Do you want the service to receive forms and billings?
- b) Did you mail a Tax Information Authorization form ([available here](#))?
- c) Who is the contact person?

Section 3 Payroll services and forms address

Person at business authorized to discuss your payroll account with us Ext.			<input type="checkbox"/> Individual (sole prop.) <input type="checkbox"/> Pension and
Business mailing address			<input type="checkbox"/> Check if Construction Contractors Board
Nature and principal products of your business services—janitorial; etc.). Be specific.			
City	State	ZIP Code	
E-mail address	Fax number		Check if any employees are: <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessel
Physical address where work is performed			Does any domestic worker request withholding?
Type of return to be filed (see instructions)			
<input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal)			
City	State	ZIP Code	WITHHOLDING TAX <i>Must be completed</i> →
Do you have any other locations in Oregon? (see instructions for listing all locations) <input type="checkbox"/> Yes <input type="checkbox"/> No			
Approximate number of			TRANSIT TAX
Date employees were/w Month _____ Day _____			
Off site payroll service, accountant, or bookkeeper (attach Power of Attorney)			Check if any employees <input type="checkbox"/> TriMet (Portland and <input type="checkbox"/> LTD (Eugene and S
Contact person at the off site payroll service, accountant, or bookkeeper Phone _____			
Date employees first paid TriMet _____			UNEMPLOYMENT TAX
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?)			
C/O			
City	State	ZIP Code	In what calendar quarter Exceptions: \$20,000 Agric Quarter _____
Bank reference/branch address			Date first Oregon employe

Section 4

Physical address/other locations

- List the physical address where work is performed in Oregon or out of state. This may be your employee's residence if work is being done from home.
- If you have more than one place of business in Oregon, list them on a separate sheet of paper. See the instructions for more information.
- The physical address cannot be a PO BOX.
- If withholding for an Oregon resident working outside of Oregon, write "Courtesy withholding."

Section 4 Physical address/other locations

Person at business authorized to discuss your payroll account with us			<input type="checkbox"/> Individual (sole prop.) <input type="checkbox"/> Pension and	
Ext.			<input type="checkbox"/> Check if Construction Contractors Board	
Business mailing address				
Nature and principal products of your business—janitorial; etc.). Be specific.				
City	State	ZIP Code		
E-mail address	Fax number		Check if any employees are: <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vess Does any domestic worker request withholdi	
Physical address where work is performed			Type of return to be filed (see instructions) <input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Feder	
City	State	ZIP Code	WITHHOLDING TAX <i>Must be completed -></i>	Approximate number of
Do you have any other locations in Oregon? (see instructions for listing all locations)				Date employees were/w
<input type="checkbox"/> Yes <input type="checkbox"/> No				Month _____ Day _____
Off site payroll service, accountant, or bookkeeper (attach Power of Attorney)			TRANSIT TAX	Check if any employees <input type="checkbox"/> TriMet (Portland an <input type="checkbox"/> LTD (Eugene and S
Contact person at the off site payroll service, accountant, or bookkeeper				Date employees first pai
Phone				TriMet _____
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?)			UNEMPLOYMENT TAX	In what calendar quarter
C/O				Exceptions: \$20,000 Agric
City	State	ZIP Code		Quarter _____
Bank reference/branch address				Date first Oregon emplo:

Section 5

Acquiring or transferring a business

- Complete this section if you acquired/transferred all or part of the operations of an ongoing Oregon business.
- List the acquired business name, BIN (if known), previous owner, and phone number.

Section 5 Acquiring or transferring a business

Contact person at the off site payroll service, accountant, or bookkeeper			TRANSIT TAX	<input type="checkbox"/> LTD (Eugene and Springfield areas)
Phone _____				Date employees first paid for services performed within district(s) TriMet _____ LTD _____
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?)			UNEMPLOYMENT TAX	In what calendar quarter did/will your payroll first exceed \$225? Exceptions: \$20,000 Agricultural \$1,000 Domestic (see instructions)
C/O				Quarter _____ Year _____
City	State	ZIP Code		Date first Oregon employee was hired/will be hired
Bank reference/branch address				Month _____ Day _____ Year _____
Did you acquire/transfer all <input type="checkbox"/> Yes <input type="checkbox"/> No or part <input type="checkbox"/> Yes <input type="checkbox"/> No of the Oregon business operations of an ongoing business? How many employees transferred? _____			Date of acquisition	Federal ID No. or Oregon Business ID No.
List acquired business name, previous owner, and telephone number				

IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICERS, ETC.
(List additional owners on a separate sheet and attach to this form)

Social Security number*	Federal EIN	Telephone number	Social Security number*	Federal EIN	Telephone number
Name			Name		
Home address			Home address		



Section 6

Social Security numbers

- Provide owners'/officers' Social Security numbers so your registration is complete. List officers with direct knowledge of payroll reporting and a contact for more information, if necessary.
- Revenue keeps Social Security numbers confidential, in accordance with Oregon Revised Statutes 314.835 and 314.840.
- Owner/officer signature required.

Section 6

Social Security numbers

C/O			UNEMPLOYMENT TAX	In what calendar quarter	
City				Exceptions: \$20,000 Agric	
State	ZIP Code			Quarter _____	
Bank reference/branch address			Date first Oregon emplo:		
			Month _____ Day _____		
Did you acquire/transfer all <input type="checkbox"/> Yes <input type="checkbox"/> No or part <input type="checkbox"/> Yes <input type="checkbox"/> No of the Oregon business operations of an ongoing business? How many employees transferred? _____				Date of acquisition _____	
List acquired business name, previous owner, and telephone number					

IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICERS, ETC.
(List additional owners on a separate sheet and attach to this form)

Social Security number*	Federal EIN	Telephone number	Social Security number*	Federal EIN
Name			Name	
Home address			Home address	
City	State	ZIP Code	City	
Responsible for: <input type="checkbox"/> Filing tax returns <input type="checkbox"/> Paying taxes <input type="checkbox"/> Hiring/firing <input type="checkbox"/> Determining which creditors to pay first			Responsible for: <input type="checkbox"/> Filing tax returns <input type="checkbox"/> Paying taxes <input type="checkbox"/> Determining which creditors to pay first	

AUTHORIZATION

I certify the above statements to be true and correct. I authorize the Employment Department and the Department of Information with regard to this business. I will notify each agency if there is a change or cancellation of the above authori-



Section 7

Type of ownership

- Check the box next to the type of business you're registering for payroll taxes.
- Non-profit 501c(3)s must send a copy of your exemption letter with completed registration as proof of exemption from transit taxes.

Section 7 Type of ownership

		Type of Ownership (check one): <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership—General <input type="checkbox"/> Government—Local <input type="checkbox"/> Sub-chapter S Corp. <input type="checkbox"/> Partnership—Limited <input type="checkbox"/> Government—State <input type="checkbox"/> Limited Liability Co. (LLC) <input type="checkbox"/> Non-profit 501(c)(3) <input type="checkbox"/> Government—Federal <input type="checkbox"/> Single Member LLC (attach federal exemption) <input type="checkbox"/> Political Campaign <input type="checkbox"/> Limited Liability Part. (LLP) <input type="checkbox"/> Other Nonprofit <input type="checkbox"/> Other (describe below): _____ <input type="checkbox"/> Individual (sole prop.) <input type="checkbox"/> Pension and Annuity _____	
Business telephone number			
Ext.			
Is your payroll account with us		<input type="checkbox"/> Check if Construction Contractors Board (CCB) only	
Ext.		Nature and principal products of your business (i.e., retail—men's clothing; services—janitorial; etc.). Be specific.	
State	ZIP Code	Check if any employees are: <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessels <input type="checkbox"/> Domestic (in-home workers) Does any domestic worker request withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Fax number			
Formed		Type of return to be filed (see instructions) <input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal 943 filers only) <input type="checkbox"/> OA (Domestic)	
State	ZIP Code	WITHHOLDING TAX Approximate number of employees	
on? (see instructions for listing all locations)		Date employees were/will first be paid for work in Oregon Month _____ Day _____ Year _____	
Bookkeeper (attach Power of Attorney)		TRANSIT TAX Check if any employees work in these areas (see instructions) <input type="checkbox"/> TriMet (Portland and surrounding metropolitan areas) <input type="checkbox"/> LTD (Eugene and Springfield areas)	
Officer, accountant, or bookkeeper			



Section 8

Dates to include on the registration

- **Withholding taxes:** Date employee(s) were/will first be paid for work in Oregon
- **Transit taxes:** If employees will be working in a transit district, mark the appropriate box TriMet or Lane, include the date employee(s) first performed services within the district(s)
- **Unemployment taxes:** Enter the quarter and year that your payroll will first exceed \$225 and the date your first Oregon employee was hired/will be hired.

NOTE: Before issuing any Oregon paychecks, an employer is required to register with the State of Oregon by submitting a combined employer's registration form.

Section 8

	State	ZIP Code		
	Fax number		Check if any employees are: <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessels <input type="checkbox"/> Domestic (in-home workers) Does any domestic worker request withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Employer's name			Type of return to be filed (see instructions) <input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal 943 filers only) <input type="checkbox"/> OA (Domestic)	
	State	ZIP Code	WITHHOLDING TAX	Approximate number of employees
Location? (see instructions for listing all locations)				<i>Must be completed</i> → Date employees were/will first be paid for work in Oregon Month _____ Day _____ Year _____
Employer's address (attach Power of Attorney)			TRANSIT TAX	Check if any employees work in these areas (see instructions) <input type="checkbox"/> TriMet (Portland and surrounding metropolitan areas) <input type="checkbox"/> LTD (Eugene and Springfield areas)
Tax preparer (CPA, accountant, or bookkeeper) Name _____ Phone _____ Send forms (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?)				Date employees first paid for services performed within district(s) TriMet _____ LTD _____
	State	ZIP Code	UNEMPLOYMENT TAX	In what calendar quarter did/will your payroll first exceed \$225? Exceptions: \$20,000 Agricultural \$1,000 Domestic (see instructions) Quarter _____ Year _____
				Date first Oregon employee was hired/will be hired Month _____ Day _____ Year _____
No or part <input type="checkbox"/> Yes <input type="checkbox"/> No of the Oregon business How many employees transferred? _____ Employer's name, address, and telephone number			Date of acquisition	Federal ID No. or Oregon Business ID No.



Change in status form

- Use this form to update withholding, unemployment, and transit tax information on an existing BIN.
- To report changes in status that affect your workers' compensation insurance and WBF assessment, call the Department of Consumer and Business Services (DCBS) in Salem at (503) 378-2372.

CHANGE IN STATUS REPORT · If you have workers' compensation insurance, you must also notify your insurer.

- Has your business name, mailing address, telephone number, or federal employer identification number (FEIN) changed? Check this box and fill in the change(s) below.
- Has the address where your forms are delivered changed? Check this box and fill in the change(s) below.

Department Use Only	
Date received	_____
Initials when completed	_____

Business Name _____

Physical or Mailing Address _____

Telephone Number (_____) _____

FEIN _____

Oregon Business Identification Number (BIN) _____

Federal Employer Identification Number (FEIN) _____

Fax to: **503-947-1700**

-or-

Mail to: **Employment Department
875 Union St NE, Rm 107
Salem OR 97311-0030**

NATURE OF CHANGE: (Please check as appropriate) If an entity change, see instructions.

- A. Sold, leased, or otherwise transferred: All or Part of the business, to:

Business Name: _____ Date of Sale: _____

New Owner's Name: _____ Telephone: (_____) _____

Address: _____

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

If only part of the business was transferred, describe what was transferred: _____

How many employees were transferred? _____

- B. Partnership formed or changed. **Explain on a separate sheet and attach** along with a Combined Employer's Registration form for a new partnership.

- C. Corporation: Formed Dissolved Ceased operations

Effective Date: _____ **Explain on a separate sheet and attach** along with a Combined Employer's Registration form for a new corporation.

- Change of Officers (attach a list of officers with SSNs, home addresses, and phone numbers).

Entity change from: _____ To: _____

- D. Now doing business in: TriMet and/or Lane Transit District Effective Date: _____

- E. No longer doing business in: TriMet and/or Lane Transit District Effective Date: _____

New location: _____

- F. Partnership, LLC/LLP, or sole proprietor operating without employees.

- G. Now using leased employees: Name of leasing company _____ Date employees transferred: _____

Total number of employees prior to transfer _____ How many employees transferred? _____

- H. Closed business or no longer doing business in Oregon.

Note: Corporate officers and members of limited liability companies are employees for some tax programs, but not in others. Check with each agency to see if these individuals are considered employees.

Date of final payroll _____ Location of terminated business' records: Name: _____
(mm/dd/yy)

Address _____

I understand that it will be necessary for me to again report and pay taxes if at any time I resume operating, even though in a different line of business and regardless of the extent of my employment.

Signature X _____ Title _____ Date _____ Telephone No. (_____) _____



Use the Change in Status form when you:

- No longer have employees.
- Stop working in a transit area.
- Begin working in a transit area.
- To update addresses and phone numbers.
- To update owner/officer information.

Changing your business entity

- If your business entity is changing, complete the [Change in Status form](#) and/or a new [Combined Employer's Registration](#).
- Some examples of entity changes that require a new registration include:
 - Changing from a sole proprietor to a partnership or corporation.
 - Changing from a partnership to a sole proprietor.
 - Adding or removing a spouse as a liable owner.

Payment options for Oregon payroll taxes:

- **Electronic Funds Transfer (EFT)**—If you pay your federal taxes electronically, you must pay your Oregon combined payroll taxes the same way. If you don't meet the federal requirements, you can submit them voluntarily.

Complete the debit or credit agreement (called the ACH) to begin using EFT.

[The form is available here.](#)

For more information on electronic filing, call the Department of Revenue in Salem at (503) 947-2017.

- **Web pay coupons**—Use these to make electronic payments by computer.
- **Paper/forms**—Mail your check with the Oregon tax coupon (OTC). Complete and attach a payment coupon with every payment.

NOTE: Oregon withholding taxes are due the same time as your federal taxes. Payment for unemployment, transit taxes, and the workers' benefit fund assessment are due the last day of the month following the end of the calendar quarter.

Options for filing quarterly tax reports (OQ)

- Oregon Tax Employer Reporting System (OTTER)
- Secure Employer Tax Reporting System (SETRON)
- Paper Combined Payroll Tax Reports (form OQ)
- Interactive Voice Response System (IVR) (This can only be used to report a quarter with no payroll/no hours worked.)

For information on OTTER or SETRON, call the Oregon Employment Department in Salem at (503) 947-1544.

To report zero tax using IVR, call the Employment Department in Salem at (503) 378-3981.

To order paper forms, call the Department of Revenue in Salem at (503) 945-8091 or the forms can be ordered on line at the Employment Department's web site at <http://www9.emp.state.or.us/tax/forms.cfm>.

Oregon tax coupon (OTC) and quarterly reports (OQ)

- Oregon tax coupons (OTC) are mailed out each December or within three weeks after you register your business (unless you're paying with electronic funds transfer EFT).
- OTTER updates are mailed each February to employers who use the system.
- Oregon quarterly reports (OQ) are mailed each February to employers who don't file electronically.

Year-end reconciliation form (form WR)

All employers must file an [Oregon Annual Withholding Reconciliation Report](#) (Form WR).

This report is due the last day of February after the tax year. If you stop doing business during the year, the report is due within 30 days of your final payroll.

More information on employer payroll taxes

- Go to the Oregon Department of Revenue web site at: www.oregon.gov/DOR/BUS
- E-mail: payroll.help.dor@state.or.us.
- Get up-to-date payroll tax information by e-mail. Register for *Payroll Tax News* at: listsmart.osl.state.or.us/mailman/listinfo/payrolltax-news.
- BIN questions – call the Oregon Department of Revenue in Salem at (503) 945-8091, or 1-800-356-4222 toll-free from an Oregon prefix.
- Unemployment insurance tax questions – call the Oregon Employment Department in Salem at (503) 947-1488.
- WBF assessment questions:
 - General questions – call the Department of Consumer and Business Services in Salem at (503) 947-7815.
 - Reporting questions – call the Oregon Department of Consumer and Business Services (DCBS) in Salem at (503) 378-2372.

Transit boundary questions

TriMet (Clackamas, Multnomah, and Washington counties), call TriMet in Portland at 503-962-6466.

Lane (County) Transit, call the Lane Transit District (LTD) in Eugene at 541-682-6100.

Other employer publications

- [Oregon Withholding Tax Tables Booklet](#)
- [Oregon Business Guide](#)
- [Instruction booklet for the Oregon Quarterly Combined Tax Report](#)
- [Transit Payroll Taxes for Employers, informational brochure](#)