

Oregon Domestic Combined Payroll Tax Report

2004

Oregon Department of Revenue
Oregon Employment Department
Oregon Department of Consumer & Business Services

Forms and Instructions For Oregon Domestic Employers

- **FORM OA**
OREGON ANNUAL TAX REPORT
- **FORM 132**
EMPLOYEE DETAIL REPORT
- **FORM 013**
CHANGE IN STATUS REPORT
- **FORM WR**
**OREGON ANNUAL WITHHOLDING
TAX RECONCILIATION REPORT**

2004 Oregon Combined Tax Payment Coupons (Form OTC) are not in this booklet. They were sent separately to employers in December 2003.

How to ensure that your report is processed timely

- ✓ Do you use a tax preparer?
If so, the preparer may need this booklet to file your reports.
- ✓ Double-check your math.
- ✓ When sending a payment, you must include an OTC with your Form OA.
- ✓ If you have no payroll or subject hours worked, enter a -0- for each program.



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

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Use the numbers below if you need help or more information.

State Withholding

OREGON DEPARTMENT OF REVENUE

Salem: 503-945-8091 or 800-356-4222

TTY users: 503-945-8617

Internet: www.oregon.gov/DOR

e-mail: payroll.help.dor@state.or.us

Reporting forms:

Oregon Annual Tax Report – Form OA - Domestic

Oregon Annual Withholding Tax

Reconciliation Report–Form WR

Change in Status Report–Form 013

Workers' Benefit Fund Assessment

OREGON DEPARTMENT OF CONSUMER & BUSINESS SERVICES (DCBS)

Assessment questions:

Salem: 503-378-2372

TTY users: 503-378-2372

Internet:

www.oregon.gov/DCBS/BAD/wbf.shtml

e-mail: workcomp.questions@state.or.us

Reporting form:

Oregon Annual Tax Report – Form OA - Domestic

Subjectivity questions:

Salem: 503-947-7815

State Unemployment Insurance Tax

OREGON EMPLOYMENT DEPARTMENT

Salem: 503-947-1488

TTY users: 711

Internet: www.oregon.gov/EMPLOY

e-mail: taxinfo@emp.state.or.us

Reporting forms:

Oregon Annual Tax Report – Form OA - Domestic

Employee Detail Report– Form 132 - Domestic

Change in Status Report–Form 013

Payments for all tax programs

Payment coupons (Form OTC) are mailed separately to employers. You must include one with each payment.

To order OTCs call:

Salem: 503-945-8091 or 503-378-4988

Other Internet addresses

Oregon Business Guide is available at:

www.oregon.gov/SOS

Federal payroll tax and FUTA forms are available at: www.irs.gov

In compliance with the Americans with Disabilities Act (ADA), this information is available in alternative formats by calling: **Oregon Department of Revenue at 503-378-4988, or 1-800-456-4222 (within Oregon)**

Oregon Employment Department at 503-947-1488

Filing Due Date for Annual Report is January 31, 2005

WHERE TO FILE AND PAY

Mail all reports and payments to:

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

New Information

Oregon Legislative Changes

The 2003 Legislature amended ORS 657.571 on domestic filers. Employers with exclusively domestic (in home service) employment may choose to file the combined payroll tax reports quarterly. The annual forms are sent out by November of each year. Call the Oregon Employment Department at 503-947-1488 for more information.

Quarterly Filing Options

If you choose to file on a quarterly basis, the Employment Department has free software available. Call 503-947-1488 for more information (see page 5).

Unemployment Insurance Tax Rate

Your unemployment insurance tax rate is based on the last 12 quarters experience through June 30, 2004. You will receive a Notice of Estimated Tax Rate in November because we will not have the data for the first two quarters of 2004 until we receive your annual report in 2005. Final tax rate notices will be mailed in May 2005 after the year 2004 annual reports are processed.

Withholding Tax Tables

The withholding tax tables will remain the same for 2005. Continue using your *Oregon Withholding Tax Tables* booklet (150-206-430) dated March 2003. To request a copy, please call 503-945-8091. The tables are also available on the Internet at: www.Oregon.gov/DOR.

Employer Account Access

You can review your unemployment insurance account information anytime, day or night, by going to www.oregon.gov/EMPLOY on the Internet. Want to know when your last report was posted, what your tax rate is, or when we received your last UI tax payment? It's all there. Just click on "Your Account Information Center," enter the information to register your Personal Identification Number (PIN), and you can **look at your information without having to contact the Employment Department!**

Payroll questions answered via e-mail

You can now receive answers to your payroll questions via e-mail. Agency e-mails are listed on page 2.

Important Information

Oregon Department of Revenue, Employment Department, and Department of Consumer and Business Services rules differ. Please read all instructions carefully. If you have questions, please contact the appropriate agency. (See page 2.)

Reporting hours may differ

The number of hours reported for UI tax on the Wage Detail Report (Form 132) will not necessarily equal the number of hours reported for the WBF assessment in box 9 on Form OA. See pages 8 and 9 for more information.

Keep your records

All payroll records must be kept **at least** five years after filing the required reports.

No payroll or subject hours worked

Even if you have no payroll or subject hours worked, enter -0- on subject wages line of Form OA for each program you are subject to. See line instructions for details.

Closing your account

All reports and payments are due within 20 days of the date that you are closing your business, not January 31. Interest will begin to accrue if payment isn't made by that date.

Filing for bankruptcy

If you file for bankruptcy, you need to notify **separately** each state agency that administers the payroll taxes and/or assessments to which you are subject. Despite combined reporting, each agency manages its own tax program.

Oregon Identification Numbers

Your Oregon business identification number (BIN) is not the same as your registry number issued by the Oregon Secretary of State's Corporation Division. If you do not know your BIN, contact us at 503-378-4988.

It is important that you include your BIN on the top of all correspondence, returns, and payments that you file with the Department of Revenue, the Employment Department, and the Department of Consumer and Business Services.

Employer new hire reporting program

All Oregon employers are required to report new and rehired employees to the Division of Child Support within 20 days of date of hire. For information on the law and the procedures for reporting, contact:

Department of Justice
Employer New Hire Reporting Program
1495 Edgewater St NW
Salem OR 97304

Telephone: 503-378-2868
Fax 503-378-2863 or 877-877-7415
E-mail: employer.reports@doj.state.or.us
Website: www.oregon.gov/DOJ

Required Forms

If you use a tax preparer, please check to see if the preparer needs this booklet to file your reports. Your forms can be sent directly to your tax preparer. Fill out the “Change in Status Report” to change your forms’ mailing address to your tax preparer’s address for future mailings.

Forms needed for reporting

- **Form OA—Oregon Annual Tax Report.** Use this form to report state unemployment insurance (UI) tax, state withholding tax, and Workers’ Benefit Fund (WBF) assessment.
- **Form 132—Domestic Employee Detail Report.** If your business is subject to Oregon UI tax, use this form to report employee detail. File this form with Form OA.
- **Form OTC—Oregon Combined Tax Payment Coupon.** Form OTCs are mailed separately, by December 31 of each year. If you need to order additional coupons, write the Oregon Department of Revenue, PO Box 14800, Salem, OR 97309-0920, or call 503-945-8091 or

503-378-4988. When ordering, tell us how many coupons you need for the remainder of the year.

- **Please use blue or black ink.** Our equipment can read only these colors.
- **Please do not use colored paper**, other than the forms supplied by the agency.

Other forms

- **Form 013—Change in Status Report.** Use this form to report changes in your business. Do not use Form OTC or Form OA to make changes. See the “Change in Status Report” at the back of this booklet, for detailed instructions. The “Change in Status Report” is also available on the Internet at: www.oregon.gov/DOR
- **Form WR—Oregon Annual Withholding Tax Reconciliation Report.** Use this form to reconcile your state withholding account. Form WR is due February 28 of each year.

Filing the Oregon Combined Annual Tax Report

Who must file

You must file a Form OA each year:

- As long as you are registered as an active employer with the Oregon Department of Revenue, Oregon Employment Department, or are either required by law or choose to have a workers’ compensation insurance policy in Oregon.

You must file Form 132-Domestic:

- If you are an employer subject to UI law.

When to file

Your report and payment are due no later than January 31, 2005. If your account closes mid year, see page 4, Closing Your Account, for due date.

Amended reports or adjustments

To amend data on Form OA or Form 132, copy the original report, make the necessary changes on the copy, clearly write “Amended” at the top of the form, write a brief explanation of why you are amending your report, and mail to: Oregon

Department of Revenue, PO Box 14800, Salem OR 97309-0920. **Do not use red ink.**

Failure to file

If you don’t file Form OA, you may receive an assessment(s) based on available information. Penalty and interest will be charged on the amount assessed (see page 6).

Quarterly Filing Options

Electronic filing is far more efficient, accurate, and less time consuming than paper filing. You can file electronically by e-mail, the Internet, or by telephone.

The Employment Department has free software for filing electronically. This software is a substitute for quarterly filings of paper Form OQs, Schedule Bs, and Form 132s. If you have questions or want to order the software, call 503-947-1488 or download the software from our Web site www.oregon.gov/EMPLOY.

Payment Instructions

Making your Oregon combined payment

To make sure your payment is correctly applied, complete and send in a Form OTC with the payment, when due. Indicate the amount paid to each tax program in the appropriate box. Send payment with Form OTC to the Oregon Department of Revenue, PO Box 14800, Salem, OR 97309-0920. Do not staple or tape your payment to Form OTC.

Payment record

Retain records of payments made to all programs for use when you file Form OA.

Electronic funds transfer (EFT)

You can make payments for combined payroll taxes using the Department of Revenue's electronic funds transfer (EFT) program. This program allows you to make payments using a touch-tone telephone, a secure Internet site, or through your financial institution.

An employer is required to have an authorization agreement filed with the Department of Revenue before initiating EFT payments. Information and authorization agreements are available on the Internet at: www.oregon.gov/DOR, or by calling the EFT help line at 503-947-2017.

Penalties

Unemployment Insurance Tax

A late filing penalty may be assessed if Form OA or the Domestic Employee Detail Report (Form 132) is filed more than 10 calendar days after the due date, and you have received a previous late filing warning. **This is in addition to interest due.** The late filing penalty is \$5 for each employee reported, with \$70 minimum and \$1,400 maximum penalty amounts. Incomplete reports may also be assessed a similar penalty. If no subject wages are reportable but the report is filed late, a \$5 late filing penalty may be assessed.

In addition, if Form 132 is not correctly formatted or is incomplete, it may be returned. If it is not resubmitted before the tenth day following the due date, a penalty may be assessed.

An additional penalty may be charged to employers who have failed as of September 1 to:

- File all unemployment insurance tax reports:
 - Form OA–Oregon Annual Tax Report,
 - or**
 - Form 132–Domestic Employee Detail Report,
 - or**
- Pay all unemployment insurance taxes due.

The penalty is 1 percent of the employer's previous year's taxable payroll.

State Withholding

- You will be charged a 5 percent late payment penalty on any unpaid tax after the due date of the payment.
- You will be charged an additional 20 percent penalty on any tax due as of the due date and if Form OA is filed more than three months late.
- You will be charged a 100 percent penalty on any tax due if Form OAs are not filed for three years in a row.

Workers' Benefit Fund Assessment

You are subject to a late filing penalty if the Form OA is filed or payment is received more than 10 calendar days after the due date. A civil penalty of up to \$2,000 may be assessed for each violation if the payment or Form OA is not filed timely. Penalties will be assessed at 10 percent of the outstanding balance, with a minimum of \$50 for each violation.

Interest

Unemployment Insurance Tax

Interest is assessed on unpaid or late paid unemployment insurance tax. The rate is 1.5 percent per month or fraction of a month after the payment is due. Interest is assessed if the payment is one day late. Use only unpaid tax when calculating interest. Do not calculate interest on previously assessed interest or penalties.

State Withholding

You will be charged interest on any remaining tax left unpaid after the due date. Employers should

not calculate interest due. You will be billed for interest due on unpaid balances.

Workers' Benefit Fund Assessment

Interest is assessed on unpaid or late paid Workers' Benefit Fund assessments. The rate of 9 percent per year may be charged on all overdue balances. If your account is assigned for collection, you will be responsible for the collection agency's fee. This fee is 17 percent of the total dollars collected for in-state collections, and 18 percent of total dollars for out-of-state collections.

Oregon Annual Tax Report (Form OA) Line-by-Line Instructions

Before you complete Form OA, review your name, mailing address, Oregon Business Identification Number (**BIN**), and Federal Employer Identification Number (**FEIN**) to be sure they are all correct. Make corrections on the "Change in Status Report" included at the end of this booklet.

The North American Industry Classification System (NAICS) code is assigned by the Employment Department. If you have questions regarding these codes, call 1-800-262-3912, ext. 7-1248 (toll-free within Oregon) or 503-947-1248.

Line-by-line instructions

Number of covered workers for state unemployment insurance. If you have questions on how to count workers, call 1-800-262-3912, ext. 7-1248 (toll-free within Oregon) or 503-947-1248.

The "fourth quarter monthly number of covered workers" you report on Form OA should include all full-time and part-time workers who worked or received pay subject to unemployment insurance law during the payroll period which includes the 12th of the month. Some examples include:

- Daily pay period. Enter the number of workers on the daily payroll for the workday nearest the 12th of the month.

- Weekly, bi-weekly, 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 zero in the appropriate boxes. Do not leave these boxes blank.

OA columns

In each column, enter the total subject wages paid for each tax program. If you have questions, refer to the specific program information in this booklet.

In each column, enter the total tax owed to each state program. If any of the amounts are less than zero, enter -0-. Do not enter any credit items. **Any credit in one tax program must be used in that same program as a credit.**

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 wages exceeding the taxable wage base for UI reporting purposes.

Box 2. Excess wages. Enter "Excess wages." Excess wages are wages above the taxable wage

base for the year *per person*. The taxable wage base for 2004 is \$27,000 per employee per year.

Box 3. Taxable wages. Enter box 1A minus box 2A.

Box 4. Tax rate. Use your current year's UI tax rate. If you are subject to UI tax and no rate is printed, call the Employment Department at 503-947-1488.

Box 5. Total tax. Multiply box 3A by box 4A. Round off to the nearest cent and enter the tax amount. Enter -0- if you had no UI tax this quarter.

Box 6. Tax prepaid. Enter the amount of UI tax prepaid or credits used. Include any UI credit amount that may have been overpaid where no refund was requested or issued.

Box 7. UI penalty and interest owed. Enter the amount of penalty and interest owed if the report is late. Figure the penalty amount by multiplying the number of employees by \$5. The minimum penalty is \$70. The maximum penalty is \$1,400. If there were no employees, the penalty is \$5. Late reports are those submitted more than 10 days after the due date.

To calculate interest owed, multiply the unpaid tax owed by .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. Do not 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 amount need not match box 1A.
- Enter -0- if you had no payroll for the year.

Box 5. Total tax. Enter total Oregon tax withheld this year. Enter -0- if you had no withholding tax this year.

Box 6. Tax prepaid. Enter the amount of withholding tax prepaid. Include any withholding credits used.

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

Workers' Benefit Fund (WBF) assessment

Box 9. The majority of domestic (in home care) employers and their workers are not subject to the WBF assessment. **Before reporting hours in Box 9**, you may wish to verify with Workers' Compensation Division (503-947-7815) whether your workers are subject. If not, please leave boxes 9-13 blank. If your workers are subject, enter the sum of all hours worked by all workers who are subject to WBF assessment. Do not include volunteers. **Round the sum of hours down to the nearest whole (no fractions or decimals).** If you do not track actual hours worked, you may use a flat rate of 40 hours per week or 173.33 hours per month (prorated for part-time workers). If you have other information showing hours worked (such as a contract), you may use this information to determine hours worked. Include overtime hours. Do not include standby time. (You must document how calculations are made in case of an audit.) If you have workers' compensation insurance, but no workers' hours to report, enter -0-. More detail on determining hours worked is available at www.oregon.gov/DCBS/BAD/wbf.shtml or by calling 503-378-2372.

Box 10. Assessment rate. The current WBF assessment rate is .034. 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. If no assessment is due, enter -0-.

Box 12. Enter the amount of prepaid WBF assessment or WBF assessment credits used.

Box 13. Subtract box 12 from box 11. This is the net WBF assessment amount due. This amount should match the amount you enter in the "Workers' Benefit Fund Assessment" box on Form OTC. If the amount is less than zero, enter -0-.

Box 14. Total payment due.

Enter total payment due. Add boxes 8A, 8B, and 13. **Do not include any credits.** Make your payment to the Department of Revenue using electronic funds transfer (EFT). **Or** make your

check payable to “Oregon Department of Revenue.” **Include a payment coupon (Form OTC)** when you mail your check.

Note: You cannot use Form OA to transfer credits between programs.

• **Credit applied to another program:**

Send a written request along with a copy of Form OA to the agency that handles the program that has the credit.

Include your account name, BIN, tax program, and year where the credit exists. Give the same information for where you want the credit applied. Also include any notices or memos you’ve received regarding the credit.

• **Credit refunded:**

Send a written request to the agency that handles the program that has the credit. Include your account name, BIN, the word “**Refund,**” and the amount to refund. Also include any notices or memos you have received regarding the credit.

Signature

Sign Form OA on the signature line and include a phone number and the date the form was prepared. A signature is required even if you file a -0-report.

Domestic Employee Detail Report (Form 132)

Complete only if you pay unemployment insurance tax.

Line 1. Total subject wages. Enter the total subject wages for all employees for the year. If you use multiple pages of Form 132, enter the total amount on page 1 only. This figure (total for all pages) must equal the amount in box 1A on Form OA.

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 each quarter. Enter the number of hours the employee worked in each quarter. If you do not track hours for a full-time employee, use 520 hours for the quarter. **Do not report fractions or portions of an hour worked by an individual.** Round up any portion of an hour to the nearest whole hour.

Report the actual number of hours worked. This is straight time and overtime. Do not report hours paid for sick leave, vacation leave or any other hours paid where no work was performed. Even though these hours are not reported in column 4,

wages paid are still reported as subject wages in column 5.

Report hours in the quarter worked and wages in the quarter received.

The number of hours worked subject to unemployment insurance does not need to equal the number of hours reported for Workers’ Benefit Fund assessment.

Enter -0- for an employee who did not work during the quarter, but received wages (**do not leave blank**).

If you need to adjust hours worked in a previous year, file an amended Form 132 (see page 5).

Column 5. Total subject wages paid each 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 exceeded the taxable wage base.

Do not use this report to correct wages for another year. File an amended Form 132 (see page 5).

Box 6. Page total. Enter the total subject wages for all employees reported in each quarter. Do not include the totals from other pages on this form.

Unemployment Insurance Tax Information

Subject wages

Generally, wages reportable for Federal Unemployment Tax Act (FUTA) purposes are reportable for Oregon Unemployment Insurance (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 or minors) employed for pay by any employer subject to Employment Department law (ORS 657.015).

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

The following are examples of subject wages:

- Wages paid in cash.
- Payments for agricultural and domestic (in-home services) labor by qualified employers.
- Taxes paid on behalf of an employee. This includes withholding and the employee’s half of Social Security and Medicare.
- Other cash payments made on behalf of an employee such as tuition, auto repair bills, credit card payments, and student loans.
- Special payment for services, such as commissions, fees, gifts, bonuses, prizes, separation allowances, guaranteed wage payments, vacation, sick pay and holiday pay.

Excluded wages

Examples of payments that are not subject under unemployment insurance law are:

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

- Noncash payments to workers in agricultural or domestic (in-home service) employment.
- Sick pay under workers’ compensation law.

Unemployment insurance tax payments

All payments must be sent with a payment coupon (Form OTC). Enter the amount paid in the “State Unemployment Insurance Tax” box. When there is more owed than taxes, payments are applied first to legal fees, penalties, and interest. The remainder is applied to tax owed.

Employer ceases to be subject to UI tax

An employer who ceases to have sufficient employment or payroll subject to ORS Chapter 657 must file an application for such a finding by the director of the Employment Department in accordance with ORS 657.415. Such exemptions shall continue until the employer again qualifies as an employer as defined in ORS 657.

Equal opportunity employer

The Employment Department is an equal opportunity agency and does not discriminate in providing services on the basis of race, color, religion, sex, nation of origin, age, disability, political affiliation or belief, citizenship, or marital status. Auxiliary aids and services are available upon request to disabled individuals. Contact the nearest Employment Department office for assistance.

Employment offices

Information on unemployment insurance tax laws is available by calling these numbers. Call 503-947-1488 for the Central Office in Salem. The TTY number is 711. Written inquiries may be sent to: Tax Section, Employment Department, 875 Union St NE, Salem OR 97311-0030. The e-mail address is: taxinfo@emp.state.or.us.

STATE EMPLOYMENT TAX OFFICES

Office	Phone	Office	Phone
Albany	541-967-2171	McMinnville	503-434-7574
Astoria	503-325-4821	Medford	541-776-6247
Beaverton	503-626-2151	Newport	541-574-2303
Bend	541-388-6086	Ontario	541-889-2710
Coos Bay	541-756-8469	Oregon City	503-657-2002
Corvallis	541-757-4261	Pendleton	541-276-9050
Eugene	541-686-7797	Portland–Downtown	503-731-4276
Grants Pass	541-474-3151	Portland–North	503-280-6013
Gresham	503-666-1985	Redmond	541-548-8196
Hillsboro	503-681-0222	Roseburg	541-440-3344
Hood River	541-386-6300	Salem–Field Office	503-378-3352
Klamath Falls	541-883-5628	Salem–Central Office	503-947-1488
LaGrande	541-963-7111		

Withholding Tax Information

Who is a household employee?

The information applies to you only if you pay someone for household work and that worker is your employee. Household work is work done in or around your home by babysitters, nannies, health aides, private nurses, maids, caretakers, yard workers, and similar domestic workers.

A household worker is your employee if you can control not only what work is done, but also how it is done.

If only the worker can control how the work is done, the worker is not your employee but is self-employed. A self-employed worker usually provides his or her own tools and offers services to the general public in an independent business. If an agency provides the worker and controls what work is done and how it is done, the worker is not your employee.

Should Oregon income tax be withheld from a household employee's pay?

Oregon income tax withholding is not required for household employees. However, Oregon income

tax can be withheld if the household employee **asks** you to withhold and you **agree**. In order to determine withholding, the employee must complete federal Form W-4, Employee's Withholding Allowance Certificate.

Figuring withholding tax

Use the withholding tables in the Oregon Withholding Tax Tables booklet to find out how much state income tax to withhold from an employee's pay.

If you need a copy of the Oregon Withholding Tax Tables, call 503-945-8091 or 503-378-4988. This information is also available on the Internet at: www.oregon.gov/DOR.

Transit district tax Information

Domestic service in a private home is exempt from the Tri-County Metropolitan Transportation District (TriMet) and the Lane Transit District (LTD).

Workers' Benefit Fund Assessment Information

Workers subject to Workers' Benefit Fund (WBF) assessment

There are few domestic workers in Oregon that are subject to the Workers' Benefit Fund assessment. The only domestic workers subject to the WBF assessment are:

- Those for whom the employer is required by law to provide workers' compensation insurance coverage (e.g. those employed by sororities and fraternities); and
- Those for whom the employer elects to provide workers' compensation insurance coverage even though not required by law to do so.

If you are not required by law to have workers' compensation insurance for your workers, and you do not choose to cover yourself or anyone else with workers' compensation insurance, you are not subject to the WBF assessment.

For each calendar year that you do have subject workers or covered nonsubject workers, you must file a Form OA to report hours worked. In addition, for each calendar year you have coverage, but no workers, you must file a Form OA to report -0- hours worked and -0- assessment due. If you do not file a Form OA during the time you have subject workers or workers' compensation insurance coverage, you may be assessed a penalty.

Before you report and pay the WBF assessment, if you have questions about whether your domestic workers are subject, call 503-947-7815, or write: Compliance Unit, DCBS/WCD, PO Box 14480 Salem, OR 97309-0405.

For all other questions regarding the WBF assessment, call the WBF hotline at 503-378-2372, or check out the Information Sheet at www.oregon.gov/DCBS/BAD/wbf.shtml.

Hourly assessment

The assessment is based on the total number of hours or parts of hours worked by all subject workers in the same pay period as is used to compute the employee's withholding. The hourly assessment rate is printed on Form OA in box 10, and may change annually.

Note: The WBF assessment is separate from your workers' compensation insurance premium.

How to update or close your Workers' Benefit Fund assessment account

If you change ownership, discontinue business, or cease to employ workers, contact your workers' compensation insurer with the corrected information. When your insurer terminates or files an endorsement to the guaranty contract with the Workers' Compensation Division of DCBS, your WBF assessment account also will be corrected or closed. You also may use the "Corrections and Changes Notification for WBF Assessment" form to expedite updating or closing your WBF assessment account for reporting purposes. Your insurance coverage and claims liability remain unchanged and in effect until your insurer notifies the Workers' Compensation Division directly. The "Corrections and Changes Notification for WBF Assessment" form is available on the Internet at www.oregon.gov/DCBS/BAD/wbf.shtml, or by calling 503-378-2372.

Send notices or requests regarding the Workers' Benefit Fund assessment to:

Workers' Compensation Assessments Section
DCBS/BAD
PO Box 14480
Salem OR 97309-0405