



# Employer Rights & Responsibilities

## YOUR RIGHTS AS A SUBJECT EMPLOYER IN OREGON

As an employer subject to Unemployment Insurance (UI) in the State of Oregon you are entitled to fair professional prompt and courteous service. You can expect a clear explanation of any of our tax processes, including audits and collections, and your rights under these processes.

## CONFIDENTIALITY AND YOU

The law protects you as an Oregon employer from unauthorized disclosure of information you have provided. Any information that you provide is kept confidential, whether from your quarterly reports, letters or during meetings with our auditors or other employees. In some cases, the law allows the Employment Department to share information with government agencies, such as the Internal Revenue Service, the Oregon Department of Revenue and certain other state and local agencies. All such disclosures are clearly described in ORS 657.665.

## EMPLOYER TAX AUDITS

All federal and state taxing agencies perform audits to ensure compliance with their laws. ORS 657.660 gives the Employment Department the right to audit employer or potential employer records. Employers must allow the Employment Department to review records if asked. The usual audit covers one calendar year. If exceptions are found, the audit will go back two additional years. An audit can go back seven years under special circumstances. We review payroll records, W-2's, 1099's, IRS and State Department of Revenue records, corporate minutes and general disbursement records such as your check register, invoices, canceled checks, etc.

## EMPLOYER APPEAL RIGHTS

Oregon law provides you with appeal rights. Many

documents you receive give you the option to appeal the decision or assessment. It is important that all appeals are requested in a timely manner. Normally you have 20 days from the date of the notice to request a hearing. Your hearing request must be in writing and must also state why you feel the decision or assessment is unjust. If the request is not received within the stated appeal period, you will need to show good cause why your request was late.

Your hearing will generally be held by telephone. An attorney is not required but you may choose to have an attorney or representative available. A decision is normally issued within one to three weeks after the hearing is held. If you disagree with the hearing decision you may appeal to the Oregon Court of Appeals per the written instructions in the hearing decision.

At any time, if you have questions regarding your appeal rights, please contact us so we can help you protect your rights.

## RESPONSIBILITIES OF A SUBJECT EMPLOYER

- Register with the Employment Department by completing and sending a Combined Employer's Registration (Form 150-211-055) to the Oregon Department of Revenue. This form is available at [www.oregon.gov/dor](http://www.oregon.gov/dor).
- Post the notice (Form 11) that you are a subject employer where employees can read it. The form is mailed once it is determined your firm is a subject employer.
- Keep adequate business payroll records.
- Pay taxes or reimbursements when due.
- File the required quarterly or annual tax forms on

time with complete information.

- Inform the Employment Department and Department of Revenue of any changes to the organization or its status. Any change in legal entity (e.g. partnership to corporation) requires a new Business Identification Number. Use the Change in Status form to do this. The form is available in the back of the current year's Oregon Combined Payroll Tax Report booklet or on line at: [www.dor.state.or.us/formspay.html](http://www.dor.state.or.us/formspay.html)

## REPORTING REQUIREMENTS

Most subject employers are required to report quarterly. For quarterly filers, reports are due on April 30, July 31, October 31 and January 31 of each year. If you only employ domestic (in home) employees, you may report annually. The "domestic" annual reports are due by January 31 of the following year.

As an employer subject to Unemployment Insurance Tax, you are required to report wage information and pay UI taxes on combined forms with the Department of Revenue (Withholding, Trimet and Lane Transit) and the Department of Consumer and Business Services (Workers' Benefit Fund).

The forms required for reporting wages are the Form OQ-Oregon Quarterly Tax Report, Oregon Schedule B-State Withholding Tax (if applicable), Form 132-Employee Wage Detail Report or for annual "domestic" filers, the form OA-Oregon Annual Tax Report and Form 132-Domestic.

## QUESTIONS

If you have questions or need additional information, please contact the Employment Department tax representative in your area or call 503-947-1488; TDD/Nonvoice Users 711 or by email at [taxinfo@emp.state.or.us](mailto:taxinfo@emp.state.or.us) You may also visit our web site at [www.oregon.gov/employ/tax](http://www.oregon.gov/employ/tax)

## REPORTING OPTIONS

Oregon has a suite of reporting options that allows any employer to file the combined quarterly payroll tax report electronically. Each option uses common office technology such as the computer, telephone, and the Internet.

**Electronic reporting is easy, fast, accurate, and paper free!**

To obtain the OTTER reporting system or to learn about other options for reporting you can call us at (503)947-1488, use the order form in the Oregon Combined Payroll Tax Report booklet, or download the program from the Internet. The address is: [www.oregon.gov/employ/tax](http://www.oregon.gov/employ/tax)

You may file a "no payroll" report via the phone by calling (503)378-3981.

## PAYMENTS, PENALTIES AND INTEREST

Unemployment Insurance tax payments are due by the last day of the month following the end of the quarter, but may be made more frequently. Unemployment Insurance tax payments for "domestic" employers are due January 31 of each year.

To pay taxes, you may use Form OTC unless you are required to make payments using EFT (Electronic Funds Transfer). You may contact the Department of Revenue at (503)947-2017 for information on paying by EFT.

Penalties and interest may be assessed if you are late filing your reports or paying taxes due.

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**The Employment Department is an equal opportunity program and provides services to the public on an equal opportunity basis and does not discriminate in employment or the provision of public services on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief, citizenship or marital status. Auxiliary aids and services are available upon request to individuals with disabilities or individuals with limited proficiency in English. Contact your nearest Employment Department office for assistance.**

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