

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

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 You may also visit our web site at 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

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.

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.
