

# Oregon Domestic Combined Payroll Tax Report

2002

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**

2002 Oregon Combined Tax Payment Coupons (Form OTC) are not in this booklet. They were sent separately to employers in December 2001.

### How to assure 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.
- ✓ If you are sending a payment, include an OTC with your Form OA.
- ✓ For each program you are subject to, enter -0- if you have no payroll or subject hours worked.



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**

TTY users: **503-945-8617**

Internet: **[www.dor.state.or.us](http://www.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.cbs.state.or.us/external/  
bad/badrec4.html](http://www.cbs.state.or.us/external/bad/badrec4.html)**

Reporting form:

Oregon Annual Tax Report – Form OA - Domestic

Subjectivity questions:

Salem: **503-947-7815**

Internet: **[www.cbs.state.or.us/external/  
wcd/docs/whotocontact.html](http://www.cbs.state.or.us/external/wcd/docs/whotocontact.html)**

## State unemployment insurance tax

### OREGON EMPLOYMENT DEPARTMENT

Salem: **503-947-1488**

TTY users: **711**

Internet: **[www.emp.state.or.us/tax](http://www.emp.state.or.us/tax)**

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.sos.state.or.us/corporation/obg/index.htm](http://www.sos.state.or.us/corporation/obg/index.htm)**

Federal payroll tax and FUTA forms are available at: **[www.irs.gov](http://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, 2003

## WHERE TO FILE AND PAY

*Mail all reports and payments to:*

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

## New Information

### Unemployment insurance tax rate

Your unemployment insurance tax rate is based on the last 12 quarters experience through June 30, 2002. You will receive a Notice of Estimated Tax Rate in November because we will not have the data for the first two quarters of 2002 until we receive your annual report in 2003. Final tax rate notices will be mailed in May 2003 after the year 2002 annual reports are processed.

### Withholding tax tables

The withholding tax tables were updated effective January 2002. To request a copy, please call 503-945-8091. The tables are also available on the Internet at: [www.dor.state.or.us/withhold/bus.html](http://www.dor.state.or.us/withhold/bus.html).

## Important Information

**Oregon Department of Revenue, Employment Department, and Workers' Compensation Division rules differ. Please read all instructions carefully. If you have questions, please contact the appropriate agency. (See page 2.)**

### Employer new hire reporting program

As of October 1, 1998, 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](mailto:employer.reports@doj.state.or.us)  
Web site: [www.dcs.state.or.us/employers.htm](http://www.dcs.state.or.us/employers.htm)

### 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 7 and 8 for more information.

### No payroll or subject hours worked

Even if you have no payroll or subject hours worked, enter -0- on tax 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 notifying us 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 that you are subject to. Despite combined reporting, each agency manages its own tax program.

### Keep your records

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

## 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.

### 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.dor.state.or.us/formspay.html](http://www.dor.state.or.us/formspay.html).
- **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 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

January 31, 2003. If your account is closed, see page 3 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.

### 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 5).

## 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.

The image shows a sample of Form OTC, Oregon Combined Payroll Tax Payment Coupon. The form is divided into several sections for recording payments. On the left, there are boxes for 'State Unemployment', 'State Withholding', 'Tri-Met District Excise', 'Law Trans. District Excise', and 'Workers' Benefit Fund Assessment'. In the center, there is a section for 'Enter quarterly payroll was paid to employees: (1, 2, 3 or 4) →' and a 'TOTAL PAYMENT' field. On the right, there are fields for 'Date Recalculated/Received', 'YEA R', 'BUSINESS ID NO.', and 'Make check payable to: Oregon Department of Revenue, P.O. Box 14800, Salem, OR 97309-0920'. The form is enclosed in a dashed border.

## Electronic funds transfer (EFT)

Payments for combined payroll taxes can be made using the Department of Revenue's electronic funds transfer (EFT) program. This program allows payments to be initiated via 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.dor.state.or.us/withhold/bus.html](http://www.dor.state.or.us/withhold/bus.html), 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 and/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 \$65 minimum and \$1,300 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 January 31 to:

- File all unemployment insurance tax reports:
  - Form OA—Oregon Annual Tax Report,
  - and/or**
  - Form 132—Domestic Employee Detail Report,
  - and/or**

- Pay all unemployment insurance taxes due.

The penalty is one 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 or more 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.

# 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 (EIN) 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.

### Line-by-line instructions

**Number of covered workers for state unemployment insurance.** If you have questions on how to count workers, call 1-800-237-3710, 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 for 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 2002 is \$25,000 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 \$65. The maximum penalty is \$1,300. 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 credits used this year.

**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.** 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. 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 no hours or only volunteer workers' hours to report, enter -0-. More detail on determining hours worked is available at: [www.cbs.state.or.us/external/bad/badrec4.html](http://www.cbs.state.or.us/external/bad/badrec4.html).

**Box 10. Assessment rate.** The current WBF assessment rate is .036. 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 each quarter.

**Column 3. Employee name.** Enter the first initial and last name of each employee reported each quarter.

**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 4).

**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 each 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 4).

**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.

# Oregon 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:

- Payments for services to individuals in the employ of any type of corporation, except those exempt under the family corporation provision (see excluded wages).
- Payments for agricultural and domestic labor by qualified employers.
- Payments for services to individuals in the employ of nonprofit organizations or political subdivisions.
- Payments for services performed in the employ of a church or other religious organization.
- Special payment for services, such as commissions, fees, bonuses, prizes, separation allowances, guaranteed wage payments, vacation, and holiday pay.
- Employee tips reported by the employer pursuant to Section 3306 of the Internal Revenue Code.
- The actual value of lodging (room, apartment, or house rental) and meals provided to employees as part of their pay. When the actual cash value is not available, the following minimum amounts have been established: room and board—\$150 per month, meals—\$1.50 per meal. **Note:** noncash payments for agricultural and domestic services are not subject.

## Excluded wages

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

- Payments to a proprietor or the proprietor’s spouse, parent, or child under 18.
- Payments to a legally responsible and registered general partner or partners of a Limited Liability Partnership (LLP) or to members of a Limited Liability Company (LLC).
- Noncash payments to workers in agricultural or domestic employment.
- Sick pay under workers’ compensation law.
- Closely held family corporations may elect to exclude payments for services to corporate officers who:
  - Are directors,
  - Have a substantial ownership interest in the corporation, **and**
  - Are members of the same family, such as parents, daughters, sons, daughters-in-law, sons-in-law, or grandchildren.

However, those excluded may be subject to higher FUTA tax.

An election to exclude corporate officers must be in writing and will be effective the first day of the calendar quarter in which it is submitted for approval.

## 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 listed below

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](mailto: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	503-526-2734	Newport	541-574-2303
Bend	541-388-6086	Ontario	541-889-2710
Coos Bay area	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	503-681-0226	Roseburg	541-440-3344
Hood River	541-386-6020	Salem–Field Office	503-378-3352
Klamath Falls	541-883-5628	Salem–Central Office	503-947-1488
LaGrande	541-963-7111	Woodburn	503-982-2817

## Oregon Withholding Tax

### 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 the 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.dor.state.or.us/withhold/bus.html](http://www.dor.state.or.us/withhold/bus.html).

## 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).

# Oregon Workers' Benefit Fund Assessment

## Workers subject to Workers' Benefit Fund (WBF) assessment

There are few domestic workers that are subject to the Workers' Benefit Fund assessment. 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.

For each calendar year that you have subject workers or covered nonsubject workers, you must file a Form OA to report hours worked. For each calendar year you have coverage, but no workers or only volunteer 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, 350 Winter St NE, Rm 27, Salem, OR 97301-3879.

For all other questions regarding the WBF assessment, call the WBF hotline at 503-378-2372, or check out the Information Sheet at [www.cbs.state.or.us/external/bad/badrec4.html](http://www.cbs.state.or.us/external/bad/badrec4.html).

## 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, your WBF assessment account also will be corrected or closed. You also may use the Change in Status Report to expedite updating or closing your WBF assessment account for reporting purposes, but your insurance coverage and claims liability remain unchanged and in effect until your insurer notifies the Workers' Compensation Division directly.

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

Workers' Compensation Assessments Section  
DCBS/BAD  
350 Winter St NE, Rm 300  
Salem OR 97301-3878



**Notes:**

OREGON ANNUAL WITHHOLDING TAX  
RECONCILIATION REPORT

Return Due Date: February 28, 2003

Department Use Only
Date Received

Business Name	Business Identification Number (BIN)
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- 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.

	Column A	Column B
Use your payment records and your 2002 forms. See the instructions on the back.	Withholding Tax Reported	Additional Tax Due/Credit
1. 1st Quarter ..... 1		
2. 2nd Quarter ..... 2		
3. 3rd Quarter ..... 3		
4. 4th Quarter ..... 4		
5. TOTAL ..... 5		

6. Total Oregon Tax shown on <b>W-2s</b> and/or <b>1099s</b> . Include the amount of tax on your 1099s unless you have a separate account for these ..... 6	
7. <b>Amount due.</b> If box 6 is greater than box 5A, enter the difference and pay this amount ..... 7	
8. <b>Credit.</b> If box 6 is less than box 5A, enter the difference and explain below ..... 8	

Explanation of difference \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signature	Telephone No.	Date
X	(       )	

**Important: Mail Form WR separately from your Form OA.**

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

# INSTRUCTIONS FOR FORM WR

## Filing requirements

All Oregon employers who pay withholding tax must file Form WR, Oregon Annual Withholding Tax Reconciliation Report. The 2002 form is due February 28, 2003. If you stop doing business during 2002, or no longer have employees, Form WR is due 45 days **after** your final payroll.

To amend data on Form WR, make a copy of the original Form WR, and then make the necessary changes on the copy. Write "**Amended**" at the top of the form. Attach any amended OA form with the amended Form WR.

Oregon employers who fail to file Form WR may be charged a penalty.

## How to fill out Form WR

Write your business name and Oregon business identification number (BIN) in the spaces shown. If you received a personalized booklet, your name and business identification number will be filled in. Follow the instructions below for the numbered boxes.

**Line 1 through Line 4.** Fill in the total Oregon tax **reported** for each quarter in column A (use the amount in box 5B from your 2002 Form OA). In

column B, enter the additional tax due/credit for each quarter, if any. Use brackets to indicate a credit.

**Line 5.** Total column A and column B.

**Line 6.** Enter the total Oregon tax from your employees' W-2s and/or 1099R forms in box 6.

**Line 7.** Amount due. If box 6 is greater than box 5A, pay this amount.

**Line 8.** Credit. If box 6 is less than box 5A, enter the difference and **explain on the line provided.**

If you have overpaid, the credit may be applied to a future quarter. **The credit may not be used for another tax program.** If you want the credit refunded, send a written request.

**Explanation of difference.** Include an explanation of changes to state withholding tax reported or changes made to total taxes due.

Sign and date the form, fill in your telephone number and mail Form WR to:

**Oregon Department of Revenue  
PO Box 14260  
Salem OR 97309-5060**

Do not staple or tape your payment to Form WR. Be sure to remove and retain any check stubs.

— IMPORTANT —

Mail your Form WR separately from your Form OA.

Do not include W-2s and 1099s.

**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 (EIN) 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 \_\_\_\_\_

ADDRESS \_\_\_\_\_

TELEPHONE NO. (      ) \_\_\_\_\_

EIN \_\_\_\_\_

Business Identification Number (BIN)

Employer Identification Number (EIN)

**MAIL TO: Employment Department  
875 Union St NE  
Salem OR 97311-0030**

**NATURE OF CHANGE:** (Please check as appropriate)

- A. Sold, leased or otherwise transferred all or part of the business to:

Business Name: \_\_\_\_\_ Date of Sale: \_\_\_\_\_

Owner's Name: \_\_\_\_\_ Telephone : (      ) \_\_\_\_\_

Address: \_\_\_\_\_

Were all locations of the entire business operation and all its incidents (including equipment, merchandise, raw materials) sold, leased, or otherwise transferred to the new operator?  Yes  No If no, list items retained: \_\_\_\_\_

- 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  Inactivated  Change of Officers (attach a list of officers with SSNs, home addresses, and phone numbers).  
Effective Date: \_\_\_\_\_ Explain on a separate sheet and attach along with a Combined Employer's Registration form for a new corporation.

- D. 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.

- E. Now doing business in:  TriMet and/or  Lane Transit District Effective Date: \_\_\_\_\_

- F. No longer doing business in:  TriMet and/or  Lane Transit District Effective Date: \_\_\_\_\_

- G. Partnership or individual operating without employees.

- H. Now using leased employees:

Name of leasing company: \_\_\_\_\_ Date employees transferred: \_\_\_\_\_

**Date of final payroll** \_\_\_\_\_ **Location of terminated business' records:** Name: \_\_\_\_\_

Address \_\_\_\_\_ Telephone No. (      ) \_\_\_\_\_

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 \_\_\_\_\_ Date \_\_\_\_\_

EMPLOYMENT DEPARTMENT USE ONLY	
Date of Closing: <input type="text"/>	Authorized By: _____
Date of Last Closing: <input type="text"/>	Date: _____
Comments: _____	

# Change in Status Report Instructions

An employer must notify the Employment Department, Department of Revenue, and Workers' Compensation Division (through your workers' compensation insurer) of any change in the business.

**Examples of changes to report on the *Change in Status Report* are:**

- Address change.
- Name change.
- Federal Identification Number (EIN) change, **only if printed incorrectly on forms.**
- **Dissolution** of sole proprietor, partnership, corporation, or a limited liability company. **NOTE:** New businesses need to complete a Combined Employers Registration.
- Change in corporate officers or partnership.

- Using leased employees.
- Closing or beginning operations in a transit district.
- Closing the business completely.

**Changes in your business that will require completion of a new *Combined Employers Registration* include:**

- Changing from a proprietorship to a partnership or corporation.
- Changing from a partnership to a proprietorship or corporation.
- Changing from a corporation to a proprietorship or partnership.
- Changing of members in a partnership of five or less partners.
- Adding or removing a spouse as a liable owner.

**Complete the "Change In Status Report" and mail to:**

**Employment Department  
875 Union St. NE, Rm 107  
Salem OR 97311-0030**

To order additional copies of this form, contact the Employment Department or download it from the Internet at: [www.dor.state.or.us](http://www.dor.state.or.us).