



# Oregon

John A. Kitzhaber MD, Governor

**Employment Department**

875 Union Street NE  
Salem, Oregon 97311



## Experience Rating Effective January 1, 2014

Tax rates are based on an employer's "Benefit Ratio". Benefits charged to an account divided by the taxable payroll equals the Benefit Ratio.

**TAXABLE PAYROLL** includes payroll for a maximum of 12 calendar quarters preceding July 1, 2013. The first quarter an employer is subject may not be used in this computation.

**BENEFIT CHARGES** are the benefits paid out and charged to the employer's account. The Benefit Charges used are for the same time period as the taxable payroll.

**BENEFIT RATIOS** of eligible employers in the state are compared. The comparison is divided into groups. Below is a table showing the benefit ratio groupings and the assigned tax rates for 2014. This table was determined in accordance with ORS 657.462.

	<b>Benefit Ratio</b>	<b>Tax Rate</b>		<b>Benefit Ratio</b>	<b>Tax Rate</b>	
.000000	through	.000330	1.8	.017985	through .020834	3.3
.000331	through	.002111	1.9	.020835	through .024220	3.4
.002112	through	.003049	2.0	.024221	through .028584	3.5
.003050	through	.004191	2.1	.028585	through .034516	3.6
.004192	through	.005430	2.2	.034517	through .044890	3.7
.005431	through	.006435	2.3	.044891	through .058916	3.8
.006436	through	.007575	2.4	.058917	through .075477	3.9
.007576	through	.008522	2.5	.075478	through .093988	4.0
.008523	through	.009495	2.6	.093989	through .111931	4.2
.009496	through	.010513	2.7	.111932	through .140585	4.4
.010514	through	.011551	2.8	.140586	through .159102	4.6
.011552	through	.012823	2.9	.159103	through .179876	4.8
.012824	through	.014426	3.0	.179877	through .204222	5.0
.014427	through	.015998	3.1	.204223	through .249177	5.2
.015999	through	.017984	3.2	.249178	and over	5.4

**File electronically and save paper work!** Now you can file by computer, Internet or telephone. Install our Oregon Tax Employer Reporting (OTTER) system on your computer and file using our secure server. This allows you to import payroll data from your own payroll software or copy the data so you don't have to type the information. In addition, employers with 50 or fewer employees can also complete the quarterly payroll reports on the Internet and submit them electronically using the Secure Electronic Tax Reporting On-line (SETRON) program. If your business had no payroll for the quarter, but is still active, you can file your report on the telephone by calling 503-378-3981. For more information about any of these filing options, go to our tax information web site at: [www.oregon.gov/EMPLOY/TAX](http://www.oregon.gov/EMPLOY/TAX) or call 503-947-1488.

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