



Oregon

Kate Brown, Governor

Employment Department

875 Union Street NE

Salem, Oregon 97311



Experience Rating Effective January 1, 2017

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

TAXABLE PAYROLL includes payroll for a maximum of 12 calendar quarters before July 1, 2016. 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 to each other. The ratios are divided into groups. Below is a table showing the benefit ratio groupings and the assigned tax rates for 2017. This table was determined in accordance with ORS 657.462.

	Benefit Ratio	Tax Rate		Benefit Ratio	Tax Rate	
.000000	through	.000000	1.2	.011929	through .013642	2.9
.000001	through	.000445	1.3	.013643	through .016262	3.0
.000446	through	.001469	1.4	.016263	through .020280	3.1
.001470	through	.001969	1.5	.020281	through .026579	3.2
.001970	through	.002533	1.6	.026580	through .034399	3.3
.002534	through	.003011	1.7	.034400	through .046328	3.4
.003012	through	.003325	1.8	.046329	through .060631	3.6
.003326	through	.003909	1.9	.060632	through .076697	3.8
.003910	through	.004498	2.0	.076698	through .089513	4.0
.004499	through	.005129	2.1	.089514	through .100023	4.2
.005130	through	.005817	2.2	.100024	through .106052	4.4
.005818	through	.006574	2.3	.106053	through .112887	4.6
.006575	through	.007214	2.4	.112888	through .126740	4.8
.007215	through	.008067	2.5	.126741	through .146158	5.0
.008068	through	.009209	2.6	.146159	through .175712	5.2
.009210	through	.010322	2.7	.175713	and over	5.4
.010323	through	.011928	2.8			

File electronically and save paper work! Now you can file electronically or by telephone. Install our Oregon Tax Employer Reporting (OTTER) software 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 complete the quarterly payroll reports online and submit them electronically using the Secure Electronic Tax Reporting Online (SETRON) program. If your business had no payroll for the quarter, but is still active, you can file your report by calling 503-378-3981. For more information about any of these filing options, go to our tax information website at: www.oregon.gov/Employ/Businesses/Tax or call 503-947-1488.

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