



Oregon

John A. Kitzhaber MD, Governor

Employment Department

875 Union Street NE
Salem, Oregon 97311



Experience Rating Effective January 1, 2015

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, 2014. 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 2015. This table was determined in accordance with ORS 657.462.

Benefit Ratio				Benefit Ratio			
	Benefit Ratio	Tax Rate		Benefit Ratio	Tax Rate		Tax Rate
.000000	through	.000065	1.5	.017355	through	.020123	3.2
.000066	through	.001495	1.6	.020124	through	.024205	3.3
.001496	through	.002380	1.7	.024206	through	.029106	3.4
.002381	through	.003115	1.8	.029107	through	.038314	3.5
.003116	through	.003867	1.9	.038315	through	.050270	3.6
.003868	through	.004735	2.0	.050271	through	.063893	3.7
.004736	through	.005501	2.1	.063894	through	.081417	3.8
.005502	through	.006255	2.2	.081418	through	.095252	3.9
.006256	through	.007163	2.3	.095253	through	.112702	4.0
.007164	through	.007885	2.4	.112703	through	.125548	4.2
.007886	through	.008855	2.5	.125549	through	.134400	4.4
.008856	through	.009882	2.6	.134401	through	.146457	4.6
.009883	through	.010942	2.7	.146458	through	.164070	4.8
.010943	through	.012368	2.8	.164071	through	.182445	5.0
.012369	through	.013585	2.9	.182446	through	.220475	5.2
.013586	through	.015264	3.0	.220476	and over		5.4
.015265	through	.017354	3.1				

File electronically and save paper work! Now you can file electronically or by 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 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/TAX or call 503-947-1488.

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