



Oregon

Theodore R. Kulongoski, Governor

Employment Department
875 Union Street NE
Salem, Oregon 97311



Experience Rating Effective January 1, 2010

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, 2009. The first two quarters an employer is subject are not 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 2010. This table was determined in accordance with ORS 657.462.

Benefit Ratio			Tax Rate		Benefit Ratio		Tax Rate
0.000000	through	0.000462	1.8	0.020410	through	0.023773	3.3
0.000463	through	0.002160	1.9	0.023774	through	0.028085	3.4
0.002161	through	0.003455	2.0	0.028086	through	0.032523	3.5
0.003456	through	0.004403	2.1	0.032524	through	0.040220	3.6
0.004404	through	0.005434	2.2	0.040221	through	0.049198	3.7
0.005435	through	0.006295	2.3	0.049199	through	0.061272	3.8
0.006296	through	0.007496	2.4	0.061273	through	0.075744	3.9
0.007497	through	0.008471	2.5	0.075745	through	0.092765	4.0
0.008472	through	0.009113	2.6	0.092766	through	0.110780	4.2
0.009114	through	0.010290	2.7	0.110781	through	0.135882	4.4
0.010291	through	0.011613	2.8	0.135883	through	0.151726	4.6
0.011614	through	0.013437	2.9	0.151727	through	0.164284	4.8
0.013438	through	0.015299	3.0	0.164285	through	0.186963	5.0
0.015300	through	0.017830	3.1	0.186964	through	0.225368	5.2
0.017831	through	0.020409	3.2	0.225369	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 or by e-mail. 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 you 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 or call 503-947-1488.

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