

STATE OF OREGON - EMPLOYMENT DEPARTMENT

NOTICE OF TAX RATE

This is NOT A BILL or statement of your account

Please supply a copy of this notice to the person or service that prepares your Oregon Combined Payroll Tax Reports.

Date Mailed: NOVEMBER 14, 2014

**SAMPLE FORM**

BIN #:

Calendar Year: 2015  
 Taxable Wage Base: \$35,700  
 Overall Tax Rate: 3.50 %  
 As a decimal: .0350

Your tax rate determines the tax due the Oregon Employment Department on your 2015 quarterly reports. The tax rate consists of two parts: 1) an experience rated tax rate based on unemployment insurance benefit charges to your account during a 12 quarter period, and 2) a special payroll tax offset enacted by the legislature. There is a special payroll tax offset for every quarter of 2015 please see matrix below.

Your Tax Rates as a decimal:	1st quarter	2nd quarter	3rd quarter	4th quarter
Assigned Unemployment Insurance Tax Rate	.0338	.0341	.0341	.0341
Special Payroll Tax Offset	.0012	.0009	.0009	.0009
<b>OVERALL TAX RATE</b>	<b>.0350</b>	<b>.0350</b>	<b>.0350</b>	<b>.0350</b>

Experience Rated Tax Rate - Taxable payroll and benefit charges for the period of July 1, 2011 through June 30, 2014 including those of predecessor accounts, are used. Payroll from the first quarter an employer is subject might not be used in this computation. Employers need five quarters of history during this period to be eligible for a rate based on experience. Employers with insufficient history to establish an experience rate are assigned the base rate. The base rate for 2015 is 2.90% (.0290).

Special Payroll Tax Offset - Is used to fund the Bureau of Labor and Industries' Wage Security Fund and the Supplemental Employment Department Administration Fund. The offset will be assessed every quarter of 2015. The offset is not deposited into the unemployment trust fund and cannot be used by employers to compute the adjustment to FUTA for taxes paid to the state on IRS Form 940.

Taxable Wage Base - Unemployment Insurance taxes are payable only on the first \$35,700.00 of wages paid to each employee during 2015.

Right for Review This tax rate becomes final DECEMBER 4, 2014. If you believe the tax rate is incorrect and wish a review, send a WRITTEN REQUEST FOR "REVIEW AND REDETERMINATION" BY DECEMBER 4, 2014. You must include your reason for the request. Requests may be sent by email to OED\_UI\_TAX\_R&R@oregon.gov or mailed to: Employment Department, Tax Section - Rm 107  
 875 Union St NE, Salem, OR 97311-0030.

Este documento es definitivo en 20 días. Esto quiere decir que Usted no tiene derechos de apelación después de esa fecha. Si tiene preguntas o no está de acuerdo con esta decisión, póngase en contacto con el Departamento de Empleo inmediatamente.

EXPERIENCE USED TO DETERMINE YOUR TAX RATE  
 Period used: July 1, 2011 through June 30, 2014

BIN	Benefit Charges	divided by	Taxable Payroll	=	Benefit Ratio
	53,272.65		1,744,325.22		
<b>TOTAL:</b>	<b>\$53,272.65</b>		<b>\$1,744,325.22</b>		<b>.030540</b>

Details of the benefit charges used to compute your tax rate are available upon request by calling this number, (503) 947-1488 option 4. If you have questions about your tax rate, please call (503) 947-1521 or for TTY/TDD users call 711.  
 Form 238 (Revised 09-14)