



Experience Rating Effective January 1, 2012

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, 2011. 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 2012. This table was determined in accordance with ORS 657.462.

Benefit Ratio	Tax Rate	Benefit Ratio	Tax Rate
0.000000 through 0.001316	2.2	0.028376 through 0.034391	3.5
0.001317 through 0.003502	2.3	0.034392 through 0.041329	3.6
0.003503 through 0.004869	2.4	0.041330 through 0.048990	3.7
0.004870 through 0.006713	2.5	0.048991 through 0.059477	3.8
0.006714 through 0.008141	2.6	0.059478 through 0.074571	3.9
0.008142 through 0.009883	2.7	0.074572 through 0.093667	4.0
0.009884 through 0.011376	2.8	0.093668 through 0.120141	4.2
0.011377 through 0.013366	2.9	0.120142 through 0.142948	4.4
0.013367 through 0.015181	3.0	0.142949 through 0.174580	4.6
0.015182 through 0.017686	3.1	0.174581 through 0.221692	4.8
0.017687 through 0.020504	3.2	0.221693 through 0.270116	5.0
0.020505 through 0.023621	3.3	0.270117 through 0.340400	5.2
0.023622 through 0.028375	3.4	0.340401 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 do not 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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