

UNEMPLOYMENT INSURANCE PAYROLL TAXES

Oregon Employment Department Offers Payroll Tax Relief in 2020 and 2021

In March 2020, the Oregon Employment Department used its existing statutory authority to offer relief to businesses impacted by the pandemic. Employers unable to pay all of their 1st quarter 2020 UI payroll taxes by the statutory deadline because of COVID-19 related factors would not have any penalties or interest imposed, as long as they paid the amount in full within 30 days of the end of Governor Brown's COVID-19 emergency declaration.

OED later extended that relief to apply to subsequent quarters of 2020 payroll taxes. The COVID-19 emergency period has been extended multiple times and is still in place.

2021 UI PAYROLL TAX RELIEF

The Oregon Employment Department recognizes that the COVID-19 pandemic has severely impacted businesses across Oregon. Therefore, OED is taking additional action in 2021 to help employers by offering relief for 2021 UI payroll taxes.

No penalties or interest will be assessed for taxes covering calendar year 2021 for employers meeting these requirements:

- UI tax rate increased by .5% or more from 2020 to 2021;
- Were in “good standing” with their Oregon UI taxes before the emergency declaration in March 2020. Good standing means that a business has filed and paid all payroll taxes by Feb. 1, 2020 for previous calendar years.
- Files quarterly payroll reports timely and accurately;
- Pays at least two-thirds of quarterly UI payroll taxes on time; and
- Pays the remaining amount of payroll taxes owed (if any) no later than June 30, 2022.

*This relief only applies to Oregon UI payroll taxes.
OED does not have authority over other payroll taxes.*

ADDITIONAL INFORMATION

unemployment.oregon.gov/PayrollTaxes

The Oregon Employment Department is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Language assistance is available to persons with limited English proficiency at no cost.

El Departamento de Empleo de Oregon es un empleador/programa que respeta la igualdad de oportunidades. Disponemos de servicios o ayudas auxiliares, formatos alternos y asistencia de idiomas para personas con discapacidades o conocimiento limitado del inglés, a pedido y sin costo.