



Tina Kotek, Governor

Employment Department 875 Union Street NE Salem, Oregon 97311 employment.oregon.gov



YOUR COMPANY NAME YOUR ADDRESS Date Issued
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Tax Rating

Notice of Unemployment Insurance Tax Rate and Paid Leave Oregon Contribution Rate

Why am I receiving this notice?

The Oregon Employment Department is sending YOUR COMPANY your 2024 tax rate for Unemployment Insurance (UI) and contribution rate for Paid Leave Oregon. These rates go into effect January 1, 2024. This is not a bill or a statement of your account.

2024 Paid Leave Oregon contribution rate:

Year	2024
Tax Rate	1.0%
Tax Rate as Decimal	0.01
Taxable Wage Base	\$168,600

Use the Paid Leave contribution rate for all reports in 2024. All employees are required to pay 60% of the tax rate. Employers withhold and pay these contributions with combined quarterly payroll reports. Large employers are required to pay 40% of the tax rate.

To know if you are a large or small employer, use OAR 471-070-3160 to calculate your average number of employees in 2023, including out-of-state employees. If you need assistance, please call 503-947-1488.

2024 Unemployment Insurance tax rate:

Year	2024
Tax Rate	0.90%
Tax Rate as Decimal	0.009
Taxable Wage Base	\$52,800.00

We use a 'benefit ratio' to calculate your UI tax rate. The benefit ratio is based on your benefit charges and taxable payroll from July 01, 2016 to June 30, 2019. This is called



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