

Background

The Oregon Department of Revenue (DOR) partners with the Oregon Employment Department (OED) as part of a multi-agency effort to administer combined payroll tax programs. The combined payroll tax programs allow Oregon businesses to report and pay business taxes administered by multiple agencies at the same time.

Businesses remit payments to DOR and file quarterly returns with OED for all programs on the combined payroll tax return. These programs include Personal Income Tax Withholding, Statewide Transit Tax, Lane Transit District Payroll Tax, TriMet Transit District Payroll Tax, Workers' Benefit Fund, Unemployment Insurance, and Paid Leave Oregon.

DOR and OED share combined payroll tax information so that both agencies have the data they need to administer their respective programs seamlessly while minimizing the number of filings for Oregon businesses.

Information Sharing

[House Bill 3022](#) authorizes DOR to share information related to the wages and income of individuals to assist in OED's administration of Unemployment Insurance and Paid Leave Oregon programs.

DOR anticipates building a secure information sharing portal with existing department resources to provide information currently captured by DOR, with OED.

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