

Paid Leave Oregon employers calculate their employer size for each year using monthly employee counts for the previous year. The employee counts include all employees on the employer's payroll for the pay period that includes the 12th of the month. This is similar to the process used to report employee counts for Unemployment Insurance (UI).

This form provides instructions on how to count your employees and calculate your employer size for 2023. You can reference the [temporary rule](#) on [employer size](#) for more details.

Chart Instructions for employers

Step 1: Enter your employee counts in columns A, B, C, and D for each month. If you do not have employees working outside of Oregon and Unemployment Insurance covers all your employees, (you report wages for them for UI on your Form 132) then you can skip B and C.

For each employee count column:

- A.** Enter the number of employees that are covered by UI – this is the monthly employee count reported on the Oregon Combined Quarterly Report (Form OQ).
- B.** Enter the number of additional employees in Oregon that are covered by Paid Leave, but **not included** in the UI count. This would include employees that you report Paid Leave wages for, but not UI wages.
- C.** Enter the number employees that work outside of Oregon.
- D.** Enter the number of employees you hired to replace employees taking leave through Paid Leave Oregon. These will be subtracted from your employee count (starting Sept. 2023).

Step 2: Add the employee counts for columns A, B, and C and subtract the employee count in column D to get the total for each month in column E. This is your employee count for each month.

Step 3: Add the 12 monthly employee counts in column E to get the total annual employee count in column F.

Step 4: Divide the total annual employee count in column F by 12 to get the annual average employee count in column G. The annual average does not round - if the total in column G is 24.8 for example, you are a small employer. Your employer size applies for all of 2023.

Step 5: If the annual average employee count in column G is 25 or greater, you are a **large employer**. If the annual average employee count in G is fewer than 25, you are a **small employer**.

EMPLOYEE COUNT CATEGORIES

2022 Employee Count	(A)		(B)		(C)		(D)		(E)
	UI Employee Count	Add	Added Paid Leave Employee Count	Add	Out-of- State Employees	Subtract	Paid Leave Replacement Employees	TOTAL	Monthly Count
January		+		+		-	0	=	
February		+		+		-	0	=	
March		+		+		-	0	=	
April		+		+		-	0	=	
May		+		+		-	0	=	
June		+		+		-	0	=	
July		+		+		-	0	=	
August		+		+		-	0	=	
September		+		+		-	0	=	
October		+		+		-	0	=	
November		+		+		-	0	=	
December		+		+		-	0	=	
(F) Total Employee Count									
Divide by 12									/12
(G) Total Annual Average Employee Count									

MONTH