



Employer Size Instructions

Paid Leave Oregon employers calculate their employer size each year using monthly employee counts from 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 how employers report employee counts for the Unemployment Insurance (UI) program.

This form provides instructions on how to count your employees and calculate your employer size. You can reference the rules on the [definition of employer size](#) and how to calculate [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 of the prior year. This is all employees on your payroll for that month's pay period that includes the 12th of the month.

If you don't have employees working outside of Oregon and the UI program covers all your employees, (you report wages for them under the UI program on your Form 132) you can skip B and C.

For each employee count column:

- A. Enter the number of employees that are covered by the UI program – 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 program count. This would include employees that you report Paid Leave wages for, but not UI program 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. These will be subtracted from your employee count.

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. Do not round the result up or down. For example, if your number is 25.6, don't round it up to 26 or down to 25.

Step 5: Calculate your employer size. 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**. Your employer size will stay the same for the entire calendar year.

Employee Count	(A) UI Program Employee Count	Add	(B) Added Paid Leave Employee Count	Add	(C) Out-of-State Employees	Subtract	(D) Paid Leave Replacement Employees	(E) Monthly Count TOTAL
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								