

Questions taken from Budget Engagement Sessions, Community Conversations, and emails from the public.

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### General questions

**Question:** What expenses does the Paid Leave Oregon Trust Fund cover?

**Answer:** Paid Leave may only use the trust fund money to pay benefits, award grants, and cover the Oregon Employment Department's administrative costs. These costs include paying back the general fund loan that paid for the start-up of Paid Leave.

**Question:** When and how does the Oregon Employment Department (OED) announce the statewide average weekly wage?

**Answer:** OED announces the statewide average weekly wage each year in June on its website and in its press releases and [bulletins](#). It is effective from July 1 through June 30 of the next year. The statewide average weekly wage is the average weekly wage amount all employees in Oregon earn.

**Question:** Is there a situation where an employee can be eligible for both Paid Leave Oregon and the state of Washington's paid leave program?

**Answer:** Depending on their circumstances, it may be possible for employees to qualify for both programs. Oregon and Washington operate different paid leave programs. Employees should check with their employer to find out the programs to which their employer pays contributions. Employees can also [contact](#) Paid Leave for more information.

## Question: What is Paid Leave Oregon?

**Answer:** Paid Leave Oregon is a new program that allows employees in Oregon to take paid time off for some of life's most important moments.

## Question: Who is eligible for Paid Leave Oregon?

**Answer:** Most employees in Oregon are eligible for Paid Leave Oregon.

- If you're an employee in Oregon who made at least \$1,000 the year before applying for paid leave, you may be eligible.
- Whether you work full-time, part-time, seasonally, or for more than one employer, it counts.
- If you are self-employed or an independent contractor, you are not automatically covered, but can choose coverage.
- Employees of tribal governments are also not automatically covered. Tribal governments that want to provide Paid Leave benefits to their employees can choose coverage for some or all their businesses.

## Question: Which employers must participate in Paid Leave Oregon?

**Answer:**

- All employers must withhold contributions from employees' wages and pay them on their employees' behalf.
- Large employers with 25 or more employees on average must pay the employer portion of Paid Leave contributions.
- Small employers with fewer than 25 employees on average don't have to pay the employer portion of Paid Leave contributions unless they receive an [assistance grant](#). However, small employers must still withhold contributions from their employees' wages.
- All employers must protect their employees' jobs and positions while they are on leave if they have worked for the employer for 90 consecutive days. This means that employees don't lose their job or role while they take paid leave if their position still exists, even if a temporary replacement employee filled the position while the employee was on leave.
- Self-employed people can choose coverage. If they choose coverage, they are responsible for paying contributions.
- Tribal governments can choose to provide Paid Leave benefits to their employees for some or all their businesses. If they choose coverage, they are responsible for paying contributions.

## Question: How is Paid Leave Oregon funded?

**Answer:** Paid Leave is a program we all pay into. Here's how it works for employees:

- Employees pay 60% of the contribution rate. The Oregon Employment Department decides the amount before the beginning of each year, and it won't be more than 1% of an employee's gross wages.  
For example, if an employee's paycheck totals \$1,000, they would pay \$6 as their portion of contributions for that paycheck.
- The contribution rate for 2024 is 1%.

Here's how it works for employers:

- Employers with 25 or more employees on average pay 40% of the contribution rate.  
For example, if a business has more than 25 employees and pays \$1 million in payroll, it would pay \$10,000 into Paid Leave each year. Employers pay 40% (\$4,000) of this amount and are responsible for collecting and paying employees' contributions of 60% (\$6,000).
- Employers can also choose to pay the employee contribution, in full or in part, as a benefit for their employees.
- Small employers, with fewer than 25 employees on average, don't have to pay the employer portion of Paid Leave contributions unless they receive an [assistance grant](#). However, they still need to collect and pay employee contributions and protect employees' jobs while they are on paid leave.

## Question: Who passed the paid leave law in Oregon?

**Answer:** Businesses, employees, and others have been talking about bringing paid leave to Oregon since at least 2016. The Oregon State Legislature passed it into law in 2019 so more people in Oregon could have the time and support they need to care for themselves and their loved ones when life's important moments happen. We all go through events in life where we need time to care for ourselves, or those we love.

## Question: My business has X number of employees. Do I have to participate?

**Answer:** All businesses must participate. The employee size of your business determines if you pay into the program.

- If you have 25 or more employees on average, you must pay the employer portion of contributions and collect and pay your employees' contributions. You must also protect the jobs of employees who have worked for your business for 90 consecutive days when they qualify for paid leave and take leave.
- If you have fewer than 25 employees on average, you don't have to pay the employer portion of contributions, but you still need to collect and pay employees' contributions and protect their jobs.

**Question:** My business only has gig workers. How does Paid Leave Oregon work for my business?

**Answer:** It would depend on how the gig workers are classified.

- If your gig workers are employees, then you are an employer. If you have 25 or more employees on average, you will need to pay the employer portion of contributions. All employers, regardless of size, must protect their employees' jobs when they take leave if they have worked for 90 consecutive days with you.
- If your gig workers are classified as independent contractors, they may be considered self-employed by Paid Leave and aren't automatically covered. They can choose to participate if they want, but employers aren't responsible for paying contributions for them or protecting their jobs.

**Question:** I am an employee at a small business. Am I covered under Paid Leave Oregon?

**Answer:** Most employees working in Oregon pay into Paid Leave and are covered, no matter the size of their employer's business. If the business you work for has fewer than 25 employees on average, your employer doesn't have to pay the employer portion of contributions. Your employer will withhold the employee contribution from your paychecks and you may qualify for benefits.

**Question:** I am a small employer and I'm worried about keeping my business going if one of my employees takes time off. Are there any exceptions?

**Answer:** Nearly all employers, regardless of size, must withhold and pay contributions on behalf of their employees and provide qualified employees with job-protected leave. Small employers may apply for an [assistance grant](#). You must let your employees take leave if they qualify and protect their jobs while they are on leave. If you need help finding another employee, you can visit the [WorkSource Oregon website](#), which helps connect employers and employees in Oregon.

**Question:** If I'm a small employer (or farmer) in a rural community, how am I going to find employees while mine are on leave?

**Answer:** It can be challenging for many small employers, especially those in rural communities, to find other workers. Our WorkSource centers may be able to help you find another employee when your employee takes paid leave. To learn more about some of the programs and services, visit the [WorkSource Oregon website](#).

**Question:** What happens if an employer doesn't pay Paid Leave contributions?

**Answer:** If an employer doesn't pay contributions when they are due, they may be responsible for paying penalties and interest. Employees can still apply for benefits.

## Self-employed

**Question:** If I'm self-employed, am I required to participate?

**Answer:** If you are self-employed or an independent contractor, you're not automatically covered by Paid Leave Oregon. This means you don't have to pay contributions and you don't get the benefits. However, you can participate by choosing coverage. If you choose coverage, you will pay 0.6% of your annual net income in contributions, up to a maximum of \$168,600 in income for 2024. This is the same percentage of the contribution rate employees pay, but you will pay quarterly. When you choose coverage, you must also agree to pay contributions for at least three years and report your annual net income each year. Paid Leave uses this information to calculate your contribution amount.

**Question:** I am the owner of my business and the only employee. How does Paid Leave Oregon work for me?

**Answer:** It depends on your business and how you pay yourself.

- If you pay yourself like an employee, Paid Leave considers you an employee and you pay the employee contribution like all other employees.
- If you pay yourself like an employee and you are the only employee of your business, you are a small employer because you have fewer than 25 employees on average. This means you don't have to pay the employer contribution. The contribution rate has been set for 2024 at 1%. Employees pay 60% of this rate. As the only employee, you pay the employee contribution.

If you pay yourself as someone who is self-employed, then Paid Leave doesn't automatically cover you. This means you don't have to pay contributions and you can't receive benefits. You can choose coverage. If you choose coverage, you will pay 0.6% of your annual net income from self-employment in contributions, up to a maximum of \$168,600 in income for 2024. You can choose coverage now.

## Benefits

**Question:** Does Paid Leave Oregon cover agricultural employees and their employers?

**Answer:** Yes. Paid Leave covers all agricultural employers and their employees. This is different from the Unemployment Insurance (UI) program, which only covers agricultural employers that have more than a certain number of employees or amount of wages. This means that while Paid Leave covers all agricultural employers, the UI program doesn't cover all agricultural employers. All agricultural employees are eligible to apply for and receive Paid Leave benefits.

**Question:** Will there be a waiting week for benefits, similar to the state of Washington's paid leave program, or the Oregon Unemployment Insurance Program?

**Answer:** No, there will be no waiting week for Paid Leave benefits in Oregon.

**Question:** Will employees under the age of 18 be eligible for Paid Leave Oregon benefits?

**Answer:** Yes. There is no age limitation to be eligible for Paid Leave benefits.

**Question:** Am I eligible for Paid Leave benefits if I don't have a Social Security Number (SSN)?

**Answer:** Yes. If you don't have a Social Security Number (SSN), you can use an Individual Taxpayer Identification Number (ITIN) to apply for benefits. You are eligible to apply for benefits if you have earned \$1,000 in wages during your [base year](#), which is a time frame before your leave start date. If you aren't eligible for a SSN, you can apply for an ITIN through the Internal Revenue Service (IRS) if you have or don't have a work authorization. Contact the IRS or the Oregon Employment Department for more information on how to get an ITIN.

**Question:** Do I have to use Paid Leave benefits in one block of time? Can I take a day or a week, and work in between those days or weeks?

**Answer:** You can use your Paid Leave benefits on a consecutive or intermittent schedule. You can't take paid leave for less than a day. When you take a day of paid leave, you can't work for any of your employers, even yourself if you are self-employed. Consecutive leave means you take leave from the start date to the end date of your leave, and you don't work during this time. Intermittent leave means you take days or weeks of leave between the start date and end date of your leave, but also work some days or weeks during this time.

**Question:** What happens if I return to work before the end of my leave, but continue to receive Paid Leave Oregon benefits because I asked for consecutive leave (meaning you did not plan to work between the start and end of your leave)?

**Answer:** If you return to work before your leave ends, you must update your return date with Paid Leave. Otherwise, these payments will be overpayments, and you will have to pay back the overpayment to the Oregon Employment Department with potential interest and penalties.

**Question:** After I submit my benefit application for Paid Leave Oregon, who has access to my information?

**Answer:** Only Oregon Employment Department staff will have access to your medical, family, and safe leave information. We use your Social Security Number (SSN) to verify your identity through the Social Security Administration (SSA). We report your benefit payments to the Internal Revenue Service (IRS) and the Oregon Department of Revenue on a Form-1099. We also share this payment information with other state agencies that need this information for their programs.

**Question:** Can I use my paid leave from my employer if I am also getting Paid Leave Oregon benefits?

**Answer:** It depends on your employer. They can decide if you can use paid sick time, vacation leave, or any other paid leave you have earned in addition to Paid Leave Oregon benefits ([ORS 657B.030](#)).

**Question:** Who is eligible to claim Paid Leave Oregon benefits and how does Paid Leave pay them?

**Answer:** Most employees in Oregon who made at least \$1,000 in their [base year](#) before they apply for benefits may be eligible. Employees apply for paid leave and file claims with Paid Leave. Paid Leave Oregon—not their employer—pays them their benefits (except when the employer has an equivalent plan). Employees can receive benefits by direct deposit or debit card.

**Question:** How does Paid Leave Oregon decide benefit amounts and is there a maximum amount?

**Answer:** We calculate benefits based on the wages and income an employee earned in their [base year](#) before their leave, so every employee's benefit amount will be different. The maximum amount an employee will be paid is 120% of the state average weekly wage—the average amount employees throughout the state earn. The state average weekly wage in Oregon for 2024 is \$1,269.69. Based on that, the minimum weekly benefit is \$63.48 and the maximum weekly benefit is \$1,523.63. The Oregon Employment Department updates the average weekly wage each July.

**Question:** What kind of leave does Paid Leave Oregon cover?

**Answer:** Paid Leave Oregon covers three kinds of paid leave: Family, medical, and safe leave

### **Family leave**

- To care for a family member with a serious illness or injury
- The birth of a child
- Bonding with a child:
  - In the first year after birth
  - Through adoption
  - When they're placed in your home through foster care

## Medical leave

- To care for yourself when you have a serious illness or injury

## Safe leave

- For survivors of sexual assault, domestic violence, harassment, bias crimes, or stalking

### **Question:** Are seasonal employees covered by Paid Leave Oregon?

**Answer:** If a person is paid as an employee, earned at least \$1,000 in wages in their [base year](#), and are currently working, they may be eligible for Paid Leave benefits, no matter how many hours they work. This means seasonal employees are covered by Paid Leave Oregon.

### **Question:** Are seasonal employees' jobs protected under Paid Leave Oregon?

**Answer:** An employee's job is protected when taking Paid Leave if they have worked for the same employer for 90 consecutive days. For example, if they apply for Paid Leave in their second week of work, their job isn't protected.

## Contributions

### **Question:** How does the Oregon Employment Department (OED) make sure there is enough money in the Paid Leave Oregon Trust Fund to cover expenses for Paid Leave?

**Answer:** OED sets the Paid Leave contribution rate so that at the end of the year there is enough money in the trust fund to pay at least six months of expenses. The contribution rate cannot be higher than 1%.

### **Question:** Do the contributions to Paid Leave Oregon roll over if employees don't use them?

**Answer:** No. The Oregon Employment Department deposits all contributions into the Paid Leave Oregon Trust Fund for all employees to use. Paid Leave doesn't apply contributions to individual employees.

### **Question:** As an employee, can I choose not to pay Paid Leave Oregon contributions?

**Answer:** No. All employees must pay Paid Leave contributions.

### **Question:** Is there a minimum amount I must earn before my employer takes Paid Leave Oregon contributions out of my paycheck?

**Answer:** No. Paid Leave requires contributions from all Oregon employees on the first \$1 of wages.

### **Question:** What happens to my contributions if I don't use Paid Leave benefits?

**Answer:** Contributions for Paid Leave Oregon go into an overall state trust fund. These funds are available to employees when they qualify and Paid Leave approves them for a family, medical, or safe leave qualifying event. Paid Leave doesn't apply contributions to individual employees.

**Question:** If I want to pay for all or part of my employees' Paid Leave Oregon contributions, where on the combined quarterly payroll report (Form OQ) do I report that information?

**Answer:** What you pay in contributions for your employees isn't an amount you report on the Form OQ. You fill in the employee and employer Paid Leave Oregon subject wages and contribution information on your combined quarterly payroll report even if you paid some or all your employees' contributions. Paid Leave doesn't need to know who paid the employee contributions; it would be up to you to track the payments. The employees' paystubs should track what you paid for them.

Gross wages are the amount you pay your employees before you take out any taxes or deductions and are sometimes equal to subject wages. If your employees have specific deductions such as flexible spending or health savings accounts, you will remove these deductions from your employees' wages before taxes and other deductions. In this case, this amount is your employees' subject wages.

**Question:** As an employer, can I choose not to pay Paid Leave Oregon contributions?

**Answer:** No. All employers must pay either both the employer and employee contributions, or at least the employee contributions. If you are a large employer (25 or more employees on average), you must pay employer contributions. If you are a small employer (less than 25 employees on average), you don't have to pay employer contributions unless you receive an [assistance grant](#). You must always pay employee contributions, which you can take out of your employees' paychecks.

**Question:** What are Paid Leave Oregon contributions?

**Answer:** Paid Leave Oregon contributions are the amounts employers and employees pay into the program.

- The Oregon Employment Department announces the total contribution rate and maximum amount of taxable wages by November 15 of each year. The total contribution rate for 2024 has been set at 1%, and the maximum wage is based on the social security wage, which is \$168,600 for 2024.
- Employees pay 60% of the contribution rate. For example, if an employee's paycheck totals \$1,000, they would pay \$6 as their portion of the contribution rate for that paycheck.
- Employers with 25 or more employees on average pay 40% of the contribution rate. For example, if a business has more than 25 employees and pays \$1 million in payroll, it would pay \$10,000 in contributions each year. Employers pay 40% (\$4,000) of this amount and employees pay 60% (\$6,000).

- Employers can choose to pay the employee portion, in full or in part, as a benefit for their employees.

Small employers, those with fewer than 25 employees on average, don't have to pay employer contributions unless they receive an [assistance grant](#). However, they still need to collect and pay employees' contributions and protect their jobs.

**Question:** Must officers of a corporation pay contributions?

**Answer:** It depends on if:

- The corporate officer qualifies as an “employee” as defined in [section \(13\) of this part of the law](#)
- Wages paid to the corporate officer qualify as “wages” according to these rules:
  - [Bonuses, Fees, and Prizes](#)
  - [Gifts](#)
  - [Remuneration Types](#)
  - [Remuneration Other than Cash](#)
  - [Corporate Officer and Shareholder Dividends](#)

If both are true for the corporate officer, then, like other employees, they would be responsible for paying the employee portion of contributions on anything that is considered “wages” for Paid Leave Oregon. Also, if the business is a large employer on average, then the business is responsible for the employer portion of contributions based on the corporate officer's wages.

**Question:** Are nonprofit organizations included in Paid Leave Oregon?

**Answer:** Yes, Paid Leave covers nonprofit organizations and their employees. The program covers nearly all employers and employees in Oregon. Employees working for a nonprofit organization pay Paid Leave contributions and may qualify for paid leave benefits. Nonprofit employers with 25 or more employees on average are responsible for paying employer contributions, withholding employee contributions, and protecting the jobs of qualified workers who take leave. Nonprofit employers with fewer than 25 employees on average don't have to pay the employer portion of contributions, unless they receive an [assistance grant](#), but must still withhold employee contributions and provide job protections.

**Question:** Are religious organizations included in Paid Leave Oregon?

**Answer:** Yes, Paid Leave covers religious organizations and their employees. The program covers nearly all employers and employees in Oregon. Employees who work for a religious organization pay Paid Leave contributions and may qualify for Paid Leave benefits. Religious organization employers with 25 or more employees on average are responsible for paying employer contributions, collecting employee contributions, and protecting the jobs of qualified workers who take leave. Religious organization

employers with fewer than 25 employees on average don't have to pay the employer portion of contributions unless they receive an [assistance grant](#), but still need to collect employee contributions and provide job protections.

**Question:** How does Paid Leave Oregon count the number of employees for a business?

**Answer:** The Oregon Employment Department bases the size of the business on an average count of employees working in and outside of Oregon (part-time and full-time employees). This number doesn't include any employees hired to temporarily replace eligible employees when they take paid leave. Find more details in the [Employer Size Instructions](#).

**Question:** What if some of my employees are based in Oregon and others are out of state?

**Answer:** The Oregon Employment Department bases employer contributions on total employer size. This includes the number of employees working within Oregon and those outside the state. If an employer has 25 or more employees on average, they must pay the employer's share of the contribution rate for employees who earn wages in Oregon. If an employer has fewer than 25 employees on average, the employer doesn't have to pay the employer's share of the contribution rate for employees who earn wages in Oregon.

**Example:** An Oregon company has an average of three employees working in Oregon, 21 employees working in Idaho, and four working in Arizona over an entire year. Because the company has 25 or more employees on average for the year, they must pay the employer contribution of 40% of the contribution rate. However, they will only pay employer contributions based on the wages of the three employees who work in Oregon.

## Access for all

**Question:** Do you prioritize marginalized communities and diverse populations?

**Answer:** We partner with our communities, businesses, employees, and advocacy groups to make sure everyone working and living in Oregon can take the time they need when it matters most. We encourage all our communities to stay connected with Paid Leave Oregon, and we invite you to join us for future community events.

## Equivalent plans

**Question:** If I create my own equivalent plan, what happens to the funds my employee contributed when they leave and go to work for another organization that is participating in Paid Leave Oregon?

**Answer:** When your employee leaves, their contributions remain in the equivalent plan fund for the payment of benefits to other employees. Employers with an equivalent plan hold employee contributions in trust for the payment of benefits to employees covered under the plan and for plan administration. You or your plan administrator can't use those funds for anything else. If your employee's new employer participates in Paid Leave, they will be eligible for benefits through that program.

**Question:** I have an equivalent plan. Do I still need to report Paid Leave Oregon subject wages on my quarterly report?

**Answer:** Yes. You must file combined payroll reports and provide Paid Leave subject wage information for all employees on Form 132 - Employee Detail Report and employee count information on Form OQ - Oregon Combined Quarterly Report. The only difference in payroll reporting for equivalent plan employers is that the contribution amount due is zero. Tax forms and more information on payroll reporting can be located [here](#).

**Question:** What is an "equivalent plan?"

**Answer:** An equivalent plan is a paid leave plan the Oregon Employment Department (OED) approves that provides benefits that are equal to or greater than the benefits Paid Leave Oregon provides. If an employer already offers paid leave to their employees or is thinking about doing so, they can apply for an equivalent plan with OED. More information, including an equivalent plan checklist, is on the Paid Leave [website](#).

Please keep in mind that an equivalent plan means:

- You must offer the same or more benefits than Paid Leave Oregon offers
- You can't deduct more from your employees' paychecks for contributions than Paid Leave Oregon allows
- OED must approve your plan before you can start using it

**Question:** Which insurance carriers will offer the same benefits as Paid Leave Oregon?

**Answer:** The Oregon Department of Consumer and Business Services' Division of Financial Regulation approves insurance carriers. These carriers can market their approved insurance products. Regardless of what carrier they choose, employers will still need to have their equivalent paid leave program approved by Paid Leave to make sure it meets program requirements.

**Question:** As an employer, we are thinking about offering an equivalent plan for our employees. How do we do this?

**Answer:** If you want to offer an equivalent plan that provides the same or better benefits as Paid Leave Oregon, you have two options:

1. Buy an insurance policy from an insurance company who will be responsible for all claims, benefits, and payments. The Oregon Department of Consumer & Business Services (DCBS) must approve the insurance company to provide equivalent plan policies.
2. Create your own equivalent plan. This means you will be responsible for claims, benefits, and payments of the equivalent plan, even if you use a third-party administrator.

In either case, you must apply through Paid Leave and pay the \$250 application fee for a new equivalent plan. Paid Leave will need to review and approve any equivalent plan before you can offer it to your employees. More information on equivalent plans is [online](#).

## Technical questions

**Question:** How does Paid Leave Oregon define “wages?” Is it the same as Unemployment Insurance program wages?

**Answer:** The way Paid Leave defines wages is very similar to how the Unemployment Insurance program defines them.

Wages for Paid Leave include:

- Salaries and hourly pay
- Piece rate and by the job pay
- Vacation, sick, and holiday pay, and paid time off (PTO)
- Bonuses, fees, and prizes from an employer
- Compensatory time and stand-by pay
- Commission or guaranteed wage payments
- Sickness and accident disability payments
- Dividends and distributions for services
- Tips and gratuities
- Dismissal and separation allowance
- Compensation other than cash, such as room and board (except for agricultural and domestic employees)
- Fringe benefits, such as company vehicles, company paid parking, sick pay by third parties (e.g. insurance companies), and dependent care assistance

Wages for Paid Leave do **not** include:

- Payments to flexible spending accounts and health saving accounts that meet the requirements of the Internal Revenue Code (IRC) section 125 plan paid by the employer or employee
- Health, dental, and other insurance paid by the employer
- Health, dental, and other insurance paid by the employee under the IRC Section 125 plan
- Meal and travel expenses and per diems paid by the employer under an accountable plan
- Retirement or pension income
- Sickness or accident disability benefits paid under the Worker's Compensation program.

There may be some exceptions to how Paid Leave defines wages. We work to make it as clear as possible to help support employers.

**Question:** Are there different requirements for S-Corp ownership?

**Answer:** The requirements are the same. If you are an employee of your S-Corp and are paid a salary as wages, the Oregon Employment Department generally considers you an employee of that business for Paid Leave Oregon. This means you would pay the employee contribution. If you only receive payouts or distributions, you are generally considered self-employed. As a self-employed person, you aren't automatically covered by Paid Leave. This means you don't have to pay contributions and you aren't eligible for benefits. But, you have the option to choose coverage. If you choose coverage, you will pay contributions at the same rate as employees.

**Question:** Are there any differences between Paid Leave Oregon and the Unemployment Insurance program regarding reimbursing employers?

**Answer:** Unlike the Unemployment Insurance program, Paid Leave Oregon doesn't have a reimbursing option. If you are a reimbursing employer, you're currently eligible to reimburse the state unemployment trust fund for benefits your employees receive rather than paying quarterly or annual unemployment contributions. There is no reimbursement option for Paid Leave. All employers will list Paid Leave wages and pay Paid Leave contributions on the combined payroll report each quarter.

**Question:** What is the schedule for collecting contributions?

**Answer:** Employers collect contributions from their employees' paychecks and report them quarterly on the Oregon Combined Quarterly Tax Report. This report is due one month after the end of each quarter. More information about filing it is available on our [website](#).

### **Question:** What do bulk filers need to know?

**Answer:** Paid Leave Oregon uses the same filing rules for bulk filers as the Unemployment Insurance program does in the combined payroll reporting system. Frances Online replaced the Oregon Payroll Reporting System (OPRS) and the Employer Account Access (EAA) portal. Frances Online supports combined payroll reporting, including Unemployment Insurance Program Tax, Workers' Benefit Fund (WBF), State Withholding Tax, Lane and TriMet Transit Taxes, Statewide Transit Tax (STT), and Paid Leave contributions. Learn more about Frances and filing specifications at [francesinfo.oregon.gov](https://francesinfo.oregon.gov).

### **Question:** If an employer misses taking out an employee's contribution, can they correct that mistake and take the contribution from the employee's future wages?

**Answer:** It depends. The employer can fix it by taking out more contributions from their employee's future paychecks. The employer must make this correction during the same calendar quarter the contributions were due.

For example, if the employer missed taking out an employee's contributions in February, to fix the mistake the employer must take out the missing contributions from the employee's wages before the end of the quarter, which is March 31. If the employer doesn't correct their mistake before March 31, the employer must pay the missed contributions. They can't take these contributions from their employees' pay after March 31.

### **Question:** Do we need to a special code on paystubs for Paid Leave Oregon contributions?

**Answer:** There is no special coding required for Paid Leave contributions. You can choose to report the amount of Paid Leave contributions on your employees' paystubs. If you report the total Paid Leave contributions your employees paid during the year on their Form W-2, put it in box 14.

### **Question:** What is the account number for Paid Leave Oregon contributions?

**Answer:** Employers will use their Business Identification Number (BIN) as their account number. They will use it for reporting, paying, or asking questions about their Paid Leave account. They must include the BIN in all communications, returns, and payments. Some forms may also include the Federal Employer Identification Number (FEIN).

### **Question:** What forms do employers need to use for Paid Leave Oregon contributions?

**Answer:** Employers will file subject wages and contributions quarterly through the Oregon Combined Quarterly Tax Report on the Form OQ and Form 132. The Oregon Combined Quarterly Tax Report is due on or before the last day of the month following the close of the calendar quarter. More information about filing the Oregon Combined Quarterly Tax Report is available on our [website](https://paidleave.oregon.gov).

## Other employer questions

**Question:** I'm a small employer and I need a grant to hire a temporary employee while my permanent employee isn't working and is receiving Paid Leave Oregon benefits. Will my permanent employee return to their original position when they come back to work?

**Answer:** Yes. If your employee has worked for you for more than 90 consecutive days, they have the right to return to their original position or a similar position with similar job duties and the same benefits. When hiring temporary employees, you will need to clearly state the date the job or project ends.

**Question:** What information will I receive from Paid Leave Oregon about my employees when they apply for leave?

**Answer:** Paid Leave will let you know when your employee applies for benefits and again when we approve or deny their application. The notice you'll receive will include your employee's leave start and end dates, leave schedule (consecutive or intermittent), amount of leave (number of days), and the status of their application and benefits (received, approved, denied). All other information about your employee's benefits is confidential.

Consecutive leave means your employee takes leave from the start date to the end date of their leave, without working for you during that time. You might say they are on full-time leave. Intermittent leave means your employee occasionally takes days or weeks of leave between the start date and end date of their leave, but also works for you during this same time.

**Question:** What information can I require my employee to share with me about their leave?

**Answer:** You can require your employee to share the following details when they let you know about their leave:

- The type of leave they are taking (medical, family, safe)
- Why they need to take leave (their covered life event)
- When and for how long they expect to take leave. If they don't know exactly when or how much leave they will take, they can give you an estimate.

You can't ask for any other information about their leave.

**Question:** My employee is taking paid time off (PTO) while waiting for a decision on their Paid Leave Oregon benefit application. If they receive both Paid Leave benefits and PTO for the same week, can I ask the employee to return the PTO wages they were paid?

**Answer:** It depends. You will need to create your own policies on the use of PTO while your employee is waiting for or receiving Paid Leave benefit payments. You can decide if your employees can use all or a portion of their paid sick time, vacation leave, or any other paid leave they have earned, in addition to Paid Leave benefits ([ORS 657B.030](#)). However, you can't force an employee to take paid sick time, vacation leave, or any other paid leave they have earned.

**Question:** Can I help my employees apply for Paid Leave Oregon benefits?

**Answer:** You should provide the model notice posters to employees. It provides general information about Paid Leave and includes contact information if they have questions that the poster doesn't answer. The employee should fill out their application for benefits.

**Question:** Do I pay my employee their regular pay while they are on leave?

**Answer:** No. But, you can decide if your employees can use all or a portion of their paid sick time, vacation leave, or any other paid leave they have earned, in addition to Paid Leave Oregon benefits ([ORS 657B.030](#)).

**Question:** Does Paid Leave Oregon need me to verify any of the information on my employee's application for benefits before or after Paid Leave approves a claim?

**Answer:** Yes, Paid Leave will send you a questionnaire in your Frances Online account when your employee applies for Paid Leave. By checking your Frances Online account regularly, you can help us more quickly process your employees' applications. You also can let Paid Leave know about potential issues. For example, you can let Paid Leave know that the employee doesn't work for you, that they didn't give you the appropriate notice before they took leave, or that they are currently receiving Unemployment Insurance or Workers' Compensation benefits.

**Question:** Do I have to continue my employee's health care coverage while the employee is on Paid Leave?

**Answer:** Yes. If your employee has worked for you for at least 90 consecutive days, while your employee is on leave you must maintain the same health care benefits your employee had before their leave. You can require your employee to pay their share of their health care premiums while they are on paid leave.

**Question:** If my employee doesn't pay their portion of their health care premiums while they are on paid leave, can I stop my employee's health coverage?

**Answer:** It depends.

- For employees who **have** worked for you for at least 90 consecutive days before they took paid leave and can't or won't pay their portion of their health care premiums:

Can you stop their coverage while they are on leave, and then restart it when they return?

- If your answer is yes, you can stop their health care coverage while they are on paid leave.
- If your answer is no, then you must maintain your employee's health care benefits while they are on paid leave.

Note: You may take the employee's unpaid health care premiums from their wages after they return to work. You can do this until they have paid the total amount of premiums they owe you. But, the total amount you take from each check can't be more than 10% of the employee's gross pay for each paycheck.

- For employees who **have not** worked for you for at least 90 consecutive days before they went on leave:

You don't have to maintain their health care coverage.

**Question:** Can I ask Paid Leave Oregon to pay a specific benefit payment amount to my employee?

**Answer:** No. Paid Leave calculates the employee's weekly benefit amount based on the employee's average weekly wage during their [base year](#), which is a time frame before their benefits start, compared to all Oregon employees' average weekly wage. Please see the [Employee Guidebook](#) on our website for details on this calculation.

**Question:** If my employee is a limited duration, temporary, or seasonal employee, do they still have job protection while they are on paid leave?

**Answer:** Yes, if the employee has worked for you at least 90 consecutive days before taking Paid Leave Oregon benefits. Paid Leave law guarantees all employees (full-time, seasonal, temporary, or limited duration employees) job protection after they have worked for their employer for 90 consecutive days.

**Question:** I am an employer in a different state who has a remote worker who lives and works in Oregon. Does my business have to participate?

**Answer:** It depends. Employers who have employees working and living in Oregon will likely need to participate in Paid Leave Oregon by collecting the employees' share of contributions. If an employer has a total of 25 or more employees on average, regardless of where their employees work or live, Paid Leave considers the employer a large employer. They must pay the employer's share of contributions for employees who earn wages in Oregon. If an employer has fewer than 25 employees on average, the employer doesn't have to pay the employer's share of the contribution for employees who earn wages in Oregon. However, employees working and living in Oregon would still pay the employee contribution.

Oregon residents who physically do all their work in another state don't pay contributions for Paid Leave Oregon and aren't eligible for the program. Learn more in our [Place of Performance Fact Sheet](#).

**Question:** What if my business is in a state, like Washington, that already has a paid leave program. Do I have to participate in this one, as well?

**Answer:** It depends on where each employee in your business works. Paid Leave Oregon uses the same localization standards as the federal unemployment insurance program and the [Washington Paid Leave Program](#). You will likely not need to pay contributions in two states for the same employee. If your employee works primarily in Oregon, and any work done outside of Oregon is minor, you will collect employee contributions and pay employer contributions (if applicable based on your employer size) to Paid Leave Oregon on all wages earned in Washington and Oregon.

We have worked with Washington to make sure both states follow the same rules for contributions so employees don't have to pay twice. Find more details in our [Place of Performance Fact Sheet](#).

## Other employee questions

**Question:** How will Paid Leave Oregon affect my short-term or long-term disability benefit payments?

**Answer:** We encourage employees to review their short- and long-term disability plans. These plans may have restrictions on accessing or receiving Paid Leave benefits while you are receiving disability benefits. Paid Leave is separate and different from short and long-term disability plans.

**Question:** What happens if I can't give my employer notice about my leave on time?

**Answer:** You must tell your employer about your leave at least 30 days before you start it. In an emergency, you need to tell your employer about your leave within 24 hours of starting your leave. You also must give them written notice within three days of starting your leave. If you can't tell your employer about your leave on time, we will reduce your first weekly benefit payment by 25%. If you can't give notice to your employer on time for good cause, we may not reduce your first weekly benefit.

**Question:** If there is a cost to get a required document, will Paid Leave Oregon reimburse, or pay me back, that cost?

**Answer:** No. Paid Leave is not responsible for any cost related to getting required documents.