Oregon

State Withholding - Statewide Transit Tax

Employers must withhold the Oregon Statewide Transit Tax; this tax is one-tenth of 1 percent or .001 from:

- Wages of Oregon residents - regardless of where the work is performed
- Wages of non-residents who perform work in Oregon
- There is no wage base or cap to the amount of tax withheld.

**Note:** This tax isn't related to the OR Lane or TriMet transit payroll taxes paid by some employers.

Information on Payments and Returns

- Employers are responsible to withhold the tax from employees, remit quarterly payments and returns by the due dates, and include it on the annual withhold form(OR-WR). Oregon won't be using the current income tax withholding forms or payments coupons for this tax.

- These taxes must be collected and remitted to the Oregon Department of Revenue (DOR) on the last day of the calendar month, following the end of the quarter.

For more information, go to the Oregon DOR website at [http://www.oregon.gov/DOR/programs/businesses/Pages/statewide-transit-tax.aspx](http://www.oregon.gov/DOR/programs/businesses/Pages/statewide-transit-tax.aspx)

- **Taxpay** – We collect the taxes from your bank account and remit them to the agency by the due date. We'll also remit returns to the agency on your behalf.

- **Non-Taxpay** – We provide you with a tax notice of the amount due and include a signature-ready return in your quarter-end package.