

General Instructions

Employers with equivalent plans must report information to Paid Leave Oregon annually and when their plan ends (through termination or withdrawal).

All employers must submit Section 1 - Benefits Utilization Report. Employers who withheld employee contributions to pay for the equivalent plan's fund must also submit either Section 2 - Financial Report for Continuing Plans, or Section 3 - Financial Report for Terminated or Withdrawn Plans. See the instructions below for additional information about when each report is due and how to use each report.

If you have a fully insured equivalent plan through an approved insurance carrier, you still must file the necessary reports. Contact your insurance carrier for any information you need.

Make sure the form is filled out completely.

Section Instructions

Reporting period start date: This date is January 1 of the prior year, the start date of your plan, or the date you acquired the business, whichever is most recent.

Reporting period end date: This date is December 31 for continuing plans, the date you transferred the business if you no longer own the business, or the effective date of your plan for terminated or withdrawn plans.

Section 1 – Benefit Utilization Report

Who must complete this report? All employers with an equivalent plan, whether fully insured or employer administered, must complete Section 1.

When is the report due? Generally, Section 1 is due by January 31 of each year and includes information about the previous calendar year (January 1-December 31), or from the effective start date of your plan through December 31. However, if the equivalent plan ended because of a withdrawal or termination, Section 1 is due within 30 days of the effective date of the withdrawal or termination.

See the instructions for Section 2 and 3 for additional information and reporting requirements.

Instructions

Answer all questions based upon the reporting period.

Lines 1-3. Enter the number of benefit applications you received, approved, and denied from employees during the reporting period in total and by qualifying leave purpose (family, medical, and safe). The amounts for each qualifying leave purpose must equal the total number. For example, line 1a, 1b, and 1c must equal the amount listed on line 1.

Line 4. Enter the total amount of leave taken for each approved leave request in workdays.

Line 5. Enter the total number of applications canceled by employees before their leave began. Don't include cancelations that happened after employees started taking approved leave.

Line 6. Enter the total number of appeals you received from denied decisions (line 3).

Line 7. Enter the number of decisions that were reversed through an appeal.

Example: The employee was previously denied and appealed the denial. Through the appeal, their previous denial was partially or fully reversed and they received benefits.

Line 8. Enter the number of decisions that were upheld through an appeal.

Example: The employee was previously denied and appealed the denial. Through the appeal, their previous denied decision was affirmed and they did not receive benefits.

Section 2 – Financial Report for Continuing Plans

Who must complete this report? Employers who withheld contributions from their employees to fund their equivalent plan and are continuing to provide the plan into the following year must complete Section 2.

When is the report due? File Section 1 and Section 2 by January 31 each year.

Instructions

Answer all questions based upon the reporting period.

Line 9. Enter the starting balance of your account for the reporting year. Your starting balance is the amount of contributions you collected from your employees during the year before your reporting year minus plan expenses including administrative costs and benefits paid in that year.

Example: Your reporting period is 2023. In 2022 you collected \$100,000 from employees, had \$3,000 in administrative costs, and paid \$50,000 in benefits. Your costs and benefits paid for 2022 is \$53,000. Your starting balance for 2023 is: $\$100,000 - \$53,000 = \$47,000$.

If you did not have an equivalent plan before your reporting period, enter \$0.

Line 10. Enter the total amount of employee contributions withheld during the reporting period.

Line 12. Enter your administrative costs for the reporting period. Administrative costs include all expenses incurred to administer your equivalent plan. Examples of administrative costs are expenses related to: human resources, third-party administration, accounting, software, materials, legal, replacement workers, application and reapplication fees, etc.

Line 13. If your plan is an employer-administered plan, enter the total of all benefits paid for the reporting period. If your plan is fully insured, enter \$0.

Line 14. Add lines 12 and 13.

Line 15. Subtract line 14 from line 11. This amount is the ending balance for your reporting period and is your starting balance for the following period.

Section 3 – Financial Report for Terminated or Withdrawn Plans

Who must complete this report?

- Employers who withheld employee contributions to fund their equivalent plan and whose equivalent plan has been terminated or withdrawn.

- Employers that purchased a business that withheld employee contributions to fund an equivalent plan and are terminating or withdrawing that plan.

When is this report due? Section 1 and Section 3 must be filed within 30 days after the effective date of the termination or withdrawal of the equivalent plan.

Instructions

For plan terminations or withdrawals, answer all questions based upon the plan's activity from January 1 of the plan's most recent year through the effective date of the termination or withdrawal. This is considered your reporting period.

Line 16. Enter the starting balance of your account for the reporting period. Your starting balance is the amount of contributions you collected from your employees during the prior period minus plan expenses including administrative costs and benefits paid in that period. (See the example listed in the instructions for Line 9).

If you did not have an equivalent plan before your reporting period, or had no starting balance, enter \$0.

Line 17. Enter the total amount of employee contributions withheld during the reporting period. If no contributions were withheld, enter \$0.

Line 19. Enter your administrative costs for the reporting period. Administrative costs include all expenses incurred to administer your equivalent plan. Examples of administrative costs are expenses related to: human resources, third-party administration, accounting, software, materials, legal, replacement workers, application and reapplication fees, etc.

Line 20. If your plan is an employer-administered plan, enter the total of all benefits paid for the reporting period. If your plan is fully insured, enter \$0.

Line 21. Add lines 19 and 20.

Line 22. Subtract line 21 from line 18. This amount is the ending balance for your reporting period.

Line 23. Enter any administrative costs due for the reporting period that you have not paid yet.

Line 24. If your plan was an employer-administrated plan, enter the amount of benefits that have been approved, but not yet paid. If your plan is fully insured, enter \$0.

Line 26. Subtract line 25 from line 22. This is the balance of employee contributions held in trust after all remaining expenses when your plan ended. You must pay this amount to Paid Leave Oregon when your plan is withdrawn or terminated.

Make your payment:

- Electronically through Frances Online at frances.oregon.gov
- By mailing it to:

**Attn: Paid Leave Oregon
Oregon Employment Department
875 Union St NE
Salem, OR 97311**

Date of report (MM/DD/YYYY): ____ / ____ / ____

Reporting period start date (MM/DD/YYYY): ____ / ____ / ____

Reporting period end date (MM/DD/YYYY): ____ / ____ / ____

This is an amended report:

☐ Yes ☐ No**EMPLOYER INFORMATION - BUSINESS NAME**

Business name: _____

☐ Federal Employer Identification Number (FEIN): _____ - _____ or☐ Business Identification Number (BIN): _____ - _____**CONTACT INFORMATION**

First name: _____ Last name: _____

Phone number: (____) ____ - _____

Email address: _____

Language preference: _____

PHYSICAL ADDRESS

Street line 1: _____

Street line 2: _____

Unit type: _____ Unit number: _____ City: _____

State: _____ Zip: _____ County: _____

Attention: _____

MAILING ADDRESS *(If different from physical address)*

Street line 1: _____

Street line 2: _____

Unit type: _____ Unit number: _____ City: _____

State: _____ Zip: _____ County: _____

Attention: _____

Business name:		FEIN/BIN:
SECTION 1 - BENEFIT UTILIZATION REPORT		
All employers with an equivalent plan must complete this section. Enter all amounts for the reporting period. See the instructions for additional information.		
1.	Total benefit applications received during the period	
	A. Family leave	
	B. Medical leave	
	C. Safe leave	
2.	Total benefit applications approved during the period	
	A. Family leave	
	B. Medical leave	
	C. Safe leave	
3.	Total benefit applications denied during the period	
	A. Family leave	
	B. Medical leave	
	C. Safe leave	
4.	Number of workdays of leave taken for all employees	
5.	Number of benefit applications canceled before leave began	
6.	Number of appeals received after you issued a denied decision	
7.	Enter the number of employees who appealed their denial and were granted benefits	
8.	Enter the number of employees who appealed their denial and were denied benefits	
SECTION 2 - FINANCIAL REPORT FOR CONTINUING PLANS		
Complete this section if you are an employer who withheld contributions from your employees to fund your equivalent plan and your equivalent plan is continuing into the following year. Enter all amounts for the reporting period. See the instructions for additional information.		
9.	Starting balance	\$
10.	Employee contributions withheld	\$
11.	Contributions balance. Add lines 9 and 10	\$
12.	Administrative costs	\$

Business name:		FEIN/BIN:
13.	Benefits paid to employees	\$
14.	Total expenses. Add lines 12 and 13	\$
15.	Ending balance. Line 11 minus line 14	\$
SECTION 3 - FINANCIAL REPORT FOR TERMINATED OR WITHDRAWN PLANS		
Complete this section if you are an employer who withheld contributions from your employees to fund your equivalent plan and now have a terminated or withdrawn plan. Enter all amounts for the current period, starting January 1 through the effective date of the termination or withdrawal. See the instructions for additional information.		
16.	Starting balance	\$
17.	Employee contributions withheld	\$
18.	Contributions balance. Add lines 16 and 17	\$
19.	Administrative costs	\$
20.	Benefits paid	\$
21.	Total expenses. Add lines 19 and 20	\$
22.	Ending balance. Line 18 minus line 21	\$
23.	Administrative costs not yet paid	\$
24.	<i>(Employer Administered Plans ONLY)</i> Balance of benefits approved but not yet paid	\$
25.	Total outstanding expenses. Add lines 23 and line 24	\$
26.	Employee contributions held in trust after all expenses. Line 22 minus line 25	\$

Business name:	FEIN/BIN:
CERTIFICATION	
<input type="checkbox"/> I certify under penalty of law that the information I have provided is true and correct to the best of my knowledge and belief.	
_____	_____
Contact signature	Date (MM/DD/YYYY)
<input type="checkbox"/> I am an authorized representative.	

Authorized representative name (<i>print</i>)	

Authorized representative signature	Date (MM/DD/YYYY)

Provide all required information. Missing information can cause a delay in processing your request.

Upload this completed form to your Frances Online account at frances.oregon.gov or mail this completed documentation to:

Attn: Paid Leave Oregon
Oregon Employment Department
875 Union St NE
Salem, OR 97311

Need help?

The Oregon Employment Department (OED) is an equal opportunity agency. OED provides free help so you can use our services. Some examples are sign language and spoken-language interpreters, written materials in other languages, large print, audio, and other formats. To get help, please call 833-854-0166 (toll free). TTY users call 711. You can also send an email to paidleave@oregon.gov.