

HOW TO CHECK EMPLOYEE CONTRIBUTIONS

A new program that allows employees in Oregon to take paid time off for some of life's most important moments that impact our families, health, and safety.

Do I have to pay contributions?

Almost all people that work in Oregon have to to pay employee contributions to Paid Leave Oregon. You pay contributions and are eligible for benefits unless you work for the federal government, a Tribal government, or you are self-employed.

What if I work in more than one state, including Oregon?

Check out our step-by-step quide to find out if you should be making contributions.

How much do I pay in contributions?

Employee contributions are 0.6% of wages for 2023. For example, for \$1,000 in wages, you would pay \$6 (\$1,000 x 0.006=\$6) as your portion of contributions. You only pay contributions on \$132,900 in wages for 2023. Gross wages are the amount you are paid before any taxes or deductions are taken out. Employers calculate your contributions based on your gross wages. If you have specific deductions such as flexible spending or health savings accounts, they are removed from your gross wages before your employer calculates your contribution.

How do I pay contributions?

Your employer takes your contributions from your wages each time they pay you. They report and send them to the Employment Department at the end of each quarter. Your contributions are listed on your paystub as a deduction from the wages you receive.

What if my employer wants to pay my contributions?

Employers can choose to pay for some or all of their employees' contributions. If your employer has decided to pay some or all of your contributions, they must tell you what they are paying in writing, such as in a company policy or a notice sent out to staff. If your employer said they are paying all of your contributions, they can't take anything out of your wages for contributions. If they are paying only part of your contributions, they can take out the remaining amount from your wages. For example, if you employer is paying 50% of employee contributions for you, for 1,000 in wages, your employer couldn't take out more than $3 (1,000 \times 0.006 \times 0.5=3)$.

How can I check that my employer is taking the right amount?

You can use our <u>contributions calculator</u> for a quick estimate.

To manually calculate your contribution, you will need a copy of your paystub. All paystubs look different.

- 1. Find "gross wages" on your paystub. This is your total wages before any deductions.
- 2. Multiple "gross wages" by 0.006. This is the highest amount of contributions that your employer should take out.
- **3.** Find the Paid Leave Oregon amount that your employer took out of your wages. This amount could be listed in a section with taxes, such as federal withholding, Statewide Transit Tax, and Medicare.



- **4.** If the amount your employer took out of your wages is more than the amount you calculated:
 - a. Your employer may have taken out extra contributions as a correction for an earlier pay period. See below for how to check for corrections.
 - b. Your employer may have taken out more contributions than Paid Leave allows.
- 5. If the amount your employer took out is less than the amount you calculated:
 - a. You may have payments that your employer takes out before contributions, so you pay less contributions.
 - b. Your employer may be paying some or all of your contributions for you.
 - c. Your employer may have not have taken enough contributions.

Can an employer take out more than Paid Leave allows from my pay?

If your employer does not take out enough contributions from your paycheck, they can fix it by taking out more contributions from your future paychecks, as long as they make the correction during the same calendar quarter. For example, if your employer missed taking out your contributions in February, to fix the mistake they need to take out the missing contributions before March 31. If your employer does not take out enough contributions by the end of the quarter, they must pay the missed contributions and can't take those contributions from your wages.

Contributions for paychecks issued in 2023:	Can be taken from paychecks issued through:
Quarter 1: January, February, March	March 31
Quarter 2: April, May, June	June 30
Quarter 3: July, August, September	September 30
Quarter 4: October, November, December	December 31

To check if your total contributions are correct for a quarter, you need the last paystub you received for that quarter. For example, you would use the last paystub you received for March wages to check the contributions amount for quarter 1. Then, locate your "year to date" ("YTD") amount for gross wages and Paid Leave contributions. Use the same steps listed above to find out if your employer took out the correct amount. If the amount you paid for contributions for the quarter is more than you calculated based on your gross YTD wages, then your employer may have taken the wrong amount.

What do I do if I think my employer is taking too much in contributions?

You should notify your employer immediately if you think they made a mistake. You can work together to find out if the contribution amount is correct. If your employer has questions regarding Paid Leave Oregon contributions, they should contact the Oregon Employment Department Contributions and Recovery Unit for assistance at 503-947-1488. If you tell your employer that you believe they are taking too much in contributions from your wages and they disagree, you can file a complaint with Oregon Bureau of Labor & Industries (BOLI) through their File a complaint page. If you have questions, email BOLI_help@boli.oregon.gov or call 971-245-3844.

