

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.

**Note:** For an employee who works in more than one state and in Oregon, this fact sheet can help employers and employees decide if the employee is eligible for Paid Leave contributions and benefits. Guidance is also available in [Oregon Administrative Rule 471-070-3100](#).

**What is Place of Performance?** Place of Performance means the physical area where a person does most of their work. Paid Leave Oregon determines both contributions and benefits based on the wages paid to the employee. If an employee earns all their wages entirely in Oregon, they contribute to and are eligible for Paid Leave benefits.

**My business is in another state that already has a paid leave program. Do we participate in Oregon's program as well?**

It depends where the employee is working. Contributions for Paid Leave Oregon are required for employees that primarily work in Oregon, even if employees live in another state, occasionally work in another state, or if the business is located/headquartered in another state but the employee works remotely from Oregon. Oregon and Washington, for example, aligned our rules relating to place of performance and remote work. More information is available in the [Washington place of performance letter](#).

**Some or all of my employees work remotely. Where is their work location decided?**

If the employee permanently works remotely in Oregon, then their work location is in Oregon, even if the work is directed from another state.

**Does the employee and employer contribute to Paid Leave Oregon if the employee lives in another state but works in Oregon?**

Generally, if an employee physically works in Oregon, then employers send contributions to Paid Leave Oregon. Employer and employee contributions are generally required for employees that primarily work in Oregon, even if the employee lives in another state or occasionally works in another state.

## Guide for employees working in more than one state:

When you, the employer, have employees who work in more than one state, please follow these steps to decide if contributions should be made to Paid Leave Oregon. It is important to follow these steps for each employee since the answers could be different for everyone. Once you answer yes to a question, stop and do not go to the next step.

**Step 1:** Does the employee perform work in one state, or primarily work in one state, but sometimes works in another state (not on a regular basis)?

1. **Yes**, they work entirely in Oregon. You report all wages earned for that employee to Oregon, and pay Paid Leave Oregon contributions. **Stop, don't go further.**
2. **Yes**, they work entirely in another state besides Oregon. Do not report any wages earned by this employee to Oregon or pay any contributions for Paid Leave Oregon. **Stop, don't go further.**
3. **No**, they perform and regularly work in and outside of Oregon. **Go to Step 2.**

**Step 2:** Is there a base of operation where the employee physically starts work and returns to work?

1. **Yes**, the base of operation is in Oregon. You report all wages earned for that employee to Oregon, and pay Paid Leave Oregon contributions. **Stop, don't go further.**
2. **Yes**, the base of operation is outside of Oregon. Do not report any wages earned by this employee to Oregon or pay any contributions for Paid Leave Oregon. **Stop, don't go further.**
3. **No**, there is no base of operation. **Go to Step 3.**

**Step 3:** Do you direct or control the work from Oregon and the employee works in Oregon?

1. **Yes**, I direct or control work from Oregon and the employee performs work in Oregon. You report all wages earned for that employee to Oregon, and pay Paid Leave Oregon contributions. **Stop, don't go further.**
2. **No**, I direct or control work from outside of Oregon, and the employee works in the state where the direction or control occurs. Do not report any wages earned by this employee to Oregon or pay any contributions for Paid Leave Oregon. **Stop, don't go further.**
3. **No**, I do not direct or control the work from anywhere. **Go to Step 4.**
4. **No**, I direct or control work in a state the employee does not work. **Go to Step 4**

**Step 4:** Is the employee an Oregon resident?

1. **Yes**, You will report all wages earned for that employee to Oregon, and pay Paid Leave Oregon contributions.
2. **No**, Do not report any wages earned by this employee or pay any contributions for Paid Leave Oregon.