



## **NOTICE TO AGRICULTURAL EMPLOYERS FEBRUARY 2002**

Our records show that you are an agricultural employer who:

- Reports withholding taxes annually using Form WA.
- Does not report Unemployment Insurance tax or Tri-Met or Lane Transit taxes.
- Maintains active workers' compensation insurance coverage.

If you do not meet all three of the bulleted criteria above, our records regarding your Workers' Benefit Fund (WBF) assessment-reporting status may be in error. Please call (503) 947-7939 to clarify which forms you use and how often you need to report the WBF assessment.

### **If you meet all three of the bulleted criteria above, please read on.**

The 2001 Legislative Assembly passed legislation that enables you to report your Workers' Benefit Fund assessment on the same schedule that you report all other state payroll taxes to which you are subject. Our records show that you will report your 2002 state withholding taxes at year's end using Form WA. Accordingly, you also may report your 2002 WBF assessment at year's end instead of quarterly.

This is to notify you that we will not be sending you quarterly 2002 Oregon Workers' Benefit Fund Assessment forms (Form OQ-WBF) in February 2002.

Instead, we will mail your reporting instructions and an annual reporting form in November 2002. The form will look exactly like Form OQ-WBF, but you will report the full year's hours worked. The report for the full calendar year 2002 will be due January 31, 2003.

You should have already received your 2002 payment coupons (Form OTC) in December 2001. You may remit WBF assessment payments along with any withholding tax payments that you make throughout the year, if this is more convenient for you, but you are not required to pay the WBF assessment for calendar year 2002 until the reporting form is due (no later than January 31, 2003).

You will continue to report the WBF assessment annually as long as you report state withholding taxes annually. Please be advised, however, that if you change to a quarterly filing schedule for state withholding or other payroll taxes, or you cease to be subject to any state payroll tax other than the WBF assessment, you will revert to a quarterly filing schedule for the WBF assessment.

If you have any questions about this notice, please call (503) 947-7939.