

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.

### Who are considered small employers for Paid Leave Oregon?

A small employer has less than 25 employees.

### Are small employers covered by Paid Leave Oregon?

Yes, Paid Leave Oregon covers all employers— large and small – and their employees.

### Are small employers required to pay contributions?

Contributions are paid by employees (60%) and employers (40%). Small employers are not required to pay the employer portion (40%) of contributions, but they still must withhold and submit the employee portion of contributions with their payroll reports.

### What job protections must small employers provide?

Like all employers, small employers must return employees who take paid leave back to their position if it still exists. If the position no longer exists, the employer may choose to put the employee in a different position with similar job duties with the same pay.

**Which employees are counted in the 25?** We will use payroll reports to count employees to determine employer size, including full-time, part-time, seasonal, and temporary employees, as well as out-of-state workers. Only employees hired to replace those taking paid leave are excluded from the count.

### How will employer size be determined when contributions begin in January 2023?

Employer contribution amounts are based on total employer size. This includes the number of employees working within Oregon and those outside the state. If an employer has 25 or more employees, they must pay the employer's share of the contribution for employees who earn wages in Oregon. If an employer has fewer than 25 employees, the employer is not required to pay the employer's share of the contribution for employees who earn wages in Oregon. Employers can find details in the upcoming combined payroll-reporting guide and the employer guidebook.

### How is employer size determined annually after 2023?

Every year, we will count the total number of employees for each quarter and then calculate the average of four quarters. Each November, we will notify employers of their employer size for the following year.

## Does Paid Leave Oregon count employees the same as the Oregon Family Leave Act (OFLA)? If an employer isn't covered by OFLA, is it still considered a small employer for Paid Leave Oregon?

There are significant differences in how OFLA and Paid Leave Oregon determine employer size. OFLA coverage does not matter when determining employer size for Paid Leave Oregon.

	Paid Leave Oregon	OFLA
Are small employers covered?	Yes, but small employers don't pay employer contributions	No
What is a small employer?	Fewer than 25 employees	Fewer than 25 employees
Who is counted as employees?	All employees working inside and outside of Oregon	All employees working inside Oregon
How is size determined?	Quarterly average number of employees in the previous year	Whether 25 or more people were employed for 20 or more workdays during each of 20 workweeks in the current or previous year

**Is there support for small employers when their employees take paid leave?** Yes. Small employers that agree to pay the employer portion of contributions can receive assistance grants to help with the costs of hiring a replacement worker or other significant wage-related costs.

**How much money is available in assistance grants?** Up to \$3,000 for each employee who takes leave, up to \$30,000 per year.

### What are the types of assistance grants?

The following grants are available:



\$3,000 to hire a replacement worker.



\$1,000 for wage-related costs, such as overtime or training costs.

**What are the requirements to receive a grant?** To receive a grant, small employers must commit to paying employer contributions (40% of the total rate) for at least eight calendar quarters after receiving the grant. They must complete an application and submit documentation that a replacement worker was hired or that there were wage-related costs.

### Are employers required to repay grants?

Employers only have to repay grants if there is an amendment to their employer size and they are no longer eligible for the grant they received.