



### Accountability Requirements

Funds will only be used to pay for community safety services. Protections provided by Council Ordinance No. 20616, effective 01/01/2021, include:

- Creating a separate fund for Community Safety Tax revenue
- Ensuring that Community Safety Tax revenue won't replace existing funding
- Requiring an annual independent financial audit
- Establishing a citizen advisory board to review annual performance audits
- Requiring a 7-year review and reauthorization
- Charter amendment capping the rates and limiting use to community safety



This logo identifies programs and services that are funded through the Community Safety Payroll Tax.

*To learn more about Community Safety impacts being made from Payroll Tax Revenue, please go to:*

**[Eugene-or.gov/CommunitySafety](http://Eugene-or.gov/CommunitySafety)**

City of Eugene Finance - Community Safety  
Payroll Tax Division

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[www.eugene-or.gov/payrolltax](http://www.eugene-or.gov/payrolltax)

## Community Safety Payroll Tax:

Employer Tax  
Employee Tax  
Self-Employment Tax





## Subjectivity

- Tax subjectivity is based on the employer's location
- Businesses (Sole Proprietorships, Partnerships, S-Corps, C-Corps, Non-Profit Organizations and Governmental entities) having a physical location in the Eugene city limits are subject to the tax
- Employees working for a business located within the Eugene city limits are subject to the Employee tax. This includes remote workers living in the State of Oregon that work remotely for a business located in Eugene city limits
- Remote workers that work for a business located outside Eugene city limits are not subject to the tax
- To determine whether the business is in Eugene city limits, visit [www.eugene-or.gov/payrolltax](http://www.eugene-or.gov/payrolltax) and use the "Is My Business in Eugene?" finder

## Community Safety Tax

The Community Safety tax has three components:

- Employer Payroll tax
- Employee Payroll tax
- Self-Employment tax

### *Employer Payroll Tax*

- Paid quarterly by employers on all subject wages paid to all employees during the full quarterly reporting period
- The Employer tax rate is 0.0021 (or 0.21%) of all subject wages paid to all employees during the reporting quarter
- Employers pay the Employer tax and remit the Employee tax to the City of Eugene

### *Employee Payroll Tax*

- Paid by employees through payroll withholding
- Based on employee wages
- The Employee tax rate may be exempt (0.0000), reduced (0.0030), or standard (0.0044)

### *Self-Employment Tax*

- Captures individual owner contributions based on annual net income from self-employment
- Applies to Sole Proprietorships and Partners in Partnerships
- The Self-Employment tax is based on net earnings typically found on the taxpayer's Schedule SE (Line 2) less a \$400 exclusion per taxpayer

## How to file

### *Online Filing*

- Online filing is the preferred method to file, make secure payments, and receive important notifications
- Visit <https://eugene.munirevs.com> to register a business
- Once the account is created, applicable tax forms will be added to the account

### *Paper Filing*

- Visit [www.eugene-or.gov/payrolltax](http://www.eugene-or.gov/payrolltax) for downloadable, fillable PDF documents
- To obtain tax forms or instructions in an alternate format, please call 541-682-5053
- To file: mail the form, applicable payment voucher, and include a check/cashier's check or money order. Send the filing with payment to the address on the tax form

