



Community Safety Payroll Tax:

Employer Tax

Employee Tax

Self-Employment Tax

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

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 and use the "Is My Business in Eugene?" finder



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

Eugene-or.gov/CommunitySafety

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

City of Eugene Finance - Community Safety Payroll Tax Division

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www.eugene-or.gov/payrolltax



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 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



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