

A 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 calculates 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 each employee works. 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, they must pay contributions. 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 my employees work remotely. Where is their work location?

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 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. Paid Leave generally requires employer and employee contributions 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, has an employee who works in more than one state, please follow these steps to decide if you should pay contributions to Paid Leave. It is important to follow these steps for each employee because the answers could be different for everyone. Once you answer yes to a question, stop and don't 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 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. **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 contributions. **Stop, don't go further.**
2. **Yes**, the base of operation is outside of Oregon. Don't report any wages earned by this employee to Oregon or pay any contributions for Paid Leave. **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 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. Don't report any wages earned by this employee to Oregon or pay any contributions for Paid Leave. **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 report all wages earned for that employee to Oregon and pay Paid Leave contributions.
2. **No.** Don't report any wages earned by this employee to Oregon or pay any contributions for Paid Leave.