



City of Eugene
EMPLOYER PAYROLL TAX
Quarterly Tax Return

Form EUG-RTR
2023

Business name	Federal employer identification number (FEIN)
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Reduced tax rate

If you had annual average employment of two employees or less, you may be eligible for a reduced tax rate on up to \$100,000 in payroll paid. Complete both Sections A and B below and include this page with the Form EUG-PY-1 if applying for the reduced tax rate.

Note: If you are filing an **initial** or **final return**, see instructions for calculating your average annual employment.

Section A - Average annual employment. Enter the employee total for each month. Include all active full-time, part-time, temporary, and seasonal employees that were employed for each month. Don't include temporary employees contracted through a professional employer organization or staffing service.

Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

Total: divided by 12 = Round to two decimal places. This is your **average annual employment**.

If your average annual employment is **2.00** employees or less, you qualify for the reduced tax rate. Complete the following worksheet to calculate your tax. If you do not qualify, you do not need to submit page 3 with your return.

Section B - Reduced tax rate worksheet.

Important - Use this worksheet only if you are filing a **4th quarter** or **final return** and you have an average annual employment of two employees or less. If you qualify for the reduced tax rate, check the box on the front of the form and fill in line 1 (*Total subject wages paid during the quarter*) before completing this worksheet.

1. Enter total subject wages paid during the year .	1.	\$	
2. Total subject wages eligible for the reduced tax rate.	2.	\$	100,000.00
3. Is line 2 more than line 1?			
a. If yes, multiply line 1 by 0.0015 , skip lines 4 and 5, and enter on line 6.	3a.	\$	
b. If no, line 1 minus line 2.	3b.	\$	
4. Multiply line 3b by 0.0021	4.	\$	
5. Tax on first \$100,000	5.	\$	150.00
6. Add lines 4 and 5	6.	\$	
7. Enter the total tax paid for the first three quarters .	7.	\$	
8. Enter prepayments for the 4th quarter	8.	\$	
9. Add lines 7 and 8	9.	\$	
10. Is line 6 more than line 9?			
a. If yes, line 6 minus line 9. This is your tax to pay . Enter on line 4 of Form EUG-PY-1 and complete the rest of the form.	10a.	\$	
b. If no, line 9 minus line 6. This is your overpayment . Enter on line 7 of Form EUG-PY-1.	10b.	\$	