

OREGON

Oregon Expands Wage Statement Requirements to Time of Hire

Provided to you by **Employco USA, Inc.**

Important Dates

May 26, 2025

Oregon amends its rules regulating minimum wage, overtime and working conditions to require employers to provide all employees with a written explanation of earnings and deductions on itemized statements at the time of hire.

Jan. 1, 2026

The amendment becomes effective.

On May 26, 2025, Oregon [amended](#) its rules regulating minimum wage, overtime and working conditions to require employers to provide all employees a written explanation of earnings and deductions shown on itemized statements at the time of hire. This amendment becomes effective on **Jan. 1, 2026**.

Background

Oregon law requires employers to provide employees (other than excluded employees) with written, itemized statements of earnings that include the following information:

- The date of the payment;
- The dates of work covered by the payment;
- The employee's name;
- The employer's name and business registry or identification number;
- The employer's address and telephone number;
- The rate(s) of pay;
- The basis on which employees are paid, whether by the hour, shift, day or week or on a salary, piece or commission basis;
- Gross wages;
- Net wages;
- The amount and purpose of each deduction made during the relevant period of service that the payment covers;
- Allowances, if any, claimed as part of minimum wage;
- The regular hourly rate(s) of pay, the overtime rate(s) of pay, the number of regular and overtime hours worked and pay for those hours; and
- Employees paid a piece rate must receive information on the applicable piece rate(s) of pay, the number of pieces completed at each piece rate and the total pay for each rate.

Amendment Overview

The amendment requires employers to provide all employees, at the time of hire, with a written explanation of earnings and deductions shown on the

This Legal Update is not intended to be exhaustive nor should any discussion or opinions be construed as legal advice. Readers should contact legal counsel for legal advice. ©2025 Zywave, Inc. All rights reserved.

***Effective Jan. 1, 2026,
Oregon employers
must provide a
written explanation
of earnings and
deductions at the
time of hire.***

itemized statement. The explanation must include general information on the following:

- The employer's established regular pay period;
- A comprehensive list of all types of pay rates employees may be eligible for (including hourly pay, salary pay, shift differentials, piece-rate pay and commission-based pay), all benefit deductions and contributions, and every type of deduction that may apply;
- The purpose of the deductions that may be made during a regular pay period;
- Allowances, if any, claimed as part of minimum wage;
- Employer-provided benefits that may appear on the itemized statements as contributions and deductions; and
- All payroll codes used for pay rates and deductions, along with a detailed description or definition of each code.

This information must be sufficiently detailed to explain rates and deduction codes, but it does not need to be written in complete sentences. Employers may satisfy the written notice requirements by making the information available to employees in a location that is easily accessible to them, such as a website link, a physical document posted in a central location, a shared electronic file or delivery by email. Employers must review and update the required information by Jan. 1 of each year. Employers that fail to provide the required written explanation of wage statements at the time of hire may be assessed a \$500 penalty.

The Oregon Bureau of Labor and Industries (BOLI) will develop a model written guidance document that employers may use and customize to satisfy the amendment's written explanation of earnings and deductions requirements.

Employer Takeaways

Employers can take steps to comply with the new requirement by ensuring employees receive a compliant written explanation of earnings and deductions shown on itemized wage statements at the time of hire starting Jan. 1, 2026. Employers should also monitor the BOLI's [website](#) for the publication of the model written guidance.