

# ORS 316.162

## Definitions for ORS 316.162 to 316.221. As used in ORS 316.162 to 316.221:

(1) “Employer” means:

- (a) A person who is in relation to another person such that the person may control the work of that other person and direct the manner in which the work is to be done; or
- (b) An officer or employee of a corporation, or a member or employee of a partnership, who as an officer, employee or member is under a duty to perform the acts required of employers by ORS 316.167, 316.182, 316.197, 316.202 and 316.207.

(2) “Wages” means remuneration for services performed by an employee for an employer, including the cash value of all remuneration paid in any medium other than cash, except that “wages” does not include remuneration paid:

- (a) For active service in the Armed Forces of the United States as to which no withholding is required by the Internal Revenue Code.
- (b) To an employee of a common carrier to the extent that 49 U.S.C. 14503 and 40116 prohibit the remuneration from withholding for state income taxes.
- (c) For domestic service in a private home, a local college club or a local chapter of a college fraternity or sorority.
- (d) For casual labor not in the course of the employer’s trade or business.
- (e) To an employee whose services to the employer consist solely of labor in connection with the planting, cultivating or harvesting of seasonal agricultural crops if the total amount paid to the employee is less than \$300 annually.
- (f) To seamen who are exempt from garnishment, attachment or execution under title 46 of the United States Code.
- (g) To persons temporarily employed as emergency forest fire fighters.
- (h) To employees’ trusts exempt from tax under provisions of the federal Internal Revenue Code.
- (i) For services performed by a duly ordained, commissioned or licensed minister of a church in the exercise of the minister’s ministry or by a member of a religious order in the exercise of religious duties required by the order, which duties are not commercial in nature.
- (j) For services provided by an independent contractor, as defined in ORS 670.600.
- (k) To or on behalf of an employee, a beneficiary of an employee or an alternate payee under or to an eligible deferred compensation plan that, at the time of the payment, is a plan described in section 457(b) of the Internal Revenue Code and that is maintained by an eligible employer described in section 457(e)(1)(A) of the Internal Revenue Code.
- (L) When the remuneration is exempt from taxation under this chapter. [1969 c.493 §24; 1971 c.690 §1; 1973 c.229 §1; 1977 c.604 §1; 1981 c.705 §3; 1985 c.87 §3; 1989 c.762 §2; 1997 c.839 §15; 1999 c.21 §42; 1999 c.90 §13; 1999 c.580 §9; 2001 c.660 §40; 2003 c.77 §16; 2003 c.704 §6; 2005 c.533 §7; 2019 c.134 §1]