

ITEMIZED PAY STATEMENTS

Employers must provide an itemized pay statement with every payment of wages, commissions, or salary. [ORS 652.610](#).

The statement may be provided electronically, so long as the employee expressly agrees, and so long as the employee may print or store the electronic information upon receipt.

The itemized statement must include the date of the payment, the pay period dates, the name of the employee and the employer, and the employer's business registry or business identification number, address, and telephone. The statement must include the rate (or rates) of pay, and whether the employee is paid by the hour, day, shift, week, or on a salary, piece, or commission basis. The statement must also include the gross and net pay for the period, the amounts and purposes of any deductions, and any allowances claimed as part of the minimum wage (such as lodging, meals, facilities, or services for the employee's private benefit). For non-exempt employees, the statement must show the regular rate of pay and the number of regular hours worked, the overtime rate and the number of overtime hours, and if the employee is paid a piece rate, the applicable piece rate (or rates) of pay, the number of pieces completed at each piece rate, and the total pay for each rate.

Explaining the Itemized Statement

Effective January 1, 2026, [SB 906](#) (2025) requires that all employers notify all new hires of information about earnings and deductions to help them understand what is contained in the itemized statement. Employers are required to review and update this information by January 1 of each year.

BOLI has developed the following template that employers may adapt to meet this notice requirement. Employers may provide the notice electronically, by posting it in a conspicuous place on the premises, by handing the employee the information on paper, or by another way that ensures the information is available in a location easily accessible to employees. Including the notice in the employee handbook is also an option. The explanation must include general information on the employer's established regular pay period; all types of pay rates the employee may be eligible for (such as hourly, salary, shift differential, piece rate(s) and commission-based pay); all benefit contributions and deductions; every type of deduction that might apply; the purpose of all deductions; allowances, if any, claimed as part of the minimum wage; employer-provided benefits as contributions and deductions; and all payroll codes for contributions and deductions with a detailed description or definition of each code.

Understanding Your Pay Statement

You can expect to receive an itemized pay statement with every payment of wages, commissions, or salary. We are providing the following information to ensure you understand the information on your itemized pay statement. Please reach out to [Click or tap here to enter the person or office employees contact with questions about paystubs.](#) with any questions you may have.

Pay period: **[The following is an example; adapt this information to reflect the pay period for your organization]**

Semi-monthly (1st through the 15th and the 16th through the end of the month)

Paydays are the 5th and 20th of the month. (If that day falls on a weekend or holiday, payday will fall on the next business day.)

Workweek for purposes of overtime (if applicable): **[The following is an example; adapt this information to reflect the workweek used by your organization]**

12:00 am on Monday through 11:59 pm on Sunday

Types of pay may include: **[The following are examples; include all the types of compensation applicable to your organization and the corresponding payroll codes]**

Hourly (HRLY)

Salary (SLRY)

Shift Differential - \$ 0.50 per hour for swing shift; \$ 1.00 per hour for graveyard shift – (DIFF)

Piece rate (PR)

Commission on sales - as specified in separate agreement – (CMN)

Expense reimbursements/mileage (EXP)

Per diem (PD)

Possible Benefit Contributions: **[The following are examples; include all the types of benefit contributions applicable to your organization and the corresponding payroll codes]**

Pension (PEN)

401(k)

Stock Options (SO)

Profit Sharing (PS)

Oregon Sick Time (OST)

Paid Leave Oregon (PDLO)

Vacation (V)

Parking Allowance (PA)

Possible Deductions: **[The following are examples; include all the types of taxes, local taxes, and deductions applicable to employees in your organization and the corresponding payroll codes]**

Taxes:

Old-Age, Survivors and Disability Insurance (OASDI)

Medicare

Federal Withholding (FICA)

State Tax – OR
Oregon Statewide Transit Tax (OSTT)
Oregon Worker Benefit Fund (ORWBF)
Paid Leave Oregon (PDLOR)
Local Taxes of the jurisdiction where the employee is located

Benefits:

Group Health Insurance
Spouse/Dependent Group Plan
Standard Life Insurance
Vision Insurance
Dental Insurance
Retirement
401(k)
Health Savings Account (HSA)
Deferred Compensation

Other Deductions:

Charitable Donation (CHD)
Long-term Disability (LTD)
Short-term Disability (STD)
Union Dues (DUES)
Allowances claimed against minimum wage
Deductions taken pursuant to Commission Agreement

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