

## Paid Leave Oregon | Place of Performance Examples

The following examples are extracted from the Paid Family Leave Insurance, Oregon Revised Statutes OAR 471-70-3100, Place of Performance. These examples are provided to assist you in determining whether an out-of-state remote worker is eligible for Paid Leave Oregon.

EXAMPLE	DO I CONTRIBUTE TO PAID LEAVE OREGON?
Robert lives in Vancouver, WA, but rides a motorcycle to work at a company in Southeast Portland. Because Robert’s service is performed entirely within Oregon, all wages earned are considered performed in Oregon and are PFMLI subject wages for Oregon. The fact that Robert resides in Washington does not matter.	Yes
A storm hits Idaho. An employer in Oregon dispatches Rick who typically lives and works in Oregon to help with repair work. Rick works on an isolated project in Idaho for the employer for two weeks, and then returns to work in Oregon. Rick’s employment is considered performed in Oregon and all wages earned for work in both Oregon and Idaho are PFMLI subject wages for Oregon.	Yes
Shannon works for an employer located in Oregon but works remotely on a permanent basis from a home office in California. Shannon never performs any service in Oregon. Even though the work is directed from Oregon, the service is performed entirely at Shannon’s home in California. Therefore, the wages earned by Shannon are considered performed in California and are not PFMLI subject wages for Oregon.	No
Ganesh is a foreman in Oregon for an Oregon business for several years. Ganesh was moved from the Oregon job to a Texas job where Ganesh worked for seven months until the job was complete, at which time Ganesh returned to Oregon to continue work for the same Oregon employer. Although Ganesh was in Texas for seven months, the employee’s regular work is in Oregon, and the Texas work was temporary in nature and incidental to the work performed in Oregon. Therefore, the place of performance is considered Oregon and all of Ganesh’s wages earned for work in both Oregon and Texas are PFMLI subject wages for Oregon.	Yes
Xann works for a major airline as a flight attendant and is based out of Portland, Oregon. Because Xann’s work begins and ends in Oregon and the work outside of Oregon is incidental (temporary or transitory in nature) to the work within Oregon, Xann’s place of performance is considered Oregon and all of the wages earned are PFMLI subject wages for Oregon.	Yes
Lois works for an Oregon employer that has retail stores in both Oregon and Washington. Lois works at both locations for an equal amount of time during the year. Lois’s wages are not covered under Washington’s paid leave program and Lois’s work is directed from the Oregon headquarters. Therefore, all the wages earned by Lois in Oregon and Washington are considered PFMLI subject wages for Oregon as Lois’s work is considered performed in Oregon where the work is directed or controlled.	Yes