



Greetings from the National Federation of Independent Business (NFIB), America's leading small-business advocacy association for over 75 years. NFIB represents thousands of Oregon small businesses from every industry of the state's private sector, and while 90 percent of NFIB's Oregon member-businesses have fewer than 25 employees and 70 percent have fewer than 10 employees, our members employ tens of thousands of Oregonians.

Oregon's small-business owners are hard-working men and women representing every corner of the state. According to the U.S. Small Business Administration's most-recent [Oregon Small Business Profile](#) report, the median income for individuals who were self-employed at their own incorporated business was \$51,240. The US average was \$51,816. These pre-pandemic figures include earnings from all sources.

NFIB will support efforts to improve Oregon's business climate and oppose legislation that makes it more difficult for Oregonians to own, operate, and grow their businesses.

### **Summary of 2021 NFIB Public Policy Priorities in Oregon**

- **Unemployment Insurance Tax Relief: NFIB Supports HB 3389**
  - HB 3389 will hold businesses as harmless as possible for pandemic-related layoffs, while at the same time providing partial deferral and forgiveness for 2021 tax increases.
  - The bill will keep Oregon in a lower overall tax schedule over the next decade to address long-term costs. The Employment Department estimates that HB 3389 will save Oregon employers \$2.4 billion through 2029.
- **Taxes: NFIB Opposes Tax Increases on Oregon's Small Businesses**
  - Multiple bills (HB 2840, SB 139, SB 475) are aimed at restricting or repealing Oregon's pass-through entity (PTE) tax rates created during the 2013 special session and expanded in the 2018 special session.
  - HB 2839 and SB 137-1 would disconnect Oregon from several tax-saving provisions of the federal CARES Act, most notably, the net-operating loss provision that allows for the immediate monetization of business losses, rather than having to carry losses forward to future tax years.
  - HB 2253 and HB 2457-1 seek to tax PPP funds in Oregon. These funds were a federal lifeline for small businesses impacted by the COVID-19 pandemic that Congress intended to be tax-free.
- **Labor & Legal Issues: NFIB Opposes HB 2358 & SB 483**
  - HB 2358 would require agricultural employers to pay overtime pay for hours worked in excess of 40 hours per week. Ag has always been exempt from federal overtime laws because of the unique, seasonal nature of the work and the global market of commodity prices.
  - SB 483 would shift the burden of proof on employers to demonstrate that they did not discriminate against an employee that files a complaint with Oregon OSHA, creating a presumption of wrongdoing on the part of the employer whenever an employee files a complaint, even if the employee is already on a corrective action plan or made the complaint anonymously.

Please keep NFIB and Oregon small businesses in mind as you weigh the impacts of legislation during this year's legislative session. Periodically, NFIB may send out "key vote" communications alerting you to bills of significant interest and impact for our members. Thank you for your consideration.