

**Oregon Department of Consumer and Business Services
Workers' Benefit Fund "Cents Per Hour" History**

<u>Effective Date</u>	<u>WCB/WCD Bulletin</u>	<u>Bulletin Date</u>	<u>Fund Designated</u>	<u>Cents per Work Day From</u>		
				<u>Worker¹</u>	<u>Employer²</u>	<u>Total</u>
4-21-55	SIAC	N/A	Retro. ³	1 ¢	0 ¢	1 ¢
1-1-66	2	11-1-65	Retro. Sec. Inj. ⁴	1 ½ ¢ <u>½</u> 2	0 ¢ 0 0	1 ½ ¢ <u>½</u> 2
7-1-73	90	5-29-73	Retro.	3 ¢	3 ¢ ⁵	6 ¢
7-1-73	93 ⁵	6-29-73	Sec. Inj. Admin. ⁶	1 <u>1</u> 5	0 0 3	1 1 8
4-1-74	107	3-13-74	Retro. Sec. Inj. WACC ⁶	6 ¢ 1 <u>1</u> 8	6 ¢ 0 0 6	12 ¢ 1 1 14
11-1-81	107 (Rev.)	9-15-81	Retro. Sec. Inj. HWR ⁷	6 ¢ 2 <u>2 ½</u> 10 ½	6 ¢ 0 <u>2 ½</u> 8 ½	12 ¢ 2 5 19
7-1-83	107 (Rev.)	6-30-83 ⁸	Retro. Sec. Inj.	6 ¢ <u>2</u> 8	6 ¢ 0 6	12 ¢ 2 14
10-15-83	107 (Rev.)	8-18-83	Retro. WRR ⁹	9 ¢ <u>2</u> 11	9 ¢ 0 9	18 ¢ 2 20
1-1-84	107 (Rev.)	8-18-83	Retro. WRR HWR ⁷	9 ¢ 2 <u>3</u> 14	9 ¢ 0 3 12	18 ¢ 2 6 26
1-1-88	107 (Rev.)	12-8-87	Retro. WRR ¹⁰ HWR ¹⁰ Reopen Cl. ¹¹	9 ¢ 4 ¼ <u>¾</u> 14	9 ¢ 2 ¼ ¾ 14	18 ¢ 6 ½ 1 ½ 28

	<u>Cents per Work Hour From</u> ¹²		
	<u>Worker¹</u>	<u>Employer²</u>	<u>Total</u>
1-1-95	1.7 ¢	1.7 ¢	3.4 ¢
1-1-96	1.1 ¢	1.1 ¢	2.2 ¢
1-1-98	1.6 ¢	1.6 ¢	3.2 ¢
1-1-99	2.1 ¢	2.1 ¢	4.2 ¢
1-1-2000	2.0 ¢	2.0 ¢	4.0 ¢
1-1-2001	1.8 ¢	1.8 ¢	3.6 ¢
1-1-2004	1.7 ¢	1.7 ¢	3.4 ¢
1-1-2006	1.5 ¢	1.5 ¢	3.0 ¢
1-1-2007	1.4 ¢	1.4 ¢	2.8 ¢
4-1-2013 ¹⁴	1.65 ¢	1.65 ¢	3.3 ¢
1-1-2017	1.4 ¢	1.4 ¢	2.8 ¢
1-1-2019	1.2 ¢	1.2 ¢	2.4 ¢
1-1-2020	1.1 ¢	1.1 ¢	2.2 ¢

¹ Workers' Contribution (ORS 656.506, 656.538).

² Employer Assessment (ORS 656.506, 656.509, 656.532, 656.538, 656.637).

³ Retroactive Reserve (ORS 656.506, 656.636, 656.637).

⁴ Second Injury Reserve (ORS 656.506, 656.622 - amended to WRR in 1983, 656.638 - repealed in 1981).

⁵ Bulletin No. 93 added the 3 ¢/day employer Retroactive Reserve assessment, and increased Second Injury Reserve to 1 ¢/day.

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- ⁶ One cent was designated for administration, acquisition of equipment, and staffing of the rehabilitation facility (WACC), surplus to be transferred per ORS 656.506 and 656.622 as amended in 1973 and 1975.
- ⁷ HWR = Handicapped Workers' Reserve, a modified second injury program (ORS 656.538 - 1983, 656.628 - 1981). Funding was sunset 7-1-1983 (Sec.15, ORS 656.536), but reinstated 1-1-1984 (ORS 656.538) at 3 ¢/day from both workers and employers.
- ⁸ Applicable workdays per month (for bookkeeping convenience) changed from 22 to 20 days.
- ⁹ WRR = Workers' Reemployment Reserve, formerly the Second Injury Reserve (ORS 656.506, 656.622); changed to Reemployment Assistance Reserve in 1990.
- ¹⁰ Assigns the receipts from 4½ ¢ which were formerly dedicated to the Handicapped Workers' Reserve to the Workers' Reemployment Reserve.
- ¹¹ Reopen Cl. = Reopened Claims Reserve to reimburse insurers for amounts paid to workers as a result of Board's Own Motion (ORS 656.532, 656.625)
- ¹² Cents per day changed to cents per hour effective 1-1-95 as part of combined tax program with Department of Revenue and Employment Department.
- ¹³ WBF = Workers' Benefit Fund (ORS 656.605) created 1-1-96 to include Retroactive, Handicapped Workers, Reemployment Assistance, and Reopened Claims Programs; also includes noncomplying employers and vocational assistance for pre-1986 claims, and some funding for CROET, VRD and BOLI.
- ¹⁴ For agricultural and domestic employers that report the WBF assessment annually, the WBF assessment rate is 3.2 cents per hour for all of 2013. If an employer's payroll system can not handle an extra digit because of the uneven rate, the employer pays 1.7 cents and the employee pays 1.6 cents.