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**From:**  
**Subject:**

OED Employer News - Jan. 8, 2026 QTR4 Payroll Report Filing  
Reminder



Jan. 8, 2026

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## Fourth Quarter Payroll Reports Due Feb. 2

### Due Date Moves Because Jan. 31 Falls on a Weekend

- Submit your fourth quarter **report** electronically on [Frances Online](#).
- Submit your fourth quarter **payment** to the Oregon Department of Revenue on [Revenue Online](#).
- If you have at least one employee with wages subject to Paid Leave Oregon, you **must submit Paid Leave contributions**, even if you are not subject to Unemployment Insurance taxes.
- If you need to **amend any previous quarter's payroll report**, you can do so through Frances online. If you are sending these changes by paper, you only need to submit the changes.

**We don't need paper** – When you file your quarterly reports electronically in Frances Online, it is not necessary to also mail us hard copy (paper) reports as a "back up." Also, if a third-party administrator is filing your reports, do not mail, fax or deliver us additional hard copies. Sending duplicate reports results in delays in processing your information.

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## Statewide Transit Tax Remains Unchanged as 2026 Begins

The current Statewide Transit Tax rate of one-tenth of 1 percent or .001 will remain unchanged as the new year begins.

The Oregon Department of Revenue will provide updates as needed on its [website](#).

### Oregon Workers' Compensation Educational Conference

May 7-8, 2026  
Wilsonville, Oregon



## Registration is Open for the Oregon Workers' Compensation Educational Conference, May 7-8, in Wilsonville

The two-day, in-person event is designed to help attendees navigate Oregon's workers' compensation system. That includes employers, Human Resources and safety managers, attorneys, insurers and third-party administrators, self-insured employers, worker and union representatives, and medical and rehabilitation providers.

The conference will be at the **Holiday Inn Portland**, off of I-5 South in Wilsonville. The conference will provide more than 25 sessions on workers' compensation basics, case law, return-to-work programs, legislative updates, and industry-focused discussions. Attendees can also receive up to nine hours of continuing education credits.

Early-bird registration is \$350 per person through March 31. For more information and to register, visit our [website](#).

### Paid Leave Oregon Equivalent Plan Annual Report Update



We have updated the **Equivalent Plan Annual Report Form** that you must file with Paid Leave Oregon by **Jan. 31, 2026**. Employers with equivalent plans must complete this report every year.

**Where can I find the form?** You can find the new form [here](#).

**What if I have problems using the new form?** You can contact the Employer Programs Unit at 833-854-0166 (select option 3) or use the [Contact Us Form](#) at [paidleave.oregon.gov](http://paidleave.oregon.gov). Choose "Equivalent Plans for Employers" as the subject.

**When is the form due?** The Equivalent Plan Annual Report Form is due Jan. 31, 2026, for the reporting period Jan. 1 to Dec. 31, 2025.

**For more information contact Paid Leave Oregon:**

- **Form:** [Contact Us](#)
- **Call:** 833-854-0166 (toll-free)



## UI Benefits for Striking Workers Begin in 2026: What Employers Should Expect

Senate Bill 916 (2025) authorized limited Unemployment Insurance benefits for striking workers in Oregon beginning **Jan. 4, 2026**.

Workers who are out of work because of a strike, lockout, or other labor dispute may be eligible for benefits.

Striking workers are limited to eight or 10 weeks of benefits, depending on which tax schedule is in effect on the date the strike begins. Oregon is in [tax schedule III for 2026](#), which means **they can receive up to 10 weeks**.

The Oregon Employment Department (OED) may need more information before deciding whether striking workers are eligible for benefits. If a striking worker applies for benefits, OED may send letters to employers asking for more information about:

- Why someone is out of work
- Details regarding the labor dispute
- How the labor dispute was resolved

### What is a strike or lockout?

“Strike” means a group of employees working together to refuse to perform services for an employer in accordance with state or [federal law](#).

“Lockout” means an employer has refused to allow an employee to work because of a dispute with employees affecting wages, hours, or other terms or conditions of their employment.

### Back pay for striking workers

If striking workers receive back pay from an employer after a strike, they will have to repay any benefits they received during the strike. State law requires OED to recover [overpayments](#) caused by an employer providing back pay for a strike.

Learn more on the [Oregon Unemployment Insurance Program's benefits for striking worker's page](#).

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The Oregon Employment Department (OED) is an equal opportunity agency. OED provides free help so you can use our services. Some examples are sign language and spoken-language interpreters, written materials in other languages, large print, audio, and other formats. To get help, please call 503-947-1444. TTY users call 711. You can also send an email to [communications@employ.oregon.gov](mailto:communications@employ.oregon.gov).

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