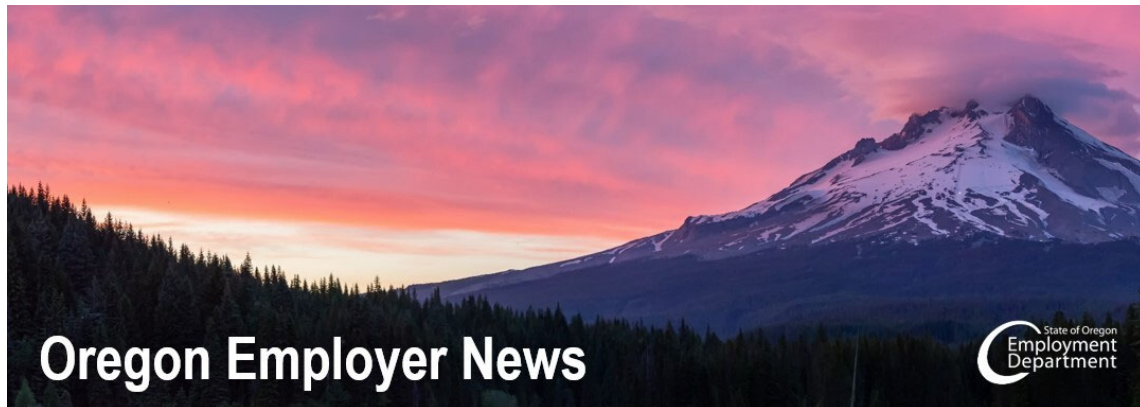




July 9, 2026

Second quarter payroll reports due July 31, we're here to help

Be sure to file your combined payroll report for the second quarter of 2026 and make any payments due by Friday, July 31.

- Please submit your second quarter report electronically through your Frances Online account.
- Make your payment when you file your payroll reports through Frances' direct connection to Revenue Online by selecting "Make a Payment with DOR."
- For help submitting your quarterly report or making payments, call us at: 503-947-1488. You can also view this ["Filing your payroll report"](#) video on our [website](#).

Remember:

- When submitting your reports, **you must report all wages, for each employee, for both Paid Leave and Unemployment Insurance.**

- 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.

Remember to check payroll reporting and payment status before Aug. 31



Make sure to review your accounts in [Frances Online](#) to ensure you have filed all required payroll reports and paid any outstanding Unemployment Insurance taxes and Paid Leave Oregon contributions **before Aug. 31, 2026**.

Taking a few minutes to review your account now can help you avoid unnecessary penalties and ensure your business remains in good standing. Even if you use a third-party provider to manage your payroll reporting and payments, employers should also check their individual accounts directly.

Employers can avoid penalties by filing all required payroll reports (including Forms OQ, OA, and/or 132) and paying the full amount owed by the Aug. 31 due date. If you are missing reports or have unpaid balances, we have already sent you a notice by mail and through your [Frances Online](#) account. However, we encourage all employers to confirm that your accounts are current and to check your U.S. mail and Frances Online account for notices.

We are dedicated to supporting employers to meet state reporting and payment requirements. If you have questions or need assistance, staff are available to help explain your options, including payment arrangements when appropriate. Employers can send a secure message through their [Frances Online](#) account or call 503-947-1488 for assistance.

Help your employees get Paid Leave Oregon information



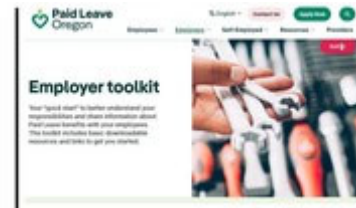
Your employees may come to you with questions about Paid Leave Oregon before they apply, while they are planning leave, or when something unexpected happens. [The Paid Leave Oregon Employer Template](#) can help you give them clear, consistent, and accurate information.

The template is a ready-to-use letter you can share with employees who may need paid leave to care for themselves, care for a family member, bond with a new child, or take safe leave. It gives employees basic information about Paid Leave Oregon, including where they can find more information and how to apply. You can also

customize the template with your organization's contact information, workplace details, or any internal steps employees should follow.

Keeping the template handy can save time for HR teams, managers, payroll staff, and anyone else who helps employees navigate leave. It can also help you make sure your employees get the information they need without having to start from scratch each time.

You can find the Employer Template in the [Paid Leave Oregon Employer Toolkit](#), along with other resources to help you understand employer responsibilities and share information with employees. Download a copy, customize it for your workplace, and keep it ready for the next time an employee asks about Paid Leave Oregon.



Employers provide opportunities for Oregon's young workers in a changing job market

A [QualityInfo.org article](#) published in June examines Oregon's youth in the labor force. Oregon's young workers are participating in the labor force at higher rates than a decade ago, but a slowing job market is making it harder for them to find work.

In 2025, nearly 40% of Oregon teens (ages 16–19) were working or looking for work, up from the historic low of 34% in 2015 and 2016, though still below participation levels seen in 2000.

At the same time, unemployment increased more sharply for young workers than for older adults. In 2025, the unemployment rate reached 16.3% for teens and 10.5% for young adults ages 20–24, compared with 4.4% for workers age 25 and older.

After the pandemic, a strong job market helped many young Oregonians enter the workforce as businesses reopened and hired workers. However, job growth has slowed, and employers are hiring less than they were a few years ago. As a result, opportunities for young workers are becoming more uncertain.

Providing teens and young adults with opportunities to gain work experience can help them build valuable skills, improve future job prospects, and support long-term career success.



Visit [QualityInfo.org](https://qualityinfo.org) for the complete article, and analysis of other labor market trends.

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.

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