

**From:** Oregon Employment Department <OregonEmploymentDepartment@public.govdelivery.com>  
**Sent:** Wednesday, November 19, 2025 1:41 PM  
**To:** REJZER Laurie B \* OED  
**Subject:** OED Employer News: Nov. 19 - 2026 Tax, Contribution Rate Information: TEST



November 19, 2025

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## **Oregon Employment Department announces 2026 tax and contribution rates for Unemployment Insurance and Paid Leave Oregon**

Each November, the Oregon Employment Department (OED) notifies employers of their tax and contribution rates for the next calendar year. On Nov. 14, OED mailed each employer their 2026 rate information for both Paid Leave Oregon and Unemployment Insurance. Employers can also find **2026 tax and contribution rate information in their [Frances Online accounts](#), posted on Nov. 15.**

The following is a summary of the tax and contribution rates for the 2026 calendar year.

### **2026 Unemployment Insurance (UI) payroll tax schedule and rate**

Oregon UI will remain in Tax Schedule 3 for 2026.

- For all subject employers, the 2026 taxable wage base is **\$56,700 per employee**. This is a 4.4% increase from \$54,300 per employee in 2025.
- The payroll tax rate for new employers (those with less than 12 months experience) will remain at **2.4%**.

## 2026 Paid Leave Oregon contribution rate

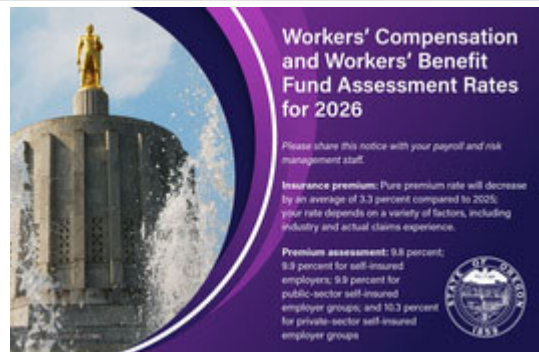
The Paid Leave contribution rate will continue to be **1% of subject wages** up to **\$184,500** per employee for 2026. This is the [Social Security taxable maximum wage](#) amount for 2026. Employers and employees each pay a portion of the contribution rate, with employees paying 60% and employers (those with 25 or more employees) paying 40%.

If you have questions about Paid Leave Oregon contributions and how much you should be withholding from your employees' paychecks, you can: send us a message through your Frances Online account, use our online [Contact Us form](#) or call 833-854-0166.

Look for your 2026 tax and contribution rate notice in the mail and online in your [Frances Online account](#).

## DCBS announces final workers' compensation rates for 2026

The Oregon Department of Consumer and Business Services (DCBS) mailed postcards to employers announcing the workers' compensation final rates for 2026.



The **pure premium rate** will decrease by an average of **3.3%** from 2025. Actual employer rates vary based on factors such as industry type and actual claims experience.

For 2026, the **premium assessment rates** are:

- 9.8% for insured employers
- 9.9% for self-insured employers
- 9.9% for public-sector self-insured employer groups
- 10.3% for private-sector self-insured employer groups

The [Workers' Benefit Fund assessment rate](#) is decreasing to **1.8 cents per hour (or partial hour) worked** in 2026. Employers must pay at least **0.9 cents per hour**.

For more information, contact your workers' compensation insurer, call DCBS at 800-452-0288, or visit our [website](#).

## Help your employees get covered during Open Enrollment



Open Enrollment for **2026 health coverage** is happening **now through Jan. 15, 2026!** This is the time for Oregonians to sign up, renew, or change health insurance through [Oregon Health Care.gov](https://oregonhealthcare.gov).

As an employer, you play a key role in helping your team stay **healthy and financially secure**. Even if your employees don't get insurance through work, you can support them by sharing information about affordable coverage options. Many Oregonians qualify for **financial help** to lower their monthly premiums and out-of-pocket costs.

Employees can use the [Window Shopping tool](#) on our [website](#) to preview 2026 plans and see how much they could save before they apply. Plus, [free local help](#) from licensed agents and community partners is available statewide.

It's also important to know that **enhanced premium tax credits**, offered since 2021, are scheduled to end after 2025. Encouraging your employees to explore their options now can help them plan ahead for any changes.

Visit [OregonHealthCare.gov](https://OregonHealthCare.gov) for ready-to-share resources and help your employees get the coverage they deserve.

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## Plan ahead for statewide Transit Tax changes in January 2026



Starting January 1, 2026, the statewide Transit Tax rate will increase from 0.1% (0.001) to 0.2% (0.002).

To learn more, visit the Department of Revenue's Bulletins [webpage](#).

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