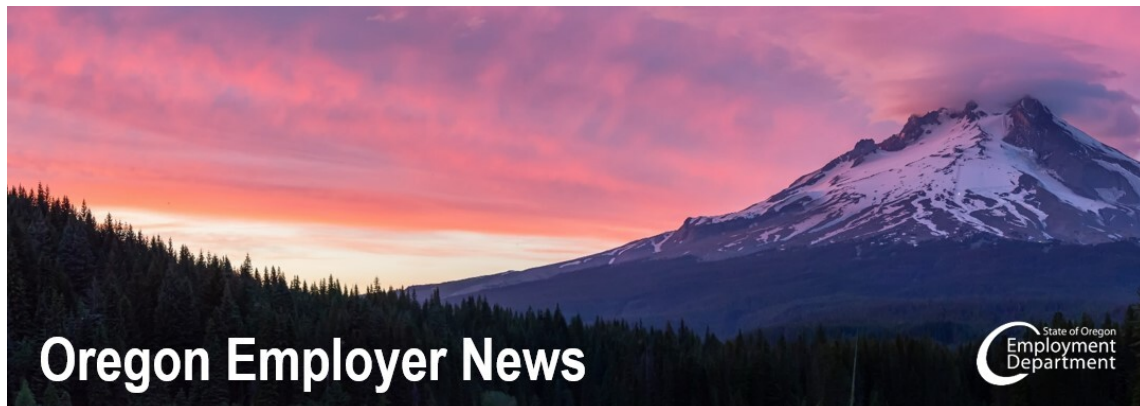


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December 11, 2025 Employer News

2026 Tax and Contribution Rate reminders, Paid Leave and BOLI webinar events, Quality Info and Work Share program information.



Dec. 11, 2025

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## Unemployment Insurance Tax and Paid Leave Oregon Contribution Rates Hold Steady for 2026

The Oregon Employment Department (OED) mailed all individual tax rate notices on Nov.14. You can also find individual 2026 tax and contribution rate information in your [Frances Online account](#). Here is a general summary:

- For all subject employers, the Unemployment Insurance (UI) taxable wage base limit is **\$56,700 per employee**. The taxable wage base is the amount

- of wages per employee subject to UI tax. The payroll tax rate for new employers (those with less than 12 months experience) remains at **2.4%**.
- For Paid Leave Oregon contributions: The total 2026 contribution rate is **1%** of subject wages up to **\$184,500** per employee.

Be sure to include **full wage information**, including any employee wages that are over the 2026 wage limits in your payroll reporting.

More information is in the [news release](#) and the Employment Department website at [employers.oregon.gov](http://employers.oregon.gov).

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## Discover Fresh Insights on Oregon's Workforce



### First Quarter 2025 Wage Growth and Industry Trends

At the Oregon Employment Department (OED), one of our main goals is to offer you quality information that helps you make informed business decisions. OED's Workforce and Economic Research Division provides accurate, reliable, and timely information about Oregon's state and local labor markets.

[QualityInfo.org](http://QualityInfo.org) offers a rich collection of up-to-date wage data, statewide and regional economic trends, and other valuable workforce insights. Explore this powerful resource to support informed decision-making and strengthen your strategic planning for 2026.

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## Join Paid Leave Oregon and BOLI Employer Assistance Informational Webinars



Join the Bureau of Labor & Industry (BOLI) and Paid Leave Oregon for an overview and discussion of program topics including eligibility, benefit types, employer responsibilities and more. This joint webinar is from 10 a.m. to 12 p.m. the second Monday of each month through June 2026.



The next webinar is scheduled for **Monday, January 12, 2026, from 10 a.m. to 12 p.m.** Learn more and register at [BOLI: Trainings For Employers: State of Oregon](#).

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## Health Care Providers: Let's Make Paid Leave Oregon Form Completion Easier!



We know your time is valuable, so we've created a brief, easy-to-follow [video](#) designed specifically for medical providers. In just a few minutes, you'll get an overview of the Paid Leave Oregon program, understand your important role in the process, and learn step-by-step how to complete the [serious medical condition verification form](#).

If you have questions and prefer to attend a live session, we invite you to register for our monthly webinar: [Lunch and Learn: Paid Leave for Medical Providers](#). This webinar is offered the first Tuesday of each month from 12 p.m. to 1 p.m. **The next session is January 6 from 12 p.m. to 1 p.m.**

## Help Students Explore Their Futures While Supporting Your Business

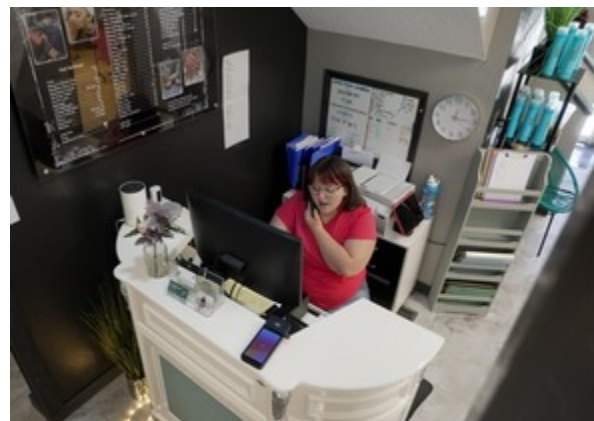


**Help a young person try out a career in your field, at no cost to you**

Through the **Work-Based Learning Experience (WBLE)** program, run by [Vocational Rehabilitation](#), Oregon businesses can host high school students with disabilities for short-term, real-world work experiences.

At *Imani Institute of Cosmetology* in Medford, two students from South Medford High School received hands-on experience in customer service and salon operations. The impact was big: they gained confidence, built new skills, and discovered clearer goals for their future careers.

Vocational Rehabilitation provides support every step of the way, from matching students to handling logistics. It's a meaningful way to mentor young people while welcoming motivated, eager team members into your workplace.



Kayla, a senior at South Medford High School, gained job skills, and confidence, at her summer job, part of the Work-Based Learning Experience program coordinated by Vocational Rehabilitation.

"I think every business should bring this to the table," said Ronda Partsafas, co-owner of Imani. "You're giving them opportunities to start their careers now. They're learning real life experiences."

[Watch the video](#) to learn more about how this partnership was a win-win for both the business and the student interns.

**Interested in becoming a host site?**

Email [vr.employmentteam@odhsoha.oregon.gov](mailto:vr.employmentteam@odhsoha.oregon.gov) to learn how your business can get involved.

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## Keep Your Workforce Strong with Oregon's Work Share Program



Thousands of Oregon employers have used [Work Share](#) benefits to help bridge the gap and avoid layoffs during a business downturn. Work Share allows employers to reduce work hours for their employees by providing partial unemployment insurance benefits that supplement their workers' reduced wages.

Learn more by attending an introductory webinar for employers: [Introduction to Work Share](#), held every **Tuesday at 10:00 a.m.**

If you already participate in Work Share, we have a webinar to help with questions when working with the program: [Navigating your Work Share Plan](#) held every **Thursday from 2-4 p.m.**

For your employees who participate in the Work Share program, we have a [Webinar for Employees/claimants](#), held every **Friday at 2:00 p.m.** to go over the program and answer employee questions.

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## 2026 Form W-2 and Form 1099 Filing Updates for Oregon iWire



Starting January 1, 2026, the Oregon Department of Revenue (DOR) will require all Form W-2 submissions, including those submitted using the DOR iWire spreadsheet, be filed through a Revenue Online account. Learn more on DOR's [Revenue Bulletins webpage](#).

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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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