

Experience Rating Effective January 1, 2026

Benefit ratios are the benefits charged to an employer's account divided by the taxable payroll, and we use them to determine tax rates.

Taxable payroll includes payroll from a maximum of 12 three-month quarters before July 1, 2025. We may not use the first quarter an employer is subject to calculate taxable payroll.

Benefit charges are the benefits paid out and charged to the employer's account. The benefit charges are for the same time period as the taxable payroll.

This table shows the benefit ratios and the assigned tax rates for 2026. (ORS 657.462)

Benefit ratio			Tax rate		Benefit ratio			Tax rate	
0.000000	-	0.000000	0.9		0.010387	-	0.012850	2.7	
0.000001	-	0.000001	1.0		0.012851	-	0.015484	2.8	
0.000002	-	0.000358	1.1		0.015485	-	0.019147	2.9	
0.000359	-	0.000920	1.2		0.019148	-	0.024082	3.0	
0.000921	-	0.001332	1.3		0.024083	-	0.031266	3.1	
0.001333	-	0.001855	1.4		0.031267	-	0.039362	3.2	
0.001856	-	0.002368	1.5		0.039363	-	0.051761	3.4	
0.002369	-	0.002791	1.6		0.051762	-	0.065151	3.6	
0.002792	-	0.003333	1.7		0.065152	-	0.079651	3.8	
0.003334	-	0.003882	1.8		0.079652	-	0.087411	4.0	
0.003883	-	0.004470	1.9		0.087412	-	0.096200	4.2	
0.004471	-	0.004998	2.0		0.096201	-	0.100069	4.4	
0.004999	-	0.005684	2.1		0.100070	-	0.109392	4.6	
0.005685	-	0.006419	2.2		0.109393	-	0.122161	4.8	
0.006420	-	0.007037	2.3		0.122162	-	0.142199	5.0	
0.007038	-	0.007898	2.4		0.142200	-	0.175665	5.2	
0.007899	-	0.008864	2.5		0.175666	and over		5.4	
0.008865	-	0.010386	2.6						

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For more information, visit Oregon.gov/employ/businesses or call 503-947-1488.

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