



## **Workers' Benefit Fund Assessment Rate**

*Testimony of DCBS Interim Director Sean O'Day*

Sept. 18, 2025

The Workers' Benefit Fund (WBF) assessment provides benefit increases to permanently disabled workers and to families of workers who died from a workplace injury or disease. These cost-of-living adjustments are made to reflect improvements to benefits and changes in average wages.

The WBF also supports Oregon's highly successful programs to help injured workers return to work sooner and earn their pre-injury wages. These programs offer financial assistance, such as wage subsidies, premium exemptions, and reimbursements for worksite modifications and equipment, to employers that hire injured workers. These programs help keep Oregon's workers' compensation costs low.

The fund's revenue comes from a cents-per-hour-worked assessment. Employers and workers each pay half of the assessment. The assessment is paid directly to Oregon's Employment and Revenue departments through quarterly payroll tax reports, and the revenue is transferred to DCBS.

For 2026, our analysts recommend lowering the assessment to 1.8 cents per hour worked, the lowest rate since the inception of the cents-per-hour assessment in 1996.

Written testimony will be accepted on this issue through 11:55 p.m. Thursday, Sept. 25, by the Workers' Compensation Division, 350 Winter St. NE, P.O. Box 14480, Salem, OR 97309-0405. Written testimony can also be submitted by emailing [WCD.Policy@dcbs.oregon.gov](mailto:WCD.Policy@dcbs.oregon.gov).

More details about the 2026 assessment can be found in the staff recommendation memo, which will be entered into the record of this hearing. More details about workers' compensation costs in 2026 can be found on our website at <https://www.oregon.gov/dcbs/reports/cost/Pages/index.aspx>.

