



Workers' Benefit Fund Assessment Rate

Testimony of DCBS Director Sean O'Day **Exhibit**

Sept. 17, 2026

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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 increasing the assessment to 2.2 cents per hour worked, the fourth lowest rate since the inception of the cents-per-hour assessment in 1996.

New in 2027 is the BOLI Expenses Fund (BEF) component of the WBF assessment. DCBS is collecting that component to help fund the Oregon Bureau of Labor and Industries. In 2027, our analysis demonstrates that we need to collect 0.2 cents per hour worked to meet the statutorily set fund target of 12 months of expenditures by calendar year 2029.

The addition of the BEF component combined with the WBF component would result in a total assessment of 2.4 cents per hour worked.

Written testimony will be accepted on this issue through 11:55 p.m. Thursday, Sept. 24, 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.

More details about the 2027 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 2027 can be found on our website at <https://www.oregon.gov/dcbs/reports/cost/Pages/index.aspx>.

