


EY Payroll NewsFlash Workforce Tax Services

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Oregon 2023 Workers' Benefit Fund assessment is unchanged from 2022

The Oregon Department of Consumer and Business Services [announced](#) that the [Workers' Benefit Fund \(WBF\) assessment](#) is 2.2 cents per hour worked in 2023, unchanged from 2022.

The 2.2 cents-per-hour rate is the employer and worker rate combined. Employers contribute not less than half of the hourly assessment (1.1 cents per hour) and deduct not more than half from worker's wages. In no case may an employer deduct more than half of the assessment from workers' wages, and, in all cases, the employer is responsible for payment of the full 2.2 cents-per-hour assessment.

Employers report and pay the WBF assessment directly to the state with other state payroll taxes.

The WBF assessment funds return-to-work programs, provides increased benefits over time for workers who are permanently and totally disabled, and gives benefits to families of workers who die from workplace injuries or diseases.

Workers' compensation premium assessment increases for 2023 for self-insured employer groups

For 2023, the Oregon workers' compensation premium assessment, which covers the costs of administering the state's workers' compensation and worker safety programs, is as follows:

- Insurance providers: 9.8% (no change from 2022)
- Self-insured and public-sector self-insured insurance groups: 10.3% (and increase from 9.9% in 2022)
- Private-sector self-insured employer groups: 10.3% (unchanged from 2022)

More information about the Oregon WBF assessment and premium assessment is available [here](#).

Contact us for more information

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