

**Q. What is
the Workers'
Benefit Fund
assessment?**

**A. A state
payroll
assessment**

The Workers' Benefit Fund (WBF) assessment

The Workers' Benefit Fund (WBF) assessment, previously known as the “cents-per-hour assessment” and “workers' compensation assessment,” is a state payroll assessment. It is based on the number of hours worked by each worker who is subject to Oregon workers' compensation law or is covered by workers' compensation insurance in Oregon. Employers contribute at least half of the assessment and deduct no more than half from their workers' wages. Employers must report and pay the total to the state on a quarterly basis through the Combined Payroll Tax Reporting System.

Where does the money go? What is it used for?

The assessment goes into the Workers' Benefit Fund and provides direct benefits to injured workers through re-employment assistance, payments to hasten early return to work for injured workers, and approved increases in benefit levels for long-term claims.

Who must report & pay the Workers' Benefit Fund assessment?



All employers and workers required by law to be covered by workers' compensation insurance in Oregon must report and pay the WBF assessment. Employers or individuals who maintain workers' compensation insurance coverage for themselves and/or their workers by choice must also report and pay the WBF assessment.

Exception

Employers are not required to report hours worked by volunteer workers or pay the WBF assessment for them even when the volunteers are covered by workers' compensation insurance. Volunteers are workers who receive no money for the work they perform.

Information resources

Web sites:

WBF Assessment Information Sheet:

www.cbs.state.or.us/external/bad/badrec4.html

Workers' Compensation Division Web site:

www.oregonwcd.org

Workers' Compensation Division e-mail address:

WCD.employer.info@state.or.us

Help lines:

Call with assessment-reporting questions:

(503) 378-2372

Call with subjectivity questions:

(503) 947-7815



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