



**NOTICE TO  
DOMESTIC AND AGRICULTURAL EMPLOYERS  
THAT REPORT  
THE WORKERS' BENEFIT FUND (WBF) ASSESSMENT ANNUALLY**

**FEB. 5, 2013**

On Oct. 15, 2012, Oregon employers received notice that starting April 1, 2013, the Workers' Benefit Fund (WBF) assessment rate will increase to 3.3 cents per hour, while the 2.8 cents-per-hour rate continued to apply for first quarter 2013.

To simplify reporting for domestic and agricultural employers that report the WBF assessment annually (rather than quarterly), the Department of Consumer and Business Services has determined that applying 3.2 cents per hour for the full 2013 calendar year is essentially the same (only fractionally different) as 2.8 cents per hour for the first quarter and 3.3 cents per hour for the remainder of the year.

If you report the WBF assessment annually (rather than quarterly), you can calculate the assessment by applying 3.2 cents per hour to all hours worked. The 3.2 cents per hour is the employer and worker portions combined. Employers pay at least half (1.6 cents per hour) of this assessment and deduct no more than half from workers' wages.

The Form OA-Annual (for domestic employers) and Form OQ-Annual (for agricultural employers) that you receive at the end of calendar year 2013 will be pre-printed with the 3.2 cents-per-hour rate.

For answers to frequently asked questions, including more detail on calculating the assessment, go to [www.oregon.gov/DCBS/FABS/wbf.shtml](http://www.oregon.gov/DCBS/FABS/wbf.shtml), call 503-378-2372, or e-mail [wbfassess.fabs@state.or.us](mailto:wbfassess.fabs@state.or.us).