

Experience Rating Effective January 1, 2025



Benefit ratios are the benefits charged to an employer's account divided by the taxable payroll, and we use them to determine tax rates.

Taxable payroll includes payroll from a maximum of 12 three-month quarters before July 1, 2024. We may not use the first quarter an employer is subject to calculate taxable payroll.

Benefit charges are the benefits paid out and charged to the employer's account. The benefit charges are for the same time period as the taxable payroll.

This table shows the benefit ratios and the assigned tax rates for 2025. (ORS 657.462)

| Benefit ratio | | Tax rate | | Benefit ratio | | Tax rate | |
|---------------|---|----------|-----|---------------|----------|----------|-----|
| .000000 | — | .000000 | 0.9 | .009792 | — | .011720 | 2.7 |
| .000001 | — | .000075 | 1.0 | .011721 | — | .013959 | 2.8 |
| .000076 | — | .000700 | 1.1 | .013960 | — | .017464 | 2.9 |
| .000701 | — | .001253 | 1.2 | .017465 | — | .022254 | 3.0 |
| .001254 | — | .001645 | 1.3 | .022255 | — | .028005 | 3.1 |
| .001646 | — | .002091 | 1.4 | .028006 | — | .036539 | 3.2 |
| .002092 | — | .002408 | 1.5 | .036540 | — | .049249 | 3.4 |
| .002409 | — | .002660 | 1.6 | .049250 | — | .063527 | 3.6 |
| .002661 | — | .003067 | 1.7 | .063528 | — | .077722 | 3.8 |
| .003068 | — | .003604 | 1.8 | .077723 | — | .089929 | 4.0 |
| .003605 | — | .004080 | 1.9 | .089930 | — | .093514 | 4.2 |
| .004081 | — | .004488 | 2.0 | .093515 | — | .100371 | 4.4 |
| .004489 | — | .004881 | 2.1 | .100372 | — | .113062 | 4.6 |
| .004882 | — | .005618 | 2.2 | .113063 | — | .130364 | 4.8 |
| .005619 | — | .006337 | 2.3 | .130365 | — | .144674 | 5.0 |
| .006338 | — | .007345 | 2.4 | .144675 | — | .178016 | 5.2 |
| .007346 | — | .008418 | 2.5 | .178017 | and over | | 5.4 |
| .008419 | — | .009791 | 2.6 | | | | |

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