

Larkin Oregon - Coverage Options and Funding (State Income Replacement Benefits)

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| <p>State Programs</p> | <p>Paid Leave Oregon (PLO)</p> <p>Contributions begin effective January 1, 2023. Frances Online (Register now for Contributions) Home - Frances Online for Employers</p> <p>Program is live effective September 3, 2023. Home - Paid Leave Oregon</p> |
| <p>Employer Eligibility</p> | <p>Employer with 1 employee (OR) must remit applicable contributions for this program (see "Cost" field below).</p> |
| <p>Employee Eligibility</p> | <p>Employees are eligible for benefits if they have earned \$1,000 or more in wages with any OR employer(s) during the base year prior to the leave. We generally advise that employees apply and the state will make the determination of eligibility.</p> |
| <p>Coverage Allowed</p> | <p>State administration, or private plan through insurer or self-insured plan allowed.</p> |
| <p>Cost</p> | <p>2025 & 2026: Shared cost of 1% of gross annual wages up to the Social Security Wage Base (\$176,100 in 2025; 184,500 in 2026)</p> <p>Employer (25 employees or more in the U.S.) Employer cost is 40% of 1% (employers may also pay the employee portion fully if they wish). Employers with less than 25 employees are exempt from paying the employer share.</p> <p>Employee Employees will be responsible for 60% of 1% of the contribution.</p> |
| <p>Employer Action Summary</p> | <p>-You should register with the state here: Home - Frances Online for Employers - Submit wage reports/contributions</p> <p>Filing Guide: 2026 Oregon Combined Payroll Tax Report Instructions Employer Guidebook: Employer Guidebook</p> <p>Wages/Contributions due Quarterly. Final deadlines: (Q1- April 30, Q2 - July 31, Q3 - October 31, Q4 - January 31)</p> <p>The above pertains to registering with the state for contributions/wage reporting. Employers may have separate obligations for registering with the state for the employer statements process (see the "Employer Statements Process" section on this state's Compliance Center page).</p> |

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