



Benefit Year Legislative Concept

March 3, 2021



ORS 657B.340

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(c) Establish alternatives by which an employer may determine a benefit year period, including on a calendar year and noncalendar year basis.



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To: (c) Establish the benefit year period for all eligible employees.

Multiple Employers

2022				2023				2024				2025
Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1
			Employer A Base Year					Employer A – Fixed Calendar Benefit Year				
	Employer B Base Year					Employer B – Fixed Fiscal Benefit Year						
				Employer C Base Year					Employer C - Floating Week Benefit Year			
									↑ Claim Filed			

How does Oregon compare to other states?

- Base year: Oregon aligns, first 4 of last 5 quarters
- Benefit year: Oregon doesn't align; all others use “floating” benefit year, begins with qualifying leave and/or claim