

OFFICE OF THE GENERAL COUNSEL

Division of Operations-Management

MEMORANDUM OM 26-05 April 1, 2026

TO: All Regional Directors, Officers-in-Charge, and Resident Officers

FROM: William B. Cowen, Acting Associate General Counsel

SUBJECT: Board's Interest Rate Decreases to 6 Percent for the
Second Quarter, Calendar Year 2026

Pursuant to New Horizons, 283 NLRB 1173 (1987), the rate used to calculate interest on backpay, and other monetary remedies provided for in Board orders is based on the rate assessed by the Internal Revenue Service on the underpayment of taxes. This is to advise you that the rate assessed for the second quarter of calendar year 2026, April 1, 2026, to June 30th, 2026, has decreased to 6 percent. As noted in footnote 1 of OM 26-01, to align with the Internal Revenue Service (IRS) practice, the Agency has shifted to reporting interest rates based on calendar-year quarters instead of fiscal-year quarters.

Following is a list of the rates to be used to calculate interest on Board monetary awards during the time periods indicated:

January 1, 2009

To

March 31, 2009

5 percent

April 1, 2009

To

December 31, 2010

4 percent

January 1, 2011

To

March 31, 2011

3 percent

April 1, 2011

To

September 30, 2011

4 percent

October 1, 2011

To

March 31, 2016

3 percent

April 1, 2016

To

March 31, 2018

4 percent

April 1, 2018

To

December 31, 2018

5 percent

January 1, 2019

To

June 30, 2019

6 percent

July 1, 2019

To

June 30, 2020

5 percent

July 1, 2020

To

March 31, 2022

3 Percent

April 1, 2022

To

June 30, 2022

4 Percent

July 1, 2022

To

September 30, 2022

5 Percent

October 1, 2022

To

December 31, 2022

6 Percent

January 1, 2023

To

September 30, 2023

7 Percent

October 1, 2023

To

December 31, 2024

8 Percent

January 1, 2025

To

March 31, 2026

7 Percent

April 1, 2026

To

June 30, 2026

6 Percent

/s/

W.B.C.

cc: NLRBU

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