

# House Bill 3389

Sponsored by Representatives HOLVEY, BONHAM, LIVELY, Senators HANSELL, RILEY

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Extends look-back period used to determine Unemployment Compensation Trust Fund solvency level from 10 years to 20 years. Provides that calendar years 2020 and 2021 may not be considered high benefit cost period for purposes of making determinations of solvency level of fund.

Provides that employers' experience ratings used to determine 2020 unemployment insurance tax rates shall be used to determine rates for 2022, 2023 and 2024.

Provides deferral of up to one-third of 2021 unemployment insurance taxes for employers whose tax rates increased by 0.5 percentage points or more from 2020 to 2021. Authorizes forgiveness of percentage of deferrable taxes according to tax rate increase brackets.

Reduces fund adequacy percentages used to determine employer tax rate schedules.

Broadens kinds of property that may be received for Unemployment Compensation Trust Fund.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to unemployment insurance; creating new provisions; amending ORS 657.439, 657.458,  
3 657.462, 657.463 and 657.805; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 657.458 is amended to read:

6 657.458. As used in this chapter unless the context requires otherwise:

7 (1) "Adjusted average weekly check amount" means the average weekly check amount in a  
8 calendar year plus one-half of the increase in the maximum weekly benefit amount plus one-half of  
9 the increase in the minimum weekly benefit amount from the week including July 4 immediately  
10 preceding such calendar year to the week including July 4 immediately following such calendar  
11 year.

12 (2) "Average monthly employment" means the total number of persons employed in each month  
13 for 12 consecutive months, as reported by employers subject to the tax under this chapter, divided  
14 by 12.

15 (3) "Average weekly check amount" means the gross amount of benefit payments, excluding ex-  
16 tended benefits, made during a 12 consecutive month period, divided by the number of such weekly  
17 payments made to all individuals receiving benefits under this chapter during that period. The  
18 number and amount of payments made under section 11, chapter 2, Oregon Laws 1982 (first special  
19 session), shall be excluded from the computation under this subsection.

20 (4) "High benefit cost period" means the 12 consecutive month period in the last [10] **20** com-  
21 pleted calendar years in which the benefit cost rate was the highest. The benefit cost rate is de-  
22 termined by dividing the amount of benefits paid attributable to employers subject to the tax, during  
23 any 12 consecutive months within the [10-year] **20-year** period by total wages, as defined in ORS  
24 657.105, reported by all employers subject to the tax for the four consecutive calendar quarters that  
25 include the quarter in which the 12 consecutive month period ended. All benefits paid from the  
26 Unemployment Compensation Trust Fund attributable to employers subject to the tax, including but

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 not limited to the Oregon share of extended benefits and any special state additional benefits, shall  
 2 be included in the amount of benefits under this subsection. **For purposes of making determi-**  
 3 **nations under this subsection, calendar years 2020 and 2021 shall not be included, and shall**  
 4 **not count toward the total number of years, in any 20-year period.**

5 **SECTION 2. Sections 3 and 4 of this 2021 Act are added to and made a part of ORS**  
 6 **chapter 657.**

7 **SECTION 3. (1) Notwithstanding ORS 657.430, the actual experience of the employing**  
 8 **enterprises of an employer used to determine the tax rates applicable to the employer for**  
 9 **calendar year 2020 shall be used to determine the tax rates applicable to the employer for**  
 10 **calendar years 2022, 2023 and 2024.**

11 **(2) Notwithstanding ORS 657.435, if an employer's tax rate was assigned under ORS**  
 12 **657.435 for calendar year 2020, the tax rate so assigned shall be the employer's tax rate for**  
 13 **calendar years 2022, 2023 and 2024.**

14 **SECTION 4. (1)(a) Notwithstanding ORS 657.515, an employer whose tax rate for calendar**  
 15 **year 2021 was at least 0.5 percentage points, and not more than 2.0 percentage points,**  
 16 **greater than the employer's tax rate for calendar year 2020 may defer the payment of up to**  
 17 **one-third of the taxes due for calendar year 2021 until June 30, 2022, without accruing in-**  
 18 **terest or penalties on the deferred amounts.**

19 **(b) Amounts deferred under this subsection and not forgiven under subsection (2) of this**  
 20 **section become subject to ORS 657.515 beginning on July 1, 2022.**

21 **(2) If the increase in the tax rate described in subsection (1) of this section was:**

22 **(a) More than 1.0 percentage point and not more than 1.5 percentage points, 50 percent**  
 23 **of the deferrable amounts shall be forgiven.**

24 **(b) More than 1.5 percentage points and not more than 2.0 percentage points, 75 percent**  
 25 **of the deferrable amounts shall be forgiven.**

26 **(3) An employer whose tax rate for calendar year 2021 was more than 2.0 percentage**  
 27 **points greater than the employer's tax rate for calendar year 2020 shall have one-third of the**  
 28 **taxes due for calendar year 2021, including any interest or penalties on the taxes, forgiven.**

29 **(4) An employer is not eligible for deferral or forgiveness of taxes under this section**  
 30 **unless the employer:**

31 **(a) Files all wage reports due under ORS 657.571 for calendar year 2021 in a timely man-**  
 32 **ner;**

33 **(b) Pays all tax liabilities imposed under ORS chapter 657 for calendar year 2021 that are**  
 34 **not deferred or forgiven in a timely manner; and**

35 **(c) As of January 1, 2021:**

36 **(A) Had paid all outstanding unemployment insurance taxes and related liabilities; or**

37 **(B) Had paid all outstanding amounts due according to the terms of a payment plan ac-**  
 38 **cepted by the Director of the Employment Department for repayment of all outstanding**  
 39 **amounts described in subparagraph (A) of this paragraph.**

40 **SECTION 5. Sections 3 and 4 of this 2021 Act are repealed on January 2, 2032.**

41 **SECTION 6. ORS 657.439 is amended to read:**

42 **657.439. (1) Notwithstanding the tax rate imposed by ORS 657.462 and notwithstanding ORS**  
 43 **657.463, for wages paid during the first calendar quarter of each odd-numbered year, the tax rate**  
 44 **paid by each employer subject to those provisions of law shall be determined in accordance with**  
 45 **schedule I C, II C, III C, IV C, V C, VI C, VII C or VIII C, whichever schedule is determined pur-**

1 suant to ORS 657.459 and 657.462 to be in effect for the year. The schedules are adopted as follows:

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Fund Adequacy Percentage Ratio I C  
[200%] **190%** and Over

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.38%	0.00% but less than 10.00%
0.48%	10.00% but less than 15.00%
0.58%	15.00% but less than 20.00%
0.68%	20.00% but less than 25.00%
0.78%	25.00% but less than 30.00%
0.88%	30.00% but less than 35.00%
0.98%	35.00% but less than 40.00%
1.08%	40.00% but less than 45.00%
1.18%	45.00% but less than 50.00%
1.28%	50.00% but less than 55.00%
1.38%	55.00% but less than 60.00%
1.48%	60.00% but less than 65.00%
1.58%	65.00% but less than 69.00%
1.68%	69.00% but less than 73.00%
1.78%	73.00% but less than 77.00%
1.88%	77.00% but less than 80.00%
1.98%	80.00% but less than 83.00%
2.08%	83.00% but less than 86.00%
2.18%	86.00% but less than 89.00%
2.28%	89.00% but less than 91.00%
2.38%	91.00% but less than 93.00%
2.48%	93.00% but less than 95.00%
2.58%	95.00% but less than 96.00%
2.68%	96.00% but less than 96.90%
2.78%	96.90% but less than 97.70%
2.88%	97.70% but less than 98.40%
2.98%	98.40% but less than 98.90%
3.08%	98.90% but less than 99.30%
3.28%	99.30% but less than 99.54%
3.48%	99.54% but less than 99.63%
3.68%	99.63% but less than 99.71%
3.88%	99.71% but less than 99.78%
4.08%	99.78% but less than 99.84%
4.28%	99.84% but less than 99.89%
4.48%	99.89% but less than 99.93%
4.68%	99.93% but less than 99.96%
4.88%	99.96% but less than 99.98%

1 5.08% 99.98% but less than 99.99%  
 2 5.40% 99.99% to 100%

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 7 Fund Adequacy Percentage Ratio II C  
 8 [190.00%] **170.00%** but less than [200%] **190%**  
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10 Tax Rate Cumulative Taxable Payroll Limits  
 11 (Percentage of Total Taxable Payroll)

12	0.58%	0.00% but less than 10.00%
13	0.68%	10.00% but less than 15.00%
14	0.78%	15.00% but less than 20.00%
15	0.88%	20.00% but less than 25.00%
16	0.98%	25.00% but less than 30.00%
17	1.08%	30.00% but less than 35.00%
18	1.18%	35.00% but less than 40.00%
19	1.28%	40.00% but less than 44.00%
20	1.38%	44.00% but less than 48.00%
21	1.48%	48.00% but less than 52.00%
22	1.58%	52.00% but less than 56.00%
23	1.68%	56.00% but less than 60.00%
24	1.78%	60.00% but less than 64.00%
25	1.88%	64.00% but less than 68.00%
26	1.98%	68.00% but less than 72.00%
27	2.08%	72.00% but less than 76.00%
28	2.18%	76.00% but less than 79.00%
29	2.28%	79.00% but less than 82.00%
30	2.38%	82.00% but less than 85.00%
31	2.48%	85.00% but less than 88.00%
32	2.58%	88.00% but less than 90.00%
33	2.68%	90.00% but less than 92.00%
34	2.78%	92.00% but less than 93.50%
35	2.88%	93.50% but less than 94.90%
36	2.98%	94.90% but less than 96.20%
37	3.08%	96.20% but less than 97.40%
38	3.28%	97.40% but less than 98.54%
39	3.48%	98.54% but less than 99.54%
40	3.68%	99.54% but less than 99.63%
41	3.88%	99.63% but less than 99.71%
42	4.08%	99.71% but less than 99.78%
43	4.28%	99.78% but less than 99.84%
44	4.48%	99.84% but less than 99.89%
45	4.68%	99.89% but less than 99.93%

1	4.88%	99.93% but less than 99.96%
2	5.08%	99.96% but less than 99.98%
3	5.40%	99.98% to 100%

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8 Fund Adequacy Percentage Ratio III C

9 [170.00%] **145.00%** but less than [190%] **170%**

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11 Tax Rate Cumulative Taxable Payroll Limits

12 (Percentage of Total Taxable Payroll)

13	0.78%	0.00% but less than 10.00%
14	0.88%	10.00% but less than 15.00%
15	0.98%	15.00% but less than 20.00%
16	1.08%	20.00% but less than 24.00%
17	1.18%	24.00% but less than 28.00%
18	1.28%	28.00% but less than 32.00%
19	1.38%	32.00% but less than 36.00%
20	1.48%	36.00% but less than 40.00%
21	1.58%	40.00% but less than 44.00%
22	1.68%	44.00% but less than 48.00%
23	1.78%	48.00% but less than 52.00%
24	1.88%	52.00% but less than 56.00%
25	1.98%	56.00% but less than 60.00%
26	2.08%	60.00% but less than 64.00%
27	2.18%	64.00% but less than 68.00%
28	2.28%	68.00% but less than 72.00%
29	2.38%	72.00% but less than 76.00%
30	2.48%	76.00% but less than 80.00%
31	2.58%	80.00% but less than 84.00%
32	2.68%	84.00% but less than 87.00%
33	2.78%	87.00% but less than 90.00%
34	2.88%	90.00% but less than 93.00%
35	2.98%	93.00% but less than 95.00%
36	3.08%	95.00% but less than 97.00%
37	3.28%	97.00% but less than 98.20%
38	3.48%	98.20% but less than 99.00%
39	3.68%	99.00% but less than 99.43%
40	3.88%	99.43% but less than 99.63%
41	4.08%	99.63% but less than 99.72%
42	4.28%	99.72% but less than 99.79%
43	4.48%	99.79% but less than 99.85%
44	4.68%	99.85% but less than 99.90%
45	4.88%	99.90% but less than 99.94%

1 5.08% 99.94% but less than 99.97%  
 2 5.40% 99.97% to 100%

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 7 Fund Adequacy Percentage Ratio IV C  
 8 [145.00%] **125.00%** but less than [170%] **145%**  
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10 Tax Rate Cumulative Taxable Payroll Limits  
 11 (Percentage of Total Taxable Payroll)

12	1.08%	0.00% but less than 10.00%
13	1.18%	10.00% but less than 15.00%
14	1.28%	15.00% but less than 20.00%
15	1.38%	20.00% but less than 24.00%
16	1.48%	24.00% but less than 28.00%
17	1.58%	28.00% but less than 32.00%
18	1.68%	32.00% but less than 36.00%
19	1.78%	36.00% but less than 40.00%
20	1.88%	40.00% but less than 44.00%
21	1.98%	44.00% but less than 48.00%
22	2.08%	48.00% but less than 52.00%
23	2.18%	52.00% but less than 56.00%
24	2.28%	56.00% but less than 60.00%
25	2.38%	60.00% but less than 64.00%
26	2.48%	64.00% but less than 68.00%
27	2.58%	68.00% but less than 72.00%
28	2.68%	72.00% but less than 76.00%
29	2.78%	76.00% but less than 80.00%
30	2.88%	80.00% but less than 84.00%
31	2.98%	84.00% but less than 88.00%
32	3.08%	88.00% but less than 92.00%
33	3.18%	92.00% but less than 95.00%
34	3.28%	95.00% but less than 97.00%
35	3.48%	97.00% but less than 98.20%
36	3.68%	98.20% but less than 99.00%
37	3.88%	99.00% but less than 99.40%
38	4.08%	99.40% but less than 99.60%
39	4.28%	99.60% but less than 99.70%
40	4.48%	99.70% but less than 99.78%
41	4.68%	99.78% but less than 99.85%
42	4.88%	99.85% but less than 99.91%
43	5.08%	99.91% but less than 99.96%
44	5.40%	99.96% to 100.00%

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Fund Adequacy Percentage Ratio V C  
[125.00%] **110.00%** but less than [145%] **125%**

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.38%	0.00% but less than 10.00%
1.48%	10.00% but less than 15.00%
1.58%	15.00% but less than 20.00%
1.68%	20.00% but less than 24.00%
1.78%	24.00% but less than 28.00%
1.88%	28.00% but less than 32.00%
1.98%	32.00% but less than 36.00%
2.08%	36.00% but less than 40.00%
2.18%	40.00% but less than 44.00%
2.28%	44.00% but less than 48.00%
2.38%	48.00% but less than 52.00%
2.48%	52.00% but less than 56.00%
2.58%	56.00% but less than 60.00%
2.68%	60.00% but less than 64.00%
2.78%	64.00% but less than 68.00%
2.88%	68.00% but less than 72.00%
2.98%	72.00% but less than 76.00%
3.08%	76.00% but less than 80.00%
3.18%	80.00% but less than 84.00%
3.28%	84.00% but less than 88.00%
3.38%	88.00% but less than 92.00%
3.48%	92.00% but less than 95.00%
3.58%	95.00% but less than 97.00%
3.68%	97.00% but less than 98.20%
3.78%	98.20% but less than 99.00%
3.88%	99.00% but less than 99.40%
4.08%	99.40% but less than 99.60%
4.28%	99.60% but less than 99.70%
4.48%	99.70% but less than 99.78%
4.68%	99.78% but less than 99.85%
4.88%	99.85% but less than 99.91%
5.08%	99.91% but less than 99.96%
5.40%	99.96% to 100.00%

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1 Fund Adequacy Percentage Ratio VI C  
 2 [110.00%] **100.00%** but less than [125%] **110%**

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4 Tax Rate Cumulative Taxable Payroll Limits  
 5 (Percentage of Total Taxable Payroll)

6	1.68%	0.00% but less than 10.00%
7	1.78%	10.00% but less than 15.00%
8	1.88%	15.00% but less than 20.00%
9	1.98%	20.00% but less than 25.00%
10	2.08%	25.00% but less than 30.00%
11	2.18%	30.00% but less than 35.00%
12	2.28%	35.00% but less than 40.00%
13	2.38%	40.00% but less than 44.00%
14	2.48%	44.00% but less than 48.00%
15	2.58%	48.00% but less than 52.00%
16	2.68%	52.00% but less than 56.00%
17	2.78%	56.00% but less than 60.00%
18	2.88%	60.00% but less than 64.00%
19	2.98%	64.00% but less than 68.00%
20	3.08%	68.00% but less than 72.00%
21	3.18%	72.00% but less than 76.00%
22	3.28%	76.00% but less than 80.00%
23	3.38%	80.00% but less than 84.00%
24	3.48%	84.00% but less than 88.00%
25	3.58%	88.00% but less than 92.00%
26	3.68%	92.00% but less than 95.00%
27	3.78%	95.00% but less than 97.00%
28	3.88%	97.00% but less than 98.20%
29	4.08%	98.20% but less than 99.00%
30	4.28%	99.00% but less than 99.50%
31	4.48%	99.50% but less than 99.70%
32	4.68%	99.70% but less than 99.79%
33	4.88%	99.79% but less than 99.87%
34	5.08%	99.87% but less than 99.94%
35	5.40%	99.94% to 100.00%

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40 Fund Adequacy Percentage Ratio VII C  
 41 [100.00%] **90.00%** but less than [110%] **100%**

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43 Tax Rate Cumulative Taxable Payroll Limits  
 44 (Percentage of Total Taxable Payroll)

45	1.88%	0.00% but less than 10.00%
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1	1.98%	10.00% but less than 15.00%
2	2.08%	15.00% but less than 20.00%
3	2.18%	20.00% but less than 25.00%
4	2.28%	25.00% but less than 30.00%
5	2.38%	30.00% but less than 35.00%
6	2.48%	35.00% but less than 40.00%
7	2.58%	40.00% but less than 45.00%
8	2.68%	45.00% but less than 50.00%
9	2.78%	50.00% but less than 55.00%
10	2.88%	55.00% but less than 60.00%
11	2.98%	60.00% but less than 64.00%
12	3.08%	64.00% but less than 68.00%
13	3.18%	68.00% but less than 72.00%
14	3.28%	72.00% but less than 76.00%
15	3.38%	76.00% but less than 80.00%
16	3.48%	80.00% but less than 84.00%
17	3.58%	84.00% but less than 88.00%
18	3.68%	88.00% but less than 92.00%
19	3.78%	92.00% but less than 95.00%
20	3.88%	95.00% but less than 97.00%
21	4.08%	97.00% but less than 98.20%
22	4.28%	98.20% but less than 99.00%
23	4.48%	99.00% but less than 99.50%
24	4.68%	99.50% but less than 99.70%
25	4.88%	99.70% but less than 99.84%
26	5.08%	99.84% but less than 99.93%
27	5.40%	99.93% to 100.00%

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Fund Adequacy Percentage Ratio VIII C  
Under [100%] **90%**

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33 Tax Rate Cumulative Taxable Payroll Limits  
34 (Percentage of Total Taxable Payroll)

35	2.08%	0.00% but less than 10.00%
36	2.18%	10.00% but less than 15.00%
37	2.28%	15.00% but less than 20.00%
38	2.38%	20.00% but less than 25.00%
39	2.48%	25.00% but less than 30.00%
40	2.58%	30.00% but less than 35.00%
41	2.68%	35.00% but less than 40.00%
42	2.78%	40.00% but less than 45.00%
43	2.88%	45.00% but less than 50.00%

1	2.98%	50.00% but less than 55.00%
2	3.08%	55.00% but less than 60.00%
3	3.18%	60.00% but less than 65.00%
4	3.28%	65.00% but less than 70.00%
5	3.38%	70.00% but less than 75.00%
6	3.48%	75.00% but less than 80.00%
7	3.58%	80.00% but less than 84.00%
8	3.68%	84.00% but less than 88.00%
9	3.78%	88.00% but less than 92.00%
10	3.88%	92.00% but less than 95.00%
11	4.08%	95.00% but less than 97.00%
12	4.28%	97.00% but less than 98.20%
13	4.48%	98.20% but less than 99.00%
14	4.68%	99.00% but less than 99.50%
15	4.88%	99.50% but less than 99.80%
16	5.08%	99.80% but less than 99.92%
17	5.40%	99.92% to 100.00%

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20 (2) Notwithstanding the tax rate imposed by ORS 657.462, each employer subject to this chapter,  
21 other than employers whose assigned tax rate is 5.4 percent, shall pay to the Employment Depart-  
22 ment, for the first calendar quarter of each odd-numbered year, an amount equal to:

23 (a) Three one-hundredths of a percent of wages subject to tax under this chapter for that cal-  
24 endar quarter. All such moneys shall be paid and collected in the same manner and at the same time  
25 as unemployment compensation taxes under this chapter, unless the Director of the Employment  
26 Department prescribes otherwise. After deduction of the actual shared costs of the department in  
27 collecting the amounts under this paragraph, all such moneys shall be paid into the Wage Security  
28 Fund. Except as provided in paragraph (b) of this subsection, moneys due pursuant to this section  
29 but not received by the department for payment to the Wage Security Fund by June 30 of each  
30 odd-numbered year shall be paid into the Unemployment Compensation Trust Fund; and

31 (b) Nine one-hundredths of a percent of wages subject to tax under this chapter for that calen-  
32 dar quarter. All such moneys shall be paid and collected in the same manner and at the same time  
33 as unemployment compensation taxes under this chapter, unless the director prescribes otherwise.  
34 After deduction of the actual shared costs of the department in collecting the amounts under this  
35 paragraph, all such moneys shall be paid into the Supplemental Employment Department Adminis-  
36 tration Fund.

37 **SECTION 7.** ORS 657.462 is amended to read:

38 657.462. (1) The Director of the Employment Department or the director's authorized represen-  
39 tative shall, for each calendar year, compute a benefit ratio for each employer who meets the re-  
40 quirements of this section. For an employer whose record has been chargeable with benefits  
41 throughout the 12 preceding calendar quarters ending on the computation date, the benefit ratio  
42 shall be a quotient obtained by dividing the total benefit charges to the employer's record in the 12  
43 calendar quarters by the total of the employer's taxable payrolls for the same 12 calendar quarters.  
44 For an employer whose record has been chargeable with benefits for at least four or more consec-  
45 utive calendar quarters but less than 12 consecutive calendar quarters and ending on the computa-

tion date, the benefit ratio shall be the quotient obtained by dividing the total benefits charged to the employer's record for the consecutive calendar quarters by the total of the employer's taxable payrolls for the same period. Benefit ratios shall be carried out to the sixth decimal place.

(2) A listing shall be prepared of all employers meeting the requirements of this section and whose account is open according to Employment Department records as of August 31 following the computation date. This listing shall start with the employer having the lowest benefit ratio and progress through the employer having the highest benefit ratio. The listing shall show for each employer:

(a) The benefit ratio;

(b) The taxable payroll for the four calendar quarters immediately preceding the computation date; and

(c) A cumulative total consisting of the sum of the employer's taxable payroll and the taxable payroll of all other preceding employers on the list.

(3) The department shall group all employers in accordance with the cumulative taxable payroll percentage limits for the schedule in effect under Table A. All employers who fall within the same group will be assigned the tax rate for that group. However, if the grouping results in the taxable payroll of an employer falling in two groups, the employer and any other employer with the same benefit ratio shall be assigned the lower of the two applicable rates. Fractions of a cent will be dropped in computing taxable payroll limits used in Table A. The schedule in effect shall be in accordance with the Fund Adequacy Percentage Ratios set forth in Table A.

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TABLE A

(Taxable Payroll referred to is the total for all the eligible firms for the four calendar quarters preceding and ending on the computation date)

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Fund Adequacy Percentage Ratio I  
 [200%] **190%** and Over

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.5%	0.00% but less than 10.00%
0.6%	10.00% but less than 15.00%
0.7%	15.00% but less than 20.00%
0.8%	20.00% but less than 25.00%
0.9%	25.00% but less than 30.00%
1.0%	30.00% but less than 35.00%
1.1%	35.00% but less than 40.00%
1.2%	40.00% but less than 45.00%
1.3%	45.00% but less than 50.00%
1.4%	50.00% but less than 55.00%
1.5%	55.00% but less than 60.00%
1.6%	60.00% but less than 65.00%
1.7%	65.00% but less than 69.00%

1	1.8%	69.00% but less than 73.00%
2	1.9%	73.00% but less than 77.00%
3	2.0%	77.00% but less than 80.00%
4	2.1%	80.00% but less than 83.00%
5	2.2%	83.00% but less than 86.00%
6	2.3%	86.00% but less than 89.00%
7	2.4%	89.00% but less than 91.00%
8	2.5%	91.00% but less than 93.00%
9	2.6%	93.00% but less than 95.00%
10	2.7%	95.00% but less than 96.00%
11	2.8%	96.00% but less than 96.90%
12	2.9%	96.90% but less than 97.70%
13	3.0%	97.70% but less than 98.40%
14	3.1%	98.40% but less than 98.90%
15	3.2%	98.90% but less than 99.30%
16	3.4%	99.30% but less than 99.54%
17	3.6%	99.54% but less than 99.63%
18	3.8%	99.63% but less than 99.71%
19	4.0%	99.71% but less than 99.78%
20	4.2%	99.78% but less than 99.84%
21	4.4%	99.84% but less than 99.89%
22	4.6%	99.89% but less than 99.93%
23	4.8%	99.93% but less than 99.96%
24	5.0%	99.96% but less than 99.98%
25	5.2%	99.98% but less than 99.99%
26	5.4%	99.99% to 100.00%

27  
28  
29

30

31

Fund Adequacy Percentage Ratio II

32

[190.00%] **170.00%** but less than [200%] **190%**

33

34

Tax Rate      Cumulative Taxable Payroll Limits

35

(Percentage of Total Taxable Payroll)

36

0.7%              0.00% but less than 10.00%

37

0.8%              10.00% but less than 15.00%

38

0.9%              15.00% but less than 20.00%

39

1.0%              20.00% but less than 25.00%

40

1.1%              25.00% but less than 30.00%

41

1.2%              30.00% but less than 35.00%

42

1.3%              35.00% but less than 40.00%

43

1.4%              40.00% but less than 44.00%

44

1.5%              44.00% but less than 48.00%

45

1.6%              48.00% but less than 52.00%

1	1.7%	52.00% but less than 56.00%
2	1.8%	56.00% but less than 60.00%
3	1.9%	60.00% but less than 64.00%
4	2.0%	64.00% but less than 68.00%
5	2.1%	68.00% but less than 72.00%
6	2.2%	72.00% but less than 76.00%
7	2.3%	76.00% but less than 79.00%
8	2.4%	79.00% but less than 82.00%
9	2.5%	82.00% but less than 85.00%
10	2.6%	85.00% but less than 88.00%
11	2.7%	88.00% but less than 90.00%
12	2.8%	90.00% but less than 92.00%
13	2.9%	92.00% but less than 93.50%
14	3.0%	93.50% but less than 94.90%
15	3.1%	94.90% but less than 96.20%
16	3.2%	96.20% but less than 97.40%
17	3.4%	97.40% but less than 98.54%
18	3.6%	98.54% but less than 99.54%
19	3.8%	99.54% but less than 99.63%
20	4.0%	99.63% but less than 99.71%
21	4.2%	99.71% but less than 99.78%
22	4.4%	99.78% but less than 99.84%
23	4.6%	99.84% but less than 99.89%
24	4.8%	99.89% but less than 99.93%
25	5.0%	99.93% but less than 99.96%
26	5.2%	99.96% but less than 99.98%
27	5.4%	99.98% to 100.00%

28  
29  
30

31

32 Fund Adequacy Percentage Ratio III  
33 [170.00%] **145.00%** but less than [190%] **170%**

34

35 Tax Rate	Cumulative Taxable Payroll Limits
36	(Percentage of Total Taxable Payroll)
37 0.9%	0.00% but less than 10.00%
38 1.0%	10.00% but less than 15.00%
39 1.1%	15.00% but less than 20.00%
40 1.2%	20.00% but less than 24.00%
41 1.3%	24.00% but less than 28.00%
42 1.4%	28.00% but less than 32.00%
43 1.5%	32.00% but less than 36.00%
44 1.6%	36.00% but less than 40.00%
45 1.7%	40.00% but less than 44.00%

1	1.8%	44.00% but less than 48.00%
2	1.9%	48.00% but less than 52.00%
3	2.0%	52.00% but less than 56.00%
4	2.1%	56.00% but less than 60.00%
5	2.2%	60.00% but less than 64.00%
6	2.3%	64.00% but less than 68.00%
7	2.4%	68.00% but less than 72.00%
8	2.5%	72.00% but less than 76.00%
9	2.6%	76.00% but less than 80.00%
10	2.7%	80.00% but less than 84.00%
11	2.8%	84.00% but less than 87.00%
12	2.9%	87.00% but less than 90.00%
13	3.0%	90.00% but less than 93.00%
14	3.1%	93.00% but less than 95.00%
15	3.2%	95.00% but less than 97.00%
16	3.4%	97.00% but less than 98.20%
17	3.6%	98.20% but less than 99.00%
18	3.8%	99.00% but less than 99.43%
19	4.0%	99.43% but less than 99.63%
20	4.2%	99.63% but less than 99.72%
21	4.4%	99.72% but less than 99.79%
22	4.6%	99.79% but less than 99.85%
23	4.8%	99.85% but less than 99.90%
24	5.0%	99.90% but less than 99.94%
25	5.2%	99.94% but less than 99.97%
26	5.4%	99.97% to 100.00%

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31

Fund Adequacy Percentage Ratio IV

32

[145.00%] **125.00%** but less than [170%] **145%**

33

34

Tax Rate

Cumulative Taxable Payroll Limits

35

(Percentage of Total Taxable Payroll)

36

1.2%

0.00% but less than 10.00%

37

1.3%

10.00% but less than 15.00%

38

1.4%

15.00% but less than 20.00%

39

1.5%

20.00% but less than 24.00%

40

1.6%

24.00% but less than 28.00%

41

1.7%

28.00% but less than 32.00%

42

1.8%

32.00% but less than 36.00%

43

1.9%

36.00% but less than 40.00%

44

2.0%

40.00% but less than 44.00%

45

2.1%

44.00% but less than 48.00%

1	2.2%	48.00% but less than 52.00%
2	2.3%	52.00% but less than 56.00%
3	2.4%	56.00% but less than 60.00%
4	2.5%	60.00% but less than 64.00%
5	2.6%	64.00% but less than 68.00%
6	2.7%	68.00% but less than 72.00%
7	2.8%	72.00% but less than 76.00%
8	2.9%	76.00% but less than 80.00%
9	3.0%	80.00% but less than 84.00%
10	3.1%	84.00% but less than 88.00%
11	3.2%	88.00% but less than 92.00%
12	3.3%	92.00% but less than 95.00%
13	3.4%	95.00% but less than 97.00%
14	3.6%	97.00% but less than 98.20%
15	3.8%	98.20% but less than 99.00%
16	4.0%	99.00% but less than 99.40%
17	4.2%	99.40% but less than 99.60%
18	4.4%	99.60% but less than 99.70%
19	4.6%	99.70% but less than 99.78%
20	4.8%	99.78% but less than 99.85%
21	5.0%	99.85% but less than 99.91%
22	5.2%	99.91% but less than 99.96%
23	5.4%	99.96% to 100.00%

24  
25  
26  
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Fund Adequacy Percentage Ratio V  
[125.00%] **110.00%** but less than [145%] **125%**

30

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
31	
32	
33	1.5% 0.00% but less than 10.00%
34	1.6% 10.00% but less than 15.00%
35	1.7% 15.00% but less than 20.00%
36	1.8% 20.00% but less than 24.00%
37	1.9% 24.00% but less than 28.00%
38	2.0% 28.00% but less than 32.00%
39	2.1% 32.00% but less than 36.00%
40	2.2% 36.00% but less than 40.00%
41	2.3% 40.00% but less than 44.00%
42	2.4% 44.00% but less than 48.00%
43	2.5% 48.00% but less than 52.00%
44	2.6% 52.00% but less than 56.00%
45	2.7% 56.00% but less than 60.00%

1	2.8%	60.00% but less than 64.00%
2	2.9%	64.00% but less than 68.00%
3	3.0%	68.00% but less than 72.00%
4	3.1%	72.00% but less than 76.00%
5	3.2%	76.00% but less than 80.00%
6	3.3%	80.00% but less than 84.00%
7	3.4%	84.00% but less than 88.00%
8	3.5%	88.00% but less than 92.00%
9	3.6%	92.00% but less than 95.00%
10	3.7%	95.00% but less than 97.00%
11	3.8%	97.00% but less than 98.20%
12	3.9%	98.20% but less than 99.00%
13	4.0%	99.00% but less than 99.40%
14	4.2%	99.40% but less than 99.60%
15	4.4%	99.60% but less than 99.70%
16	4.6%	99.70% but less than 99.78%
17	4.8%	99.78% but less than 99.85%
18	5.0%	99.85% but less than 99.91%
19	5.2%	99.91% but less than 99.96%
20	5.4%	99.96% to 100.00%

21  
22  
23  
24

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Fund Adequacy Percentage Ratio VI  
[110.00%] **100.00%** but less than [125%] **110%**

27

28 Tax Rate      Cumulative Taxable Payroll Limits  
29 (Percentage of Total Taxable Payroll)

30	1.8%	0.00% but less than 10.00%
31	1.9%	10.00% but less than 15.00%
32	2.0%	15.00% but less than 20.00%
33	2.1%	20.00% but less than 25.00%
34	2.2%	25.00% but less than 30.00%
35	2.3%	30.00% but less than 35.00%
36	2.4%	35.00% but less than 40.00%
37	2.5%	40.00% but less than 44.00%
38	2.6%	44.00% but less than 48.00%
39	2.7%	48.00% but less than 52.00%
40	2.8%	52.00% but less than 56.00%
41	2.9%	56.00% but less than 60.00%
42	3.0%	60.00% but less than 64.00%
43	3.1%	64.00% but less than 68.00%
44	3.2%	68.00% but less than 72.00%
45	3.3%	72.00% but less than 76.00%



1	3.4%	76.00% but less than 80.00%
2	3.5%	80.00% but less than 84.00%
3	3.6%	84.00% but less than 88.00%
4	3.7%	88.00% but less than 92.00%
5	3.8%	92.00% but less than 95.00%
6	3.9%	95.00% but less than 97.00%
7	4.0%	97.00% but less than 98.20%
8	4.2%	98.20% but less than 99.00%
9	4.4%	99.00% but less than 99.50%
10	4.6%	99.50% but less than 99.70%
11	4.8%	99.70% but less than 99.79%
12	5.0%	99.79% but less than 99.87%
13	5.2%	99.87% but less than 99.94%
14	5.4%	99.94% to 100.00%

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15

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16

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17

18

19 Fund Adequacy Percentage Ratio VII  
 20 [100.00%] **90.00%** but less than [110%] **100%**

21

22 Tax Rate Cumulative Taxable Payroll Limits  
 23 (Percentage of Total Taxable Payroll)

24	2.0%	0.00% but less than 10.00%
25	2.1%	10.00% but less than 15.00%
26	2.2%	15.00% but less than 20.00%
27	2.3%	20.00% but less than 25.00%
28	2.4%	25.00% but less than 30.00%
29	2.5%	30.00% but less than 35.00%
30	2.6%	35.00% but less than 40.00%
31	2.7%	40.00% but less than 45.00%
32	2.8%	45.00% but less than 50.00%
33	2.9%	50.00% but less than 55.00%
34	3.0%	55.00% but less than 60.00%
35	3.1%	60.00% but less than 64.00%
36	3.2%	64.00% but less than 68.00%
37	3.3%	68.00% but less than 72.00%
38	3.4%	72.00% but less than 76.00%
39	3.5%	76.00% but less than 80.00%
40	3.6%	80.00% but less than 84.00%
41	3.7%	84.00% but less than 88.00%
42	3.8%	88.00% but less than 92.00%
43	3.9%	92.00% but less than 95.00%
44	4.0%	95.00% but less than 97.00%
45	4.2%	97.00% but less than 98.20%

1	4.4%	98.20% but less than 99.00%
2	4.6%	99.00% but less than 99.50%
3	4.8%	99.50% but less than 99.70%
4	5.0%	99.70% but less than 99.84%
5	5.2%	99.84% but less than 99.93%
6	5.4%	99.93% to 100.00%

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11 Fund Adequacy Percentage Ratio VIII  
 12 Under [100%] **90%**

14 Tax Rate Cumulative Taxable Payroll Limits  
 15 (Percentage of Total Taxable Payroll)

16	2.2%	0.00% but less than 10.00%
17	2.3%	10.00% but less than 15.00%
18	2.4%	15.00% but less than 20.00%
19	2.5%	20.00% but less than 25.00%
20	2.6%	25.00% but less than 30.00%
21	2.7%	30.00% but less than 35.00%
22	2.8%	35.00% but less than 40.00%
23	2.9%	40.00% but less than 45.00%
24	3.0%	45.00% but less than 50.00%
25	3.1%	50.00% but less than 55.00%
26	3.2%	55.00% but less than 60.00%
27	3.3%	60.00% but less than 65.00%
28	3.4%	65.00% but less than 70.00%
29	3.5%	70.00% but less than 75.00%
30	3.6%	75.00% but less than 80.00%
31	3.7%	80.00% but less than 84.00%
32	3.8%	84.00% but less than 88.00%
33	3.9%	88.00% but less than 92.00%
34	4.0%	92.00% but less than 95.00%
35	4.2%	95.00% but less than 97.00%
36	4.4%	97.00% but less than 98.20%
37	4.6%	98.20% but less than 99.00%
38	4.8%	99.00% but less than 99.50%
39	5.0%	99.50% but less than 99.80%
40	5.2%	99.80% but less than 99.92%
41	5.4%	99.92% to 100.00%

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44 **SECTION 8.** ORS 657.463 is amended to read:  
 45 657.463. (1) Notwithstanding the tax rate imposed by ORS 657.462 and subject to the tax rate

1 imposed by ORS 657.439, for wages paid during a calendar quarter, the tax rate paid by each em-  
 2 ployer subject to ORS 657.435 and 657.462 shall be determined in accordance with schedule I B, II  
 3 B, III B, IV B, V B, VI B, VII B or VIII B, whichever schedule is determined pursuant to ORS  
 4 657.459 and 657.462 to be in effect for the year. The schedules are adopted as follows:

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5  
 6  
 7 Fund Adequacy Percentage Ratio I B  
 8 [200%] **190%** and Over  
 9

10 Tax Rate	Cumulative Taxable Payroll Limits 11 (Percentage of Total Taxable Payroll)
12 0.41%	0.00% but less than 10.00%
13 0.51%	10.00% but less than 15.00%
14 0.61%	15.00% but less than 20.00%
15 0.71%	20.00% but less than 25.00%
16 0.81%	25.00% but less than 30.00%
17 0.91%	30.00% but less than 35.00%
18 1.01%	35.00% but less than 40.00%
19 1.11%	40.00% but less than 45.00%
20 1.21%	45.00% but less than 50.00%
21 1.31%	50.00% but less than 55.00%
22 1.41%	55.00% but less than 60.00%
23 1.51%	60.00% but less than 65.00%
24 1.61%	65.00% but less than 69.00%
25 1.71%	69.00% but less than 73.00%
26 1.81%	73.00% but less than 77.00%
27 1.91%	77.00% but less than 80.00%
28 2.01%	80.00% but less than 83.00%
29 2.11%	83.00% but less than 86.00%
30 2.21%	86.00% but less than 89.00%
31 2.31%	89.00% but less than 91.00%
32 2.41%	91.00% but less than 93.00%
33 2.51%	93.00% but less than 95.00%
34 2.61%	95.00% but less than 96.00%
35 2.71%	96.00% but less than 96.90%
36 2.81%	96.90% but less than 97.70%
37 2.91%	97.70% but less than 98.40%
38 3.01%	98.40% but less than 98.90%
39 3.11%	98.90% but less than 99.30%
40 3.31%	99.30% but less than 99.54%
41 3.51%	99.54% but less than 99.63%
42 3.71%	99.63% but less than 99.71%
43 3.91%	99.71% but less than 99.78%
44 4.11%	99.78% but less than 99.84%
45 4.31%	99.84% but less than 99.89%

1	4.51%	99.89% but less than 99.93%
2	4.71%	99.93% but less than 99.96%
3	4.91%	99.96% but less than 99.98%
4	5.11%	99.98% but less than 99.99%
5	5.40%	99.99% to 100%

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7

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8

9

10 Fund Adequacy Percentage Ratio II B  
 11 [190.00%] **170.00%** but less than [200%] **190%**

12

13 Tax Rate Cumulative Taxable Payroll Limits  
 14 (Percentage of Total Taxable Payroll)

15	0.61%	0.00% but less than 10.00%
16	0.71%	10.00% but less than 15.00%
17	0.81%	15.00% but less than 20.00%
18	0.91%	20.00% but less than 25.00%
19	1.01%	25.00% but less than 30.00%
20	1.11%	30.00% but less than 35.00%
21	1.21%	35.00% but less than 40.00%
22	1.31%	40.00% but less than 44.00%
23	1.41%	44.00% but less than 48.00%
24	1.51%	48.00% but less than 52.00%
25	1.61%	52.00% but less than 56.00%
26	1.71%	56.00% but less than 60.00%
27	1.81%	60.00% but less than 64.00%
28	1.91%	64.00% but less than 68.00%
29	2.01%	68.00% but less than 72.00%
30	2.11%	72.00% but less than 76.00%
31	2.21%	76.00% but less than 79.00%
32	2.31%	79.00% but less than 82.00%
33	2.41%	82.00% but less than 85.00%
34	2.51%	85.00% but less than 88.00%
35	2.61%	88.00% but less than 90.00%
36	2.71%	90.00% but less than 92.00%
37	2.81%	92.00% but less than 93.50%
38	2.91%	93.50% but less than 94.90%
39	3.01%	94.90% but less than 96.20%
40	3.11%	96.20% but less than 97.40%
41	3.31%	97.40% but less than 98.54%
42	3.51%	98.54% but less than 99.54%
43	3.71%	99.54% but less than 99.63%
44	3.91%	99.63% but less than 99.71%
45	4.11%	99.71% but less than 99.78%

1	4.31%	99.78% but less than 99.84%
2	4.51%	99.84% but less than 99.89%
3	4.71%	99.89% but less than 99.93%
4	4.91%	99.93% but less than 99.96%
5	5.11%	99.96% but less than 99.98%
6	5.40%	99.98% to 100%

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11 Fund Adequacy Percentage Ratio III B  
 12 [170.00%] **145.00%** but less than [190%] **170%**

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14	Tax Rate	Cumulative Taxable Payroll Limits
15		(Percentage of Total Taxable Payroll)
16	0.81%	0.00% but less than 10.00%
17	0.91%	10.00% but less than 15.00%
18	1.01%	15.00% but less than 20.00%
19	1.11%	20.00% but less than 24.00%
20	1.21%	24.00% but less than 28.00%
21	1.31%	28.00% but less than 32.00%
22	1.41%	32.00% but less than 36.00%
23	1.51%	36.00% but less than 40.00%
24	1.61%	40.00% but less than 44.00%
25	1.71%	44.00% but less than 48.00%
26	1.81%	48.00% but less than 52.00%
27	1.91%	52.00% but less than 56.00%
28	2.01%	56.00% but less than 60.00%
29	2.11%	60.00% but less than 64.00%
30	2.21%	64.00% but less than 68.00%
31	2.31%	68.00% but less than 72.00%
32	2.41%	72.00% but less than 76.00%
33	2.51%	76.00% but less than 80.00%
34	2.61%	80.00% but less than 84.00%
35	2.71%	84.00% but less than 87.00%
36	2.81%	87.00% but less than 90.00%
37	2.91%	90.00% but less than 93.00%
38	3.01%	93.00% but less than 95.00%
39	3.11%	95.00% but less than 97.00%
40	3.31%	97.00% but less than 98.20%
41	3.51%	98.20% but less than 99.00%
42	3.71%	99.00% but less than 99.43%
43	3.91%	99.43% but less than 99.63%
44	4.11%	99.63% but less than 99.72%
45	4.31%	99.72% but less than 99.79%

1	4.51%	99.79% but less than 99.85%
2	4.71%	99.85% but less than 99.90%
3	4.91%	99.90% but less than 99.94%
4	5.11%	99.94% but less than 99.97%
5	5.40%	99.97% to 100%

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10 Fund Adequacy Percentage Ratio IV B  
 11 [145.00%] **125.00%** but less than [170%] **145%**

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13 Tax Rate Cumulative Taxable Payroll Limits  
 14 (Percentage of Total Taxable Payroll)

15	1.11%	0.00% but less than 10.00%
16	1.21%	10.00% but less than 15.00%
17	1.31%	15.00% but less than 20.00%
18	1.41%	20.00% but less than 24.00%
19	1.51%	24.00% but less than 28.00%
20	1.61%	28.00% but less than 32.00%
21	1.71%	32.00% but less than 36.00%
22	1.81%	36.00% but less than 40.00%
23	1.91%	40.00% but less than 44.00%
24	2.01%	44.00% but less than 48.00%
25	2.11%	48.00% but less than 52.00%
26	2.21%	52.00% but less than 56.00%
27	2.31%	56.00% but less than 60.00%
28	2.41%	60.00% but less than 64.00%
29	2.51%	64.00% but less than 68.00%
30	2.61%	68.00% but less than 72.00%
31	2.71%	72.00% but less than 76.00%
32	2.81%	76.00% but less than 80.00%
33	2.91%	80.00% but less than 84.00%
34	3.01%	84.00% but less than 88.00%
35	3.11%	88.00% but less than 92.00%
36	3.21%	92.00% but less than 95.00%
37	3.31%	95.00% but less than 97.00%
38	3.51%	97.00% but less than 98.20%
39	3.71%	98.20% but less than 99.00%
40	3.91%	99.00% but less than 99.40%
41	4.11%	99.40% but less than 99.60%
42	4.31%	99.60% but less than 99.70%
43	4.51%	99.70% but less than 99.78%
44	4.71%	99.78% but less than 99.85%
45	4.91%	99.85% but less than 99.91%

1 5.11% 99.91% but less than 99.96%  
 2 5.40% 99.96% to 100.00%

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 7 Fund Adequacy Percentage Ratio V B  
 8 [125.00%] **110.00%** but less than [145%] **125%**  
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10 Tax Rate Cumulative Taxable Payroll Limits  
 11 (Percentage of Total Taxable Payroll)

12	1.41%	0.00% but less than 10.00%
13	1.51%	10.00% but less than 15.00%
14	1.61%	15.00% but less than 20.00%
15	1.71%	20.00% but less than 24.00%
16	1.81%	24.00% but less than 28.00%
17	1.91%	28.00% but less than 32.00%
18	2.01%	32.00% but less than 36.00%
19	2.11%	36.00% but less than 40.00%
20	2.21%	40.00% but less than 44.00%
21	2.31%	44.00% but less than 48.00%
22	2.41%	48.00% but less than 52.00%
23	2.51%	52.00% but less than 56.00%
24	2.61%	56.00% but less than 60.00%
25	2.71%	60.00% but less than 64.00%
26	2.81%	64.00% but less than 68.00%
27	2.91%	68.00% but less than 72.00%
28	3.01%	72.00% but less than 76.00%
29	3.11%	76.00% but less than 80.00%
30	3.21%	80.00% but less than 84.00%
31	3.31%	84.00% but less than 88.00%
32	3.41%	88.00% but less than 92.00%
33	3.51%	92.00% but less than 95.00%
34	3.61%	95.00% but less than 97.00%
35	3.71%	97.00% but less than 98.20%
36	3.81%	98.20% but less than 99.00%
37	3.91%	99.00% but less than 99.40%
38	4.11%	99.40% but less than 99.60%
39	4.31%	99.60% but less than 99.70%
40	4.51%	99.70% but less than 99.78%
41	4.71%	99.78% but less than 99.85%
42	4.91%	99.85% but less than 99.91%
43	5.11%	99.91% but less than 99.96%
44	5.40%	99.96% to 100.00%

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Fund Adequacy Percentage Ratio VI B  
 [110.00%] **100.00%** but less than [125%] **110%**

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.71%	0.00% but less than 10.00%
1.81%	10.00% but less than 15.00%
1.91%	15.00% but less than 20.00%
2.01%	20.00% but less than 25.00%
2.11%	25.00% but less than 30.00%
2.21%	30.00% but less than 35.00%
2.31%	35.00% but less than 40.00%
2.41%	40.00% but less than 44.00%
2.51%	44.00% but less than 48.00%
2.61%	48.00% but less than 52.00%
2.71%	52.00% but less than 56.00%
2.81%	56.00% but less than 60.00%
2.91%	60.00% but less than 64.00%
3.01%	64.00% but less than 68.00%
3.11%	68.00% but less than 72.00%
3.21%	72.00% but less than 76.00%
3.31%	76.00% but less than 80.00%
3.41%	80.00% but less than 84.00%
3.51%	84.00% but less than 88.00%
3.61%	88.00% but less than 92.00%
3.71%	92.00% but less than 95.00%
3.81%	95.00% but less than 97.00%
3.91%	97.00% but less than 98.20%
4.11%	98.20% but less than 99.00%
4.31%	99.00% but less than 99.50%
4.51%	99.50% but less than 99.70%
4.71%	99.70% but less than 99.79%
4.91%	99.79% but less than 99.87%
5.11%	99.87% but less than 99.94%
5.40%	99.94% to 100.00%

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Fund Adequacy Percentage Ratio VII B  
 [100.00%] **90.00%** but less than [110%] **100%**



1	Tax Rate	Cumulative Taxable Payroll Limits
2		(Percentage of Total Taxable Payroll)
3	1.91%	0.00% but less than 10.00%
4	2.01%	10.00% but less than 15.00%
5	2.11%	15.00% but less than 20.00%
6	2.21%	20.00% but less than 25.00%
7	2.31%	25.00% but less than 30.00%
8	2.41%	30.00% but less than 35.00%
9	2.51%	35.00% but less than 40.00%
10	2.61%	40.00% but less than 45.00%
11	2.71%	45.00% but less than 50.00%
12	2.81%	50.00% but less than 55.00%
13	2.91%	55.00% but less than 60.00%
14	3.01%	60.00% but less than 64.00%
15	3.11%	64.00% but less than 68.00%
16	3.21%	68.00% but less than 72.00%
17	3.31%	72.00% but less than 76.00%
18	3.41%	76.00% but less than 80.00%
19	3.51%	80.00% but less than 84.00%
20	3.61%	84.00% but less than 88.00%
21	3.71%	88.00% but less than 92.00%
22	3.81%	92.00% but less than 95.00%
23	3.91%	95.00% but less than 97.00%
24	4.11%	97.00% but less than 98.20%
25	4.31%	98.20% but less than 99.00%
26	4.51%	99.00% but less than 99.50%
27	4.71%	99.50% but less than 99.70%
28	4.91%	99.70% but less than 99.84%
29	5.11%	99.84% but less than 99.93%
30	5.40%	99.93% to 100.00%

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Fund Adequacy Percentage Ratio VIII B

Under [100%] **90%**

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38	Tax Rate	Cumulative Taxable Payroll Limits
39		(Percentage of Total Taxable Payroll)
40	2.11%	0.00% but less than 10.00%
41	2.21%	10.00% but less than 15.00%
42	2.31%	15.00% but less than 20.00%
43	2.41%	20.00% but less than 25.00%
44	2.51%	25.00% but less than 30.00%
45	2.61%	30.00% but less than 35.00%

1	2.71%	35.00% but less than 40.00%
2	2.81%	40.00% but less than 45.00%
3	2.91%	45.00% but less than 50.00%
4	3.01%	50.00% but less than 55.00%
5	3.11%	55.00% but less than 60.00%
6	3.21%	60.00% but less than 65.00%
7	3.31%	65.00% but less than 70.00%
8	3.41%	70.00% but less than 75.00%
9	3.51%	75.00% but less than 80.00%
10	3.61%	80.00% but less than 84.00%
11	3.71%	84.00% but less than 88.00%
12	3.81%	88.00% but less than 92.00%
13	3.91%	92.00% but less than 95.00%
14	4.11%	95.00% but less than 97.00%
15	4.31%	97.00% but less than 98.20%
16	4.51%	98.20% but less than 99.00%
17	4.71%	99.00% but less than 99.50%
18	4.91%	99.50% but less than 99.80%
19	5.11%	99.80% but less than 99.92%
20	5.40%	99.92% to 100.00%

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23 (2) Notwithstanding the tax rate imposed by ORS 657.462, each employer subject to this chapter,  
24 other than employers whose assigned tax rate is 5.4 percent, shall pay to the Employment Depart-  
25 ment for each calendar quarter an amount equal to nine one-hundredths of a percent of wages sub-  
26 ject to tax under this chapter for that calendar quarter. All such moneys shall be paid and collected  
27 in the same manner and at the same time as unemployment compensation taxes under this chapter,  
28 unless the Director of the Employment Department prescribes otherwise. After deduction of the ac-  
29 tual shared costs of the Employment Department in collecting the amounts under this subsection,  
30 all such moneys shall be paid into the Supplemental Employment Department Administration Fund.

31 **SECTION 9. The amendments to ORS 657.439, 657.462 and 657.463 by sections 6 to 8 of this**  
32 **2021 Act apply to tax rate determinations for calendar years beginning on or after January**  
33 **1, 2022.**

34 **SECTION 10.** ORS 657.805 is amended to read:

35 657.805. There hereby is created the Unemployment Compensation Trust Fund. [Such] **The** fund  
36 shall consist of:

- 37 (1) All contributions received and collected under this chapter.
- 38 (2) Interest earned upon any moneys in the fund.
- 39 (3) Any property or securities acquired through the use of moneys belonging to the fund and all  
40 earnings of such property or securities.
- 41 (4) All other moneys **or property, including securities, of any kind whatsoever** received for  
42 the fund from any other source **whatsoever**.
- 43 (5) All moneys credited to this state's account in the unemployment trust fund pursuant to sec-  
44 tion 903 of the Social Security Act, as amended.

45 **SECTION 11. This 2021 Act takes effect on the 91st day after the date on which the 2021**

1 **regular session of the Eighty-first Legislative Assembly adjourns sine die.**

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