

Senate Bill 993

Sponsored by Senator WHITSETT; Senators ATKINSON, BEYER, FERRIOLI, G GEORGE, L GEORGE, GORDLY, KRUSE, MONROE, MORSE, NELSON, STARR, WINTERS, Representatives BERGER, BOQUIST, BRUUN, BUTLER, CAMERON, DALLUM, ESQUIVEL, FLORES, GARRARD, GILLIAM, GILMAN, HANNA, JENSON, KRIEGER, KRUMMEL, LIM, MAURER, MINNIS, NELSON, OLSON, RICHARDSON, SCOTT, G SMITH, P SMITH, THATCHER, WHISNANT

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**.

Funds JOBS Plus Program by diverting portion of unemployment insurance taxes each calendar quarter to Oregon JOBS Plus Unemployment Wage Fund. Limits eligibility for program. Modifies administration of Oregon JOBS Plus Individual Education Account.

Declares emergency, effective on passage.

A BILL FOR AN ACT

Relating to JOBS Plus Program; amending ORS 411.892, 411.894, 657.439, 657.463 and 657.925; and declaring an emergency.

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

SECTION 1. ORS 657.439, as amended by section 6, chapter 183, Oregon Laws 2005, is amended to read:

657.439. (1) Notwithstanding the tax rate imposed by ORS 657.462 and notwithstanding ORS 657.463, for wages paid during the first calendar quarter of each odd-numbered year, the tax rate paid by each employer subject to those provisions of law shall be determined in accordance with schedule [*I C, II C, III C, IV C, V C, VI C, VII C or VIII C*] **I E, II E, III E, IV E, V E, VI E, VII E or VIII E**, whichever schedule is determined pursuant to ORS 657.459 and 657.462 to be in effect for the year. The schedules are adopted as follows:

[_____]

Fund Adequacy Percentage Ratio I C
200% and Over

<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i> <i>(Percentage of Total Taxable Payroll)</i>
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%

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	1.28%	50.00% but less than 55.00%
2	1.38%	55.00% but less than 60.00%
3	1.48%	60.00% but less than 65.00%
4	1.58%	65.00% but less than 69.00%
5	1.68%	69.00% but less than 73.00%
6	1.78%	73.00% but less than 77.00%
7	1.88%	77.00% but less than 80.00%
8	1.98%	80.00% but less than 83.00%
9	2.08%	83.00% but less than 86.00%
10	2.18%	86.00% but less than 89.00%
11	2.28%	89.00% but less than 91.00%
12	2.38%	91.00% but less than 93.00%
13	2.48%	93.00% but less than 95.00%
14	2.58%	95.00% but less than 96.00%
15	2.68%	96.00% but less than 96.90%
16	2.78%	96.90% but less than 97.70%
17	2.88%	97.70% but less than 98.40%
18	2.98%	98.40% but less than 98.90%
19	3.08%	98.90% but less than 99.30%
20	3.28%	99.30% but less than 99.54%
21	3.48%	99.54% but less than 99.63%
22	3.68%	99.63% but less than 99.71%
23	3.88%	99.71% but less than 99.78%
24	4.08%	99.78% but less than 99.84%
25	4.28%	99.84% but less than 99.89%
26	4.48%	99.89% but less than 99.93%
27	4.68%	99.93% but less than 99.96%
28	4.88%	99.96% but less than 99.98%
29	5.08%	99.98% but less than 99.99%
30	5.40%	99.99% to 100%

31 [_____]

32

33 [_____]

34

35 *Fund Adequacy Percentage Ratio II C*

36 *190.00% but less than 200%*

37

38 *Tax Rate* *Cumulative Taxable Payroll Limits*
 39 *(Percentage of Total Taxable Payroll)*

40	0.58%	0.00% but less than 10.00%
41	0.68%	10.00% but less than 15.00%
42	0.78%	15.00% but less than 20.00%
43	0.88%	20.00% but less than 25.00%
44	0.98%	25.00% but less than 30.00%
45	1.08%	30.00% but less than 35.00%

1	1.18%	35.00% but less than 40.00%
2	1.28%	40.00% but less than 44.00%
3	1.38%	44.00% but less than 48.00%
4	1.48%	48.00% but less than 52.00%
5	1.58%	52.00% but less than 56.00%
6	1.68%	56.00% but less than 60.00%
7	1.78%	60.00% but less than 64.00%
8	1.88%	64.00% but less than 68.00%
9	1.98%	68.00% but less than 72.00%
10	2.08%	72.00% but less than 76.00%
11	2.18%	76.00% but less than 79.00%
12	2.28%	79.00% but less than 82.00%
13	2.38%	82.00% but less than 85.00%
14	2.48%	85.00% but less than 88.00%
15	2.58%	88.00% but less than 90.00%
16	2.68%	90.00% but less than 92.00%
17	2.78%	92.00% but less than 93.50%
18	2.88%	93.50% but less than 94.90%
19	2.98%	94.90% but less than 96.20%
20	3.08%	96.20% but less than 97.40%
21	3.28%	97.40% but less than 98.54%
22	3.48%	98.54% but less than 99.54%
23	3.68%	99.54% but less than 99.63%
24	3.88%	99.63% but less than 99.71%
25	4.08%	99.71% but less than 99.78%
26	4.28%	99.78% but less than 99.84%
27	4.48%	99.84% but less than 99.89%
28	4.68%	99.89% but less than 99.93%
29	4.88%	99.93% but less than 99.96%
30	5.08%	99.96% but less than 99.98%
31	5.40%	99.98% to 100%

32 [_____]

33

34 [_____]

35

36 *Fund Adequacy Percentage Ratio III C*

37 *170.00% but less than 190%*

38

39 *Tax Rate Cumulative Taxable Payroll Limits*
 40 *(Percentage of Total Taxable Payroll)*

41	0.78%	0.00% but less than 10.00%
42	0.88%	10.00% but less than 15.00%
43	0.98%	15.00% but less than 20.00%
44	1.08%	20.00% but less than 24.00%
45	1.18%	24.00% but less than 28.00%

1	1.28%	28.00% but less than 32.00%
2	1.38%	32.00% but less than 36.00%
3	1.48%	36.00% but less than 40.00%
4	1.58%	40.00% but less than 44.00%
5	1.68%	44.00% but less than 48.00%
6	1.78%	48.00% but less than 52.00%
7	1.88%	52.00% but less than 56.00%
8	1.98%	56.00% but less than 60.00%
9	2.08%	60.00% but less than 64.00%
10	2.18%	64.00% but less than 68.00%
11	2.28%	68.00% but less than 72.00%
12	2.38%	72.00% but less than 76.00%
13	2.48%	76.00% but less than 80.00%
14	2.58%	80.00% but less than 84.00%
15	2.68%	84.00% but less than 87.00%
16	2.78%	87.00% but less than 90.00%
17	2.88%	90.00% but less than 93.00%
18	2.98%	93.00% but less than 95.00%
19	3.08%	95.00% but less than 97.00%
20	3.28%	97.00% but less than 98.20%
21	3.48%	98.20% but less than 99.00%
22	3.68%	99.00% but less than 99.43%
23	3.88%	99.43% but less than 99.63%
24	4.08%	99.63% but less than 99.72%
25	4.28%	99.72% but less than 99.79%
26	4.48%	99.79% but less than 99.85%
27	4.68%	99.85% but less than 99.90%
28	4.88%	99.90% but less than 99.94%
29	5.08%	99.94% but less than 99.97%
30	5.40%	99.97% to 100%

31 [_____]

32

33 [_____]

34

35 *Fund Adequacy Percentage Ratio IV C*

36 *145.00% but less than 170%*

37

38 *Tax Rate Cumulative Taxable Payroll Limits*
 39 *(Percentage of Total Taxable Payroll)*

40	1.08%	0.00% but less than 10.00%
41	1.18%	10.00% but less than 15.00%
42	1.28%	15.00% but less than 20.00%
43	1.38%	20.00% but less than 24.00%
44	1.48%	24.00% but less than 28.00%
45	1.58%	28.00% but less than 32.00%

1	1.68%	32.00% but less than 36.00%
2	1.78%	36.00% but less than 40.00%
3	1.88%	40.00% but less than 44.00%
4	1.98%	44.00% but less than 48.00%
5	2.08%	48.00% but less than 52.00%
6	2.18%	52.00% but less than 56.00%
7	2.28%	56.00% but less than 60.00%
8	2.38%	60.00% but less than 64.00%
9	2.48%	64.00% but less than 68.00%
10	2.58%	68.00% but less than 72.00%
11	2.68%	72.00% but less than 76.00%
12	2.78%	76.00% but less than 80.00%
13	2.88%	80.00% but less than 84.00%
14	2.98%	84.00% but less than 88.00%
15	3.08%	88.00% but less than 92.00%
16	3.18%	92.00% but less than 95.00%
17	3.28%	95.00% but less than 97.00%
18	3.48%	97.00% but less than 98.20%
19	3.68%	98.20% but less than 99.00%
20	3.88%	99.00% but less than 99.40%
21	4.08%	99.40% but less than 99.60%
22	4.28%	99.60% but less than 99.70%
23	4.48%	99.70% but less than 99.78%
24	4.68%	99.78% but less than 99.85%
25	4.88%	99.85% but less than 99.91%
26	5.08%	99.91% but less than 99.96%
27	5.40%	99.96% to 100.00%

28 [_____]
 29
 30 [_____]

31
 32 *Fund Adequacy Percentage Ratio V C*
 33 *125.00% but less than 145%*

35	<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i>
36		<i>(Percentage of Total Taxable Payroll)</i>
37	1.38%	0.00% but less than 10.00%
38	1.48%	10.00% but less than 15.00%
39	1.58%	15.00% but less than 20.00%
40	1.68%	20.00% but less than 24.00%
41	1.78%	24.00% but less than 28.00%
42	1.88%	28.00% but less than 32.00%
43	1.98%	32.00% but less than 36.00%
44	2.08%	36.00% but less than 40.00%
45	2.18%	40.00% but less than 44.00%

1	2.28%	44.00% but less than 48.00%
2	2.38%	48.00% but less than 52.00%
3	2.48%	52.00% but less than 56.00%
4	2.58%	56.00% but less than 60.00%
5	2.68%	60.00% but less than 64.00%
6	2.78%	64.00% but less than 68.00%
7	2.88%	68.00% but less than 72.00%
8	2.98%	72.00% but less than 76.00%
9	3.08%	76.00% but less than 80.00%
10	3.18%	80.00% but less than 84.00%
11	3.28%	84.00% but less than 88.00%
12	3.38%	88.00% but less than 92.00%
13	3.48%	92.00% but less than 95.00%
14	3.58%	95.00% but less than 97.00%
15	3.68%	97.00% but less than 98.20%
16	3.78%	98.20% but less than 99.00%
17	3.88%	99.00% but less than 99.40%
18	4.08%	99.40% but less than 99.60%
19	4.28%	99.60% but less than 99.70%
20	4.48%	99.70% but less than 99.78%
21	4.68%	99.78% but less than 99.85%
22	4.88%	99.85% but less than 99.91%
23	5.08%	99.91% but less than 99.96%
24	5.40%	99.96% to 100.00%

25 [_____]

26

27 [_____]

28

29 *Fund Adequacy Percentage Ratio VI C*

30 *110.00% but less than 125%*

31

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

34	1.68%	0.00% but less than 10.00%
35	1.78%	10.00% but less than 15.00%
36	1.88%	15.00% but less than 20.00%
37	1.98%	20.00% but less than 25.00%
38	2.08%	25.00% but less than 30.00%
39	2.18%	30.00% but less than 35.00%
40	2.28%	35.00% but less than 40.00%
41	2.38%	40.00% but less than 44.00%
42	2.48%	44.00% but less than 48.00%
43	2.58%	48.00% but less than 52.00%
44	2.68%	52.00% but less than 56.00%
45	2.78%	56.00% but less than 60.00%

1	2.88%	60.00% but less than 64.00%
2	2.98%	64.00% but less than 68.00%
3	3.08%	68.00% but less than 72.00%
4	3.18%	72.00% but less than 76.00%
5	3.28%	76.00% but less than 80.00%
6	3.38%	80.00% but less than 84.00%
7	3.48%	84.00% but less than 88.00%
8	3.58%	88.00% but less than 92.00%
9	3.68%	92.00% but less than 95.00%
10	3.78%	95.00% but less than 97.00%
11	3.88%	97.00% but less than 98.20%
12	4.08%	98.20% but less than 99.00%
13	4.28%	99.00% but less than 99.50%
14	4.48%	99.50% but less than 99.70%
15	4.68%	99.70% but less than 99.79%
16	4.88%	99.79% but less than 99.87%
17	5.08%	99.87% but less than 99.94%
18	5.40%	99.94% to 100.00%

19 [_____]

20

21 [_____]

22

23 *Fund Adequacy Percentage Ratio VII C*

24 *100.00% but less than 110%*

25

26 *Tax Rate* *Cumulative Taxable Payroll Limits*
 27 *(Percentage of Total Taxable Payroll)*

28	1.88%	0.00% but less than 10.00%
29	1.98%	10.00% but less than 15.00%
30	2.08%	15.00% but less than 20.00%
31	2.18%	20.00% but less than 25.00%
32	2.28%	25.00% but less than 30.00%
33	2.38%	30.00% but less than 35.00%
34	2.48%	35.00% but less than 40.00%
35	2.58%	40.00% but less than 45.00%
36	2.68%	45.00% but less than 50.00%
37	2.78%	50.00% but less than 55.00%
38	2.88%	55.00% but less than 60.00%
39	2.98%	60.00% but less than 64.00%
40	3.08%	64.00% but less than 68.00%
41	3.18%	68.00% but less than 72.00%
42	3.28%	72.00% but less than 76.00%
43	3.38%	76.00% but less than 80.00%
44	3.48%	80.00% but less than 84.00%
45	3.58%	84.00% but less than 88.00%

1	3.68%	88.00% but less than 92.00%
2	3.78%	92.00% but less than 95.00%
3	3.88%	95.00% but less than 97.00%
4	4.08%	97.00% but less than 98.20%
5	4.28%	98.20% but less than 99.00%
6	4.48%	99.00% but less than 99.50%
7	4.68%	99.50% but less than 99.70%
8	4.88%	99.70% but less than 99.84%
9	5.08%	99.84% but less than 99.93%
10	5.40%	99.93% to 100.00%

11 [_____]

12

13 [_____]

14

15 *Fund Adequacy Percentage Ratio VIII C*

16 *Under 100%*

17

18 *Tax Rate* *Cumulative Taxable Payroll Limits*
 19 *(Percentage of Total Taxable Payroll)*

20	2.08%	0.00% but less than 10.00%
21	2.18%	10.00% but less than 15.00%
22	2.28%	15.00% but less than 20.00%
23	2.38%	20.00% but less than 25.00%
24	2.48%	25.00% but less than 30.00%
25	2.58%	30.00% but less than 35.00%
26	2.68%	35.00% but less than 40.00%
27	2.78%	40.00% but less than 45.00%
28	2.88%	45.00% but less than 50.00%
29	2.98%	50.00% but less than 55.00%
30	3.08%	55.00% but less than 60.00%
31	3.18%	60.00% but less than 65.00%
32	3.28%	65.00% but less than 70.00%
33	3.38%	70.00% but less than 75.00%
34	3.48%	75.00% but less than 80.00%
35	3.58%	80.00% but less than 84.00%
36	3.68%	84.00% but less than 88.00%
37	3.78%	88.00% but less than 92.00%
38	3.88%	92.00% but less than 95.00%
39	4.08%	95.00% but less than 97.00%
40	4.28%	97.00% but less than 98.20%
41	4.48%	98.20% but less than 99.00%
42	4.68%	99.00% but less than 99.50%
43	4.88%	99.50% but less than 99.80%
44	5.08%	99.80% but less than 99.92%
45	5.40%	99.92% to 100.00%

[_____]

**Fund Adequacy Percentage Ratio I E
200% and Over**

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.32%	0.00% but less than 10.00%
0.42%	10.00% but less than 15.00%
0.52%	15.00% but less than 20.00%
0.62%	20.00% but less than 25.00%
0.72%	25.00% but less than 30.00%
0.82%	30.00% but less than 35.00%
0.92%	35.00% but less than 40.00%
1.02%	40.00% but less than 45.00%
1.12%	45.00% but less than 50.00%
1.22%	50.00% but less than 55.00%
1.32%	55.00% but less than 60.00%
1.42%	60.00% but less than 65.00%
1.52%	65.00% but less than 69.00%
1.62%	69.00% but less than 73.00%
1.72%	73.00% but less than 77.00%
1.82%	77.00% but less than 80.00%
1.92%	80.00% but less than 83.00%
2.02%	83.00% but less than 86.00%
2.12%	86.00% but less than 89.00%
2.22%	89.00% but less than 91.00%
2.32%	91.00% but less than 93.00%
2.42%	93.00% but less than 95.00%
2.52%	95.00% but less than 96.00%
2.62%	96.00% but less than 96.90%
2.72%	96.90% but less than 97.70%
2.82%	97.70% but less than 98.40%
2.92%	98.40% but less than 98.90%
3.02%	98.90% but less than 99.30%
3.22%	99.30% but less than 99.54%
3.42%	99.54% but less than 99.63%
3.62%	99.63% but less than 99.71%
3.82%	99.71% but less than 99.78%
4.02%	99.78% but less than 99.84%
4.22%	99.84% but less than 99.89%
4.42%	99.89% but less than 99.93%
4.62%	99.93% but less than 99.96%

1	4.82%	99.96% but less than 99.98%
2	5.02%	99.98% but less than 99.99%
3	5.40%	99.99% to 100%

4		
5		
6		

7		
8		
9		
10		
11		Fund Adequacy Percentage Ratio II E
12		190.00% but less than 200%

11	Tax Rate	Cumulative Taxable Payroll Limits
12		(Percentage of Total Taxable Payroll)
13	0.52%	0.00% but less than 10.00%
14	0.62%	10.00% but less than 15.00%
15	0.72%	15.00% but less than 20.00%
16	0.82%	20.00% but less than 25.00%
17	0.92%	25.00% but less than 30.00%
18	1.02%	30.00% but less than 35.00%
19	1.12%	35.00% but less than 40.00%
20	1.22%	40.00% but less than 44.00%
21	1.32%	44.00% but less than 48.00%
22	1.42%	48.00% but less than 52.00%
23	1.52%	52.00% but less than 56.00%
24	1.62%	56.00% but less than 60.00%
25	1.72%	60.00% but less than 64.00%
26	1.82%	64.00% but less than 68.00%
27	1.92%	68.00% but less than 72.00%
28	2.02%	72.00% but less than 76.00%
29	2.12%	76.00% but less than 79.00%
30	2.22%	79.00% but less than 82.00%
31	2.32%	82.00% but less than 85.00%
32	2.42%	85.00% but less than 88.00%
33	2.52%	88.00% but less than 90.00%
34	2.62%	90.00% but less than 92.00%
35	2.72%	92.00% but less than 93.50%
36	2.82%	93.50% but less than 94.90%
37	2.92%	94.90% but less than 96.20%
38	3.02%	96.20% but less than 97.40%
39	3.22%	97.40% but less than 98.54%
40	3.42%	98.54% but less than 99.54%
41	3.62%	99.54% but less than 99.63%
42	3.82%	99.63% but less than 99.71%
43	4.02%	99.71% but less than 99.78%
44	4.22%	99.78% but less than 99.84%
45	4.42%	99.84% but less than 99.89%

1	4.62%	99.89% but less than 99.93%
2	4.82%	99.93% but less than 99.96%
3	5.02%	99.96% but less than 99.98%
4	5.40%	99.98% to 100%

5

6

7

8

9 **Fund Adequacy Percentage Ratio III E**
 10 **170.00% but less than 190%**

11

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

14	0.72%	0.00% but less than 10.00%
15	0.82%	10.00% but less than 15.00%
16	0.92%	15.00% but less than 20.00%
17	1.02%	20.00% but less than 24.00%
18	1.12%	24.00% but less than 28.00%
19	1.22%	28.00% but less than 32.00%
20	1.32%	32.00% but less than 36.00%
21	1.42%	36.00% but less than 40.00%
22	1.52%	40.00% but less than 44.00%
23	1.62%	44.00% but less than 48.00%
24	1.72%	48.00% but less than 52.00%
25	1.82%	52.00% but less than 56.00%
26	1.92%	56.00% but less than 60.00%
27	2.02%	60.00% but less than 64.00%
28	2.12%	64.00% but less than 68.00%
29	2.22%	68.00% but less than 72.00%
30	2.32%	72.00% but less than 76.00%
31	2.42%	76.00% but less than 80.00%
32	2.52%	80.00% but less than 84.00%
33	2.62%	84.00% but less than 87.00%
34	2.72%	87.00% but less than 90.00%
35	2.82%	90.00% but less than 93.00%
36	2.92%	93.00% but less than 95.00%
37	3.02%	95.00% but less than 97.00%
38	3.22%	97.00% but less than 98.20%
39	3.42%	98.20% but less than 99.00%
40	3.62%	99.00% but less than 99.43%
41	3.82%	99.43% but less than 99.63%
42	4.02%	99.63% but less than 99.72%
43	4.22%	99.72% but less than 99.79%
44	4.42%	99.79% but less than 99.85%
45	4.62%	99.85% but less than 99.90%

1	4.82%	99.90% but less than 99.94%
2	5.02%	99.94% but less than 99.97%
3	5.40%	99.97% to 100%

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11		Fund Adequacy Percentage Ratio IV E
12		145.00% but less than 170%

11	Tax Rate	Cumulative Taxable Payroll Limits
12		(Percentage of Total Taxable Payroll)

13	1.02%	0.00% but less than 10.00%
14	1.12%	10.00% but less than 15.00%
15	1.22%	15.00% but less than 20.00%
16	1.32%	20.00% but less than 24.00%
17	1.42%	24.00% but less than 28.00%
18	1.52%	28.00% but less than 32.00%
19	1.62%	32.00% but less than 36.00%
20	1.72%	36.00% but less than 40.00%
21	1.82%	40.00% but less than 44.00%
22	1.92%	44.00% but less than 48.00%
23	2.02%	48.00% but less than 52.00%
24	2.12%	52.00% but less than 56.00%
25	2.22%	56.00% but less than 60.00%
26	2.32%	60.00% but less than 64.00%
27	2.42%	64.00% but less than 68.00%
28	2.52%	68.00% but less than 72.00%
29	2.62%	72.00% but less than 76.00%
30	2.72%	76.00% but less than 80.00%
31	2.82%	80.00% but less than 84.00%
32	2.92%	84.00% but less than 88.00%
33	3.02%	88.00% but less than 92.00%
34	3.12%	92.00% but less than 95.00%
35	3.22%	95.00% but less than 97.00%
36	3.42%	97.00% but less than 98.20%
37	3.62%	98.20% but less than 99.00%
38	3.82%	99.00% but less than 99.40%
39	4.02%	99.40% but less than 99.60%
40	4.22%	99.60% but less than 99.70%
41	4.42%	99.70% but less than 99.78%
42	4.62%	99.78% but less than 99.85%
43	4.82%	99.85% but less than 99.91%
44	5.02%	99.91% but less than 99.96%
45	5.40%	99.96% to 100.00%

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Fund Adequacy Percentage Ratio V E
125.00% but less than 145%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.32%	0.00% but less than 10.00%
1.42%	10.00% but less than 15.00%
1.52%	15.00% but less than 20.00%
1.62%	20.00% but less than 24.00%
1.72%	24.00% but less than 28.00%
1.82%	28.00% but less than 32.00%
1.92%	32.00% but less than 36.00%
2.02%	36.00% but less than 40.00%
2.12%	40.00% but less than 44.00%
2.22%	44.00% but less than 48.00%
2.32%	48.00% but less than 52.00%
2.42%	52.00% but less than 56.00%
2.52%	56.00% but less than 60.00%
2.62%	60.00% but less than 64.00%
2.72%	64.00% but less than 68.00%
2.82%	68.00% but less than 72.00%
2.92%	72.00% but less than 76.00%
3.02%	76.00% but less than 80.00%
3.12%	80.00% but less than 84.00%
3.22%	84.00% but less than 88.00%
3.32%	88.00% but less than 92.00%
3.42%	92.00% but less than 95.00%
3.52%	95.00% but less than 97.00%
3.62%	97.00% but less than 98.20%
3.72%	98.20% but less than 99.00%
3.82%	99.00% but less than 99.40%
4.02%	99.40% but less than 99.60%
4.22%	99.60% but less than 99.70%
4.42%	99.70% but less than 99.78%
4.62%	99.78% but less than 99.85%
4.82%	99.85% but less than 99.91%
5.02%	99.91% but less than 99.96%
5.40%	99.96% to 100.00%

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Fund Adequacy Percentage Ratio VI E

110.00% but less than 125%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.62%	0.00% but less than 10.00%
1.72%	10.00% but less than 15.00%
1.82%	15.00% but less than 20.00%
1.92%	20.00% but less than 25.00%
2.02%	25.00% but less than 30.00%
2.12%	30.00% but less than 35.00%
2.22%	35.00% but less than 40.00%
2.32%	40.00% but less than 44.00%
2.42%	44.00% but less than 48.00%
2.52%	48.00% but less than 52.00%
2.62%	52.00% but less than 56.00%
2.72%	56.00% but less than 60.00%
2.82%	60.00% but less than 64.00%
2.92%	64.00% but less than 68.00%
3.02%	68.00% but less than 72.00%
3.12%	72.00% but less than 76.00%
3.22%	76.00% but less than 80.00%
3.32%	80.00% but less than 84.00%
3.42%	84.00% but less than 88.00%
3.52%	88.00% but less than 92.00%
3.62%	92.00% but less than 95.00%
3.72%	95.00% but less than 97.00%
3.82%	97.00% but less than 98.20%
4.02%	98.20% but less than 99.00%
4.22%	99.00% but less than 99.50%
4.42%	99.50% but less than 99.70%
4.62%	99.70% but less than 99.79%
4.82%	99.79% but less than 99.87%
5.02%	99.87% but less than 99.94%
5.40%	99.94% to 100.00%

Fund Adequacy Percentage Ratio VII E

100.00% but less than 110%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
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1	1.82%	0.00% but less than 10.00%
2	1.92%	10.00% but less than 15.00%
3	2.02%	15.00% but less than 20.00%
4	2.12%	20.00% but less than 25.00%
5	2.22%	25.00% but less than 30.00%
6	2.32%	30.00% but less than 35.00%
7	2.42%	35.00% but less than 40.00%
8	2.52%	40.00% but less than 45.00%
9	2.62%	45.00% but less than 50.00%
10	2.72%	50.00% but less than 55.00%
11	2.82%	55.00% but less than 60.00%
12	2.92%	60.00% but less than 64.00%
13	3.02%	64.00% but less than 68.00%
14	3.12%	68.00% but less than 72.00%
15	3.22%	72.00% but less than 76.00%
16	3.32%	76.00% but less than 80.00%
17	3.42%	80.00% but less than 84.00%
18	3.52%	84.00% but less than 88.00%
19	3.62%	88.00% but less than 92.00%
20	3.72%	92.00% but less than 95.00%
21	3.82%	95.00% but less than 97.00%
22	4.02%	97.00% but less than 98.20%
23	4.22%	98.20% but less than 99.00%
24	4.42%	99.00% but less than 99.50%
25	4.62%	99.50% but less than 99.70%
26	4.82%	99.70% but less than 99.84%
27	5.02%	99.84% but less than 99.93%
28	5.40%	99.93% to 100.00%

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Fund Adequacy Percentage Ratio VIII E

Under 100%

35

36 **Tax Rate**

Cumulative Taxable Payroll Limits

37

(Percentage of Total Taxable Payroll)

38 **2.02%**

0.00% but less than 10.00%

39 **2.12%**

10.00% but less than 15.00%

40 **2.22%**

15.00% but less than 20.00%

41 **2.32%**

20.00% but less than 25.00%

42 **2.42%**

25.00% but less than 30.00%

43 **2.52%**

30.00% but less than 35.00%

44 **2.62%**

35.00% but less than 40.00%

45 **2.72%**

40.00% but less than 45.00%

1	2.82%	45.00% but less than 50.00%
2	2.92%	50.00% but less than 55.00%
3	3.02%	55.00% but less than 60.00%
4	3.12%	60.00% but less than 65.00%
5	3.22%	65.00% but less than 70.00%
6	3.32%	70.00% but less than 75.00%
7	3.42%	75.00% but less than 80.00%
8	3.52%	80.00% but less than 84.00%
9	3.62%	84.00% but less than 88.00%
10	3.72%	88.00% but less than 92.00%
11	3.82%	92.00% but less than 95.00%
12	4.02%	95.00% but less than 97.00%
13	4.22%	97.00% but less than 98.20%
14	4.42%	98.20% but less than 99.00%
15	4.62%	99.00% but less than 99.50%
16	4.82%	99.50% but less than 99.80%
17	5.02%	99.80% but less than 99.92%
18	5.40%	99.92% to 100.00%

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

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

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

39 (c) **Six one-hundredths of a percent of wages subject to tax under this chapter for that**
 40 **calendar quarter. All such moneys shall be paid and collected in the same manner and at the**
 41 **same time as unemployment compensation taxes under this chapter, unless the director**
 42 **prescribes otherwise. After deduction of the actual shared costs of the department in col-**
 43 **lecting the amounts under this paragraph, all such moneys shall be paid into the Oregon**
 44 **JOBS Plus Unemployment Wage Fund.**

45 **SECTION 2.** ORS 657.463 is amended to read:

657.463. (1) Notwithstanding the tax rate imposed by ORS 657.462 and subject to the tax rate imposed by ORS 657.439, for wages paid during a calendar quarter, the tax rate paid by each employer subject to ORS 657.435 and 657.462 shall be determined in accordance with schedule [I B, II B, III B, IV B, V B, VI B, VII B or VIII B] **I D, II D, III D, IV D, V D, VI D, VII D or VIII D**, whichever schedule is determined pursuant to ORS 657.459 and 657.462 to be in effect for the year. The schedules are adopted as follows:

[_____]

Fund Adequacy Percentage Ratio I B
200% and Over

<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i> <i>(Percentage of Total Taxable Payroll)</i>
0.41%	0.00% but less than 10.00%
0.51%	10.00% but less than 15.00%
0.61%	15.00% but less than 20.00%
0.71%	20.00% but less than 25.00%
0.81%	25.00% but less than 30.00%
0.91%	30.00% but less than 35.00%
1.01%	35.00% but less than 40.00%
1.11%	40.00% but less than 45.00%
1.21%	45.00% but less than 50.00%
1.31%	50.00% but less than 55.00%
1.41%	55.00% but less than 60.00%
1.51%	60.00% but less than 65.00%
1.61%	65.00% but less than 69.00%
1.71%	69.00% but less than 73.00%
1.81%	73.00% but less than 77.00%
1.91%	77.00% but less than 80.00%
2.01%	80.00% but less than 83.00%
2.11%	83.00% but less than 86.00%
2.21%	86.00% but less than 89.00%
2.31%	89.00% but less than 91.00%
2.41%	91.00% but less than 93.00%
2.51%	93.00% but less than 95.00%
2.61%	95.00% but less than 96.00%
2.71%	96.00% but less than 96.90%
2.81%	96.90% but less than 97.70%
2.91%	97.70% but less than 98.40%
3.01%	98.40% but less than 98.90%
3.11%	98.90% but less than 99.30%
3.31%	99.30% but less than 99.54%
3.51%	99.54% but less than 99.63%
3.71%	99.63% but less than 99.71%
3.91%	99.71% but less than 99.78%

1	4.11%	99.78% but less than 99.84%	
2	4.31%	99.84% but less than 99.89%	
3	4.51%	99.89% but less than 99.93%	
4	4.71%	99.93% but less than 99.96%	
5	4.91%	99.96% but less than 99.98%	
6	5.11%	99.98% but less than 99.99%	
7	5.40%	99.99% to 100%	
8	[_____]
9			
10	[_____]

Fund Adequacy Percentage Ratio II B

190.00% but less than 200%

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

1	3.91%	99.63% but less than 99.71%	
2	4.11%	99.71% but less than 99.78%	
3	4.31%	99.78% but less than 99.84%	
4	4.51%	99.84% but less than 99.89%	
5	4.71%	99.89% but less than 99.93%	
6	4.91%	99.93% but less than 99.96%	
7	5.11%	99.96% but less than 99.98%	
8	5.40%	99.98% to 100%	
9	[_____]
10			
11	[_____]

Fund Adequacy Percentage Ratio III B

170.00% but less than 190%

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

1	4.11%	99.63% but less than 99.72%
2	4.31%	99.72% but less than 99.79%
3	4.51%	99.79% but less than 99.85%
4	4.71%	99.85% but less than 99.90%
5	4.91%	99.90% but less than 99.94%
6	5.11%	99.94% but less than 99.97%
7	5.40%	99.97% to 100%
8	[_____]
9		
10	[_____]

Fund Adequacy Percentage Ratio IV B

145.00% but less than 170%

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

1	4.71%	99.78% but less than 99.85%
2	4.91%	99.85% but less than 99.91%
3	5.11%	99.91% but less than 99.96%
4	5.40%	99.96% to 100.00%

5 [_____]
 6
 7 [_____]

8

9 *Fund Adequacy Percentage Ratio V B*
 10 *125.00% but less than 145%*

11

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

14	1.41%	0.00% but less than 10.00%
15	1.51%	10.00% but less than 15.00%
16	1.61%	15.00% but less than 20.00%
17	1.71%	20.00% but less than 24.00%
18	1.81%	24.00% but less than 28.00%
19	1.91%	28.00% but less than 32.00%
20	2.01%	32.00% but less than 36.00%
21	2.11%	36.00% but less than 40.00%
22	2.21%	40.00% but less than 44.00%
23	2.31%	44.00% but less than 48.00%
24	2.41%	48.00% but less than 52.00%
25	2.51%	52.00% but less than 56.00%
26	2.61%	56.00% but less than 60.00%
27	2.71%	60.00% but less than 64.00%
28	2.81%	64.00% but less than 68.00%
29	2.91%	68.00% but less than 72.00%
30	3.01%	72.00% but less than 76.00%
31	3.11%	76.00% but less than 80.00%
32	3.21%	80.00% but less than 84.00%
33	3.31%	84.00% but less than 88.00%
34	3.41%	88.00% but less than 92.00%
35	3.51%	92.00% but less than 95.00%
36	3.61%	95.00% but less than 97.00%
37	3.71%	97.00% but less than 98.20%
38	3.81%	98.20% but less than 99.00%
39	3.91%	99.00% but less than 99.40%
40	4.11%	99.40% but less than 99.60%
41	4.31%	99.60% but less than 99.70%
42	4.51%	99.70% but less than 99.78%
43	4.71%	99.78% but less than 99.85%
44	4.91%	99.85% but less than 99.91%
45	5.11%	99.91% but less than 99.96%

1	5.40%	99.96% to 100.00%	
2	[_____]
3			
4	[_____]

Fund Adequacy Percentage Ratio VI B
110.00% but less than 125%

9	<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i>
10		<i>(Percentage of Total Taxable Payroll)</i>
11	1.71%	0.00% but less than 10.00%
12	1.81%	10.00% but less than 15.00%
13	1.91%	15.00% but less than 20.00%
14	2.01%	20.00% but less than 25.00%
15	2.11%	25.00% but less than 30.00%
16	2.21%	30.00% but less than 35.00%
17	2.31%	35.00% but less than 40.00%
18	2.41%	40.00% but less than 44.00%
19	2.51%	44.00% but less than 48.00%
20	2.61%	48.00% but less than 52.00%
21	2.71%	52.00% but less than 56.00%
22	2.81%	56.00% but less than 60.00%
23	2.91%	60.00% but less than 64.00%
24	3.01%	64.00% but less than 68.00%
25	3.11%	68.00% but less than 72.00%
26	3.21%	72.00% but less than 76.00%
27	3.31%	76.00% but less than 80.00%
28	3.41%	80.00% but less than 84.00%
29	3.51%	84.00% but less than 88.00%
30	3.61%	88.00% but less than 92.00%
31	3.71%	92.00% but less than 95.00%
32	3.81%	95.00% but less than 97.00%
33	3.91%	97.00% but less than 98.20%
34	4.11%	98.20% but less than 99.00%
35	4.31%	99.00% but less than 99.50%
36	4.51%	99.50% but less than 99.70%
37	4.71%	99.70% but less than 99.79%
38	4.91%	99.79% but less than 99.87%
39	5.11%	99.87% but less than 99.94%
40	5.40%	99.94% to 100.00%

41	[_____]
42			
43	[_____]

Fund Adequacy Percentage Ratio VII B

1		<i>100.00% but less than 110%</i>
2		
3	<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i>
4		<i>(Percentage of Total Taxable Payroll)</i>
5	<i>1.91%</i>	<i>0.00% but less than 10.00%</i>
6	<i>2.01%</i>	<i>10.00% but less than 15.00%</i>
7	<i>2.11%</i>	<i>15.00% but less than 20.00%</i>
8	<i>2.21%</i>	<i>20.00% but less than 25.00%</i>
9	<i>2.31%</i>	<i>25.00% but less than 30.00%</i>
10	<i>2.41%</i>	<i>30.00% but less than 35.00%</i>
11	<i>2.51%</i>	<i>35.00% but less than 40.00%</i>
12	<i>2.61%</i>	<i>40.00% but less than 45.00%</i>
13	<i>2.71%</i>	<i>45.00% but less than 50.00%</i>
14	<i>2.81%</i>	<i>50.00% but less than 55.00%</i>
15	<i>2.91%</i>	<i>55.00% but less than 60.00%</i>
16	<i>3.01%</i>	<i>60.00% but less than 64.00%</i>
17	<i>3.11%</i>	<i>64.00% but less than 68.00%</i>
18	<i>3.21%</i>	<i>68.00% but less than 72.00%</i>
19	<i>3.31%</i>	<i>72.00% but less than 76.00%</i>
20	<i>3.41%</i>	<i>76.00% but less than 80.00%</i>
21	<i>3.51%</i>	<i>80.00% but less than 84.00%</i>
22	<i>3.61%</i>	<i>84.00% but less than 88.00%</i>
23	<i>3.71%</i>	<i>88.00% but less than 92.00%</i>
24	<i>3.81%</i>	<i>92.00% but less than 95.00%</i>
25	<i>3.91%</i>	<i>95.00% but less than 97.00%</i>
26	<i>4.11%</i>	<i>97.00% but less than 98.20%</i>
27	<i>4.31%</i>	<i>98.20% but less than 99.00%</i>
28	<i>4.51%</i>	<i>99.00% but less than 99.50%</i>
29	<i>4.71%</i>	<i>99.50% but less than 99.70%</i>
30	<i>4.91%</i>	<i>99.70% but less than 99.84%</i>
31	<i>5.11%</i>	<i>99.84% but less than 99.93%</i>
32	<i>5.40%</i>	<i>99.93% to 100.00%</i>

33 [_____]

34
 35 [_____]

36
 37 *Fund Adequacy Percentage Ratio VIII B*
 38 *Under 100%*

39		
40	<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i>
41		<i>(Percentage of Total Taxable Payroll)</i>
42	<i>2.11%</i>	<i>0.00% but less than 10.00%</i>
43	<i>2.21%</i>	<i>10.00% but less than 15.00%</i>
44	<i>2.31%</i>	<i>15.00% but less than 20.00%</i>
45	<i>2.41%</i>	<i>20.00% but less than 25.00%</i>

1	2.51%	25.00% but less than 30.00%
2	2.61%	30.00% but less than 35.00%
3	2.71%	35.00% but less than 40.00%
4	2.81%	40.00% but less than 45.00%
5	2.91%	45.00% but less than 50.00%
6	3.01%	50.00% but less than 55.00%
7	3.11%	55.00% but less than 60.00%
8	3.21%	60.00% but less than 65.00%
9	3.31%	65.00% but less than 70.00%
10	3.41%	70.00% but less than 75.00%
11	3.51%	75.00% but less than 80.00%
12	3.61%	80.00% but less than 84.00%
13	3.71%	84.00% but less than 88.00%
14	3.81%	88.00% but less than 92.00%
15	3.91%	92.00% but less than 95.00%
16	4.11%	95.00% but less than 97.00%
17	4.31%	97.00% but less than 98.20%
18	4.51%	98.20% but less than 99.00%
19	4.71%	99.00% but less than 99.50%
20	4.91%	99.50% but less than 99.80%
21	5.11%	99.80% but less than 99.92%
22	5.40%	99.92% to 100.00%

23 [_____]

24

25

26

27

**Fund Adequacy Percentage Ratio I D
200% and Over**

28

29

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
30	
31	
32	0.35% 0.00% but less than 10.00%
33	0.45% 10.00% but less than 15.00%
34	0.55% 15.00% but less than 20.00%
35	0.65% 20.00% but less than 25.00%
36	0.75% 25.00% but less than 30.00%
37	0.85% 30.00% but less than 35.00%
38	0.95% 35.00% but less than 40.00%
39	1.05% 40.00% but less than 45.00%
40	1.15% 45.00% but less than 50.00%
41	1.25% 50.00% but less than 55.00%
42	1.35% 55.00% but less than 60.00%
43	1.45% 60.00% but less than 65.00%
44	1.55% 65.00% but less than 69.00%
45	1.65% 69.00% but less than 73.00%

1	1.75%	73.00% but less than 77.00%
2	1.85%	77.00% but less than 80.00%
3	1.95%	80.00% but less than 83.00%
4	2.05%	83.00% but less than 86.00%
5	2.15%	86.00% but less than 89.00%
6	2.25%	89.00% but less than 91.00%
7	2.35%	91.00% but less than 93.00%
8	2.45%	93.00% but less than 95.00%
9	2.55%	95.00% but less than 96.00%
10	2.65%	96.00% but less than 96.90%
11	2.75%	96.90% but less than 97.70%
12	2.85%	97.70% but less than 98.40%
13	2.95%	98.40% but less than 98.90%
14	3.05%	98.90% but less than 99.30%
15	3.25%	99.30% but less than 99.54%
16	3.45%	99.54% but less than 99.63%
17	3.65%	99.63% but less than 99.71%
18	3.85%	99.71% but less than 99.78%
19	4.05%	99.78% but less than 99.84%
20	4.25%	99.84% but less than 99.89%
21	4.45%	99.89% but less than 99.93%
22	4.65%	99.93% but less than 99.96%
23	4.85%	99.96% but less than 99.98%
24	5.05%	99.98% but less than 99.99%
25	5.40%	99.99% to 100.00%

26
27
28

Fund Adequacy Percentage Ratio II D

190.00% but less than 200%

32

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
35	0.55% 0.00% but less than 10.00%
36	0.65% 10.00% but less than 15.00%
37	0.75% 15.00% but less than 20.00%
38	0.85% 20.00% but less than 25.00%
39	0.95% 25.00% but less than 30.00%
40	1.05% 30.00% but less than 35.00%
41	1.15% 35.00% but less than 40.00%
42	1.25% 40.00% but less than 44.00%
43	1.35% 44.00% but less than 48.00%
44	1.45% 48.00% but less than 52.00%
45	1.55% 52.00% but less than 56.00%

1	1.65%	56.00% but less than 60.00%
2	1.75%	60.00% but less than 64.00%
3	1.85%	64.00% but less than 68.00%
4	1.95%	68.00% but less than 72.00%
5	2.05%	72.00% but less than 76.00%
6	2.15%	76.00% but less than 79.00%
7	2.25%	79.00% but less than 82.00%
8	2.35%	82.00% but less than 85.00%
9	2.45%	85.00% but less than 88.00%
10	2.55%	88.00% but less than 90.00%
11	2.65%	90.00% but less than 92.00%
12	2.75%	92.00% but less than 93.50%
13	2.85%	93.50% but less than 94.90%
14	2.95%	94.90% but less than 96.20%
15	3.05%	96.20% but less than 97.40%
16	3.25%	97.40% but less than 98.54%
17	3.45%	98.54% but less than 99.54%
18	3.65%	99.54% but less than 99.63%
19	3.85%	99.63% but less than 99.71%
20	4.05%	99.71% but less than 99.78%
21	4.25%	99.78% but less than 99.84%
22	4.45%	99.84% but less than 99.89%
23	4.65%	99.89% but less than 99.93%
24	4.85%	99.93% but less than 99.96%
25	5.05%	99.96% but less than 99.98%
26	5.40%	99.98% to 100.00%

27
28
29

Fund Adequacy Percentage Ratio III D

170.00% but less than 190%

30

**Tax Rate Cumulative Taxable Payroll Limits
(Percentage of Total Taxable Payroll)**

34	0.75%	0.00% but less than 10.00%
35	0.85%	10.00% but less than 15.00%
36	0.95%	15.00% but less than 20.00%
37	1.05%	20.00% but less than 24.00%
38	1.15%	24.00% but less than 28.00%
39	1.25%	28.00% but less than 32.00%
40	1.35%	32.00% but less than 36.00%
41	1.45%	36.00% but less than 40.00%
42	1.55%	40.00% but less than 44.00%
43	1.65%	44.00% but less than 48.00%

1	1.75%	48.00% but less than 52.00%
2	1.85%	52.00% but less than 56.00%
3	1.95%	56.00% but less than 60.00%
4	2.05%	60.00% but less than 64.00%
5	2.15%	64.00% but less than 68.00%
6	2.25%	68.00% but less than 72.00%
7	2.35%	72.00% but less than 76.00%
8	2.45%	76.00% but less than 80.00%
9	2.55%	80.00% but less than 84.00%
10	2.65%	84.00% but less than 87.00%
11	2.75%	87.00% but less than 90.00%
12	2.85%	90.00% but less than 93.00%
13	2.95%	93.00% but less than 95.00%
14	3.05%	95.00% but less than 97.00%
15	3.25%	97.00% but less than 98.20%
16	3.45%	98.20% but less than 99.00%
17	3.65%	99.00% but less than 99.43%
18	3.85%	99.43% but less than 99.63%
19	4.05%	99.63% but less than 99.72%
20	4.25%	99.72% but less than 99.79%
21	4.45%	99.79% but less than 99.85%
22	4.65%	99.85% but less than 99.90%
23	4.85%	99.90% but less than 99.94%
24	5.05%	99.94% but less than 99.97%
25	5.40%	99.97% to 100.00%

26
27
28

Fund Adequacy Percentage Ratio IV D

145.00% but less than 170%

32

33	Tax Rate	Cumulative Taxable Payroll Limits
34		(Percentage of Total Taxable Payroll)
35	1.05%	0.00% but less than 10.00%
36	1.15%	10.00% but less than 15.00%
37	1.25%	15.00% but less than 20.00%
38	1.35%	20.00% but less than 24.00%
39	1.45%	24.00% but less than 28.00%
40	1.55%	28.00% but less than 32.00%
41	1.65%	32.00% but less than 36.00%
42	1.75%	36.00% but less than 40.00%
43	1.85%	40.00% but less than 44.00%
44	1.95%	44.00% but less than 48.00%
45	2.05%	48.00% but less than 52.00%

1	2.15%	52.00% but less than 56.00%
2	2.25%	56.00% but less than 60.00%
3	2.35%	60.00% but less than 64.00%
4	2.45%	64.00% but less than 68.00%
5	2.55%	68.00% but less than 72.00%
6	2.65%	72.00% but less than 76.00%
7	2.75%	76.00% but less than 80.00%
8	2.85%	80.00% but less than 84.00%
9	2.95%	84.00% but less than 88.00%
10	3.05%	88.00% but less than 92.00%
11	3.15%	92.00% but less than 95.00%
12	3.25%	95.00% but less than 97.00%
13	3.45%	97.00% but less than 98.20%
14	3.65%	98.20% but less than 99.00%
15	3.85%	99.00% but less than 99.40%
16	4.05%	99.40% but less than 99.60%
17	4.25%	99.60% but less than 99.70%
18	4.45%	99.70% but less than 99.78%
19	4.65%	99.78% but less than 99.85%
20	4.85%	99.85% but less than 99.91%
21	5.05%	99.91% but less than 99.96%
22	5.40%	99.96% to 100.00%

23
24
25

Fund Adequacy Percentage Ratio V D
125.00% but less than 145%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
30	
31	
32	0.00% but less than 10.00%
33	10.00% but less than 15.00%
34	15.00% but less than 20.00%
35	20.00% but less than 24.00%
36	24.00% but less than 28.00%
37	28.00% but less than 32.00%
38	32.00% but less than 36.00%
39	36.00% but less than 40.00%
40	40.00% but less than 44.00%
41	44.00% but less than 48.00%
42	48.00% but less than 52.00%
43	52.00% but less than 56.00%
44	56.00% but less than 60.00%
45	60.00% but less than 64.00%

1	2.75%	64.00% but less than 68.00%
2	2.85%	68.00% but less than 72.00%
3	2.95%	72.00% but less than 76.00%
4	3.05%	76.00% but less than 80.00%
5	3.15%	80.00% but less than 84.00%
6	3.25%	84.00% but less than 88.00%
7	3.35%	88.00% but less than 92.00%
8	3.45%	92.00% but less than 95.00%
9	3.55%	95.00% but less than 97.00%
10	3.65%	97.00% but less than 98.20%
11	3.75%	98.20% but less than 99.00%
12	3.85%	99.00% but less than 99.40%
13	4.05%	99.40% but less than 99.60%
14	4.25%	99.60% but less than 99.70%
15	4.45%	99.70% but less than 99.78%
16	4.65%	99.78% but less than 99.85%
17	4.85%	99.85% but less than 99.91%
18	5.05%	99.91% but less than 99.96%
19	5.40%	99.96% to 100.00%

20

21

22

23

Fund Adequacy Percentage Ratio VI D

110.00% but less than 125%

26

27 **Tax Rate**

Cumulative Taxable Payroll Limits

28

(Percentage of Total Taxable Payroll)

29	1.65%	0.00% but less than 10.00%
30	1.75%	10.00% but less than 15.00%
31	1.85%	15.00% but less than 20.00%
32	1.95%	20.00% but less than 25.00%
33	2.05%	25.00% but less than 30.00%
34	2.15%	30.00% but less than 35.00%
35	2.25%	35.00% but less than 40.00%
36	2.35%	40.00% but less than 44.00%
37	2.45%	44.00% but less than 48.00%
38	2.55%	48.00% but less than 52.00%
39	2.65%	52.00% but less than 56.00%
40	2.75%	56.00% but less than 60.00%
41	2.85%	60.00% but less than 64.00%
42	2.95%	64.00% but less than 68.00%
43	3.05%	68.00% but less than 72.00%
44	3.15%	72.00% but less than 76.00%
45	3.25%	76.00% but less than 80.00%

1	3.35%	80.00% but less than 84.00%
2	3.45%	84.00% but less than 88.00%
3	3.55%	88.00% but less than 92.00%
4	3.65%	92.00% but less than 95.00%
5	3.75%	95.00% but less than 97.00%
6	3.85%	97.00% but less than 98.20%
7	4.05%	98.20% but less than 99.00%
8	4.25%	99.00% but less than 99.50%
9	4.45%	99.50% but less than 99.70%
10	4.65%	99.70% but less than 99.79%
11	4.85%	99.79% but less than 99.87%
12	5.05%	99.87% but less than 99.94%
13	5.40%	99.94% to 100.00%

14

15

16

17

Fund Adequacy Percentage Ratio VII D

18

100.00% but less than 110%

19

20

21

**Tax Rate Cumulative Taxable Payroll Limits
(Percentage of Total Taxable Payroll)**

22

23

1.85% **0.00% but less than 10.00%**

24

1.95% **10.00% but less than 15.00%**

25

2.05% **15.00% but less than 20.00%**

26

2.15% **20.00% but less than 25.00%**

27

2.25% **25.00% but less than 30.00%**

28

2.35% **30.00% but less than 35.00%**

29

2.45% **35.00% but less than 40.00%**

30

2.55% **40.00% but less than 45.00%**

31

2.65% **45.00% but less than 50.00%**

32

2.75% **50.00% but less than 55.00%**

33

2.85% **55.00% but less than 60.00%**

34

2.95% **60.00% but less than 64.00%**

35

3.05% **64.00% but less than 68.00%**

36

3.15% **68.00% but less than 72.00%**

37

3.25% **72.00% but less than 76.00%**

38

3.35% **76.00% but less than 80.00%**

39

3.45% **80.00% but less than 84.00%**

40

3.55% **84.00% but less than 88.00%**

41

3.65% **88.00% but less than 92.00%**

42

3.75% **92.00% but less than 95.00%**

43

3.85% **95.00% but less than 97.00%**

44

4.05% **97.00% but less than 98.20%**

45

4.25% **98.20% but less than 99.00%**

1	4.45%	99.00% but less than 99.50%
2	4.65%	99.50% but less than 99.70%
3	4.85%	99.70% but less than 99.84%
4	5.05%	99.84% but less than 99.93%
5	5.40%	99.93% to 100.00%

6
7
8
9

Fund Adequacy Percentage Ratio VIII D
Under 100%

10
11
12
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40

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
2.05%	0.00% but less than 10.00%
2.15%	10.00% but less than 15.00%
2.25%	15.00% but less than 20.00%
2.35%	20.00% but less than 25.00%
2.45%	25.00% but less than 30.00%
2.55%	30.00% but less than 35.00%
2.65%	35.00% but less than 40.00%
2.75%	40.00% but less than 45.00%
2.85%	45.00% but less than 50.00%
2.95%	50.00% but less than 55.00%
3.05%	55.00% but less than 60.00%
3.15%	60.00% but less than 65.00%
3.25%	65.00% but less than 70.00%
3.35%	70.00% but less than 75.00%
3.45%	75.00% but less than 80.00%
3.55%	80.00% but less than 84.00%
3.65%	84.00% but less than 88.00%
3.75%	88.00% but less than 92.00%
3.85%	92.00% but less than 95.00%
4.05%	95.00% but less than 97.00%
4.25%	97.00% but less than 98.20%
4.45%	98.20% but less than 99.00%
4.65%	99.00% but less than 99.50%
4.85%	99.50% but less than 99.80%
5.05%	99.80% but less than 99.92%
5.40%	99.92% to 100.00%

41
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(2) Notwithstanding the tax rate imposed by ORS 657.462, each employer subject to this chapter, other than employers whose assigned tax rate is 5.4 percent, shall pay to the Employment Depart-

1 ment for each calendar quarter an amount equal to nine one-hundredths of a percent of wages sub-
 2 ject to tax under this chapter for that calendar quarter. All such moneys shall be paid and collected
 3 in the same manner and at the same time as unemployment compensation taxes under this chapter,
 4 unless the Director of the Employment Department prescribes otherwise. After deduction of the ac-
 5 tual shared costs of the [*Employment*] department in collecting the amounts under this subsection,
 6 all such moneys shall be paid into the Supplemental Employment Department Administration Fund.

7 **(3) Notwithstanding the tax rate imposed by ORS 657.462, each employer subject to this**
 8 **chapter, other than employers whose assigned tax rate is 5.4 percent, shall pay to the de-**
 9 **partment for each calendar quarter an amount equal to six one-hundredths of a percent of**
 10 **wages subject to tax under this chapter for that calendar quarter. All such moneys shall be**
 11 **paid and collected in the same manner and at the same time as unemployment compensation**
 12 **taxes under this chapter, unless the director prescribes otherwise. After deduction of the**
 13 **actual shared costs of the department in collecting the amounts under this subsection, all**
 14 **such moneys shall be paid into the Oregon JOBS Plus Unemployment Wage Fund.**

15 **SECTION 3.** ORS 657.925 is amended to read:

16 657.925. (1) There is established in the State Treasury, separate and distinct from the General
 17 Fund, the Oregon JOBS Plus Unemployment Wage Fund. **After deduction of the amounts pro-**
 18 **vided in ORS 657.439 (2)(c) and 657.463 (3),** the Oregon JOBS Plus Unemployment Wage Fund shall
 19 consist of moneys collected or received by the Employment Department pursuant to [*subsections (3)*
 20 *and (4) of this section*] **ORS 657.439 (2)(c) and 657.463 (3).**

21 (2) All income earned on moneys in the Oregon JOBS Plus Unemployment Wage Fund invested
 22 by the State Treasurer shall accrue to the fund. Any balance in the fund shall not lapse at any time.
 23 All moneys in the fund are appropriated continuously to the Employment Department for the pay-
 24 ment of wages and wage-related and administrative expenses of participants in the JOBS Plus Pro-
 25 gram who are otherwise eligible to receive unemployment insurance benefits. Such payments shall
 26 be made in accordance with ORS 411.892 (12).

27 **(3)(a) By May 31 of each year, the Director of the Employment Department shall deter-**
 28 **mine, for the previous calendar year, the number of claimants who exhausted their regular**
 29 **unemployment insurance benefits, who were not attached to an employer or a union and who**
 30 **had an average hourly wage of \$15 or less.**

31 **(b) Based on the number of claimants determined under paragraph (a) of this subsection,**
 32 **the director shall determine the amount of moneys necessary to allow 20 percent of that**
 33 **number of claimants to participate in the JOBS Plus Program.**

34 **(c) By June 30 of each year, the director shall transfer to the Unemployment Compens-**
 35 **ation Trust Fund any moneys in the Oregon JOBS Plus Unemployment Wage Fund that are**
 36 **in excess of the amount of moneys determined under paragraph (b) of this subsection.**

37 [*(3)(a) Notwithstanding the tax schedules in Table A of ORS 657.462, for wages paid during the*
 38 *first and second calendar quarters of 2002 and the second calendar quarter of 2003, the tax rate as-*
 39 *signed each employer subject to ORS 657.459 and 657.462 shall be determined in accordance with*
 40 *schedule I-I, II-I, III-I, IV-I, V-I, VI-I, VII-I or VIII-I, whichever schedule is applicable pursuant to*
 41 *provisions of law in effect for calendar years 2002 and 2003, respectively. The schedules are adopted*
 42 *as follows:*]

43 [_____]

200% and Over

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2		
3	<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i>
4		<i>(Percentage of Total Taxable Payroll)</i>
5	0.43%	0.00% but less than 10.00%
6	0.53%	10.00% but less than 15.00%
7	0.63%	15.00% but less than 20.00%
8	0.73%	20.00% but less than 25.00%
9	0.83%	25.00% but less than 30.00%
10	0.93%	30.00% but less than 35.00%
11	1.03%	35.00% but less than 40.00%
12	1.13%	40.00% but less than 45.00%
13	1.23%	45.00% but less than 50.00%
14	1.33%	50.00% but less than 55.00%
15	1.43%	55.00% but less than 60.00%
16	1.53%	60.00% but less than 65.00%
17	1.63%	65.00% but less than 69.00%
18	1.73%	69.00% but less than 73.00%
19	1.83%	73.00% but less than 77.00%
20	1.93%	77.00% but less than 80.00%
21	2.03%	80.00% but less than 83.00%
22	2.13%	83.00% but less than 86.00%
23	2.23%	86.00% but less than 89.00%
24	2.33%	89.00% but less than 91.00%
25	2.43%	91.00% but less than 93.00%
26	2.53%	93.00% but less than 95.00%
27	2.63%	95.00% but less than 96.00%
28	2.73%	96.00% but less than 96.90%
29	2.83%	96.90% but less than 97.70%
30	2.93%	97.70% but less than 98.40%
31	3.03%	98.40% but less than 98.90%
32	3.13%	98.90% but less than 99.30%
33	3.33%	99.30% but less than 99.54%
34	3.53%	99.54% but less than 99.63%
35	3.73%	99.63% but less than 99.71%
36	3.93%	99.71% but less than 99.78%
37	4.13%	99.78% but less than 99.84%
38	4.33%	99.84% but less than 99.89%
39	4.53%	99.89% but less than 99.93%
40	4.73%	99.93% but less than 99.96%
41	4.93%	99.96% but less than 99.98%
42	5.13%	99.98% but less than 99.99%
43	5.40%	99.99% to 100.00%

44 [_____]

45

1 [_____]
 2
 3 *Fund Adequacy Percentage Ratio II-I*
 4 *190.00% but less than 200%*
 5
 6 *Tax Rate Cumulative Taxable Payroll Limits*
 7 *(Percentage of Total Taxable Payroll)*
 8 0.63% 0.00% but less than 10.00%
 9 0.73% 10.00% but less than 15.00%
 10 0.83% 15.00% but less than 20.00%
 11 0.93% 20.00% but less than 25.00%
 12 1.03% 25.00% but less than 30.00%
 13 1.13% 30.00% but less than 35.00%
 14 1.23% 35.00% but less than 40.00%
 15 1.33% 40.00% but less than 44.00%
 16 1.43% 44.00% but less than 48.00%
 17 1.53% 48.00% but less than 52.00%
 18 1.63% 52.00% but less than 56.00%
 19 1.73% 56.00% but less than 60.00%
 20 1.83% 60.00% but less than 64.00%
 21 1.93% 64.00% but less than 68.00%
 22 2.03% 68.00% but less than 72.00%
 23 2.13% 72.00% but less than 76.00%
 24 2.23% 76.00% but less than 79.00%
 25 2.33% 79.00% but less than 82.00%
 26 2.43% 82.00% but less than 85.00%
 27 2.53% 85.00% but less than 88.00%
 28 2.63% 88.00% but less than 90.00%
 29 2.73% 90.00% but less than 92.00%
 30 2.83% 92.00% but less than 93.50%
 31 2.93% 93.50% but less than 94.90%
 32 3.03% 94.90% but less than 96.20%
 33 3.13% 96.20% but less than 97.40%
 34 3.33% 97.40% but less than 98.54%
 35 3.53% 98.54% but less than 99.54%
 36 3.73% 99.54% but less than 99.63%
 37 3.93% 99.63% but less than 99.71%
 38 4.13% 99.71% but less than 99.78%
 39 4.33% 99.78% but less than 99.84%
 40 4.53% 99.84% but less than 99.89%
 41 4.73% 99.89% but less than 99.93%
 42 4.93% 99.93% but less than 99.96%
 43 5.13% 99.96% but less than 99.98%
 44 5.40% 99.98% to 100.00%
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Fund Adequacy Percentage Ratio III-I

170.00% but less than 190%

<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i>
<i>(Percentage of Total Taxable Payroll)</i>	
<i>0.83%</i>	<i>0.00% but less than 10.00%</i>
<i>0.93%</i>	<i>10.00% but less than 15.00%</i>
<i>1.03%</i>	<i>15.00% but less than 20.00%</i>
<i>1.13%</i>	<i>20.00% but less than 24.00%</i>
<i>1.23%</i>	<i>24.00% but less than 28.00%</i>
<i>1.33%</i>	<i>28.00% but less than 32.00%</i>
<i>1.43%</i>	<i>32.00% but less than 36.00%</i>
<i>1.53%</i>	<i>36.00% but less than 40.00%</i>
<i>1.63%</i>	<i>40.00% but less than 44.00%</i>
<i>1.73%</i>	<i>44.00% but less than 48.00%</i>
<i>1.83%</i>	<i>48.00% but less than 52.00%</i>
<i>1.93%</i>	<i>52.00% but less than 56.00%</i>
<i>2.03%</i>	<i>56.00% but less than 60.00%</i>
<i>2.13%</i>	<i>60.00% but less than 64.00%</i>
<i>2.23%</i>	<i>64.00% but less than 68.00%</i>
<i>2.33%</i>	<i>68.00% but less than 72.00%</i>
<i>2.43%</i>	<i>72.00% but less than 76.00%</i>
<i>2.53%</i>	<i>76.00% but less than 80.00%</i>
<i>2.63%</i>	<i>80.00% but less than 84.00%</i>
<i>2.73%</i>	<i>84.00% but less than 87.00%</i>
<i>2.83%</i>	<i>87.00% but less than 90.00%</i>
<i>2.93%</i>	<i>90.00% but less than 93.00%</i>
<i>3.03%</i>	<i>93.00% but less than 95.00%</i>
<i>3.13%</i>	<i>95.00% but less than 97.00%</i>
<i>3.33%</i>	<i>97.00% but less than 98.20%</i>
<i>3.53%</i>	<i>98.20% but less than 99.00%</i>
<i>3.73%</i>	<i>99.00% but less than 99.43%</i>
<i>3.93%</i>	<i>99.43% but less than 99.63%</i>
<i>4.13%</i>	<i>99.63% but less than 99.72%</i>
<i>4.33%</i>	<i>99.72% but less than 99.79%</i>
<i>4.53%</i>	<i>99.79% but less than 99.85%</i>
<i>4.73%</i>	<i>99.85% but less than 99.90%</i>
<i>4.93%</i>	<i>99.90% but less than 99.94%</i>
<i>5.13%</i>	<i>99.94% but less than 99.97%</i>
<i>5.40%</i>	<i>99.97% to 100.00%</i>

[_____]

1 [_____]

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Fund Adequacy Percentage Ratio IV-I

4

145.00% but less than 170%

5

6 *Tax Rate Cumulative Taxable Payroll Limits*

7 *(Percentage of Total Taxable Payroll)*

8 *1.13% 0.00% but less than 10.00%*

9 *1.23% 10.00% but less than 15.00%*

10 *1.33% 15.00% but less than 20.00%*

11 *1.43% 20.00% but less than 24.00%*

12 *1.53% 24.00% but less than 28.00%*

13 *1.63% 28.00% but less than 32.00%*

14 *1.73% 32.00% but less than 36.00%*

15 *1.83% 36.00% but less than 40.00%*

16 *1.93% 40.00% but less than 44.00%*

17 *2.03% 44.00% but less than 48.00%*

18 *2.13% 48.00% but less than 52.00%*

19 *2.23% 52.00% but less than 56.00%*

20 *2.33% 56.00% but less than 60.00%*

21 *2.43% 60.00% but less than 64.00%*

22 *2.53% 64.00% but less than 68.00%*

23 *2.63% 68.00% but less than 72.00%*

24 *2.73% 72.00% but less than 76.00%*

25 *2.83% 76.00% but less than 80.00%*

26 *2.93% 80.00% but less than 84.00%*

27 *3.03% 84.00% but less than 88.00%*

28 *3.13% 88.00% but less than 92.00%*

29 *3.23% 92.00% but less than 95.00%*

30 *3.33% 95.00% but less than 97.00%*

31 *3.53% 97.00% but less than 98.20%*

32 *3.73% 98.20% but less than 99.00%*

33 *3.93% 99.00% but less than 99.40%*

34 *4.13% 99.40% but less than 99.60%*

35 *4.33% 99.60% but less than 99.70%*

36 *4.53% 99.70% but less than 99.78%*

37 *4.73% 99.78% but less than 99.85%*

38 *4.93% 99.85% but less than 99.91%*

39 *5.13% 99.91% but less than 99.96%*

40 *5.40% 99.96% to 100.00%*

41 [_____]

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43 [_____]

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Fund Adequacy Percentage Ratio V-I

125.00% but less than 145%

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<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i>
<i>(Percentage of Total Taxable Payroll)</i>	
1.43%	0.00% but less than 10.00%
1.53%	10.00% but less than 15.00%
1.63%	15.00% but less than 20.00%
1.73%	20.00% but less than 25.00%
1.83%	25.00% but less than 29.00%
1.93%	29.00% but less than 33.00%
2.03%	33.00% but less than 37.00%
2.13%	37.00% but less than 41.00%
2.23%	41.00% but less than 45.00%
2.33%	45.00% but less than 49.00%
2.43%	49.00% but less than 53.00%
2.53%	53.00% but less than 57.00%
2.63%	57.00% but less than 61.00%
2.73%	61.00% but less than 65.00%
2.83%	65.00% but less than 69.00%
2.93%	69.00% but less than 73.00%
3.03%	73.00% but less than 77.00%
3.13%	77.00% but less than 81.00%
3.23%	81.00% but less than 85.00%
3.33%	85.00% but less than 89.00%
3.43%	89.00% but less than 92.00%
3.53%	92.00% but less than 95.00%
3.63%	95.00% but less than 97.00%
3.73%	97.00% but less than 98.20%
3.83%	98.20% but less than 99.00%
3.93%	99.00% but less than 99.50%
4.13%	99.50% but less than 99.65%
4.33%	99.65% but less than 99.74%
4.53%	99.74% but less than 99.82%
4.73%	99.82% but less than 99.89%
4.93%	99.89% but less than 99.95%
5.40%	99.95% to 100.00%

[_____]
[_____]

Fund Adequacy Percentage Ratio VI-I

110.00% but less than 125%

<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i>
<i>(Percentage of Total Taxable Payroll)</i>	

1	1.73%	0.00% but less than 10.00%
2	1.83%	10.00% but less than 15.00%
3	1.93%	15.00% but less than 20.00%
4	2.03%	20.00% but less than 25.00%
5	2.13%	25.00% but less than 30.00%
6	2.23%	30.00% but less than 35.00%
7	2.33%	35.00% but less than 40.00%
8	2.43%	40.00% but less than 44.00%
9	2.53%	44.00% but less than 48.00%
10	2.63%	48.00% but less than 52.00%
11	2.73%	52.00% but less than 56.00%
12	2.83%	56.00% but less than 60.00%
13	2.93%	60.00% but less than 64.00%
14	3.03%	64.00% but less than 68.00%
15	3.13%	68.00% but less than 72.00%
16	3.23%	72.00% but less than 76.00%
17	3.33%	76.00% but less than 80.00%
18	3.43%	80.00% but less than 84.00%
19	3.53%	84.00% but less than 88.00%
20	3.63%	88.00% but less than 92.00%
21	3.73%	92.00% but less than 95.00%
22	3.83%	95.00% but less than 97.00%
23	3.93%	97.00% but less than 98.20%
24	4.13%	98.20% but less than 99.00%
25	4.33%	99.00% but less than 99.50%
26	4.53%	99.50% but less than 99.70%
27	4.73%	99.70% but less than 99.79%
28	4.93%	99.79% but less than 99.87%
29	5.13%	99.87% but less than 99.94%
30	5.40%	99.94% to 100.00%

31 [_____]

33 [_____]

35 *Fund Adequacy Percentage Ratio VII-I*
 36 *100.00% but less than 110%*

38 *Tax Rate Cumulative Taxable Payroll Limits*
 39 *(Percentage of Total Taxable Payroll)*

40	1.93%	0.00% but less than 10.00%
41	2.03%	10.00% but less than 15.00%
42	2.13%	15.00% but less than 20.00%
43	2.23%	20.00% but less than 25.00%
44	2.33%	25.00% but less than 30.00%
45	2.43%	30.00% but less than 35.00%

1	2.53%	35.00% but less than 40.00%
2	2.63%	40.00% but less than 45.00%
3	2.73%	45.00% but less than 50.00%
4	2.83%	50.00% but less than 55.00%
5	2.93%	55.00% but less than 60.00%
6	3.03%	60.00% but less than 64.00%
7	3.13%	64.00% but less than 68.00%
8	3.23%	68.00% but less than 72.00%
9	3.33%	72.00% but less than 76.00%
10	3.43%	76.00% but less than 80.00%
11	3.53%	80.00% but less than 84.00%
12	3.63%	84.00% but less than 88.00%
13	3.73%	88.00% but less than 92.00%
14	3.83%	92.00% but less than 95.00%
15	3.93%	95.00% but less than 97.00%
16	4.13%	97.00% but less than 98.20%
17	4.33%	98.20% but less than 99.00%
18	4.53%	99.00% but less than 99.50%
19	4.73%	99.50% but less than 99.70%
20	4.93%	99.70% but less than 99.84%
21	5.13%	99.84% but less than 99.93%
22	5.40%	99.93% to 100.00%

23 [_____]

24

25 [_____]

26

27

Fund Adequacy Percentage Ratio VIII-I

28

Under 100%

29

30 *Tax Rate Cumulative Taxable Payroll Limits*

31 *(Percentage of Total Taxable Payroll)*

32	2.13%	0.00% but less than 10.00%
33	2.23%	10.00% but less than 15.00%
34	2.33%	15.00% but less than 20.00%
35	2.43%	20.00% but less than 25.00%
36	2.53%	25.00% but less than 30.00%
37	2.63%	30.00% but less than 35.00%
38	2.73%	35.00% but less than 40.00%
39	2.83%	40.00% but less than 45.00%
40	2.93%	45.00% but less than 50.00%
41	3.03%	50.00% but less than 55.00%
42	3.13%	55.00% but less than 60.00%
43	3.23%	60.00% but less than 65.00%
44	3.33%	65.00% but less than 70.00%
45	3.43%	70.00% but less than 75.00%

1	3.53%	75.00% but less than 80.00%
2	3.63%	80.00% but less than 84.00%
3	3.73%	84.00% but less than 88.00%
4	3.83%	88.00% but less than 92.00%
5	3.93%	92.00% but less than 95.00%
6	4.13%	95.00% but less than 97.00%
7	4.33%	97.00% but less than 98.20%
8	4.53%	98.20% but less than 99.00%
9	4.73%	99.00% but less than 99.50%
10	4.93%	99.50% but less than 99.80%
11	5.13%	99.80% but less than 99.92%
12	5.40%	99.92% to 100.00%

13 [_____]

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15 *[(b) Notwithstanding any other provision of law except for subsection (4) of this section, each*
 16 *taxpaying employer subject to this chapter, other than employers whose assigned tax rate is 5.4 percent,*
 17 *shall pay to the Employment Department, for the first and second calendar quarters of 2002 and the*
 18 *second calendar quarter of 2003, an amount equal to seven one-hundredths of one percent of wages*
 19 *subject to taxation under this chapter for that calendar quarter. All such moneys shall be paid and*
 20 *collected in the same manner and at the same time as unemployment compensation taxes under this*
 21 *chapter, unless the Director of the Employment Department prescribes otherwise. After deduction of the*
 22 *actual shared costs of the Employment Department in collecting the amounts under this subsection, all*
 23 *such moneys shall be paid into the Oregon JOBS Plus Unemployment Wage Fund. Moneys due pur-*
 24 *suant to this paragraph but not received by the Employment Department for payment to the Oregon*
 25 *JOBS Plus Unemployment Wage Fund by September 30, 2002, or September 30, 2003, respectively,*
 26 *shall be paid into the Unemployment Compensation Trust Fund.]*

27 *[(4)(a) Notwithstanding ORS 657.435, 657.439 and 657.462 and subsection (3) of this section, for*
 28 *wages paid during the first calendar quarter of 2003, the tax rate paid by each employer subject to*
 29 *those provisions of law shall be determined in accordance with schedule I-J, II-J, III-J, IV-J, V-J,*
 30 *VI-J, VII-J or VIII-J, whichever schedule is determined pursuant to ORS 657.459 and 657.462 to be*
 31 *in effect for calendar year 2003. The schedules are adopted as follows:]*

32 [_____]

33

Fund Adequacy Percentage Ratio I-J

200% and Over

34

37	<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i>
38	<i>(Percentage of Total Taxable Payroll)</i>	
39	0.40%	0.00% but less than 10.00%
40	0.50%	10.00% but less than 15.00%
41	0.60%	15.00% but less than 20.00%
42	0.70%	20.00% but less than 25.00%
43	0.80%	25.00% but less than 30.00%
44	0.90%	30.00% but less than 35.00%
45	1.00%	35.00% but less than 40.00%

1	1.10%	40.00% but less than 45.00%
2	1.20%	45.00% but less than 50.00%
3	1.30%	50.00% but less than 55.00%
4	1.40%	55.00% but less than 60.00%
5	1.50%	60.00% but less than 65.00%
6	1.60%	65.00% but less than 69.00%
7	1.70%	69.00% but less than 73.00%
8	1.80%	73.00% but less than 77.00%
9	1.90%	77.00% but less than 80.00%
10	2.00%	80.00% but less than 83.00%
11	2.10%	83.00% but less than 86.00%
12	2.20%	86.00% but less than 89.00%
13	2.30%	89.00% but less than 91.00%
14	2.40%	91.00% but less than 93.00%
15	2.50%	93.00% but less than 95.00%
16	2.60%	95.00% but less than 96.00%
17	2.70%	96.00% but less than 96.90%
18	2.80%	96.90% but less than 97.70%
19	2.90%	97.70% but less than 98.40%
20	3.00%	98.40% but less than 98.90%
21	3.10%	98.90% but less than 99.30%
22	3.30%	99.30% but less than 99.54%
23	3.50%	99.54% but less than 99.63%
24	3.70%	99.63% but less than 99.71%
25	3.90%	99.71% but less than 99.78%
26	4.10%	99.78% but less than 99.84%
27	4.30%	99.84% but less than 99.89%
28	4.50%	99.89% but less than 99.93%
29	4.70%	99.93% but less than 99.96%
30	4.90%	99.96% but less than 99.98%
31	5.10%	99.98% but less than 99.99%
32	5.40%	99.99% to 100.00%

33 [_____]

34

35 [_____]

36

Fund Adequacy Percentage Ratio II-J

190.00% but less than 200%

39

Tax Rate Cumulative Taxable Payroll Limits

(Percentage of Total Taxable Payroll)

42	0.60%	0.00% but less than 10.00%
43	0.70%	10.00% but less than 15.00%
44	0.80%	15.00% but less than 20.00%
45	0.90%	20.00% but less than 25.00%

1	1.00%	25.00% but less than 30.00%
2	1.10%	30.00% but less than 35.00%
3	1.20%	35.00% but less than 40.00%
4	1.30%	40.00% but less than 44.00%
5	1.40%	44.00% but less than 48.00%
6	1.50%	48.00% but less than 52.00%
7	1.60%	52.00% but less than 56.00%
8	1.70%	56.00% but less than 60.00%
9	1.80%	60.00% but less than 64.00%
10	1.90%	64.00% but less than 68.00%
11	2.00%	68.00% but less than 72.00%
12	2.10%	72.00% but less than 76.00%
13	2.20%	76.00% but less than 79.00%
14	2.30%	79.00% but less than 82.00%
15	2.40%	82.00% but less than 85.00%
16	2.50%	85.00% but less than 88.00%
17	2.60%	88.00% but less than 90.00%
18	2.70%	90.00% but less than 92.00%
19	2.80%	92.00% but less than 93.50%
20	2.90%	93.50% but less than 94.90%
21	3.00%	94.90% but less than 96.20%
22	3.10%	96.20% but less than 97.40%
23	3.30%	97.40% but less than 98.54%
24	3.50%	98.54% but less than 99.54%
25	3.70%	99.54% but less than 99.63%
26	3.90%	99.63% but less than 99.71%
27	4.10%	99.71% but less than 99.78%
28	4.30%	99.78% but less than 99.84%
29	4.50%	99.84% but less than 99.89%
30	4.70%	99.89% but less than 99.93%
31	4.90%	99.93% but less than 99.96%
32	5.10%	99.96% but less than 99.98%
33	5.40%	99.98% to 100.00%

34 [_____]
 35
 36 [_____]

Fund Adequacy Percentage Ratio III-J

170.00% but less than 190%

41	<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i>
42		<i>(Percentage of Total Taxable Payroll)</i>
43	0.80%	0.00% but less than 10.00%
44	0.90%	10.00% but less than 15.00%
45	1.00%	15.00% but less than 20.00%

1	1.10%	20.00% but less than 24.00%
2	1.20%	24.00% but less than 28.00%
3	1.30%	28.00% but less than 32.00%
4	1.40%	32.00% but less than 36.00%
5	1.50%	36.00% but less than 40.00%
6	1.60%	40.00% but less than 44.00%
7	1.70%	44.00% but less than 48.00%
8	1.80%	48.00% but less than 52.00%
9	1.90%	52.00% but less than 56.00%
10	2.00%	56.00% but less than 60.00%
11	2.10%	60.00% but less than 64.00%
12	2.20%	64.00% but less than 68.00%
13	2.30%	68.00% but less than 72.00%
14	2.40%	72.00% but less than 76.00%
15	2.50%	76.00% but less than 80.00%
16	2.60%	80.00% but less than 84.00%
17	2.70%	84.00% but less than 87.00%
18	2.80%	87.00% but less than 90.00%
19	2.90%	90.00% but less than 93.00%
20	3.00%	93.00% but less than 95.00%
21	3.10%	95.00% but less than 97.00%
22	3.30%	97.00% but less than 98.20%
23	3.50%	98.20% but less than 99.00%
24	3.70%	99.00% but less than 99.43%
25	3.90%	99.43% but less than 99.63%
26	4.10%	99.63% but less than 99.72%
27	4.30%	99.72% but less than 99.79%
28	4.50%	99.79% but less than 99.85%
29	4.70%	99.85% but less than 99.90%
30	4.90%	99.90% but less than 99.94%
31	5.10%	99.94% but less than 99.97%
32	5.40%	99.97% to 100.00%

33 [_____]

34

35 [_____]

36

Fund Adequacy Percentage Ratio IV-J

145.00% but less than 170%

39

Tax Rate Cumulative Taxable Payroll Limits

(Percentage of Total Taxable Payroll)

42	1.10%	0.00% but less than 10.00%
43	1.20%	10.00% but less than 15.00%
44	1.30%	15.00% but less than 20.00%
45	1.40%	20.00% but less than 24.00%

1	1.50%	24.00% but less than 28.00%
2	1.60%	28.00% but less than 32.00%
3	1.70%	32.00% but less than 36.00%
4	1.80%	36.00% but less than 40.00%
5	1.90%	40.00% but less than 44.00%
6	2.00%	44.00% but less than 48.00%
7	2.10%	48.00% but less than 52.00%
8	2.20%	52.00% but less than 56.00%
9	2.30%	56.00% but less than 60.00%
10	2.40%	60.00% but less than 64.00%
11	2.50%	64.00% but less than 68.00%
12	2.60%	68.00% but less than 72.00%
13	2.70%	72.00% but less than 76.00%
14	2.80%	76.00% but less than 80.00%
15	2.90%	80.00% but less than 84.00%
16	3.00%	84.00% but less than 88.00%
17	3.10%	88.00% but less than 92.00%
18	3.20%	92.00% but less than 95.00%
19	3.30%	95.00% but less than 97.00%
20	3.50%	97.00% but less than 98.20%
21	3.70%	98.20% but less than 99.00%
22	3.90%	99.00% but less than 99.40%
23	4.10%	99.40% but less than 99.60%
24	4.30%	99.60% but less than 99.70%
25	4.50%	99.70% but less than 99.78%
26	4.70%	99.78% but less than 99.85%
27	4.90%	99.85% but less than 99.91%
28	5.10%	99.91% but less than 99.96%
29	5.40%	99.96% to 100.00%

30 [_____]

31

32 [_____]

33

Fund Adequacy Percentage Ratio V-J

125.00% but less than 145%

36

37 *Tax Rate Cumulative Taxable Payroll Limits*

38 *(Percentage of Total Taxable Payroll)*

39	1.40%	0.00% but less than 10.00%
40	1.50%	10.00% but less than 15.00%
41	1.60%	15.00% but less than 20.00%
42	1.70%	20.00% but less than 25.00%
43	1.80%	25.00% but less than 29.00%
44	1.90%	29.00% but less than 33.00%
45	2.00%	33.00% but less than 37.00%

1	2.10%	37.00% but less than 41.00%
2	2.20%	41.00% but less than 45.00%
3	2.30%	45.00% but less than 49.00%
4	2.40%	49.00% but less than 53.00%
5	2.50%	53.00% but less than 57.00%
6	2.60%	57.00% but less than 61.00%
7	2.70%	61.00% but less than 65.00%
8	2.80%	65.00% but less than 69.00%
9	2.90%	69.00% but less than 73.00%
10	3.00%	73.00% but less than 77.00%
11	3.10%	77.00% but less than 81.00%
12	3.20%	81.00% but less than 85.00%
13	3.30%	85.00% but less than 89.00%
14	3.40%	89.00% but less than 92.00%
15	3.50%	92.00% but less than 95.00%
16	3.60%	95.00% but less than 97.00%
17	3.70%	97.00% but less than 98.20%
18	3.80%	98.20% but less than 99.00%
19	3.90%	99.00% but less than 99.50%
20	4.10%	99.50% but less than 99.65%
21	4.30%	99.65% but less than 99.74%
22	4.50%	99.74% but less than 99.82%
23	4.70%	99.82% but less than 99.89%
24	4.90%	99.89% but less than 99.95%
25	5.40%	99.95% to 100.00%

26 [_____]
 27
 28 [_____]

Fund Adequacy Percentage Ratio VI-J

110.00% but less than 125%

33	<i>Tax Rate</i>	<i>Cumulative Taxable Payroll Limits</i>
34		<i>(Percentage of Total Taxable Payroll)</i>
35	1.70%	0.00% but less than 10.00%
36	1.80%	10.00% but less than 15.00%
37	1.90%	15.00% but less than 20.00%
38	2.00%	20.00% but less than 25.00%
39	2.10%	25.00% but less than 30.00%
40	2.20%	30.00% but less than 35.00%
41	2.30%	35.00% but less than 40.00%
42	2.40%	40.00% but less than 44.00%
43	2.50%	44.00% but less than 48.00%
44	2.60%	48.00% but less than 52.00%
45	2.70%	52.00% but less than 56.00%

1	2.80%	56.00% but less than 60.00%
2	2.90%	60.00% but less than 64.00%
3	3.00%	64.00% but less than 68.00%
4	3.10%	68.00% but less than 72.00%
5	3.20%	72.00% but less than 76.00%
6	3.30%	76.00% but less than 80.00%
7	3.40%	80.00% but less than 84.00%
8	3.50%	84.00% but less than 88.00%
9	3.60%	88.00% but less than 92.00%
10	3.70%	92.00% but less than 95.00%
11	3.80%	95.00% but less than 97.00%
12	3.90%	97.00% but less than 98.20%
13	4.10%	98.20% but less than 99.00%
14	4.30%	99.00% but less than 99.50%
15	4.50%	99.50% but less than 99.70%
16	4.70%	99.70% but less than 99.79%
17	4.90%	99.79% but less than 99.87%
18	5.10%	99.87% but less than 99.94%
19	5.40%	99.94% to 100.00%

20 [_____]

21

22 [_____]

23

Fund Adequacy Percentage Ratio VII-J

100.00% but less than 110%

26

27 *Tax Rate Cumulative Taxable Payroll Limits*

28 *(Percentage of Total Taxable Payroll)*

29	1.90%	0.00% but less than 10.00%
30	2.00%	10.00% but less than 15.00%
31	2.10%	15.00% but less than 20.00%
32	2.20%	20.00% but less than 25.00%
33	2.30%	25.00% but less than 30.00%
34	2.40%	30.00% but less than 35.00%
35	2.50%	35.00% but less than 40.00%
36	2.60%	40.00% but less than 45.00%
37	2.70%	45.00% but less than 50.00%
38	2.80%	50.00% but less than 55.00%
39	2.90%	55.00% but less than 60.00%
40	3.00%	60.00% but less than 64.00%
41	3.10%	64.00% but less than 68.00%
42	3.20%	68.00% but less than 72.00%
43	3.30%	72.00% but less than 76.00%
44	3.40%	76.00% but less than 80.00%
45	3.50%	80.00% but less than 84.00%

1	3.60%	84.00% but less than 88.00%
2	3.70%	88.00% but less than 92.00%
3	3.80%	92.00% but less than 95.00%
4	3.90%	95.00% but less than 97.00%
5	4.10%	97.00% but less than 98.20%
6	4.30%	98.20% but less than 99.00%
7	4.50%	99.00% but less than 99.50%
8	4.70%	99.50% but less than 99.70%
9	4.90%	99.70% but less than 99.84%
10	5.10%	99.84% but less than 99.93%
11	5.40%	99.93% to 100.00%

12 [_____]

13

14 [_____]

15

Fund Adequacy Percentage Ratio VIII-J

Under 100%

18

19 *Tax Rate Cumulative Taxable Payroll Limits*
 20 *(Percentage of Total Taxable Payroll)*

21	2.10%	0.00% but less than 10.00%
22	2.20%	10.00% but less than 15.00%
23	2.30%	15.00% but less than 20.00%
24	2.40%	20.00% but less than 25.00%
25	2.50%	25.00% but less than 30.00%
26	2.60%	30.00% but less than 35.00%
27	2.70%	35.00% but less than 40.00%
28	2.80%	40.00% but less than 45.00%
29	2.90%	45.00% but less than 50.00%
30	3.00%	50.00% but less than 55.00%
31	3.10%	55.00% but less than 60.00%
32	3.20%	60.00% but less than 65.00%
33	3.30%	65.00% but less than 70.00%
34	3.40%	70.00% but less than 75.00%
35	3.50%	75.00% but less than 80.00%
36	3.60%	80.00% but less than 84.00%
37	3.70%	84.00% but less than 88.00%
38	3.80%	88.00% but less than 92.00%
39	3.90%	92.00% but less than 95.00%
40	4.10%	95.00% but less than 97.00%
41	4.30%	97.00% but less than 98.20%
42	4.50%	98.20% but less than 99.00%
43	4.70%	99.00% but less than 99.50%
44	4.90%	99.50% but less than 99.80%
45	5.10%	99.80% but less than 99.92%

1 5.40%

99.92% to 100.00%

2 [_____]

3
4 [(b) Notwithstanding any other provision of law, each taxpaying employer subject to this chapter,
5 other than employers whose assigned tax rate is 5.4 percent, shall pay to the Employment Department,
6 for the first calendar quarter of 2003:]

7 [(A) An amount equal to three one-hundredths of one percent of wages subject to taxation under
8 this chapter for that calendar quarter. All such moneys shall be paid and collected in the same manner
9 and at the same time as unemployment compensation taxes under this chapter, unless the director pre-
10 scribes otherwise. After deduction of the actual shared costs of the Employment Department in col-
11 lecting the amounts under this subparagraph, all such moneys shall be paid into the Wage Security
12 Fund. Moneys due pursuant to this subparagraph but not received by the Employment Department for
13 payment to the Wage Security Fund by June 30, 2003, shall be paid into the Unemployment Compens-
14 ation Trust Fund; and]

15 [(B) An amount equal to seven one-hundredths of one percent of wages subject to taxation under
16 this chapter for that calendar quarter. All such moneys shall be paid and collected in the same manner
17 and at the same time as unemployment compensation taxes under this chapter, unless the director pre-
18 scribes otherwise. After deduction of the actual shared costs of the Employment Department in col-
19 lecting the amounts under this subparagraph, all such moneys shall be paid into the Oregon JOBS
20 Plus Unemployment Wage Fund. Moneys due pursuant to this subparagraph but not received by the
21 Employment Department for payment to the Oregon JOBS Plus Unemployment Wage Fund by June
22 30, 2003, shall be paid into the Unemployment Compensation Trust Fund.]

23 [(5)] (4) Unemployment insurance recipients shall be referred to available work through the
24 JOBS Plus Program in accordance with the job referral process used to refer applicants to available
25 work. In addition, job referral services shall be provided by the Employment Department or the
26 Department of Human Services, as appropriate. When a program job is offered to an unemployment
27 insurance recipient and the job is refused, the Employment Department shall investigate the refusal
28 and identify and decide all issues arising therefrom, including suspension of benefits, in accordance
29 with the provisions of this chapter.

30 [(6)(a)] (5)(a) An unemployment insurance recipient shall be referred to the JOBS Plus Program
31 **only** if the recipient:

32 (A) Is eligible for benefits under ORS 657.155;

33 (B) **Has received benefits for no more than eight weeks under the current claim for**
34 **benefits; and**

35 (C) **Earned \$15 or less per hour from the recipient's last employer before filing the claim**
36 **for benefits.**

37 (b) **Notwithstanding paragraph (a) of this subsection, the Employment Department may**
38 **by rule allow up to 10 percent of the recipients placed in the JOBS Plus Program to be re-**
39 **ipients who have received more than eight weeks of benefits under the current claim for**
40 **benefits or who earned more than \$15 per hour from the recipient's last employer before**
41 **filing the claim for benefits.**

42 [(b)] (c) The Employment Department shall provide applicants for unemployment insurance
43 benefits with a JOBS Plus Program brochure at the time of application. The brochure must clearly
44 describe the JOBS Plus Program and explain how an applicant can effectively use the program.

45 [(c)] (d) The Employment Department shall refer unemployment insurance recipients as follows:

1 (A) If the Employment Department determines that the recipient is likely to exhaust the recipi-
 2 ent's unemployment insurance claim without finding an unsubsidized job, the Employment Depart-
 3 ment shall begin reviewing the recipient for referral to available unsubsidized and subsidized jobs
 4 as soon as possible but in no case later than the fourth week after the week in which the recipient
 5 applied for unemployment insurance benefits.

6 (B) If the recipient is not referred to the JOBS Plus Program in accordance with subparagraph
 7 (A) of this paragraph and has not obtained unsubsidized employment within *[eight]* **six** weeks of the
 8 week after the recipient applied for unemployment insurance benefits, the Employment Department
 9 shall reassess the recipient's reemployability and refer the recipient to the JOBS Plus Program if
 10 appropriate.

11 *[(d)]* **(e)** *[Notwithstanding ORS 411.892 (4)(d)(A) and (B),]* Unemployment insurance recipients
 12 may participate in the JOBS Plus Program for no more than *[13 weeks, unless the department deter-*
 13 *mines that an additional period of participation in the program of up to 13 weeks is appropriate]* **26**
 14 **weeks.**

15 *[(e)]* **(f)** Employers participating in the JOBS Plus Program by providing subsidized employment
 16 to JOBS Plus Program recipients through the Employment Department shall be reimbursed in ac-
 17 cordance with ORS 411.892 (12).

18 *[(7)]* **(6)** To the extent that additional moneys may be obtained for the program from sources
 19 other than state tax revenues, the additional moneys shall be appropriated to the Oregon JOBS Plus
 20 Unemployment Wage Fund.

21 **(7) The Employment Department shall encourage and maintain a high level of employer**
 22 **participation and economic development by keeping paper work requirements to a minimum.**
 23 **The department shall create and use a one-page employer agreement form for each recipient**
 24 **participating in the JOBS Plus Program.**

25 **(8) The Employment Department shall solicit proposals from and, as appropriate, enter**
 26 **into contracts with one-stop operators, community colleges and other service providers to**
 27 **administer the JOBS Plus Program in local areas. The contracts may be for program place-**
 28 **ment services or case management services, or both. Under each contract, the department**
 29 **shall pay the contractor an administrative allowance of \$400 per recipient placed with an**
 30 **employer. However, the department may, upon the recommendation of the JOBS Plus Advi-**
 31 **sory Board, adjust the administrative allowance periodically to cover increased costs of ad-**
 32 **ministrative services.**

33 **SECTION 4.** ORS 411.892 is amended to read:

34 411.892. (1)(a) All employers, including public and private sector employers within the State of
 35 Oregon, are eligible to participate in the JOBS Plus Program. The Department of Human Services
 36 or Employment Department, as appropriate, shall adopt by rule a method to disqualify employers
 37 from participating in the program. No employer is required to participate in the JOBS Plus Program.
 38 In the event that there are unassigned participants whom no employer desires to utilize, the par-
 39 ticipants may be assigned to work for a public agency.

40 (b) The maximum number of program participants that any employer is authorized to receive at
 41 any one time may not exceed 10 percent of the total number of the employer's employees. However,
 42 each employer may receive one participant. The Director of Human Services or Director of the
 43 Employment Department, as appropriate, may waive the limit in special circumstances.

44 (c) The Department of Human Services or Employment Department, as appropriate, by rule shall
 45 establish criteria for excluding employers from participation for failure to abide by program re-

1 requirements, showing a pattern of terminating participants prior to the completion of training or
2 other demonstrated unwillingness to comply with the stated intent of the program.

3 (2) The Department of Human Services or Employment Department, as appropriate, shall ensure
4 that jobs made available to program participants:

5 (a) Do not require work in excess of 40 hours per week;

6 (b) Are in conformity with section 3304(a)(5) of the Federal Unemployment Tax Act;

7 (c) Are not used to displace regular employees or to fill unfilled positions previously established;
8 and

9 (d) Do not pay a wage that is substantially less than the wage paid for similar jobs in the local
10 economy with appropriate adjustments for experience and training.

11 (3)(a) Eligibility for the program shall be limited to residents who are:

12 (A) Adults and caretaker relatives who are receiving temporary assistance for needy families
13 benefits;

14 (B) Adult food stamp program recipients except as described in subsection (5)(b) of this section;

15 (C) Unemployment compensation recipients; and

16 (D) Unemployed noncaretaker parents of children who are receiving temporary assistance for
17 needy families benefits.

18 (b) In addition to those residents eligible for the program under paragraph (a) of this subsection,
19 additional residents who are seeking employment may be eligible for the program if there are
20 legislatively allocated funds available from the savings attributable to the program in the Unem-
21 ployment Compensation Trust Fund or in the temporary assistance for needy families budget of the
22 Department of Human Services.

23 (4)(a) Individuals desiring work through the program shall contact the nearest Department of
24 Human Services office serving the county in which they reside if they are temporary assistance for
25 needy families program or food stamp program applicants or recipients or noncustodial parents of
26 individuals receiving temporary assistance for needy families. Unemployment insurance applicants
27 or recipients or others seeking employment may gain access to the program through their local
28 Employment Department office **or the local one-stop operator or other provider under contract**
29 **with the department to provide program services.**

30 (b) With the assistance of the local JOBS Plus Implementation Councils and the JOBS Plus
31 Advisory Board, the Department of Human Services shall develop a job inventory of sufficient size
32 to accommodate all of the participants who desire to work in the program. In consultation with the
33 participant, the department shall try to match the profile of each participant with the needs of an
34 employer when assigning a participant to work with the employer.

35 (c) Either the employer or the participant may terminate the assignment by contacting the ap-
36 propriate Department of Human Services or Employment Department office **or the appropriate**
37 **one-stop operator or program services provider.** In such event, the Department of Human Ser-
38 vices, [or] Employment Department, **one-stop operator or program services provider** shall reas-
39 sess the needs of the participant and assign the participant to another JOBS Plus Program
40 placement or another JOBS Program component and, at the employer's request, provide the em-
41 ployer with another participant.

42 (d)(A) Subject to ORS 657.925 [(6)(d)] (5)(e), if after four months in a placement, a participant
43 has not been hired for an unsubsidized position, the employer shall allow the worker to undertake
44 eight hours of job search per week. Participating employers shall consider such time as hours
45 worked for the purposes of paying wages.

1 (B) Subject to ORS 657.925 [(6)(d)] (5)(e), if after six months in a placement, a participant has
2 not been hired for an unsubsidized position, the placement shall be terminated, and the caseworker
3 shall reassess the participant's employment development plan.

4 (e) The Department of Human Services may pay placement and barrier removal payments to
5 temporary assistance for needy families and food stamp program participants as necessary to enable
6 participation in the JOBS Plus Program.

7 (f) The Department of Human Services shall accept eligible volunteers into the program prior
8 to mandating program participation by eligible persons.

9 (5)(a) Assignment of participants to available jobs shall be based on a preference schedule de-
10 veloped by the Department of Human Services and the Employment Department. Any temporary
11 assistance for needy families recipient or food stamp recipient may volunteer for the program.

12 (b) The following individuals may not be required to participate in the program:

13 (A) Temporary assistance for needy families and food stamp recipients who are eligible for
14 Supplemental Security Income benefits or other ongoing state or federal maintenance benefits based
15 on age or disability.

16 (B) Food stamp applicants or recipients who are employed full-time or are college students eli-
17 gible for food stamps and enrolled full-time in a community college or an institution of higher edu-
18 cation, or enrolled half-time in a community college or an institution of higher education and
19 working at least 20 hours per week.

20 (C) Teenage parents who remain in high school if progressing toward a diploma. Teenage par-
21 ents not in school are eligible for the JOBS Plus Program.

22 (c) The Department of Human Services shall provide life skills classes and opportunities to
23 achieve General Educational Development (GED) certificates to appropriate participants in con-
24 junction with working in the JOBS Plus Program.

25 (d) Temporary assistance for needy families and food stamp benefits shall be suspended at the
26 end of the calendar month in which an employer makes the first wage payment to a participant who
27 is a custodial parent in a family that receives temporary assistance for needy families or to any
28 adult member of a household receiving food stamp benefits. Failure of the participant to cooperate
29 with the requirements of the JOBS Plus Program may result in the participant's removal, in ac-
30 cordance with rules adopted by the Department of Human Services, from the JOBS Plus Program
31 and suspension of the participant's temporary assistance for needy families grant and food stamp
32 benefits. A temporary assistance for needy families and food stamp benefits recipient who has been
33 removed from the program for failing to cooperate shall be eligible to reapply to participate in the
34 program and shall have eligibility for program services determined without regard to the length of
35 time the person was not participating following removal.

36 (6)(a) Employers shall pay all participating individuals at least the hourly rate of the Oregon
37 minimum wage.

38 (b) Sick leave, holiday and vacation absences shall conform to the individual employer's rules
39 for temporary employees.

40 (c) Group health insurance benefits shall be provided by the employer to program participants
41 if, and to the extent that, state or federal law requires the employer to provide such benefits.

42 (d) All persons participating in the JOBS Plus Program shall be considered to be temporary
43 employees of the individual employer providing the work and shall be entitled only to benefits re-
44 quired by state or federal law.

45 (e) Employers shall provide workers' compensation coverage for each JOBS Plus Program par-

1 participant.

2 (7) In the event that the net monthly full-time wage paid to a participant would be less than the
3 level of income from the temporary assistance for needy families program and the food stamp benefit
4 amount equivalent that the participant would otherwise receive, the Department of Human Services
5 shall determine and pay a supplemental payment as necessary to provide the participant with that
6 level of net income. The department shall determine and pay in advance supplemental payments to
7 participants on a monthly basis as necessary to ensure equivalent net program wages. Participants
8 shall be compensated only for time worked.

9 (8) In addition to and not in lieu of the payments provided for under subsections (6) and (7) of
10 this section, participants shall be entitled to retain the full child support payments collected by the
11 Department of Justice.

12 (9) Program participants who are eligible for federally and state funded medical assistance at
13 the time they enter the program shall remain eligible as long as they continue to participate in the
14 program. In conformity with existing state day care program regulations, child day care shall be
15 provided for all program participants who require it.

16 (10) JOBS Plus Program employers shall:

17 (a) Endeavor to make JOBS Plus Program placements positive learning and training experiences;

18 (b) Maintain health, safety and working conditions at or above levels generally acceptable in the
19 industry and no less than that of comparable jobs of the employer;

20 (c) Provide on-the-job training to the degree necessary for the participants to perform their du-
21 ties;

22 (d) Recruit volunteer mentors from among their regular employees to assist the participants in
23 becoming oriented to work and the workplace; and

24 (e) Sign an agreement to abide by all requirements of the program, including the requirement
25 that the program not supplant existing jobs. All agreements shall include provisions noting the em-
26 ployer's responsibility to repay reimbursements in the event the employer violates program rules.
27 When a professional placement service, professional employment organization or temporary employ-
28 ment agency is acting as an employer pursuant to subsection (14) of this section, agreements under
29 this paragraph shall require a three-party agreement between the professional placement service,
30 professional employment organization or temporary employment agency, the organization where the
31 participant has been placed to perform services and the State of Oregon. The three-party agreement
32 shall include provisions requiring that all JOBS Plus reimbursements received by the professional
33 placement service, professional employment organization or temporary employment agency be cred-
34 ited to the organization where the participant has been placed to perform services.

35 (11) Program participant wages shall be subject to federal and state income taxes, Social Secu-
36 rity taxes and unemployment insurance tax or reimbursement as applicable under ORS chapter 657,
37 which shall be withheld and paid in accordance with state and federal law. Supplemental payments
38 made pursuant to subsection (7) of this section shall not be subject to state income taxes under ORS
39 chapter 316 and, to the extent allowed by federal law, shall not be subject to federal income taxes
40 and Social Security taxes.

41 (12)(a)(A) The Department of Human Services shall reimburse employers for the employers'
42 share of Social Security, unemployment insurance and workers' compensation premiums paid on be-
43 half of program participants, other than those who are unemployment insurance claimants, referred
44 to the employer by the Department of Human Services, as well as the minimum wage earnings paid
45 by the employer to program participants referred to the employer by the Department of Human

1 Services.

2 (B) The Employment Department shall reimburse employers [\$5] **between \$4 and \$8** per hour
 3 paid by the employer as earnings to JOBS Plus Program participants[,] who are unemployment in-
 4 surance claimants and are referred to the employer by **a local program services provider under**
 5 **contract with** the Employment Department. **However, the reimbursement amount may not**
 6 **exceed 75 percent of the hourly wage paid by the employer to the claimant. The local pro-**
 7 **gram services provider shall determine the reimbursement amount and the duration of the**
 8 **reimbursement, from eight to 26 weeks, based on the claimant's training needs and the em-**
 9 **ployer's needs.**

10 (b) If the Department of Human Services or Employment Department finds that an employer has
 11 violated any of the rules of the JOBS Plus Program, the appropriate department:

12 (A) Shall withhold any amounts due to employers under paragraph (a) of this subsection.

13 (B) May seek repayment of any amounts paid to employers under paragraph (a) of this sub-
 14 section.

15 (13) Subject to ORS 657.925 [(6)(d)] **(5)(e)**, for unemployment insurance claimants participating
 16 in the JOBS Plus Program:

17 (a) If after nine weeks in a placement, a participant has not been hired for an unsubsidized po-
 18 sition, the employer shall allow the worker to undertake up to five hours of job search per week.
 19 Participating employers shall consider this time as hours worked for the purposes of paying wages.

20 (b) If after 13 weeks in a placement, a participant has not been hired for an unsubsidized posi-
 21 tion, the employer shall terminate the placement and the Employment Department shall assess the
 22 participant's employment development plan.

23 (14) For purposes of this section, "employer" shall include professional placement services, pro-
 24 fessional employment organizations and temporary employment agencies.

25 **SECTION 5.** ORS 411.894 is amended to read:

26 411.894. (1) The Oregon JOBS Individual Education Account is established to improve the posi-
 27 tion of JOBS Plus **Program** participants in the workforce by increasing their access to continuing
 28 education. **The Oregon Student Assistance Commission shall administer the account for the**
 29 **purposes described in this section.** [Employer] Contributions to the account under this section
 30 shall be used to pay for education expenses for the [individual] **participant** as provided in sub-
 31 section (2) of this section.

32 (2)(a) After the participant has participated in the JOBS Plus Program for 30 days, the [employer
 33 shall pay, in addition to the participant wage,] **Department of Human Services or Employment**
 34 **Department as appropriate shall reduce the reimbursement amount paid to the employer**
 35 **under ORS 411.892 (12)(a) by one dollar for each participant hour worked and shall contribute**
 36 one dollar for each participant hour worked into the participant's individual education account.
 37 Contributions to such an account shall be tax deferred or tax-exempt to the extent permitted by
 38 federal and state law.

39 (b) Any participant for whom an Oregon JOBS Individual Education Account contribution is
 40 made shall be eligible for access to education benefits from that participant's individual education
 41 account for up to five years after the participant has left the JOBS Plus Program and has held a
 42 full-time, unsubsidized job for at least 30 days.

43 (c) [When any participant has qualified for use of that participant's individual education account,
 44 an amount equal to that participant's individual education account balance shall be transferred to the
 45 Oregon Student Assistance Commission for that participant's use.] Only one individual education ac-

1 count shall be created for any participant. Each account shall be administered by the [*Oregon Stu-*
 2 *dent Assistance*] commission and shall be used for continuing education and training for the
 3 participant and the participant's immediate family.

4 [(3)(a)] **(3) Interest earned on the Oregon JOBS Individual Education Account shall be**
 5 **credited to the account.** [*The Oregon Student Assistance*] **The** commission may use any interest
 6 earned by [*an individual education account transferred to the commission under this section*] **the ac-**
 7 **count** for payment of expenses, **including administrative and marketing expenses**, incurred by
 8 the commission in carrying out its duties under this section.

9 [(b)] *The Department of Human Services shall transfer any interest earned by the Oregon JOBS*
 10 *Individual Education Account to the General Fund for general governmental purposes. The department*
 11 *shall transfer the interest no later than the close of each fiscal year in which the interest is earned.*]

12 **(4) The commission shall transfer** any unexpended or unobligated moneys remaining in an
 13 individual education account five years after the participant has left the JOBS Plus Program [*are*
 14 *appropriated and transferred to the Oregon Opportunity Grant Fund on that date*] **to the Oregon**
 15 **JOBS Plus Unemployment Wage Fund or to the Department of Human Services, as appro-**
 16 **priate, depending on which department contributed the moneys. The moneys transferred**
 17 **under this subsection are continuously appropriated to the Employment Department for the**
 18 **purpose described in ORS 657.925 and to the Department of Human Services for the purpose**
 19 **of operating the JOBS Plus Program.**

20 **SECTION 6. This 2007 Act being necessary for the immediate preservation of the public**
 21 **peace, health and safety, an emergency is declared to exist, and this 2007 Act takes effect**
 22 **on its passage.**

23 _____