

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
82nd Oregon Legislative Assembly  
2023 Regular Session  
Legislative Revenue Office

**Bill Number:** SB 489  
**Revenue Area:** Unemployment Insurance  
**Economist:** Dae Baek  
**Date:** 03/22/2023

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

**Measure Description:**

Removes restrictions on payment of unemployment insurance benefits to certain individuals in an educational institution or an institution of higher education.

**Revenue Impact (in \$Millions):**

	Fiscal Year		Biennium		
	2023-24	2024-5	2023-25	2025-27	2027-29
<b>Unemployment Insurance Trust Fund</b>	- \$0.03	- \$0.05	- \$0.08	- \$0.10	- \$0.12

Source: Oregon Employment Department

**Impact Explanation:**

The measure makes qualified individuals working for an educational institution in a capacity other than instructional, research, or principal administration to be newly eligible for unemployment Insurance benefits during a break or recess period of the institution. The great majority of the affected institutions are reimbursing employers but currently there are some tax paying employers.

The bill would become effective on January 1, 2024. The revenue impact reflects benefit payments to qualified individuals from tax paying employers and lost interest income.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No