

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO  
SENATE BILL 143**

1 In line 2 of the printed bill, after “funds” insert “; creating new pro-  
2 visions; amending ORS 657.462 and 657.783; and prescribing an effective  
3 date”.

4 Delete lines 4 through 8 and insert:

5 **“SECTION 1.** ORS 657.462, as amended by section 1, chapter 76, Oregon  
6 Laws 2024, is amended to read:

7 “657.462. (1)(a) The Director of the Employment Department or the  
8 director’s authorized representative shall, for each calendar year, compute a  
9 benefit ratio for each employer who meets the requirements of this section.

10 “(b)(A) For an employer whose record has been chargeable with benefits  
11 throughout the 12 preceding calendar quarters ending on the computation  
12 date, the benefit ratio shall be a quotient obtained by dividing the total  
13 benefit charges to the employer’s record in the 12 calendar quarters by the  
14 total of the employer’s taxable payrolls for the same 12 calendar quarters.

15 “(B) For an employer whose record has been chargeable with benefits for  
16 at least four or more consecutive calendar quarters but less than 12 consec-  
17 utive calendar quarters and ending on the computation date, the benefit ratio  
18 shall be the quotient obtained by dividing the total benefits charged to the  
19 employer’s record for the consecutive calendar quarters by the total of the  
20 employer’s taxable payrolls for the same period.

21 “(C) Benefit ratios shall be carried out to the sixth decimal place.

1 “(2)(a) A list shall be prepared of all employers meeting the requirements  
2 of this section whose accounts are open according to Employment Depart-  
3 ment records as of August 31 following the computation date.

4 “(b) Employers shall be listed in ascending order from the employer hav-  
5 ing the lowest benefit ratio to the employer having the highest benefit ratio.

6 “(c) The list shall show for each employer:

7 “(A) The benefit ratio;

8 “(B) The employer’s taxable payroll for the four calendar quarters imme-  
9 diately preceding the computation date; and

10 “(C) A cumulative total consisting of the sum of the employer’s taxable  
11 payroll and the taxable payroll of all other preceding employers on the list.

12 “(3)(a) The department shall group all employers in accordance with the  
13 cumulative taxable payroll percentage limits for the schedule in effect under  
14 Table A.

15 “(b)(A) All employers who fall within the same group shall be assigned  
16 the tax rate for that group.

17 “(B) Notwithstanding subparagraph (A) of this paragraph, if the grouping  
18 results in the taxable payroll of an employer falling in two groups, the em-  
19 ployer and any other employer with the same benefit ratio shall be assigned  
20 the lower of the two applicable rates.

21 “(c) Fractions of a cent shall be dropped in computing taxable payroll  
22 limits used in Table A.

23 “(d) The schedule in effect shall be in accordance with the Fund Adequacy  
24 Percentage Ratios set forth in Table A.

25 “ \_\_\_\_\_

26 TABLE A

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

29 \_\_\_\_\_

30 Fund Adequacy Percentage Ratio I

1 190% and Over

2

3 Tax Rate Cumulative Taxable Payroll Limits

4 (Percentage of Total Taxable Payroll)

5 0.5% 0.00% but less than 10.00%

6 0.6% 10.00% but less than 15.00%

7 0.7% 15.00% but less than 20.00%

8 0.8% 20.00% but less than 25.00%

9 0.9% 25.00% but less than 30.00%

10 1.0% 30.00% but less than 35.00%

11 1.1% 35.00% but less than 40.00%

12 1.2% 40.00% but less than 45.00%

13 1.3% 45.00% but less than 50.00%

14 1.4% 50.00% but less than 55.00%

15 1.5% 55.00% but less than 60.00%

16 1.6% 60.00% but less than 65.00%

17 1.7% 65.00% but less than 69.00%

18 1.8% 69.00% but less than 73.00%

19 1.9% 73.00% but less than 77.00%

20 2.0% 77.00% but less than 80.00%

21 2.1% 80.00% but less than 83.00%

22 2.2% 83.00% but less than 86.00%

23 2.3% 86.00% but less than 89.00%

24 2.4% 89.00% but less than 91.00%

25 2.5% 91.00% but less than 93.00%

26 2.6% 93.00% but less than 95.00%

27 2.7% 95.00% but less than 96.00%

28 2.8% 96.00% but less than 96.90%

29 2.9% 96.90% but less than 97.70%

30 3.0% 97.70% but less than 98.40%

1	3.1%	98.40% but less than 98.90%
2	3.2%	98.90% but less than 99.30%
3	3.4%	99.30% but less than 99.54%
4	3.6%	99.54% but less than 99.63%
5	3.8%	99.63% but less than 99.71%
6	4.0%	99.71% but less than 99.78%
7	4.2%	99.78% but less than 99.84%
8	4.4%	99.84% but less than 99.89%
9	4.6%	99.89% but less than 99.93%
10	4.8%	99.93% but less than 99.96%
11	5.0%	99.96% but less than 99.98%
12	5.2%	99.98% but less than 99.99%
13	5.4%	99.99% to 100.00%

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Fund Adequacy Percentage Ratio II

170.00% but less than 190%

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

21	0.7%	0.00% but less than 10.00%
22	0.8%	10.00% but less than 15.00%
23	0.9%	15.00% but less than 20.00%
24	1.0%	20.00% but less than 25.00%
25	1.1%	25.00% but less than 30.00%
26	1.2%	30.00% but less than 35.00%
27	1.3%	35.00% but less than 40.00%
28	1.4%	40.00% but less than 44.00%
29	1.5%	44.00% but less than 48.00%
30	1.6%	48.00% but less than 52.00%

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

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29 \_\_\_\_\_

30 Fund Adequacy Percentage Ratio III

1		145.00% but less than 170%
2		
3	Tax Rate	Cumulative Taxable Payroll Limits
4		(Percentage of Total Taxable Payroll)
5	0.9%	0.00% but less than 10.00%
6	1.0%	10.00% but less than 15.00%
7	1.1%	15.00% but less than 20.00%
8	1.2%	20.00% but less than 24.00%
9	1.3%	24.00% but less than 28.00%
10	1.4%	28.00% but less than 32.00%
11	1.5%	32.00% but less than 36.00%
12	1.6%	36.00% but less than 40.00%
13	1.7%	40.00% but less than 44.00%
14	1.8%	44.00% but less than 48.00%
15	1.9%	48.00% but less than 52.00%
16	2.0%	52.00% but less than 56.00%
17	2.1%	56.00% but less than 60.00%
18	2.2%	60.00% but less than 64.00%
19	2.3%	64.00% but less than 68.00%
20	2.4%	68.00% but less than 72.00%
21	2.5%	72.00% but less than 76.00%
22	2.6%	76.00% but less than 80.00%
23	2.7%	80.00% but less than 84.00%
24	2.8%	84.00% but less than 87.00%
25	2.9%	87.00% but less than 90.00%
26	3.0%	90.00% but less than 93.00%
27	3.1%	93.00% but less than 95.00%
28	3.2%	95.00% but less than 97.00%
29	3.4%	97.00% but less than 98.20%
30	3.6%	98.20% but less than 99.00%

1	3.8%	99.00% but less than 99.43%
2	4.0%	99.43% but less than 99.63%
3	4.2%	99.63% but less than 99.72%
4	4.4%	99.72% but less than 99.79%
5	4.6%	99.79% but less than 99.85%
6	4.8%	99.85% but less than 99.90%
7	5.0%	99.90% but less than 99.94%
8	5.2%	99.94% but less than 99.97%
9	5.4%	99.97% to 100.00%

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12 Fund Adequacy Percentage Ratio IV

13 125.00% but less than 145%

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

17	1.2%	0.00% but less than 10.00%
18	1.3%	10.00% but less than 15.00%
19	1.4%	15.00% but less than 20.00%
20	1.5%	20.00% but less than 24.00%
21	1.6%	24.00% but less than 28.00%
22	1.7%	28.00% but less than 32.00%
23	1.8%	32.00% but less than 36.00%
24	1.9%	36.00% but less than 40.00%
25	2.0%	40.00% but less than 44.00%
26	2.1%	44.00% but less than 48.00%
27	2.2%	48.00% but less than 52.00%
28	2.3%	52.00% but less than 56.00%
29	2.4%	56.00% but less than 60.00%
30	2.5%	60.00% but less than 64.00%

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

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21 \_\_\_\_\_

22 Fund Adequacy Percentage Ratio V

23 110.00% but less than 125%

24

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

27	1.5%	0.00% but less than 10.00%
28	1.6%	10.00% but less than 15.00%
29	1.7%	15.00% but less than 20.00%
30	1.8%	20.00% but less than 24.00%



1	1.9%	24.00% but less than 28.00%
2	2.0%	28.00% but less than 32.00%
3	2.1%	32.00% but less than 36.00%
4	2.2%	36.00% but less than 40.00%
5	2.3%	40.00% but less than 44.00%
6	2.4%	44.00% but less than 48.00%
7	2.5%	48.00% but less than 52.00%
8	2.6%	52.00% but less than 56.00%
9	2.7%	56.00% but less than 60.00%
10	2.8%	60.00% but less than 64.00%
11	2.9%	64.00% but less than 68.00%
12	3.0%	68.00% but less than 72.00%
13	3.1%	72.00% but less than 76.00%
14	3.2%	76.00% but less than 80.00%
15	3.3%	80.00% but less than 84.00%
16	3.4%	84.00% but less than 88.00%
17	3.5%	88.00% but less than 92.00%
18	3.6%	92.00% but less than 95.00%
19	3.7%	95.00% but less than 97.00%
20	3.8%	97.00% but less than 98.20%
21	3.9%	98.20% but less than 99.00%
22	4.0%	99.00% but less than 99.40%
23	4.2%	99.40% but less than 99.60%
24	4.4%	99.60% but less than 99.70%
25	4.6%	99.70% but less than 99.78%
26	4.8%	99.78% but less than 99.85%
27	5.0%	99.85% but less than 99.91%
28	5.2%	99.91% but less than 99.96%
29	5.4%	99.96% to 100.00%
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2 Fund Adequacy Percentage Ratio VI

3 100.00% but less than 110%

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5 Tax Rate Cumulative Taxable Payroll Limits

6 (Percentage of Total Taxable Payroll)

7 1.8% 0.00% but less than 10.00%

8 1.9% 10.00% but less than 15.00%

9 2.0% 15.00% but less than 20.00%

10 2.1% 20.00% but less than 25.00%

11 2.2% 25.00% but less than 30.00%

12 2.3% 30.00% but less than 35.00%

13 2.4% 35.00% but less than 40.00%

14 2.5% 40.00% but less than 44.00%

15 2.6% 44.00% but less than 48.00%

16 2.7% 48.00% but less than 52.00%

17 2.8% 52.00% but less than 56.00%

18 2.9% 56.00% but less than 60.00%

19 3.0% 60.00% but less than 64.00%

20 3.1% 64.00% but less than 68.00%

21 3.2% 68.00% but less than 72.00%

22 3.3% 72.00% but less than 76.00%

23 3.4% 76.00% but less than 80.00%

24 3.5% 80.00% but less than 84.00%

25 3.6% 84.00% but less than 88.00%

26 3.7% 88.00% but less than 92.00%

27 3.8% 92.00% but less than 95.00%

28 3.9% 95.00% but less than 97.00%

29 4.0% 97.00% but less than 98.20%

30 4.2% 98.20% but less than 99.00%

1	4.4%	99.00% but less than 99.50%
2	4.6%	99.50% but less than 99.70%
3	4.8%	99.70% but less than 99.79%
4	5.0%	99.79% but less than 99.87%
5	5.2%	99.87% but less than 99.94%
6	5.4%	99.94% to 100.00%

7 \_\_\_\_\_  
8 \_\_\_\_\_

9 Fund Adequacy Percentage Ratio VII

10 90.00% but less than 100%

11

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

14	2.0%	0.00% but less than 10.00%
15	2.1%	10.00% but less than 15.00%
16	2.2%	15.00% but less than 20.00%
17	2.3%	20.00% but less than 25.00%
18	2.4%	25.00% but less than 30.00%
19	2.5%	30.00% but less than 35.00%
20	2.6%	35.00% but less than 40.00%
21	2.7%	40.00% but less than 45.00%
22	2.8%	45.00% but less than 50.00%
23	2.9%	50.00% but less than 55.00%
24	3.0%	55.00% but less than 60.00%
25	3.1%	60.00% but less than 64.00%
26	3.2%	64.00% but less than 68.00%
27	3.3%	68.00% but less than 72.00%
28	3.4%	72.00% but less than 76.00%
29	3.5%	76.00% but less than 80.00%
30	3.6%	80.00% but less than 84.00%

1	3.7%	84.00% but less than 88.00%
2	3.8%	88.00% but less than 92.00%
3	3.9%	92.00% but less than 95.00%
4	4.0%	95.00% but less than 97.00%
5	4.2%	97.00% but less than 98.20%
6	4.4%	98.20% but less than 99.00%
7	4.6%	99.00% but less than 99.50%
8	4.8%	99.50% but less than 99.70%
9	5.0%	99.70% but less than 99.84%
10	5.2%	99.84% but less than 99.93%
11	5.4%	99.93% to 100.00%

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14 Fund Adequacy Percentage Ratio VIII

15 Under 90%

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

19	2.2%	0.00% but less than 10.00%
20	2.3%	10.00% but less than 15.00%
21	2.4%	15.00% but less than 20.00%
22	2.5%	20.00% but less than 25.00%
23	2.6%	25.00% but less than 30.00%
24	2.7%	30.00% but less than 35.00%
25	2.8%	35.00% but less than 40.00%
26	2.9%	40.00% but less than 45.00%
27	3.0%	45.00% but less than 50.00%
28	3.1%	50.00% but less than 55.00%
29	3.2%	55.00% but less than 60.00%
30	3.3%	60.00% but less than 65.00%

1	3.4%	65.00% but less than 70.00%
2	3.5%	70.00% but less than 75.00%
3	3.6%	75.00% but less than 80.00%
4	3.7%	80.00% but less than 84.00%
5	3.8%	84.00% but less than 88.00%
6	3.9%	88.00% but less than 92.00%
7	4.0%	92.00% but less than 95.00%
8	4.2%	95.00% but less than 97.00%
9	4.4%	97.00% but less than 98.20%
10	4.6%	98.20% but less than 99.00%
11	4.8%	99.00% but less than 99.50%
12	5.0%	99.50% but less than 99.80%
13	5.2%	99.80% but less than 99.92%
14	5.4%	99.92% to 100.00%

15 “

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16 “(4) Except as provided in subsection (6)(c) of this section:

17 “(a) For each calendar quarter, of each rate determined under Table A,  
18 one hundred and [*nine*] **thirty-five** one-thousandths of a percentage point of  
19 the rate shall be used to determine an amount of the wages subject to tax  
20 under this chapter for that calendar quarter to be disposed of in accordance  
21 with this subsection.

22 “(b) After withholding the actual shared costs of the department in col-  
23 lecting the amount of wages determined under paragraph (a) of this sub-  
24 section, the director or the director’s authorized representative shall pay the  
25 amount of wages into the Supplemental Employment Department Adminis-  
26 tration Fund established under ORS 657.783.

27 “(5) Except as provided in subsection (6)(c) of this section:

28 “(a) For the first calendar quarter of each odd-numbered year, in addition  
29 to the rate determined under subsection (4) of this section, of each rate de-  
30 termined under Table A, three one-hundredths of a percentage point of the

1 rate shall be used to determine an amount of the wages subject to tax under  
2 this chapter for that calendar quarter to be disposed of in accordance with  
3 this subsection.

4 “(b) After withholding the actual shared costs of the department in col-  
5 lecting the amount of wages determined under paragraph (a) of this sub-  
6 section, the director or the director’s authorized representative shall pay the  
7 amount of wages into the Wage Security Fund established under ORS  
8 652.409.

9 “(c) Except as provided in subsection (4) of this section, moneys due pur-  
10 suant to this section but not received by the department for payment to the  
11 Wage Security Fund by June 30 of each odd-numbered year shall be paid into  
12 the Unemployment Compensation Trust Fund created under ORS 657.805.

13 “(6)(a) All amounts of wages determined for disposition under subsections  
14 (4) and (5) of this section shall be paid and collected in the same manner and  
15 at the same time as unemployment compensation taxes under this chapter,  
16 unless the director prescribes otherwise.

17 “(b) In no case shall the rates imposed on wages under subsections (4) and  
18 (5) of this section cause the total rate imposed on the wages under this sec-  
19 tion to exceed the rate determined under Table A for any employer.

20 “(c) Subsections (4) and (5) of this section do not apply to the wages of  
21 employers whose assigned tax rate is 5.4 percent.

22 “**SECTION 2.** ORS 657.783, as amended by section 3, chapter 76, Oregon  
23 Laws 2024, is amended to read:

24 “657.783. (1) There is established in the State Treasury, separate and dis-  
25 tinct from the General Fund, the Supplemental Employment Department  
26 Administration Fund. The Supplemental Employment Department Adminis-  
27 tration Fund shall consist of moneys collected or received by the Employ-  
28 ment Department pursuant to ORS 657.462.

29 “(2) Except as provided in subsection (3) of this section, all income earned  
30 on moneys in the Supplemental Employment Department Administration

1 Fund invested by the State Treasurer shall accrue to the fund. Any balance  
2 in the fund shall not lapse at any time. All moneys in the fund are **contin-**  
3 **uously** appropriated [*continuously*] to the department for the payment of  
4 expenses of administration of this chapter for which federal funding has been  
5 reduced, eliminated or otherwise is not available, and which has been au-  
6 thorized in the legislatively approved budget of the department.

7 “(3)(a) As used in this subsection, ‘budgeted moneys’ means the  
8 total amount of limited funds authorized for expenditure by the Em-  
9 ployment Department under the legislatively approved budget, as de-  
10 fined in ORS 291.002, for a biennium ending on June 30 of an  
11 odd-numbered year, excluding any amounts budgeted for the Office of  
12 Administrative Hearings and the family and medical leave insurance  
13 program.

14 “(b) As determined on June 30 of each odd-numbered year, moneys in the  
15 Supplemental Employment Department Administration Fund that are in ex-  
16 cess of [*150 percent of the amount collected pursuant to ORS 657.462 (4) for*  
17 *the first quarter of the previous even-numbered year*] **one-eighth of the**  
18 **budgeted moneys** shall be transferred to the Unemployment Compensation  
19 Trust Fund.

20 “(c) The transfer required by this subsection shall be made by December  
21 31 of the odd-numbered year.

22 “**SECTION 3.** The amendments to ORS 657.462 by section 1 of this  
23 **2025 Act** apply to calendar quarters beginning on or after April 1, 2025.

24 “**SECTION 4.** The amendments to ORS 657.783 by section 2 of this  
25 **2025 Act** apply to transfers made to the Unemployment Compensation  
26 Trust Fund for biennia ending on or after June 30, 2025.

27 “**SECTION 5.** This **2025 Act** takes effect on the 91st day after the  
28 date on which the 2025 regular session of the Eighty-third Legislative  
29 Assembly adjourns sine die.”.

30