

House Bill 3462

Sponsored by Representative LIM

SUMMARY

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

Extends JOBS Plus Program by diverting unemployment insurance taxes to Oregon JOBS Plus Unemployment Wage Fund for calendar years 2006 through 2012. Limits eligibility for program. Declares emergency, effective on passage.

A BILL FOR AN ACT

Relating to JOBS Plus Program; amending ORS 657.925; and declaring an emergency.

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

SECTION 1. ORS 657.925 is amended to read:

657.925. (1) There is established in the State Treasury, separate and distinct from the General Fund, the Oregon JOBS Plus Unemployment Wage Fund. The Oregon JOBS Plus Unemployment Wage Fund shall consist of moneys collected or received by the Employment Department pursuant to subsections (3) and (4) of this section.

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

(3)(a) Notwithstanding the tax schedules in Table A of ORS 657.462, for wages paid during the first and second calendar quarters of [2002] **2006, 2008, 2010 and 2012** and the second calendar quarter of [2003] **2007, 2009 and 2011**, the tax rate assigned each employer subject to ORS 657.459 and 657.462 shall be determined in accordance with schedule I-I, II-I, III-I, IV-I, V-I, VI-I, VII-I or VIII-I, whichever schedule is applicable pursuant to provisions of law in effect for calendar years [2002 and 2003] **2006 through 2012**, respectively. The schedules are adopted as follows:

Fund Adequacy Percentage Ratio I-I
200% and Over

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.43%	0.00% but less than 10.00%
0.53%	10.00% but less than 15.00%
0.63%	15.00% but less than 20.00%
0.73%	20.00% but less than 25.00%

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.

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1	0.83%	25.00% but less than 30.00%
2	0.93%	30.00% but less than 35.00%
3	1.03%	35.00% but less than 40.00%
4	1.13%	40.00% but less than 45.00%
5	1.23%	45.00% but less than 50.00%
6	1.33%	50.00% but less than 55.00%
7	1.43%	55.00% but less than 60.00%
8	1.53%	60.00% but less than 65.00%
9	1.63%	65.00% but less than 69.00%
10	1.73%	69.00% but less than 73.00%
11	1.83%	73.00% but less than 77.00%
12	1.93%	77.00% but less than 80.00%
13	2.03%	80.00% but less than 83.00%
14	2.13%	83.00% but less than 86.00%
15	2.23%	86.00% but less than 89.00%
16	2.33%	89.00% but less than 91.00%
17	2.43%	91.00% but less than 93.00%
18	2.53%	93.00% but less than 95.00%
19	2.63%	95.00% but less than 96.00%
20	2.73%	96.00% but less than 96.90%
21	2.83%	96.90% but less than 97.70%
22	2.93%	97.70% but less than 98.40%
23	3.03%	98.40% but less than 98.90%
24	3.13%	98.90% but less than 99.30%
25	3.33%	99.30% but less than 99.54%
26	3.53%	99.54% but less than 99.63%
27	3.73%	99.63% but less than 99.71%
28	3.93%	99.71% but less than 99.78%
29	4.13%	99.78% but less than 99.84%
30	4.33%	99.84% but less than 99.89%
31	4.53%	99.89% but less than 99.93%
32	4.73%	99.93% but less than 99.96%
33	4.93%	99.96% but less than 99.98%
34	5.13%	99.98% but less than 99.99%
35	5.40%	99.99% to 100.00%

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Fund Adequacy Percentage Ratio II-I

41

190.00% but less than 200%

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43 Tax Rate Cumulative Taxable Payroll Limits

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(Percentage of Total Taxable Payroll)

45

0.63% 0.00% but less than 10.00%

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1	0.73%	10.00% but less than 15.00%
2	0.83%	15.00% but less than 20.00%
3	0.93%	20.00% but less than 25.00%
4	1.03%	25.00% but less than 30.00%
5	1.13%	30.00% but less than 35.00%
6	1.23%	35.00% but less than 40.00%
7	1.33%	40.00% but less than 44.00%
8	1.43%	44.00% but less than 48.00%
9	1.53%	48.00% but less than 52.00%
10	1.63%	52.00% but less than 56.00%
11	1.73%	56.00% but less than 60.00%
12	1.83%	60.00% but less than 64.00%
13	1.93%	64.00% but less than 68.00%
14	2.03%	68.00% but less than 72.00%
15	2.13%	72.00% but less than 76.00%
16	2.23%	76.00% but less than 79.00%
17	2.33%	79.00% but less than 82.00%
18	2.43%	82.00% but less than 85.00%
19	2.53%	85.00% but less than 88.00%
20	2.63%	88.00% but less than 90.00%
21	2.73%	90.00% but less than 92.00%
22	2.83%	92.00% but less than 93.50%
23	2.93%	93.50% but less than 94.90%
24	3.03%	94.90% but less than 96.20%
25	3.13%	96.20% but less than 97.40%
26	3.33%	97.40% but less than 98.54%
27	3.53%	98.54% but less than 99.54%
28	3.73%	99.54% but less than 99.63%
29	3.93%	99.63% but less than 99.71%
30	4.13%	99.71% but less than 99.78%
31	4.33%	99.78% but less than 99.84%
32	4.53%	99.84% but less than 99.89%
33	4.73%	99.89% but less than 99.93%
34	4.93%	99.93% but less than 99.96%
35	5.13%	99.96% but less than 99.98%
36	5.40%	99.98% to 100.00%

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Fund Adequacy Percentage Ratio III-I

42

170.00% but less than 190%

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Tax Rate Cumulative Taxable Payroll Limits

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(Percentage of Total Taxable Payroll)

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1	0.83%	0.00% but less than 10.00%
2	0.93%	10.00% but less than 15.00%
3	1.03%	15.00% but less than 20.00%
4	1.13%	20.00% but less than 24.00%
5	1.23%	24.00% but less than 28.00%
6	1.33%	28.00% but less than 32.00%
7	1.43%	32.00% but less than 36.00%
8	1.53%	36.00% but less than 40.00%
9	1.63%	40.00% but less than 44.00%
10	1.73%	44.00% but less than 48.00%
11	1.83%	48.00% but less than 52.00%
12	1.93%	52.00% but less than 56.00%
13	2.03%	56.00% but less than 60.00%
14	2.13%	60.00% but less than 64.00%
15	2.23%	64.00% but less than 68.00%
16	2.33%	68.00% but less than 72.00%
17	2.43%	72.00% but less than 76.00%
18	2.53%	76.00% but less than 80.00%
19	2.63%	80.00% but less than 84.00%
20	2.73%	84.00% but less than 87.00%
21	2.83%	87.00% but less than 90.00%
22	2.93%	90.00% but less than 93.00%
23	3.03%	93.00% but less than 95.00%
24	3.13%	95.00% but less than 97.00%
25	3.33%	97.00% but less than 98.20%
26	3.53%	98.20% but less than 99.00%
27	3.73%	99.00% but less than 99.43%
28	3.93%	99.43% but less than 99.63%
29	4.13%	99.63% but less than 99.72%
30	4.33%	99.72% but less than 99.79%
31	4.53%	99.79% but less than 99.85%
32	4.73%	99.85% but less than 99.90%
33	4.93%	99.90% but less than 99.94%
34	5.13%	99.94% but less than 99.97%
35	5.40%	99.97% to 100.00%

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Fund Adequacy Percentage Ratio IV-I

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145.00% but less than 170%

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43 Tax Rate Cumulative Taxable Payroll Limits

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(Percentage of Total Taxable Payroll)

45

1.13% 0.00% but less than 10.00%

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1	1.23%	10.00% but less than 15.00%
2	1.33%	15.00% but less than 20.00%
3	1.43%	20.00% but less than 24.00%
4	1.53%	24.00% but less than 28.00%
5	1.63%	28.00% but less than 32.00%
6	1.73%	32.00% but less than 36.00%
7	1.83%	36.00% but less than 40.00%
8	1.93%	40.00% but less than 44.00%
9	2.03%	44.00% but less than 48.00%
10	2.13%	48.00% but less than 52.00%
11	2.23%	52.00% but less than 56.00%
12	2.33%	56.00% but less than 60.00%
13	2.43%	60.00% but less than 64.00%
14	2.53%	64.00% but less than 68.00%
15	2.63%	68.00% but less than 72.00%
16	2.73%	72.00% but less than 76.00%
17	2.83%	76.00% but less than 80.00%
18	2.93%	80.00% but less than 84.00%
19	3.03%	84.00% but less than 88.00%
20	3.13%	88.00% but less than 92.00%
21	3.23%	92.00% but less than 95.00%
22	3.33%	95.00% but less than 97.00%
23	3.53%	97.00% but less than 98.20%
24	3.73%	98.20% but less than 99.00%
25	3.93%	99.00% but less than 99.40%
26	4.13%	99.40% but less than 99.60%
27	4.33%	99.60% but less than 99.70%
28	4.53%	99.70% but less than 99.78%
29	4.73%	99.78% but less than 99.85%
30	4.93%	99.85% but less than 99.91%
31	5.13%	99.91% but less than 99.96%
32	5.40%	99.96% to 100.00%

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Fund Adequacy Percentage Ratio V-I

125.00% but less than 145%

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

42	1.43%	0.00% but less than 10.00%
43	1.53%	10.00% but less than 15.00%
44	1.63%	15.00% but less than 20.00%
45	1.73%	20.00% but less than 25.00%

1	1.83%	25.00% but less than 29.00%
2	1.93%	29.00% but less than 33.00%
3	2.03%	33.00% but less than 37.00%
4	2.13%	37.00% but less than 41.00%
5	2.23%	41.00% but less than 45.00%
6	2.33%	45.00% but less than 49.00%
7	2.43%	49.00% but less than 53.00%
8	2.53%	53.00% but less than 57.00%
9	2.63%	57.00% but less than 61.00%
10	2.73%	61.00% but less than 65.00%
11	2.83%	65.00% but less than 69.00%
12	2.93%	69.00% but less than 73.00%
13	3.03%	73.00% but less than 77.00%
14	3.13%	77.00% but less than 81.00%
15	3.23%	81.00% but less than 85.00%
16	3.33%	85.00% but less than 89.00%
17	3.43%	89.00% but less than 92.00%
18	3.53%	92.00% but less than 95.00%
19	3.63%	95.00% but less than 97.00%
20	3.73%	97.00% but less than 98.20%
21	3.83%	98.20% but less than 99.00%
22	3.93%	99.00% but less than 99.50%
23	4.13%	99.50% but less than 99.65%
24	4.33%	99.65% but less than 99.74%
25	4.53%	99.74% but less than 99.82%
26	4.73%	99.82% but less than 99.89%
27	4.93%	99.89% but less than 99.95%
28	5.40%	99.95% to 100.00%

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Fund Adequacy Percentage Ratio VI-I

110.00% but less than 125%

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36 Tax Rate Cumulative Taxable Payroll Limits

37 (Percentage of Total Taxable Payroll)

38	1.73%	0.00% but less than 10.00%
39	1.83%	10.00% but less than 15.00%
40	1.93%	15.00% but less than 20.00%
41	2.03%	20.00% but less than 25.00%
42	2.13%	25.00% but less than 30.00%
43	2.23%	30.00% but less than 35.00%
44	2.33%	35.00% but less than 40.00%
45	2.43%	40.00% but less than 44.00%

1	2.53%	44.00% but less than 48.00%
2	2.63%	48.00% but less than 52.00%
3	2.73%	52.00% but less than 56.00%
4	2.83%	56.00% but less than 60.00%
5	2.93%	60.00% but less than 64.00%
6	3.03%	64.00% but less than 68.00%
7	3.13%	68.00% but less than 72.00%
8	3.23%	72.00% but less than 76.00%
9	3.33%	76.00% but less than 80.00%
10	3.43%	80.00% but less than 84.00%
11	3.53%	84.00% but less than 88.00%
12	3.63%	88.00% but less than 92.00%
13	3.73%	92.00% but less than 95.00%
14	3.83%	95.00% but less than 97.00%
15	3.93%	97.00% but less than 98.20%
16	4.13%	98.20% but less than 99.00%
17	4.33%	99.00% but less than 99.50%
18	4.53%	99.50% but less than 99.70%
19	4.73%	99.70% but less than 99.79%
20	4.93%	99.79% but less than 99.87%
21	5.13%	99.87% but less than 99.94%
22	5.40%	99.94% to 100.00%

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24
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Fund Adequacy Percentage Ratio VII-I
100.00% but less than 110%

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30	Tax Rate	Cumulative Taxable Payroll Limits
31	(Percentage of Total Taxable Payroll)	
32	1.93%	0.00% but less than 10.00%
33	2.03%	10.00% but less than 15.00%
34	2.13%	15.00% but less than 20.00%
35	2.23%	20.00% but less than 25.00%
36	2.33%	25.00% but less than 30.00%
37	2.43%	30.00% but less than 35.00%
38	2.53%	35.00% but less than 40.00%
39	2.63%	40.00% but less than 45.00%
40	2.73%	45.00% but less than 50.00%
41	2.83%	50.00% but less than 55.00%
42	2.93%	55.00% but less than 60.00%
43	3.03%	60.00% but less than 64.00%
44	3.13%	64.00% but less than 68.00%
45	3.23%	68.00% but less than 72.00%

1	3.33%	72.00% but less than 76.00%
2	3.43%	76.00% but less than 80.00%
3	3.53%	80.00% but less than 84.00%
4	3.63%	84.00% but less than 88.00%
5	3.73%	88.00% but less than 92.00%
6	3.83%	92.00% but less than 95.00%
7	3.93%	95.00% but less than 97.00%
8	4.13%	97.00% but less than 98.20%
9	4.33%	98.20% but less than 99.00%
10	4.53%	99.00% but less than 99.50%
11	4.73%	99.50% but less than 99.70%
12	4.93%	99.70% but less than 99.84%
13	5.13%	99.84% but less than 99.93%
14	5.40%	99.93% to 100.00%

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Fund Adequacy Percentage Ratio VIII-I

Under 100%

22	Tax Rate	Cumulative Taxable Payroll Limits
23	(Percentage of Total Taxable Payroll)	
24	2.13%	0.00% but less than 10.00%
25	2.23%	10.00% but less than 15.00%
26	2.33%	15.00% but less than 20.00%
27	2.43%	20.00% but less than 25.00%
28	2.53%	25.00% but less than 30.00%
29	2.63%	30.00% but less than 35.00%
30	2.73%	35.00% but less than 40.00%
31	2.83%	40.00% but less than 45.00%
32	2.93%	45.00% but less than 50.00%
33	3.03%	50.00% but less than 55.00%
34	3.13%	55.00% but less than 60.00%
35	3.23%	60.00% but less than 65.00%
36	3.33%	65.00% but less than 70.00%
37	3.43%	70.00% but less than 75.00%
38	3.53%	75.00% but less than 80.00%
39	3.63%	80.00% but less than 84.00%
40	3.73%	84.00% but less than 88.00%
41	3.83%	88.00% but less than 92.00%
42	3.93%	92.00% but less than 95.00%
43	4.13%	95.00% but less than 97.00%
44	4.33%	97.00% but less than 98.20%
45	4.53%	98.20% but less than 99.00%

1	4.73%	99.00% but less than 99.50%
2	4.93%	99.50% but less than 99.80%
3	5.13%	99.80% but less than 99.92%
4	5.40%	99.92% to 100.00%

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7 (b) Notwithstanding any other provision of law except for subsection (4) of this section, each
8 taxpaying employer subject to this chapter, other than employers whose assigned tax rate is 5.4
9 percent, shall pay to the Employment Department, for the first and second calendar quarters of
10 [2002] **2006, 2008, 2010 and 2012** and the second calendar quarter of [2003] **2007, 2009 and 2011**, an
11 amount equal to seven one-hundredths of one percent of wages subject to taxation under this chap-
12 ter for that calendar quarter. All such moneys shall be paid and collected in the same manner and
13 at the same time as unemployment compensation taxes under this chapter, unless the Director of the
14 Employment Department prescribes otherwise. After deduction of the actual shared costs of the
15 Employment Department in collecting the amounts under this subsection, all such moneys shall be
16 paid into the Oregon JOBS Plus Unemployment Wage Fund. Moneys due pursuant to this paragraph
17 but not received by the Employment Department for payment to the Oregon JOBS Plus Unemploy-
18 ment Wage Fund by September 30, [2002] **2006, 2008, 2010 or 2012**, or September 30, [2003] **2007,**
19 **2009 or 2011**, respectively, shall be paid into the Unemployment Compensation Trust Fund.

20 (4)(a) Notwithstanding ORS 657.435, 657.439 and 657.462 and subsection (3) of this section, for
21 wages paid during the first calendar quarter of [2003] **2007, 2009 and 2011**, the tax rate paid by each
22 employer subject to those provisions of law shall be determined in accordance with schedule I-J, II-J,
23 III-J, IV-J, V-J, VI-J, VII-J or VIII-J, whichever schedule is determined pursuant to ORS 657.459 and
24 657.462 to be in effect for calendar year [2003] **2007, 2009 or 2011, respectively**. The schedules are
25 adopted as follows:

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Fund Adequacy Percentage Ratio I-J
200% and Over

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31	Tax Rate	Cumulative Taxable Payroll Limits
32		(Percentage of Total Taxable Payroll)
33	0.40%	0.00% but less than 10.00%
34	0.50%	10.00% but less than 15.00%
35	0.60%	15.00% but less than 20.00%
36	0.70%	20.00% but less than 25.00%
37	0.80%	25.00% but less than 30.00%
38	0.90%	30.00% but less than 35.00%
39	1.00%	35.00% but less than 40.00%
40	1.10%	40.00% but less than 45.00%
41	1.20%	45.00% but less than 50.00%
42	1.30%	50.00% but less than 55.00%
43	1.40%	55.00% but less than 60.00%
44	1.50%	60.00% but less than 65.00%
45	1.60%	65.00% but less than 69.00%

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

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Fund Adequacy Percentage Ratio II-J

190.00% but less than 200%

33

34	Tax Rate	Cumulative Taxable Payroll Limits
35	(Percentage of Total Taxable Payroll)	
36	0.60%	0.00% but less than 10.00%
37	0.70%	10.00% but less than 15.00%
38	0.80%	15.00% but less than 20.00%
39	0.90%	20.00% but less than 25.00%
40	1.00%	25.00% but less than 30.00%
41	1.10%	30.00% but less than 35.00%
42	1.20%	35.00% but less than 40.00%
43	1.30%	40.00% but less than 44.00%
44	1.40%	44.00% but less than 48.00%
45	1.50%	48.00% but less than 52.00%

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

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29
30

Fund Adequacy Percentage Ratio III-J

170.00% but less than 190%

34

35	Tax Rate	Cumulative Taxable Payroll Limits
36	(Percentage of Total Taxable Payroll)	
37	0.80%	0.00% but less than 10.00%
38	0.90%	10.00% but less than 15.00%
39	1.00%	15.00% but less than 20.00%
40	1.10%	20.00% but less than 24.00%
41	1.20%	24.00% but less than 28.00%
42	1.30%	28.00% but less than 32.00%
43	1.40%	32.00% but less than 36.00%
44	1.50%	36.00% but less than 40.00%
45	1.60%	40.00% but less than 44.00%

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

27
28
29

Fund Adequacy Percentage Ratio IV-J

145.00% but less than 170%

33

34 Tax Rate Cumulative Taxable Payroll Limits

35 (Percentage of Total Taxable Payroll)

36	1.10%	0.00% but less than 10.00%
37	1.20%	10.00% but less than 15.00%
38	1.30%	15.00% but less than 20.00%
39	1.40%	20.00% but less than 24.00%
40	1.50%	24.00% but less than 28.00%
41	1.60%	28.00% but less than 32.00%
42	1.70%	32.00% but less than 36.00%
43	1.80%	36.00% but less than 40.00%
44	1.90%	40.00% but less than 44.00%
45	2.00%	44.00% but less than 48.00%

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

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25

26

27

Fund Adequacy Percentage Ratio V-J

125.00% but less than 145%

29

30

31

Tax Rate Cumulative Taxable Payroll Limits

32

(Percentage of Total Taxable Payroll)

33

1.40% 0.00% but less than 10.00%

34

1.50% 10.00% but less than 15.00%

35

1.60% 15.00% but less than 20.00%

36

1.70% 20.00% but less than 25.00%

37

1.80% 25.00% but less than 29.00%

38

1.90% 29.00% but less than 33.00%

39

2.00% 33.00% but less than 37.00%

40

2.10% 37.00% but less than 41.00%

41

2.20% 41.00% but less than 45.00%

42

2.30% 45.00% but less than 49.00%

43

2.40% 49.00% but less than 53.00%

44

2.50% 53.00% but less than 57.00%

45

2.60% 57.00% but less than 61.00%

1	2.70%	61.00% but less than 65.00%
2	2.80%	65.00% but less than 69.00%
3	2.90%	69.00% but less than 73.00%
4	3.00%	73.00% but less than 77.00%
5	3.10%	77.00% but less than 81.00%
6	3.20%	81.00% but less than 85.00%
7	3.30%	85.00% but less than 89.00%
8	3.40%	89.00% but less than 92.00%
9	3.50%	92.00% but less than 95.00%
10	3.60%	95.00% but less than 97.00%
11	3.70%	97.00% but less than 98.20%
12	3.80%	98.20% but less than 99.00%
13	3.90%	99.00% but less than 99.50%
14	4.10%	99.50% but less than 99.65%
15	4.30%	99.65% but less than 99.74%
16	4.50%	99.74% but less than 99.82%
17	4.70%	99.82% but less than 99.89%
18	4.90%	99.89% but less than 99.95%
19	5.40%	99.95% to 100.00%

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21

22

23

Fund Adequacy Percentage Ratio VI-J

110.00% but less than 125%

26

27 Tax Rate Cumulative Taxable Payroll Limits

(Percentage of Total Taxable Payroll)

29	1.70%	0.00% but less than 10.00%
30	1.80%	10.00% but less than 15.00%
31	1.90%	15.00% but less than 20.00%
32	2.00%	20.00% but less than 25.00%
33	2.10%	25.00% but less than 30.00%
34	2.20%	30.00% but less than 35.00%
35	2.30%	35.00% but less than 40.00%
36	2.40%	40.00% but less than 44.00%
37	2.50%	44.00% but less than 48.00%
38	2.60%	48.00% but less than 52.00%
39	2.70%	52.00% but less than 56.00%
40	2.80%	56.00% but less than 60.00%
41	2.90%	60.00% but less than 64.00%
42	3.00%	64.00% but less than 68.00%
43	3.10%	68.00% but less than 72.00%
44	3.20%	72.00% but less than 76.00%
45	3.30%	76.00% but less than 80.00%

1	3.40%	80.00% but less than 84.00%
2	3.50%	84.00% but less than 88.00%
3	3.60%	88.00% but less than 92.00%
4	3.70%	92.00% but less than 95.00%
5	3.80%	95.00% but less than 97.00%
6	3.90%	97.00% but less than 98.20%
7	4.10%	98.20% but less than 99.00%
8	4.30%	99.00% but less than 99.50%
9	4.50%	99.50% but less than 99.70%
10	4.70%	99.70% but less than 99.79%
11	4.90%	99.79% but less than 99.87%
12	5.10%	99.87% but less than 99.94%
13	5.40%	99.94% to 100.00%

14

15

16

17

Fund Adequacy Percentage Ratio VII-J

100.00% but less than 110%

20

21 Tax Rate Cumulative Taxable Payroll Limits

22 (Percentage of Total Taxable Payroll)

23	1.90%	0.00% but less than 10.00%
24	2.00%	10.00% but less than 15.00%
25	2.10%	15.00% but less than 20.00%
26	2.20%	20.00% but less than 25.00%
27	2.30%	25.00% but less than 30.00%
28	2.40%	30.00% but less than 35.00%
29	2.50%	35.00% but less than 40.00%
30	2.60%	40.00% but less than 45.00%
31	2.70%	45.00% but less than 50.00%
32	2.80%	50.00% but less than 55.00%
33	2.90%	55.00% but less than 60.00%
34	3.00%	60.00% but less than 64.00%
35	3.10%	64.00% but less than 68.00%
36	3.20%	68.00% but less than 72.00%
37	3.30%	72.00% but less than 76.00%
38	3.40%	76.00% but less than 80.00%
39	3.50%	80.00% but less than 84.00%
40	3.60%	84.00% but less than 88.00%
41	3.70%	88.00% but less than 92.00%
42	3.80%	92.00% but less than 95.00%
43	3.90%	95.00% but less than 97.00%
44	4.10%	97.00% but less than 98.20%
45	4.30%	98.20% but less than 99.00%

1	4.50%	99.00% but less than 99.50%
2	4.70%	99.50% but less than 99.70%
3	4.90%	99.70% but less than 99.84%
4	5.10%	99.84% but less than 99.93%
5	5.40%	99.93% to 100.00%

6

7

8

Fund Adequacy Percentage Ratio VIII-J

Under 100%

13	Tax Rate	Cumulative Taxable Payroll Limits
14	(Percentage of Total Taxable Payroll)	
15	2.10%	0.00% but less than 10.00%
16	2.20%	10.00% but less than 15.00%
17	2.30%	15.00% but less than 20.00%
18	2.40%	20.00% but less than 25.00%
19	2.50%	25.00% but less than 30.00%
20	2.60%	30.00% but less than 35.00%
21	2.70%	35.00% but less than 40.00%
22	2.80%	40.00% but less than 45.00%
23	2.90%	45.00% but less than 50.00%
24	3.00%	50.00% but less than 55.00%
25	3.10%	55.00% but less than 60.00%
26	3.20%	60.00% but less than 65.00%
27	3.30%	65.00% but less than 70.00%
28	3.40%	70.00% but less than 75.00%
29	3.50%	75.00% but less than 80.00%
30	3.60%	80.00% but less than 84.00%
31	3.70%	84.00% but less than 88.00%
32	3.80%	88.00% but less than 92.00%
33	3.90%	92.00% but less than 95.00%
34	4.10%	95.00% but less than 97.00%
35	4.30%	97.00% but less than 98.20%
36	4.50%	98.20% but less than 99.00%
37	4.70%	99.00% but less than 99.50%
38	4.90%	99.50% but less than 99.80%
39	5.10%	99.80% but less than 99.92%
40	5.40%	99.92% to 100.00%

41

42

43 (b) Notwithstanding any other provision of law, each taxpaying employer subject to this chapter,
 44 other than employers whose assigned tax rate is 5.4 percent, shall pay to the Employment Depart-
 45 ment, for the first calendar quarter of [2003] **2007, 2009 and 2011:**

1 (A) An amount equal to three one-hundredths of one percent of wages subject to taxation under
 2 this chapter for that calendar quarter. All such moneys shall be paid and collected in the same
 3 manner and at the same time as unemployment compensation taxes under this chapter, unless the
 4 director prescribes otherwise. After deduction of the actual shared costs of the Employment De-
 5 partment in collecting the amounts under this subparagraph, all such moneys shall be paid into the
 6 Wage Security Fund. Moneys due pursuant to this subparagraph but not received by the Employ-
 7 ment Department for payment to the Wage Security Fund by June 30, [2003] **2007, 2009 or 2011,**
 8 **respectively**, shall be paid into the Unemployment Compensation Trust Fund; and

9 (B) An amount equal to seven one-hundredths of one percent of wages subject to taxation under
 10 this chapter for that calendar quarter. All such moneys shall be paid and collected in the same
 11 manner and at the same time as unemployment compensation taxes under this chapter, unless the
 12 director prescribes otherwise. After deduction of the actual shared costs of the Employment De-
 13 partment in collecting the amounts under this subparagraph, all such moneys shall be paid into the
 14 Oregon JOBS Plus Unemployment Wage Fund. Moneys due pursuant to this subparagraph but not
 15 received by the Employment Department for payment to the Oregon JOBS Plus Unemployment Wage
 16 Fund by June 30, [2003] **2007, 2009 or 2011, respectively**, shall be paid into the Unemployment
 17 Compensation Trust Fund.

18 (5) Unemployment insurance recipients shall be referred to available work through the JOBS
 19 Plus Program in accordance with the job referral process used to refer applicants to available work.
 20 In addition, job referral services shall be provided by the Employment Department or the Depart-
 21 ment of Human Services, as appropriate. When a program job is offered to an unemployment insur-
 22 ance recipient and the job is refused, the Employment Department shall investigate the refusal and
 23 identify and decide all issues arising therefrom, including suspension of benefits, in accordance with
 24 the provisions of this chapter.

25 (6)(a) An unemployment insurance recipient shall be referred to the JOBS Plus Program **only**
 26 if the recipient:

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

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

30 (C) **Earned less than \$15 per hour from the recipient's last employer before filing the**
 31 **claim for benefits. A recipient is not required to participate in the program if the recipient's**
 32 **compensation from the recipient's last employer before filing the claim for benefits was**
 33 **equivalent to a wage rate of \$15 per hour or more.**

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

37 (c) The Employment Department shall refer unemployment insurance recipients as follows:

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

43 (B) If the recipient is not referred to the JOBS Plus Program in accordance with subparagraph
 44 (A) of this paragraph and has not obtained unsubsidized employment within eight weeks of the week
 45 after the recipient applied for unemployment insurance benefits, the Employment Department shall

1 reassess the recipient's reemployability and refer the recipient to the JOBS Plus Program if appro-
2 priate.

3 (d) Notwithstanding ORS 411.892 (4)(d)(A) and (B), unemployment insurance recipients may par-
4 ticipate in the JOBS Plus Program for no more than 13 weeks, unless the department determines
5 that an additional period of participation in the program of up to 13 weeks is appropriate.

6 (e) Employers participating in the JOBS Plus Program by providing subsidized employment to
7 JOBS Plus Program recipients through the Employment Department shall be reimbursed in accord-
8 ance with ORS 411.892 (12).

9 **(f) Notwithstanding paragraph (a)(B) of this subsection, the Employment Department**
10 **may by rule allow up to 10 percent of the unemployment insurance recipients placed in the**
11 **program to be recipients who have received more than eight weeks of benefits under the**
12 **current claim for benefits.**

13 (7) To the extent that additional moneys may be obtained for the program from sources other
14 than state tax revenues, the additional moneys shall be appropriated to the Oregon JOBS Plus Un-
15 employment Wage Fund.

16 **SECTION 2. This 2005 Act being necessary for the immediate preservation of the public**
17 **peace, health and safety, an emergency is declared to exist, and this 2005 Act takes effect**
18 **on its passage.**

19 _____