Chapter 657

1993 EDITION

Unemployment Insurance

JOBS PLUS PROGRAM

(Temporary provisions relating to the JOBS Plus Program are compiled as notes preceding 657.005)

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JOBS PLUS PROGRAM

Note: Sections 2, 4, 6, 8, 10, 12, 14, 16, 16a and 18 to 20, chapter 739, Oregon Laws 1993, provide:

Sec. 2. Definitions. As used in chapter 1, Oregon Laws 1991:

(1) "Board" means the JOBS Plus Advisory Board established in section 10 of this 1993 Act.

(2) "Department" means the Department of Human Resources.

(3) "JOBS Plus" or "program" means the JOBS Plus Program established in section 4 of this 1993 Act. [1993 c.739 §2]

Sec. 4. Intent; pilot programs. (1) In establishing and implementing a pilot program to be known as the JOBS Plus Program, it is the intent of the Legislative Assembly to promote greater economic self-sufficiency among Oregon families and workers by:

(a) Increasing the employability of unemployed and underemployed Oregonians through on-the-job training;

(b) Invigorating the public-private work force partnership through development of jobs with both private for-profit and public employers; and

(c) Insuring that program participants through their employment development plans have opportunities to improve work skills, education and employability and establish recent work histories with work site training, mentoring, individual education accounts and provision of necessary support service benefits that include child care, workers' compensation, job placement and a guarantee that participation in the JOBS Plus Program does not result in reductions of net income to participants.

(2) The JOBS Plus Program is created as a three-year pilot program in which residents of six selected counties in the State of Oregon shall, in lieu of receiving coupons under the food stamp program and payments from the aid to dependent children program, be provided jobs and paid in a way that promotes self-sufficiency and encourages unemployed Oregonians to improve their position in the work force. Recipients of unemployment insurance in the pilot counties also shall be offered employment under the program. [1993 c.739 §4]

Sec. 6. Waivers to be obtained. The Governor and the Department of Human Resources shall work diligently to obtain all exemptions and waivers from and amendments to federal statutes, rules and regulations necessary to implement the program at the earliest possible date. [1993 c.739 §6]

Sec. 8. Rules; state plan; obtaining federal approval. (1) Upon obtaining all such exemptions, waivers and amendments referred to in section 6 of this 1993 Act, the Department of Human Resources, with the advice of the JOBS Plus Advisory Board, shall adopt such changes to current rules as may be required to implement the program.

(2) The department, with the advice of the board, shall amend the state plans for the aid to dependent children program, the job opportunities and basic skills program and the food stamp program to incorporate the programs into the JOBS Plus Program for the pilot counties, and shall obtain federal approval of plan amendments.

(3) The department, with the advice of the board, shall obtain any exemptions and waivers from federal statutes and regulations necessary to qualify the program as a federally approved demonstration project under section 1115 (42 U.S.C. 1315) of the Social Security Act and section 17 (7 U.S.C. 2026) of the Food Stamp Act.

(4) The purpose of this section is to facilitate implementation of the program at the earliest possible date and with maximum federal financial participation. Therefore, the department is directed to expedite the acquisition of federal waiver and amendment approvals, and the adoption of necessary statute amendments in close and continuous coordination with appropriate federal officials, and to prepare and submit completely and in a timely manner all forms and data required by those officials. The department, with the advice of the board, is authorized to make such changes to the program as are necessary to achieve federal waiver approval. Any such changes should be, in the judgment of the Director of the Department of Human Resources, the fewest necessary to achieve federal approval for the program. Such changes must maintain the general purpose and effect of the program described in section 4 of this 1993 Act. If changes to the program required to gain waiver approval would be too extensive to maintain the general purpose and effect of the program, the department, with the advice of the board, shall seek the amendments to federal statutes that are required for implementation of the program.

(5) The counties for the pilot program are Baker, Clackamas, Gilliam, Lincoln, Malheur and Washington. [1993 c.739 §8]

Sec. 10. JOBS Plus Advisory Board; members; meetings; report. (1) The JOBS Plus Advisory Board is established to advise the department in the direction and administration of the program. The board shall have seven members, consisting of six representatives of the business community and one employed former recipient of the aid to dependent children program, the food stamp program or the unemployment insurance program. Members shall serve three-year terms. The Governor shall appoint the members and the chair. These appointments shall include two from a list of six suggested by the President of the Senate, one from a list of three suggested by the Senate Minority Leader, two from a list of six suggested by the Speaker of the House of Representatives, one from a list of three suggested by the House Minority Leader, and one employed former recipient of aid to dependent children who is recommended by the Assistant Director for Adult and Family Services. The Governor may reject any suggested nominee and request additional nominees from any nominating source listed in this section.

(2) It is the intent of the Legislative Assembly that the board shall meet monthly with the Assistant Director for Adult and Family Services and the Director of the Employment Department.

(3) The board shall report at least annually to the Governor and the Legislative Assembly on the status and progress of the program. The chairperson of the board shall have the additional duty to work with and coordinate the local councils created in section 12 of this 1993 Act. [1993 c.739 §10]

Sec. 12. JOBS Plus Implementation Council; members; qualifications; duties. A JOBS Plus Implementation Council shall be established in each pilot county listed in section 8 (5) of this 1993 Act to assist the JOBS Plus Advisory Board and the Department of Human Resources in the administration of the JOBS Plus Program and to allow local flexibility in dealing with the particular needs of each pilot county. Each council shall be primarily responsible for recruiting and encouraging participation of employment providers in the county. Each council shall be composed of seven members who shall be appointed by the county commissioners in each pilot county. Council members shall be residents of the pilot county in which they are appointed and shall serve three-year terms. At least two members shall be current or former recipients of the aid to dependent children program, the food stamp program or the unemployment insurance program. [1993 c.739 §12]

Sec. 14. JOBS Plus Program Special Fund; source; uses; Individual Education Account; JOBS Plus Unemployment Wage Fund. (1)(a) There is created a JOBS Plus Program Special Fund, separate and distinct from the General Fund. All moneys in the fund

are continuously appropriated for and shall be used exclusively to meet the necessary expenditures of the program, including program wage reimbursements to participating employers, aid to dependent children cash grants, food stamp allotments, JOBS Program payments and employment-related day care payments to eligible residents of the pilot counties and administrative costs directly associated with the operation of the program. At the end of the three-year pilot program, expenditures from the fund shall not exceed accruals to the fund. No less than quarterly, the Department of Human Resources shall meet with the board to review the cost effectiveness of the program and shall take any necessary action to modify or suspend the program to maintain cost neutrality.

(b) The Individual Education Account is established in the JOBS Plus Program Special Fund in order to improve the position of JOBS Plus participants in the workforce by increasing their access to continuing education. Employer contributions to the account under section 16 (9) of this 1993 Act shall be used to pay for the further education under section 16 (9) of this 1993 Act as provided in section 16 (9)(d) of this 1993 Act.

(2) All funds appropriated for expenditure by or apportioned to the department for operation of the aid to dependent children program, the job opportunities and basic skills program, the food stamp program and employment-related day care in the pilot counties shall accrue to the fund.

(3) The fund shall be held and administered by the State Treasurer as provided in ORS 293.701 to 293.820. All income earned on moneys in the fund shall be credited to and deposited in the fund to the extent permitted by state and federal law.

(4)(a) There is hereby created the JOBS Plus Unemployment Wage Fund. Such fund shall consist of moneys collected or received by the Employment Department pursuant to subsection (5) of this section.

(b) The JOBS Plus Unemployment Wage Fund shall be held and administered by the State Treasurer as provided in ORS 657.830.

(c) All income earned on moneys in the 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 expenses of participants in the JOBS Plus Program who were otherwise eligible to receive unemployment insurance benefits. Such payments shall be made in the form of a reimbursement to the department, which shall be the central disbursement point for all employer-related financial transactions under the provisions of this 1993 Act.

(5)(a) Notwithstanding the tax schedules in Table A of ORS 657.462 and section 3, chapter 685, Oregon Laws 1991, for wages paid during calendar year 1994, the tax rate assigned each employer subject to ORS 657.459 and 657.462 shall be determined in accordance with schedule VIII-D, VII-D, VI-D, V-D, IV-D, III-D, II-D or I-D, whichever schedule is determined pursuant to provisions of law in effect for calendar year 1994.

(b) Notwithstanding the tax schedules in Table A of ORS 657.462 and section 3, chapter 685, Oregon Laws 1991, for wages paid during the calendar quarter ending March 31, 1995, the tax rate assigned each employer subject to ORS 657.459 and 657.462 shall be determined as follows:

(A) If, on September 1, 1994, the funds in the JOBS Plus Unemployment Wage Fund expended or obligated for reimbursement to the Department of Human Resources exceed $5 million, then the tax rate shall be determined in accordance with schedule VIII-E, VII-E, VI-E, V-E, IV-E, III-E, II-E or I-E, whichever schedule is determined pursuant to ORS 657.459 and 657.462 to be in effect for calendar year 1995.

(B) If, on September 1, 1994, the funds in the JOBS Plus Unemployment Wage Fund expended or obligated for reimbursement to the Department of Human Resources exceed $7 million, then the tax rate shall be determined in accordance with schedule VIII-F, VII-F, VI-F, V-F, IV-F, III-F, II-F or I-F, whichever schedule is determined pursuant to ORS 657.459 and 657.462 to be in effect for calendar year 1995.

(C) If, on September 1, 1994, the funds in the JOBS Plus Unemployment Wage Fund expended or obligated for reimbursement to the Department of Human Resources exceed $9 million, then the tax rate shall be determined in accordance with schedule VIII-G, VII-G, VI-G, V-G, IV-G, III-G, II-G or I-G, whichever schedule is determined pursuant to ORS 657.459 and 657.462 to be in effect for calendar year 1995.

(D) If, on September 1, 1994, the funds in the JOBS Plus Unemployment Wage Fund expended or obligated for reimbursement to the Department of Human Resources is less than $5 million, then the tax rate schedule shall be determined in accordance with the schedules provided in section 3, chapter 685, Oregon Laws 1991, whichever schedule is determined pursuant to ORS 657.459 and 657.462 to be in effect for calendar year 1995. The schedules are adopted as follows:

Fund Adequacy Percentage Ratio I D

200% and Over

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.00%	0.00% but less than 15.00%
0.06%	15.00% but less than 20.00%
0.16%	20.00% but less than 25.00%
0.26%	25.00% but less than 30.00%
0.36%	30.00% but less than 35.00%
0.46%	35.00% but less than 40.00%
0.56%	40.00% but less than 45.00%
0.66%	45.00% but less than 50.00%
0.76%	50.00% but less than 55.00%
0.86%	55.00% but less than 60.00%
0.96%	60.00% but less than 65.00%
1.06%	65.00% but less than 69.00%
1.16%	69.00% but less than 73.00%
1.26%	73.00% but less than 77.00%
1.36%	77.00% but less than 80.00%
1.46%	80.00% but less than 83.00%
1.56%	83.00% but less than 86.00%
1.66%	86.00% but less than 89.00%
1.76%	89.00% but less than 91.00%
1.86%	91.00% but less than 93.00%
1.96%	93.00% but less than 95.00%
2.06%	95.00% but less than 96.00%
2.16%	96.00% but less than 96.90%
2.26%	96.90% but less than 97.70%
2.36%	97.70% but less than 98.40%
2.46%	98.40% but less than 98.90%
2.56%	98.90% but less than 99.30%
2.76%	99.30% but less than 99.54%
2.96%	99.54% but less than 99.63%
3.16%	99.63% but less than 99.71%
3.36%	99.71% but less than 99.78%
3.56%	99.78% but less than 99.84%
3.76%	99.84% but less than 99.89%
3.96%	99.89% but less than 99.93%
4.16%	99.93% but less than 99.96%
4.36%	99.96% but less than 99.98%
4.56%	99.98% but less than 99.99%
5.40%	99.99% to 100.00%

Fund Adequacy Percentage Ratio II D

190% but less than 200%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.06%	0.00% but less than 10.00%
0.16%	10.00% but less than 15.00%
0.26%	15.00% but less than 20.00%
0.36%	20.00% but less than 25.00%
0.46%	25.00% but less than 30.00%
0.56%	30.00% but less than 35.00%
0.66%	35.00% but less than 40.00%
0.76%	40.00% but less than 44.00%
0.86%	44.00% but less than 48.00%
0.96%	48.00% but less than 52.00%
1.06%	52.00% but less than 56.00%
1.16%	56.00% but less than 60.00%
1.26%	60.00% but less than 64.00%
1.36%	64.00% but less than 68.00%
1.46%	68.00% but less than 72.00%
1.56%	72.00% but less than 76.00%
1.66%	76.00% but less than 79.00%
1.76%	79.00% but less than 82.00%
1.86%	82.00% but less than 85.00%
1.96%	85.00% but less than 88.00%
2.06%	88.00% but less than 90.00%
2.16%	90.00% but less than 92.00%
2.26%	92.00% but less than 93.50%
2.36%	93.50% but less than 94.90%
2.46%	94.90% but less than 96.20%
2.56%	96.20% but less than 97.40%
2.76%	97.40% but less than 98.54%
2.96%	98.54% but less than 99.54%
3.16%	99.54% but less than 99.63%
3.36%	99.63% but less than 99.71%
3.56%	99.71% but less than 99.78%
3.76%	99.78% but less than 99.84%
3.96%	99.84% but less than 99.89%
4.16%	99.89% but less than 99.93%
4.36%	99.93% but less than 99.96%
4.56%	99.96% but less than 99.98%
5.40%	99.98% to 100.00%

Fund Adequacy Percentage Ratio III D

170% but less than 190%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.36%	0.00% but less than 10.00%
0.46%	10.00% but less than 15.00%
0.56%	15.00% but less than 20.00%
0.66%	20.00% but less than 24.00%
0.76%	24.00% but less than 28.00%
0.86%	28.00% but less than 32.00%
0.96%	32.00% but less than 36.00%
1.06%	36.00% but less than 40.00%
1.16%	40.00% but less than 44.00%
1.26%	44.00% but less than 48.00%
1.36%	48.00% but less than 52.00%
1.46%	52.00% but less than 56.00%
1.56%	56.00% but less than 60.00%
1.66%	60.00% but less than 64.00%
1.76%	64.00% but less than 68.00%
1.86%	68.00% but less than 72.00%
1.96%	72.00% but less than 76.00%
2.06%	76.00% but less than 80.00%
2.16%	80.00% but less than 84.00%
2.26%	84.00% but less than 87.00%
2.36%	87.00% but less than 90.00%
2.46%	90.00% but less than 93.00%
2.56%	93.00% but less than 95.00%
2.66%	95.00% but less than 97.00%
2.76%	97.00% but less than 98.20%
2.96%	98.20% but less than 99.00%
3.16%	99.00% but less than 99.43%
3.36%	99.43% but less than 99.63%
3.56%	99.63% but less than 99.72%
3.76%	99.72% but less than 99.79%
3.96%	99.79% but less than 99.85%
4.16%	99.85% but less than 99.90%
4.36%	99.90% but less than 99.94%
4.56%	99.94% but less than 99.97%
5.40%	99.97% to 100.00%

Fund Adequacy Percentage Ratio IV D

145% but less than 170%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.86%	0.00% but less than 10.00%
0.96%	10.00% but less than 15.00%
1.06%	15.00% but less than 20.00%
1.16%	20.00% but less than 24.00%
1.26%	24.00% but less than 28.00%
1.36%	28.00% but less than 32.00%
1.46%	32.00% but less than 36.00%
1.56%	36.00% but less than 40.00%
1.66%	40.00% but less than 44.00%
1.76%	44.00% but less than 48.00%
1.86%	48.00% but less than 52.00%
1.96%	52.00% but less than 56.00%
2.06%	56.00% but less than 60.00%
2.16%	60.00% but less than 64.00%
2.26%	64.00% but less than 68.00%
2.36%	68.00% but less than 72.00%
2.46%	72.00% but less than 76.00%
2.56%	76.00% but less than 80.00%
2.66%	80.00% but less than 84.00%
2.76%	84.00% but less than 88.00%
2.86%	88.00% but less than 92.00%
2.96%	92.00% but less than 95.00%
3.06%	95.00% but less than 97.00%
3.16%	97.00% but less than 98.20%
3.26%	98.20% but less than 99.00%
3.36%	99.00% but less than 99.40%
3.56%	99.40% but less than 99.60%
3.76%	99.60% but less than 99.70%
3.96%	99.70% but less than 99.78%
4.16%	99.78% but less than 99.85%
4.36%	99.85% but less than 99.91%
4.56%	99.91% but less than 99.96%
5.40%	99.96% to 100.00%

Fund Adequacy Percentage Ratio V D

125% but less than 145%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.96%	0.00% but less than 10.00%
1.06%	10.00% but less than 15.00%
1.16%	15.00% but less than 20.00%
1.26%	20.00% but less than 25.00%
1.36%	25.00% but less than 29.00%
1.46%	29.00% but less than 33.00%
1.56%	33.00% but less than 37.00%
1.66%	37.00% but less than 41.00%
1.76%	41.00% but less than 45.00%
1.86%	45.00% but less than 49.00%
1.96%	49.00% but less than 53.00%
2.06%	53.00% but less than 57.00%
2.16%	57.00% but less than 61.00%
2.26%	61.00% but less than 65.00%
2.36%	65.00% but less than 69.00%
2.46%	69.00% but less than 73.00%
2.56%	73.00% but less than 77.00%
2.66%	77.00% but less than 81.00%
2.76%	81.00% but less than 85.00%
2.86%	85.00% but less than 89.00%
2.96%	89.00% but less than 92.00%
3.06%	92.00% but less than 95.00%
3.16%	95.00% but less than 97.00%
3.26%	97.00% but less than 98.20%
3.36%	98.20% but less than 99.00%
3.56%	99.00% but less than 99.50%
3.76%	99.50% but less than 99.65%
3.96%	99.65% but less than 99.74%
4.16%	99.74% but less than 99.82%

4.36%	99.82% but less than 99.89%
4.56%	99.89% but less than 99.95%
5.40%	99.95% to 100.00%

Fund Adequacy Percentage Ratio VI D

110% but less than 125%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.16%	0.00% but less than 10.00%
1.26%	10.00% but less than 15.00%
1.36%	15.00% but less than 20.00%
1.46%	20.00% but less than 25.00%
1.56%	25.00% but less than 30.00%
1.66%	30.00% but less than 35.00%
1.76%	35.00% but less than 40.00%
1.86%	40.00% but less than 44.00%
1.96%	44.00% but less than 48.00%
2.06%	48.00% but less than 52.00%
2.16%	52.00% but less than 56.00%
2.26%	56.00% but less than 60.00%
2.36%	60.00% but less than 64.00%
2.46%	64.00% but less than 68.00%
2.56%	68.00% but less than 72.00%
2.66%	72.00% but less than 76.00%
2.76%	76.00% but less than 80.00%
2.86%	80.00% but less than 84.00%
2.96%	84.00% but less than 88.00%
3.06%	88.00% but less than 92.00%
3.16%	92.00% but less than 95.00%
3.26%	95.00% but less than 97.00%
3.36%	97.00% but less than 98.20%
3.56%	98.20% but less than 99.00%
3.76%	99.00% but less than 99.50%
3.96%	99.50% but less than 99.70%
4.16%	99.70% but less than 99.79%
4.36%	99.79% but less than 99.87%
4.56%	99.87% but less than 99.94%
5.40%	99.94% to 100.00%

Fund Adequacy Percentage Ratio VII D

100% but less than 110%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.36%	0.00% but less than 10.00%
1.46%	10.00% but less than 15.00%
1.56%	15.00% but less than 20.00%
1.66%	20.00% but less than 25.00%
1.76%	25.00% but less than 30.00%
1.86%	30.00% but less than 35.00%
1.96%	35.00% but less than 40.00%
2.06%	40.00% but less than 45.00%
2.16%	45.00% but less than 50.00%
2.26%	50.00% but less than 55.00%
2.36%	55.00% but less than 60.00%
2.46%	60.00% but less than 64.00%
2.56%	64.00% but less than 68.00%
2.66%	68.00% but less than 72.00%
2.76%	72.00% but less than 76.00%
2.86%	76.00% but less than 80.00%
2.96%	80.00% but less than 84.00%
3.06%	84.00% but less than 88.00%
3.16%	88.00% but less than 92.00%
3.26%	92.00% but less than 95.00%
3.36%	95.00% but less than 97.00%
3.56%	97.00% but less than 98.20%
3.76%	98.20% but less than 99.00%
3.96%	99.00% but less than 99.50%
4.16%	99.50% but less than 99.70%
4.36%	99.70% but less than 99.84%
4.56%	99.84% but less than 99.93%
5.40%	99.93% to 100.00%

Fund Adequacy Percentage Ratio VIII D

Under 100%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.56%	0.00% but less than 10.00%
1.66%	10.00% but less than 15.00%
1.76%	15.00% but less than 20.00%
1.86%	20.00% but less than 25.00%
1.96%	25.00% but less than 30.00%
2.06%	30.00% but less than 35.00%
2.16%	35.00% but less than 40.00%
2.26%	40.00% but less than 45.00%
2.36%	45.00% but less than 50.00%
2.46%	50.00% but less than 55.00%
2.56%	55.00% but less than 60.00%
2.66%	60.00% but less than 65.00%
2.76%	65.00% but less than 70.00%
2.86%	70.00% but less than 75.00%
2.96%	75.00% but less than 80.00%
3.06%	80.00% but less than 84.00%
3.16%	84.00% but less than 88.00%
3.26%	88.00% but less than 92.00%
3.36%	92.00% but less than 95.00%
3.56%	95.00% but less than 97.00%
3.76%	97.00% but less than 98.20%
3.96%	98.20% but less than 99.00%
4.16%	99.00% but less than 99.50%
4.36%	99.50% but less than 99.80%
4.56%	99.80% but less than 99.92%
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)
0.00%	0.00% but less than 15.00%
0.06%	15.00% but less than 20.00%
0.16%	20.00% but less than 25.00%
0.26%	25.00% but less than 30.00%
0.36%	30.00% but less than 35.00%
0.46%	35.00% but less than 40.00%
0.56%	40.00% but less than 45.00%
0.66%	45.00% but less than 50.00%
0.76%	50.00% but less than 55.00%
0.86%	55.00% but less than 60.00%
0.96%	60.00% but less than 65.00%
1.06%	65.00% but less than 69.00%
1.16%	69.00% but less than 73.00%
1.26%	73.00% but less than 77.00%
1.36%	77.00% but less than 80.00%
1.46%	80.00% but less than 83.00%
1.56%	83.00% but less than 86.00%
1.66%	86.00% but less than 89.00%
1.76%	89.00% but less than 91.00%
1.86%	91.00% but less than 93.00%
1.96%	93.00% but less than 95.00%
2.06%	95.00% but less than 96.00%
2.16%	96.00% but less than 96.90%
2.26%	96.90% but less than 97.70%
2.36%	97.70% but less than 98.40%
2.46%	98.40% but less than 98.90%
2.56%	98.90% but less than 99.30%
2.76%	99.30% but less than 99.54%
2.96%	99.54% but less than 99.63%
3.16%	99.63% but less than 99.71%
3.36%	99.71% but less than 99.78%
3.56%	99.78% but less than 99.84%
3.76%	99.84% but less than 99.89%
3.96%	99.89% but less than 99.93%
4.16%	99.93% but less than 99.96%
4.36%	99.96% but less than 99.98%
4.56%	99.98% but less than 99.99%
5.40%	99.99% to 100.00%

Fund Adequacy Percentage Ratio II E

190.00% but less than 200%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.06%	0.00% but less than 10.00%
0.16%	10.00% but less than 15.00%
0.26%	15.00% but less than 20.00%
0.36%	20.00% but less than 25.00%
0.46%	25.00% but less than 30.00%
0.56%	30.00% but less than 35.00%
0.66%	35.00% but less than 40.00%
0.76%	40.00% but less than 44.00%
0.86%	44.00% but less than 48.00%
0.96%	48.00% but less than 52.00%
1.06%	52.00% but less than 56.00%
1.16%	56.00% but less than 60.00%
1.26%	60.00% but less than 64.00%
1.36%	64.00% but less than 68.00%
1.46%	68.00% but less than 72.00%
1.56%	72.00% but less than 76.00%
1.66%	76.00% but less than 79.00%
1.76%	79.00% but less than 82.00%
1.86%	82.00% but less than 85.00%
1.96%	85.00% but less than 88.00%
2.06%	88.00% but less than 90.00%
2.16%	90.00% but less than 92.00%
2.26%	92.00% but less than 93.50%
2.36%	93.50% but less than 94.90%
2.46%	94.90% but less than 96.20%
2.56%	96.20% but less than 97.40%
2.76%	97.40% but less than 98.54%
2.96%	98.54% but less than 99.54%
3.16%	99.54% but less than 99.63%
3.36%	99.63% but less than 99.71%
3.56%	99.71% but less than 99.78%
3.76%	99.78% but less than 99.84%
3.96%	99.84% but less than 99.89%
4.16%	99.89% but less than 99.93%
4.36%	99.93% but less than 99.96%
4.56%	99.96% but less than 99.98%
5.40%	99.98% to 100.00%

Fund Adequacy Percentage Ratio III E

170.00% but less than 190%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.36%	0.00% but less than 10.00%
0.46%	10.00% but less than 15.00%
0.56%	15.00% but less than 20.00%
0.66%	20.00% but less than 24.00%
0.76%	24.00% but less than 28.00%
0.86%	28.00% but less than 32.00%
0.96%	32.00% but less than 36.00%
1.06%	36.00% but less than 40.00%
1.16%	40.00% but less than 44.00%
1.26%	44.00% but less than 48.00%
1.36%	48.00% but less than 52.00%
1.46%	52.00% but less than 56.00%
1.56%	56.00% but less than 60.00%
1.66%	60.00% but less than 64.00%
1.76%	64.00% but less than 68.00%
1.86%	68.00% but less than 72.00%
1.96%	72.00% but less than 76.00%
2.06%	76.00% but less than 80.00%
2.16%	80.00% but less than 84.00%
2.26%	84.00% but less than 87.00%
2.36%	87.00% but less than 90.00%
2.46%	90.00% but less than 93.00%
2.56%	93.00% but less than 95.00%
2.66%	95.00% but less than 97.00%
2.76%	97.00% but less than 98.20%
2.96%	98.20% but less than 99.00%
3.16%	99.00% but less than 99.43%
3.36%	99.43% but less than 99.63%
3.56%	99.63% but less than 99.72%
3.76%	99.72% but less than 99.79%
3.96%	99.79% but less than 99.85%
4.16%	99.85% but less than 99.90%
4.36%	99.90% but less than 99.94%
4.56%	99.94% but less than 99.97%
5.40%	99.97% to 100.00%

Fund Adequacy Percentage Ratio IV E

145.00% but less than 170%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.86%	0.00% but less than 10.00%
0.96%	10.00% but less than 15.00%
1.06%	15.00% but less than 20.00%
1.16%	20.00% but less than 24.00%
1.26%	24.00% but less than 28.00%
1.36%	28.00% but less than 32.00%
1.46%	32.00% but less than 36.00%
1.56%	36.00% but less than 40.00%
1.66%	40.00% but less than 44.00%
1.76%	44.00% but less than 48.00%
1.86%	48.00% but less than 52.00%
1.96%	52.00% but less than 56.00%
2.06%	56.00% but less than 60.00%
2.16%	60.00% but less than 64.00%
2.26%	64.00% but less than 68.00%
2.36%	68.00% but less than 72.00%
2.46%	72.00% but less than 76.00%
2.56%	76.00% but less than 80.00%
2.66%	80.00% but less than 84.00%
2.76%	84.00% but less than 88.00%
2.86%	88.00% but less than 92.00%
2.96%	92.00% but less than 95.00%
3.06%	95.00% but less than 97.00%
3.16%	97.00% but less than 98.20%
3.26%	98.20% but less than 99.00%
3.36%	99.00% but less than 99.40%
3.56%	99.40% but less than 99.60%
3.76%	99.60% but less than 99.70%
3.96%	99.70% but less than 99.78%
4.16%	99.78% but less than 99.85%
4.36%	99.85% but less than 99.91%
4.56%	99.91% but less than 99.96%
5.40%	99.96% to 100.00%

Fund Adequacy Percentage Ratio V E

125.00% but less than 145%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.96%	0.00% but less than 10.00%
1.06%	10.00% but less than 15.00%
1.16%	15.00% but less than 20.00%
1.26%	20.00% but less than 25.00%
1.36%	25.00% but less than 29.00%
1.46%	29.00% but less than 33.00%
1.56%	33.00% but less than 37.00%
1.66%	37.00% but less than 41.00%
1.76%	41.00% but less than 45.00%
1.86%	45.00% but less than 49.00%
1.96%	49.00% but less than 53.00%
2.06%	53.00% but less than 57.00%
2.16%	57.00% but less than 61.00%
2.26%	61.00% but less than 65.00%
2.36%	65.00% but less than 69.00%
2.46%	69.00% but less than 73.00%
2.56%	73.00% but less than 77.00%
2.66%	77.00% but less than 81.00%
2.76%	81.00% but less than 85.00%
2.86%	85.00% but less than 89.00%
2.96%	89.00% but less than 92.00%
3.06%	92.00% but less than 95.00%
3.16%	95.00% but less than 97.00%
3.26%	97.00% but less than 98.20%
3.36%	98.20% but less than 99.00%
3.56%	99.00% but less than 99.50%
3.76%	99.50% but less than 99.65%
3.96%	99.65% but less than 99.74%
4.16%	99.74% but less than 99.82%

4.36%	99.82% but less than 99.89%
4.56%	99.89% but less than 99.95%
5.40%	99.95% to 100.00%

Fund Adequacy Percentage Ratio VI E

110.00% but less than 125%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.16%	0.00% but less than 10.00%
1.26%	10.00% but less than 15.00%
1.36%	15.00% but less than 20.00%
1.46%	20.00% but less than 25.00%
1.56%	25.00% but less than 30.00%
1.66%	30.00% but less than 35.00%
1.76%	35.00% but less than 40.00%
1.86%	40.00% but less than 44.00%
1.96%	44.00% but less than 48.00%
2.06%	48.00% but less than 52.00%
2.16%	52.00% but less than 56.00%
2.26%	56.00% but less than 60.00%
2.36%	60.00% but less than 64.00%
2.46%	64.00% but less than 68.00%
2.56%	68.00% but less than 72.00%
2.66%	72.00% but less than 76.00%
2.76%	76.00% but less than 80.00%
2.86%	80.00% but less than 84.00%
2.96%	84.00% but less than 88.00%
3.06%	88.00% but less than 92.00%
3.16%	92.00% but less than 95.00%
3.26%	95.00% but less than 97.00%
3.36%	97.00% but less than 98.20%
3.56%	98.20% but less than 99.00%
3.76%	99.00% but less than 99.50%
3.96%	99.50% but less than 99.70%
4.16%	99.70% but less than 99.79%
4.36%	99.79% but less than 99.87%
4.56%	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)
1.36%	0.00% but less than 10.00%
1.46%	10.00% but less than 15.00%
1.56%	15.00% but less than 20.00%
1.66%	20.00% but less than 25.00%
1.76%	25.00% but less than 30.00%
1.86%	30.00% but less than 35.00%
1.96%	35.00% but less than 40.00%
2.06%	40.00% but less than 45.00%
2.16%	45.00% but less than 50.00%
2.26%	50.00% but less than 55.00%
2.36%	55.00% but less than 60.00%
2.46%	60.00% but less than 64.00%
2.56%	64.00% but less than 68.00%
2.66%	68.00% but less than 72.00%
2.76%	72.00% but less than 76.00%
2.86%	76.00% but less than 80.00%
2.96%	80.00% but less than 84.00%
3.06%	84.00% but less than 88.00%
3.16%	88.00% but less than 92.00%
3.26%	92.00% but less than 95.00%
3.36%	95.00% but less than 97.00%
3.56%	97.00% but less than 98.20%
3.76%	98.20% but less than 99.00%
3.96%	99.00% but less than 99.50%
4.16%	99.50% but less than 99.70%
4.36%	99.70% but less than 99.84%
4.56%	99.84% but less than 99.93%
5.40%	99.93% to 100.00%

Fund Adequacy Percentage Ratio VIII E

Under 100%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.56%	0.00% but less than 10.00%
1.66%	10.00% but less than 15.00%
1.76%	15.00% but less than 20.00%
1.86%	20.00% but less than 25.00%
1.96%	25.00% but less than 30.00%
2.06%	30.00% but less than 35.00%
2.16%	35.00% but less than 40.00%
2.26%	40.00% but less than 45.00%
2.36%	45.00% but less than 50.00%
2.46%	50.00% but less than 55.00%
2.56%	55.00% but less than 60.00%
2.66%	60.00% but less than 65.00%
2.76%	65.00% but less than 70.00%
2.86%	70.00% but less than 75.00%
2.96%	75.00% but less than 80.00%
3.06%	80.00% but less than 84.00%
3.16%	84.00% but less than 88.00%
3.26%	88.00% but less than 92.00%
3.36%	92.00% but less than 95.00%
3.56%	95.00% but less than 97.00%
3.76%	97.00% but less than 98.20%
3.96%	98.20% but less than 99.00%
4.16%	99.00% but less than 99.50%
4.36%	99.50% but less than 99.80%
4.56%	99.80% but less than 99.92%
5.40%	99.92% to 100.00%

Fund Adequacy Percentage Ratio I F

200% and Over

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.00%	0.00% but less than 20.00%
0.09%	20.00% but less than 25.00%
0.19%	25.00% but less than 30.00%
0.29%	30.00% but less than 35.00%
0.39%	35.00% but less than 40.00%
0.49%	40.00% but less than 45.00%
0.59%	45.00% but less than 50.00%
0.69%	50.00% but less than 55.00%
0.79%	55.00% but less than 60.00%
0.89%	60.00% but less than 65.00%
0.99%	65.00% but less than 69.00%
1.09%	69.00% but less than 73.00%
1.19%	73.00% but less than 77.00%
1.29%	77.00% but less than 80.00%
1.39%	80.00% but less than 83.00%
1.49%	83.00% but less than 86.00%
1.59%	86.00% but less than 89.00%
1.69%	89.00% but less than 91.00%
1.79%	91.00% but less than 93.00%
1.89%	93.00% but less than 95.00%
1.99%	95.00% but less than 96.00%
2.09%	96.00% but less than 96.90%
2.19%	96.90% but less than 97.70%
2.29%	97.70% but less than 98.40%
2.39%	98.40% but less than 98.90%
2.49%	98.90% but less than 99.30%
2.69%	99.30% but less than 99.54%
2.89%	99.54% but less than 99.63%
3.09%	99.63% but less than 99.71%
3.29%	99.71% but less than 99.78%
3.49%	99.78% but less than 99.84%
3.69%	99.84% but less than 99.89%
3.89%	99.89% but less than 99.93%
4.09%	99.93% but less than 99.96%
4.29%	99.96% but less than 99.98%
4.49%	99.98% but less than 99.99%
5.40%	99.99% to 100.00%

Fund Adequacy Percentage Ratio II F

190.00% but less than 200%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.00%	0.00% but less than 10.00%
0.09%	10.00% but less than 15.00%
0.19%	15.00% but less than 20.00%
0.29%	20.00% but less than 25.00%
0.39%	25.00% but less than 30.00%
0.49%	30.00% but less than 35.00%
0.59%	35.00% but less than 40.00%
0.69%	40.00% but less than 44.00%
0.79%	44.00% but less than 48.00%
0.89%	48.00% but less than 52.00%
0.99%	52.00% but less than 56.00%
1.09%	56.00% but less than 60.00%
1.19%	60.00% but less than 64.00%
1.29%	64.00% but less than 68.00%
1.39%	68.00% but less than 72.00%
1.49%	72.00% but less than 76.00%
1.59%	76.00% but less than 79.00%
1.69%	79.00% but less than 82.00%
1.79%	82.00% but less than 85.00%
1.89%	85.00% but less than 88.00%
1.99%	88.00% but less than 90.00%
2.09%	90.00% but less than 92.00%
2.19%	92.00% but less than 93.50%
2.29%	93.50% but less than 94.90%
2.39%	94.90% but less than 96.20%
2.49%	96.20% but less than 97.40%
2.69%	97.40% but less than 98.54%
2.89%	98.54% but less than 99.54%
3.09%	99.54% but less than 99.63%
3.29%	99.63% but less than 99.71%
3.49%	99.71% but less than 99.78%
3.69%	99.78% but less than 99.84%
3.89%	99.84% but less than 99.89%
4.09%	99.89% but less than 99.93%
4.29%	99.93% but less than 99.96%
4.49%	99.96% but less than 99.98%
5.40%	99.98% to 100.00%

Fund Adequacy Percentage Ratio III F

170.00% but less than 190%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.29%	0.00% but less than 10.00%
0.39%	10.00% but less than 15.00%
0.49%	15.00% but less than 20.00%
0.59%	20.00% but less than 24.00%
0.69%	24.00% but less than 28.00%
0.79%	28.00% but less than 32.00%
0.89%	32.00% but less than 36.00%
0.99%	36.00% but less than 40.00%
1.09%	40.00% but less than 44.00%
1.19%	44.00% but less than 48.00%
1.29%	48.00% but less than 52.00%
1.39%	52.00% but less than 56.00%
1.49%	56.00% but less than 60.00%
1.59%	60.00% but less than 64.00%
1.69%	64.00% but less than 68.00%
1.79%	68.00% but less than 72.00%
1.89%	72.00% but less than 76.00%
1.99%	76.00% but less than 80.00%
2.09%	80.00% but less than 84.00%
2.19%	84.00% but less than 87.00%
2.29%	87.00% but less than 90.00%
2.39%	90.00% but less than 93.00%
2.49%	93.00% but less than 95.00%
2.59%	95.00% but less than 97.00%
2.69%	97.00% but less than 98.20%
2.89%	98.20% but less than 99.00%
3.09%	99.00% but less than 99.43%
3.29%	99.43% but less than 99.63%
3.49%	99.63% but less than 99.72%
3.69%	99.72% but less than 99.79%
3.89%	99.79% but less than 99.85%
4.09%	99.85% but less than 99.90%
4.29%	99.90% but less than 99.94%
4.49%	99.94% but less than 99.97%
5.40%	99.97% to 100.00%

Fund Adequacy Percentage Ratio IV F

145.00% but less than 170%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.79%	0.00% but less than 10.00%
0.89%	10.00% but less than 15.00%
0.99%	15.00% but less than 20.00%
1.09%	20.00% but less than 24.00%
1.19%	24.00% but less than 28.00%
1.29%	28.00% but less than 32.00%
1.39%	32.00% but less than 36.00%
1.49%	36.00% but less than 40.00%
1.59%	40.00% but less than 44.00%
1.69%	44.00% but less than 48.00%
1.79%	48.00% but less than 52.00%
1.89%	52.00% but less than 56.00%
1.99%	56.00% but less than 60.00%
2.09%	60.00% but less than 64.00%
2.19%	64.00% but less than 68.00%
2.29%	68.00% but less than 72.00%
2.39%	72.00% but less than 76.00%
2.49%	76.00% but less than 80.00%
2.59%	80.00% but less than 84.00%
2.69%	84.00% but less than 88.00%
2.79%	88.00% but less than 92.00%
2.89%	92.00% but less than 95.00%
2.99%	95.00% but less than 97.00%
3.09%	97.00% but less than 98.20%
3.19%	98.20% but less than 99.00%
3.29%	99.00% but less than 99.40%
3.49%	99.40% but less than 99.60%
3.69%	99.60% but less than 99.70%
3.89%	99.70% but less than 99.78%
4.09%	99.78% but less than 99.85%
4.29%	99.85% but less than 99.91%
4.49%	99.91% but less than 99.96%
5.40%	99.96% to 100.00%

Fund Adequacy Percentage Ratio V F

125.00% but less than 145%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.89%	0.00% but less than 10.00%
0.99%	10.00% but less than 15.00%
1.09%	15.00% but less than 20.00%
1.19%	20.00% but less than 25.00%
1.29%	25.00% but less than 29.00%
1.39%	29.00% but less than 33.00%
1.49%	33.00% but less than 37.00%
1.59%	37.00% but less than 41.00%
1.69%	41.00% but less than 45.00%
1.79%	45.00% but less than 49.00%
1.89%	49.00% but less than 53.00%
1.99%	53.00% but less than 57.00%
2.09%	57.00% but less than 61.00%
2.19%	61.00% but less than 65.00%
2.29%	65.00% but less than 69.00%
2.39%	69.00% but less than 73.00%
2.49%	73.00% but less than 77.00%
2.59%	77.00% but less than 81.00%
2.69%	81.00% but less than 85.00%
2.79%	85.00% but less than 89.00%
2.89%	89.00% but less than 92.00%
2.99%	92.00% but less than 95.00%
3.09%	95.00% but less than 97.00%
3.19%	97.00% but less than 98.20%
3.29%	98.20% but less than 99.00%
3.49%	99.00% but less than 99.50%
3.69%	99.50% but less than 99.65%
3.89%	99.65% but less than 99.74%
4.09%	99.74% but less than 99.82%

4.29%	99.82% but less than 99.89%
4.49%	99.89% but less than 99.95%
5.40%	99.95% to 100.00%

Fund Adequacy Percentage Ratio VI F

110.00% but less than 125%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.09%	0.00% but less than 10.00%
1.19%	10.00% but less than 15.00%
1.29%	15.00% but less than 20.00%
1.39%	20.00% but less than 25.00%
1.49%	25.00% but less than 30.00%
1.59%	30.00% but less than 35.00%
1.69%	35.00% but less than 40.00%
1.79%	40.00% but less than 44.00%
1.89%	44.00% but less than 48.00%
1.99%	48.00% but less than 52.00%
2.09%	52.00% but less than 56.00%
2.19%	56.00% but less than 60.00%
2.29%	60.00% but less than 64.00%
2.39%	64.00% but less than 68.00%
2.49%	68.00% but less than 72.00%
2.59%	72.00% but less than 76.00%
2.69%	76.00% but less than 80.00%
2.79%	80.00% but less than 84.00%
2.89%	84.00% but less than 88.00%
2.99%	88.00% but less than 92.00%
3.09%	92.00% but less than 95.00%
3.19%	95.00% but less than 97.00%
3.29%	97.00% but less than 98.20%
3.49%	98.20% but less than 99.00%
3.69%	99.00% but less than 99.50%
3.89%	99.50% but less than 99.70%
4.09%	99.70% but less than 99.79%
4.29%	99.79% but less than 99.87%
4.49%	99.87% but less than 99.94%
5.40%	99.94% to 100.00%

Fund Adequacy Percentage Ratio VII F

100.00% but less than 110%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.29%	0.00% but less than 10.00%
1.39%	10.00% but less than 15.00%
1.49%	15.00% but less than 20.00%
1.59%	20.00% but less than 25.00%
1.69%	25.00% but less than 30.00%
1.79%	30.00% but less than 35.00%
1.89%	35.00% but less than 40.00%
1.99%	40.00% but less than 45.00%
2.09%	45.00% but less than 50.00%
2.19%	50.00% but less than 55.00%
2.29%	55.00% but less than 60.00%
2.39%	60.00% but less than 64.00%
2.49%	64.00% but less than 68.00%
2.59%	68.00% but less than 72.00%
2.69%	72.00% but less than 76.00%
2.79%	76.00% but less than 80.00%
2.89%	80.00% but less than 84.00%
2.99%	84.00% but less than 88.00%
3.09%	88.00% but less than 92.00%
3.19%	92.00% but less than 95.00%
3.29%	95.00% but less than 97.00%
3.49%	97.00% but less than 98.20%
3.69%	98.20% but less than 99.00%
3.89%	99.00% but less than 99.50%
4.09%	99.50% but less than 99.70%
4.29%	99.70% but less than 99.84%
4.49%	99.84% but less than 99.93%
5.40%	99.93% to 100.00%

Fund Adequacy Percentage Ratio VIII F

Under 100%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.49%	0.00% but less than 10.00%
1.59%	10.00% but less than 15.00%
1.69%	15.00% but less than 20.00%
1.79%	20.00% but less than 25.00%
1.89%	25.00% but less than 30.00%
1.99%	30.00% but less than 35.00%
2.09%	35.00% but less than 40.00%
2.19%	40.00% but less than 45.00%
2.29%	45.00% but less than 50.00%
2.39%	50.00% but less than 55.00%
2.49%	55.00% but less than 60.00%
2.59%	60.00% but less than 65.00%
2.69%	65.00% but less than 70.00%
2.79%	70.00% but less than 75.00%
2.89%	75.00% but less than 80.00%
2.99%	80.00% but less than 84.00%
3.09%	84.00% but less than 88.00%
3.19%	88.00% but less than 92.00%
3.29%	92.00% but less than 95.00%
3.49%	95.00% but less than 97.00%
3.69%	97.00% but less than 98.20%
3.89%	98.20% but less than 99.00%
4.09%	99.00% but less than 99.50%
4.29%	99.50% but less than 99.80%
4.49%	99.80% but less than 99.92%
5.40%	99.92% to 100.00%

Fund Adequacy Percentage Ratio I G

200% and Over

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.00%	0.00% but less than 25.00%
0.09%	25.00% but less than 30.00%
0.19%	30.00% but less than 35.00%
0.29%	35.00% but less than 40.00%
0.39%	40.00% but less than 45.00%
0.49%	45.00% but less than 50.00%
0.59%	50.00% but less than 55.00%
0.69%	55.00% but less than 60.00%
0.79%	60.00% but less than 65.00%
0.89%	65.00% but less than 69.00%
0.99%	69.00% but less than 73.00%
1.09%	73.00% but less than 77.00%
1.19%	77.00% but less than 80.00%
1.29%	80.00% but less than 83.00%
1.39%	83.00% but less than 86.00%
1.49%	86.00% but less than 89.00%
1.59%	89.00% but less than 91.00%
1.69%	91.00% but less than 93.00%
1.79%	93.00% but less than 95.00%
1.89%	95.00% but less than 96.00%
1.99%	96.00% but less than 96.90%
2.09%	96.90% but less than 97.70%
2.19%	97.70% but less than 98.40%
2.29%	98.40% but less than 98.90%
2.39%	98.90% but less than 99.30%
2.59%	99.30% but less than 99.54%
2.79%	99.54% but less than 99.63%
2.99%	99.63% but less than 99.71%
3.19%	99.71% but less than 99.78%
3.39%	99.78% but less than 99.84%
3.59%	99.84% but less than 99.89%
3.79%	99.89% but less than 99.93%
3.99%	99.93% but less than 99.96%
4.19%	99.96% but less than 99.98%
4.39%	99.98% but less than 99.99%
5.40%	99.99% to 100.00%

Fund Adequacy Percentage Ratio II G

190.00% but less than 200%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.00%	0.00% but less than 15.00%
0.09%	15.00% but less than 20.00%
0.19%	20.00% but less than 25.00%
0.29%	25.00% but less than 30.00%
0.39%	30.00% but less than 35.00%
0.49%	35.00% but less than 40.00%
0.59%	40.00% but less than 44.00%
0.69%	44.00% but less than 48.00%
0.79%	48.00% but less than 52.00%
0.89%	52.00% but less than 56.00%
0.99%	56.00% but less than 60.00%
1.09%	60.00% but less than 64.00%
1.19%	64.00% but less than 68.00%
1.29%	68.00% but less than 72.00%
1.39%	72.00% but less than 76.00%
1.49%	76.00% but less than 79.00%
1.59%	79.00% but less than 82.00%
1.69%	82.00% but less than 85.00%
1.79%	85.00% but less than 88.00%
1.89%	88.00% but less than 90.00%
1.99%	90.00% but less than 92.00%
2.09%	92.00% but less than 93.50%
2.19%	93.50% but less than 94.90%
2.29%	94.90% but less than 96.20%
2.39%	96.20% but less than 97.40%
2.59%	97.40% but less than 98.54%
2.79%	98.54% but less than 99.54%
2.99%	99.54% but less than 99.63%
3.19%	99.63% but less than 99.71%
3.39%	99.71% but less than 99.78%
3.59%	99.78% but less than 99.84%
3.79%	99.84% but less than 99.89%
3.99%	99.89% but less than 99.93%
4.19%	99.93% but less than 99.96%
4.39%	99.96% but less than 99.98%
5.40%	99.98% to 100.00%

Fund Adequacy Percentage Ratio III G

170.00% but less than 190%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.19%	0.00% but less than 10.00%
0.29%	10.00% but less than 15.00%
0.39%	15.00% but less than 20.00%
0.49%	20.00% but less than 24.00%
0.59%	24.00% but less than 28.00%
0.69%	28.00% but less than 32.00%
0.79%	32.00% but less than 36.00%
0.89%	36.00% but less than 40.00%
0.99%	40.00% but less than 44.00%
1.09%	44.00% but less than 48.00%
1.19%	48.00% but less than 52.00%
1.29%	52.00% but less than 56.00%
1.39%	56.00% but less than 60.00%
1.49%	60.00% but less than 64.00%
1.59%	64.00% but less than 68.00%
1.69%	68.00% but less than 72.00%
1.79%	72.00% but less than 76.00%
1.89%	76.00% but less than 80.00%
1.99%	80.00% but less than 84.00%
2.09%	84.00% but less than 87.00%
2.19%	87.00% but less than 90.00%
2.29%	90.00% but less than 93.00%
2.39%	93.00% but less than 95.00%
2.49%	95.00% but less than 97.00%
2.59%	97.00% but less than 98.20%
2.79%	98.20% but less than 99.00%
2.99%	99.00% but less than 99.43%
3.19%	99.43% but less than 99.63%
3.39%	99.63% but less than 99.72%
3.59%	99.72% but less than 99.79%
3.79%	99.79% but less than 99.85%
3.99%	99.85% but less than 99.90%
4.19%	99.90% but less than 99.94%
4.39%	99.94% but less than 99.97%
5.40%	99.97% to 100.00%

Fund Adequacy Percentage Ratio IV G

145.00% but less than 170%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.69%	0.00% but less than 10.00%
0.79%	10.00% but less than 15.00%
0.89%	15.00% but less than 20.00%
0.99%	20.00% but less than 24.00%
1.09%	24.00% but less than 28.00%
1.19%	28.00% but less than 32.00%
1.29%	32.00% but less than 36.00%
1.39%	36.00% but less than 40.00%
1.49%	40.00% but less than 44.00%
1.59%	44.00% but less than 48.00%
1.69%	48.00% but less than 52.00%
1.79%	52.00% but less than 56.00%
1.89%	56.00% but less than 60.00%
1.99%	60.00% but less than 64.00%
2.09%	64.00% but less than 68.00%
2.19%	68.00% but less than 72.00%
2.29%	72.00% but less than 76.00%
2.39%	76.00% but less than 80.00%
2.49%	80.00% but less than 84.00%
2.59%	84.00% but less than 88.00%
2.69%	88.00% but less than 92.00%
2.79%	92.00% but less than 95.00%
2.89%	95.00% but less than 97.00%
2.99%	97.00% but less than 98.20%
3.09%	98.20% but less than 99.00%
3.19%	99.00% but less than 99.40%
3.39%	99.40% but less than 99.60%
3.59%	99.60% but less than 99.70%
3.79%	99.70% but less than 99.78%
3.99%	99.78% but less than 99.85%
4.19%	99.85% but less than 99.91%
4.39%	99.91% but less than 99.96%
5.40%	99.96% to 100.00%

Fund Adequacy Percentage Ratio V G

125.00% but less than 145%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.79%	0.00% but less than 10.00%
0.89%	10.00% but less than 15.00%
0.99%	15.00% but less than 20.00%
1.09%	20.00% but less than 25.00%
1.19%	25.00% but less than 29.00%
1.29%	29.00% but less than 33.00%
1.39%	33.00% but less than 37.00%
1.49%	37.00% but less than 41.00%
1.59%	41.00% but less than 45.00%
1.69%	45.00% but less than 49.00%
1.79%	49.00% but less than 53.00%
1.89%	53.00% but less than 57.00%
1.99%	57.00% but less than 61.00%
2.09%	61.00% but less than 65.00%
2.19%	65.00% but less than 69.00%
2.29%	69.00% but less than 73.00%
2.39%	73.00% but less than 77.00%
2.49%	77.00% but less than 81.00%
2.59%	81.00% but less than 85.00%
2.69%	85.00% but less than 89.00%
2.79%	89.00% but less than 92.00%
2.89%	92.00% but less than 95.00%
2.99%	95.00% but less than 97.00%
3.09%	97.00% but less than 98.20%
3.19%	98.20% but less than 99.00%
3.39%	99.00% but less than 99.50%
3.59%	99.50% but less than 99.65%
3.79%	99.65% but less than 99.74%
3.99%	99.74% but less than 99.82%
4.19%	99.82% but less than 99.89%

4.39%	99.89% but less than 99.95%
5.40%	99.95% to 100.00%

Fund Adequacy Percentage Ratio VI G

110.00% but less than 125%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.99%	0.00% but less than 10.00%
1.09%	10.00% but less than 15.00%
1.19%	15.00% but less than 20.00%
1.29%	20.00% but less than 25.00%
1.39%	25.00% but less than 30.00%
1.49%	30.00% but less than 35.00%
1.59%	35.00% but less than 40.00%
1.69%	40.00% but less than 44.00%
1.79%	44.00% but less than 48.00%
1.89%	48.00% but less than 52.00%
1.99%	52.00% but less than 56.00%
2.09%	56.00% but less than 60.00%
2.19%	60.00% but less than 64.00%
2.29%	64.00% but less than 68.00%
2.39%	68.00% but less than 72.00%
2.49%	72.00% but less than 76.00%
2.59%	76.00% but less than 80.00%
2.69%	80.00% but less than 84.00%
2.79%	84.00% but less than 88.00%
2.89%	88.00% but less than 92.00%
2.99%	92.00% but less than 95.00%
3.09%	95.00% but less than 97.00%
3.19%	97.00% but less than 98.20%
3.39%	98.20% but less than 99.00%
3.59%	99.00% but less than 99.50%
3.79%	99.50% but less than 99.70%
3.99%	99.70% but less than 99.79%
4.19%	99.79% but less than 99.87%
4.39%	99.87% but less than 99.94%
5.40%	99.94% to 100.00%

Fund Adequacy Percentage Ratio VII G

100.00% but less than 110%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.19%	0.00% but less than 10.00%
1.29%	10.00% but less than 15.00%
1.39%	15.00% but less than 20.00%
1.49%	20.00% but less than 25.00%
1.59%	25.00% but less than 30.00%
1.69%	30.00% but less than 35.00%
1.79%	35.00% but less than 40.00%
1.89%	40.00% but less than 45.00%
1.99%	45.00% but less than 50.00%
2.09%	50.00% but less than 55.00%
2.19%	55.00% but less than 60.00%
2.29%	60.00% but less than 64.00%
2.39%	64.00% but less than 68.00%
2.49%	68.00% but less than 72.00%
2.59%	72.00% but less than 76.00%
2.69%	76.00% but less than 80.00%
2.79%	80.00% but less than 84.00%
2.89%	84.00% but less than 88.00%
2.99%	88.00% but less than 92.00%
3.09%	92.00% but less than 95.00%
3.19%	95.00% but less than 97.00%
3.39%	97.00% but less than 98.20%
3.59%	98.20% but less than 99.00%
3.79%	99.00% but less than 99.50%
3.99%	99.50% but less than 99.70%
4.19%	99.70% but less than 99.84%
4.39%	99.84% but less than 99.93%
5.40%	99.93% to 100.00%

Fund Adequacy Percentage Ratio VIII G

Under 100%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.39%	0.00% but less than 10.00%
1.49%	10.00% but less than 15.00%
1.59%	15.00% but less than 20.00%
1.69%	20.00% but less than 25.00%
1.79%	25.00% but less than 30.00%
1.89%	30.00% but less than 35.00%
1.99%	35.00% but less than 40.00%
2.09%	40.00% but less than 45.00%
2.19%	45.00% but less than 50.00%
2.29%	50.00% but less than 55.00%
2.39%	55.00% but less than 60.00%
2.49%	60.00% but less than 65.00%
2.59%	65.00% but less than 70.00%
2.69%	70.00% but less than 75.00%
2.79%	75.00% but less than 80.00%
2.89%	80.00% but less than 84.00%
2.99%	84.00% but less than 88.00%
3.09%	88.00% but less than 92.00%
3.19%	92.00% but less than 95.00%
3.39%	95.00% but less than 97.00%
3.59%	97.00% but less than 98.20%
3.79%	98.20% but less than 99.00%
3.99%	99.00% but less than 99.50%
4.19%	99.50% but less than 99.80%
4.39%	99.80% but less than 99.92%
5.40%	99.92% to 100.00%

(c) Notwithstanding any other provision of law, each taxpaying employer subject to ORS chapters 657 and 657A, other than employers whose assigned tax rate is 5.4 percent, shall pay to the Employment Department for each calendar quarter during 1994, an amount equal to eight one-hundredths of one percent of wages subject to taxation under ORS chapters 657 and 657A. Such amount shall be in addition to and not in lieu of the amount levied under section 3, chapter 685, Oregon Laws 1991.

(d) Notwithstanding any other provision of law, each taxpaying employer subject to ORS chapters 657 and 657A, other than employers whose assigned tax rate is 5.4 percent, shall pay to the Employment Department for the calendar quarter ending March 31, 1995, the following amount:

(A) If a tax rate is assigned under paragraph (b)(A) of this subsection, the employer shall pay an amount equal to eight one-hundredths of one percent of wages subject to taxation under ORS chapters 657 and 657A.

(B) If a tax rate is assigned under paragraph (b)(B) of this subsection, the employer shall pay an amount equal to fifteen one-hundredths of one percent of wages subject to taxation under ORS chapters 657 and 657A.

(C) If a tax rate is assigned under paragraph (b)(C) of this subsection, the employer shall pay an amount equal to twenty-five one-hundredths of one percent of wages subject to taxation under ORS chapters 657 and 657A.

(e) The amount described in paragraph (d) of this subsection shall be in addition to and not in lieu of the amount levied under section 3, chapter 685, Oregon Laws 1991.

(f) All such moneys shall be paid and collected in the same manner and at the same time as unemployment compensation taxes under this chapter, unless the director prescribes otherwise. After deduction of the actual shared costs of the Employment Department in collecting the amounts under this subsection, all such moneys shall be paid into the JOBS Plus Unemployment Wage Fund, which shall be separate and distinct from the General Fund. Moneys due pursuant to this section but not received by the Employment Department for payment into the JOBS Plus Unemployment Wage Fund by June 30, 1995, shall be paid into the Unemployment Compensation Trust Fund.

(6) The Employment Department is authorized to continue to make reimbursements as necessary from the

JOBS Plus Unemployment Wage Fund for a period not to exceed six months following the end of the three-year pilot program authorized under this 1993 Act. Any unexpended and unobligated moneys remaining in the JOBS Plus Unemployment Wage Fund six months following the end of the three-year pilot program are appropriated and transferred to the Unemployment Compensation Trust Fund on that date.

(7) All payments by participating employers to the Department of Human Resources for specially skilled program participants as described in section 16 of this 1993 Act shall accrue to the fund.

(8) In administering the fund, and consistent with other provisions of the program and to the extent permitted by federal law, the department shall maximize the use of federal grants and apportionments of the aid to dependent children program, the job opportunities and basic skills program, the food stamp program and employment-related day care.

(9) To the extent that additional moneys may be obtained for the program from sources other than state tax revenues, the additional moneys shall be appropriated to the fund. [1993 c.739 §14]

Sec. 16. Employer eligibility; priority; maximum number; employee eligibility; condition of employment; termination; supplemental payments. (1)(a) The Department of Human Resources shall adopt by rule a method to determine which employers, including public and private sector employers, within the State of Oregon shall have the opportunity to utilize program participants. The department shall give priority in assigning program participants to those employers located in the six pilot counties identified in section 8 (5) of this 1993 Act. No employer is required to participate in the JOBS Plus Program. In the event that there are unassigned participants whom no employer desires to utilize, they may be assigned to work for a public agency.

(b) The maximum number of program participants that any employer is authorized to receive at any one time shall not exceed 10 percent of the total number of the employer's employees. However, each employer may receive one participant. The Assistant Director for Adult and Family Services may waive the limit in special circumstances.

(c) The department by rule may:

(A) Establish criteria for excluding employers from participation for failure to abide by program requirements or other demonstrated unwillingness to comply with the stated intent of the program.

(B) Provide that employers that have shown a pattern of terminating participants prior to the completion of training or of not offering unsubsidized employment to participants who have successfully completed training with that employer shall be ineligible to receive additional participants.

(2) The department shall insure that jobs made available to program participants shall:

(a) Not require work in excess of 40 hours per week;

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

(c) Not be used to displace regular employees nor to fill unfilled positions previously established; and

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

(3) Individuals eligible for the program shall be limited to pilot county residents who are:

(a) Adults and caretaker relatives who are receiving aid to dependent children benefits;

(b) Adult food stamp program recipients except as described in subsection (5)(b)(D) and (G) of this section;

(c) Unemployment compensation recipients; and

(d) Unemployed noncaretaker parents of children who are receiving aid to dependent children benefits.

(4)(a) Individuals desiring work through the program shall contact the nearest Adult and Family Services Division office serving the pilot county in which they reside if they are aid to dependent children program or food stamp program applicants or recipients. Unemployment insurance applicants or recipients may gain access to the program through their local Employment Department office.

(b) With input from the participant, case workers shall prepare an employment development plan designed to assist the participant in removing barriers to employment, acquiring work skills and obtaining unsubsidized employment. The case worker shall periodically review the employment development plan and assess participant progress in accordance with rules for the JOBS program.

(c) With the assistance of the local council and the JOBS Plus Advisory Board, the department shall develop a job inventory of sufficient size to accommodate all of the participants who desire to work in the program. In consultation with the participant, the department shall try to match the profile of a participant with the needs of an employer when assigning a participant to work with the employer.

(d) Either the employer or the participant may terminate the assignment by contacting the appropriate department office. In such event, the department shall reassess the needs of the participant and assign the participant to another JOBS Plus placement or another JOBS Plus Program component and, at the employer's request, provide the employer with another participant.

(e) The department shall pay placement and barrier removal payments from the JOBS Plus Program Special Fund as necessary to enable participation in JOBS Plus.

(f)(A) If after six months in a placement, a participant has not been hired for an unsubsidized position, the employer shall allow the worker to undertake eight hours of job search per week. Participating employers shall consider such time as hours worked for the purposes of paying wages.

(B) If after nine months in a placement, a participant has not been hired for an unsubsidized position, the placement shall be terminated, and the case worker shall reassess the participant's employment development plan.

(g) The department shall accept eligible volunteers into the program prior to mandating program participation by eligible persons.

(5)(a) Assignment of participants to available jobs shall be made on the basis of a preference schedule developed by the department, with priority given to employing nonworking parents of children receiving aid to dependent children, food stamp recipients or unemployment compensation recipients, in that order.

(b) Program jobs shall not be offered to the following groups of persons, irrespective of the priority referred to in paragraph (a) of this subsection:

(A) Teenage custodial parents working to receive their General Education Development certificate or high school diploma;

(B) Persons determined by Adult and Family Services Division rule to require substance abuse treatment prior to job placement;

(C) Persons determined by Adult and Family Services Division rule to be permanently or temporarily incapacitated and persons who are primary caregivers to such persons;

(D) Food stamp applicants or recipients who are employed full-time or are food stamp eligible college students enrolled full-time in an institution of higher education or enrolled half-time in an institution of higher education and working at least 20 hours per week;

(E) Aid to dependent children recipients who have not completed both a life skills class and requirements for a General Education Development certificate or high school diploma, except when approved programs to provide life skills and a General Education Development certificate are provided to the participant at the worksite;

(F) Teenage persons who have not received a General Education Development certificate or high school diploma;

(G) Food stamp recipients in the pilot counties who are eligible for Supplemental Security Income benefits or other ongoing state or federal maintenance benefits based on age or disability;

(H) Persons for whom suitable child care arrangements are necessary but not available; and

(I) Persons for whom transportation is not available, persons who live in remote areas or persons who would be required to commute for more than one hour each way, in accordance with JOBS Plus Program rules.

(c) Unemployment compensation recipients may be referred to available work through the JOBS Plus Program if the qualifying base year wages used to establish the claim do not exceed $10,000. If referred, unemployment compensation recipients shall be referred to the JOBS Plus Program in accordance with the job referral process used to refer applicants to available work. When a program job is offered to an unemployment insurance recipient and the job is refused, the Employment Department shall investigate the refusal and identify and decide all issues arising therefrom, including suspension of benefits, in accordance with the provisions of ORS chapters 657 and 657A.

(d) Aid to dependent children and food stamp benefits shall be suspended at the end of the calendar month in which an employer makes the first wage payment to a participant who is a custodial parent in a family that receives aid to dependent children or to any adult member of a household receiving food stamps. Failure of the participant to cooperate with the requirements of the JOBS Plus Program shall result in the participant's removal from the JOBS Plus Program and the removal of the needs of the adult or adults from the grant in accordance with JOBS Program rules. Rules governing sanctions, hearings or conciliations for participants in the JOBS Plus Program shall be the same as those for the JOBS and food stamp programs.

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

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

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

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

(e) Employers shall provide workers' compensation coverage for each JOBS Plus participant.

(7) In the event that the net monthly full-time wage paid to a participant would be less than the level of income from the aid to dependent children program and the food stamp benefit amount equivalent that the participant would otherwise receive, the department shall determine and pay a supplemental payment as necessary to provide the participant with that level of net income. The department by rule shall adopt an equivalency scale to be adjusted for household size and other factors. The purpose of this equivalency scale is to insure that participants are not economically disadvantaged, in terms of net income, by accepting a job under the program. The department shall determine and pay in advance supplemental payments to participants on a monthly basis as necessary to insure equivalent net program wages. Participants shall be compensated only for time worked.

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

(9)(a) After the participant has participated in the JOBS Plus Program for 30 days, in addition to the participant wage, the employer shall pay one dollar for each participant hour worked into the participant's Individual Education Account. Contributions to such an account shall be tax deferred or tax exempt to the extent permitted by federal and state law. This contribution shall not be reimbursed by the JOBS Plus Program Special Fund except as provided in paragraph (b) of this subsection.

(b) If the employer hires a participant in a unsubsidized position for at least 30 days, the JOBS Plus Program Special Fund shall reimburse one-half of the employer's contribution to the Individual Education Account to the employer.

(c) Any participant for whom an Individual Education Account contribution is made shall be eligible for access to education benefits from that participant's Individual Education Account at any time after the participant has left the JOBS Plus Program and has held a full-time, unsubsidized job for at least 30 days.

(d) When any participant has qualified for use of that participant's Individual Education Account, an amount equal to that participant's Individual Education Account balance shall be transferred to the State Scholarship Commission for that participant's use. Only one Individual Education Account shall be created for any participant. Each account shall be administered by the State Scholarship Commission and shall be used for continuing education and training in any of the state's community colleges or institutions of higher education for the participant and the participant's immediate family.

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

(11) JOBS Plus Program employers shall:

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

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

(c) Provide on-the-job training to the degree necessary for the participants to perform their duties;

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

(e) Sign an agreement for each placement outlining the specific job offered to the participant and agreeing to abide by all requirements of the program, including the requirement that the program not supplant existing jobs. All agreements shall include provisions noting the

employer's responsibility to repay reimbursements in the event the employer violates program rules.

(12) Program participant wages shall be subject to federal and state income taxes, social security taxes and unemployment insurance tax or reimbursement as applicable under ORS chapters 657 and 657A, which shall be withheld and paid in accordance with state and federal law. Supplemental payments made pursuant to subsection (7) of this section shall not be subject to state income taxes and, to the extent allowed by federal law, shall not be subject to federal income taxes and social security taxes.

(13)(a) The department shall reimburse employers for the employer share of social security, unemployment insurance and workers' compensation premiums paid on behalf of program participants, as well as the minimum wage earnings paid to program participants by the employer from the JOBS Plus Program Special Fund.

(b) If the department finds that an employer has violated any of the rules of the JOBS Plus Program, the department:

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

(B) May seek repayment of any amounts paid to employers under paragraph (a) of this subsection.

(14) The existing JOBS program shall continue in the pilot counties and serve those currently eligible for JOBS program services who have not been placed in a JOBS Plus Program job. [1993 c.739 §16]

Sec. 16a. Food stamp program benefits. If approval is obtained from the Federal Government during the three-year pilot program established in this Act, the Department of Human Resources may distribute food stamp program benefits to any eligible person in the six pilot counties in the form of cash rather than coupons. [1993 c.739 §16a]

Sec. 18. Report to legislature; evaluation of program. (1) Six months prior to the completion date of the three-year test period of the pilot program, the Department of Human Resources shall submit a written report to the Legislative Assembly and the Governor containing a full and complete analysis of the program. The report shall include recommendations from the department and the JOBS Plus Advisory Board regarding appropriate revisions to the program and the potential for its permanent implementation for the entire state.

(2) The evaluation of the program shall be conducted by an independent evaluator using a combination of group comparison, survey and individualized event and attitude recording techniques. Performance in attaining program goals in each pilot county shall be matched against performance using the traditional welfare and employment characteristics. In addition, the composite performance of the six pilot counties shall be compared to the rest of the state. The evaluation shall include measurements of whether program participation has improved the quality of life of program participants. In addition, as a part of the evaluation of the JOBS Plus Program, the Employment Department shall determine whether the program has displaced unsubsidized employment opportunities that would otherwise have been available and whether the program has had any discernible impact on the economies or wage levels in individual pilot counties.

(3) The target goals for the program are to reduce the JOBS Plus Program eligible aid to dependent children, food stamp and unemployment compensation caseloads in the pilot counties by 50 percent by the end of the third year of the pilot program, and to reduce the costs associated with these caseloads by 25 percent over the three-year pilot period.

(4) Twelve months after the beginning of the JOBS Plus Program, the Department of Human Resources shall present to the Legislative Assembly a report on the cost neutrality projections of the program. If it appears that the program is not likely to achieve cost neutrality over the course of the three-year pilot period, the department shall also present a plan for the early termination of the program. [1993 c.739 §18]

Sec. 19. Effect of failure to obtain waivers. In the event that the Department of Human Resources is not able to obtain the necessary exemptions, waivers or amendments referred to in section 6 of this 1993 Act prior to January 1, 1997, this 1993 Act is repealed on that date and shall have no further force or effect. Any unexpended and unobligated moneys remaining in the JOBS Plus Unemployment Wage Fund on that date are appropriated and transferred to the Unemployment Compensation Trust Fund on that date. [1993 c.739 §19]

Sec. 20. Appointment of board and establishment of council. The appointment of the members of the JOBS Plus Advisory Board and the establishment of the council shall occur within 60 days after the effective date of this Act [November 4, 1993]. [1993 c.739 §20]

DEFINITIONS

657.005 Short title. This chapter and ORS chapter 657A shall be known and may be cited as the Employment Department Law. [Amended by 1959 c.583 §14; 1993 c.344 §2]

657.010 General definitions. As used in this chapter and ORS chapter 657A, unless the context requires otherwise:

(1) "Base year" means the first four of the last five completed calendar quarters preceding the benefit year.

(2) "Benefits" means the money allowances payable to unemployed persons under this chapter and ORS chapter 657A.

(3) "Benefit year" means a period of 52 consecutive weeks commencing with the first week with respect to which an individual files an initial valid claim for benefits, and thereafter the 52 consecutive weeks period beginning with the first week with respect to which the individual next files an initial valid claim after the termination of the individual's last preceding benefit year except that the benefit year shall be 53 weeks if the filing of an initial valid claim would result in overlapping any quarter of the base year of a previously filed initial valid claim.

(4) "Calendar quarter" means the period of three consecutive calendar months ending on March 31, June 30, September 30 or December 31, or the approximate equivalent thereof, as the director may, by regulation, prescribe.

(5) "Director" means the Director of the Employment Department.

(6) "Taxes" means the money payments to the Unemployment Compensation Trust Fund required, or voluntary payments permitted, by this chapter and ORS chapter 657A.

(7) "Employment office" means a free public employment office or branch thereof,

operated by this state or maintained as a part of a state-controlled system of public employment offices.

(8) "Fund" means the Unemployment Compensation Trust Fund.

(9) "State" includes, in addition to the states of the United States of America, the District of Columbia and Puerto Rico. However, for all purposes of this chapter and ORS chapter 657A the Virgin Islands shall be considered a state on and after the day on which the United States Secretary of Labor first approves the Virgin Islands' law under section 3304(a) of the Federal Unemployment Tax Act as amended by Public Law 94-566.

(10) "Week" means any period of seven consecutive calendar days ending at midnight, as the director may, by regulation, prescribe. The director may by regulation prescribe that a "week" shall be "in," "within," or "during" that calendar quarter which includes the greater part of such week.

(11) "Contribution" or "contributions" means the taxes, as defined in subsection (6) of this section, which are the money payments required by this chapter and ORS chapter 657A, or voluntary payments permitted, to be made to the Unemployment Compensation Trust Fund.

(12) "Valid claim" means any claim for benefits made in accordance with ORS 657.260 if the individual meets the wages-paid-for-employment requirements of ORS 657.150.

(13) "Department" means the Employment Department.

(14) "Institution of higher education" means an educational institution which:

(a) Admits as regular students only individuals having a certificate of graduation from a high school, or the recognized equivalent of such a certificate;

(b) Is legally authorized in this state to provide a program of education beyond high school;

(c) Provides an educational program for which it awards a bachelor's or higher degree, or provides a program which is acceptable for full credit towards such a degree, a program of post-graduate or post-doctoral studies, or a program of training to prepare students for gainful employment in a recognized occupation; and

(d) Is a public or other nonprofit institution.

(15) "Hospital" means an organization which has been licensed, certified or approved by the Health Division as a hospital.

(16) "Educational institution," including an institution of higher education as defined in subsection (14) of this section, means an institution:

(a) In which participants, trainees or students are offered an organized course of study or training designed to transfer to them knowledge, skills, information, doctrines, attitudes or abilities from, by or under the guidance of an instructor or teacher; and

(b) Which is accredited, registered, approved, licensed or issued a permit to operate as a school by the Department of Education or other government agency, or which offers courses for credit that are transferable to an approved, registered or accredited school; and

(c) In which the course or courses of study or training which it offers may be academic, technical, trade or preparation for gainful employment in a recognized occupation; and

(d) In which the course or courses of study or training are offered on a regular and continuing basis. [Amended by 1959 c.642 §1; 1961 c.252 §1; 1963 c.13 §1; 1969 c.597 §174; 1971 c.463 §1; 1977 c.241 §1; 1983 c.528 §1; 1993 c.344 §3]

657.015 Employee. As used in this chapter and ORS chapter 657A, unless the context requires otherwise, "employee" means any person, including aliens and minors, employed for remuneration or under any contract of hire, written or oral, express or implied, by an employer subject to this chapter and ORS chapter 657A in an employment subject to this chapter and ORS chapter 657A.

657.020 Employing unit. (1) As used in this chapter and ORS chapter 657A, unless the context requires otherwise, "employing unit" means:

(a) Any individual or type of organization, including any partnership, association, trust, estate, joint stock company, insurance company or corporation, whether domestic or foreign, or the receiver, trustee in bankruptcy, trustee, or successor thereof, or the legal representative of a deceased person, who has or had in its employ one or more individuals performing services for it within this state.

(b) This state, including every state officer, board, commission, department, institution, branch and agency of the state government.

(c) Any people's utility district.

(d) Any political subdivision.

(2) All individuals performing services within this state for any employing unit which maintains two or more separate establishments within this state are deemed to

be employed by a single employing unit for all the purposes of this chapter and ORS chapter 657A, except that for the purposes of this chapter and ORS chapter 657A each of the various agencies, boards, commissions, departments, institutions and political subdivisions of this state shall be deemed separate employing units. [Amended by 1955 c.655 §1; 1957 c.682 §1; 1959 c.398 §1; 1973 c.715 §1; 1977 c.295 §1]

657.025 Employer. (1) As used in this chapter and ORS chapter 657A, unless the context requires otherwise, "employer" means any employing unit which employs one or more individuals in an employment subject to this chapter and ORS chapter 657A in each of 18 separate weeks during any calendar year, or in which its total payroll during any calendar quarter amounts to $225 or more.

(2) Whenever any helper, assistant or employee of an employer engages any other person in the work which said helper, assistant or employee is doing for the employer, with the employer's actual, constructive or implied knowledge, such employer shall, for all purposes of this chapter and ORS chapter 657A, be deemed the employer of such other person, whether such person is paid by the said helper, assistant or employee, or by the employer. All persons employed by an employer in all of the employer's several places of employment maintained within the state shall be treated as employed by a single employer for the purposes of this chapter and ORS chapter 657A. [Amended by 1953 c.494 §1; 1955 c.655 §2; 1959 c.405 §1; 1971 c.463 §2; 1973 c.300 §1; 1975 c.257 §1; 1981 c.77 §1]

657.030 Employment generally; educational, hospital, nursing, student service exclusions. (1) As used in this chapter and ORS chapter 657A, unless the context requires otherwise, and subject to ORS 657.035, 657.040 and 657.045 to 657.094, or any other section which excludes services from the term "employment," "employment" means service for an employer, including service in interstate commerce, within or outside of the United States, performed for remuneration or under any contract of hire, written or oral, express or implied.

(2) Notwithstanding any other provisions of this chapter and ORS chapter 657A, "employment" shall include service:

(a) Which is subject to the tax imposed by the Federal Unemployment Tax Act; or

(b) Which is required to be covered under this chapter and ORS chapter 657A as a condition for employers to receive a full tax credit against the tax imposed by the Federal Unemployment Tax Act.

(3) Notwithstanding subsections (1) and (2) of this section, "employment" does not include:

(a) Service performed in the employ of a school, college or university, if such service is performed by a student who is enrolled and is regularly attending classes at such school, college or university, or by the spouse of such a student, if such spouse is advised at the time such spouse commences to perform such service, that the employment of such spouse to perform such service is provided under a program to provide financial assistance to such student by such school, college, or university, and such employment will not be covered by any program of unemployment insurance.

(b) Service performed in the employ of a hospital, if such service is performed by a patient of such hospital.

(c) Service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled in a nurses' training school chartered or approved pursuant to the laws of this state.

(d) Service performed by an individual who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on as a student in a full-time program, taken for credit at such institution, which combines academic instruction with work experience, if such service is an integral part of such program, and such program has been approved by the Director of the Employment Department, and such institution has so certified to the employer, except that this paragraph shall not apply to service performed in a program established for or on behalf of an employer or group of employers.

(e) Service performed by a full-time student in the employ of an organized camp described in section 3306(c)(20) of the Internal Revenue Code:

(A) If such camp:

(i) Did not operate for more than seven months in the calendar year and did not operate more than seven months in the preceding calendar year; or

(ii) Had average gross receipts for any six months in the preceding calendar year which were not more than 33-1/3 percent of its average gross receipts for the other six months in the preceding calendar year; and

(B) If such full-time student performed services in the employ of such camp for less

than 13 calendar weeks in such calendar year.

(4) As used in subsection (3)(e) of this section, an individual shall be treated as a full-time student for any period:

(a) During which the individual is enrolled as a full-time student at an educational institution; or

(b) Which is between academic years or terms if:

(A) The individual was enrolled as a full-time student at an educational institution for the immediately preceding academic year or term; and

(B) There is a reasonable assurance that the individual will be so enrolled for the immediately succeeding academic year or term after the period described in subparagraph (A) of this paragraph. [Amended by 1959 c.405 §2; 1971 c.463 §5; 1975 c.257 §2; 1981 c.77 §2; 1987 c.263 §1]

657.035 Employment; effect of place of performance of services. (1) The term "employment" includes an individual's entire service, performed within, or both within and without, this state if:

(a) The service is localized in this state; or

(b) The service is not localized in any state, and such service is not covered under the unemployment compensation law of any other state, the Virgin Islands or Canada, and

(A) The base of operations is in this state, or if there is no base of operations, then the place from which the service is directed or controlled is in this state, or

(B) The base of operations or place from which such service is directed or controlled is not in any state in which some part of the service is performed but the individual's residence is in this state.

(2) Service performed within this state but not covered under subsection (1) of this section is employment subject to this chapter and ORS chapter 657A if taxes are not required and paid with respect to such services under an unemployment insurance law of any other state or of the Federal Government.

(3) Services not covered under subsection (1) of this section, and performed entirely without this state, with respect to no part of which taxes are required and paid under an unemployment insurance law of any other state or of the Federal Government, are employment subject to this chapter and ORS chapter 657A if the Director of the Employment Department approves the election of the employer for whom such services are performed that the entire service of such individual shall be employment subject to this chapter and ORS chapter 657A. Such an election may be canceled by the employer by filing a written notice with the director between January 1 and January 15 of any year stating the desire of the employer to cancel such election or at any time by submitting to the director satisfactory proof that the services designated in such election are covered by an unemployment insurance law of another state or of the Federal Government.

(4) Service is localized within this state if:

(a) The service is performed entirely within this state; or

(b) The service is performed both within and without this state, but the service performed without the state is incidental to the individual's service within the state.

(5) Employment shall include the service of an individual who is a citizen of the United States, performed outside the United States (except in Canada or the Virgin Islands), in the employ of an American employer (other than service which is "employment" under the provisions of subsection (1) of this section or the parallel provisions of another state's law), if:

(a) The employer's principal place of business in the United States is located in this state; or

(b) The employer has no place of business in the United States, but

(A) The employer is an individual who is a resident of this state; or

(B) The employer is a corporation which is organized under the laws of this state; or

(C) The employer is a partnership or a trust and the number of the partners or trustees who are residents of this state is greater than the number who are residents of any one other state; or

(c) None of the criteria of paragraphs (a) and (b) of this subsection is met but the employer has elected coverage in this state or, the employer having failed to elect coverage in any state, the individual has filed a claim for benefits, based on such service, under the law of this state.

(6) An "American employer" for purposes of this section means a person who is:

(a) An individual who is a resident of the United States; or

(b) A partnership if two-thirds or more of the partners are residents of the United States; or

(c) A trust, if all of the trustees are residents of the United States; or

(d) A corporation organized under the laws of the United States or of any state.

(7) For the purposes of this section the term United States includes the states, the District of Columbia, and the Commonwealth of Puerto Rico. [Amended by 1971 c.463 §6; 1973 c.300 §2; 1977 c.295 §2]

657.040 Employment; when service for pay excluded. (1) Services performed by an individual for remuneration are deemed to be employment subject to this chapter and ORS chapter 657A unless and until it is shown to the satisfaction of the Director of the Employment Department that:

(a) Such individual is an independent contractor, as that term is defined in ORS 670.600; or

(b) Such individual has been and will continue to be free from control or direction over the performance of such services, both under a contract of service and in fact; and

(c) Such individual customarily is engaged in an independently established business of the same nature as that involved in the contract of service.

(2) A finding that an individual performed services for an employing unit and earned less than the minimum amount necessary to qualify for benefits under ORS 657.150 based on earnings from that employing unit shall not be considered in determining whether such service is employment under subsection (1) of this section. [Amended by 1967 c.303 §1; 1981 c.895 §1; 1985 c.225 §1; 1989 c.762 §6]

657.042 [1981 c.895 §3; 1983 c.579 §1; repealed by 1989 c.762 §8 and 1989 c.870 §14]

657.043 Employment; golf course caddy service excluded. "Employment" does not include service performed by a person as a caddy at a golf course in an established program for the training and supervision of caddies under the direction of a person who is an employee of the golf course. However, the provisions of this section do not apply to services performed for a nonprofit employing unit, as defined in ORS 657.072, for this state or for a political subdivision of this state. [1993 c.494 §4]

657.045 Employment; agricultural labor excluded. (1) "Employment" does not include agricultural labor unless such labor is performed after December 31, 1977, for an employing unit who:

(a) During any calendar quarter in the current calendar year or the preceding calendar year paid remuneration in cash of $20,000 or more to individuals employed in agricultural labor; or

(b) On each of 20 days during the current calendar year or the preceding calendar year, each day being in a different calendar week, employed in agricultural labor for some portion of the day (whether or not at the same moment of time) 10 or more individuals.

(2) Notwithstanding subsection (1)(a) and (b) of this section, "employment" does not include services performed before January 1, 1993, by an individual who is an alien admitted to the United States to perform agricultural labor pursuant to sections 214(c) and 101(a) (15) (H) of the Immigration and Nationality Act.

(3) "Agricultural labor" does not include services performed for the state or a political subdivision but does include all services performed:

(a) On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, bees, poultry and fur-bearing animals and wildlife.

(b) In the employ of the owner or tenant or other operator of a farm, in connection with the operation, management, conservation, improvement or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane, if the major part of such services is performed on a farm.

(c) In connection with the production or harvesting of any commodity defined as an agricultural commodity in section 15(g) of the Federal Agricultural Marketing Act, as amended, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs or waterways not owned or operated for profit used exclusively for supplying and storing water for farming purposes.

(d) In the employ of the operator or group of operators of a farm or farms (or a cooperative organization of which such operator or operators are members) in handling, planting, drying, packing, packaging, processing, freezing, grading, storing or delivering to storage or to market or to a carrier for transportation to market, in its unmanufactured state, any agricultural or horticultural commodity, but only if such operator or group of operators produced more than one-half of the commodity, as measured by volume, weight or other customary means, with respect to which such service is performed.

(4) Subsection (3)(d) of this section does not apply to service performed in connection with:

(a) Commercial canning, commercial freezing or brining of cherries;

(b) Any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption; or

(c) Any activity enumerated in subsection (3)(d) of this section when performed for an employer also engaged in any activity enumerated in paragraph (a) or (b) of this subsection.

(5) "Farms," as used in this section, includes stock, dairy, poultry, fruit, fur-bearing animal, Christmas tree and truck farms, plantations, orchards, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities.

(6) For the purpose of this section, service in connection with the raising of forestry-type seedlings is agricultural labor when performed in a nursery.

(7)(a) For purposes of this chapter and ORS chapter 657A, and for services performed after December 31, 1977, any individual who is a member of a crew furnished by a crew leader to perform agricultural labor for any other person shall be treated as an employee of such crew leader if:

(A) Such crew leader holds a valid certificate of registration under the federal Migrant and Seasonal Agricultural Worker Protection Act; or

(B) Substantially all the members of such crew operate or maintain mechanized equipment which is provided by such crew leader; and

(C) Such individual is not an employee of such other persons under the usual common law rules applicable in determining the employer-employee relationship.

(b) Any individual who is furnished by a crew leader to perform agricultural labor for any other person and who is not treated as an employee of such crew leader under paragraph (a) of this subsection shall be an employee of such other person and such other person shall be treated as having paid cash remuneration to such individual in an amount equal to the amount of cash remuneration paid to such individual by the crew leader, either on behalf of the crew leader or on behalf of such other person, for agricultural labor performed for such other person.

(c) For purposes of this subsection, the term "crew leader" means an individual who:

(A) Furnishes individuals to perform agricultural labor for any other person;

(B) Pays, either on behalf of the crew leader or on behalf of such other person, the individuals so furnished by the crew leader for the agricultural labor performed by them; and

(C) Has not entered into a written agreement with such other person under which such individual is designated as an employee of such other person. [Amended by 1955 c.655 §3; 1957 c.395 §1; 1971 c.463 §7; 1973 c.260 §1; 1977 c.446 §1; 1987 c.263 §2; 1989 c.631 §1; 1993 c.18 §141]

657.047 Employment; transportation of logs, poles and piling and lessor of common carriers excluded. (1) As used in this chapter and ORS chapter 657A, "employment" does not include:

(a) Transportation by motor vehicle of logs, poles and piling by any person who both furnishes and maintains the vehicle used in such transportation; or

(b) Transportation performed by motor vehicle for a certified common carrier by any person that leases their equipment to a certified common carrier and that personally operates, furnishes and maintains the equipment and provides service thereto.

(2) For the purposes of this chapter and ORS chapter 657A, services performed in the operation of a motor vehicle specified in subsection (1) of this section shall be deemed to be performed for the person furnishing and maintaining the motor vehicle.

(3) As used in this section "common carrier" has the meaning for that term provided in ORS 767.005.

(4) The provisions of subsections (1) and (2) of this section do not apply to services performed for a nonprofit employing unit, as defined in ORS 657.072, for this state or for a political subdivision of this state. [1963 c.469 §2; 1987 c.891 §3]

657.050 Employment; domestic service, child care service and certain service not in course of employer's trade excluded. (1) "Employment" does not include:

(a) Domestic service performed in a private home, local college club, or local chapter of a college fraternity or sorority unless such service is performed after December 31, 1977, for an employing unit who paid to individuals employed in such domestic service cash remuneration of $1,000 or more in a calendar quarter in the current calendar year or the preceding calendar year.

(b) Child care service provided through the Adult and Family Services Division to an individual who is the recipient of public assistance.

(c) Service not in the course of the employer's trade or business or which does not promote or advance the trade or business of the employer unless such service is performed in each of 18 weeks in a calendar year or total payroll for such service is $225 or more during any calendar quarter.

(2) The provisions of subsection (1)(b) of this section do not apply to services performed for a nonprofit employing unit, as defined in ORS 657.072, for this state or for a political subdivision of this state. [Amended by 1959 c.405 §3; 1975 c.156 §1; 1977 c.446 §2; 1993 c.444 §1]

657.055 [Amended by 1959 c.405 §4; repealed by 1961 c.349 §3]

657.056 Employment; maritime service. (1) "Employment" includes an individual's entire service as an officer or member of a crew of an American vessel wherever performed and whether in intrastate or interstate or foreign commerce, if the employer maintains within this state at the beginning of the pay period an operating office from which the operations of the vessel are ordinarily and regularly supervised, managed, directed and controlled.

(2) The term "employment" shall not include:

(a) Services performed as an officer or member of the crew of a vessel not an American vessel; or

(b) Services performed by an individual not a United States citizen on or in connection with an American vessel under a contract of service which is not entered into within the United States and during the performance of which the vessel does not touch a port of the United States.

(3) "American vessel" means any vessel documented or numbered under the law of the United States and includes any vessel which is neither documented nor numbered under the laws of the United States nor documented under the laws of any foreign country if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any state. [1961 c.349 §2; 1971 c.463 §8]

657.060 Employment; family service and foster care excluded. (1) "Employment" does not include service performed by a person in the employ of a son, daughter, or spouse, and service performed by a child under the age of 18 in the employ of the father or mother.

(2) "Employment" does not include service performed as foster care parents certified by the Children's Services Division or approved by a licensed child caring facility. [Amended by 1975 c.334 §1; 1987 c.857 §1]

Note: Section 2, chapter 857, Oregon Laws 1987, provides:

Sec. 2. If the United States Secretary of Labor serves notice that the provisions of ORS 657.060, as amended by section 1 of this Act, fail to meet the requirements of the Social Security Act or the Federal Unemployment Tax Act, then ORS 657.060 (2) shall no longer be of any force or effect. [1987 c.857 §2]

657.065 Employment; governmental service. (1) "Employment" does not include service performed in the employ of the United States Government or any instrumentality of the United States, except that if the Congress of the United States permits states to require any instrumentalities of the United States to make payments into an unemployment fund under a state unemployment insurance law, then, to the extent permitted by Congress, and after the date such permission becomes effective, this chapter and ORS chapter 657A shall be effective as to such instrumentalities and as to services performed for such instrumentalities in the same manner, to the same extent and on the same terms as to all other employers, employing units, individuals and services. However, if this state is not certified by the Secretary of Labor under section 3304(c) of title 26, United States Code, for any year, then the payments required of such instrumentalities with respect to such year shall be deemed to have been erroneously collected within the meaning of ORS 657.510 and shall be refunded by the Director of the Employment Department from the fund in accordance with ORS 657.510.

(2) "Employment" does not include services which are performed in the employ of the state or of any political subdivision or instrumentality of the state:

(a) As an elected public official.

(b) In a position which, under or pursuant to laws of this state, is designated as a policymaking or advisory position the performance of the duties of which ordinarily does not require more than eight hours per week.

(c) As an employee serving on a temporary basis in case of fire, storm, earthquake, flood or similar emergency.

(d) As a member of a legislative body or a member of the judiciary.

(e) By an inmate of a custodial or penal institution when such services are performed for the custodial or penal institution of which he is an inmate.

(f) As a member of the Oregon Army National Guard or Oregon Air National Guard.

(3) The provisions of ORS 657.425 permitting election of coverage for services that do not constitute "employment" do not apply to services performed as an elected public official.

(4) Notwithstanding the provisions of ORS 657.025, "employer" means any state government or political subdivision employing unit. [Amended by 1955 c.655 §4; 1957 c.682 §2; subsection (2) enacted as 1957 c.682 §4; 1959 c.398 §2;

1959 c.665 §1; 1961 c.452 §1; 1969 c.275 §1; 1971 c.463 §9; 1973 c.715 §2; 1975 c.156 §2; 1977 c.446 §3]

657.067 Employment; community work and training programs; work study, work experience and work incentive programs. (1) As used in this chapter and ORS chapter 657A, "employment" does not include service performed or participation by applicants, recipients, beneficiaries, trainees or volunteers:

(a) In a community work and training program, as defined in ORS 411.855.

(b) In an unemployment work-relief or work-training program when such program is within the meaning of section 3309(b)(5) of the Federal Unemployment Tax Act, as amended.

(c) In the Work Incentive Program, Title IV of the Social Security Act (United States Public Law 90-248), as amended.

(2) The exclusions stated in subsection (1)(b) and (c) of this section do not apply to services performed by an individual participating in a program which, by federal law or regulation, requires unemployment insurance coverage to be provided to the individual. [1961 c.631 §6; 1965 c.291 §4; 1967 c.130 §9; 1975 c.107 §2; 1977 c.294 §2; 1979 c.267 §1; 1985 c.565 §87; 1987 c.857 §3]

657.070 [Repealed by 1971 c.463 §20]

657.072 Employment; certain nonprofit services excluded. (1) "Employment" does not include service performed:

(a) In the employ of:

(A) A church or convention or association of churches;

(B) An organization which is operated primarily for religious purposes and which is operated, supervised, controlled or principally supported by a church or convention or association of churches;

(b) By a duly ordained, commissioned or licensed minister of a church in the exercise of ministry or a member of a religious order in the exercise of duties required by such order; or

(c) In a facility conducted for the purpose of carrying out a program of rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury, or providing remunerative work for individuals who because of their impaired physical or mental capacity cannot be readily absorbed in the competitive labor market when such service is performed by an individual receiving such rehabilitation or remunerative work.

(2) Provisions of subsection (1) of this section apply only to services performed for a nonprofit employing unit. A "nonprofit employing unit" means an organization, or group of organizations, described in section 501 (c) (3) of the U. S. Internal Revenue Code which is exempt from income tax under section 501 (a) of the U. S. Internal Revenue Code. [1971 c.463 §4; 1973 c.118 §1; 1977 c.446 §4]

Note: Sections 4 to 6, chapter 897, Oregon Laws 1989, provide:

Sec. 4. ORS 657.072 is repealed and section 5 of this Act is enacted in lieu thereof.

Sec. 5. (1) "Employment" does not include service performed:

(a) In the employ of:

(A) A church or convention or association of churches; or

(B) An organization which is operated primarily for religious purposes, whether or not the organization is operated, supervised, controlled or principally supported by a church or convention or association of churches;

(b) By a duly ordained, commissioned or licensed minister of a church in the exercise of ministry or a member of a religious order in the exercise of duties required by such order; or

(c) In a facility conducted for the purpose of carrying out a program of rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury, or providing remunerative work for individuals who because of their impaired physical or mental capacity cannot be readily absorbed in the competitive labor market when such service is performed by an individual receiving such rehabilitation or remunerative work.

(2) Provisions of subsection (1) of this section apply only to services performed for a nonprofit employing unit. A "nonprofit employing unit" means an organization, or group of organizations, described in section 501(c)(3) of the U. S. Internal Revenue Code which is exempt from income tax under section 501(a) of the U. S. Internal Revenue Code. [1989 c.897 §5]

Sec. 6. Sections 4 and 5 of this Act do not become operative until amendments to the Federal Unemployment Tax Act (26 U.S.C. §3301 et seq.) become operative that permit states to exempt all religious organizations without jeopardizing the right of employers in this state to a full tax credit against the tax imposed by the Federal Unemployment Tax Act. [1989 c.897 §6]

657.075 Employment; service under Railroad Unemployment Insurance Act excluded. "Employment" does not include service performed under the Railroad Unemployment Insurance Act (52 Stat. 1094).

657.080 Employment; news delivery service. "Employment" does not include service performed by an individual:

(1) In the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution.

(2) In the delivery or distribution of newspapers whose remuneration primarily consists of the difference between the amount the individual pays or is obligated to pay for the newspapers and the amount the individual receives or is entitled to receive on distribution or resale thereof. [Amended by 1975 c.257 §3]

657.085 Employment; service by salespersons. "Employment" does not include service performed by any person as a

newspaper advertising salesperson, real estate broker, real estate salesperson, real estate agent, insurance agent, insurance solicitor or securities salesperson or agent to the extent that the person is compensated by commission. [Amended by 1965 c.131 §1; 1979 c.521 §2]

657.087 Employment; service by individuals soliciting contracts for home improvements and consumer goods sales. "Employment" does not include service performed:

(1) By individuals soliciting contracts for home improvements including roofing, siding and alterations of private homes to the extent that the remuneration consists of commissions, or a share of the profit realized on each contract; or

(2) By individuals to the extent that the compensation consists of commissions, overrides or a share of the profit realized on orders solicited or sales resulting from the in-person solicitation of orders for and making sales of consumer goods in the home. [1961 c.320 §2; 1977 c.101 §1]

657.090 Employment; petroleum products distributors. "Employment" does not include service performed by an individual or partnership in the wholesale distribution of petroleum products whose remuneration for such service primarily consists of the difference between the amount the individual or partnership pays or is obligated to pay for the petroleum products and the amount the individual or partnership receives or is entitled to receive from the sale thereof or whose remuneration for such service primarily consists of commissions. [Amended by 1961 c.252 §7]

657.091 Employment; food product demonstrators. "Employment" does not include service performed by individuals who, on a temporary, part-time basis, demonstrate or give away samples of food products, as part of an advertising or sales promotion for the product, in stores that sell food at retail and who are not otherwise directly employed by the manufacturer, distributor or retailer. [1987 c.891 §2]

657.092 Employment; nonprofit organization employees and contestants. (1) "Employment" does not include service performed by an individual as a director, designer, performer, musician, technical crew member, house or business person, contestant, beauty queen or member of a court for or on behalf of a nonprofit organization in connection with a symphony, opera, play, pageant, festival, rodeo or similar event operated by such organization when the remuneration for such service consists solely of a gratuity, prize, scholarship or reimbursement of expenses.

(2) As used in this section:

(a) "Nonprofit organization" means an organization or group of organizations described in sections 501 (c)(3) to 501 (c)(10) of the Internal Revenue Code which is exempt from income tax under section 501 (a) of the Internal Revenue Code.

(b) "Gratuity" means a voluntary return for a service and does not include commissions or other amounts paid pursuant to an agreement reached at the time the individual agrees to perform a service for the organization.

(c) "Prize" means a reward received for winning a competition in a pageant, festival, rodeo or similar event.

(d) "Scholarship" means a grant provided for the purpose of paying part of the tuition or other costs of attending an educational institution or institution of higher education and payable to the institution of the individual's choice.

(e) "Reimbursement for expenses" means a payment made in lieu of salary to compensate an individual for transportation costs to the location of the service and return, and ordinary living expenses while in the vicinity of the event in which the individual is participating.

(f) "Contestant" means a person competing in a competition in a pageant, festival, rodeo or similar event. [1981 c.636 §2; 1983 c.508 §15]

657.094 Employment; down-river boating activities. "Employment" does not include service performed by an individual in connection with the transportation of the public for recreational down-river boating activities on the waters of this state pursuant to a federal permit when the person furnishes the equipment necessary for the activity. As used in this section, "recreational down-river boating activities" means those boating activities for the purpose of recreational fishing, swimming or sightseeing utilizing a float craft with oars or paddles as the primary source of power. [1981 c.444 §3]

657.095 Payroll. (1) As used in this chapter and ORS chapter 657A, unless the context requires otherwise, "payroll" means and includes all wages paid to employees in any employment subject to this chapter and ORS chapter 657A; provided, for payroll tax purposes pursuant to this chapter and ORS chapter 657A, "wages" excludes remuneration received by an employee from each employer in any calendar year after December 31, 1975, which is in excess of an amount obtained by multiplying the average annual wage for the second preceding calendar year by .80 and rounding the result to the nearest

multiple of $1,000. The average annual wage shall be determined by dividing the total wages paid by subject employers during the year by the average monthly employment reported by subject employers for the year. However, "payroll" as used in this section shall not in any year be less than the amount in effect during the preceding calendar year.

(2) The remuneration paid by an employer located in this state for work performed in other states by an employee who works part of the time in a calendar year in this and other states shall be included in "payroll," as defined in subsection (1) of this section, when the work in said other states is covered by unemployment insurance laws. Proof of the payment of payroll taxes on the wages of the employee while working in such other states shall be in such manner as the Director of the Employment Department shall prescribe. [Amended by 1955 c.655 §6; 1959 c.606 §1; 1965 c.205 §1; 1971 c.463 §10; 1973 c.300 §3; 1973 c.810 §1; 1975 c.354 §1; 1983 c.508 §2]

657.097 Political subdivision. As used in this chapter and ORS chapter 657A, "political subdivision" means any county, city, district organized for public purposes, or any other political subdivision or public corporation, including any entity organized pursuant to ORS 190.003 to 190.620. [1957 c.682 §5; 1977 c.446 §5]

657.100 Unemployment. (1) An individual is deemed "unemployed" in any week during which the individual performs no services and with respect to which no remuneration for services performed is paid or payable to the individual, or in any week of less than full-time work if the remuneration paid or payable to the individual for services performed during the week is less than the individual's weekly benefit amount.

(2) For the purposes of ORS 657.155 (1), an individual who performs full-time services in any week for an employing unit is not unemployed even though remuneration is neither paid nor payable to the individual for the services performed; however, nothing in this subsection shall prevent an individual from meeting the definition of "unemployed" as used in this section solely by reason of the individual's performance of volunteer services without remuneration for a charitable institution or a governmental entity.

(3) The Director of the Employment Department shall prescribe rules as the director deems necessary with respect to the various types of unemployment. [Amended by 1981 c.77 §3]

657.105 Wages; generally. (1) As used in this chapter and ORS chapter 657A, unless the context requires otherwise, and subject to ORS 657.115 to 657.140, "wages" means all remuneration for employment, including the cash value, as determined by the Director of the Employment Department under the regulations of the director, of all remuneration paid in any medium other than cash.

(2) Notwithstanding the provisions of subsection (1) of this section, noncash remuneration paid for services performed in agricultural labor or domestic service shall not be considered remuneration or wages for any purpose under this chapter and ORS chapter 657A. [Amended by 1975 c.257 §4; 1977 c.446 §6]

657.110 [Repealed by 1973 c.300 §15]

657.115 Wages; exclusion of fringe benefits. (1) "Wages" does not include the amount of any payment made to, or on behalf of, an individual or any of the individual's dependents on account of:

(a) Retirement.

(b) Sickness or accident disability under a workers' compensation law.

(c) Medical or hospitalization expenses in connection with sickness or accident disability.

(d) Death.

(2) For purposes of this section "payment made" includes amounts paid by an employing unit for insurance or annuities or into a fund.

(3) This section does not apply unless the payment is made under a plan or system established by an employing unit which makes provision generally:

(a) For individuals performing service for it or for such individuals generally and their dependents; or

(b) For a class or classes of such individuals or for a class or classes of such individuals and their dependents. [Amended by 1981 c.77 §4; 1983 c.508 §3; 1991 c.803 §1]

657.117 Wages; federal taxes and tips. "Wages" as used in ORS 657.105 shall include:

(1) The amount of any tax imposed upon an employee and paid by an employer pursuant to paragraphs 6 of sections 3121 (a) and 3306 (b) of the Internal Revenue Code of 1954 as amended by the Omnibus Reconciliation Act of 1980.

(2) Tips reported by the employer pursuant to section 3306 of the Internal Revenue Code of 1954, as amended. [Amended by 1981 c.77 §9; 1983 c.508 §4; 1985 c.507 §2]

657.120 Wages; retirement benefits. "Wages" does not include the amount of any payment made by an employing unit on behalf of an individual performing service for it for insurance or annuities, or into a fund, to provide for any such payment, on account of retirement. [Amended by 1981 c.77 §5]

657.125 Wages; disability benefits. "Wages" does not include the amount of any payment made on account of sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability, by an employing unit to, or on behalf of, an individual performing service for it after the expiration of six calendar months following the last calendar month in which the individual worked for such employing unit. [Amended by 1981 c.77 §6]

657.130 Wages; payments from certain trusts and annuities. "Wages" does not include the amount of any payment made by an employing unit to, or on behalf of, an individual performing service for it, or the individual's beneficiary:

(1) From or to a trust exempt from tax under section 401(a) of the United States Code at the time of such payment unless such payment is made to an individual performing service for the trust as remuneration for such service and not as a beneficiary of the trust; or

(2) Under or to an annuity plan which, at the time of such payment, meets the requirements of section 401(a) of the United States Code. [Amended by 1973 c.300 §4; 1981 c.77 §7]

657.135 Wages; payments to persons over 65. "Wages" does not include the amount of any payment, other than vacation or sick pay, made to an individual after the month in which the individual attains the age of 65 years, if the individual did not work for the employing unit in the period for which such payment is made. [Amended by 1981 c.77 §8]

657.140 Wages; assistance to individuals under community work and training program. As used in this chapter and ORS chapter 657A, "wages" or "remuneration" does not include the amount or value of public assistance provided in cash or in kind in consequence of participation in a community work and training program, as defined in ORS 411.855. [1961 c.631 §7; 1965 c.291 §5; 1967 c.130 §10]

657.145 [1977 c.447 §2; repealed by 1983 c.508 §14]

BENEFITS AND CLAIMS

(Generally)

657.150 Amount of benefits; length of employment and wages necessary to qualify for benefits. (1) An individual shall be paid benefits for weeks during the benefit year in an amount which is to be determined by taking into account the individual's weeks of work in subject employment in the base year as provided in this section.

(2) To qualify for benefits an individual must have worked 18 or more weeks in subject employment in the base year with total base year wages of $1,000 or more. In addition thereto the individual must have earned wages in subject employment equal to six times the individual's weekly benefit amount in employment for service performed subsequent to the beginning of a preceding benefit year if benefits were paid to the individual for any week in the preceding benefit year.

(3) If the wages paid to an individual are not based upon a fixed period of time or if wages are paid at irregular intervals or in such manner as not to extend regularly over the period of employment, for the purposes of subsections (2) to (5) of this section, the individual's wages shall be allocated in accordance with rules prescribed by the Director of the Employment Department. Such rules shall, insofar as possible, produce results the same as those which would exist if the individual had been paid wages at regular intervals.

(4) An eligible individual's weekly benefit amount shall be 1.25 percent of the total wages paid in the individual's base year. However, such amount shall not be less than the minimum, nor more than the maximum weekly benefit amount.

(a) The minimum weekly benefit amount shall be 15 percent (.1500) of the state average weekly covered wage for the preceding calendar year, effective for any benefit year commencing on and after the week which includes July 4, 1975, and the week that includes each July 4 thereafter.

(b) The maximum weekly benefit amount shall be:

(A) Fifty-five percent (.5500) of the state average weekly covered wage for calendar year 1979, effective for any benefit year commencing with and after the week which includes July 4, 1980, and through any benefit year commencing with the week which includes June 27, 1981.

(B) Fifty-five percent (.5500) of the state average weekly covered wage for calendar year 1980, effective for any benefit year commencing with and after the week which includes July 4, 1981, through any benefit year commencing with the week which includes September 27, 1981.

(C) Fifty-eight percent (.5800) of the state average weekly covered wage for calendar year 1980, effective for any benefit year commencing with and after the week which includes October 4, 1981, through any benefit year commencing with the week which includes June 27, 1982.

(D) Sixty percent (.6000) of the state average weekly covered wage for calendar year

1981, effective for any benefit year commencing with and after the week which includes July 4, 1982, through any benefit year commencing with the week which includes June 27, 1983.

(E) Sixty-four percent (.6400) of the state average covered weekly wage for the preceding calendar year, effective for any benefit year commencing with and after the week which includes July 4, 1983, and the week which includes each July 4 thereafter.

(c) All weekly benefit amounts, if not a multiple of $1, shall be computed to the next lower multiple of $1.

(d) For the purposes of this subsection, the state average weekly covered wage means an amount determined by the Employment Department by dividing the total wages paid by subject employers during the year by 52 times the average monthly employment reported by subject employers for the year.

(5) Benefits paid to an eligible individual in a benefit year shall not exceed 26 times the individual's weekly benefit amount, or one-third of the base year's wages paid, whichever is the lesser. If such amount is not a multiple of $1, it shall be computed to the next lower multiple of $1.

(6) An eligible unemployed individual who has employment in any week shall be paid with respect to such week a benefit in an amount equal to the individual's weekly benefit amount less that part of the remuneration, if any, payable to the individual with respect to such week which is in excess of one-third of the individual's weekly benefit amount. If the resulting amount is not a multiple of $1, it shall be computed to the next lower multiple of $1.

(7) Payment which has been, is or will be paid to an individual for a holiday shall be considered as earnings in the determination of the amount of benefits payable with respect to the week in which the holiday falls in the same manner as provided in subsection (6) of this section. However, if payment for the holiday is delayed more than 45 days following the end of the week in which the holiday falls, the provisions of this section do not apply and previously reduced benefits shall be adjusted accordingly.

(8) Payment which has been, or will be made to an individual as a member of a reserve component of the Armed Forces of the United States, including the organized militia of the State of Oregon, for the performance of inactive duty training shall not be considered as earnings in the determination of the amount of benefits payable. [1955 c.655 §15; 1957 c.699 §1; 1959 c.567 §1; 1961 c.211 §1; 1963 c.441 §1; 1967 c.434 §1; 1969 c.569 §1; 1971 c.463 §13; 1971 c.521 §1; 1973 c.146 §1; 1973 c.535 §1; 1975 c.661 §2; 1977 c.670 §1; 1981 c.77 §10; 1981 c.751 §1; 1983 c.51 §1; 1987 c.257 §1; 1989 c.897 §1]

657.152 Adjusting benefits to even dollar amounts. Notwithstanding any other provision of this chapter and ORS chapter 657A to the contrary, any amount of unemployment compensation payable to any individual for any week if not an even dollar amount, shall be rounded to the next lower full dollar amount. [1983 c.51 §4]

657.155 Benefit eligibility conditions. (1) An unemployed individual shall be eligible to receive benefits with respect to any week only if the Director of the Employment Department finds that:

(a) The individual has registered for work at and thereafter has continued to report at an employment office in accordance with such rules as the director may prescribe. However, the director may, by rule, waive or alter either or both of the requirements of this subsection as to individuals attached to regular jobs and as to such other types of cases or situations with respect to which the director finds that compliance with such requirements would be oppressive, or would be inconsistent with the purposes of this chapter and ORS chapter 657A; provided, that no such rule conflicts with ORS 657.255.

(b) The individual has made a claim for benefits with respect to such week in accordance with ORS 657.260.

(c) The individual is able to work, is available for work, and is actively seeking and unable to obtain suitable work. No individual participating in a community work and training program, as defined in ORS 411.855, shall, solely by reason thereof, be unavailable for work within the meaning of this section.

(d) The individual has been unemployed for a waiting period of one week.

(e) The individual is not disqualified from benefits or ineligible for benefits under any other section of this chapter and ORS chapter 657A.

(f) The individual is qualified for benefits under ORS 657.150.

(2) An individual who leaves the normal labor market area of the individual for the major portion of any week is presumed to be unavailable for work within the meaning of this section. This presumption may be overcome if the individual establishes to the satisfaction of the director that the individual has conducted a bona fide search for work and has been reasonably accessible to suitable work in the labor market area in which the individual spent the major portion of the week to which the presumption applies.

(3) The director shall either promptly allow credit or pay benefits for any week for which benefits are claimed or promptly give notice of denial thereof in the manner provided in ORS 657.267 and 657.268. [Amended by 1955 c.655 §7; 1961 c.631 §8; 1967 c.130 §11; 1973 c.398 §1; 1977 c.295 §3; 1979 c.521 §1; 1993 c.778 §11]

657.157 Effect of designated vacation period on eligibility; conditions. An individual who is not working as a result of a designated vacation period existing for the major portion of a week shall be ineligible for benefits with respect to such week if the designated vacation period exists:

(1) As provided in a collective bargaining agreement if the employee is required or is eligible to take vacation pay or other paid leave of a similar nature;

(2) At the request of the individual; or

(3)(a) When the period of time the individual is not working occurs during a period which substantially corresponds to a period in the immediately preceding year during which the employer has not made work available to a work unit of which the individual is currently a member;

(b) During the preceding year, the period when work was not available occurred at the work site where the individual is currently employed; and

(c) Notwithstanding any other reasons for the cessation of work, the employer has clearly indicated to the employees, in both the preceding and present years, that the period of time away from work is considered to be a vacation period for which the employee is required or is eligible to take vacation pay or other paid leave of a similar nature. [1989 c.897 §3]

657.159 Claimants required to submit job qualifications to Oregon State Employment Service; use of information; referring claimant to available jobs. (1) To satisfy the registration requirements of subsection (1) of ORS 657.155, an unemployed individual who submits a claim for benefits, at the request of the Director of the Employment Department or an authorized representative of the director, shall submit to the Oregon State Employment Service information regarding the individual's job qualifications, training and experience as the director or an authorized representative of the director deems necessary to carry out job placement and counseling services for the individual.

(2) Information submitted by an individual pursuant to the provisions of subsection (1) of this section shall be promptly used by the Oregon State Employment Service for matching against available job openings retained in Employment Department records. The results shall be made available to department placement personnel who will refer the claimant to any available, suitable job opening for which the individual qualifies, provided the referral is not in conflict with federal or state law.

(3) In determining the amount and type of information an individual must submit to satisfy the requirements of subsection (1) of this section, the director or an authorized representative of the director shall consider, among other factors, the individual's employer affiliation, the anticipated and actual duration of the individual's period of employment, union membership and union hiring practices, state and local labor market conditions and information from past or prospective employers of the individual.

(4) When this chapter and ORS chapter 657A require individuals or employers to furnish information in writing or require a signed document or signature, the director may waive those requirements to implement the Employment Department Information Network project. [1979 c.149 §2; 1993 c.778 §20]

657.160 [Amended by 1959 c.643 §1; 1961 c.209 §1; 1965 c.213 §1; 1967 c.230 §1; 1969 c.75 §1; repealed by 1973 c.398 §3]

657.165 Waiting period eligibility, condition, limitation. No week shall be counted as a week of unemployment for the purposes of ORS 657.155 (1)(d):

(1) Unless it occurs within the benefit year that includes the week for which the unemployed individual claims payment of benefits.

(2) If benefits have been paid with respect thereto.

(3) Unless the unemployed individual was eligible for benefits with respect thereto as provided in ORS 657.150, 657.155 to 657.176, 657.184, 657.186, 657.200 to 657.213 and 657.221, except for the requirements of ORS 657.155 (1)(d). [Amended by 1959 c.642 §2; 1975 c.257 §5; 1981 c.46 §1; 1983 c.508 §5]

657.167 Amount and time period for payment of benefits to educational institution employees. (1) Benefits based on service in an instructional, research or principal administrative capacity for an educational institution or institution of higher education shall be payable to an individual in the same amount, on the same terms and subject to the same conditions as benefits payable on the basis of other service subject to this chapter and ORS chapter 657A, except that benefits shall not be paid based on such services for any week of unemployment commencing during the period between two successive academic years or, when an agreement provides instead for a similar period between two regular terms whether or

not successive or during a period of paid sabbatical leave provided for in the individual's contract and if such individual performs such services in the first of such academic years or terms and if there is a contract or a reasonable assurance that such individual will perform services in any such capacity for any institution in the second of such academic years or terms. All services by an individual for an institution shall be deemed in instructional, research or principal administrative capacity if at least 50 percent of the individual's time is spent in such activities.

(2) With respect to any services described in subsection (1) of this section compensation payable on the basis of such services shall be denied to any individual for any week which commences during an established and customary vacation period or holiday recess if such individual performs such services in the period immediately before such vacation period or holiday recess, and there is reasonable assurance that such individual will perform such services or any services described in ORS 657.221 (1) in the period immediately following such vacation period or holiday recess.

(3) With respect to any services described in subsection (1) of this section, benefits based on such services shall be denied as specified in subsections (1) and (2) of this section to any individual who performed such service in an institution while in the employ of an education service district established by ORS chapter 334, providing 50 percent or more of the individual's time is spent in instructional, research or principal administrative capacity in such institution.

(4) The provisions of subsections (1), (2) and (3) of this section apply only to service performed for an educational institution or institution of higher education operated by a nonprofit employing unit, as defined in ORS 657.072 (2), or by the state or by a political subdivision. [1971 c.463 §12; 1975 c.284 §1; 1977 c.241 §2; 1981 c.60 §1; 1983 c.528 §2; 1985 c.226 §2; 1985 c.748 §1]

657.170 Extending base year; limitation. (1) If the Director of the Employment Department finds that during the base year of the individual any individual has been incapable of work during the greater part of any calendar quarter, such base year shall be extended a calendar quarter. Except as provided in subsection (2) of this section, no such extension of an individual's base year shall exceed four calendar quarters.

(2) If the director finds that during and prior to the individual's base year the individual has had a period of temporary total disability caused by illness or injury and has received compensation under ORS chapter 656 for a period of temporary total disability during the greater part of any calendar quarter, the individual's base year shall be extended as many calendar quarters as necessary to establish a valid claim, up to a maximum of four calendar quarters prior to the quarter in which the illness or injury occurred, if the individual:

(a) Files a claim for benefits not later than the fourth calendar week of unemployment after the end of the period of temporary total disability described in this subsection; and

(b) Files such a claim within the three-year period immediately following the commencement of such period of illness or injury.

(3) Notwithstanding the provisions of this section, benefits payable as a result of the use of wages paid in a calendar quarter prior to the individual's current base year as defined in ORS 657.010 (1) shall not exceed one-third of such wages less benefits paid previously as a result of the use of such wages in computing a previous benefit determination. [Amended by 1953 c.646 §2; 1961 c.208 §1; 1989 c.235 §1]

657.175 [Repealed by 1955 c.655 §8 (657.176 and 657.181 enacted in lieu of 657.175, 657.180 and 657.185)]

657.176 Grounds and procedure for disqualification. (1) An authorized representative designated by the Director of the Employment Department shall promptly examine each claim to determine whether an individual is subject to disqualification as a result of a separation, termination, leaving, resignation, or disciplinary suspension from work or as a result of failure to apply for or accept work and shall promptly enter a director's decision if required by ORS 657.267.

(2) An individual shall be disqualified from the receipt of benefits until the individual has performed service in employment subject to this chapter and ORS chapter 657A, or for an employing unit in this or any other state or Canada or as an employee of the Federal Government, for which remuneration is received which equals or exceeds four times the individual's weekly benefit amount subsequent to the week in which the act causing the disqualification occurred, if the authorized representative designated by the director finds that the individual:

(a) Has been discharged for misconduct connected with work, or

(b) Has been suspended from work for misconduct connected with work, or

(c) Voluntarily left work without good cause, or

(d) Failed without good cause to apply for available suitable work when referred by the employment office or the director, or

(e) Failed without good cause to accept suitable work when offered.

(3) If the authorized representative designated by the director finds an individual was discharged for misconduct because of the individual's commission of a felony or theft in connection with the individual's work, all benefit rights based on wages earned prior to the date of the discharge shall be canceled if the individual's employer notifies the director of the discharge within 10 days following the notice provided for in ORS 657.265 or within 20 days following the notice provided for in ORS 657.266, and:

(a) The individual has admitted commission of the felony or theft to an authorized representative of the director, or

(b) The individual has signed a written admission of such act and such written admission has been presented to an authorized representative of the director, or

(c) Such act has resulted in a conviction by a court of competent jurisdiction.

(4) An individual disqualified under subsection (2) of this section shall have the individual's maximum benefit amount reduced by eight times the individual's weekly benefit amount. However, in no event shall the individual's maximum benefit amount be reduced to less than the individual's weekly benefit amount unless the individual has previously received benefits during the individual's benefit year.

(5) An individual shall not be disqualified from receiving benefits under subsection (2)(c) or (e) of this section or under ORS 657.200 if the individual ceases work or fails to accept work when a collective bargaining agreement between the individual's bargaining unit and the individual's employer is in effect and the employer unilaterally modifies the amount of wages payable under the agreement, in breach of the agreement.

(6) For purposes of applying subsection (2) of this section, when an individual has notified an employer that the individual will leave work on a specific date and it is determined:

(a) That such separation would be for reasons which constitute good cause;

(b) The individual voluntarily left work without good cause prior to the date of the impending good cause voluntary leaving date; and

(c) The actual voluntary leaving of work occurs no more than 15 days prior to the planned date of voluntary leaving,

then such separation from work shall be adjudicated as if the actual voluntary leaving had not occurred and the planned voluntary leaving had occurred. However, the individual shall be ineligible for benefits for the period including the week in which the actual voluntary leaving occurred through the week prior to the week of the planned good cause voluntary leaving date.

(7) For purposes of applying subsection (2) of this section when an employer has notified an individual that the individual will be discharged on a specific date and it is determined:

(a) That such discharge would not be for reasons which constitute misconduct connected with the work;

(b) The individual voluntarily left work without good cause prior to the date of the impending discharge; and

(c) The voluntary leaving of work occurs no more than 15 days prior to the date of the impending discharge,

then such separation from work shall be adjudicated as if the voluntary leaving had not occurred and the discharge had occurred. However, the individual shall be ineligible for benefits for the period including the week in which the voluntary leaving occurred through the week prior to the week in which the individual would have been discharged. [1955 c.655 §9 (enacted in lieu of 657.175, 657.180 and 657.185); 1957 c.699 §2; 1959 c.643 §2; 1973 c.398 §2; 1977 c.295 §4; 1979 c.267 §2; 1981 c.5 §2; 1981 c.751 §2; 1982 s.s.1 c.2 §6; 1983 c.190 §1; 1983 c.409 §1; 1983 c.508 §6; 1993 c.778 §12]

657.178 [1959 c.643 §4; repealed by 1973 c.398 §3]

657.179 Eligibility of individuals participating in certain federally approved training. (1) Notwithstanding provisions of this chapter and ORS chapter 657A relating to being available for work, actively seeking work or refusing to accept work, an unemployed individual otherwise eligible for unemployment insurance benefits shall not be denied benefits because the individual is in training approved under Section 236 (a)(1) of the Trade Act of 1974; nor shall such individual be denied benefits by reason of leaving work to enter such training if the work left is not suitable work.

(2) As used in this section "suitable work" means work of a substantially equal or higher skill level than the individual's past adversely affected employment (as defined for purposes of the Trade Act of 1974). Such work must pay wages which equal or exceed 80 percent of the individual's average weekly wage as determined for the purposes of the Trade Act of 1974. [1982 s.s.1 c.30 §7]

657.180 [Repealed by 1955 c.655 §8 (657.176 and 657.181 enacted in lieu of 657.175, 657.180 and 657.185)]

657.181 [1955 c.655 §10 (657.176 and 657.181 enacted in lieu of 657.175, 657.180 and 657.185); 1957 c.699 §3; repealed by 1959 c.643 §5]

657.182 [1961 c.207 §1; 1971 c.743 §404; repealed by 1973 c.398 §3]

657.184 Benefits payable for service by aliens. Benefits shall not be paid on the basis of services performed by an alien unless such alien is an individual who was lawfully admitted to the United States for permanent residence at the time such services were performed, was lawfully present for purposes of performing such services, or was permanently residing in the United States under color of law at the time such services were performed, including an alien who was lawfully present in the United States as a result of the application of the provisions of section 212(d)(5) of the Immigration and Nationality Act. [1977 c.241 §5; 1987 c.124 §1; 1991 c.685 §9]

657.185 [Repealed by 1955 c.655 §8 (657.176 and 657.181 enacted in lieu of 657.175, 657.180 and 657.185)]

657.186 Benefits payable for service by athletes. Benefits shall not be paid to any individual on the basis of any services, substantially all of which consist of participating in sports or athletic events or training or preparing to so participate, for any week of unemployment which commences during the period between two successive sport seasons if the individual performed such services in the first season and there is reasonable assurance that the individual will perform such services in the subsequent season. [1977 c.241 §6]

657.190 Suitable work factors. In determining whether or not any work is suitable for an individual, the Director of the Employment Department shall consider, among other factors, the degree of risk involved to the health, safety and morals of the individual, the physical fitness and prior training, experience and prior earnings of the individual, the length of unemployment and prospects for securing local work in the customary occupation of the individual and the distance of the available work from the residence of the individual.

657.195 Suitable work exceptions. (1) Notwithstanding any other provisions of this chapter and ORS chapter 657A, no work is deemed suitable and benefits shall not be denied under this chapter and ORS chapter 657A to any otherwise eligible individual for refusing to accept new work under any of the following conditions:

(a) If the position offered is vacant due directly to a strike, lockout or other labor dispute.

(b) If the remuneration, hours or other conditions of the work offered are substantially less favorable to the individual than those prevailing for similar work in the locality.

(c) If as a condition of being employed the individual would be required to join a company union or to resign from or refrain from joining any bona fide labor organization.

(2) On and after November 8, 1938, and for the purposes of this chapter and ORS chapter 657A only, this section shall have the same meaning as the provisions of section 3304(a)(5) of the United States Internal Revenue Code. [Amended by 1973 c.300 §5]

657.200 Labor dispute disqualification. (1) An individual is disqualified for benefits for any week with respect to which the Director of the Employment Department finds that the unemployment of the individual is due to a labor dispute which is in active progress at the factory, establishment or other premises at which the individual is or was last employed or at which the individual claims employment rights by union agreement or otherwise.

(2) When an employer operates two or more premises in the conduct of business they shall be considered one premises for the purposes of this chapter and ORS chapter 657A if the labor dispute at one makes it impossible or impractical to conduct work at the others or in a normal manner.

(3) This section does not apply if it is shown to the satisfaction of the director that the individual:

(a) Is unemployed due to a lockout, as defined in ORS 662.205, at the factory, establishment or other premises at which the individual was last employed; and

(A) The lockout is not the result of a labor dispute between a multiemployer bargaining unit and an employer other than the employer last employing the individual; and

(B) The recognized or certified bargaining agent has announced to the employer that individuals with whom the employer is engaged in the labor dispute are ready, willing and able to work pending the negotiation of a new contract under the current terms and conditions of employment last offered by the employer immediately prior to such bargaining agent announcement or, if there has been no employer offer, under the terms and conditions of employment immediately prior to such bargaining agent announcement; and

(C) The employer employs individuals who were not employed by the employer immediately prior to the labor dispute, to replace the individuals unable to work during the lockout; or

(b) Is not participating in or financing or directly interested in the labor dispute which

caused the unemployment of the individual; and

(c) Does not belong to a grade or class of workers of which, immediately before the commencement of the labor dispute, there were members employed at the premises at which the labor dispute occurs, any of whom are participating in or financing or directly interested in the dispute.

(4) An individual who meets all other applicable benefit eligibility requirements of this chapter and ORS chapter 657A is not disqualified from receipt of benefits by this section if:

(a) The individual was laid off from the employer prior to commencement of the labor dispute, did not work for the employer more than seven days during the 21 calendar days immediately prior to the commencement of the labor dispute and meets the requirements of subsection (3)(b) of this section; or

(b) During the labor dispute, the individual's job or position is filled by the employer hiring a permanent replacement and the following conditions are met:

(A) The individual subsequently unilaterally abandons the labor dispute and affirmatively seeks reemployment with the employer; and

(B) The individual meets the requirements of subsection (3)(b) of this section.

(5) An individual who maintains membership in a labor union or who continues to pay labor union dues does not violate the provisions of subsection (3)(b) of this section, for the purpose of subsection (4) of this section. [Amended by 1985 c.133 §1; 1989 c.1095 §1]

657.205 Deduction of retirement pay. (1) Subject to the provisions of subsections (2), (3) and (4) of this section, an individual is disqualified for benefits for any week with respect to which the individual is receiving, will receive, or has received a governmental or other pension, retirement or retired pay, annuity, or other similar periodic payment based on the previous work of the individual, if payment is received under a plan maintained or contributed to by a base year employer of the individual.

(2) In determining disqualification for any week under subsection (1) of this section, if the remuneration and payments referred to in subsection (1) of this section cover a period greater than and include such week, a pro rata share of such remuneration and payments shall be apportioned to such week or weeks. Such payments made in a lump sum upon separation or in weekly or other installments shall be considered as payments with respect to weeks following separation without regard to the existence or lack thereof of an employee-employer relationship during the weeks such pay is allocated pursuant to the director's rules.

(3) If payments referred to in subsection (1) of this section are being received by an individual under the federal Social Security Act, the director shall take into account the individual's contribution and make no reduction in the weekly benefit amount.

(4) If under this section the remuneration and payments, or the pro rata share thereof, in any week are less than the benefits which would otherwise be due under this chapter and ORS chapter 657A for such week, such individual is entitled to receive for such week, if otherwise eligible, benefits reduced by the amount of such remuneration and payments. [Amended by 1955 c.655 §13; 1957 c.699 §4; 1963 c.468 §1; 1969 c.569 §2; 1973 c.380 §1; 1975 c.661 §1; 1977 c.294 §3; 1979 c.185 §1; 1981 c.62 §1; 1983 c.157 §1; 1985 c.432 §1; 1987 c.270 §1]

657.210 Disqualification in other jurisdictions. An individual is disqualified for benefits for any week with respect to which or a part of which the individual has received, will receive or is claiming unemployment benefits under an unemployment insurance law of another state, the United States or any other governmental jurisdiction. However, if the appropriate agency of such other state, the United States or any other governmental jurisdiction finally determines that the individual is not entitled to such unemployment benefits, this disqualification shall not apply. [Amended by 1979 c.267 §3]

657.213 Ineligibility for benefits upon conviction of fraud in obtaining benefits. (1) Upon conviction of any person by a court of competent jurisdiction of willfully making a false statement or misrepresentation, or willfully failing to report a material fact, to obtain any benefits under this chapter and ORS chapter 657A, in addition to any penalties imposed by the court, such person shall:

(a) Be ineligible for benefits based upon wages paid to the person in the calendar quarter in which the person was convicted and in all prior calendar quarters; and

(b) Be ineligible for benefits after such conviction until the person has reimbursed the fund for the full amount received as a result of the false statement or misrepresentations or of the failure to report a material fact.

(2) The provisions of this section are in addition and supplemental to the provisions of ORS 657.215 and 657.310. [1955 c.655 §12; 1973 c.300 §6]

657.215 Disqualification for misrepresentation. An individual is disqualified for benefits for a period not to exceed 26 weeks

whenever the Director of the Employment Department finds that the individual has willfully made a false statement or misrepresentation, or willfully failed to report a material fact to obtain any benefits under this chapter and ORS chapter 657A. The length of such period of disqualification and the time when such period begins shall be determined by the director in the discretion of the director, according to the circumstances in each case. During each week of disqualification so imposed, an individual must meet all the eligibility requirements of this chapter and ORS chapter 657A. Any disqualification imposed under this section may be applied to any week claimed but remaining unpaid on the date of the disqualifying decision under this section but not to exceed three years from the date of the decision. The director may cancel such disqualification wholly or in part as the director deems proper and equitable. [Amended by 1977 c.295 §5]

657.220 [Repealed by 1955 c.655 §25]

657.221 Ineligibility for benefits of certain educational institution personnel. (1) Benefits based on services performed in other than an instructional, research or principal administrative capacity for an educational institution or institution of higher education shall be payable to an individual in the same amount, on the same terms and subject to the same conditions as benefits payable on the basis of other service subject to this chapter and ORS chapter 657A. However:

(a) Benefits shall not be paid on the basis of such services for any week of unemployment which commences during a period between two successive academic years or terms if the individual performs such services in the first academic year or term and there is a reasonable assurance that the individual will perform any such services in the second academic year or term for any institution; except that

(b) If benefits are denied to an individual for any week under paragraph (a) of this subsection and such individual was not offered an opportunity to perform such services for the institution for the second of such academic years or terms, such individual shall be entitled, if otherwise eligible, to payment of benefits for each week for which the individual filed a timely claim for benefits and for which benefits were denied solely by reason of paragraph (a) of this subsection.

(2) With respect to the application of this section, the following shall apply:

(a) An employee who terminates an employee-employer relationship by electing not to accept an offer of work for a subsequent academic year or term, other than by reason of labor negotiations or a labor dispute in progress, shall be deemed to have voluntarily left work. The effective date of such leaving shall be the date the individual notifies the institution of the election not to accept the offer of work for the subsequent period except that if such individual continues to work under the terms of a previously existing contract or agreement, the effective date of leaving shall be the last day worked for the institution.

(b) In the event the institution does not extend to the individual an offer of work or provide a reasonable assurance the individual is expected to return to work for the institution following the period between the academic years or terms, the separation from work shall be considered an involuntary leaving or layoff.

(3) With respect to any services described in subsection (1) of this section compensation payable on the basis of such services shall be denied to any individual for any week which commences during an established and customary vacation period or holiday recess if such individual performs such services in the period immediately before such vacation period or holiday recess, and there is reasonable assurance that such individual will perform such services or any services described in ORS 657.167 (1) in the period immediately following such vacation period or holiday recess.

(4) With respect to any services described in subsection (1) of this section, benefits based on such services shall be denied as specified in subsections (1) and (3) of this section to any individual who performed such services in an institution while in the employ of an education service district established by ORS chapter 334, providing 50 percent or more of the individual's time is in the performance of services in such institution.

(5) The provisions of subsections (1), (3) and (4) of this section shall only apply to service performed for an educational institution or institution of higher education operated by a nonprofit employing unit as defined in ORS 657.072 (2), or by the state, or a political subdivision. [1973 c.715 §6; 1975 c.284 §2; 1977 c.241 §3; 1981 c.60 §2; 1983 c.343 §1; 1983 c.528 §3; 1983 c.538 §1; 1985 c.226 §3; 1985 c.748 §2]

657.222 Notice to educational institution personnel of change in law on benefit eligibility. The Employment Department shall give notice of the potential impact of the amendments to ORS 657.221 (1) made by section 3, chapter 528, Oregon Laws 1983, to those individuals who may be affected thereby. The notice shall include a statement that the amendments to ORS 657.221 (1) made by section 3, chapter 528, Oregon Laws 1983, are required for the provisions of this

chapter and ORS chapter 657A to remain in conformity with applicable federal law. [1983 c.528 §8]

657.225 [Repealed by 1955 c.655 §25]

657.230 [Repealed by 1955 c.655 §25]

657.235 [Repealed by 1955 c.655 §25]

657.240 [Repealed by 1955 c.655 §25]

657.245 [Repealed by 1955 c.655 §25]

657.250 [Repealed by 1957 c.699 §12]

657.255 Method of payment of benefits; payment of benefits due deceased person. (1) Benefits shall be payable from the fund and shall be paid through employment offices, in accordance with such regulations as the Director of the Employment Department may prescribe.

(2) In the event of the death of any person to whom benefits are due under this chapter and ORS chapter 657A, but which benefits remain unpaid in whole or in part, such benefits may be paid to any person or persons designated by the director in the following order:

(a) Surviving spouse.

(b) Surviving children, including adopted children.

(c) Mother or father of the deceased.

657.260 Filing claims for benefits; employer to post statements concerning claim regulations. (1) Claims for benefits shall be filed in accordance with such regulations as the Director of the Employment Department may prescribe.

(2) Each employer shall post and maintain printed statements concerning such regulations or such other matters as the director may by regulation prescribe in places readily accessible to individuals in the employer's service and shall make available to each such individual copies of printed statements or materials relating to claims for benefits as the director may by regulation prescribe. The printed statement shall include notice to the workers in plain language of the potential disqualification from receipt of benefits for voluntarily leaving work or being discharged. Such printed statements shall be supplied by the director to each employer without cost to the employer.

(3) The director shall make available to claimants, a printed statement that it is an unlawful employment practice for an employer to discharge, demote, suspend or in any manner discriminate or retaliate against an employee with regard to promotion, compensation or other terms, conditions or privileges of employment for the reason that the employee has testified at an unemployment compensation hearing or other hearing conducted pursuant to this chapter and ORS chapter 657A.

(4) Every person making a claim shall certify that the person has not, during the week with respect to which benefits are claimed, received or earned wages or compensation for any employment, whether subject to this chapter and ORS chapter 657A or not, otherwise than as specified in the claim. [Amended by 1973 c.300 §7; 1983 c.409 §2; 1985 c.404 §4]

657.265 Notice of claim filing to employing units. When a claimant files an initial claim or an additional claim, the Employment Department promptly shall give written notice of the claim filing to the claimant's most recent employing unit. If the claimant did not receive or will not receive remuneration in an amount greater than or equal to four times the claimant's weekly benefit amount from the claimant's most recent employing unit, the Employment Department shall notify the claimant's next previous employing unit or units until the Employment Department has notified those of the claimant's former employing units which, in the aggregate, have paid or will pay the claimant remuneration in an amount which is equal to or exceeds four times the claimant's weekly benefit amount. [Amended by 1961 c.252 §3; 1965 c.210 §1; 1967 c.435 §3; 1969 c.597 §177; 1971 c.77 §1; 1975 c.257 §6; 1977 c.295 §6; 1981 c.77 §11; 1981 c.751 §3; 1983 c.395 §1; 1983 c.508 §7; 1983 c.522 §1; 1993 c.778 §4]

657.266 Initial determination of eligibility and amount of benefits; notice to affected parties; cancellation of determination; determination becomes final when hearing not requested. (1) An authorized representative shall promptly examine each new claim for benefits and, on the basis of information available, determine the total amount of wages paid to the claimant during the base year and whether or not such amount is sufficient to qualify the claimant for benefits and, if so, the weekly benefit amount payable to the claimant, the maximum amount payable with respect to such benefit year and the maximum duration thereof. The initial determination under this section shall be applicable to all weeks of the benefit year respecting which the claim was filed; however, such determination may be amended with respect to any week or weeks of the benefit year.

(2) The Director of the Employment Department shall promptly give notice of an initial determination under this section to the claimant and to any employers that have paid wages to the claimant during the base year. Initial notice to a base-year employer shall include notice of the potential charges to the employer's account pursuant to ORS 657.471.

(3) The director shall promptly give notice of an amended determination under this

section to the claimant and to all employers that have paid wages to the claimant during the base year and who are affected by the amended determination.

(4) An initial or amended determination may be canceled by the claimant at any time even though final, providing no disqualification has been assessed, no appeal has been requested by the claimant nor benefits paid on such claim.

(5) Unless the claimant or a base-year employer files a request for hearing on the initial or amended determination with the director, the determination shall become final and the Employment Department shall pay or deny benefits in accordance with the determination, unless otherwise provided by law. The request for hearing must be filed not later than 10 days after the delivery of the initial or amended determination unless the Employment Department mails the determination, in which case the request for hearing must be filed not later than 10 days after the date the determination is mailed to the last-known address of the claimant and the base-year employer. [1993 c.778 §6]

657.267 Allowing or denying claim; notice of denial; amended determination; appeal. (1) An authorized representative shall promptly examine each claim for waiting week credit or for benefits and, on the basis of the facts available, make a decision to allow or deny the claim. Information furnished by the claimant, the employer or the employer's agents on forms provided by the Employment Department pursuant to the authorized representative's examination shall be accompanied by a signed statement that such information is true and correct to the best of the individual's knowledge. Notice of the decision need not be given to the claimant if the claim is allowed but, if the claim is denied, written notice shall be given to the claimant. If the claim is denied, the written notice shall include a statement of the reasons for denial, and if the claim is denied under any provision of ORS 657.176, the notice also shall set forth the specific material facts obtained from the employer and used by the authorized representative to support the reasons of the denial. The written notice shall state the reasons for the decision.

(2) If the claim is denied under any provision of ORS 657.176, written notice of such decision shall be given to the employing unit which, in the opinion of the Director of the Employment Department, is most directly involved with the facts and circumstances relating to the disqualification.

(3) Notice of a decision that was wholly or partially based on information filed with the director in writing within 10 days after the notice provided for in ORS 657.265 shall be given to any employing unit that has so filed such information. The 10-day period after notice may be extended upon a showing of good cause for a reasonable time under the circumstances of each particular case.

(4) If a decision to allow payment made pursuant to this section does not require notice, that decision may be amended by an authorized representative. The amendment shall be made by written notice which provides for a right of appeal pursuant to ORS 657.269. The amendment must be issued within one year of the original decision to allow payment, except in cases of alleged willful misrepresentation or fraud. A decision requiring notice, made pursuant to this section, may be amended unless it has become a final decision under ORS 657.269. [1993 c.778 §7]

657.268 Filing information on issues not previously decided; claim reexamination; notice of reasons for decision. When a base-year employer files information in writing with the Director of the Employment Department within 10 days of its knowledge of an occurrence raising any issue not previously decided based upon specific investigation, an authorized representative shall promptly reexamine the subject claim for waiting week credit or for benefits. On the basis of the facts available, the authorized representative shall promptly make a decision. Written notice stating the reasons for the decision shall be given to both the claimant and the base-year employer that has filed such information. [1993 c.778 §8]

657.269 Decision becomes final without request for hearing. Unless the claimant or one of the employing units entitled to notice under ORS 657.267 or 657.268 within 20 days after delivery of such notice or, if mailed, within 20 days after the same was mailed to the party's last-known address, files with the Director of the Employment Department a request for hearing upon the decision, it shall be final and benefits shall be paid or denied in accordance therewith, unless otherwise provided by law. If the decision is to allow benefits, the director shall pay such benefits regardless of any pending hearing on the claim. [1993 c.778 §9]

657.270 Hearing before referee; application for review. (1) When a request for hearing upon the claim has been filed, as provided in ORS 657.266 to 657.269, the Director of the Employment Department shall designate a referee to conduct such hearing. The director shall also notify the parties, in plain language, of their right, upon their request, to receive by mail copies of all documents and records in the possession of the Employment Department relevant to the de-

cision of the authorized representative, including any statements of the claimant, employer or employer's agents.

(2) When the hearing is conducted by telephone, the director shall mail all parties copies of all documents and records in the possession of the director which will be introduced at the hearing as exhibits, including any statements of the claimant, employer or employer's agents, and all jurisdictional documents, at least seven days prior to the hearing. A party may request that the hearing be continued in order to receive copies of and respond to documentary evidence introduced at the hearing and not mailed to the party prior to the hearing.

(3) After the referee has afforded all parties reasonable opportunity for a fair hearing, the referee shall promptly affirm, modify or set aside the decision of the authorized representative with respect to the claim and promptly shall notify all parties entitled to notice of the decision of the authorized representative, as set forth in ORS 657.266 to 657.269, of the decision and reasons therefor.

(4) Unless the director or any other party to the hearing, within 20 days after the delivery of such notification, or if mailed, within 20 days after the same was mailed to the party's last-known address, files with the Employment Appeals Board an application for review, such decision shall be final.

(5) Where the claimant or the employer is unrepresented at the hearing, the referee shall explain the issues involved in the hearing and the matters which the unrepresented claimant or the employer must either prove or disprove. The referee shall insure that the record developed at the hearing shows a full and fair inquiry into the facts necessary for consideration of all issues properly before the referee in the case. As used in this section, a claimant or employer is "unrepresented" if not represented by an attorney, paralegal worker, legal assistant, union representative or person otherwise qualified by experience or training. [Amended by 1965 c.210 §2; 1969 c.597 §178; 1973 c.300 §8; 1981 c.77 §12; 1983 c.395 §2; 1985 c.404 §1; 1993 c.778 §13]

657.275 Review by Employment Appeals Board. (1) Whenever the Director of the Employment Department or any interested party files with the Employment Appeals Board a timely application for review, the Employment Appeals Board shall promptly affirm, modify or set aside the decision of the referee. The claimant and any other interested party shall be promptly notified of its decision. If the Employment Appeals Board finds that additional evidence is required to reach a decision, it may remand the matter to the referee to conduct a hearing to obtain additional evidence in the matter. The Employment Appeals Board shall promptly notify the claimant and any other interested party of such action. The referee may either make a new decision based on the additional and original evidence or forward the additional evidence to the Employment Appeals Board for a decision. If the referee issues a new decision, it shall be subject to review in accordance with the provisions of ORS 657.270 (4).

(2) The Employment Appeals Board shall perform de novo review on the record. The Employment Appeals Board may enter its own findings and conclusions or may adopt the findings and conclusions of the referee, or any part thereof. Where there is evidence in the record both to make more probable and less probable the existence of any basic fact or inference, the Employment Appeals Board need not explain its decision to believe or rely on such evidence unless the referee has made an explicit credibility determination regarding the source of such facts or evidence. The Employment Appeals Board is not required to give any weight to implied credibility findings. The decision of the Employment Appeals Board shall become the final order unless petition for judicial review is filed in accordance with ORS 657.282. [Amended by 1959 c.583 §18; 1965 c.210 §3; 1983 c.522 §2; 1985 c.404 §2; 1991 c.328 §1; 1993 c.344 §23]

657.280 General procedure and records concerning disputed claims. (1) The manner in which disputed claims shall be presented, the reports thereon required from the claimant and from the employers and the conduct of hearings shall be in accordance with the regulations prescribed by the Director of the Employment Department for determining the rights of the parties, whether or not such regulations conform to common law or statutory rules of evidence and other technical rules of procedure.

(2) A full and complete record shall be kept of all proceedings in connection with the disputed claim. All testimony at any hearing upon a disputed claim shall be recorded but need not be transcribed unless the disputed claim is appealed further. [Amended by 1983 c.522 §3]

657.282 Judicial review of decisions under ORS 657.275. Judicial review of decisions under ORS 657.275 shall be as provided for review of orders in contested cases in ORS 183.310 to 183.550, except that the petition shall be filed within 30 days after the order is served. The Director of the Employment Department may file petition for judicial review in accordance with this section from decisions of the Employment Appeals Board. [1971 c.734 §94; 1983 c.522 §4]

657.285 [Amended by 1959 c.583 §19; repealed by 1971 c.734 §21]

657.290 Continuous jurisdiction of director; reconsideration of previous decisions. (1) The Director of the Employment Department, upon motion of the director or upon application of any party to a claim for benefits, may at any time reconsider any final decision under this chapter and ORS chapter 657A. Reconsideration may occur when there is evidence of:

(a) Errors of computation;

(b) Clerical errors;

(c) Misinformation provided a party by the Employment Department;

(d) Facts not previously known to the department; or

(e) Errors caused by misapplication of law by the department.

(2) Such reconsideration shall be accomplished by the director or any employee the director may designate for the purpose, in accordance with such regulations as the director may prescribe, and may include the making of a new decision which, if made, shall award, deny, terminate, continue, increase or decrease benefits to the extent found necessary and appropriate for the correction of previous error respecting such benefits. However, any such new decision shall be subject to hearing, review and appeal in accordance with ORS 657.265, 657.266 to 657.269 and 657.270 to 657.282.

(3) The Employment Appeals Board upon its own motion or upon application of any party in interest may in its discretion at any time after the same was made and irrespective of whether it has become final under this chapter and ORS chapter 657A, reconsider any previous decision of the Employment Appeals Board. Such reconsideration shall be accomplished by the Employment Appeals Board or special referee designated for the purpose and may include the making of a new decision to the extent necessary and appropriate for the correction of previous error of fact or law. Such new decision shall be subject to judicial review in accordance with ORS 657.282. [Amended by 1959 c.583 §20; 1961 c.252 §4; 1965 c.210 §4; 1975 c.257 §7; 1983 c.522 §5; 1985 c.565 §88; 1993 c.778 §10]

657.295 Witness fees; disputed claim expenses; counsel; fees. (1) Witnesses other than parties subpoenaed pursuant to ORS 657.265, 657.266 to 657.269, 657.270 to 657.280 or 657.290 shall be allowed fees at a rate fixed by the Director of the Employment Department. Such fees and all expenses of proceedings before the director or the Employment Appeals Board involving disputed claims, excepting charge for services rendered by counsel or other agent representing the claimant, employer or other interested person, are deemed a part of the expense of administering this chapter and ORS chapter 657A, and no individual claiming benefits shall be charged fees of any kind in any proceedings under this chapter and ORS chapter 657A by the director or representatives of the director.

(2) Notwithstanding any other law, a person in any proceeding before the director or Employment Appeals Board may be represented by counsel or other agent authorized by such person. No such counsel or agent representing an individual who is claiming benefits shall charge or receive for such services more than an amount approved by the director. As used in this subsection, "person" has the meaning defined in ORS 174.100 and also includes this state and all political subdivisions therein. [Amended by 1959 c.583 §21; 1969 c.161 §1; 1983 c.147 §1; 1993 c.778 §14]

657.300 False statements or failure to report material fact by employer. No employer or employer's agent shall intentionally and willfully make or cause to be made false statements or willfully fail to report a material fact regarding the claim of a claimant or regarding a claimant or claimant's eligibility for benefits under this chapter and ORS chapter 657A. [Amended by 1983 c.395 §3; 1985 c.748 §3]

657.305 [Amended by 1955 c.655 §16; repealed by 1971 c.743 §432]

657.310 Recovery or deduction of benefits paid because of misrepresentation of recipient. (1) Any person who makes, or causes to be made, a false statement or representation of, or fails to disclose, a material fact, and as a result thereof has received any amount as benefits under this chapter and ORS chapter 657A to which the person was not entitled shall, irrespective of the knowledge or intent of the person, if the existence of such nondisclosure or misrepresentation has been found in connection with a decision which was made and has become final pursuant to this chapter and ORS chapter 657A, be liable to repay such amount to the Director of the Employment Department for the fund or to have such amount deducted from any future benefits payable to the person under this chapter and ORS chapter 657A.

(2) No decision shall be construed to authorize the recovery of the amount of any benefits paid to a claimant unless such decision specifies that the claimant is liable to repay the same to the fund by reason of the nondisclosure or misrepresentation of a material fact, the nature of such nondisclosure or misrepresentation, and the week or weeks for which such benefits were paid, nor until such decision has become final.

(3) In any case in which a claimant is liable to repay to the director any amount for the fund, such amount shall be collectible

without interest by civil action brought in the name of the director. [Amended by 1963 c.14 §1]

657.315 Recovery or deduction of benefits paid erroneously. (1) If it is determined by the Director of the Employment Department that an individual has been paid benefits to which the individual was not entitled because:

(a) Of any error not due to the misrepresentation or nondisclosure of a material fact by the individual; or

(b) An initial decision to pay benefits is subsequently reversed by a decision finding the individual was not eligible for such benefits, and the decision establishing the erroneous payment of benefits has become final;

the individual shall be liable to have a like amount deducted from any benefits otherwise payable to the individual pursuant to this chapter and ORS chapter 657A during the benefit year within which the unauthorized or improper amount was paid. If the amount paid in error is not repaid or recovered within the individual's benefit year as specified above, the amount, or any balance thereof, may be deducted from benefits otherwise payable to the individual for any week or weeks within 52 weeks following the week in which the decision establishing the erroneous payment became final.

(2) Amounts paid to an individual in excess of the maximum benefits allowable pursuant to this chapter and ORS chapter 657A may be recovered in a civil action brought in the name of the director for such purpose. [Amended by 1971 c.77 §2; 1975 c.284 §3; 1977 c.400 §6; 1993 c.778 §18]

657.317 Waiving recovery of benefits when benefits are disqualified due to change in law; effect of finding of noncompliance with federal law. (1) The Director of the Employment Department shall waive recovery of benefits under ORS 657.315 if the director finds that the benefits are recoverable due to a change in federal or state law, the application of which has caused the disqualification of benefits previously paid.

(2) If the United States Secretary of Labor serves notice that the provisions of subsection (1) of this section fail to meet the requirements of the Social Security Act or the Federal Unemployment Tax Act then subsection (1) of this section shall no longer be of any force or effect. [1983 c.528 §§6,7]

657.320 Cancellation of unrecoverable benefits. (1) If any amount paid to an individual as benefits, for which the individual has been found liable under the provisions of ORS 657.310 to repay or to have deducted from benefits payable, has neither been repaid nor so deducted within a period of three years following the date the decision establishing the improper payment became final, and is equal to or is less than the state maximum weekly benefit amount then in effect or determined by the Director of the Employment Department to be uncollectible, the same together with the record thereof and the resulting shortage, shall be canceled, and such amount, excluding any amount chargeable to reimbursable employers, shall be permanently charged to the fund. However, such amount shall not be canceled if the debt is being recovered by payments or deductions which were received within the last three months nor if repayment of such overpayment is required under ORS 657.213.

(2) If an amount paid to an individual as benefits, for which the individual has been found liable under the provisions of ORS 657.315 (1) to have deducted from benefits payable, has neither been repaid nor so deducted from benefits otherwise payable to the individual for any week or weeks within 52 weeks following the week in which the decision establishing the improper payment became final, the same together with the record thereof and the resulting shortage, shall be canceled and such amount, excluding any amount chargeable to reimbursable employers, shall be permanently charged to the fund. [Amended by 1977 c.294 §5; 1983 c.146 §1]

(Extended Benefits)

657.321 Definitions for ORS 657.321 to 657.329. As used in ORS 657.321 to 657.329 unless the context requires otherwise:

(1) "Extended benefit period" means a period which:

(a) Begins with the third week after a week for which there is a state "on" indicator; and

(b) Ends with the latter occurrence of the following:

(A) The third week after the first week for which there is a state "off" indicator; or

(B) The 13th consecutive week of such period.

(2) Notwithstanding the provisions of subsection (1) of this section, no extended benefit period may begin by reason of a state "on" indicator before the 14th week following the end of a prior extended benefit period which was in effect with respect to this state.

(3) There is a state "on" indicator for any week for which the Director of the Employment Department determines in accordance with regulations of the United States Secretary of Labor that for the period consisting of such week and the immediately preceding

12 weeks, the rate of insured unemployment (not seasonally adjusted):

(a) Equaled or exceeded five percent and equaled or exceeded 120 percent of the average of such rates for the corresponding 13-week periods ending in each of the preceding two calendar years;

(b) Equaled or exceeded six percent; or

(c) With respect to benefits for weeks of unemployment beginning after March 6, 1993:

(A) The average rate of total unemployment (seasonally adjusted), as determined by the United States Secretary of Labor, for the period consisting of the most recent three months for which data for all states are published before the close of such week equals or exceeds 6.5 percent; and

(B) The average rate of total unemployment in the state (seasonally adjusted), as determined by the United States Secretary of Labor, for the three-month period referred to in subparagraph (A) of this paragraph, equals or exceeds 110 percent of such average for either or both of the corresponding three-month periods ending in the two preceding calendar years.

(4) There is a state "off" indicator for any week for which the director determines in accordance with regulations of the United States Secretary of Labor that for the period consisting of such week and the immediately preceding 12 weeks, none of the options specified in subsection (3) of this section results in an "on" indicator.

(5) "Rate of insured unemployment," for the purpose of subsections (3) and (4) of this section, means the percentage derived by dividing:

(a) The average weekly number of regular continued weeks of unemployment claimed by individuals in this state with respect to the most recent 13-consecutive-week period, as determined by the director on the basis of reports to the United States Secretary of Labor, by

(b) The average monthly employment covered under this chapter and ORS chapter 657A for the first four of the most recent six completed calendar quarters before the end of such 13-week period.

(6) "Regular benefits" means benefits payable to an individual under this chapter and ORS chapter 657A or under any other state law (including benefits payable to federal civilian employees and to ex-servicemen pursuant to 5 U.S.C. chapter 85) other than extended benefits.

(7) "Extended benefits" means benefits (including benefits payable to federal civilian employees and to ex-servicemen pursuant to 5 U.S.C. chapter 85) payable to an individual under the provisions of this chapter and ORS chapter 657A for weeks of unemployment in the individual's eligibility period.

(8) "Eligibility period" of an individual means the period consisting of the weeks in the individual's benefit year which begin in an extended benefit period and, if the benefit year ends within such extended benefit period, any weeks thereafter which begin in such period.

(9) "Exhaustee" means an individual who, with respect to any week of unemployment in the individual's eligibility period:

(a) Has received prior to such week, all of the regular benefits that were available to the individual under this chapter and ORS chapter 657A or any other state law (including dependents' allowances and benefits payable to federal civilian employees and ex-servicemen under 5 U.S.C. chapter 85) in the current benefit year that includes such week (provided that an individual shall be deemed to have received all of the regular benefits that were available to the individual, although as a result of a pending appeal with respect to wages or employment that were not considered in the original monetary determination in the current benefit year, the individual may subsequently be determined to be entitled to added regular benefits); or

(b) The individual's benefit year having expired prior to such week, has no, or insufficient wages and employment to establish a new benefit year that would include such week; and

(c) Has no right to unemployment benefits or allowances under the Railroad Unemployment Insurance Act and such other federal laws as are specified in regulations issued by the United States Secretary of Labor; and

(d) Has not received and is not seeking, or the appropriate agency has finally determined that the individual is not entitled to receive, unemployment benefits under the unemployment compensation law of Canada.

(10) "State law" means the unemployment insurance law of any state, approved by the United States Secretary of Labor under section 3304 of the Internal Revenue Code of 1954, as amended.

(11) "High unemployment period" means any period during which an extended benefit period would be in effect if subsection (3)(c)(A) of this section were applied by substituting "eight percent" for "6.5 percent." [1971 c.2 §2; 1974 s.s. c.46 §1; 1977 c.228 §1; 1979 c.267 §4; 1982 s.s.1 c.30 §1; 1993 c.200 §3]

657.323 ORS 657.321 to 657.329 supersede inconsistent provisions of this chapter and ORS chapter 657A. The provisions

of this chapter and ORS chapter 657A relating to the payment of regular benefits shall apply to claims for and the payment of extended benefits, except when the result would be inconsistent with the provisions of ORS 657.321 to 657.329. [1971 c.2 §3]

657.325 Eligibility for extended benefits. (1) An individual shall be eligible to receive extended benefits with respect to any week of unemployment in the individual's eligibility period only if the Director of the Employment Department finds that with respect to such week the individual:

(a) Is an "exhaustee";

(b) Has satisfied the requirements of this chapter and ORS chapter 657A for the receipt of regular benefits that are applicable to individuals claiming extended benefits, including not being subject to a disqualification for the receipt of benefits; and

(c) Has been paid wages by an employer or employers subject to the provisions of this chapter and ORS chapter 657A during the base period of the individual's applicable benefit year in an amount equal to or in excess of 40 times the individual's applicable weekly benefit amount.

(2) The weekly extended benefit amount payable to an individual for a week of total unemployment in the individual's eligibility period shall be an amount equal to the weekly benefit amount payable to the individual during the applicable benefit year.

(3) The maximum extended benefit amount payable to any eligible individual with respect to the applicable benefit year shall be:

(a) 50 percent of the total amount of regular benefits which were payable to the individual under this chapter and ORS chapter 657A in the applicable benefit year; or

(b) With respect to weeks beginning in a high unemployment period, 80 percent of the total amount of regular benefits which were payable to the individual under this chapter and ORS chapter 657A in the applicable benefit year.

(4) Notwithstanding subsection (1) of this section, extended benefits shall not be payable to any individual for any week pursuant to an interstate claim filed in any other state under the interstate benefit payment plan if an extended benefit period is not in effect for such week in such other state.

(5) The provisions of subsection (4) of this section shall not apply with respect to the first two weeks for which extended benefits would otherwise be payable to an individual pursuant to an interstate claim filed under the interstate benefit payment plan.

(6) Notwithstanding the provisions of subsections (1) to (5) and (12) of this section, an individual shall be ineligible for payment of extended benefits for any week of unemployment in the individual's eligibility period if the director finds that during such week:

(a) The individual failed to accept any offer of suitable work or failed to apply for any suitable work, as defined under subsection (8) of this section, to which the individual was referred by the director; or

(b) The individual failed to actively engage in seeking work as prescribed under subsection (10) of this section.

(7) Any individual who has been found ineligible for extended benefits by reason of the provisions in subsection (6) of this section shall also be denied benefits beginning with the first day of the week following the week in which such failure occurred and until the individual has been employed in each of four subsequent weeks, whether or not consecutive, and has earned remuneration equal to not less than four times the extended weekly benefit amount.

(8)(a) For purposes of this section, the term "suitable work" means, with respect to any individual, any work which is within such individual's capabilities, provided, however:

(A) That the gross average weekly remuneration payable for the work must exceed the sum of the individual's weekly benefit amount and the amount, if any, of supplemental unemployment benefits, as defined in section 501(c)(17)(D) of the Internal Revenue Code of 1954, payable to such individual for such week; and

(B) The work must pay wages which equal or exceed the higher of the state or local minimum wage or the minimum wage provided by section 6 (a)(1) of the Fair Labor Standards Act of 1938, without regard to any exemption;

(b) No individual shall be denied extended benefits for failure to accept an offer of or referral to any job which meets the definition of suitability as described herein if:

(A) The position was not offered to such individual in writing or was not listed with the Employment Department; or

(B) Such failure could not result in a denial of benefits under the definition of suitable work for regular benefit claimants pursuant to ORS 657.190 to the extent that the criteria of suitability are not inconsistent with the provisions of this section; or

(C) The individual furnishes satisfactory evidence to the director that the individual's prospects for obtaining work in the individual's customary occupation within a reason-

ably short period are good. If such evidence is deemed satisfactory for this purpose, the determination of whether any work is suitable with respect to such individual shall be made in accordance with the definition of suitable work in ORS 657.190 without regard to the definition specified in this subsection.

(9) Notwithstanding the provisions of subsection (8) of this section to the contrary, no work shall be deemed to be suitable work for an individual which does not accord with the labor standard provisions required by section 3304(a)(5) of the Internal Revenue Code of 1954 and as set forth in ORS 657.195.

(10) For the purposes of paragraph (b) of subsection (6) of this section, an individual shall be treated as actively engaged in seeking work during any week if:

(a) The individual has engaged in a systematic and sustained effort to obtain work during such week; and

(b) The individual furnishes tangible evidence of engaging in such effort during such week.

(11) The Employment Department shall refer any claimant entitled to extended benefits to any suitable work which meets the criteria prescribed in subsection (8) of this section.

(12) An individual shall not be eligible to receive extended benefits under this section if the individual has been disqualified for regular or extended benefits under ORS 657.176 (2) unless the individual has satisfied the disqualification as provided in ORS 657.176 (2).

(13) Subsections (6) to (11) of this section shall not apply to weeks of unemployment beginning after March 6, 1993, and before January 1, 1995. [1971 c.2 §4; 1981 c.46 §2; 1981 c.564 §1; 1982 s.s.1 c.30 §2; 1983 c.508 §8; 1993 c.200 §4]

657.326 Adjustment of extended benefits to be received when benefit year ends within extended benefit period. Notwithstanding any other provisions of this chapter and ORS chapter 657A, if the benefit year of any individual ends within an extended benefit period, the remaining balance of extended benefits that such individual would, but for this section, be entitled to receive in that extended benefit period, with respect to weeks of unemployment beginning after the end of the benefit year, shall be reduced (but not below zero) by the product of the number of weeks for which the individual received any amounts as trade readjustment allowances within that benefit year, multiplied by the individual's weekly benefit amount. [1982 s.s.1 c.30 §5]

657.327 Notice of effectiveness of extended benefits; employers not to be charged for extended benefits. (1) Whenever an extended benefit period is to become effective in this state as a result of a state "on" indicator, or an extended benefit period is to be terminated in this state as a result of a state "off" indicator, the Director of the Employment Department shall make an appropriate public announcement.

(2) No employer's account shall be charged for extended benefits paid to an unemployed individual pursuant to the provisions of ORS 657.321 to 657.329. [1971 c.2 §5; 1982 s.s.1 c.30 §3]

657.329 Applicability of ORS 657.321 to 657.329. ORS 657.321 to 657.329 shall apply to individuals meeting the requirements thereof for the week ending January 16, 1971, and any week thereafter. [1971 c.2 §6]

(Additional Benefits)

657.331 "Additional benefits" and "additional benefit period" defined. (1) As used in ORS 657.331 to 657.334:

(a) "Additional benefits" means benefits totally financed by the state and payable under this chapter and ORS chapter 657A to exhaustees by reason of conditions of high unemployment.

(b) "Additional benefit period" means a period not within an extended benefit period which:

(A) Begins with the third week after a week for which there is a state additional benefits "on" indicator; and

(B) Ends with the second week after the first week for which there is a state "on" indicator as defined in ORS 657.321 (3); or

(C) If there is no "on" indicator, ends with the later occurrence of the following:

(i) The third week after the first week for which there is a state additional benefits "off" indicator; or

(ii) The seventh consecutive week of such period.

(2) Notwithstanding the provisions of subsection (1)(b) of this section, no additional benefit period may begin by reason of a state additional benefit "on" indicator before the eighth week following the end of a prior additional benefit period which was in effect with respect to this state.

(3) There is a state additional benefit "on" indicator for any week for which the Director of the Employment Department determines that for the period consisting of such week and the immediately preceding 12 weeks, the rate of insured unemployment (not seasonally adjusted) equaled or exceeded 4.5 percent.

(4) There is a state additional benefits "off" indicator for any week for which the director determines that, for the period consisting of such week and the immediately preceding 12 weeks, the rate of insured unemployment (not seasonally adjusted) was less than 4.5 percent.

(5) For purposes of this section, the rate of insured unemployment shall have the same meaning as provided in ORS 657.321 (5). [1983 c.818 §§4, 5; 1985 c.194 §2]

657.332 Eligibility for benefits; maximum amount. During an additional benefit period an individual who has exhausted regular benefits pursuant to this chapter and ORS chapter 657A with respect to a week which begins subsequent to August 9, 1983, and who continues to otherwise meet the eligibility requirements for regular benefits under the provisions of this chapter and ORS chapter 657A, and who is not eligible for any other unemployment benefits, including benefits provided for by any federal law extending benefits beyond those provided for as regular benefits or extended benefits, may receive additional benefits for weeks subsequent to August 9, 1983, in an amount equal to the weekly benefit amount of the individual's most recent regular unemployment benefit claim subject to the provisions of this chapter and ORS chapter 657A. The maximum additional benefits an individual may receive under ORS 657.331 to 657.334 is 25 percent of the most recent regular unemployment benefit claim. [1983 c.818 §6]

657.333 Charging employer's account for benefits; reimbursing employer payments. No employer's account shall be charged for additional benefits paid to an unemployed individual under ORS 657.331 to 657.334. However, nothing in this section shall be construed to relieve the state, reimbursing political subdivisions or reimbursing nonprofit employers from paying into the unemployment insurance trust fund an amount equal to the additional benefits paid to an unemployed individual under ORS 657.331 to 657.334. [1983 c.818 §7]

657.334 Limitation on period for which benefits paid. Additional benefits may be paid under the provisions of ORS 657.331 to 657.334 only with respect to weeks not within an extended benefit period, and not within a period covered by any federal law allowing the filing of new claims extending benefits beyond those provided for as regular or extended benefits. [1983 c.818 §8; 1985 c.194 §1; 1987 c.126 §1; 1989 c.818 §1]

657.330 [1969 c.156 §2; 1971 c.82 §1; renumbered 657.337 in 1989]

DISLOCATED WORKER PROGRAM

657.335 Definitions for ORS 657.335 to 657.360. As used in ORS 657.335 to 657.360:

(1) "Eligible dislocated workers" means individuals who:

(a) Have been terminated or laid off or who have received a notice of termination or layoff, are eligible for or have exhausted their entitlement to unemployment compensation and are unlikely to return to their previous industry or occupation;

(b) Have been terminated or have received a notice of termination of employment, as a result of any permanent closure of or any substantial layoff at a plant, facility or enterprise;

(c) Are long term unemployed and have limited opportunities for employment or reemployment in the same or a similar occupation in the area in which such individuals reside, including older individuals who may have substantial barriers to employment by reason of age; or

(d) Were self-employed, including farmers and ranchers, and are unemployed as a result of general economic conditions in the community in which they reside or because of natural disasters.

(2) "Professional technical training" means professional and technical training or retraining and basic education, including literacy skills, designed to prepare individuals for gainful employment in recognized or new occupations or to prepare individuals to become self-employed. The term does not include programs of instruction for an individual (including transfer credit programs of instruction given at community colleges) which are primarily intended to lead toward a baccalaureate or higher degree or training that has for its purpose the preparation of individuals for employment in occupations which require a baccalaureate or higher degree from institutions of higher education unless approved by the Director of the Employment Department. [1969 c.156 §3; 1971 c.82 §2; 1991 c.685 §4; 1993 c.129 §1]

657.337 Policy. (1) The state's economic stability is often threatened when workers are being displaced from the workforce and the workers and their families face hardship and serious social and health problems.

(2) The policy of the state is to promote workforce development by providing eligible dislocated workers with unemployment compensation and related benefits while they are receiving professional technical training so that they can continue to care for their families and obtain employment.

(3) The Employment Department, State Job Training Partnership Administration and the Office of Community College Services

will implement the necessary strategies, systems and structures which will provide consolidated, streamlined delivery of these services to dislocated workers.

(4) It is the policy of the state to encourage the movement of workers into higher wage jobs.

(5) It is the policy of the state to make the best use of currently existing service delivery vehicles, training programs and assessment devices to provide services to eligible dislocated workers.

(6) In order to assist eligible dislocated workers to continue or complete professional technical training, individuals who meet the requirements of ORS 657.335 to 657.360 are eligible for supplemental benefits as provided in ORS 657.340, except that the total amount of benefits payable from the Unemployment Compensation Trust Fund shall not exceed $12 million, for the biennium beginning July 1, 1993. [Formerly 657.330; 1991 c.685 §5; 1993 c.624 §2; 1993 c.765 §12]

657.340 Eligibility to receive benefits. (1) Dislocated workers approved for professional technical training shall not be denied unemployment insurance benefits solely because they are attending professional technical training, nor shall such individual be denied benefits by reason of leaving work to enter such training if the work left was part-time or temporary or paid less than 80 percent of the individual's average weekly wage during the base year.

(2) Notwithstanding provisions of this chapter and ORS chapter 657A relating to availability for work, actively seeking work or refusal to accept suitable work, dislocated workers approved for professional technical training and otherwise eligible for benefits shall not be ineligible for such benefits or waiting week credit because of attendance in professional technical training.

(3) Eligible dislocated workers who file valid unemployment compensation claims, upon exhaustion of regular benefits, are eligible, subject to the availability of funds, for supplemental benefits up to 100 percent of the individual's most recent maximum benefit amount if needed to continue or complete approved professional technical training. Supplemental benefits shall be paid under the same terms and conditions as regular benefits under this chapter and ORS chapter 657A, except that the Director of the Employment Department may extend the benefit year of an individual attending an approved professional technical training program a sufficient number of weeks, but not more than 52 weeks, to allow the individual to complete the training program. Supplemental benefits under ORS 657.335 to 657.360 may be paid only when the eligible dislocated worker is not eligible to receive extended benefits as provided in ORS 657.321 to 657.329 or additional benefits as provided in ORS 657.331 to 657.334.

(4) The receipt of supplemental benefits is conditioned upon the individual's demonstrating satisfactory progress and attendance in professional technical training.

(5) Eligible dislocated workers who have exhausted supplemental benefits as provided in this section may be entitled on a discretionary basis and subject to the availability of funds to financial assistance from the Dislocated Worker Training Benefits Fund established in chapter 689, Oregon Laws 1991. The receipt of such financial assistance shall be conditioned upon the individual having demonstrated satisfactory progress and attendance in approved professional technical training. The director, in consultation with the Office of Community College Services and the State Job Training Partnership Administration, shall promulgate rules as necessary for the administration of financial assistance from the Dislocated Worker Training Benefits Fund. [1969 c.156 §§5,6; 1971 c.82 §3; 1991 c.685 §6; 1993 c.624 §1]

657.342 Application of eligibility criteria. (1) The provisions of ORS 657.335 to 657.360 apply to an individual who met the definition of an eligible dislocated worker as provided in ORS 657.335 on or after January 1, 1991, and who is otherwise eligible for benefits under ORS 657.335 to 657.360 on or after September 29, 1991.

(2) Individuals who have been approved for vocational training under ORS 657.335 to 657.360 prior to September 29, 1991, and who are receiving benefits on September 29, 1991, shall continue to be eligible to receive benefits after September 29, 1991. [1991 c.685 §12]

657.345 Approval of programs by director. (1) Individuals who are identified as dislocated workers under the procedures of Title III of the Job Training Partnership Act, as amended by the Economic Dislocation and Worker Adjustment Act (P.L. 100-418), and its implementing regulations, and who attend training programs identified under the Act shall be considered to be in approved professional technical training. The training shall be for occupations or skills for which there are or are expected to be reasonable employment opportunities in the area or in another area to which the individual is willing to relocate or which relate to the development of a self-employment enterprise for which there is reasonable opportunity for success.

(2) In approving professional technical training for eligible dislocated workers who do not attend training programs identified in

subsection (1) of this section, the Director of the Employment Department shall require:

(a) That the professional technical training relates to an occupation or skill for which there are, or are expected to be, reasonable employment opportunities in this state or relates to the development of a self-employment enterprise for which there is a reasonable opportunity for success.

(b) That the individual has the qualifications and aptitudes to successfully complete such professional technical training. [1969 c.156 §7; 1971 c.82 §4; 1983 c.9 §1; 1991 c.685 §7]

657.350 Rules for administering trainee program. (1) The Director of the Employment Department, in consultation with the Office of Community College Services and the State Job Training Partnership Administration, shall promulgate rules as necessary for the administration of ORS 657.335 to 657.360, including but not limited to procedures for approval, undertaking periodic reviews for continued approval, or for disapproval of professional technical training for an individual.

(2) The Employment Department, State Job Training Partnership Administration and the Office of Community College Services shall report to the Workforce Quality Council the plan, reporting mechanisms and implementation strategies developed for this program. [1969 c.156 §8; 1971 c.82 §5; 1991 c.685 §8]

657.355 Denial of benefits to trainees subject to review. Notice, hearing, and review of a decision to approve or disapprove an application of an individual or to deny continued approval of an individual's participation under ORS 657.335 to 657.360 shall be subject to the provisions of ORS 657.265, 657.266 to 657.269 and 657.270 to 657.282. [1969 c.156 §9; 1975 c.257 §8; 1993 c.778 §15]

657.357 Apprenticeship program participants eligible for benefits; conditions. Notwithstanding the requirements or restrictions of ORS 657.335 to 657.360 or the provisions of this chapter and ORS chapter 657A relating to availability for work, actively seeking work or refusal to accept suitable work, an unemployed individual participating in an apprenticeship program who is otherwise eligible for unemployment insurance benefits shall not be ineligible for such benefits or waiting week credit solely by reason of attending a program of related instruction established in accordance with ORS 660.157 when such attendance does not exceed three weeks during the benefit year of the individual and when such attendance is required as a condition of the individual's continued employment and shall be considered to be in a program of instruction with the approval of the Director of the Employment Department if the individual:

(1) Provides the director with a copy of that individual's effective apprenticeship agreement approved in accordance with the requirements of ORS chapter 660; and

(2) Establishes to the satisfaction of the director that the training is scheduled by a work-related entity other than the claimant. [1989 c.818 §3]

657.360 When employer charged for benefits. Except for benefits paid pursuant to ORS 657.357, no employer's account shall be charged for benefits paid to an unemployed individual during the period such individual is enrolled in and attending such program of instruction. [1969 c.156 §4; 1971 c.82 §6; 1989 c.818 §4]

SHARED WORK PLANS

657.370 Definitions for ORS 657.370 to 657.390. As used in ORS 657.370 to 657.390, unless the context requires otherwise:

(1) "Affected employee" means an individual who was continuously employed as a member of the affected group, by the shared work employer, for six months on a full-time basis or for one year on a part-time basis, immediately preceding the submission by the employer of the shared work plan.

(2) "Affected group" means three or more employees designated by the employer to participate in a shared work plan.

(3) "Shared work employer" means an employer with a shared work plan in effect.

(4) "Shared work plan" or "plan" means an employer's voluntary, written plan for reducing unemployment, under which a specified group of employees shares the work remaining after their normal weekly hours of work are reduced.

(5) "Approved shared work plan" or "approved plan" means an employer's shared work plan which meets the requirements of ORS 657.375.

(6) "Normal weekly hours of work" means the number of hours in a week that the employee normally would work for the shared work employer or 40 hours, whichever is less. [1982 s.s.1 c.2 §8]

657.375 Plan applications; approval by director. (1) An employer wishing to participate in the shared work unemployment benefit program shall submit a signed, written shared work plan to the Director of the Employment Department for approval. The director shall give written approval of a shared work plan only if it:

(a) Specifies the employees in the affected group.

(b) Applies to only one affected group.

(c) Includes a certified statement by the employer that each individual specified in the affected group is an affected employee.

(d) Includes a certified statement by the employer that for the duration of the plan the reduction in the normal weekly hours of work of the employees in the affected group is instead of layoffs which otherwise would result in at least as large a reduction in the total normal weekly hours of work.

(e) Specifies an expiration date which is no more than one year from the date the employer submits the plan for approval.

(f) Specifies the manner in which the employer will treat fringe benefits of the employees in the affected group.

(g) Is approved in writing by the collective bargaining agent for each collective bargaining agreement which covers any employee in the affected group.

(2) The director shall establish the beginning and ending dates of an approved shared work plan.

(3) The director shall approve or disapprove the plan within 15 days of its receipt. The director shall notify the employer of the reasons for disapproval of a shared work plan within 10 days of such determination. Determinations of the director shall be final and are not subject to review by any court or other administrative body.

(4) Disapproval of a plan may be reconsidered upon application of the employer or at the discretion of the director. Approval of a shared work plan may be revoked by the director when it is established that such approval was based, in whole or in part, upon information contained therein which is either false or substantially misleading. [1982 s.s.1 c.2 §9; 1993 c.778 §21]

657.380 Eligibility of employees; benefit limitation. (1) Notwithstanding any other provision of this chapter and ORS chapter 657A, for the purposes of ORS 657.370 to 657.390, an individual is unemployed and eligible to receive shared work benefits with respect to any week if, in addition to meeting all other eligibility requirements of this chapter and ORS chapter 657A, except as specifically excepted in subsection (4) of this section, the Director of the Employment Department finds:

(a) During the week the individual is employed as a member of an affected group in an approved plan which was approved prior to the week and is in effect for the week.

(b) During the week the individual's normal weekly hours of work were reduced, in accordance with an approved plan, at least 20 percent but not more than 40 percent, with a corresponding reduction in wages.

(2) Shared work benefits shall not be paid to an eligible individual for more than 26 weeks under an approved plan or modification thereof.

(3) The total amount of regular benefits and shared work benefits paid to an individual in a benefit year shall not exceed the total for the benefit year as provided in ORS 657.150 (5).

(4) An otherwise eligible individual shall not be denied benefits under this section because of the application of any provision of this chapter and ORS chapter 657A relating to availability for work, active search for work or refusal to apply for or accept work from other than the individual's shared work employer. [1982 s.s.1 c.2 §10]

657.385 Method of paying benefits; disqualification; applicability of law to shared work plans. (1) An individual who is eligible for shared work benefits under ORS 657.370 to 657.390 shall be paid, with respect to any week of unemployment, a weekly shared work unemployment insurance benefit amount. Such amount shall be equal to the individual's regular weekly benefit amount multiplied by the nearest full percentage of reduction of the individual's regular weekly hours of work, as set forth in the employer's plan. The benefit payment under ORS 657.370 to 657.390, if not a multiple of one dollar, shall be rounded to the nearest dollar, and an even one-half dollar shall be rounded to the next highest multiple of one dollar.

(2) The provisions of ORS 657.150 (6) shall not apply to earnings from the shared work employer of an individual eligible for payments under ORS 657.370 to 657.390 unless the resulting payment would be less than the regular benefit payment for which the individual would otherwise be eligible under ORS 657.150 (6) without regard to shared work unemployment insurance benefits.

(3) An individual shall be disqualified for benefits payable under ORS 657.370 to 657.390 for any week in which paid work is performed for the shared work employer in excess of the reduced hours as set forth in the approved plan.

(4) Except as otherwise provided by or inconsistent with ORS 657.370 to 657.390, all provisions of this chapter, ORS chapter 657A and the rules of the Director of the Employment Department apply to ORS 657.370 to 657.390. The director may adopt such rules as is deemed necessary to make distinctions and requirements to carry out the purposes

of ORS 657.370 to 657.390. [1982 s.s.1 c.2 §11; 1983 c.51 §2]

657.390 Reimbursement to Unemployment Compensation Trust Fund of shared work benefits paid; use of benefit charges. (1) Any employer who participates in an approved shared work plan after December 31, 1993, shall pay into the Unemployment Compensation Trust Fund an amount equivalent to all shared work benefits paid to employees of the employer under such plan during any rating period for which the employer's benefit ratio, expressed as a percentage rounded to the nearest 0.1 percent, is in excess of the employer's tax rate for such rating period.

(2) All reimbursement obligations arising under this section are in addition to and separate from any other obligation imposed under this chapter and ORS chapter 657A. At the end of each calendar quarter, the Director of the Employment Department shall determine the amount of reimbursement due to the fund from each employer participant in a shared work plan and shall bill each employer for such amount. The reimbursement shall be subject to the same interest, penalty and collection provisions as any other reimbursement of unemployment insurance contributions provided for under this chapter and ORS chapter 657A.

(3) Notwithstanding ORS 657.471 or any other provision to the contrary, no benefit charges which are reimbursable under this section shall be included in an employer's benefit charges for any purpose in any rating period. [1982 s.s.1 c.2 §12; 1993 c.778 §2]

CONTRIBUTIONS BY EMPLOYERS; COVERAGE; RATE

657.405 Definitions for ORS 657.430 to 657.462 and 657.471 to 657.485. As used in ORS 657.430 to 657.462 and 657.471 to 657.485, "computation date" means the June 30 preceding the calendar year for which tax rates are to be effective. [Amended by 1955 c.655 §17; 1957 c.699 §5; 1961 c.252 §2; 1973 c.300 §9; 1975 c.257 §9]

657.410 Minimum wage for employee without fixed wage. For the purpose of determining the contribution of an employer, if a worker is not employed at a fixed wage, after a fair hearing, the Director of the Employment Department may establish a minimum wage at which such worker shall be carried on the payroll of the employer.

657.415 When employer ceases to be subject to this chapter and ORS chapter 657A. (1) No employer subject to this chapter and ORS chapter 657A shall cease to be subject except upon a written application and after a finding by the Director of the Employment Department that the employer did not, during and since the preceding calendar year, have sufficient employment or payroll to qualify as an employer as defined in this chapter and ORS chapter 657A.

(2) The employer shall cease to be subject effective with the first day of the calendar quarter in which the written application was filed. Such exemption shall continue until the employer again qualifies as an employer as defined in this chapter and ORS chapter 657A. [Amended by 1955 c.655 §18; 1981 c.77 §13]

657.420 [Repealed by 1981 c.5 §3]

657.425 Election of coverage for services that do not constitute employment as defined in this chapter and ORS chapter 657A. (1) Any employing unit, for which individuals perform services that are not employment subject to this chapter and ORS chapter 657A, may file with the Director of the Employment Department a written election that all such excluded services are employment for all the purposes of this chapter and ORS chapter 657A.

(2) Notwithstanding subsection (1) of this section:

(a) A nonprofit employing unit as defined in ORS 657.072, a state agency or a political subdivision may file a written election that all otherwise excluded services performed by individuals within the same grade, class or occupation or at a specific establishment or geographic area are employment subject to this chapter and ORS chapter 657A.

(b) An employing unit for which services are performed that are subject to the Federal Unemployment Tax Act may file a written election with the director that such services are employment for all purposes of this chapter and ORS chapter 657A.

(3) Elections filed pursuant to subsections (1) and (2) of this section are not effective unless approved by the director. Upon approval of the election by the director, the services are employment subject to this chapter and ORS chapter 657A effective the first day of the calendar quarter in which the election was filed, or a later date when so specified in the election. Such election shall continue in effect until canceled but shall be for not less than two completed calendar years.

(4) An employing unit may cancel its election as of January 1 of any calendar year that is subsequent to two calendar years, only if such employing unit has filed, at least 30 days prior to such January 1, a written notice with the director of its intention to cancel such election. Upon timely notice of intention to cancel the election, such services shall cease to be employment subject to this chapter and ORS chapter 657A.

(5) The director may cancel the election of any employing unit and such elected services shall cease to be employment subject to this chapter and ORS chapter 657A at any time while such employing unit is in default in payment of taxes or other amounts due under this chapter and ORS chapter 657A. [Amended by 1971 c.463 §14; 1973 c.715 §3; 1981 c.5 §4]

657.430 Tax rates based on experience. The Director of the Employment Department shall, for each calendar year determine the tax rate applicable to each employer on the basis of the actual experience of the employer with respect to benefits paid to unemployed individuals on account of wages for services performed in the employ of such employer during the base years of such unemployed individuals subject to the conditions and exceptions contained in this chapter and ORS chapter 657A. [Amended by 1973 c.300 §10]

657.435 Base rate for first year. For each calendar year beginning after December 31, 1977, an employer's tax rate shall be that rate assigned in this section to the applicable schedule I through VIII of Table A, ORS 657.462 in effect for such calendar year unless and until there have been 12 consecutive months immediately preceding the computation date, except as otherwise provided, throughout which the employer's account has been chargeable with benefits.

Schedule of Table A, ORS 657.462	Tax Rate Assigned
I	2.7%
II	2.8%
III	3.0%
IV	3.1%
V	3.2%
VI	3.3%
VII	3.4%
VIII	3.5%

[Amended by 1955 c.655 §5; 1973 c.300 §11; 1977 c.538 §1a; 1989 c.609 §2]

Note: Section 2, chapter 409, Oregon Laws 1985, provides:

Sec. 2. (1) Notwithstanding ORS 657.435 and 657.462, for wages paid during the second calendar quarter of 1989 and the first calendar quarter of each odd-numbered year thereafter, the tax rate paid by each employer subject to those provisions of law, other than employers whose assigned tax rate is 5.4 percent, shall be reduced by three one-hundredths of a percentage point.

(2) Notwithstanding any other provision of law, each employer subject to this chapter [ORS chapters 657 and 657A] shall pay to the Employment Department, for the second calendar quarter of 1989 and the first calendar quarter of each odd-numbered year thereafter, an amount equal to three one-hundredths of a percent of wages subject to tax under this chapter and ORS chapter 657A for that calendar quarter. All such moneys shall be paid and collected in the same manner and at the same time as unemployment compensation taxes under this chapter, unless the Director of the Employment Department prescribes otherwise. After deduction of collection and administration expenses of the department in the amount of $5,000, all such moneys shall be paid into the Wage Security Fund. Moneys due pursuant to this section but not received by the department for payment to the Wage Security Fund by September 30, 1989, and by June 30 of each odd-numbered year thereafter shall be paid into the Unemployment Compensation Trust Fund. [1985 c.409 §2; 1989 c.554 §1]

657.440 [Repealed by 1957 c.699 §12]

657.445 [Repealed by 1957 c.699 §12]

657.450 [Repealed by 1957 c.699 §12]

657.451 [1955 c.655 §20; 1957 c.699 §6; 1959 c.606 §2; repealed by 1967 c.434 §2]

657.455 [Amended by 1955 c.655 §21; 1959 c.606 §3; repealed by 1963 c.302 §4]

657.457 Penalty when employer fails to file contribution reports and pay contributions when due. (1) Notwithstanding the provisions of this chapter and ORS chapter 657A, after December 31, 1993, an employer shall pay a penalty equal to one percent of the employer's taxable payroll in the preceding calendar year if the employer has failed prior to September 1 to:

(a) File all tax reports as required by the Director of the Employment Department; or

(b) Pay all taxes due.

(2) If prior to November 10 immediately following assessment of the penalty provided in subsection (1) of this section the employer establishes to the satisfaction of the director good cause for the failure of the employer, the director may waive the penalty.

(3) The penalty provided in subsection (1) of this section shall be collected in accordance with the provisions of ORS 657.515, and any amounts collected pursuant to this subsection shall be paid to the Employment Department Special Administrative Fund in accordance with the provisions of ORS 657.830 (3). [1957 c.699 §8(1), (2); 1967 c.435 §4; 1977 c.538 §2; 1993 c.778 §19]

657.458 Definitions for employer tax rate computations. As used in this chapter and ORS chapter 657A unless the context requires otherwise:

(1) "High benefit cost period" means the 12 consecutive month period in the last 10 completed calendar years in which the benefit cost rate was the highest. The benefit cost rate is determined by dividing the amount of benefits paid attributable to employers subject to the tax, during any 12 consecutive months within the 10-year period by total wages, as defined in ORS 657.105, reported by all employers subject to the tax for the four consecutive calendar quarters which includes the quarter in which the 12 consecutive month period ended. All benefits paid from the Unemployment Compensation Trust Fund attributable to employers subject to the tax, including but not limited to the Oregon

share of extended benefits and any special state additional benefits, shall be included in the amount of benefits under this subsection.

(2) "Average monthly employment" means the total number of persons employed in each month for 12 consecutive months, as reported by employers subject to the tax under this chapter and ORS chapter 657A, divided by 12.

(3) "Average weekly check amount" means the gross amount of benefit payments, excluding extended benefits, made during a 12 consecutive month period, divided by the number of such weekly payments made to all individuals receiving benefits under this chapter and ORS chapter 657A during that period. The number and amount of payments made under section 11, chapter 2, Oregon Laws 1982 (first special session), shall be excluded from the computation under this subsection.

(4) "Adjusted average weekly check amount" means the average weekly check amount in a calendar year plus one-half of the increase in the maximum weekly benefit amount plus one-half of the increase in the minimum weekly benefit amount from the week including July 4 immediately preceding such calendar year to the week including July 4 immediately following such calendar year. [1969 c.157 §2 (657.458 and 657.459 enacted in lieu of 657.461); 1971 c.463 §15; 1977 c.538 §3; 1983 c.508 §9]

657.459 Computation of Fund Adequacy Percentage Ratio. (1) For the purpose of computing employer tax rates for calendar year 1978 and each year thereafter the Director of the Employment Department, or the director's authorized representative, shall compute a "Fund Adequacy Percentage Ratio." This computation shall be made in September of each year and shall be the ratio of the amount in the Unemployment Compensation Trust Fund, as of August 31 preceding the computation, to a calculated amount of benefits which would be paid during the following calendar year if high unemployment were to occur. The calculated amount of benefits shall be determined as follows:

(a) Average monthly employment in the calendar year preceding the calculation shall be divided by the average monthly employment in the high benefit cost period with the resulting quotient carried to the fourth decimal point.

(b) The adjusted average weekly check amount for the calendar year preceding the calculation shall be divided by the average weekly check amount in the high benefit cost period with the resulting quotient carried to the fourth decimal point.

(c) The amount of benefits paid during the high benefit cost period and attributable to employers subject to the tax shall be multiplied by the quotient determined in paragraph (a) of this subsection. The resulting product shall be multiplied by the quotient determined in paragraph (b) of this subsection. All benefits paid from the Unemployment Compensation Trust Fund attributable to employers subject to the tax, including but not limited to the Oregon share of extended benefits and any special state additional benefits, shall be included in the amount of benefits under this subsection.

(2) The amount in the Unemployment Compensation Trust Fund, as of August 31 preceding the computation, shall be divided by the final product determined in paragraph (c) of subsection (1) of this section. The quotient obtained shall be expressed as a percentage and is the "Fund Adequacy Percentage Ratio" used to determine the applicable schedule of Table A of ORS 657.462 to be in effect for the succeeding calendar year.

(3) Notwithstanding the provisions of subsection (2) of this section, if the product obtained by multiplying 3.3 times the average monthly employment in the calendar year preceding the calculation times the adjusted average weekly check amount for the calendar year preceding the computation exceeds the amount determined in subsection (1)(c) of this section, such product shall be used in lieu of the amount determined in subsection (1)(c) of this section in the Trust Fund Adequacy Ratio calculation in subsection (2) of this section.

(4) Products obtained in subsections (1) and (3) of this section shall be rounded to the nearest dollar. [1969 c.157 §3 (657.458 and 657.459 enacted in lieu of 657.461); 1971 c.463 §16; 1975 c.354 §2; 1977 c.538 §4; 1983 c.508 §10]

657.460 [Repealed by 1959 c.606 §4]

657.461 [1967 c.434 §5 (enacted in lieu of 657.464) repealed by 1969 c.157 §1 (657.458 and 657.459 enacted in lieu of 657.461)]

657.462 Computation of benefit ratio; grouping employers within cumulative taxable payroll percentage limits; assignment of rates. (1) Notwithstanding the provisions of ORS 657.430, the Director of the Employment Department or the director's authorized representative shall, for each calendar year, compute a benefit ratio for each employer who meets the requirements of this section. For an employer whose record has been chargeable with benefits throughout the 12 preceding calendar quarters ending on the computation date, the benefit ratio shall be a quotient obtained by dividing the total benefit charges to the employer's record in such 12 calendar quarters by the total of the

employer's taxable payrolls for the same 12 calendar quarters. For an employer whose record has been chargeable with benefits for at least four or more consecutive calendar quarters but less than 12 consecutive calendar quarters and ending on the computation date, the benefit ratio shall be the quotient obtained by dividing the total benefits charged to the employer's record for such consecutive calendar quarters by the total of the employer's taxable payrolls for the same period. Benefit ratios shall be carried out to the sixth decimal place.

(2) A listing shall be prepared of all employers meeting the requirements of this section and whose account is open according to Employment Department records as of August 31 following the computation date. This listing shall start with the employer having the lowest benefit ratio and progress through the employer having the highest benefit ratio. The listing shall show for each employer (a) the benefit ratio, (b) taxable payroll for the four calendar quarters immediately preceding the computation date, and (c) a cumulative total consisting of the sum of such employer's taxable payroll and the taxable payroll of all other preceding employers on the list.

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

TABLE A

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

Fund Adequacy Percentage Ratio I

200% and Over

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.9%	0.00% but less than 10.00%
1.0%	10.00% but less than 15.00%
1.1%	15.00% but less than 20.00%
1.2%	20.00% but less than 25.00%
1.3%	25.00% but less than 30.00%
1.4%	30.00% but less than 34.00%
1.5%	34.00% but less than 38.00%
1.6%	38.00% but less than 42.00%
1.7%	42.00% but less than 46.00%
1.8%	46.00% but less than 50.00%
1.9%	50.00% but less than 54.00%
2.0%	54.00% but less than 58.00%
2.1%	58.00% but less than 62.00%
2.2%	62.00% but less than 65.00%
2.3%	65.00% but less than 68.00%
2.4%	68.00% but less than 71.00%
2.5%	71.00% but less than 74.00%
2.6%	74.00% but less than 77.00%
2.7%	77.00% but less than 80.00%
2.8%	80.00% but less than 83.00%
2.9%	83.00% but less than 86.00%
3.0%	86.00% but less than 89.00%
3.1%	89.00% but less than 91.00%
3.2%	91.00% but less than 93.00%
3.3%	93.00% but less than 95.00%
3.4%	95.00% but less than 97.00%
3.5%	97.00% but less than 98.20%
3.6%	98.20% but less than 99.00%
3.7%	99.00% but less than 99.45%
3.8%	99.45% but less than 99.55%
3.9%	99.55% but less than 99.64%
4.0%	99.64% but less than 99.72%
4.2%	99.72% but less than 99.79%
4.4%	99.79% but less than 99.85%
4.6%	99.85% but less than 99.90%
4.8%	99.90% but less than 99.94%
5.0%	99.94% but less than 99.97%
5.2%	99.97% but less than 99.99%
5.4%	99.99% to 100.00%

Fund Adequacy Percentage Ratio II

190.00% but less than 200%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.1%	0.00% but less than 10.00%
1.2%	10.00% but less than 15.00%
1.3%	15.00% but less than 20.00%
1.4%	20.00% but less than 24.00%
1.5%	24.00% but less than 28.00%
1.6%	28.00% but less than 32.00%
1.7%	32.00% but less than 36.00%
1.8%	36.00% but less than 40.00%
1.9%	40.00% but less than 44.00%
2.0%	44.00% but less than 48.00%
2.1%	48.00% but less than 52.00%
2.2%	52.00% but less than 56.00%
2.3%	56.00% but less than 60.00%
2.4%	60.00% but less than 64.00%
2.5%	64.00% but less than 68.00%
2.6%	68.00% but less than 72.00%
2.7%	72.00% but less than 75.00%
2.8%	75.00% but less than 78.00%
2.9%	78.00% but less than 81.00%
3.0%	81.00% but less than 84.00%
3.1%	84.00% but less than 87.00%
3.2%	87.00% but less than 90.00%
3.3%	90.00% but less than 93.00%
3.4%	93.00% but less than 95.00%
3.5%	95.00% but less than 97.00%
3.6%	97.00% but less than 98.20%
3.7%	98.20% but less than 99.00%
3.8%	99.00% but less than 99.40%
3.9%	99.40% but less than 99.56%
4.0%	99.56% but less than 99.65%
4.2%	99.65% but less than 99.73%
4.4%	99.73% but less than 99.80%
4.6%	99.80% but less than 99.86%
4.8%	99.86% but less than 99.91%
5.0%	99.91% but less than 99.95%
5.2%	99.95% but less than 99.98%
5.4%	99.98% to 100.00%

Fund Adequacy Percentage Ratio III

170.00% but less than 190%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.3%	0.00% but less than 10.00%
1.4%	10.00% but less than 15.00%
1.5%	15.00% but less than 20.00%
1.6%	20.00% but less than 24.00%
1.7%	24.00% but less than 28.00%
1.8%	28.00% but less than 32.00%
1.9%	32.00% but less than 36.00%
2.0%	36.00% but less than 40.00%
2.1%	40.00% but less than 44.00%
2.2%	44.00% but less than 48.00%
2.3%	48.00% but less than 52.00%
2.4%	52.00% but less than 56.00%
2.5%	56.00% but less than 60.00%
2.6%	60.00% but less than 64.00%
2.7%	64.00% but less than 68.00%
2.8%	68.00% but less than 72.00%
2.9%	72.00% but less than 76.00%
3.0%	76.00% but less than 80.00%
3.1%	80.00% but less than 84.00%
3.2%	84.00% but less than 87.00%
3.3%	87.00% but less than 90.00%
3.4%	90.00% but less than 93.00%
3.5%	93.00% but less than 95.00%
3.6%	95.00% but less than 97.00%
3.7%	97.00% but less than 98.20%
3.8%	98.20% but less than 99.00%
3.9%	99.00% but less than 99.40%
4.0%	99.40% but less than 99.57%
4.2%	99.57% but less than 99.67%
4.4%	99.67% but less than 99.75%
4.6%	99.75% but less than 99.82%
4.8%	99.82% but less than 99.88%
5.0%	99.88% but less than 99.93%
5.2%	99.93% but less than 99.97%
5.4%	99.97% to 100.00%

Fund Adequacy Percentage Ratio IV

145.00% but less than 170%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.5%	0.00% but less than 10.00%
1.6%	10.00% but less than 15.00%
1.7%	15.00% but less than 20.00%
1.8%	20.00% but less than 24.00%
1.9%	24.00% but less than 28.00%
2.0%	28.00% but less than 32.00%
2.1%	32.00% but less than 36.00%
2.2%	36.00% but less than 40.00%
2.3%	40.00% but less than 44.00%
2.4%	44.00% but less than 48.00%
2.5%	48.00% but less than 52.00%
2.6%	52.00% but less than 56.00%
2.7%	56.00% but less than 60.00%
2.8%	60.00% but less than 64.00%
2.9%	64.00% but less than 68.00%
3.0%	68.00% but less than 72.00%
3.1%	72.00% but less than 76.00%
3.2%	76.00% but less than 80.00%
3.3%	80.00% but less than 84.00%
3.4%	84.00% but less than 88.00%
3.5%	88.00% but less than 92.00%
3.6%	92.00% but less than 95.00%
3.7%	95.00% but less than 97.00%
3.8%	97.00% but less than 98.20%
3.9%	98.20% but less than 99.00%
4.0%	99.00% but less than 99.40%
4.2%	99.40% but less than 99.60%
4.4%	99.60% but less than 99.70%
4.6%	99.70% but less than 99.78%
4.8%	99.78% but less than 99.85%
5.0%	99.85% but less than 99.91%
5.2%	99.91% but less than 99.96%
5.4%	99.96% to 100.00%

Fund Adequacy Percentage Ratio V

125.00% but less than 145%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.6%	0.00% but less than 10.00%
1.7%	10.00% but less than 15.00%
1.8%	15.00% but less than 20.00%
1.9%	20.00% but less than 25.00%
2.0%	25.00% but less than 29.00%
2.1%	29.00% but less than 33.00%
2.2%	33.00% but less than 37.00%
2.3%	37.00% but less than 41.00%
2.4%	41.00% but less than 45.00%
2.5%	45.00% but less than 49.00%
2.6%	49.00% but less than 53.00%
2.7%	53.00% but less than 57.00%
2.8%	57.00% but less than 61.00%
2.9%	61.00% but less than 65.00%
3.0%	65.00% but less than 69.00%
3.1%	69.00% but less than 73.00%
3.2%	73.00% but less than 77.00%
3.3%	77.00% but less than 81.00%
3.4%	81.00% but less than 85.00%
3.5%	85.00% but less than 89.00%
3.6%	89.00% but less than 92.00%
3.7%	92.00% but less than 95.00%
3.8%	95.00% but less than 97.00%
3.9%	97.00% but less than 98.20%
4.0%	98.20% but less than 99.00%
4.2%	99.00% but less than 99.50%
4.4%	99.50% but less than 99.65%
4.6%	99.65% but less than 99.74%
4.8%	99.74% but less than 99.82%
5.0%	99.82% but less than 99.89%
5.2%	99.89% but less than 99.95%
5.4%	99.95 to 100.00%

Fund Adequacy Percentage Ratio VI

110.00% but less than 125%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.8%	0.00% but less than 10.00%
1.9%	10.00% but less than 15.00%
2.0%	15.00% but less than 20.00%
2.1%	20.00% but less than 25.00%
2.2%	25.00% but less than 30.00%
2.3%	30.00% but less than 35.00%
2.4%	35.00% but less than 40.00%
2.5%	40.00% but less than 44.00%
2.6%	44.00% but less than 48.00%
2.7%	48.00% but less than 52.00%
2.8%	52.00% but less than 56.00%
2.9%	56.00% but less than 60.00%
3.0%	60.00% but less than 64.00%
3.1%	64.00% but less than 68.00%
3.2%	68.00% but less than 72.00%
3.3%	72.00% but less than 76.00%
3.4%	76.00% but less than 80.00%
3.5%	80.00% but less than 84.00%
3.6%	84.00% but less than 88.00%
3.7%	88.00% but less than 92.00%
3.8%	92.00% but less than 95.00%
3.9%	95.00% but less than 97.00%
4.0%	97.00% but less than 98.20%
4.2%	98.20% but less than 99.00%
4.4%	99.00% but less than 99.50%
4.6%	99.50% but less than 99.70%

4.8%	99.70% but less than 99.79%
5.0%	99.79% but less than 99.87%
5.2%	99.87% but less than 99.94%
5.4%	99.94% to 100.00%

Fund Adequacy Percentage Ratio VII

100.00% but less than 110%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
2.0%	0.00% but less than 10.00%
2.1%	10.00% but less than 15.00%
2.2%	15.00% but less than 20.00%
2.3%	20.00% but less than 25.00%
2.4%	25.00% but less than 30.00%
2.5%	30.00% but less than 35.00%
2.6%	35.00% but less than 40.00%
2.7%	40.00% but less than 45.00%
2.8%	45.00% but less than 50.00%
2.9%	50.00% but less than 55.00%
3.0%	55.00% but less than 60.00%
3.1%	60.00% but less than 64.00%
3.2%	64.00% but less than 68.00%
3.3%	68.00% but less than 72.00%
3.4%	72.00% but less than 76.00%
3.5%	76.00% but less than 80.00%
3.6%	80.00% but less than 84.00%
3.7%	84.00% but less than 88.00%
3.8%	88.00% but less than 92.00%
3.9%	92.00% but less than 95.00%
4.0%	95.00% but less than 97.00%
4.2%	97.00% but less than 98.20%
4.4%	98.20% but less than 99.00%
4.6%	99.00% but less than 99.50%
4.8%	99.50% but less than 99.70%
5.0%	99.70% but less than 99.84%
5.2%	99.84% but less than 99.93%
5.4%	99.93% to 100.00%

Fund Adequacy Percentage Ratio VIII

Under 100%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
2.2%	0.00% but less than 10.00%
2.3%	10.00% but less than 15.00%
2.4%	15.00% but less than 20.00%
2.5%	20.00% but less than 25.00%
2.6%	25.00% but less than 30.00%
2.7%	30.00% but less than 35.00%
2.8%	35.00% but less than 40.00%
2.9%	40.00% but less than 45.00%
3.0%	45.00% but less than 50.00%
3.1%	50.00% but less than 55.00%
3.2%	55.00% but less than 60.00%
3.3%	60.00% but less than 65.00%
3.4%	65.00% but less than 70.00%
3.5%	70.00% but less than 75.00%
3.6%	75.00% but less than 80.00%
3.7%	80.00% but less than 84.00%
3.8%	84.00% but less than 88.00%
3.9%	88.00% but less than 92.00%
4.0%	92.00% but less than 95.00%
4.2%	95.00% but less than 97.00%
4.4%	97.00% but less than 98.20%
4.6%	98.20% but less than 99.00%
4.8%	99.00% but less than 99.50%
5.0%	99.50% but less than 99.80%
5.2%	99.80% but less than 99.92%
5.4%	99.92% to 100.00%

[1963 c.302 §2; 1967 c.434 §3; 1973 c.810 §2; 1975 c.354 §3; 1981 c.751 §4; 1983 c.818 §1]

Note: See note after ORS 657.435.

657.464 [1963 c.302 §3; repealed by 1967 c.434 §4 (657.461 enacted in lieu of 657.464)]

657.465 [Repealed by 1955 c.655 §22 (657.466 enacted in lieu of 657.465)]

657.466 [1955 c.655 §23 (enacted in lieu of 657.465); 1957 c.699 §9; renumbered 657.471]

657.467 Amounts included in fund adequacy percentage ratio computations. Notwithstanding the payment of regular and extended unemployment insurance benefits to employees of employing units which reimburse the fund in lieu of taxes from moneys in the Unemployment Compensation Trust Fund, such moneys shall be included with the balance in the Unemployment Compensation Trust Fund in any computation of a fund adequacy percentage ratio under this chapter and ORS chapter 657A as though said moneys had been reimbursed to the fund as provided in ORS 657.505. Should advance payments made by reimbursing employers exceed the amount of benefit payments, the excess amount shall be excluded from the fund balance. [1965 c.359 §3; subsection (2) enacted as 1967 c.435 §12; 1971 c.463 §17; 1977 c.538 §5]

657.468 [1971 c.56 §2; repealed by 1975 c.354 §4]

657.470 [Repealed by 1963 c.302 §4]

657.471 Manner of charging benefits to employer. (1) Subject to the provisions of subsections (2) to (7) and (10) of this section, benefits paid to an eligible individual shall be charged to each of the individual's employers during the base year in the same proportion that the wages paid by each employer to the individual during the base year bear to the wages paid by all employers to that individual during that year.

(2) With the exception of a political subdivision electing to pay taxes pursuant to ORS 657.509, an employer's account shall not be charged with benefits paid an unemployed individual in excess of one-third of the base year wages paid that individual while in the employ of such employer.

(3) Benefits paid to an individual for unemployment immediately after the expiration of a period of disqualification for having left work of an employer voluntarily without good cause shall not be charged to that employer.

(4) Benefits paid to an individual for unemployment immediately after the expiration of a period of disqualification for having been discharged by an employer for misconduct shall not be charged to that employer.

(5) Benefits paid without any disqualification to an individual who has left work of an employer voluntarily for good cause not attributable to the employer shall not be charged to that employer for the immediate period of unemployment.

(6) If it is determined under the provisions of subsection (3), (4) or (5) of this section that benefits paid to an individual shall not be charged to an employer, such employer's account shall not be charged for any benefits paid for any subsequent period or periods of unemployment during that individual's affected benefit year or during any benefit year beginning within 52 weeks subsequent to the affected benefit year.

(7) If a base-year employer, not otherwise eligible for relief of charges for benefits under this section, receives notification of an initial valid determination of a claim filed by an individual who:

(a) Left work of such employer voluntarily and not attributable to the employer, such employer may request relief of charges within the period and under the conditions specified in ORS 657.267. The request must advise the Director of the Employment Department in writing the date of such leaving and that such leaving was voluntary and not attributable to the employer and the reason therefor. Upon receipt of such notice from the employer the director shall investigate the separation and if the resulting determination, which shall be made by the director, establishes that the leaving was voluntary and not attributable to the employer, that employer's account shall not be charged with benefits during that individual's benefit year. If the individual was reemployed by such employer prior to the filing of the initial valid claim, the employer shall not receive relief of the employer's account under this subsection; or

(b) Was disqualified for the individual's most recent separation from such employer by a director's decision which found the individual has been discharged for misconduct connected with the work, that employer may request relief of charges within the period and under the conditions specified in ORS 657.267. Upon receipt of such request from the employer, the director shall examine department records and if the requirements of this subsection have been met shall grant the relief of charges to that employer for benefits paid to the individual during the benefit year.

(8) The determination of the director under subsection (7)(a) of this section shall be final in all cases unless an application for hearing is filed within 20 days after delivery of such decision, or, if mailed, within 20 days after the same was mailed to the employer's last-known address. When a request for hearing has been timely filed, the director shall designate a referee to conduct a hearing. After the referee has afforded all parties an opportunity for a fair hearing, the referee shall affirm or reverse the decision and promptly notify all parties entitled to notice of the decision and the reasons therefor. Decisions of the referee under this subsection become final and may be judicially reviewed as provided in ORS 657.684 to the extent applicable.

(9) If the director finds that an employer or any employee, officer or agent of an employer, in submitting facts pursuant to subsection (7) or (8) of this section willfully makes a false statement or representation or willfully fails to report a material fact concerning the termination of an individual's employment, the director shall make a determination thereon charging the employer's reserve account not less than two nor more than 10 times the weekly benefit amount of the claimant or claimants, as the case may be. The director shall give notice to the employer of the determination under this subsection and such decision of the director shall become final unless an application for hearing is filed in accordance with subsection (8) of this section.

(10) Benefits paid to an individual shall not be charged to a base-year employer if:

(a) The employer furnished part-time work to the individual during the base year;

(b) The individual has become eligible for benefits because of loss of employment with one or more other employers;

(c) The employer has continued to furnish part-time work to the individual in substantially the same amount as during the individual's base year; and

(d) The employer requests relief of charges within the period and under the conditions specified in ORS 657.267. [Formerly 657.466; 1967 c.435 §5; 1973 c.300 §12; 1975 c.257 §10; 1977 c.294 §6; 1983 c.518 §1; 1993 c.778 §22]

657.472 [1957 c.699 §8(3); repealed by 1963 c.354 §1 (657.552, 657.652, 657.679, 657.681 and 657.683 enacted in lieu of 657.472, 657.512, 657.550 and 657.672)]

657.473 Statement of benefits charged to employer's account. Employers subject to this chapter and ORS chapter 657A may be furnished, upon written request, a statement of benefits charged to their accounts at such times and in such form as may be determined by the Director of the Employment Department. Nothing in this section shall in any way be construed as to relieve an employer's account from benefit charges nor to grant any appeal therefrom. [1967 c.435 §2]

657.475 Where a number of the same workers are normally employed by several employers; records; contributions; charging benefits. (1) Where a number of workers are normally employed in employment in the course of a year by several employers, such employers, with the approval

of the Director of the Employment Department, may appoint an agent who shall maintain such records and prepare and file such returns and reports as are required under this chapter and ORS chapter 657A in respect to such workers, including returns and reports of wages paid and payable to such workers, and may pay the employers' contributions levied under this chapter and ORS chapter 657A in respect to wages paid and payable to such workers and shall perform such other acts on behalf of such employers as the director may authorize, all in the same manner as though such agent were the employer of such workers.

(2) The director may, by regulation, provide for the manner of crediting to each such employer the employment experience of such group of employers who have appointed such agent with respect to such workers, for the purpose of any classification of employers made pursuant to this chapter and ORS chapter 657A for the determination of future rates of employers' contributions.

(3) Any of such employers who operate or do business in more than one place may, with the approval of the director, appoint a separate agent in each such place.

(4) This section shall not be construed to make such agent the employer of such workers, or relieve any employer of obligations to comply with the terms of this chapter and ORS chapter 657A, except to the extent that such obligations are discharged by such agent.

657.477 Related corporations as common paymaster; treatment of compensation for services. For purposes of this chapter and ORS chapter 657A, if two or more related corporations concurrently employ the same individual and compensate such individual through a common paymaster which is one of such corporations, each such corporation shall be considered to have paid as remuneration to such individual only the amounts actually disbursed by it to such individual, and shall not be considered to have paid as remuneration to such individual amounts actually disbursed to such individual by another of such corporations. [1979 c.255 §2]

657.480 Effect of transfer of employing unit. If the organization, trade or business, including the entire employing enterprise and all its incidents for all purposes of this chapter and ORS chapter 657A, of any employer is by purchase or otherwise transferred to an employing unit, whether or not such acquiring employing unit was an employing unit within the meaning of ORS 657.020 prior to such acquisition, the employing unit to which the transfer is made shall assume the position of such employer with respect to such employer's experience, payrolls and otherwise the same as if there had been no change in ownership and shall be required to assume and continue the experience of such employer pursuant to ORS 657.430 to 657.475 and 657.480 to 657.487. However, no employing unit to which the organization, trade or business of an employer has been transferred is entitled to a tax rate of less than the rate assigned an employer in accordance with ORS 657.435 unless and until such employing unit, based upon its experience and the experience of the organization, trade or business transferred, has throughout the 12 consecutive months preceding the computation date had its account chargeable with benefits. [Amended by 1977 c.538 §6]

657.485 Notice of rate; procedure for redetermination. (1) An employer, when notified that the employer has been determined an employer subject to this chapter and ORS chapter 657A, shall also be notified of the tax rate for the employer as determined pursuant to this chapter and ORS chapter 657A. Such tax rate shall become conclusive and binding upon the employer unless within 20 days after the mailing of the notice to the last-known address of the employer as shown on the records of the Director of the Employment Department, or in the absence of mailing, within 20 days after the delivery of such notice, the employer files a request for hearing with the director, setting forth the reason therefor.

(2) An employer whose rate has been determined in accordance with the provisions of ORS 657.462, shall be notified of the tax rate for the employer not later than November 15 of the year preceding the calendar year for which the rate is applicable. An employer whose account is open according to the Employment Department records as of November 15 but whose tax rate was not determined under ORS 657.462 shall be notified of the tax rate for the following calendar year by November 15 or as soon as possible thereafter. Such tax rate shall become conclusive and binding upon the employer unless, within 20 days after the mailing of the notice to the last-known address of the employer as shown by the records of the director or, in the absence of mailing, within 20 days after the delivery of such notice, the employer files a written application for review and redetermination with the director, setting forth the reasons therefor.

(3) If a valid application is filed within the time provided in subsection (2) of this section, an authorized representative of the director shall review the determination and notify the employer in writing thereof. If the review results in a change in either the em-

ployer's tax rate or information included on the original tax rate notice, an amended notice shall be provided the employer.

(4) The decision of the authorized representative reflecting the result of the review provided for in subsection (3) of this section shall become final and conclusive and binding upon the employer unless the employer, within 20 days after delivery of the notice, or if mailed, within 20 days after the same was mailed to the last-known address of the employer, files a request for hearing with the director. The request shall be in writing and shall state that the decision of the authorized representative is incorrect and the reasons therefor.

(5) When a valid request for hearing has been filed, as provided in subsections (1) and (4) of this section, a referee designated by the director shall grant a hearing unless a hearing has previously been afforded the employer on the same grounds as set forth in the request. The referee shall give notice of the time and place of hearing to the director or authorized representative of the director and shall also give notice to the employer by mail directed to the last-known address of record with the director. Hearings under this subsection shall be conducted in accordance with this chapter and ORS chapter 657A and the rules of the director. The filing of a request for hearing with respect to a disputed tax rate shall not affect the right of the director or authorized representative of the director to perfect any liens provided by this chapter and ORS chapter 657A.

(6) After hearing, the referee shall enter findings of fact and decision either affirming or modifying the tax rate notice. The employer and the director shall be promptly notified of the decision of the referee. All testimony at any hearing held before a referee under this section shall be recorded but need not be transcribed unless a petition for judicial review from the decision of the referee is filed in the manner and within the time prescribed in ORS 657.487.

(7) A decision of the referee shall become final on the date of notification or the mailing thereof to the director and to the employer at the last-known address of record with the director, and shall become conclusive and binding upon the employer and the director unless a petition for judicial review is filed in the manner and within the time prescribed in ORS 657.487.

(8) No employer shall have any standing, in any proceeding involving tax rate or tax liability, to contest the chargeability to the account of the employer of any benefits paid in accordance with a determination, redetermination or decision pursuant to ORS 657.265, 657.266 to 657.269 and 657.270 to 657.290, except upon the ground that the services on the basis of which such benefits were found to be chargeable did not constitute services performed in employment for the employer or for a predecessor employer and only in the event that the employer or the predecessor was not a party to such determination, redetermination or decision or to any other proceeding under this chapter and ORS chapter 657A in which the character of such service was determined. At any hearing under this section the tax rate determined by the director or authorized representative of the director shall be prima facie correct and the burden shall be upon the protesting employer to prove it is incorrect. [Amended by 1959 c.583 §22; 1965 c.210 §5; 1971 c.734 §95; 1977 c.538 §7; 1993 c.778 §16]

657.487 Judicial review of decisions or orders under ORS 657.485. Judicial review of decisions or orders under ORS 657.485 shall be as provided for review of orders in contested cases in ORS 183.310 to 183.550, except that the petition shall be filed within 20 days after the order is final. The Director of the Employment Department may file petition for judicial review in accordance with this section from decisions of the referee. [1971 c.734 §97; 1977 c.538 §8]

657.490 Employer or employee has no prior right to employer's contributions. This chapter and ORS chapter 657A shall not be construed to grant any employer or any individual in the service of the employer prior claims or rights to the amount paid by the employer into the fund.

657.495 Fraud in lowering contributions. No person shall willfully make a false statement or misrepresentation to lower contributions paid to the fund.

COLLECTION OF TAXES

657.504 Applicability of certain noncharging provisions. The noncharging provisions of this chapter and ORS chapter 657A, including but not limited to ORS 657.327, 657.360, 657.471 and 657.770, do not apply to employers making reimbursement payments or payments in lieu of taxes in accordance with ORS 657.505. [1973 c.118 §4]

657.505 Payment of and liability for taxes. (1) On and after January 1, 1936, taxes shall be payable by each employer then subject to this chapter and ORS chapter 657A. Taxes shall become payable by any other employer on and after the date on which the employer becomes subject to this chapter and ORS chapter 657A.

(2) An employer shall be liable for taxes on all wages paid for services performed on or after the first day of a calendar quarter.

(3) Taxes of an employer shall not become payable until this chapter and ORS chapter 657A have been approved by the Secretary of Labor, and notice of such approval has been given to the Governor as provided in section 3304 of the Federal Unemployment Tax Act.

(4) All taxes shall be paid to and collected by the Director of the Employment Department at such times and in such manner as the director may prescribe and upon collection, shall be deposited in the Unemployment Compensation Trust Fund.

(5) In lieu of taxes required of all other employers subject to this chapter and ORS chapter 657A, the state shall pay into the fund an amount equivalent to the amount of all regular benefits and all extended benefits paid out to claimants who during the applicable base year were paid wages by the state. Payments required under this section shall be payable from the General Fund of the state except that if a claimant was paid wages by the state during the base year from a special or administrative fund provided for by law, the payment into the fund shall be made from such special or administrative fund with the approval of the Oregon Department of Administrative Services.

(6) Any political subdivision subject to this chapter and ORS chapter 657A shall in lieu of taxes required of other employers subject to this chapter and ORS chapter 657A, pay into the fund an amount equivalent to the amount of all regular benefits and all extended benefits paid out to claimants who during the applicable base year were paid wages by the political subdivision.

(7)(a) Any nonprofit employing unit as defined in ORS 657.072 (2), subject to or electing coverage under this chapter and ORS chapter 657A shall pay taxes under the provisions of ORS 657.475 and 657.480. However, such nonprofit employing unit may elect to make reimbursement payments into the Unemployment Compensation Trust Fund in an amount equivalent to the amount of regular benefits and one-half of extended benefits paid out to claimants who during the applicable base period were paid wages by such nonprofit employing unit. Such reimbursement payments shall be deemed to be taxes for all purposes of this chapter and ORS chapter 657A.

(b) A nonprofit employing unit may elect to make reimbursement payments by filing with the Director of the Employment Department a written notice to this effect within the 30-day period following the close of the calendar quarter in which the employing unit became an employer, or may make a timely election within 30 days after the director finds the nonprofit employing unit in default with respect to payment of taxes if the director has not found the default to be due to an intent to postpone or avoid either payment of taxes due the Unemployment Compensation Trust Fund or the election to make reimbursement payments pursuant to this paragraph. A nonprofit employing unit failing to submit a timely notice of election of reimbursement shall be liable for taxes on any wages paid for services performed for such employing unit for two calendar years. Such employing unit will remain liable for taxes for any calendar year thereafter unless a written notice of election of reimbursement is filed with the director by January 31 of such calendar year. The director shall for good cause extend the period within which a notice of election of reimbursement must be filed for an additional 30 days.

(c) Elections of reimbursement shall continue until canceled but shall be for a period of not less than two calendar years. Any nonprofit employing unit may cancel such election, and pay taxes as any other employer, by filing with the director a written notice of its intention to cancel such election by January 31 of the year in which the cancellation is to be effective. The director may for good cause extend the period within which a notice of cancellation may be filed for an additional 30 days. Once a cancellation is effective the nonprofit employing unit must pay taxes for two calendar years before it is again eligible for election of reimbursement. An employer whose election of reimbursement has been canceled shall thereafter be liable for taxes at the rate assigned an employer in accordance with ORS 657.435 until such employer is eligible for a rate based on the experience of the employer in accordance with the provisions of ORS 657.475 and 657.480.

(d) Each nonprofit employing unit that elects to reimburse the fund shall, within 30 days after the effective date of its election, either execute and file with the director a surety bond or deposit with the director money, an irrevocable letter of credit issued by a commercial bank as defined in ORS 706.005 or other security as approved by the director. The amount of the bond or deposit shall be determined as a percentage of the employing unit's total wages paid for employment covered by this chapter and ORS chapter 657A for the four calendar quarters immediately preceding the effective date of the election. The following schedule shall apply in determining the amount of bond or deposit:

Four Quarter Payroll	Percent
Under $100,000	2.0

$	100,000	to $499,999	1.5
	500,000	to 999,999	1.0
	1,000,000	and over	0.5

If the nonprofit employing unit did not pay wages in each of such four calendar quarters, the amount of the bond or deposit shall be as determined by the director. The amount of the bond or deposit as determined by the schedule in this subsection shall not exceed the amount of taxes the employing unit would have been assessed at the maximum tax rate for the same period had not the employing unit elected to make reimbursement payments. However, no surety bond or deposit shall be required of an institution of higher education, unless in the discretion of the director the director determines that a surety bond or deposit shall be required of such an institution.

(A) Any bond or letter of credit deposited under this paragraph shall be in force for a period of not less than two calendar years and shall be renewed with the approval of the director, at such times as the director may prescribe, but not less frequently than at two year intervals as long as the employing unit continues to be liable for reimbursement payments. The director shall require adjustments to be made in a previously filed bond or letter of credit as the director deems appropriate. If the bond or letter of credit is to be increased, the bond or letter of credit shall be filed by the employing unit within 30 days of the date notice of the required adjustment was mailed or otherwise delivered to it. Failure by any employing unit covered by such bond or letter of credit to pay the full amount of reimbursements when due, together with any applicable interest and penalties, shall render the surety liable on said bond or the issuer liable on the letter of credit to the extent of the amount thereof including interest and penalties assessed pursuant to this chapter and ORS chapter 657A.

(B) Any deposit of money or security in accordance with this paragraph shall be retained by the director. Money shall be deposited in the Employment Tax Guarantee Fund. When liability under the election is terminated the deposit shall be returned to the employing unit, less any deductions as hereinafter provided. The director may transfer moneys from the Employment Tax Guarantee Fund or sell securities deposited as necessary to satisfy any due and unpaid reimbursements and any applicable interest and penalties. The director shall require the employing unit within 30 days following transfer of a money deposit or sale of securities to deposit sufficient additional money or securities to restore the original deposit in full. The director may, at any time, review the adequacy of the deposit made by any employing unit. If, as a result of such review, the director determines that an adjustment is necessary, the director shall require the employing unit to make an additional deposit within 30 days of written notice of the determination or shall return to it such portion of the deposit as the director no longer considers necessary, whichever action is appropriate.

(C) If any nonprofit employing unit fails to file a bond or make a deposit, or to file a bond in an increased amount or to increase or make whole the amount of a previously made deposit, as provided in this section, the director may terminate such employing unit's election to make reimbursement payments. The director may extend for good cause the applicable filing, deposit or adjustment period by not more than 30 days. An employing unit having its election terminated under this section shall pay taxes for a period of two calendar years before it is again eligible for election to reimburse.

(8)(a) At the end of each calendar quarter, or at the end of any other period as prescribed by the director, the director shall determine the amount of payments in lieu of taxes or reimbursement payments required, under subsections (5), (6) and (7) of this section, and shall bill each employer for such amount. If a claimant during a base year was employed by an employer liable for payments in lieu of taxes or reimbursement payments and other employers subject to the tax rate provisions of this chapter and ORS chapter 657A, the amount to be paid into the fund by employers liable for payments in lieu of taxes or reimbursement payments shall be an amount which is in the same proportion that the wages paid by each employer to the individual during the base year bear to the wages paid by all employers to that individual during that year.

(b) In determining the amount of payments in lieu of taxes or reimbursement payments, benefits paid for any reason shall be included if such benefits or any portion thereof were paid as a result of wages earned in the employ of an employer required to make reimbursing payments or payments in lieu of taxes. Such benefits paid include but are not limited to payments made as a result of a determination or payments erroneously or incorrectly paid or paid as a result of a determination of eligibility which is subsequently reversed. Any benefit payments described in this paragraph that are subsequently recovered by the Employment Department will be credited on a pro rata basis to the account of the employer that reimbursed the fund for such benefits.

(c) Payment of any bill rendered under paragraph (a) of this subsection shall be made not later than the last day of the month immediately following the month in which such bill was mailed to the last-known address of the employer or was otherwise delivered to it. The director may assess a nonprofit employing unit for past due taxes and such assessment shall be subject to the same interest, penalties, enforcement, appeal and any other provisions of this chapter and ORS chapter 657A that apply to taxes assessed pursuant to ORS 657.681.

(d) If a nonprofit employing unit is delinquent in making reimbursement payments as required under this section, the director may terminate such employing unit's election and such employing unit must pay taxes for two calendar years before it is again eligible for election of reimbursement. Any employer whose election is terminated under provisions of this section shall remain liable for reimbursement payments for any benefits paid based on wages received prior to the effective date of termination of the election.

(9) Notwithstanding the provisions of subsections (5), (6), (7) and (8) of this section, each employing unit that is required to make payments in lieu of taxes or has elected to make reimbursement payments may request permission to make advance or budget payments in accordance with rules adopted by the director.

(10) Two or more employers that have become liable for payments in lieu of taxes or reimbursement payments, in accordance with the provisions of subsections (5), (6) and (7) of this section, may file a joint application to the director for the establishment of a group account for the purpose of sharing the cost of benefits paid that are attributable to service in the employ of such employers. Each application shall identify and authorize a group representative to act as the group's agent for the purpose of this subsection. Upon the approval of the director of the application, the director shall establish a group account for such employers effective as of the beginning of the calendar quarter in which the director receives the application and shall notify the group's agent of the effective date of the account. Such account shall remain in effect for not less than two years and thereafter until terminated at the discretion of the director or upon application by the group. Upon establishment of the account, each member of the group shall be liable for payments with respect to each calendar quarter in the amount that bears the same ratio to the total benefits paid in such quarter that are attributable to service performed in the employ of all members of the group. The director shall prescribe such regulations as the director deems necessary with respect to application for establishment, maintenance and termination of group accounts. This subsection shall not be construed to make such agent the employer of such workers, or relieve any employer of the obligations of the employer to comply with the terms of this chapter and ORS chapter 657A, except to the extent that such obligations are discharged by such agent as provided thereunder. [Amended by 1957 c.682 §6; 1971 c.463 §18; 1973 c.118 §2; 1977 c.446 §7; 1989 c.329 §4; 1989 c.609 §3; 1991 c.67 §161; 1991 c.331 §96]

657.506 Reports and taxes for musicians under contract; applicability. (1) The person or organization engaging the services of a musician or musicians shall be considered the employer for the purposes of this chapter and ORS chapter 657A, except when the services are performed pursuant to a written contract which expressly designates one or more musicians who sign the contract as responsible for the filing of any reports and the payment of any taxes based upon wages or earnings of a musician or musicians performing services under the contract. A written contract which so designates a musician or musicians as responsible shall be conclusive evidence that the person or organization engaging the services is not the employer of a musician or musicians performing services under the contract. The musician or musicians who sign a written contract designating them as responsible shall, for purposes of this chapter and ORS chapter 657A, be considered the employer of any musician performing services under the contract who did not sign the contract.

(2) The provisions of subsection (1) of this section do not apply to services performed for a nonprofit organization, as defined in ORS 657.072, for this state or for a political subdivision of this state. [1965 c.392 §2; 1977 c.538 §9; 1983 c.545 §1]

657.507 Employer's security for payment of contributions. (1) If upon satisfactory evidence the Director of the Employment Department finds it necessary for the protection of the Unemployment Compensation Trust Fund, the director may require any employer subject to this chapter and ORS chapter 657A, except the state, including every state officer, board, commission, department, institution, branch, agency or political subdivision, to deposit and keep on deposit, with the director, a sum equal to the contributions due the director upon the employer's payroll or estimated payroll covering a period of three calendar quarters.

(2) The director may, in the discretion of the director and in lieu of such deposit, accept a bond or an irrevocable letter of credit issued by a commercial bank as defined in

ORS 706.005 in a form acceptable to the director to secure payment of contributions to become due the fund. The deposit or posting of the bond or letter of credit shall not relieve the employer from making contributions to the fund based on the payroll of the employer as provided by this chapter and ORS chapter 657A. The director may, in the discretion of the director, at any time apply such deposit or bond or letter of credit or part thereof to the delinquencies or indebtedness of the employer arising under any provision of this chapter and ORS chapter 657A.

(3) Any deposit, letter of credit or bond shall be deemed for all purposes to become the sole property of the Director of the Employment Department and shall be deposited in the Employment Tax Guarantee Fund and held for the sole benefit of the Unemployment Compensation Trust Fund and the Employment Department Special Administrative Fund, subject only to subsection (4) of this section. The deposit, letter of credit or bond shall be prior to all other liens, claims or encumbrances and shall be exempt from any process, attachment, garnishment or execution whatsoever and shall be for the sole benefit of the Unemployment Compensation Trust Fund and the Employment Department Special Administrative Fund except as provided in subsection (4) of this section.

(4) If an employer ceases to be an employer subject to this chapter and ORS chapter 657A, the Director of the Employment Department shall, upon receipt of all payments due the fund based on the employer's payroll, refund to the employer all deposits remaining to the employer's credit and shall cancel any bond or letter of credit given under this section. Such sums as are on deposit in the Employment Tax Guarantee Fund or bonds held for the benefit of the Unemployment Compensation Trust Fund shall first be applied to any indebtedness or deficiencies due from the employer to the Unemployment Compensation Trust Fund and the Employment Department Special Administrative Fund under any provisions of this chapter and ORS chapter 657A before any return is made to the employer. The employer shall have no interest in such deposit, letter of credit or bond prior to full compliance with this section and all provisions of this chapter and ORS chapter 657A. [1959 c.598 §7; 1967 c.435 §6; 1991 c.331 §97]

657.508 Failure to comply with ORS 657.507. (1) If an employer fails to comply with ORS 657.507, the circuit court of the county in which the employer resides or in which the employer engages in business shall, upon the commencement of a suit by the Director of the Employment Department for that purpose, enjoin the employer from further employing individuals in this state or continuing in business therein until the employer has complied with ORS 657.507.

(2) Upon filing of a suit for such purpose by the director, the court shall set a day for hearing and shall cause notice thereof to be served upon the employer. The hearing shall be not less than five days from the service of the notice. [1959 c.598 §8; 1967 c.435 §7; 1983 c.508 §11]

657.509 Taxes from political subdivisions and people's utility districts; election; effect of canceling election; applicability of noncharging provisions. (1) Instead of the amount to be paid into the fund under provisions of ORS 657.505 (6), a political subdivision may elect to pay taxes in accordance with the provisions of ORS 657.430 and 657.480. The election shall be on forms prescribed by the Director of the Employment Department and must be filed within the 30-day period following the close of the calendar quarter in which the political subdivision became an employer. An employer failing to submit a timely notice of election under this section shall be liable under provisions of ORS 657.505 (6) for a minimum of two calendar years. Thereafter such employer may file a written election to pay taxes. Such election must be filed by January 31 of the calendar year for which the election is to be effective. The director may for good cause extend the period within which an election must be filed for an additional 30 days.

(2) An election shall continue until canceled but shall be for a period of not less than two calendar years. An employer may cancel such election by filing with the director a written notice of its intention to cancel by January 31 of the year in which the cancellation is to be effective. The director may for good cause extend the period within which a notice of cancellation may be filed for an additional 30 days. Once a cancellation is effective, the political subdivision must pay amounts in accordance with ORS 657.505 (6) for two calendar years before it is again eligible to elect payment under this section.

(3) All noncharging provisions of this chapter and ORS chapter 657A shall apply to political subdivisions electing to pay taxes under this section, except that with respect to ORS 657.327, one-half of extended benefits applicable to a political subdivision paying taxes under this section shall be charged to the political subdivision.

(4) Notwithstanding the provisions of subsections (1) and (2) of this section, any political subdivision may elect to pay taxes or cancel a tax election effective January 1,

1978, if such election or notice of cancellation is filed by January 31, 1978. The director may for good cause extend the period for filing an election for an additional 30 days. [1973 c.715 §5; 1975 c.156 §3; 1977 c.446 §8; 1989 c.609 §4]

657.510 Refunds. If not later than three years after the date on which any contributions, interest, fines or penalties were paid pursuant to this 1965 Act, an employer who has paid such contributions, interest, fines or penalties makes application for an adjustment thereof in connection with subsequent contributions, interest, fine or penalty payments, or for a refund thereof because such adjustment cannot be made, and the Director of the Employment Department determines that such contributions, interest, fines or penalties, or any portion thereof were collected erroneously, the director shall allow such employer to make an adjustment of the amount erroneously paid, without interest, in connection with subsequent contributions, interest, fine or penalty payments by the employer or, if such adjustment cannot be made, the director shall refund said amount, without interest, from the Unemployment Compensation Trust Fund or from the Employment Department Special Administrative Fund, as applicable; provided that the director shall not allow any adjustment in connection with subsequent contributions for amounts of interest, fines or penalty payments collected or received subsequent to July 1, 1965, nor shall the director refund any such payment from the fund except that the director may refund any such payment from the interest, fine and penalty collected after such date which are temporarily in the fund for clearance pending transfer to the Employment Department Special Administrative Fund. For like cause and within the same period, adjustment or refund from the Unemployment Compensation Trust Fund and the Employment Department Special Administrative Fund, as appropriate, may be so made on the director's own initiative. Refunds of contributions pursuant to ORS 657.065 (1) shall be refunded by the director from the fund without application. When refunds of contributions are made pursuant to ORS 657.065 (1), refunds of fines, penalties and interest, if any, shall be made from the Employment Department Special Administrative Fund without application. [Amended by 1965 c.359 §4]

Note: The Legislative Counsel has not, pursuant to 173.160, substituted ORS numbers for the words "this 1965 Act" in 657.510. 1965 c.359 enacted 293.707, 657.467 (1) and 657.822, and amended 657.510, 657.515, 657.540, 657.805 and 657.830.

657.511 [1973 c.810 §5; repealed by 1977 c.538 §14]

657.512 [1959 c.598 §4; repealed by 1963 c.354 §1 (657.552, 657.652, 657.679, 657.681 and 657.683 enacted in lieu of 657.472, 657.512, 657.550 and 657.672)]

657.513 Political subdivision contribution payments from Local Government Employer Benefit Trust Fund. (1) A political subdivision required to make payments into the Unemployment Compensation Trust Fund under ORS 657.505 may request the Director of the Employment Department, with the approval of the director, to pay on behalf of the political subdivision such amounts as the political subdivision is required to pay into the fund. The employer may request the director to pay on its behalf such amounts as the political subdivision is required to pay into the fund. This request must be filed with the director by January 31 of any year in order to be effective July 1 of that year.

(2) A request shall continue until canceled but shall be for a period of not less than two years. A political subdivision may cancel its request by filing a written notice of its intention to cancel with the director by January 31 of the year in which the cancellation is to be effective. A cancellation shall be effective only on June 30 of a year. The political subdivision shall be responsible for paying into the Unemployment Compensation Trust Fund any amounts paid out to claimants after the effective date of a cancellation and attributable to base period wages paid by the political subdivision during a period it was subject to the provisions of ORS 293.701, 294.725 to 294.755, 657.505 or this section.

(3) The director may for good cause extend the period within which a request or cancellation of a request must be filed for an additional 30 days.

(4) The director shall pay into the Unemployment Compensation Trust Fund from the Local Government Employer Benefit Trust Fund such amounts of benefits that are paid to claimants during the period the political subdivision is a participant in the Local Government Employer Benefit Trust Fund created by ORS 294.730. Benefits paid to claimants during a period when the political subdivision is not a participant shall be reimbursed directly to the Unemployment Compensation Trust Fund by the political subdivision. [1977 c.491 §2; 1989 c.135 §6]

657.515 Delinquent taxes; interest; civil penalties; collection by civil action; settlement. (1) If an employer defaults with respect to any payment required to be made by the employer to the Unemployment Compensation Trust Fund, the taxes at any time due, together with interest thereon and penalties, shall be collected by the Director of the Employment Department in a civil action against such employer brought in the name of the director and judgment rendered thereon shall bear interest at the rate pro-

vided in subsection (2) of this section. Such employer's compliance with this chapter and ORS chapter 657A, requiring payments to be made to the Unemployment Compensation Trust Fund, shall date from the time said money was collected. The amount of taxes collected shall be paid into the Unemployment Compensation Trust Fund. The amount of interest, penalties and fines collected pursuant to this subsection shall be paid to the Employment Department Special Administrative Fund in accordance with the provisions of ORS 657.830 (3).

(2) Interest upon the amount due from an employer shall be paid and shall be collected, at the same time payment of taxes is required to be made by such employer to the Unemployment Compensation Trust Fund at the rate of one and one-half percent per month from the date prescribed for the payment to the Unemployment Compensation Trust Fund. In computing such interest, a fraction of a month shall be counted as a full month.

(3) If any employer fails to make payment of taxes required by this chapter and ORS chapter 657A at the time prescribed by the director for the payment thereof, such employer shall be in default.

(4) If any employer who is in default with respect to payment of any taxes fails to make payment thereof within 10 days after written demand therefor has been made by the director, such employer shall be subject, in the discretion of the director, to a penalty of 10 percent of the amount of such taxes. A demand for payment shall be deemed to have been made when deposited in the mail addressed to such employer at the employer's last-known address as shown by the records of the director.

(5) If any part of any deficiency is due to fraud with intent to avoid payment of taxes to the Unemployment Compensation Trust Fund, then 50 percent of the total amount of the deficiency, in addition to such deficiency, shall be assessed, collected and paid in the same manner as if it were a deficiency and shall be paid into the Employment Department Special Administrative Fund pursuant to this section and ORS 657.822.

(6) Civil actions brought in the name of the director under this section to collect taxes, interest or penalties from an employer, shall be entitled to preference upon the calendar over all civil cases which involve only private parties.

(7) Notwithstanding the provisions of this section, if the director finds that the total interest collectible on any delinquent account is in excess of 25 percent of the principal and that an employer or former employer, who no longer conducts an active business, has insufficient net assets to pay the full amount of all taxes, interest or penalties that may be due and where such employer or former employer can pay some but not all of such amount, the director may agree to accept any amount the director finds reasonable under the circumstances, as consideration for the settlement of the full amount of taxes, interest or penalties due. Whenever such an agreement is made a written record signed by the director shall be maintained in the files of the director. Such records shall set forth:

(a) The name of the taxpayer against whom the liability was assessed;

(b) The amount of the assessed liability;

(c) The amount of the liability paid;

(d) The amount of the liability canceled or waived;

(e) A sworn statement of the taxpayer or personal representative setting forth the complete financial responsibility of the taxpayer or the taxpayer's estate, and containing a full disclosure of all matters bearing upon the ability of the taxpayer or estate to pay the full amount of the liability assessed; and

(f) The written recommendation of an assistant to the Attorney General assigned to the director that the liability be reduced in the amount shown by the record.

(8) A full and true copy of the record of each such agreement and settlement as provided in subsection (7) of this section shall be filed by the director with the Secretary of State as a public record.

(9) The amount of any settlement reached pursuant to this section shall be first credited to the taxes due from such employer until the principal amount of taxes due has been satisfied and shall be deposited in the Unemployment Compensation Trust Fund. [Amended by 1959 c.598 §1; 1963 c.390 §1; 1965 c.359 §5; 1977 c.538 §10; 1981 c.29 §1]

657.517 Authority of director to compromise or adjust debts or overpayments; determination of uncollectible amounts. (1) When in the judgment of the director the best interests of the Employment Department are served, the director may:

(a) Waive, reduce or compromise any tax balance of $10 or less;

(b) Retain any tax overpayment of $10 or less; or

(c) Waive, reduce or compromise any part or all of the tax interest and tax penalties provided by this chapter and ORS chapter 657A.

(2) The director may determine that the amount of tax, interest and penalty due and unpaid on a delinquent tax account is uncollectible, and write such amount off, if:

(a) The delinquent amount has been reduced to the status of a lien or judgment under the provisions of this chapter and ORS chapter 657A and such lien or judgment has expired; or

(b) The taxpayer no longer has an active business in Oregon and has not had an active business within the three most recently completed calendar years, and there is little or no likelihood of recovering the amount due.

(3) In making the determination that an account is uncollectible, the director shall consider, among other factors:

(a) The administrative costs of continued collection efforts in relation to the amount due;

(b) The accessibility of the taxpayer for effective collection actions; and

(c) The taxpayer's financial condition and ability to pay the amount due, both current and projected.

(4) A record shall be made showing the reasons for waiving, reducing, compromising or writing off amounts under this section. Such record shall be retained for a period of seven years from the date the account was written off. [1969 c.57 §2; 1981 c.5 §5; 1983 c.54 §1]

657.520 Claims for contribution are preferred. All contributions, interest charges, penalties or amounts due the Unemployment Compensation Trust Fund from any employer under this chapter and ORS chapter 657A and all judgments recovered by the Director of the Employment Department against any employer under this chapter and ORS chapter 657A shall be given the same priority as taxes and shall be deemed preferred to all general claims in all bankruptcy proceedings, trustee proceedings, proceedings for the administration of estates, receiverships and assignments for the benefits of creditors involving the employer liable therefor or the property of such employer.

657.525 Lien on subjects and products of labor for which contributions are due. A lien is created in favor of the Director of the Employment Department upon all real property within this state and any structure or improvement thereon and upon any mine, lode, deposit, mining claim, road, tramway, trail, flume, ditch, pipeline, building or other structure or equipment on or pertaining thereto, and upon all lumber, sawlogs, spars, piles, ties or other timber, and upon all other manufactured articles of whatsoever kind or nature upon which labor is performed by the workers of any employer subject to this chapter and ORS chapter 657A, in a sum equal to the amount at any time due from such employer to the director on account of labor performed thereon by the workers of such employer, together with interest and penalties.

657.530 Lien on property used in connection with employment on which contributions are due. The Director of the Employment Department also shall have a lien upon all real or personal property of the employer used in connection with the employment on which contributions are due, in a sum equal to the amount at any time due from any employer subject to this chapter and ORS chapter 657A on account of labor performed by the workers of such employer, together with interest and penalty.

657.535 Liens under ORS 657.525 or 657.530; priority; filing statement of lien; foreclosure. (1) The liens created by ORS 657.525 and 657.530 shall be prior to all other liens and encumbrances, except labor liens and taxes, and they shall have equal priority with other tax liens.

(2) In order to assert such liens, the Director of the Employment Department shall, within 60 days after the employer is in default, as provided in ORS 657.515 (3), file with the county clerk of the county within which such property is then situated, a statement in writing describing the property upon which a lien is claimed and stating the amount of the lien claimed by the director. If a lien is claimed on real property not then owned by the employer, such statement must be filed within 60 days from the completion of the work.

(3) When a lien is claimed on real property, the director shall, within one year from the filing of the statement, commence a suit to cause such lien to be foreclosed in the manner provided by law for the foreclosure of other liens on real or personal property. If the lien is claimed on personal property, the director may, within one year from the filing of the statement, commence foreclosure proceedings as provided in ORS 87.110 and 87.115 (1973 Replacement Part). [Amended by 1987 c.158 §127]

657.540 Lien on property of defaulting employer; recording; priority; foreclosure. (1) If an employer liable for the payment of contributions to the Unemployment Compensation Trust Fund is in default, as provided in ORS 657.515 (3), the amount of contributions, interest and penalties due shall be a lien in favor of the Director of the Employment Department upon all property, whether real or personal, belonging to such employer.

(2) The lien shall be perfected and attach:

(a) To real and personal property located within the county, upon the recording of a warrant, as provided in ORS 657.642, with the clerk of the county in which the property is located.

(b) To personal property wherever located within the state, upon:

(A) The recording of a warrant, as provided in ORS 657.642, with the clerk of any county; and

(B) The filing of a copy of the warrant with the Secretary of State as provided in ORS 657.542.

(3) The lien created by this section is prior to all liens and encumbrances recorded subsequent to the filing of notice of claim of lien, except state and county tax liens and labor liens.

(4) The lien created by this section may be foreclosed by a suit in the circuit court in the manner provided by law for the foreclosure of other liens on real or personal property. [Amended by 1965 c.359 §6; 1991 c.277 §1]

657.542 Filing liens and warrants with Secretary of State. (1) A copy of any statement of lien filed as provided in ORS 657.535 or any warrant attaching the lien of ORS 657.540 may also be filed in the office of the Secretary of State. Filing in the office of the Secretary of State shall have no effect until a copy of the statement of lien or a warrant has been recorded with a county clerk.

(2) When a copy of the statement of lien or the warrant is filed with the Secretary of State in compliance with subsection (1) of this section, such filing shall have the same effect with respect to personal property as if the copy of the statement of lien or the warrant had been duly recorded with the county clerk in each county of this state.

(3) A copy of the statement of lien or the warrant so filed with the Secretary of State shall be filed and indexed by the Secretary of State in the same manner as is provided in ORS 79.4010 for the filing and indexing of financing statements. [1959 c.598 §9; 1961 c.726 §425; 1991 c.277 §2]

657.545 Release of lien of ORS 657.540 by filing security. (1) The employer against whose property a lien has been filed under ORS 657.540 may cause the property to be released by filing with the county clerk of the county wherein such lien is recorded a bond or an irrevocable letter of credit in a sum double the amount claimed in said lien, executed by a surety company licensed to do business in Oregon or by two freeholders of this state, having the qualifications of bail upon arrest or in the case of a letter of credit issued by a commercial bank as defined in ORS 706.005, to be approved by the circuit judge of the district in which said lien is filed, or, in the event of the absence of the circuit judge from the county in which said lien is filed, then by the county judge of said county, running to the Director of the Employment Department and conditioned for the payment of all damages, costs, charges and disbursements that may be recovered by the director against such employer or that may be found to be a lien upon or against the property of such employer.

(2) The clerk shall issue to such employer a certificate stating that the bond or letter of credit is substituted in lieu of the property of said employer and that the lien on said property is forever released and discharged. A marginal entry of said release and bond or letter of credit shall be made in the lien docket containing the original record of statement of claim.

(3) If the director establishes the validity of the lien by a suit to foreclose the same, the director is entitled to judgment or decree against the sureties upon said bond or against the issuer of the letter of credit. [Amended by 1991 c.331 §98]

657.550 [Amended by 1959 c.598 §2; repealed by 1963 c.354 §1 (657.552, 657.652, 657.679, 657.681 and 657.683 enacted in lieu of 657.472, 657.512, 657.550 and 657.672)]

657.552 Limitations on notices of assessment and on actions to collect contributions, interest and penalties. (1) Except in the case of failure without good cause to file a return, fraud or intent to evade any provision of this chapter and ORS chapter 657A or authorized regulations, every notice of assessment shall be given within four years after the last day of the month following the close of the calendar quarter during which the contribution liability included in the assessment accrued. An employer may waive this limitation period or may consent to its extension.

(2) In case of failure without good cause to file a return, every notice of assessment shall be given within eight years after the last day of the month following the close of the calendar quarter during which the contribution liability included in the assessment accrued. An employer may waive this limitation period or may consent to its extension.

(3) No action or suit shall be commenced to collect any amount of contributions, interest or penalties due under assessment unless such action or suit is commenced within three years from the date of the assessment, except in the case of fraud or intent to evade any provision of this chapter and ORS chapter 657A or authorized regulations, an action or suit may be commenced at any time.

(4) If the cause of action or suit accrues or has accrued against any employer who is

out of the state or concealed therein, such action or suit may be commenced within three years after the return of such employer into the state, or the time of the concealment of the employer has ended; provided, however, actions to collect contributions, interest or penalties thereon which became due and payable prior to July 5, 1947, and suits to foreclose any lien therefor which is in existence on July 5, 1947, shall be commenced within three years after July 1, 1947. [1963 c.354 §5 (657.552, 657.652, 657.679, 657.681 and 657.683 enacted in lieu of 657.472, 657.512, 657.550 and 657.672)]

657.555 Authority to release, compromise or satisfy liens. Any lien provided for in ORS 657.525 to 657.540 may be released, compromised or satisfied by the Director of the Employment Department, and the property against which a lien is claimed shall be released therefrom by filing a notice of such release or satisfaction with the county clerk of the county in which the notice of lien claim was filed.

657.557 Remedies for collection of contributions not exclusive; prevailing party in civil action to recover costs. (1) Remedies given to the Director of the Employment Department under this chapter and ORS chapter 657A for the collection of contributions, interest and penalties shall be cumulative and no action taken by the director or the duly authorized representative of the director, the Attorney General, or any other officer, shall be construed to be an election on the part of the state or any of its officers to pursue any remedy to the exclusion of any other.

(2) In any civil action brought under this section, the prevailing party is entitled to recover from the opposing party or parties reasonable costs and attorney fees to be fixed by the court upon entry of a final decree, order or judgment in favor of the prevailing party in a court hearing, trial or on appeal. [1959 c.598 §5; 1991 c.607 §1]

657.560 Joining director in actions involving title of property subject to director's lien. The Director of the Employment Department may be made a party to any suit or action involving the title to real or personal property against which the director has or may claim a lien under this chapter and ORS chapter 657A.

657.565 Unlawful practices of employer. (1) No employer or agent of any employer shall willfully refuse or fail to pay a contribution to the fund or to furnish any report, audit or information duly required by the Director of the Employment Department under this chapter and ORS chapter 657A.

(2) No employer shall make a deduction from the wages or salary of any employee to pay any portion of the contribution which the employer is required to make.

657.570 Quarterly tax report form; filing with Department of Revenue. Every employing unit shall make and file a quarterly report of taxes due under this chapter and ORS chapter 657A upon a combined quarterly tax report form prescribed by the Department of Revenue. The report shall be filed with the Department of Revenue at the times and in the manner provided by ORS 316.168 and 316.171. [1989 c.901 §5]

657.575 Repayment of default by nonprofit employing unit; conditions. (1) Notwithstanding any other provision of this chapter and ORS chapter 657A, when a nonprofit employing unit as defined in ORS 657.072 (2) is found by the Director of the Employment Department to be in default with respect to payment of taxes required by this chapter and ORS chapter 657A, the nonprofit employing unit may elect to satisfy the deficiency together with any interest and penalties thereon, by making reimbursement payments into the Unemployment Compensation Trust Fund in an amount equivalent to the amount of regular benefits and one-half of extended benefits paid out to claimants who, during the period of noncompliance with this chapter and ORS chapter 657A, were paid wages by such nonprofit employing unit. However, the election to make reimbursement payments may not be made if the director finds that any part of the deficiency is due to an intent to postpone or avoid either payment of taxes due the Unemployment Compensation Trust Fund or the election to make reimbursement payments pursuant to ORS 657.505 (8).

(2) Reimbursement payments made pursuant to this section shall be deemed to satisfy any deficiency, together with any interest and penalties thereon. If a nonprofit employing unit elects to make reimbursement payments under this section, any payments previously made to satisfy that deficiency shall be credited to the reimbursement payments for which the nonprofit employing unit is liable. If all liabilities for benefit payments to claimants are met, any payments in excess of the reimbursement payments required, together with any interest and penalties thereon, shall be refunded to the nonprofit employing unit. [1989 c.329 §2]

EMPLOYMENT DEPARTMENT; ADMINISTRATION GENERALLY

657.601 Employment Department. There is established an Employment Department. The department shall:

(1) Administer the unemployment insurance laws of this state to support Oregonians during periods of unemployment;

(2) Provide for the operation of a statewide employment service, including the establishment and maintenance of a system of public employment offices to promote employment of Oregonians;

(3) Provide oversight, operation and management of a statewide comprehensive labor market and occupational supply and demand information system to assist in the development of a diversified, multiskilled work force; and

(4) Provide child care advocacy, coordination of child care policy and planning, technical assistance to child care providers and certification of day care facilities to assist the employment of Oregonians and insure the health and well-being of the future work force. [1969 c.597 §176; 1993 c.344 §4(1); part renumbered 657A.010 in 1993]

657.605 [Repealed by 1959 c.583 §24]

657.606 [1959 c.583 §2; repealed by 1969 c.597 §281]

657.608 Director; term; duties; compensation. (1) The Employment Department shall be under the supervision and control of a director appointed by the Governor. The term of office of the director is four years, but the director may be removed at any time during a term at the pleasure of the Governor. The appointment of the director is subject to confirmation by the Senate in the manner provided in ORS 171.562 and 171.565.

(2) The director is responsible for providing for programs to deliver to the public services assigned to the department and for undertaking long-range planning necessary for the effective delivery of those services.

(3) The director shall receive such salary as may be provided by law or, if not so provided, as may be fixed by the Governor, and shall be reimbursed for all expenses actually and necessarily incurred in the performance of official duties. Such compensation shall be paid out of the Unemployment Compensation Administration Fund or the Child Care Fund, as appropriate. [1959 c.583 §3; 1969 c.597 §179; 1969 c.695 §13; 1983 c.522 §6; 1983 c.740 §246; 1993 c.344 §5]

657.610 Powers and duties generally; rules and regulations. The Director of the Employment Department may:

(1) For purposes of administration and control, and with the approval of the Governor, organize and reorganize the department in whatever manner the director considers appropriate to carry out the duties, functions and powers of the department.

(2) Appoint all subordinate officers and employees of the department, whether classified or unclassified, and prescribe their duties and compensation, subject to applicable provisions of the State Personnel Relations Law.

(3) Delegate to departmental officers and employees such responsibility and authority as the director determines necessary.

(4) Determine all questions of general policy and promulgate rules and regulations and be responsible for the administration of this chapter and ORS chapter 657A.

(5) Sue and be sued in the name of the director, and shall have a seal which shall bear the name of the Employment Department.

(6) Adopt proper rules to govern proceedings and to regulate the mode and manner of all investigations and hearings before referees appointed by the director.

(7) Prescribe the time, place and manner of making claims for benefits under this chapter and ORS chapter 657A, the kind and character of notices required thereunder and the procedure for investigation, hearing and deciding claims. [Amended by 1959 c.583 §23; 1969 c.597 §180; 1983 c.522 §7; 1993 c.344 §6]

657.615 Investigations and recommendations to the legislature. The Director of the Employment Department may:

(1) Carry on investigations of the operation of unemployment insurance in Oregon, including related subjects and publish the results thereof.

(2) Investigate the operations of the fund, the relation of contribution rates to the risks of unemployment, the adequacy of contribution rates.

(3) Recommend to the legislature from time to time any advisable changes in the contribution rates or benefits and any other changes in the state laws relating to unemployment insurance.

657.620 Determination of adequate fund reserve; modification of benefits and eligibility regulations in case of emergency. (1) The Director of the Employment Department shall, from time to time, after investigation, reasonable public notice, and a public hearing at which any interested party is afforded an opportunity to be heard, determine or redetermine what amount of reserve reasonably is needed in the fund to assure the payment of benefits under this chapter and ORS chapter 657A.

(2) In the event of general and extended unemployment, such that the reserve of the fund is reduced below the amount of reserve so determined, the director may declare an emergency and announce a modified scale of benefits, an increased waiting period or other changes in the rules and regulations regarding eligibility for a receipt of benefits which

the director considers necessary to maintain the reserves of the fund.

657.625 Publication of rules; special reports. (1) The Director of the Employment Department shall cause to be printed in proper form for distribution the classification, rates, rules, regulations and rules of procedure and furnish the same to any person upon application therefor. The fact that such classifications, rates, rules, regulations and rules of procedure are printed ready for distribution to all who apply for the same, shall be a sufficient publication of the same as required by this chapter and ORS chapter 657A.

(2) The director may also publish from time to time any special reports of the results of any investigation which the director may have conducted.

(3) The director shall publish in suitable form information concerning the rights of employees under this chapter and ORS chapter 657A and such other information concerning this chapter and ORS chapter 657A and the regulations pursuant thereto as the director considers suitable and proper, and require every employer to post such publications at the place of employment of the employer. [Amended by 1975 c.605 §31]

657.630 Quasi-judicial powers in administrative hearings. The Director of the Employment Department may act in the director's own behalf or by any of the duly authorized agents or assistants of the director in the following:

(1) To hold sessions at any place within the state.

(2) To administer oaths.

(3) To issue and serve by the director's representative, or by any sheriff, subpoenas for the attendance of witnesses and the production of papers, contracts, books, accounts, documents and testimony. The director may require the attendance and testimony of employers, their officers and representatives before any hearing of the director and the production by employers of books, records, papers and documents without payment or tender of witness fees on account of that attendance. The director or the authorized agent of the director shall issue subpoenas to any party upon request upon a showing of general relevance, reasonable scope of the evidence sought and that the testimony would not be unduly repetitious. No showing of general relevance or reasonable scope of the evidence sought shall be required upon the request for a subpoena of a claimant's personnel records.

(4) Generally to provide for the taking of testimony and for the recording of proceedings held in accordance with this chapter and ORS chapter 657A. [Amended by 1957 c.699 §10; 1985 c.404 §5]

657.635 Circuit court to enforce obedience to subpoenas. The circuit court for any county or the judge thereof, on application of the Director of the Employment Department or any of the assistants of the director, shall compel obedience to subpoenas issued and served pursuant to ORS 657.630 and punish disobedience of any such subpoena or any refusal to testify at any session authorized in this chapter and ORS chapter 657A, or to answer any lawful inquiry of said director or any of the assistants of the director, in the same manner as a refusal to testify in the circuit court or the disobedience of the requirements of a subpoena issued from said court is punished.

657.640 Attorney General to represent director. Upon request of the Director of the Employment Department, the Attorney General or, under the direction of the Attorney General, the district attorney of any county, shall institute or prosecute actions or proceedings for the enforcement of this chapter and ORS chapter 657A, when such actions or proceedings are within the county in which such district attorney was elected, and shall defend in like manner all suits, actions and proceedings brought against the director in the official capacity of the director. [Amended by 1971 c.418 §19]

657.642 Supplementary remedies for collection of taxes, interest and penalties; use of warrants; execution by sheriff. (1) In any case in which the Director of the Employment Department may bring a civil action for the collection of taxes, interest and penalties under this chapter and ORS chapter 657A, the director may instead:

(a) Assess a collection charge of $5 if the sum of the tax, penalty and interest then due exceeds $10.

(b) Issue a warrant under official seal directed to the sheriff of any county of the state commanding the sheriff to levy upon and sell the real and personal property of the employer found within that county, for the payment of the amount of the tax with the added penalties, interest, collection charge and the sheriff's cost of executing the warrant, and to return such warrant to the director and pay to the director the money collected by virtue thereof by a time to be therein specified, not less than 60 days from the date of the warrant.

(2) The sheriff shall, within five days after the receipt of the warrant, record with the clerk of the county a copy thereof, and thereupon the clerk shall enter in the County Clerk Lien Record the name of the

employer mentioned in the warrant, and the amount of the tax, interest, penalties and collection charge for which the warrant is issued and the date when such copy is recorded. Thereupon the amount of the warrant so recorded shall become a lien upon the title to and interest in property of the employer against whom it is issued in the same manner as a judgment duly docketed. The sheriff thereupon shall proceed upon the same in all respects, with like effect and in the same manner prescribed by law in respect to executions issued against property upon the judgment of a court of record, and shall be entitled to the same fees for services in executing the warrant, to be added to and collected as a part of the warrant liability.

(3) In the discretion of the director a warrant of like terms, force and effect may be issued and directed to any agent authorized by the director to collect taxes and in the execution thereof the agent shall have all the powers conferred by law upon sheriffs, but is entitled to no fee or compensation in excess of actual expenses paid in the performance of such duty.

(4) If a warrant is returned not satisfied in full, the director shall have the same remedies to enforce the claim for taxes, interest and penalties against the employer as if the director had recovered judgment against the employer for the amount of the taxes, interest and penalties.

(5) Interest upon the taxes due as set forth in the warrant shall be paid and collected at the rate prescribed in ORS 657.515 (2). [1971 c.128 §2; 1983 c.696 §25]

657.645 [Repealed by 1959 c.583 §24]

657.650 [Amended by 1983 c. 522 §8; repealed by 1993 c.344 §11]

657.652 Certificate as evidence in proceeding. In any action, suit or proceeding brought by or against the Director of the Employment Department a certificate attested to by the director or the authorized representative of the director showing the amount of contributions, interest and penalties due from an employing unit shall be prima facie evidence of the payment by the employing unit of the amount of wages for employment set forth therein, of the levy of assessment, of the delinquency, and of the compliance by the director or the authorized representative of the director with all the provisions of this chapter and ORS chapter 657A relating to the computation and assessment of the contributions, interest and penalties specified in the certificate. [1963 c.354 §6 (657.552, 657.652, 657.679, 657.681 and 657.683 enacted in lieu of 657.472, 657.512, 657.550 and 657.672)]

657.655 Certified copies of records as evidence. If the original of any record, file, order, proceeding, decision, award or other document on file with the Employment Department is competent and admissible in evidence, a certified copy thereof furnished by the Director of the Employment Department under the seal of the department shall be received in evidence before the Employment Appeals Board or any deputy or officer thereof and in all courts. [Amended by 1959 c.583 §16; 1969 c.597 §184]

657.657 Acquisition of land and offices. (1) Subject to the approval of the Director of the Oregon Department of Administrative Services, the Director of the Employment Department may acquire by purchase office buildings, make alterations, modifications or additions thereto, and purchase land and construct thereon office buildings suitable for use as local offices of the Director of the Employment Department. The Director of the Employment Department, with the approval of the Oregon Department of Administrative Services, may acquire by purchase office space for the central offices of the Employment Department and may expend such funds as may be necessary for the administration of such offices.

(2) Any agreement made for the purchase of property pursuant to this section shall be further subject to the approval of the Governor and shall not subject the state to liability for payment of the purchase price or any part or portion thereof except from moneys allocated to the state by the United States Department of Labor for the administration of this chapter and ORS chapter 657A.

(3) If the premises are purchased pursuant to this section, the Director of the Employment Department shall be housed therein, or if it is desirable to move a local employment service office so housed, other substantially similar space will be furnished by the state to the director without further payment therefor by the United States. [1957 c.609 §5; 1959 c.597 §1; 1961 c.490 §5; 1969 c.597 §185]

657.660 Records and reports of employing units. (1) Every employing unit shall keep true and accurate records of all persons employed by it and such records of hours worked, wages paid and other statistics as prescribed by the Director of the Employment Department for the administration of this chapter and ORS chapter 657A.

(2) Such records shall be open to inspection by the director or an authorized representative of the director at any reasonable time. No person shall refuse to allow the director or authorized representative to inspect the payroll or other records or documents relative to the enforcement of this chapter and ORS chapter 657A.

(3) The director may require from any employing unit such reports on the wages,

hours, employment, unemployment and related matters concerning its employees as the director deems necessary to the effective administration of this chapter and ORS chapter 657A.

(4) Every employing unit shall fully, correctly and promptly furnish the director all information required by the director to carry out the purposes and provisions of this chapter and ORS chapter 657A.

657.662 [1959 c.598 §6; 1961 c.252 §5; 1967 c.435 §8; repealed by 1981 c.77 §14 (657.663 enacted in lieu of 657.662)]

657.663 Penalty for failure by employer to file reports; amount; collection procedure; review of penalty. (1) If an employer fails to file a required quarterly tax report or quarterly detail of employees' wages and weeks of work by the 10th day of the second month following the end of the calendar quarter, the Director of the Employment Department, for the first such failure, shall send to the employer at the employer's last-known address a written notice warning the employer that a subsequent failure to file a required report could result in the imposition of a late filing penalty. If an employer, without good cause, fails to file a required report within the three-year period immediately following a written warning, the employer may be assessed a late filing penalty in addition to other amounts due. The penalty shall be .0002 of the taxable wage base in effect for the year against which the penalty is being assessed for each employee listed each quarter on the late filed reports. However, the minimum penalty for any calendar quarter shall not be less than .0025 nor the maximum penalty more than .05 of the taxable wage base in effect for the year.

(2) The penalty per employee shall be rounded to the nearest dollar. The minimum penalty shall be rounded to the nearest five-dollar interval and the maximum penalty shall be rounded to the nearest $100 interval.

(3) Notwithstanding the provisions of subsection (1) of this section, an employer who has no payroll during a calendar quarter shall not be assessed a penalty for the first quarter in which that employer's report is filed late. Thereafter, the director may assess a $5 penalty when such employer's reports continue to be filed late.

(4) The penalty assessed under this section shall be final unless, within 20 days from the date of mailing of the assessment to the last-known address of the employer, the employer requests the penalty be deleted. The request must be in writing and state the reason why the report was filed late. If the director determines the employer had good cause for filing the report late, the penalty shall be deleted. If it is determined there was not good cause for filing the report late, the request for deletion shall be denied.

(5) A decision denying the request shall become final, unless within 20 days from the date of mailing the decision to the last-known address of the employer, the employer files a request for hearing. The request for a hearing must be in writing and state the reasons therefor. Hearings shall be conducted in accordance with rules adopted by the director. Judicial review shall be as provided for review of orders in contested cases in ORS 183.310 to 183.550, except that the petition shall be filed within 20 days after the issuance of the order of the director or a designated representative. [1981 c.77 §15 (enacted in lieu of 657.662); 1983 c.508 §12; 1985 c.147 §1]

657.665 Confidentiality of information from employing unit records. (1) Information secured from employing units, employees or other individuals pursuant to this chapter and ORS chapter 657A:

(a) Shall be confidential and for the exclusive use and information of the Director of the Employment Department in the discharge of duties and shall not be open to the public (other than to public employees in the performance of their public duties under state or federal laws for the payment of unemployment insurance benefits and to public employees in the performance of their public duties under the recognized compensation and retirement, relief or welfare laws of this state), except to the extent necessary for the presentation of a claim and except as required by the regulations of the United States Secretary of Health and Human Services pursuant to section 3304(a) of the Federal Unemployment Tax Act, as amended, and except as required by section 303 of the Social Security Act, as amended.

(b) Shall not be used in any court in any action or proceeding pending therein unless the director or the state is a party to such action or proceedings or the proceedings concern the establishment, enforcement or modification of a support obligation and support services are being provided by the Support Enforcement Division or the district attorney pursuant to ORS 25.080.

(2) However, any claimant or legal representative, at a hearing before a referee or the director, shall be supplied with information from such records to the extent necessary for the proper presentation of a claim.

(3) Notwithstanding subsection (1) of this section, information secured from employing units pursuant to this chapter and ORS chapter 657A may be released to agencies of this state, and political subdivisions acting alone or in concert in city, county, metro-

politan, regional or state planning to the extent necessary to properly carry out governmental planning functions performed under applicable law. Information provided such agencies shall be confidential and shall not be released by such agencies in any manner that would be identifiable as to individuals, claimants, employees or employing units. Costs of furnishing information pursuant to this subsection not prepared for the use of the Employment Department shall be borne by the parties requesting the information.

(4) Nothing in this section shall prevent the Employment Department from providing names and addresses of employing units to the Oregon Bureau of Labor and Industries for the purpose of disseminating information to employing units. The names and addresses provided shall be confidential and shall not be used for any other purposes. Costs of furnishing information pursuant to this subsection not prepared for the use of the Employment Department shall be borne by the Bureau of Labor and Industries.

(5) Nothing in this section shall prevent the Employment Department from providing to the Commissioner of the Bureau of Labor and Industries, for the purpose of performing duties under ORS 279.348 to 279.365, the names, addresses and industrial codes of employer units, the number of employees each unit employs during a given time period and the firm number assigned to employer units by the Employment Department. Information so provided shall be confidential and shall not be released by the Commissioner of the Bureau of Labor and Industries in any manner that would identify such employing units except to the extent necessary to carry out the purposes of this subsection and as provided in subsection (1)(b) of this section. Costs of furnishing information pursuant to this subsection not prepared for the use of the Employment Department shall be borne by the Bureau of Labor and Industries.

(6) Nothing in this section shall prevent the Employment Department from providing information required under ORS 657.660 (3) and (4) to the Public Employes' Retirement System for the purpose of determining the eligibility of members of the retirement system for disability retirement allowances under ORS 237.171 to 237.195. The information provided shall be confidential and shall not be used for any other purposes. Costs of furnishing information pursuant to this subsection shall be borne by the Public Employes' Retirement System.

(7) Any officer or employee of the Director of the Employment Department, who, except with authority of the director or pursuant to regulations, or as otherwise required by law, shall disclose confidential information under this section, thereafter may be disqualified from holding any appointment or employment by the director.

(8) Nothing in this section shall prevent the Employment Department from providing information to the Department of Revenue for the purpose of performing its duties under ORS 293.250, or the revenue and tax laws of this state. Information provided may include names and addresses of employers and employees and payroll data of employers and employees. Information so provided shall be confidential and shall not be released by the Director of the Department of Revenue in any manner that would identify such employing unit or employee except to the extent necessary to carry out its duties under ORS 293.250 or in auditing or reviewing any report or return required or permitted to be filed under the revenue and tax laws administered by the department. However, the Director of the Department of Revenue shall not disclose any information received to any private collection agency or for any other purpose. Costs of furnishing information pursuant to this subsection not prepared for the use of the Employment Department shall be borne by the Department of Revenue.

(9) Nothing in this section shall prevent the Employment Department from providing information to the Department of Consumer and Business Services for the purpose of performing its duties under ORS chapter 656. Information provided may include names and addresses of employers and employees and payroll data of employers and employees. Information so provided shall be confidential and shall not be released by the Director of the Department of Consumer and Business Services in any manner that would identify such employing unit or employee except to the extent necessary to carry out its duties under ORS chapter 656. However, the Director of the Department of Consumer and Business Services shall not disclose any information received to any private collection agency or for any other purpose. Costs of furnishing information pursuant to this subsection not prepared for the use of the Employment Department shall be borne by Department of Consumer and Business Services.

(10) Nothing in this section shall prevent the Employment Department from providing information to the Construction Contractors Board for the purpose of performing its duties under ORS chapter 701. Information provided to the board may include names and addresses of employers and status of their compliance with this chapter and ORS 657A.

(11) Nothing in this section shall prevent the Employment Department from providing

information to the State Fire Marshal to assist the State Fire Marshal in carrying out duties, functions and powers under ORS 453.307 to 453.414. Information so provided shall be the employer or agent name, address, telephone number and standard industrial classification. Information so provided shall be confidential and shall not be released by the State Fire Marshal in any manner that would identify such employing units except to the extent necessary to carry out duties under ORS 453.307 to 453.414. Costs of furnishing information pursuant to this subsection not prepared for the use of the Employment Department shall be borne by the office of the State Fire Marshal.

(12) Any person or officer or employee of an entity to whom information is disclosed or given by the Employment Department pursuant to this section, who divulges or uses such information for any purpose other than that specified in the provision of law or agreement authorizing the use or disclosure, may be disqualified from holding any appointment or employment, or performing any service under contract, with the state agency employing that person or officer. [Amended by 1969 c.450 §1; 1977 c.162 §1; 1977 c.797 §9; 1979 c.145 §1; 1979 c.267 §5a; 1981 c.705 §7; 1985 c.565 §89; 1985 c.661 §1; 1985 c.761 §24; 1989 c.519 §2; 1989 c.818 §5; 1989 c.870 §8; 1991 c.374 §2; 1993 c.18 §142]

657.670 Disclosure of information to federal agencies permitted. Notwithstanding ORS 657.665, the Director of the Employment Department shall:

(1) Upon request, submit such reports, in such form and containing such information as the Secretary of Labor may, from time to time, require, and shall comply with such provisions as the Secretary of Labor may, from time to time, find necessary to assure the correctness and verification of such reports.

(2) Make available, upon request, to any agency of the United States charged with the administration of public works or assistance through public employment, the name, address, ordinary occupation and employment status of each recipient of unemployment insurance benefits and a statement of such recipient's right to further compensation under this chapter and ORS chapter 657A.

(3) Make available, upon request, to officers and employees of the United States Department of Agriculture and any state's food stamp agency, information to be used for determining an individual's eligibility for benefits, or the amount of benefits, under the food stamp program established under the Food Stamp Act of 1977. The information provided shall be confidential and shall not be used for any other purpose. Costs of furnishing information under this section shall be borne by the United States Department of Agriculture. [Amended by 1981 c.77 §16]

657.672 [1959 c.405 §6; 1961 c.252 §6; repealed by 1963 c.354 §1 (657.552, 657.652, 657.679, 657.681 and 657.683 enacted in lieu of 657.472, 657.512, 657.550 and 657.672)]

657.675 [Amended by 1959 c.376 §1; renumbered 657.695]

657.676 Reconsideration of determinations; conditions; hearing and review. (1) Upon motion of the Director of the Employment Department or upon application of an interested employer, the director may reconsider a determination of employer subjectivity, tax rate or tax assessment irrespective of whether it has become final. Such reconsideration shall be restricted to determinations resulting from clerical errors or errors of computation and may include a new decision upon any grounds or issues not previously ruled upon or new facts not previously known to the director.

(2) Such reconsideration shall be accomplished by the director or any employee the director may designate for the purpose, in accordance with rules adopted by the director. A new determination may be made to correct any error with respect to the previous determination. Such new determination shall be subject to hearing, review and appeal in accordance with ORS 657.485 and 657.679 to 657.684. [1977 c.538 §13]

657.678 [1959 c.376 §3; renumbered 657.700]

657.679 Determination that employing unit or employment is subject to this chapter and ORS chapter 657A; notice; application for hearing. A determination of the Director of the Employment Department or the authorized representative of the director:

(1) As to whether an employing unit is an employer subject to this chapter and ORS chapter 657A, or

(2) That services performed by an individual for an employer liable for reimbursement payments in lieu of taxes is employment subject to this chapter and ORS chapter 657A,

shall become final 20 days after written notice of the determination is mailed to the last-known address of the employing unit of record with the director unless within such time the employing unit files an application with the director for a hearing with respect thereto as provided in ORS 657.683. [1963 c.354 §2 (657.552, 657.652, 657.679, 657.681 and 657.683 enacted in lieu of 657.472, 657.512, 657.550 and 657.672); 1975 c.156 §4; 1977 c.538 §11]

657.680 [Repealed by 1959 c.376 §4]

657.681 Computation and assessment of employer contributions and interest; jeopardy assessments; application for hearing. (1) If an employer files a report for

the purpose of determining the amount of contributions due under this chapter and ORS chapter 657A but fails to pay contributions or interest, the Director of the Employment Department or authorized representative may assess the amount of contributions or interest due on the basis of the information submitted and shall give written notice of the assessment to the employer mailed to the last-known address of record with the director. In the event that such report is subsequently found to be incorrect additional assessments may be made, subsection (5) of this section to the contrary notwithstanding.

(2) If an employer fails to file a report when required by the director for the purpose of determining the amount of contribution due under this chapter and ORS chapter 657A, the director or authorized representative may make an estimate based upon any information of the amount of wages paid for employment in the period or periods for which no report was filed and upon the basis of such estimate shall compute and assess the amount of employer contributions payable by the employer. Written notice of the assessment shall be mailed to the last-known address of the employer of record with the director.

(3) If the director or authorized representative is not satisfied with a report made by an employer for the purpose of determining the amount of contribution due under this chapter and ORS chapter 657A, the director or authorized representative may compute the amount required to be paid upon the basis of facts contained in the report or upon the basis of any information obtainable and may make an assessment of the amount of the deficiency. Written notice of such deficiency assessment shall be mailed to the last-known address of the employer of record with the director.

(4) If the director or authorized representative has reason to believe that an employer is insolvent, or that the collection of any contributions will be jeopardized by delaying collection, the director or authorized representative may thereupon make an immediate assessment of the estimated amount of accrued contributions, noting upon the assessment that it is a jeopardy assessment levied under this subsection, and may proceed to enforce collection immediately, but interest shall not begin to accrue upon such contributions until the due date nor shall court costs be taxed against such employer on any action to enforce collection commenced prior to the due date. The director or authorized representative may, in levying the assessment, demand a bond or deposit of such security as is necessary to insure collection of the amount of such assessment. Written notice of the assessment shall be mailed to the last-known address of the employer of record with the director.

(5) All assessments provided for in this section shall finally fix the amount of contributions due and payable unless the employer shall within 20 days after the mailing of the notice of assessment apply to the director for a hearing, or unless the director or authorized representative on the motion of the director or authorized representative reviews the same prior to a decision of the referee thereon pursuant to hearing. An employer who fails to apply for a hearing upon an assessment within the time provided or, having applied, fails to appear and be heard after due notice of such hearing, shall be precluded from raising any defense to any action, suit or proceeding brought by the director for the recovery of contributions based upon such assessment which could have been raised in the hearing. The amount of contributions so assessed under this section shall be subject to the penalties and interest provided by ORS 657.515 and 657.663. [1963 c.354 §3 (657.552, 657.652, 657.679, 657.681 and 657.683 enacted in lieu of 657.472, 657.512, 657.550 and 657.672); 1981 c.563 §1]

657.683 Hearings on actions under ORS 657.679 and 657.681; decision of referee; amendment of decision. (1) An application for hearing under ORS 657.679 and 657.681 shall be in writing and shall state that such determination or assessment of the Director of the Employment Department or authorized representative is unjust or incorrect and that the employing unit requests a hearing thereon. The application shall set forth the objections of the employing unit to the determination or assessment and the amount of contributions, if any, which the applicant admits to be due to the Employment Department. An application for a hearing to review an assessment made under ORS 657.681 (4) which was accompanied by a demand for a bond or deposit shall not be valid unless such bond or deposit is filed with the application in a form acceptable to the director or authorized representative.

(2) If a valid application for hearing is filed within the time provided by ORS 657.679 and 657.681, a referee designated by the director shall review the determination or assessment and if requested by the employing unit shall grant a hearing unless a hearing has previously been afforded the employing unit on the same grounds as set forth in the application. The referee shall give notice of the time and place of the hearing to the director or authorized representative and shall also give notice to the employing unit by mail directed to the last-known address

of the employing unit of record with the director.

(3) Hearings under ORS 657.679 and 657.681 shall be conducted in accordance with this chapter and ORS chapter 657A and the rules and regulations of the director. The filing of an application for hearing with respect to a disputed assessment shall not affect the right of the director or authorized representative to perfect any liens provided by this chapter and ORS chapter 657A.

(4) All testimony at any hearing held under ORS 657.679 and 657.681 shall be recorded but need not be transcribed unless a petition for judicial review from the decision of the referee is filed in the manner and within the time prescribed. At any hearing held as provided in ORS 657.679 and 657.681 the determination or assessment of the director or authorized representative shall be prima facie correct and the burden shall be upon the protesting employing unit to prove that it is incorrect. Thereafter the referee shall enter the findings of fact and decision, either affirming, modifying, or setting aside the determination or assessment of the director or authorized representative and in the case of an assessment, the referee may increase or decrease the amount of the assessment. The employing unit and the director shall be promptly notified of the decision of the referee.

(5) A decision of the referee shall become final on the date of notification or the mailing thereof to the director and to the employing unit at the last-known address of record with the director unless within the time specified in ORS 183.480 (2) the referee upon the motion of the referee reviews the same and issues an amended decision in which case the amended decision becomes the final decision. [1963 c.354 §4 (657.552, 657.652, 657.679, 657.681 and 657.683 enacted in lieu of 657.472, 657.512, 647.550 and 567.672); 1967 c.435 §9; 1971 c.734 §98]

657.684 Judicial review of decisions under ORS 657.683. Judicial review of decisions under ORS 657.683 shall be as provided for review of orders in contested cases in ORS 183.310 to 183.550, except that the petition shall be filed within 20 days after the order is final. The Director of the Employment Department may file petition for judicial review in accordance with this section from decision of the referee. When judicial review is upon an assessment or assessments made pursuant to ORS 657.681 and the court determines the assessment or assessments are valid, judgment shall be given in favor of the director for the amount due as determined by the court. [1971 c.734 §100]

657.685 Employment Appeals Board; confirmation; quorum; meetings; duties; staffing. (1) The Employment Appeals Board hereby is created within the Employment Department.

(2) The Employment Appeals Board consists of three members who shall be appointed by and serve at the pleasure of the Governor. Except for pro tempore appointments, appointments of members are subject to confirmation by the Senate in the manner provided in ORS 171.562 and 171.565. In the selection of the members of the Employment Appeals Board, the Governor shall give due consideration to the interests of labor, industry and the public. Not more than two of the members of said board shall belong to the same political party. The Governor shall designate one of the members of the Employment Appeals Board to serve as its chairperson with duties and powers necessary for the performance of the function of such office as the Governor determines. In the event of an absence or as required by the workload, the chairperson may appoint, with the approval of the Governor, pro tempore members to serve for a period not to exceed 90 days.

(3) A majority of the Employment Appeals Board constitutes a quorum.

(4) The Employment Appeals Board shall meet at such times and places as specified by the chairperson.

(5) The director shall provide the Employment Appeals Board with such staff as is required by the workload, subject to budgetary limitations.

(6) The Employment Department shall adopt procedural rules proposed by the Employment Appeals Board necessary for the discharge of the board's duties. Such rules need not conform to common law or statutory rules of evidence and other technical rules of procedure. [1959 c.583 §12; 1969 c.597 §186; 1973 c.792 §30; 1975 c.426 §1; 1983 c.522 §9; 1987 c.894 §10; 1993 c.344 §22]

657.690 Employment Appeals Board powers. The Employment Appeals Board has the power:

(1) To hold sessions any place within the state.

(2) To administer oaths.

(3) To issue and serve, or by any sheriff, subpoenas for the attendance of employers or claimants and the production of papers, contracts, books, accounts, documents and testimony. The Employment Appeals Board may require the attendance and testimony of claimants or employers, their officers and representatives before any hearing or review before the Employment Appeals Board without payment or tender or witness fees on account of such attendance. [1959 c.583 §13; 1993 c.344 §24]

657.695 State Advisory Council; members; compensation and expenses. (1) To assist the Director of the Employment Department in the effective development of policies and programs with respect to unemployment insurance and employment service and in securing to this state the benefits of the Wagner-Peyser Act, and particularly with respect to carrying out ORS 657.615, there hereby is created an advisory council within the Employment Department to be known as the State Advisory Council on Unemployment Compensation.

(2) The members of the State Advisory Council on Unemployment Compensation shall be appointed by the Governor and shall be composed of men and women representing employers and employees in equal numbers, and representatives of the public who shall elect their chairman. The director shall serve as an ex officio member of the State Advisory Council.

(3) The members of the State Advisory Council shall be appointed for a term of two years and are entitled to compensation and expenses as provided in ORS 292.495. Members of the State Advisory Council or other committees appointed pursuant to this section and ORS 657.700 shall be reimbursed from the Unemployment Compensation Administration Fund. [Formerly 657.675; 1969 c.314 §70; 1969 c.597 §188]

657.700 Special councils for program development. The Director of the Employment Department may also appoint committees, and industrial or other special councils, to perform appropriate services in connection with the development of unemployment insurance and employment service programs who shall serve without compensation. [Formerly 657.678]

OREGON STATE EMPLOYMENT SERVICE

657.705 Oregon State Employment Service. There is created under the Director of the Employment Department a division, to be known as the Oregon State Employment Service, which shall be affiliated with the United States Employment Service. Such division shall be administered by a person well qualified by technical training and experience in the functions to be performed. [Amended by 1959 c.583 §17; 1969 c.597 §189; 1993 c.344 §10]

657.710 Free public employment offices; public agencies to provide information on job vacancies. (1) The Director of the Employment Department shall establish and maintain such free public employment offices, subject to any contract, agreements or obligations entered into or assumed under chapter 135, Oregon Laws 1935, including such branch offices as may be necessary for the proper administration of this chapter and ORS chapter 657A. The director shall maintain a division for this purpose. All moneys made available by or received by the state for the Oregon State Employment Service shall be paid to and expended from the Unemployment Compensation Administration Fund.

(2) Each public agency shall provide to the director timely information pertinent to all existing job vacancies over which the public agency exercises employment control and for which there will be open recruitment. Such information shall be made available to the public by the director. As used in this subsection "public agency" has the meaning provided for that term in ORS 279.011. [Amended by 1969 c.597 §190; 1983 c.339 §1]

657.715 Wagner-Peyser Act accepted. The State of Oregon hereby accepts the provisions of the Act of Congress approved June 6, 1933, entitled "An act to provide for the establishment of a national employment system and for cooperation with the states in the promotion of such system, and for other purposes."

657.720 Cooperation with federal agencies, political subdivisions or private organizations in maintaining public employment service. (1) The Director of the Employment Department is designated and constituted the agency of this state for the purpose of the Wagner-Peyser Act. The director shall cooperate with all authorities of the United States having powers and duties under the Wagner-Peyser Act and do and perform all things necessary to secure to this state the benefits of the Wagner-Peyser Act in the promotion and maintenance of a system of public employment offices.

(2) The director may cooperate with or enter into agreements with the Railroad Retirement Board with respect to the establishment, maintenance and use of free public employment service facilities. For the purpose of establishing and maintaining free public employment service the director may enter into agreements with the Railroad Retirement Board or any other agency of the United States charged with the administration of an unemployment insurance law, with any political subdivision of this state, or with any private nonprofit organization, and as a part of any such agreement may accept moneys, services or quarters as a contribution to the Unemployment Compensation Administration Fund.

657.725 Employment districts. The Director of the Employment Department may divide the state into such number of employment districts as the director finds necessary

and maintain a district office in each of said districts.

LABOR MARKET INFORMATION SYSTEM

657.730 Duties of director; system description. (1) As used in this section, unless the context requires otherwise:

(a) "Labor market analysis" means the measurement and evaluation of economic forces as they relate to the employment process in the local labor market area. Variables affecting labor market relationships include, but are not limited to, such factors as labor force changes and characteristics, population changes and characteristics, occupational and industrial structure and development, technological developments, shifts in consumer demand, volume and extent of unionization and trade disputes, recruitment practices, wage levels, conditions of employment and training opportunities.

(b) "Labor market area" means an economically integrated geographic area within which individuals can reside and find employment within a reasonable distance or can readily change employment without changing their place of residence. Such areas shall be identified in accordance with criteria used by the Bureau of Labor Statistics of the United States Department of Labor in defining such areas or similar criteria established by the Director of the Employment Department. The area generally takes the name of its community. The boundaries depend primarily on economic and geographic factors. The State of Oregon is divided into labor market areas, which usually include a county or group of contiguous counties.

(c) "Labor market information" means the body of information generated from measurement and evaluation of the socioeconomic factors and variables influencing the employment process in the state and specific labor market areas. These socioeconomic factors and variables affect labor demand and supply relationships and include:

(A) Labor force information, which includes but is not limited to employment, unemployment, labor force participation, labor turnover and mobility, average hours and earnings and changes and characteristics of the population and labor force within specific labor market areas and the state;

(B) Occupational information, which includes but is not limited to occupational supply and demand estimates and projections, characteristics of occupations, wage levels, job duties, training and education requirements, conditions of employment, unionization, retirement practices and training opportunities;

(C) Economic information, which includes but is not limited to number of business starts and stops by industry and labor market area, information on employment growth and decline by industry and labor market area, employer establishment data and number of union disputes and strikes by industry and labor market area; and

(D) Program information, which includes but is not limited to program participant or student information gathered in cooperation with other state and local agencies along with related labor market information to evaluate the effectiveness, efficiency and impact of state and local employment, training, education and job creation efforts in support of planning, management, implementation and evaluation.

(2) The Director of the Employment Department shall have the following duties:

(a) Oversight, operation and management of a statewide comprehensive labor market and occupational supply and demand information system, including development of a five-year employment forecast for state and labor market areas.

(b) Preparation of local labor market information packages for the state's Workforce Quality Council regions, including special studies and job impact analyses in support of state and local employment, training, education and job creation programs, especially activities that prevent job loss, reduce unemployment and create jobs.

(c) Coordination with other appropriate agencies to improve employment estimates by enhancing data on corporate officers, improving business establishment listings, expanding samples for employment estimates and developing business entry or exit analysis relevant to the generation of occupational and economic forecasts.

(d) Production of long-term and occupational employment forecasts in cooperation with other appropriate agencies.

(e) Coordination with other state agencies to study ways to standardize federal and state multiagency administrative records, such as unemployment insurance information and other information to produce employment, training, education and economic analysis needed to improve labor market information products and services.

(f) Production of labor market information and economic analysis needed to facilitate the efficient and effective matching of the supply and demand of labor critical to an effective labor exchange in Oregon. Information collected will be coordinated with other

public agencies through cooperative data collection efforts for statistical analysis, research or studies including, but not limited to, agricultural labor supply and demand, high performance organizations, targeted industries programs, and industrial improvement and expansion.

(g) Administration of other appropriate labor market information activities.

(3) To implement this section, the director shall have authority to:

(a) Establish rules and procedures to recover reasonable costs incurred in producing and providing:

(A) Labor market information products developed by the Employment Department in the ordinary course of business when the request results in costs over and above the ordinary costs of production including, but not limited to, special publication runs, photocopying or supplying the copy in some other medium; and

(B) Special labor market information products in response to individual requests which incur costs beyond the ordinary costs of doing business including, but not limited to, computer time, staff costs, preparation and distribution of surveys, electronic scanning, and special data collection, formatting and analysis. The director may enter into agreements with other public agencies to provide special labor market information products in a quid pro quo arrangement.

(b) Receive federal set aside funds from federal programs that are authorized to fund state and local labor market information and are required to use such information in support of their programs.

(c) Enter into agreements for statistical analysis, research or evaluation studies of privately and publicly funded employment, training, education and economic development programs. [1993 c.38 §2]

RECIPROCAL AND COOPERATION AGREEMENTS

657.755 Cooperation with federal agencies administering unemployment insurance laws. The Director of the Employment Department shall:

(1) Cooperate in all necessary respects with the appropriate agencies and departments of the Federal Government in the administration of this chapter and ORS chapter 657A and of free public employment offices.

(2) Make the state's records relating to the administration of this chapter and ORS chapter 657A available to the Railroad Retirement Board and furnish to the Railroad Retirement Board, at the expense of such board, copies thereof as that board deems necessary for its purposes.

(3) Afford reasonable cooperation with every agency of the United States charged with the administration of any unemployment insurance law and make all reports thereon requested by any directly interested federal agency or department.

(4) Accept any sums allotted or apportioned to the state for such administration and comply with all reasonable federal regulations governing the expenditures of such sums.

657.757 Cooperation with federal agencies administering training or retraining programs and other assistance. (1) The Employment Department is authorized to cooperate with or enter into agreements with appropriate agencies of the Federal Government whereby:

(a) The Director of the Employment Department may act as agent of the Federal Government, in the payment of subsistence or other cash allowances provided in programs adopted by the Federal Government, including training and retraining programs or other assistance to individuals in this state.

(b) In performing services incidental to such programs the director may make such reports, surveys and analyses as may be required and comply with all reasonable rules and regulations in connection with such programs.

(c) The director may accept any sums allotted or apportioned to the state for administrative purposes and maintain separate accounting of all subsistence or cash allowances deposited with the state for payment to qualified individuals.

(2) Nothing in this section shall in any way affect the validity of any agreements entered into with any federal agency prior to July 1, 1963. [1963 c.216 §2]

657.760 Reciprocal agreements on coverage and collection of contributions. The Director of the Employment Department may enter into agreements with the appropriate agencies of other states or the Federal Government whereby:

(1) Potential rights to benefits accumulated under the unemployment insurance laws of the several states or under such a law of the Federal Government, or both, may constitute the basis for the payment of benefits through a single appropriate agency under terms which the director finds will be fair and reasonable as to all affected interests and will not result in any substantial loss to the fund.

(2) Individuals performing services in this and other states for a single employing unit under circumstances not specifically provided for in ORS 657.035 (2) or under similar provisions in the unemployment insurance laws of such other states, shall be deemed to be engaged in employment performed entirely within this state or within one of such other states and whereby potential rights to benefits accumulated under the unemployment insurance laws of one or more states or under such a law of the Federal Government, or both, may constitute the basis for the payment of benefits.

(3) The collection and payment of contributions by employers with respect to employment not localized within this state is adjusted.

657.765 Reciprocal agreements concerning payroll taxes for out-of-state work. Whenever the unemployment insurance laws of other states provide for inclusion of out-of-state payment of wages in computing wages paid in like manner as provided in ORS 657.095 (2), the Director of the Employment Department may enter into agreements with those empowered to administer the unemployment insurance laws of such other states for the purpose of:

(1) Waiving the further collection of payroll taxes in all the states when the aggregate amount of said wages is in excess of "payroll" as defined in ORS 657.095 (1); and

(2) Securing uniformity for payroll reporting on such out-of-state work. [Amended by 1955 c.655 §24; 1973 c.300 §13; 1973 c.810 §3]

657.770 Reciprocal agreements concerning wages used as basis for benefits. (1) The Director of the Employment Department may enter into reciprocal arrangements with appropriate and duly authorized agencies of other states or of the Federal Government, or both, whereby wages, upon the basis of which an individual may become entitled to benefits under an employment security law of another state or of the Federal Government, shall be deemed to be wages for insured work for the purpose of determining benefits under this chapter and ORS chapter 657A; and wages for insured work, on the basis of which an individual may become entitled to benefits under this chapter and ORS chapter 657A shall be deemed to be wages on the basis of which unemployment insurance is payable under such law of another state or of the Federal Government.

(2) No such arrangement shall be entered into unless it contains provision for reimbursement to the fund for such of the benefits paid under this chapter and ORS chapter 657A on the basis of such wages and provision for reimbursement from the fund for such benefits paid under such other law on the basis of wages for insured work, as the director finds will be fair and reasonable to all affected interests.

(3) Reimbursements paid from the fund pursuant to this section are deemed to be benefits for the purposes of this chapter and ORS chapter 657A; except that no charge shall be made to an employer's account under ORS 657.471 in excess of the maximum benefits payable under ORS 657.150 or when no benefits would have been payable to an individual but for this section, because of the lack of wages for insured work necessary to qualify for benefits.

(4) Notwithstanding the provisions of subsections (1) and (2) of this section, the director shall participate in any arrangements for the payment of compensation on the basis of combining an individual's wages and employment covered under this chapter and ORS chapter 657A with wages and employment covered under the unemployment insurance laws of other states which are approved by the United States Secretary of Labor in consultation with the state unemployment insurance agencies as reasonably calculated to assure the prompt and full payment of compensation in such situations and which include provisions for:

(a) Applying the base period of a single state law to a claim involving the combining of an individual's wages and employment covered under two or more state unemployment insurance laws, and

(b) Avoiding the duplicate use of wages and employment by reason of such combining. [Amended by 1957 c.699 §11; 1971 c.463 §19]

657.775 Cooperation with other states on reciprocal basis for collection of contributions. (1) The courts of the State of Oregon shall recognize and enforce the liability for unemployment insurance contributions imposed by other states which extend a like comity to this state, and officials of such other states may initiate civil proceedings in the courts of this state to enforce the collection of such contributions. The certificate of the Secretary of State of such other states that such officials have the authority to collect the contributions is conclusive evidence of such authority.

(2) The Attorney General is empowered to initiate and prosecute civil proceedings in the courts of other states by and in the name of the Director of the Employment Department to enforce the liability for unemployment insurance contributions imposed by the State of Oregon, and may also initiate and prosecute civil proceedings in this state as agent for and on behalf of any other state to enforce liability for unemployment insurance

contributions due such state if the state extends a like comity to the State of Oregon. The compensation for the services of the Attorney General rendered on behalf of other states under this section shall be paid from moneys appropriated to the Employment Department for administrative expenditures. The compensation for similar officers of other states for services rendered on behalf of this state under this section shall be paid by such other state. However, all other expenses of civil proceedings under this section shall be paid by the state, officer or agency thereof at whose request such proceedings were initiated.

(3) The Attorney General, with the approval of the director, may employ a special assistant under ORS 180.140 (5) to initiate and prosecute civil proceedings in other states to enforce liability for unemployment contributions imposed by the State of Oregon and nothing in this section shall be deemed to prevent the officials of other states from employing any member of the Oregon State Bar to initiate and prosecute civil proceedings in this state to enforce liability for unemployment insurance imposed by such other states.

(4) As used in this section, "contributions" includes interest and penalties imposed pursuant to an unemployment insurance statute. [1963 c.453 §2; 1983 c.740 §247]

657.780 Agreements with governmental agencies to withhold benefits for child support obligations. (1) As used in this section, "appropriate agency" means an agency authorized to enforce child support obligations pursuant to a plan approved under part D of title IV of the Social Security Act.

(2) Notwithstanding ORS 657.855, the Director of the Employment Department may enter into agreements with the appropriate agency of this state whereby child support obligations which are being enforced pursuant to a plan approved under section 454 of the Social Security Act and owed by an individual who is eligible for unemployment compensation may be met, in whole or in part, by withholding from the unemployment compensation due the individual the amount specified by the individual to the appropriate agency to be withheld or the amount determined pursuant to an agreement with the individual submitted to the appropriate agency or any amount otherwise required to be withheld pursuant to ORS 25.311 and 25.351 and forwarding of the amount so withheld to the appropriate agency.

(3) Any amount deducted and withheld under subsection (2) of this section shall for all purposes be treated as if it were paid to the individual as unemployment compensation.

(4) This section shall apply only if appropriate arrangements have been made for reimbursement, by the appropriate agency or agencies involved, for the administrative costs incurred by the Employment Department under this section.

(5) The director shall prescribe such rules as are deemed necessary with respect to implementation and administration of procedures to comply with the provisions of this section. [1982 s.s.1 c.30 §9; 1991 c.115 §1; 1993 c.798 §49]

Note: Section 53, chapter 344, Oregon Laws 1993, provides:

Sec. 53. The Employment Department shall have the authority to enter into such interagency agreements as may be necessary to implement the provisions of this Act. [1993 c.344 §53]

FUNDS

Note: Sections 2 and 3, chapter 685, Oregon Laws 1991, provide:

Sec. 2. (1) There is hereby created the State Unemployment Compensation Benefit Reserve Fund which is declared to be a trust fund, separate and distinct from the General Fund. Such fund shall consist of moneys collected or received by the Employment Department pursuant to section 3 of this 1991 Act.

(2) The State Unemployment Compensation Benefit Reserve Fund shall be held and administered by the State Treasurer in the same manner as provided in ORS 657.830 (1). Any balance in this fund shall not lapse at any time.

(3) All moneys in the fund are appropriated continuously to the Employment Department and shall be used solely to pay unemployment compensation benefits when the Unemployment Compensation Trust Fund balance lapses. Workers of this state who are eligible for unemployment compensation benefits are absolutely and irrevocably vested with the beneficial ownership of all moneys lawfully credited to the State Unemployment Compensation Benefit Reserve Fund for the purpose of implementing the trust. The balance in the State Unemployment Compensation Benefit Reserve Fund shall be included with the balance in the Unemployment Compensation Trust Fund in any computation of a fund adequacy percentage ratio under this chapter [ORS chapters 657 and 657A].

(4) All income earned on moneys in the State Unemployment Compensation Benefit Reserve Fund invested by the State Treasurer shall accrue to the Supplemental Employment Department Administration Fund created by chapter 449, Oregon Laws 1987. [1991 c.685 §2]

Sec. 3. (1) Notwithstanding ORS 657.435 and 657.462, for wages paid during the period beginning with the calendar quarter beginning April 1, 1992, and ending with the calendar quarter ending March 31, 1995, the tax rate assigned each employer subject to those provisions of law shall be determined in accordance with schedule VIII-B, VII-B, VI-B, V-B, IV-B, III-B, II-B or I-B, whichever schedule is determined pursuant to ORS 657.459 and 657.462 to be in effect for calendar years 1992, 1993, 1994 and 1995. The schedules are adopted as follows:

Fund Adequacy Percentage Ratio VIII-B
Under 100%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.64%	0.00% but less than 10.00%
1.74%	10.00% but less than 15.00%
1.84%	15.00% but less than 20.00%
1.94%	20.00% but less than 25.00%
2.04%	25.00% but less than 30.00%
2.14%	30.00% but less than 35.00%
2.24%	35.00% but less than 40.00%
2.34%	40.00% but less than 45.00%
2.44%	45.00% but less than 50.00%
2.54%	50.00% but less than 55.00%
2.64%	55.00% but less than 60.00%
2.74%	60.00% but less than 65.00%
2.84%	65.00% but less than 70.00%
2.94%	70.00% but less than 75.00%
3.04%	75.00% but less than 80.00%
3.14%	80.00% but less than 84.00%
3.24%	84.00% but less than 88.00%
3.34%	88.00% but less than 92.00%
3.44%	92.00% but less than 95.00%
3.64%	95.00% but less than 97.00%
3.84%	97.00% but less than 98.20%
4.04%	98.20% but less than 99.00%
4.24%	99.00% but less than 99.50%
4.44%	99.50% but less than 99.80%
4.64%	99.80% but less than 99.92%
5.40%	99.92% to 100.00%

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

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.44%	0.00% but less than 10.00%
1.54%	10.00% but less than 15.00%
1.64%	15.00% but less than 20.00%
1.74%	20.00% but less than 25.00%
1.84%	25.00% but less than 30.00%
1.94%	30.00% but less than 35.00%
2.04%	35.00% but less than 40.00%
2.14%	40.00% but less than 45.00%
2.24%	45.00% but less than 50.00%
2.34%	50.00% but less than 55.00%
2.44%	55.00% but less than 60.00%
2.54%	60.00% but less than 64.00%
2.64%	64.00% but less than 68.00%
2.74%	68.00% but less than 72.00%
2.84%	72.00% but less than 76.00%
2.94%	76.00% but less than 80.00%
3.04%	80.00% but less than 84.00%
3.14%	84.00% but less than 88.00%
3.24%	88.00% but less than 92.00%
3.34%	92.00% but less than 95.00%
3.44%	95.00% but less than 97.00%
3.64%	97.00% but less than 98.20%
3.84%	98.20% but less than 99.00%
4.04%	99.00% but less than 99.50%
4.24%	99.50% but less than 99.70%
4.44%	99.70% but less than 99.84%
4.64%	99.84% but less than 99.93%
5.40%	99.93% to 100.00%

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

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.24%	0.00% but less than 10.00%
1.34%	10.00% but less than 15.00%
1.44%	15.00% but less than 20.00%
1.54%	20.00% but less than 25.00%
1.64%	25.00% but less than 30.00%
1.74%	30.00% but less than 35.00%
1.84%	35.00% but less than 40.00%
1.94%	40.00% but less than 44.00%
2.04%	44.00% but less than 48.00%
2.14%	48.00% but less than 52.00%
2.24%	52.00% but less than 56.00%
2.34%	56.00% but less than 60.00%
2.44%	60.00% but less than 64.00%
2.54%	64.00% but less than 68.00%
2.64%	68.00% but less than 72.00%
2.74%	72.00% but less than 76.00%
2.84%	76.00% but less than 80.00%
2.94%	80.00% but less than 84.00%
3.04%	84.00% but less than 88.00%
3.14%	88.00% but less than 92.00%
3.24%	92.00% but less than 95.00%
3.34%	95.00% but less than 97.00%
3.44%	97.00% but less than 98.20%
3.64%	98.20% but less than 99.00%
3.84%	99.00% but less than 99.50%
4.04%	99.50% but less than 99.70%
4.24%	99.70% but less than 99.79%
4.44%	99.79% but less than 99.87%
4.64%	99.87% but less than 99.94%
5.40%	99.94% to 100.00%

Fund Adequacy Percentage Ratio V-B
125.00% but less than 145%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.04%	0.00% but less than 10.00%
1.14%	10.00% but less than 15.00%
1.24%	15.00% but less than 20.00%
1.34%	20.00% but less than 25.00%
1.44%	25.00% but less than 29.00%
1.54%	29.00% but less than 33.00%
1.64%	33.00% but less than 37.00%
1.74%	37.00% but less than 41.00%
1.84%	41.00% but less than 45.00%
1.94%	45.00% but less than 49.00%
2.04%	49.00% but less than 53.00%
2.14%	53.00% but less than 57.00%
2.24%	57.00% but less than 61.00%
2.34%	61.00% but less than 65.00%
2.44%	65.00% but less than 69.00%
2.54%	69.00% but less than 73.00%
2.64%	73.00% but less than 77.00%
2.74%	77.00% but less than 81.00%
2.84%	81.00% but less than 85.00%
2.94%	85.00% but less than 89.00%
3.04%	89.00% but less than 92.00%
3.14%	92.00% but less than 95.00%
3.24%	95.00% but less than 97.00%
3.34%	97.00% but less than 98.20%
3.44%	98.20% but less than 99.00%
3.64%	99.00% but less than 99.50%
3.84%	99.50% but less than 99.65%
4.04%	99.65% but less than 99.74%

4.24%	99.74% but less than 99.82%
4.44%	99.82% but less than 99.89%
4.64%	99.89% but less than 99.95%
5.40%	99.95% to 100.00%

Fund Adequacy Percentage Ratio IV-B
145.00% but less than 170%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.94%	0.00% but less than 10.00%
1.04%	10.00% but less than 15.00%
1.14%	15.00% but less than 20.00%
1.24%	20.00% but less than 24.00%
1.34%	24.00% but less than 28.00%
1.44%	28.00% but less than 32.00%
1.54%	32.00% but less than 36.00%
1.64%	36.00% but less than 40.00%
1.74%	40.00% but less than 44.00%
1.84%	44.00% but less than 48.00%
1.94%	48.00% but less than 52.00%
2.04%	52.00% but less than 56.00%
2.14%	56.00% but less than 60.00%
2.24%	60.00% but less than 64.00%
2.34%	64.00% but less than 68.00%
2.44%	68.00% but less than 72.00%
2.54%	72.00% but less than 76.00%
2.64%	76.00% but less than 80.00%
2.74%	80.00% but less than 84.00%
2.84%	84.00% but less than 88.00%
2.94%	88.00% but less than 92.00%
3.04%	92.00% but less than 95.00%
3.14%	95.00% but less than 97.00%
3.24%	97.00% but less than 98.20%
3.34%	98.20% but less than 99.00%
3.44%	99.00% but less than 99.40%
3.64%	99.40% but less than 99.60%
3.84%	99.60% but less than 99.70%
4.04%	99.70% but less than 99.78%
4.24%	99.78% but less than 99.85%
4.44%	99.85% but less than 99.91%
4.64%	99.91% but less than 99.96%
5.40%	99.96% to 100.00%

Fund Adequacy Percentage Ratio III-B
170.00% but less than 190%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.44%	0.00% but less than 10.00%
0.54%	10.00% but less than 15.00%
0.64%	15.00% but less than 20.00%
0.74%	20.00% but less than 24.00%
0.84%	24.00% but less than 28.00%
0.94%	28.00% but less than 32.00%
1.04%	32.00% but less than 36.00%
1.14%	36.00% but less than 40.00%
1.24%	40.00% but less than 44.00%
1.34%	44.00% but less than 48.00%
1.44%	48.00% but less than 52.00%
1.54%	52.00% but less than 56.00%
1.64%	56.00% but less than 60.00%
1.74%	60.00% but less than 64.00%
1.84%	64.00% but less than 68.00%
1.94%	68.00% but less than 72.00%
2.04%	72.00% but less than 76.00%
2.14%	76.00% but less than 80.00%
2.24%	80.00% but less than 84.00%
2.34%	84.00% but less than 87.00%
2.44%	87.00% but less than 90.00%
2.54%	90.00% but less than 93.00%
2.64%	93.00% but less than 95.00%
2.74%	95.00% but less than 97.00%
2.84%	97.00% but less than 98.20%
3.04%	98.20% but less than 99.00%
3.24%	99.00% but less than 99.43%
3.44%	99.43% but less than 99.63%
3.64%	99.63% but less than 99.72%
3.84%	99.72% but less than 99.79%
4.04%	99.79% but less than 99.85%
4.24%	99.85% but less than 99.90%
4.44%	99.90% but less than 99.94%
4.64%	99.94% but less than 99.97%
5.40%	99.97% to 100.00%

Fund Adequacy Percentage Ratio II-B
190.00% but less than 200%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.14%	0.00% but less than 10.00%
0.24%	10.00% but less than 15.00%
0.34%	15.00% but less than 20.00%
0.44%	20.00% but less than 25.00%
0.54%	25.00% but less than 30.00%
0.64%	30.00% but less than 35.00%
0.74%	35.00% but less than 40.00%
0.84%	40.00% but less than 44.00%
0.94%	44.00% but less than 48.00%
1.04%	48.00% but less than 52.00%
1.14%	52.00% but less than 56.00%
1.24%	56.00% but less than 60.00%
1.34%	60.00% but less than 64.00%
1.44%	64.00% but less than 68.00%
1.54%	68.00% but less than 72.00%
1.64%	72.00% but less than 76.00%
1.74%	76.00% but less than 79.00%
1.84%	79.00% but less than 82.00%
1.94%	82.00% but less than 85.00%
2.04%	85.00% but less than 88.00%
2.14%	88.00% but less than 90.00%
2.24%	90.00% but less than 92.00%
2.34%	92.00% but less than 93.50%
2.44%	93.50% but less than 94.90%
2.54%	94.90% but less than 96.20%
2.64%	96.20% but less than 97.40%
2.84%	97.40% but less than 98.54%
3.04%	98.54% but less than 99.54%
3.24%	99.54% but less than 99.63%
3.44%	99.63% but less than 99.71%
3.64%	99.71% but less than 99.78%
3.84%	99.78% but less than 99.84%
4.04%	99.84% but less than 99.89%
4.24%	99.89% but less than 99.93%
4.44%	99.93% but less than 99.96%
4.64%	99.96% but less than 99.98%
5.40%	99.98% to 100.00%

Fund Adequacy Percentage Ratio I-B
200% and Over

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.00%	0.00% but less than 10.00%
0.04%	10.00% but less than 15.00%
0.14%	15.00% but less than 20.00%
0.24%	20.00% but less than 25.00%
0.34%	25.00% but less than 30.00%
0.44%	30.00% but less than 35.00%
0.54%	35.00% but less than 40.00%
0.64%	40.00% but less than 45.00%

0.74%	45.00% but less than 50.00%
0.84%	50.00% but less than 55.00%
0.94%	55.00% but less than 60.00%
1.04%	60.00% but less than 65.00%
1.14%	65.00% but less than 69.00%
1.24%	69.00% but less than 73.00%
1.34%	73.00% but less than 77.00%
1.44%	77.00% but less than 80.00%
1.54%	80.00% but less than 83.00%
1.64%	83.00% but less than 86.00%
1.74%	86.00% but less than 89.00%
1.84%	89.00% but less than 91.00%
1.94%	91.00% but less than 93.00%
2.04%	93.00% but less than 95.00%
2.14%	95.00% but less than 96.00%
2.24%	96.00% but less than 96.90%
2.34%	96.90% but less than 97.70%
2.44%	97.70% but less than 98.40%
2.54%	98.40% but less than 98.90%
2.64%	98.90% but less than 99.30%
2.84%	99.30% but less than 99.54%
3.04%	99.54% but less than 99.63%
3.24%	99.63% but less than 99.71%
3.44%	99.71% but less than 99.78%
3.64%	99.78% but less than 99.84%
3.84%	99.84% but less than 99.89%
4.04%	99.89% but less than 99.93%
4.24%	99.93% but less than 99.96%
4.44%	99.96% but less than 99.98%
4.64%	99.98% but less than 99.99%
5.40%	99.99% to 100.00%

(2) Notwithstanding any other provision of law, each employer subject to this chapter [ORS chapters 657 and 657A], other than employers whose assigned tax rate is 5.4 percent, shall pay to the Employment Department for each calendar quarter during the period beginning with the calendar quarter beginning April 1, 1992, and ending with the calendar quarter ending March 31, 1995, an amount equal to fifty-six one-hundredths of one percent of wages subject to tax under this chapter. All such moneys shall be paid and collected in the same manner and at the same time as unemployment compensation taxes under this chapter, unless the Director of the Employment Department prescribes otherwise. All such moneys shall be paid into the State Unemployment Compensation Benefit Reserve Fund. [1991 c.685 §3]

Note: Section 3, chapter 449, Oregon Laws 1987, provides:

Sec. 3. (1) Notwithstanding ORS 657.435 and 657.462, for wages paid during the calendar quarter ending March 31, 1992, the tax rate assigned each employer subject to those provisions of law shall be determined in accordance with schedule VIII-A, VII-A, VI-A, V-A, IV-A, III-A, II-A or I-A, whichever schedule is determined pursuant to ORS 657.459 and 657.462 to be in effect for calendar year 1992. The schedules are adopted as follows:

Fund Adequacy Percentage Ratio VIII-A

Under 100%

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 45.00%
2.42%	45.00% but less than 50.00%
2.52%	50.00% but less than 55.00%
2.62%	55.00% but less than 60.00%
2.72%	60.00% but less than 65.00%
2.82%	65.00% but less than 70.00%
2.92%	70.00% but less than 75.00%
3.02%	75.00% 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%
3.62%	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 99.80%
4.62%	99.80% but less than 99.92%
5.40%	99.92% to 100.00%

Fund Adequacy Percentage Ratio VII-A

100.00% but less than 110%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.42%	0.00% but less than 10.00%
1.52%	10.00% but less than 15.00%
1.62%	15.00% but less than 20.00%
1.72%	20.00% but less than 25.00%
1.82%	25.00% but less than 30.00%
1.92%	30.00% but less than 35.00%
2.02%	35.00% but less than 40.00%
2.12%	40.00% but less than 45.00%
2.22%	45.00% but less than 50.00%
2.32%	50.00% but less than 55.00%
2.42%	55.00% but less than 60.00%
2.52%	60.00% but less than 64.00%
2.62%	64.00% but less than 68.00%
2.72%	68.00% but less than 72.00%
2.82%	72.00% but less than 76.00%
2.92%	76.00% but less than 80.00%
3.02%	80.00% but less than 84.00%
3.12%	84.00% but less than 88.00%
3.22%	88.00% but less than 92.00%
3.32%	92.00% but less than 95.00%
3.42%	95.00% but less than 97.00%
3.62%	97.00% but less than 98.20%
3.82%	98.20% but less than 99.00%
4.02%	99.00% but less than 99.50%
4.22%	99.50% but less than 99.70%
4.42%	99.70% but less than 99.84%
4.62%	99.84% but less than 99.93%
5.40%	99.93% to 100.00%

Fund Adequacy Percentage Ratio VI-A

110.00% but less than 125%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.22%	0.00% but less than 10.00%
1.32%	10.00% but less than 15.00%
1.42%	15.00% but less than 20.00%
1.52%	20.00% but less than 25.00%
1.62%	25.00% but less than 30.00%
1.72%	30.00% but less than 35.00%
1.82%	35.00% but less than 40.00%
1.92%	40.00% but less than 44.00%
2.02%	44.00% but less than 48.00%
2.12%	48.00% but less than 52.00%
2.22%	52.00% but less than 56.00%
2.32%	56.00% but less than 60.00%
2.42%	60.00% but less than 64.00%
2.52%	64.00% but less than 68.00%
2.62%	68.00% but less than 72.00%

2.72%	72.00% but less than 76.00%
2.82%	76.00% but less than 80.00%
2.92%	80.00% but less than 84.00%
3.02%	84.00% but less than 88.00%
3.12%	88.00% but less than 92.00%
3.22%	92.00% but less than 95.00%
3.32%	95.00% but less than 97.00%
3.42%	97.00% but less than 98.20%
3.62%	98.20% but less than 99.00%
3.82%	99.00% but less than 99.50%
4.02%	99.50% but less than 99.70%
4.22%	99.70% but less than 99.79%
4.42%	99.79% but less than 99.87%
4.62%	99.87% but less than 99.94%
5.40%	99.94% to 100.00%

Fund Adequacy Percentage Ratio V-A

125.00% but less than 145%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
1.02%	0.00% but less than 10.00%
1.12%	10.00% but less than 15.00%
1.22%	15.00% but less than 20.00%
1.32%	20.00% but less than 25.00%
1.42%	25.00% but less than 29.00%
1.52%	29.00% but less than 33.00%
1.62%	33.00% but less than 37.00%
1.72%	37.00% but less than 41.00%
1.82%	41.00% but less than 45.00%
1.92%	45.00% but less than 49.00%
2.02%	49.00% but less than 53.00%
2.12%	53.00% but less than 57.00%
2.22%	57.00% but less than 61.00%
2.32%	61.00% but less than 65.00%
2.42%	65.00% but less than 69.00%
2.52%	69.00% but less than 73.00%
2.62%	73.00% but less than 77.00%
2.72%	77.00% but less than 81.00%
2.82%	81.00% but less than 85.00%
2.92%	85.00% but less than 89.00%
3.02%	89.00% but less than 92.00%
3.12%	92.00% but less than 95.00%
3.22%	95.00% but less than 97.00%
3.32%	97.00% but less than 98.20%
3.42%	98.20% but less than 99.00%
3.62%	99.00% but less than 99.50%
3.82%	99.50% but less than 99.65%
4.02%	99.65% but less than 99.74%
4.22%	99.74% but less than 99.82%
4.42%	99.82% but less than 99.89%
4.62%	99.89% but less than 99.95%
5.40%	99.95% to 100.00%

Fund Adequacy Percentage Ratio IV-A

145.00% but less than 170%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.92%	0.00% but less than 10.00%
1.02%	10.00% but less than 15.00%
1.12%	15.00% but less than 20.00%
1.22%	20.00% but less than 24.00%
1.32%	24.00% but less than 28.00%
1.42%	28.00% but less than 32.00%
1.52%	32.00% but less than 36.00%
1.62%	36.00% but less than 40.00%
1.72%	40.00% but less than 44.00%
1.82%	44.00% but less than 48.00%
1.92%	48.00% but less than 52.00%
2.02%	52.00% but less than 56.00%
2.12%	56.00% but less than 60.00%
2.22%	60.00% but less than 64.00%
2.32%	64.00% but less than 68.00%
2.42%	68.00% but less than 72.00%
2.52%	72.00% but less than 76.00%
2.62%	76.00% but less than 80.00%
2.72%	80.00% but less than 84.00%
2.82%	84.00% but less than 88.00%
2.92%	88.00% but less than 92.00%
3.02%	92.00% but less than 95.00%
3.12%	95.00% but less than 97.00%
3.22%	97.00% but less than 98.20%
3.32%	98.20% but less than 99.00%
3.42%	99.00% but less than 99.40%
3.62%	99.40% but less than 99.60%
3.82%	99.60% but less than 99.70%
4.02%	99.70% but less than 99.78%
4.22%	99.78% but less than 99.85%
4.42%	99.85% but less than 99.91%
4.62%	99.91% but less than 99.96%
5.40%	99.96% to 100.00%

Fund Adequacy Percentage Ratio III-A

170.00% but less than 190%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.72%	0.00% but less than 10.00%
0.82%	10.00% but less than 15.00%
0.92%	15.00% but less than 20.00%
1.02%	20.00% but less than 24.00%
1.12%	24.00% but less than 28.00%
1.22%	28.00% but less than 32.00%
1.32%	32.00% but less than 36.00%
1.42%	36.00% but less than 40.00%
1.52%	40.00% but less than 44.00%
1.62%	44.00% but less than 48.00%
1.72%	48.00% but less than 52.00%
1.82%	52.00% but less than 56.00%
1.92%	56.00% but less than 60.00%
2.02%	60.00% but less than 64.00%
2.12%	64.00% but less than 68.00%
2.22%	68.00% but less than 72.00%
2.32%	72.00% but less than 76.00%
2.42%	76.00% but less than 80.00%
2.52%	80.00% but less than 84.00%
2.62%	84.00% but less than 87.00%
2.72%	87.00% but less than 90.00%
2.82%	90.00% but less than 93.00%
2.92%	93.00% but less than 95.00%
3.02%	95.00% but less than 97.00%
3.12%	97.00% but less than 98.20%
3.22%	98.20% but less than 99.00%
3.32%	99.00% but less than 99.40%
3.42%	99.40% but less than 99.57%
3.62%	99.57% but less than 99.67%
3.82%	99.67% but less than 99.75%
4.02%	99.75% but less than 99.82%
4.22%	99.82% but less than 99.88%
4.42%	99.88% but less than 99.93%
4.62%	99.93% but less than 99.97%
5.40%	99.97% to 100.00%

Fund Adequacy Percentage Ratio II-A
190.00% but less than 200%

Tax Rate	Cumulative Taxable Payroll Limits (Percentage of Total Taxable Payroll)
0.52%	0.00% but less than 10.00%
0.62%	10.00% but less than 15.00%
0.72%	15.00% but less than 20.00%
0.82%	20.00% but less than 24.00%
0.92%	24.00% but less than 28.00%
1.02%	28.00% but less than 32.00%
1.12%	32.00% but less than 36.00%
1.22%	36.00% but less than 40.00%
1.32%	40.00% but less than 44.00%
1.42%	44.00% but less than 48.00%
1.52%	48.00% but less than 52.00%
1.62%	52.00% but less than 56.00%
1.72%	56.00% but less than 60.00%
1.82%	60.00% but less than 64.00%
1.92%	64.00% but less than 68.00%
2.02%	68.00% but less than 72.00%
2.12%	72.00% but less than 75.00%
2.22%	75.00% but less than 78.00%
2.32%	78.00% but less than 81.00%
2.42%	81.00% but less than 84.00%
2.52%	84.00% but less than 87.00%
2.62%	87.00% but less than 90.00%
2.72%	90.00% but less than 93.00%
2.82%	93.00% but less than 95.00%
2.92%	95.00% but less than 97.00%
3.02%	97.00% but less than 98.20%
3.12%	98.20% but less than 99.00%
3.22%	99.00% but less than 99.40%
3.32%	99.40% but less than 99.56%
3.42%	99.56% but less than 99.65%
3.62%	99.65% but less than 99.73%
3.82%	99.73% but less than 99.80%
4.02%	99.80% but less than 99.86%
4.22%	99.86% but less than 99.91%
4.42%	99.91% but less than 99.95%
4.62%	99.95% but less than 99.98%
5.40%	99.98% to 100.00%

Fund Adequacy Percentage Ratio I-A
Under 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 34.00%
0.92%	34.00% but less than 38.00%
1.02%	38.00% but less than 42.00%
1.12%	42.00% but less than 46.00%
1.22%	46.00% but less than 50.00%
1.32%	50.00% but less than 54.00%
1.42%	54.00% but less than 58.00%
1.52%	58.00% but less than 62.00%
1.62%	62.00% but less than 65.00%
1.72%	65.00% but less than 68.00%
1.82%	68.00% but less than 71.00%
1.92%	71.00% but less than 74.00%
2.02%	74.00% but less than 77.00%
2.12%	77.00% but less than 80.00%
2.22%	80.00% but less than 83.00%
2.32%	83.00% but less than 86.00%
2.42%	86.00% but less than 89.00%
2.52%	89.00% but less than 91.00%
2.62%	91.00% but less than 93.00%
2.72%	93.00% but less than 95.00%
2.82%	95.00% but less than 97.00%
2.92%	97.00% but less than 98.20%
3.02%	98.20% but less than 99.00%
3.12%	99.00% but less than 99.45%
3.22%	99.45% but less than 99.55%
3.32%	99.55% but less than 99.64%
3.42%	99.64% but less than 99.72%
3.62%	99.72% but less than 99.79%
3.82%	99.79% but less than 99.85%
4.02%	99.85% but less than 99.90%
4.22%	99.90% but less than 99.94%
4.42%	99.94% but less than 99.97%
4.62%	99.97% but less than 99.99%
5.40%	99.99% to 100.00%

(2) Notwithstanding any other provision of law, each employer subject to this chapter [ORS chapters 657 and 657A], other than employers whose assigned tax rate is 5.4 percent, shall pay to the Employment Department for the calendar quarter ending March 31, 1992, an amount equal to fifty eight one-hundredths of a percent of wages subject to tax under this chapter. All such moneys shall be paid and collected in the same manner and at the same time as unemployment compensation taxes under this chapter, unless the Director of the Employment Department prescribes otherwise. All such moneys shall be paid into the Supplemental Employment Department Administration Fund, which shall be separate and distinct from the General Fund. Interest earned by moneys in the fund shall be credited to the fund. Moneys due pursuant to this section but not received by the department for payment to the Supplemental Employment Department Administration Fund by April 30, 1993, shall be paid into the Unemployment Compensation Trust Fund. [1987 c.449 §3; 1989 c.632 §1; 1989 c.966 §75; 1991 c.689 §1]

657.783 Supplemental Employment Department Administration Fund. (1) There is hereby created the Supplemental Employment Department Administration Fund. Such fund shall consist of moneys collected or received by the Employment Department pursuant to section 3, chapter 449, Oregon Laws 1987.

(2) The Supplemental Employment Department Administration Fund shall be held and administered by the State Treasurer in the same manner as provided in ORS 657.830 (1).

(3) All income earned on moneys in the Supplemental Employment Department Administration Fund invested by the State Treasurer shall accrue to the fund. Any balance in this fund shall not lapse at any time. All moneys in the fund are appropriated continuously to the Employment Department for the payment of expenses of administration of this chapter and ORS chapter 657A for which federal funding has been reduced, eliminated or otherwise is not available, and which has been authorized in the legislatively approved budget of the Employment Department. [1987 c.449 §2]

657.805 Unemployment Compensation Trust Fund. There hereby is created the Unemployment Compensation Trust Fund. Such fund shall consist of:

(1) All contributions received and collected under this chapter and ORS chapter 657A.

(2) Interest earned upon any moneys in the fund.

(3) Any property or securities acquired through the use of moneys belonging to the fund and all earnings of such property or securities.

(4) All other moneys received for the fund from any other source.

(5) All moneys credited to this state's account in the unemployment trust fund pursuant to section 903 of the Social Security Act, as amended. [Amended by 1957 c.609 §1; 1965 c.359 §7]

657.807 Advances, under title XII of Social Security Act, to Unemployment Compensation Trust Fund. (1) The Governor of the State of Oregon is hereby authorized in the discretion of the Governor to make necessary application to the Secretary of Labor of the United States to obtain an advance or advances pursuant to title XII of the Social Security Act, as amended.

(2) The Director of the Employment Department shall notify the Governor whenever the director determines that the conditions specified in section 1201 of the Social Security Act, as amended, or under any other Act of Congress extending such authority, have been met.

(3) Any amount transferred to the Unemployment Compensation Trust Fund by the Secretary of the Treasury of the United States under the terms of any agreement entered into in accordance with the authority extended in this section, shall be repaid from the Unemployment Compensation Trust Fund and as further provided in section 1202 of the Social Security Act, as amended. [1959 c.373 §§1,2,3]

657.810 Deposit and use of fund. (1) All moneys received for the Unemployment Compensation Trust Fund under ORS 657.805 shall be deposited with the State Treasurer subject to ORS 657.830.

(2) All moneys in the fund shall be mingled and undivided and shall be administered by the Director of the Employment Department for the purpose of this chapter and ORS chapter 657A.

657.812 Use of moneys credited to Unemployment Trust Fund by the Secretary of the Treasury pursuant to section 903 of Social Security Act. (1) Money credited to the account of this state in the Unemployment Trust Fund by the Secretary of the Treasury of the United States of America pursuant to section 903 of the Social Security Act, as amended, may be requisitioned and used for the payment of expenses incurred for the administration of this chapter and ORS chapter 657A pursuant to a specific appropriation by the legislature, provided that the expenses are incurred and the money is requisitioned after the enactment of an appropriation law which:

(a) Specifies the purposes for which the money is appropriated and the amounts appropriated therefor;

(b) Limits the period within which such money may be obligated to a period ending not more than two years after the date of the enactment of the appropriation law; and

(c) Limits the amount which may be obligated under such appropriation at any time to an amount which does not exceed, at any such time, the amount by which the aggregate of the amounts transferred to the account of such state pursuant to section 903 of the Social Security Act, as amended, exceeds the aggregate amount of the amounts used by the state for administration and charged against the amounts transferred to the account of such state.

(2) For purposes of this section, amounts obligated for administrative purposes pursuant to an appropriation shall be chargeable against transferred amounts at the exact time the obligation is entered into. The appropriation, obligation, expenditure or other disposition of money appropriated under this section shall be accounted for in accordance with standards established by the United States Secretary of Labor.

(3) Money appropriated as provided in this section for the payment of expenses of administration shall be requisitioned as needed for the payment of obligations incurred upon such appropriation, and upon requisition shall be deposited in the Unemployment Compensation Administration Fund from which such payments shall be made. Money so deposited shall, until expended, remain a part of the Unemployment Compensation Trust Fund and, if not expended, shall be returned promptly to the account of this state in the Unemployment Trust Fund.

(4) Notwithstanding any other provision of this chapter and ORS chapter 657A, money credited to the account of this state pursuant to section 903 of the Social Security Act, as amended, and which has been or will be appropriated for administrative expenses of the Employment Department shall, for the purposes of the computation of fund adequacy percentage ratio, be deemed a part of the Unemployment Compensation Trust

Fund. [1957 c.609 §7; 1959 c.604 §1; 1969 c.703 §1; 1973 c.24 §1; 1983 c.508 §13; 1991 c.685 §10]

657.815 Unemployment Compensation Benefit Fund. (1) There hereby is created the Unemployment Compensation Benefit Fund. Such fund shall consist of all amounts withdrawn from the Federal Unemployment Trust Fund, upon requisition of the Director of the Employment Department, except as provided in ORS 657.812.

(2) This fund shall be used solely in the payment of benefits under this chapter and ORS chapter 657A, exclusive of administration, and in the payment of unemployment insurance under any agreement with another governmental agency whereby the latter will reimburse the fund for such expenditure; provided that such use shall be consistent with the Federal Unemployment Tax Act.

(3) The Unemployment Compensation Benefit Fund shall be the sole and exclusive source for the payment of benefits payable under this chapter and ORS chapter 657A. Such benefits shall be deemed to be due and payable only to the extent that contributions, with increments thereon, actually collected and credited to the fund are available therefor. [Amended by 1957 c.609 §2; 1959 c.604 §2]

657.820 Unemployment Compensation Administration Fund. (1) There hereby is created the Unemployment Compensation Administration Fund, to consist of all moneys received by the state or the Director of the Employment Department for the expenses of administration of this chapter and ORS chapter 657A, including such proportion of total expenses of maintaining public employment offices incurred for the purposes of this chapter and ORS chapter 657A.

(2) Such fund shall be handled by the State Treasurer as other state moneys are handled, but it shall be expended solely for the purposes specified in this section, and its balances shall not lapse at any time but shall remain continuously available to the director for expenditures consistent with this section.

(3) All federal moneys allotted or apportioned to the state by the Secretary of Labor, the Railroad Retirement Board or other federal agency, for the administration of this chapter and ORS chapter 657A shall be paid into such fund.

(4) All moneys made available by or received by this state under the Wagner-Peyser Act entitled "An Act to provide for the establishment of a national employment system and for cooperation with the states in the promotion of such system, and for other purposes," approved June 6, 1933, (48 Statutes 113; United States Code, title 29, §49(c) as amended) shall be paid into the Unemployment Compensation Administration Fund and said moneys hereby are appropriated and made available to the director to be expended as provided by this chapter and ORS chapter 657A and by the Wagner-Peyser Act.

(5) All moneys received from the Railroad Retirement Board as compensation for services or facilities supplied to said board shall be paid into the Unemployment Compensation Administration Fund.

(6) Notwithstanding any provisions of this section, all moneys requisitioned and deposited in this fund pursuant to the provisions of ORS 657.657 and 657.805 to 657.820 shall remain part of the Federal Unemployment Trust Fund and shall be used only in accordance with conditions specified in ORS 657.657 and 657.805 to 657.820. [Amended by 1957 c.609 §3; 1959 c.604 §3]

657.822 Employment Department Special Administrative Fund. (1) There is created the Employment Department Special Administrative Fund. Such fund shall consist of moneys collected or received by the Employment Department subsequent to July 1, 1965, as follows:

(a) All interest collected under ORS 657.515.

(b) All fines and penalties collected pursuant to this chapter and ORS chapter 657A.

(c) All gifts to or interest on or profits earned by the said Special Administrative Fund.

(2) The moneys in the Employment Department Special Administrative Fund are continuously appropriated only to the Employment Department, and may not be transferred or otherwise made available to any other state agency, to pay the expenses of the Secretary of State incurred in performing the audit of the Employment Department and such other expenses as may be included in the biennial budget of the Employment Department and approved by the Legislative Assembly for payment from the Employment Department Special Administrative Fund. The moneys in this fund shall be deposited as provided in ORS 657.830. On July 1 of every odd-numbered year, any amounts in the fund which have not been appropriated in the biennial budget of the Employment Department approved by the Legislative Assembly shall be transferred to the State Unemployment Compensation Benefit Reserve Fund created by section 2, chapter 685, Oregon Laws 1991.

(3) The moneys in the fund, in amounts determined by the Director of the Employment Department, shall be invested as provided in ORS 293.701 to 293.820. [1965 c.359 §2; 1967 c.335 §58; 1969 c.597 §191; 1983 c.740 §248; 1993 c.344 §7; 1993 c.778 §23]

657.823 Employment Tax Guarantee Fund. There hereby is created the Employment Tax Guarantee Fund. Such fund shall consist of:

(1) Cash deposits received pursuant to ORS 657.507; and

(2) Proceeds of bonds posted pursuant to ORS 657.507. [1967 c.435 §14]

657.825 Expenditure of federal funds; restitution of moneys lost or improperly expended. (1) All moneys in the Unemployment Compensation Administration Fund which are received from the Federal Government or any agency thereof or which are appropriated by this state for the purposes described in ORS 657.820 shall be expended solely for the purposes and in the amounts found necessary by the Secretary of Labor for the proper and efficient administration of this chapter and ORS chapter 657A.

(2) If any moneys received for the Unemployment Compensation Administration Fund under title III of the Social Security Act or the Wagner-Peyser Act are found by the Secretary of Labor, because of any action or contingency, to have been lost or been expended for purposes other than, or in amounts in excess of, those found necessary by the Secretary of Labor for the proper administration of this chapter and ORS chapter 657A, it is the policy of this state that such moneys shall be replaced by moneys appropriated for such purpose from the General Fund of this state to the Unemployment Compensation Administration Fund for expenditure as provided in ORS 657.820. Upon receipt of notice of such a finding by the Secretary of Labor, the Director of the Employment Department promptly shall report the amount required for such replacement to the Governor. The Governor shall, at the earliest opportunity, submit to the legislature a request for the appropriation of such amount. This section shall not be construed to relieve this state of its obligations with respect to funds received prior to July 1, 1941, pursuant to title III of the Social Security Act. [Amended by 1969 c.703 §2]

657.830 State Treasurer as custodian of funds. (1) The State Treasurer shall be the custodian of the Unemployment Compensation Trust Fund, the Unemployment Compensation Benefit Fund, the Unemployment Compensation Administration Fund, the Employment Department Special Administrative Fund and the Employment Tax Guarantee Fund and shall carry those funds in separate deposit accounts with a depository of state funds. The security required by law to protect the moneys in the depository account shall be of sufficient market value to protect also the separate deposit accounts, and shall be available for said purpose in like manner as for the active account.

(2) After clearance thereof, the State Treasurer immediately shall deposit all moneys specified in ORS 657.805 which are received from all sources as an accretion to the Unemployment Compensation Trust Fund, with the Secretary of the Treasury of the United States as custodian of the trust fund created by the Federal Social Security Act.

(3) All moneys specified in ORS 657.822 shall be deposited in the Unemployment Compensation Trust Fund only for purposes of clearance. After clearance thereof, the State Treasurer immediately shall deposit all such moneys, less refunds made pursuant to the provisions of ORS 657.510, in the Employment Department Special Administrative Fund.

(4) Refunds payable pursuant to ORS 657.510 may be paid upon warrants issued by the State Treasurer under direction of the administrator from the Unemployment Compensation Trust Fund or the Employment Department Special Administrative Fund, as appropriate. [Amended by 1965 c.359 §8; 1967 c.435 §10; 1981 c.189 §3]

657.835 Contractor Certification Fund. (1) There is hereby created the Contractor Certification Fund. Such fund shall consist of moneys collected or received by the Employment Department pursuant to section 3, chapter 895, Oregon Laws 1981, and such moneys as may be otherwise made available by law.

(2) The moneys in the Contractor Certification Fund are appropriated continuously to the Employment Department to pay the expenses of administering the provisions of section 3, chapter 895, Oregon Laws 1981.

(3) The Contractor Certification Fund shall be held and administered by the State Treasurer in the same manner as provided in ORS 657.830 (1). [1981 c.895 §4]

657.840 Federal Advance Interest Repayment Fund; assessment of tax; applicability. (1) On the first day of the third month of a calendar quarter the Director of the Employment Department shall:

(a) Estimate the interest payable, accrued through the end of the calendar quarter, on federal advances obtained under the provisions of ORS 657.807;

(b) Estimate the amount of federal advance interest repayment tax receipts expected to be collected during the quarter for any preceding calendar quarter in which such tax was assessed;

(c) Add the amount in the Federal Advance Interest Repayment Fund on the last

day of the immediately preceding calendar quarter to the estimate in paragraph (b) of this subsection; and

(d) Subtract the sum obtained in paragraph (c) of this subsection from the estimate in paragraph (a) of this subsection.

(2) If the remainder obtained in subsection (1)(d) of this section is more than zero, each employer subject to this chapter and ORS chapter 657A shall be assessed a federal advance interest repayment tax. Such tax shall be a percentage of the regular unemployment tax payable under this chapter and ORS chapter 657A for the calendar quarter. The percentage shall be determined by dividing the remainder in subsection (1)(d) of this section by the estimated amount of unemployment tax due and payable on wages paid during the quarter. The percentage shall be rounded up to the next full percent.

(3) The tax assessed under this section shall be collected in such manner as the director may prescribe. Interest and penalties applicable to the regular unemployment insurance tax shall be applicable to this tax.

(4) There is hereby created a Federal Advance Interest Repayment Fund as a separate fund in the State Treasury. Such fund shall consist of all moneys received pursuant to this section and interest earnings accruing to the fund and shall be used only for the payment of interest accruing and payable on advances received under ORS 657.807, except that if at the end of any calendar quarter, all advances and interest have been repaid, any remaining balance in the fund may be transferred to the Unemployment Compensation Trust Fund.

(5) This section does not apply to public and nonprofit employers making reimbursement payments as provided in ORS 657.505 and 657.513. [1983 c.52 §2]

MISCELLANEOUS PROVISIONS

657.855 Benefits not assignable; waiver of rights invalid; exception. Benefits due under this chapter and ORS chapter 657A shall not be assigned, pledged, encumbered, released or commuted and shall, except as otherwise provided in this chapter and ORS chapter 657A, be exempt from all claims of creditors and from levy, execution and attachment or remedy for recovery or collection of a debt, which exemption may not be waived. No agreement by an individual to waive the individual's rights under this chapter and ORS chapter 657A is valid. [Amended by 1982 s.s.1 c.30 §10; 1989 c.520 §3; 1991 c.115 §2]

657.860 Agreement of employee to pay contributions void. No agreement by an employee to pay any portion of the contribution required of the employer by this chapter and ORS chapter 657A is valid and no employers shall make a deduction for such purpose from the wages or salary of an employee.

657.865 No vested rights. All the rights, privileges or immunities conferred by this chapter and ORS chapter 657A or by acts deemed pursuant thereto shall exist subject to the powers of the legislature to amend or repeal this chapter and ORS chapter 657A at any time, and there shall be no vested private right of any kind against such amendment or repeal.

657.870 When operation of this chapter and ORS chapter 657A ceases. (1) If title IX of the federal Social Security Act becomes inoperative by Act of Congress or by decision of the United States Supreme Court, payments of contributions and payment of benefits provided in this chapter and ORS chapter 657A shall cease.

(2) If the provisions of the Act of October 20, 1976, P.L. 94-566 (26 USC 3306) requiring benefit coverage for service performed in agricultural labor as provided in ORS 657.045 (1)(a) and (b) and (7) and 657.105 (2) become inoperative by Act of Congress or by decision of the United States Supreme Court, payments of contributions and payment of benefits pursuant to the statutes cited in this subsection shall cease. [Amended by 1977 c.446 §9]

657.875 Extending period for appeal in certain claim and contribution matters. The period within which an interested party may request a hearing or file with the Employment Appeals Board an application for review as provided in ORS 657.266 to 657.269, 657.270, 657.471, 657.485, 657.679, and 657.681 may be extended, upon a showing of good cause therefor, a reasonable time under the circumstances of each particular case. [1973 c.300 §14; 1975 c.257 §11; 1993 c.778 §17]

657.880 Health care coverage for unemployed individuals; deduction of benefits. In order to provide health care coverage for eligible unemployed individuals, the Employment Department, upon approval and funding by the Emergency Board, is authorized:

(1) To deduct an amount from unemployment compensation otherwise payable to an individual and to use the amount so deducted to pay for health care coverage if the individual voluntarily elects to have such deduction made, and such deduction is made under a program which meets applicable federal requirements and has been approved in accordance with the provisions of this section, ORS 411.950 to 411.960 and 657.885.

(2) To certify to the Adult and Family Services Division those unemployed individuals eligible to receive health care coverage pursuant to criteria established by or pursuant to federal law in order to receive federal funds for obtaining such coverage.

(3) To enter into contracts with other appropriate federal or state agencies. [1983 c.753 §2]

657.885 Definitions for ORS 411.950 to 411.960 and 657.880. For purposes of this section, ORS 411.950 to 411.960 and 657.880, the term "health care coverage" means coverage under:

(1) Health insurance policies issued by qualified insurers and health care service contractors;

(2) Contracts entered into by and between the State of Oregon and qualified insurers and health care service contractors; and

(3) The medical assistance program administered by the Department of Human Resources. [1983 c.753 §3; 1991 c.66 §29]

Note: 657.885 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 657 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

657.890 Employers to report health insurance coverage for employees; release of information to governmental agencies. (1) With respect to wages paid on and after January 1, 1990, every employing unit shall furnish to the Employment Department, along with its quarterly detail of employees' wages and weeks of work, the following information:

(a) Whether the employing unit offers health insurance coverage to its employees or to their dependents, either through a self-insured program or an outside contractor; and

(b) For each employee or each employee's dependents, whether that employee has health insurance coverage provided by the employing unit or through payroll deduction.

(2) Notwithstanding any other provision of law, the Employment Department shall release to the Adult and Family Services Division and the Office of Health Policy, upon request, any information received under subsection (1) of this section. The Adult and Family Services Division shall reimburse the Employment Department for the actual cost of developing the reporting system and providing the information to the division. [1989 c.369 §2]

657.895 Unemployment compensation programs under federal authority. Notwithstanding any other provision of this chapter and ORS chapter 657A, the Employment Department, at the direction of the Governor, may take appropriate action to expedite and provide for the implementation of an unemployment compensation program not provided for in this chapter and ORS chapter 657A, if the program is authorized by the United States Secretary of Labor and if the director determines that the program will be beneficial to the state and its people through the receipt of additional federal money for unemployment compensation purposes. The Employment Department shall notify interested parties if action is taken under this section. [1993 c.200 §2]

PENALTIES

657.990 Penalties. (1) Violation of ORS 657.295 is punishable for each offense, upon conviction, by a fine of not less than $50 nor more than $500, or by imprisonment for not more than six months, or both.

(2) Violation of ORS 657.300 is a misdemeanor.

(3) In addition to any penalties otherwise prescribed in this chapter and ORS chapter 657A, violation of ORS 657.495, 657.565, 657.660 (2) or any other provision of this chapter and ORS chapter 657A is a misdemeanor and, upon conviction, is punishable by a fine of not less than $100 nor more than $500, or by imprisonment for not more than 90 days, or both. If an offending employer or the employer of an offending agent is a corporation, the president, secretary and the treasurer, or officers exercising corresponding functions, shall be subject to the penalties in this subsection in respect to any duties, of which they respectively had or, in the proper exercise of their duties, ought to have had knowledge.

(4) Willful violation of this chapter and ORS chapter 657A or of any order, rule or regulation thereunder, the violation of which is made unlawful or the observance of which is required under this chapter and ORS chapter 657A, and for which a penalty neither is prescribed in this section nor provided by any other applicable statute, is punishable, upon conviction, by a fine of not less than $20 nor more than $200, or by imprisonment for not more than 60 days, or both. Each day such violation continues is considered a separate offense.

(5) Circuit courts, justice courts and district courts have concurrent jurisdiction of any offense under this section. [Amended by 1971 c.743 §405]