



Oregon

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Employment Department
875 Union Street NE
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Experience Rating Effective January 1, 2008

Tax rates are based on an employer's "Benefit Ratio". Benefits charged to an account divided by the taxable payroll equals the Benefit Ratio.

TAXABLE PAYROLL includes payroll for a maximum of 12 calendar quarters preceding July 1, 2007. The first two quarters an employer is subject are not used in this computation.

BENEFIT CHARGES are the benefits paid out and charged to the employer's account. The Benefit Charges used are for the same time period as the taxable payroll.

BENEFIT RATIOS of eligible employers in the state are compared. The comparison is divided into groups. Below is a table showing the benefit ratio groupings and the assigned tax rates for 2008. This table was determined in accordance with ORS 657.462.

| Benefit Ratio | | Tax Rate | Benefit Ratio | Tax Rate | |
|---------------|---------|----------|---------------|-------------------------|-----|
| .000000 | through | .000000 | 0.7 | .017485 through .020037 | 2.5 |
| .000001 | through | .001187 | 0.8 | .020038 through .023628 | 2.6 |
| .001188 | through | .002223 | 0.9 | .023629 through .026665 | 2.7 |
| .002224 | through | .003111 | 1.0 | .026666 through .030310 | 2.8 |
| .003112 | through | .003780 | 1.1 | .030311 through .034569 | 2.9 |
| .003781 | through | .004416 | 1.2 | .034570 through .039359 | 3.0 |
| .004417 | through | .004880 | 1.3 | .039360 through .046605 | 3.1 |
| .004881 | through | .005524 | 1.4 | .046606 through .057973 | 3.2 |
| .005525 | through | .006221 | 1.5 | .057974 through .069137 | 3.4 |
| .006222 | through | .006844 | 1.6 | .069138 through .099784 | 3.6 |
| .006845 | through | .007750 | 1.7 | .099785 through .107521 | 3.8 |
| .007751 | through | .008617 | 1.8 | .107522 through .115757 | 4.0 |
| .008618 | through | .009520 | 1.9 | .115758 through .125711 | 4.2 |
| .009521 | through | .010964 | 2.0 | .125712 through .145520 | 4.4 |
| .010965 | through | .012565 | 2.1 | .145521 through .159947 | 4.6 |
| .012566 | through | .014233 | 2.2 | .159948 through .182295 | 4.8 |
| .014234 | through | .015911 | 2.3 | .182296 through .194640 | 5.0 |
| .015912 | through | .017484 | 2.4 | .194641 through .242438 | 5.2 |
| | | | | .242439 and over | 5.4 |

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