

**State of Oregon**  
**Employment Department**  
**Financial Services**

**An Explanation of Oregon Unemployment Insurance Taxes and Benefits by Industry for Calendar Year, 2007**

The analysis is divided into two sections: Taxpaying on the first three pages and Reimbursing on the second three pages. Taxpaying employers are those required to pay Unemployment Insurance (UI) taxes under Employment Department law. The designation includes private for-profit employers, some private non-profit, and Local Government employers who elect to be taxpaying. Approximately 97.7 percent of all employers are subject to Unemployment Insurance law are taxpaying. Reimbursing employers do not pay taxes. Instead, the law allows them to make payments in lieu of taxes in the amount equal to the Unemployment Insurance benefits paid to their former employees. Reimbursing employers include all State Government, most Local Government employers, and private non-profit employers who have elected to be reimbursing. Federal Government data have been included in the reimbursing section; however, the Federal Government is not subject to Oregon Employment Department law.

Down the left side of the table are 3-digit industry codes and descriptions taken from the North American Industry Classification System (NAICS) manual. The first column "Total Payroll" represents all wages paid by employers. The second column "Taxable Payroll" is the portion of total payroll on which UI taxes were assessed. The 2007 taxpaying employers paid tax on the first \$29,000 of each employee's earnings. The percent in the third column is calculated by dividing Taxable Payroll by Total Payroll.

"Tax Assessments," fourth column represents the tax liability of employers based on the amount of their taxable payroll multiplied by the tax rate assigned to them by the department. The next two columns "Taxes as a % of Total and Taxable Payroll" are tax assessments divided by the first and second columns, respectively. Taxes as a % of Taxable Payroll are often referred to as the "Industry Tax Rate."

The seventh column "Regular Benefits" is the amount of benefits paid to claimants in the 26-week Regular Unemployment Insurance program. The next two columns "Regular Benefits as a % of Total and Taxable Payroll" are Regular benefits divided by the first and second columns, respectively. The final column "Amount of Regular Benefits per \$100 Taxes Paid" means that for every \$100 of taxes paid by employers in a given industry, the amount shown was paid back in benefits to claimants from that same industry.

The preceding explanations apply to corresponding columns on the second three pages for Reimbursing employers.

It should be kept in mind that the calculations in this report represent industries as a whole. Within each industry category there may be considerable variations. If you want further information, please contact Mary Wood at (503) 947-1448 or [Mary.M.Wood@state.or.us](mailto:Mary.M.Wood@state.or.us)

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS  
BY INDUSTRY FOR CALENDAR-YEAR 2007**

**ALL TAXPAYING EMPLOYERS**

NAICS	INDUSTRY	TOTAL PAYROLL	TAXABLE PAYROLL	% OF PAYROLL THAT IS TAXABLE	TAX ASSESSMENTS	TAXES AS % OF		REGULAR BENEFITS	REGULAR BENEFITS AS % OF		AMOUNT OF REGULAR BENEFITS PER \$100 TAXES PAID
						TOTAL PAYROLL	TAXABLE PAYROLL		TOTAL PAYROLL	TAXABLE PAYROLL	
<b>TOTAL</b>	<b>ALL INDUSTRIES</b>	<b>\$52,681,121,554</b>	<b>\$31,382,267,812</b>	<b>59.57%</b>	<b>\$610,472,875</b>	<b>1.16%</b>	<b>1.95%</b>	<b>\$494,015,612</b>	<b>0.94%</b>	<b>1.57%</b>	<b>\$81</b>
11	<b>AGRI, FORESTRY, FISH &amp; HUNT</b>	<b>\$1,283,853,318</b>	<b>\$1,026,902,879</b>	<b>79.99%</b>	<b>\$21,319,839</b>	<b>1.66%</b>	<b>2.08%</b>	<b>\$21,950,820</b>	<b>1.71%</b>	<b>2.14%</b>	<b>\$103</b>
111	CROP PRODUCTION	\$626,063,780	\$536,517,204	85.70%	\$9,721,564	1.55%	1.81%	\$6,715,358	1.07%	1.25%	\$69
112	ANIMAL PRODUCTION	\$90,043,353	\$75,533,285	83.89%	\$1,071,118	1.19%	1.42%	\$420,326	0.47%	0.56%	\$39
113	FORESTRY AND LOGGING	\$315,463,298	\$207,488,054	65.77%	\$5,656,292	1.79%	2.73%	\$9,660,790	3.06%	4.66%	\$171
114	FISHING, HUNT, TRAP	\$12,102,396	\$7,660,290	63.30%	\$283,284	2.34%	3.70%	\$946,823	7.82%	12.36%	\$334
115	AGRICULTURE & FORESTRY SUPPORT	\$240,180,491	\$199,704,046	83.15%	\$4,587,581	1.91%	2.30%	\$4,207,524	1.75%	2.11%	\$92
21	<b>MINING</b>	<b>\$103,152,402</b>	<b>\$64,674,206</b>	<b>62.70%</b>	<b>\$1,625,960</b>	<b>1.58%</b>	<b>2.51%</b>	<b>\$1,703,740</b>	<b>1.65%</b>	<b>2.63%</b>	<b>\$105</b>
211	OIL AND GAS EXTRACTION	\$875,488	\$417,716	47.71%	\$8,745	1.00%	2.09%	\$11,240	1.28%	2.69%	\$129
212	MINING, EXCEPT OIL AND GAS	\$99,790,917	\$62,853,345	62.99%	\$1,583,436	1.59%	2.52%	\$1,540,028	1.54%	2.45%	\$97
213	SUPPORT ACTIVITIES FOR MINING	\$2,485,997	\$1,403,145	56.44%	\$33,779	1.36%	2.41%	\$152,473	6.13%	10.87%	\$451
22	<b>UTILITIES</b>	<b>\$373,136,310</b>	<b>\$144,012,516</b>	<b>38.60%</b>	<b>\$2,008,342</b>	<b>0.54%</b>	<b>1.39%</b>	<b>\$1,524,333</b>	<b>0.41%</b>	<b>1.06%</b>	<b>\$76</b>
221	UTILITIES	\$373,136,310	\$144,012,516	38.60%	\$2,008,342	0.54%	1.39%	\$1,524,333	0.41%	1.06%	\$76
23	<b>CONSTRUCTION</b>	<b>\$4,530,733,997</b>	<b>\$2,905,062,790</b>	<b>64.12%</b>	<b>\$70,955,684</b>	<b>1.57%</b>	<b>2.44%</b>	<b>\$94,046,842</b>	<b>2.08%</b>	<b>3.24%</b>	<b>\$133</b>
236	CONSTRUCTION OF BUILDINGS	\$1,158,783,471	\$705,912,743	60.92%	\$16,062,726	1.39%	2.28%	\$20,002,279	1.73%	2.83%	\$125
237	HEAVY CONSTRUCTION	\$658,002,183	\$386,590,914	58.75%	\$10,836,530	1.65%	2.80%	\$18,725,631	2.85%	4.84%	\$173
238	SPECIALTY TRADE CONTRACTORS	\$2,713,948,343	\$1,812,559,133	66.79%	\$44,056,428	1.62%	2.43%	\$55,318,931	2.04%	3.05%	\$126
31-33	<b>MANUFACTURING</b>	<b>\$10,526,174,799</b>	<b>\$5,611,438,304</b>	<b>53.31%</b>	<b>\$111,496,270</b>	<b>1.06%</b>	<b>1.99%</b>	<b>\$104,189,746</b>	<b>0.99%</b>	<b>1.86%</b>	<b>\$93</b>
311	FOOD MFG	\$745,923,239	\$543,823,372	72.91%	\$12,079,466	1.62%	2.22%	\$9,120,986	1.22%	1.68%	\$76
312	BEVERAGE & TOBACCO PROD MFG	\$101,207,210	\$71,686,330	70.83%	\$1,350,338	1.33%	1.88%	\$669,328	0.66%	0.93%	\$50
313	TEXTILE MILLS	\$2,873,853	\$1,961,003	68.24%	\$29,434	1.02%	1.50%	\$61,261	2.13%	3.12%	\$208
314	TEXTILE PRODUCT MILLS	\$32,628,851	\$26,183,663	80.25%	\$517,253	1.59%	1.98%	\$419,048	1.28%	1.60%	\$81
315	APPAREL MFG	\$28,353,729	\$22,871,611	80.67%	\$482,373	1.70%	2.11%	\$315,974	1.11%	1.38%	\$66
316	LEATHER AND ALLIED PROD MFG	\$12,222,291	\$12,186,272	57.42%	\$287,875	1.36%	2.36%	\$138,601	0.65%	1.14%	\$48
321	WOODPRODUCT MFG	\$1,170,602,492	\$789,590,398	67.45%	\$16,024,587	1.37%	2.03%	\$25,734,585	2.20%	3.26%	\$161
322	PAPER MFG	\$411,383,306	\$198,538,944	48.26%	\$3,212,063	0.78%	1.62%	\$2,157,371	0.52%	1.09%	\$67
323	PRINTING & RELATED SUPP ACT	\$286,084,493	\$184,745,663	64.58%	\$3,787,739	1.32%	2.05%	\$2,072,450	0.72%	1.12%	\$55
324	PETROLEUM & COAL PROD MFG	\$24,436,356	\$13,118,648	53.68%	\$309,781	1.27%	2.36%	\$424,461	1.74%	3.24%	\$137
325	CHEMICAL MFG	\$185,449,335	\$109,843,632	59.23%	\$2,075,511	1.12%	1.89%	\$1,312,064	0.71%	1.19%	\$63
326	PLASTIC & RUBBER PROD MFG	\$243,636,473	\$168,599,406	69.20%	\$3,298,400	1.35%	1.96%	\$3,408,350	1.40%	2.02%	\$103
327	NONMETALLIC MINERAL PROD MFG	\$241,086,605	\$151,949,607	63.03%	\$3,248,110	1.35%	2.14%	\$3,078,995	1.28%	2.03%	\$95
331	PRIMARY METAL MFG	\$605,421,790	\$274,510,193	45.34%	\$6,156,388	1.02%	2.24%	\$3,133,730	0.52%	1.14%	\$51
332	FABRICATED METAL PRODUCT MFG	\$711,896,253	\$460,464,954	64.68%	\$9,613,954	1.35%	2.09%	\$7,370,911	1.04%	1.60%	\$77
333	MACHINERY MFG	\$674,889,816	\$353,609,168	52.40%	\$7,211,570	1.07%	2.04%	\$4,370,856	0.65%	1.24%	\$61
334	COMPUTER & ELEC PROD MFG	\$3,589,790,142	\$1,255,835,098	34.98%	\$21,353,755	0.59%	1.70%	\$12,776,794	0.36%	1.02%	\$60
335	ELEC EQUIPMENT & APPLIANCES	\$115,600,906	\$68,579,010	59.32%	\$1,418,164	1.23%	2.00%	\$1,158,208	1.00%	1.69%	\$82
336	TRANS EQUIP MFG	\$741,702,616	\$486,746,078	65.63%	\$10,899,528	1.47%	2.24%	\$19,063,599	2.57%	3.92%	\$175
337	FURNITURE & REL PROD MFG	\$259,827,238	\$199,043,998	76.61%	\$4,076,090	1.57%	2.05%	\$5,044,399	1.94%	2.53%	\$124
339	MISC MFG	\$332,157,805	\$217,551,256	65.50%	\$4,063,891	1.22%	1.87%	\$2,357,776	0.71%	1.08%	\$58
42	<b>WHOLESALE TRADE</b>	<b>\$4,952,544,400</b>	<b>\$2,293,819,180</b>	<b>46.32%</b>	<b>\$40,178,214</b>	<b>0.81%</b>	<b>1.75%</b>	<b>\$23,917,560</b>	<b>0.48%</b>	<b>1.04%</b>	<b>\$60</b>
423	MERCHANT WHOLESALERS, DUR GOODS	\$2,079,042,011	\$1,048,297,237	50.42%	\$18,877,041	0.91%	1.80%	\$11,534,634	0.55%	1.10%	\$61
424	MERCHANT WHOLESALERS, NONDUR GOODS	\$1,838,170,862	\$862,560,153	46.92%	\$14,902,468	0.81%	1.73%	\$8,066,404	0.44%	0.94%	\$54
425	ELEC MARKETS & AGENTS & BROKERS	\$1,035,331,527	\$382,961,790	36.99%	\$6,398,705	0.62%	1.67%	\$4,316,521	0.42%	1.13%	\$67
44-45	<b>RETAIL TRADE</b>	<b>\$5,112,069,067</b>	<b>\$3,822,839,714</b>	<b>74.78%</b>	<b>\$69,985,870</b>	<b>1.37%</b>	<b>1.83%</b>	<b>\$49,025,865</b>	<b>0.96%</b>	<b>1.28%</b>	<b>\$70</b>
441	MOTOR VEH & PARTS DEALERS	\$1,123,153,323	\$704,676,326	62.74%	\$14,871,180	1.32%	2.11%	\$10,827,633	0.96%	1.54%	\$73
442	FURNITURE & HOME FURNISH STORE	\$236,368,904	\$173,588,926	73.44%	\$3,120,791	1.32%	1.80%	\$3,168,763	1.34%	1.83%	\$102
443	ELECTRONICS & APP STORES	\$191,741,563	\$142,748,903	74.45%	\$2,912,429	1.52%	2.04%	\$2,245,463	1.17%	1.57%	\$77
444	BLDG MATERL & GARDEN SUPP STORES	\$471,967,246	\$361,622,531	76.62%	\$6,571,420	1.39%	1.82%	\$4,664,599	0.99%	1.29%	\$71
445	FOOD & BEV STORES	\$822,274,792	\$676,702,298	82.30%	\$10,705,574	1.30%	1.58%	\$5,743,004	0.70%	0.85%	\$54
446	HEALTH & PERSONAL CARE STORES	\$235,787,506	\$160,626,591	68.12%	\$2,628,111	1.11%	1.64%	\$1,449,707	0.61%	0.90%	\$55
447	GAS STATIONS	\$172,504,829	\$154,902,539	89.80%	\$3,154,964	1.83%	2.04%	\$3,124,211	1.81%	2.02%	\$99
448	CLOTHING STORES	\$324,174,066	\$263,649,700	81.33%	\$4,645,877	1.43%	1.76%	\$3,290,833	1.02%	1.25%	\$71
451	SPRT GOODS, HOBBY, BOOKS & MUSIC	\$175,658,185	\$150,969,032	85.94%	\$2,562,027	1.46%	1.70%	\$1,310,568	0.75%	0.87%	\$51
452	GEN MERCHANDISE STORE	\$856,709,082	\$686,256,088	80.10%	\$11,642,859	1.36%	1.70%	\$6,848,019	0.80%	1.00%	\$59
453	MISC STR RETAILERS	\$230,292,826	\$177,744,978	77.18%	\$3,380,020	1.47%	1.90%	\$2,169,949	0.94%	1.22%	\$64
454	NONSTORE RETAILERS	\$271,436,745	\$169,351,802	62.39%	\$3,790,618	1.40%	2.24%	\$4,183,115	1.54%	2.47%	\$110
48-49	<b>TRANSPORTATION &amp; WAREHOUSING</b>	<b>\$2,020,607,663</b>	<b>\$1,364,727,522</b>	<b>67.54%</b>	<b>\$25,191,785</b>	<b>1.25%</b>	<b>1.85%</b>	<b>\$19,047,675</b>	<b>0.94%</b>	<b>1.40%</b>	<b>\$76</b>
481	AIR TRANSPORTATION	\$200,098,286	\$124,727,362	62.33%	\$1,982,904	0.99%	1.59%	\$676,964	0.34%	0.54%	\$34

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS  
BY INDUSTRY FOR CALENDAR-YEAR 2007**

**ALL TAXPAYING EMPLOYERS**

NAICS	INDUSTRY	TOTAL PAYROLL	TAXABLE PAYROLL	% OF PAYROLL THAT IS TAXABLE	TAX ASSESSMENTS	TAXES AS % OF		REGULAR BENEFITS	REGULAR BENEFITS AS % OF		AMOUNT OF REGULAR BENEFITS PER \$100 TAXES PAID
						TOTAL PAYROLL	TAXABLE PAYROLL		TOTAL PAYROLL	TAXABLE PAYROLL	
482	RAIL TRANSPORTATION	\$101,822	\$88,553	86.97%	\$2,834	2.78%	3.20%	\$2,265	2.22%	2.56%	\$80
483	WATER TRANSPORTATION	\$62,000,131	\$29,883,377	48.20%	\$779,710	1.26%	2.61%	\$1,115,222	1.80%	3.73%	\$143
484	TRUCK TRANSPORTATION	\$797,967,691	\$557,649,501	69.88%	\$10,401,935	1.30%	1.87%	\$9,777,840	1.23%	1.75%	\$94
485	TRANSIT & GROUND PASSENGER TRANS	\$101,601,708	\$88,151,680	86.76%	\$2,176,521	2.14%	2.47%	\$2,915,447	2.87%	3.31%	\$134
486	PIPELINE TRANSPORTATION	\$3,333,593	\$1,471,054	44.13%	\$29,388	0.88%	2.00%	\$2,442	0.07%	0.17%	\$8
487	SCENIC & SIGHTSEEING TRANS	\$7,585,880	\$6,457,443	85.12%	\$175,127	2.31%	2.71%	\$361,440	4.76%	5.60%	\$206
488	SUPPORT ACTIVITIES FOR TRANS	\$321,155,826	\$199,616,968	62.16%	\$3,764,267	1.17%	1.89%	\$2,123,996	0.66%	1.06%	\$56
491	POSTAL SERVICE	\$1,513,788	\$1,462,493	96.61%	\$18,945	1.25%	1.30%	\$16,665	1.10%	1.14%	\$88
492	COURIERS & MESSENGERS	\$232,951,228	\$142,604,449	61.22%	\$2,085,927	0.90%	1.46%	\$1,271,824	0.55%	0.89%	\$61
493	WAREHOUSING & STORAGE	\$292,297,710	\$212,614,642	72.74%	\$3,774,227	1.29%	1.78%	\$783,570	0.27%	0.37%	\$21
<b>51</b>	<b>INFORMATION</b>	<b>\$2,173,016,413</b>	<b>\$994,100,061</b>	<b>45.75%</b>	<b>\$21,216,379</b>	<b>0.98%</b>	<b>2.13%</b>	<b>\$13,029,790</b>	<b>0.60%</b>	<b>1.31%</b>	<b>\$61</b>
511	PUBLISHING INDUSTRIES	\$1,078,836,233	\$452,196,162	41.92%	\$9,087,928	0.84%	2.01%	\$4,665,515	0.43%	1.03%	\$51
512	MOTION PICTURE & SOUND REC IND	\$105,446,192	\$66,049,451	62.64%	\$1,413,880	1.34%	2.14%	\$1,201,778	1.14%	1.82%	\$85
515	BROADCASTING, EXCEPT INTERNET	\$166,339,192	\$88,361,113	53.12%	\$1,906,273	1.15%	2.16%	\$1,100,585	0.66%	1.25%	\$58
516	INTERNET PUBLISHING & BROADCAST	\$0	\$0	0.00%	\$0	0.00%	0.00%	\$30,399	0.00%	0.00%	\$0
517	TELECOMMUNICATIONS	\$504,035,496	\$266,694,520	52.91%	\$6,489,349	1.29%	2.43%	\$4,770,693	0.95%	1.79%	\$74
518	ISPs AND DATA PROCESSING	\$281,548,359	\$103,305,132	36.69%	\$2,014,933	0.72%	1.95%	\$1,150,682	0.41%	1.11%	\$57
519	OTHER INFORMATION SERVICES	\$36,810,941	\$17,493,683	47.52%	\$304,016	0.83%	1.74%	\$110,138	0.30%	0.63%	\$36
<b>52</b>	<b>FINANCE AND INSURANCE</b>	<b>\$3,573,233,554</b>	<b>\$1,698,735,168</b>	<b>47.54%</b>	<b>\$31,595,202</b>	<b>0.88%</b>	<b>1.86%</b>	<b>\$25,025,339</b>	<b>0.70%</b>	<b>1.47%</b>	<b>\$79</b>
521	MONETARY AUTHORITIES CENT BANK	\$3,984,541	\$2,376,846	59.65%	\$70,163	1.76%	2.95%	\$7,056	0.18%	0.30%	\$10
522	CREDIT INTERMEDIATION	\$1,542,304,542	\$847,702,995	54.96%	\$15,988,701	1.04%	1.89%	\$16,193,045	1.05%	1.91%	\$101
523	FINANCIAL INVESTMENT	\$625,752,447	\$141,112,319	22.55%	\$2,249,148	0.36%	1.59%	\$742,596	0.12%	0.53%	\$33
524	INSURANCE CARRIERS & REL ACT	\$1,388,531,909	\$701,911,335	50.55%	\$13,176,123	0.95%	1.88%	\$7,997,187	0.58%	1.14%	\$61
525	FUNDS, TRUSTS & OTHERS	\$12,660,115	\$5,631,673	44.48%	\$111,067	0.88%	1.97%	\$85,454	0.67%	1.52%	\$77
<b>53</b>	<b>REAL ESTATE, RENTAL &amp; LEASING</b>	<b>\$897,789,199</b>	<b>\$596,778,977</b>	<b>66.47%</b>	<b>\$11,486,063</b>	<b>1.28%</b>	<b>1.92%</b>	<b>\$8,635,489</b>	<b>0.96%</b>	<b>1.45%</b>	<b>\$75</b>
531	REAL ESTATE	\$672,974,355	\$442,567,262	65.76%	\$8,432,493	1.25%	1.91%	\$5,947,404	0.88%	1.34%	\$71
532	RENTAL & LEASING SERVICES	\$204,477,118	\$144,717,947	70.77%	\$2,890,635	1.41%	2.00%	\$2,601,271	1.27%	1.80%	\$90
533	LESSORS OF NONFINAN INTANG ASST	\$20,337,726	\$9,493,768	46.68%	\$162,935	0.80%	1.72%	\$86,814	0.43%	0.91%	\$53
<b>54</b>	<b>PROFESSIONAL &amp; TECHNICAL SERV</b>	<b>\$3,879,505,293</b>	<b>\$1,894,196,094</b>	<b>48.83%</b>	<b>\$33,726,272</b>	<b>0.87%</b>	<b>1.78%</b>	<b>\$19,210,758</b>	<b>0.50%</b>	<b>1.01%</b>	<b>\$57</b>
541	PROFESSIONAL & TECH SERV	\$3,879,505,293	\$1,894,196,094	48.83%	\$33,726,272	0.87%	1.78%	\$19,210,758	0.50%	1.01%	\$57
<b>55</b>	<b>MANAGEMENT OF COMPANIES &amp; ENTERP</b>	<b>\$2,100,030,695</b>	<b>\$956,512,243</b>	<b>45.55%</b>	<b>\$17,972,798</b>	<b>0.86%</b>	<b>1.88%</b>	<b>\$2,563,892</b>	<b>0.12%</b>	<b>0.27%</b>	<b>\$14</b>
551	MANAGEMENT OF COMP & ENTERP	\$2,100,030,695	\$956,512,243	45.55%	\$17,972,798	0.86%	1.88%	\$2,563,892	0.12%	0.27%	\$14
<b>56</b>	<b>ADMIN &amp; WASTE SERVICES</b>	<b>\$2,525,431,447</b>	<b>\$1,998,550,283</b>	<b>79.14%</b>	<b>\$44,364,695</b>	<b>1.76%</b>	<b>2.22%</b>	<b>\$43,320,152</b>	<b>1.72%</b>	<b>2.17%</b>	<b>\$98</b>
561	ADMIN & SUPPORT SERVICES	\$2,270,504,775	\$1,842,341,145	81.14%	\$41,371,336	1.82%	2.25%	\$41,785,726	1.84%	2.27%	\$101
562	WASTE MANAGEMENT & REMED SERV	\$254,926,672	\$156,209,138	61.28%	\$2,993,359	1.17%	1.92%	\$1,534,426	0.60%	0.98%	\$51
<b>61</b>	<b>EDUCATIONAL SERVICES</b>	<b>\$365,592,773</b>	<b>\$289,790,900</b>	<b>79.27%</b>	<b>\$4,311,011</b>	<b>1.18%</b>	<b>1.49%</b>	<b>\$2,620,396</b>	<b>0.72%</b>	<b>0.90%</b>	<b>\$61</b>
611	EDUCATIONAL SERV	\$365,592,773	\$289,790,900	79.27%	\$4,311,011	1.18%	1.49%	\$2,620,396	0.72%	0.90%	\$61
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>	<b>\$3,918,923,736</b>	<b>\$2,180,837,203</b>	<b>55.65%</b>	<b>\$38,233,968</b>	<b>0.98%</b>	<b>1.75%</b>	<b>\$22,511,250</b>	<b>0.57%</b>	<b>1.03%</b>	<b>\$59</b>
621	AMBULATORY HEALTH CARE SERVICES	\$2,876,146,194	\$1,309,524,233	45.53%	\$20,314,451	0.71%	1.55%	\$9,480,895	0.33%	0.72%	\$47
622	HOSPITALS	\$91,868,513	\$51,667,948	56.24%	\$653,837	0.71%	1.27%	\$231,825	0.25%	0.45%	\$35
623	NURSING & RESIDENTIAL CARE SERV	\$603,657,270	\$522,047,984	86.48%	\$10,738,318	1.78%	2.06%	\$6,359,664	1.05%	1.22%	\$59
624	SOCIAL ASSISTANCE	\$347,251,759	\$297,597,038	85.70%	\$6,527,362	1.88%	2.19%	\$6,438,866	1.85%	2.16%	\$99
<b>71</b>	<b>ARTS, ENTERTAINMENT &amp; RECREATION</b>	<b>\$487,996,341</b>	<b>\$318,002,905</b>	<b>65.17%</b>	<b>\$6,815,481</b>	<b>1.40%</b>	<b>2.14%</b>	<b>\$5,158,941</b>	<b>1.06%</b>	<b>1.62%</b>	<b>\$76</b>
711	PERFORMING ARTS & SPECTATOR SPRTS	\$189,645,294	\$71,192,714	37.54%	\$1,749,994	0.92%	2.46%	\$1,793,729	0.95%	2.52%	\$102
712	MUSEUMS, PARKS & HISTORICAL SITES	\$19,722,536	\$16,331,809	82.81%	\$371,067	1.88%	2.27%	\$294,954	1.50%	1.81%	\$79
713	GAMBLING, RECREATION & AMUSEMENT	\$278,628,511	\$230,478,382	82.72%	\$4,694,420	1.68%	2.04%	\$3,070,257	1.10%	1.33%	\$65

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS  
BY INDUSTRY FOR CALENDAR-YEAR 2007**

**ALL TAXPAYING EMPLOYERS**

NAICS	INDUSTRY	TOTAL PAYROLL	TAXABLE PAYROLL	% OF PAYROLL THAT IS TAXABLE	TAX ASSESSMENTS	TAXES AS % OF		REGULAR BENEFITS	REGULAR BENEFITS AS % OF		AMOUNT OF REGULAR BENEFITS PER \$100 TAXES PAID
						TOTAL PAYROLL	TAXABLE PAYROLL		TOTAL PAYROLL	TAXABLE PAYROLL	
<b>72</b>	<b>ACCOMMODATION &amp; FOOD SERVICES</b>	<b>\$2,333,292,003</b>	<b>\$2,125,625,991</b>	<b>91.10%</b>	<b>\$38,724,077</b>	<b>1.66%</b>	<b>1.82%</b>	<b>\$23,830,788</b>	<b>1.02%</b>	<b>1.12%</b>	<b>\$62</b>
721	ACCOMMODATION	\$476,843,677	\$412,854,390	86.58%	\$8,856,555	1.86%	2.15%	\$6,239,692	1.31%	1.51%	\$70
722	FOOD SERVICES & DRINKING PLACES	\$1,856,448,326	\$1,712,771,601	92.26%	\$29,867,522	1.61%	1.74%	\$17,591,096	0.95%	1.03%	\$59
<b>81</b>	<b>OTHER SERVICES, EXCEPT PUBLIC ADMIN</b>	<b>\$1,432,547,885</b>	<b>\$1,032,779,442</b>	<b>72.09%</b>	<b>\$18,223,503</b>	<b>1.27%</b>	<b>1.76%</b>	<b>\$12,102,264</b>	<b>0.84%</b>	<b>1.17%</b>	<b>\$66</b>
811	REPAIR & MAINTENANCE	\$652,753,797	\$430,635,063	65.97%	\$8,015,149	1.23%	1.86%	\$5,299,835	0.81%	1.23%	\$66
812	PERSONAL & LAUNDRY SERVICES	\$278,322,835	\$233,682,983	83.96%	\$4,204,783	1.51%	1.80%	\$2,587,672	0.93%	1.11%	\$62
813	MEMBERSHIP ASSOCIATIONS	\$436,544,633	\$305,907,628	70.07%	\$4,958,754	1.14%	1.62%	\$2,912,659	0.67%	0.95%	\$59
814	PRIVATE HOUSEHOLDS	\$64,926,620	\$62,553,768	96.35%	\$1,044,817	1.61%	1.67%	\$1,302,098	2.01%	2.08%	\$125
<b>92</b>	<b>PUBLIC ADMINISTRATION</b>	<b>\$91,490,259</b>	<b>\$62,881,434</b>	<b>68.73%</b>	<b>\$1,041,462</b>	<b>1.14%</b>	<b>1.66%</b>	<b>\$599,974</b>	<b>0.66%</b>	<b>0.95%</b>	<b>\$58</b>
921	EXECUTIVE, LEGISLATIVE & GEN GOV	\$62,944,762	\$44,434,600	70.59%	\$744,757	1.18%	1.68%	\$477,596	0.76%	1.07%	\$64
922	JUSTICE, PUBLIC ORDER & SAFETY	\$11,962,519	\$7,662,093	64.05%	\$104,449	0.87%	1.36%	\$36,077	0.30%	0.47%	\$35
923	ADMIN OF HUMAN RESOURCE PROGRAMS	\$445,503	\$356,402	80.00%	\$12,355	2.77%	3.47%	\$0	0.00%	0.00%	\$0
924	ADMIN OF ENVIRONMENTAL PROGRAMS	\$5,627,110	\$4,498,496	79.94%	\$74,445	1.32%	1.65%	\$38,110	0.68%	0.85%	\$51
925	COMMUNITY & HOUSING PROG ADMIN	\$6,096,291	\$3,996,176	65.55%	\$76,342	1.25%	1.91%	\$41,790	0.69%	1.05%	\$55
926	ADMIN OF ECONOMIC PROGRAMS	\$4,414,074	\$1,933,667	43.81%	\$29,114	0.66%	1.51%	\$6,401	0.15%	0.33%	\$22
927	SPACE RESEARCH & TECHNOLOGY	\$0	\$0	0.00%	\$0	0.00%	0.00%	\$0	0.00%	0.00%	\$0
928	NATIONAL SCRTRY & INTERNAT AFFAIRS	\$0	\$0	0.00%	\$0	0.00%	0.00%	\$0	0.00%	0.00%	\$0

**ALL REIMBURSING EMPLOYERS  
FOR CALENDAR YEAR 2007**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
<b>TOTAL</b>	<b>ALL INDUSTRIES</b>	<b>13,990,741,797</b>	<b>54,898,492</b>	<b>0.39%</b>
<b>11</b>	<b>AGRI,FORESTRY,FISH &amp;HUNT</b>	<b>213,621,456</b>	<b>980</b>	<b>0.00%</b>
111	CROP PRODUCTION	924,346	0	0.00%
112	ANIMAL PRODUCTION	7,297,230	980	0.01%
113	FORESTRY AND LOGGING	205,399,880	0	0.00%
114	FISHING, HUNT, TRAP	0	0	0.00%
115	AGRICULTURE & FORESTRY SUPPORT	0	0	0.00%
<b>21</b>	<b>MINING</b>	<b>55,281</b>	<b>0</b>	<b>0.00%</b>
211	OIL AND GAS EXTRACTION	55,281	0	0.00%
212	MINING,EXCEPT OIL AND GAS	0	0	0.00%
213	SUPPORT ACTIVITIES FOR MINING	0	0	0.00%
<b>22</b>	<b>UTILITIES</b>	<b>215,755,220</b>	<b>212,732</b>	<b>0.10%</b>
221	UTILITIES	215,755,220	212,732	0.10%
<b>23</b>	<b>CONSTRUCTION</b>	<b>216,171,806</b>	<b>377,437</b>	<b>0.17%</b>
236	CONSTRUCTION OF BUILDINGS	14,217,837	0	0.00%
237	HEAVY CONSTRUCTION	201,953,969	377,437	0.19%
238	SPECIALTY TRADE CONTRACTORS	0	0	0.00%
<b>31-33</b>	<b>MANUFACTURING</b>	<b>2,944,035</b>	<b>990</b>	<b>0.03%</b>
311	FOOD MFG	215,387	990	0.46%
312	BEVERAGE & TOBACCO PROD MFG	0	0	0.00%
313	TEXTILE MILLS	0	0	0.00%
314	TEXTILE PRODUCT MILLS	0	0	0.00%
315	APPAREL MFG	0	0	0.00%
316	LEATHER AND ALLIED PROD MFG	0	0	0.00%
321	WOOD PRODUCT MFG	1,847,173	0	0.00%
322	PAPER MFG	0	0	0.00%
323	PRINTING & RELATED SUPP ACT	881,475	0	0.00%
324	PETROLEUM & COAL PROD MFG	0	0	0.00%
325	CHEMICAL MFG	0	0	0.00%
326	PLASTIC & RUBBER PROD MFG	0	0	0.00%
327	NONMETALLIC MINERAL PROD MFG	0	0	0.00%
331	PRIMARY METAL MFG	0	0	0.00%
332	FABRICATED METAL PRODUCT MFG	0	0	0.00%
333	MACHINERY MFG	0	0	0.00%
334	COMPUTER & ELEC PROD MFG	0	0	0.00%
335	ELEC EQUIPMENT & APPLIANCES	0	0	0.00%
336	TRANS EQUIP MFG	0	0	0.00%
337	FURNITURE & REL PROD MFG	0	0	0.00%
339	MISC MFG	0	0	0.00%
<b>42</b>	<b>WHOLESALE TRADE</b>	<b>377,338</b>	<b>469</b>	<b>0.12%</b>
423	MERCHANT WHOLESALERS,DUR GOODS	102,646	0	0.00%
424	MERCHANT WHOLESALERS,NONDUR GOODS	0	0	0.00%
425	ELEC MARKETS & AGENTS & BROKERS	274,692	469	0.17%
<b>44-45</b>	<b>RETAIL TRADE</b>	<b>31,802,014</b>	<b>106,291</b>	<b>0.33%</b>
441	MOTOR VEH & PARTS DEALERS	49,614	0	0.00%
442	FURNITURE & HOME FURNISH STORE	0	0	0.00%
443	ELECTRONICS & APP STORES	0	0	0.00%
444	BLDG MATERL & GARDEN SUPP STORES	0	0	0.00%
445	FOOD & BEV STORES	0	0	0.00%
446	HEALTH & PERSONAL CARE STORES	283,362	0	0.00%

**ALL REIMBURSING EMPLOYERS  
FOR CALENDAR YEAR 2007**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
447	GAS STATIONS	1,838,965	1,256	0.07%
448	CLOTHING STORES	751,262	0	0.00%
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	3,170,985	14,369	0.45%
452	GEN MERCHANDISE STORE	535,992	2,331	0.43%
453	MISC STR RETAILERS	9,247,813	88,335	0.96%
454	NONSTORE RETAILERS	15,924,021	0	0.00%
<b>48-49</b>	<b>TRANSPORTATION &amp; WAREHOUSING</b>	<b>614,651,455</b>	<b>1,079,326</b>	<b>0.18%</b>
481	AIR TRANSPORTATION	0	0	0.00%
482	RAIL TRANSPORTATION	0	0	0.00%
483	WATER TRANSPORTATION	0	0	0.00%
484	TRUCK TRANSPORTATION	0	0	0.00%
485	TRANSIT & GROUND PASSENGER TRANS	119,740,185	270,861	0.23%
486	PIPELINE TRANSPORTATION	537,322	0	0.00%
487	SCENIC & SIGHTSEEING TRANS	12,914,875	7,496	0.06%
488	SUPPORT ACTIVITIES FOR TRANS	37,929,396	182,906	0.48%
491	POSTAL SERVICE	439,046,500	618,063	0.14%
492	COURIERS & MESSENGERS	0	0	0.00%
493	WAREHOUSING & STORAGE	4,483,177	0	0.00%
<b>51</b>	<b>INFORMATION</b>	<b>58,204,866</b>	<b>120,332</b>	<b>0.21%</b>
511	PUBLISHING INDUSTRIES	12,359,840	49,589	0.40%
512	MOTION PICTURE & SOUND REC IND	329,583	0	0.00%
515	BROADCASTING, EXCEPT INTERNET	9,425,304	63,463	0.67%
516	INTERNET PUBLISHING & BROADCAST	0	0	0.00%
517	TELECOMMUNICATIONS	3,028,404	4,428	0.15%
518	ISPs AND DATA PROCESSING	9,629,406	0	0.00%
519	OTHER INFORMATION SERVICES	23,432,329	2,852	0.01%
<b>52</b>	<b>FINANCE AND INSURANCE</b>	<b>123,446,328</b>	<b>170,986</b>	<b>0.14%</b>
521	MONETARY AUTHORITIES CENT BANK	0	0	0.00%
522	CREDIT INTERMEDIATION	7,202,440	4,450	0.06%
523	FINANCIAL INVESTMENT	15,867	0	0.00%
524	INSURANCE CARRIERS & REL ACT	100,496,530	131,074	0.13%
525	FUNDS, TRUSTS & OTHERS	15,731,491	35,463	0.23%
<b>53</b>	<b>REAL ESTATE, RENTAL &amp; LEASING</b>	<b>33,926,691</b>	<b>500,693</b>	<b>1.48%</b>
531	REAL ESTATE	33,926,691	500,693	1.48%
532	RENTAL & LEASING SERVICES	0	0	0.00%
533	LESSORS OF NONFINAN INTANG ASST	0	0	0.00%
<b>54</b>	<b>PROFESSIONAL &amp; TECHNICAL SERV</b>	<b>229,831,475</b>	<b>180,220</b>	<b>0.08%</b>
541	PROFESSIONAL & TECH SERV	229,831,475	180,220	0.08%
<b>55</b>	<b>MANAGEMENT OF COMPANIES &amp; ENTERP</b>	<b>216,346,120</b>	<b>217,577</b>	<b>0.10%</b>
551	MANAGEMENT OF COMP & ENTERP	216,346,120	217,577	0.10%
<b>56</b>	<b>ADMIN &amp; WASTE SERVICES</b>	<b>150,339,841</b>	<b>476,168</b>	<b>0.32%</b>
561	ADMIN & SUPPORT SERVICES	145,201,283	476,168	0.33%
562	WASTE MANAGEMENT & REMED SERV	5,138,558	0	0.00%
<b>61</b>	<b>EDUCATIONAL SERVICES</b>	<b>3,588,936,743</b>	<b>6,699,710</b>	<b>0.19%</b>
611	EDUCATIONAL SERV	3,588,936,743	6,699,710	0.19%
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>	<b>4,307,659,224</b>	<b>14,984,523</b>	<b>0.35%</b>
621	AMBULATORY HEALTH CARE SERVICES	664,652,932	1,741,608	0.26%
622	HOSPITALS	2,822,107,149	5,755,703	0.20%
623	NURSING & RESIDENTIAL CARE SERV	296,191,718	2,132,300	0.72%

**ALL REIMBURSING EMPLOYERS  
FOR CALENDAR YEAR 2007**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
624	SOCIAL ASSISTANCE	524,707,425	5,354,912	1.02%
<b>71</b>	<b>ARTS, ENTERTAINMENT &amp; RECREATION</b>	<b>101,167,389</b>	<b>1,049,346</b>	<b>1.04%</b>
711	PERFORMING ARTS & SPECTATOR SPRTS	6,760,222	88,096	1.30%
712	MUSEUMS, PARKS & HISTORICAL SITES	45,773,488	521,361	1.14%
713	GAMBLING, RECREATION & AMUSEMENT	48,633,679	439,888	0.90%
<b>72</b>	<b>ACCOMMODATION &amp; FOOD SERVICES</b>	<b>56,289,481</b>	<b>299,855</b>	<b>0.53%</b>
721	ACCOMMODATION	55,766,565	299,855	0.54%
722	FOOD SERVICES & DRINKING PLACES	522,916	0	0.00%
<b>81</b>	<b>OTHER SERVICES, EXCEPT PUBLIC ADMIN</b>	<b>237,741,270</b>	<b>778,377</b>	<b>0.33%</b>
811	REPAIR & MAINTENANCE	7,612,572	0	0.00%
812	PERSONAL & LAUNDRY SERVICES	2,670,960	7,778	0.29%
813	MEMBERSHIP ASSOCIATIONS	227,457,738	770,599	0.34%
814	PRIVATE HOUSEHOLDS	0	0	0.00%
<b>92</b>	<b>PUBLIC ADMINISTRATION</b>	<b>3,591,473,764</b>	<b>27,642,480</b>	<b>0.77%</b>
921	EXECUTIVE, LEGISLATIVE & GEN GOV	1,480,414,916	7,116,050	0.48%
922	JUSTICE, PUBLIC ORDER & SAFETY	810,665,744	781,392	0.10%
923	ADMIN OF HUMAN RESOURCE PROGRAMS	477,532,729	2,237,582	0.47%
924	ADMIN OF ENVIRONMENTAL PROGRAMS	356,908,707	2,392,604	0.67%
925	COMMUNITY & HOUSING PROG ADMIN	22,748,406	38,605	0.17%
926	ADMIN OF ECONOMIC PROGRAMS	316,078,480	4,005,034	1.27%
927	SPACE RESEARCH & TECHNOLOGY	0	0	0.00%
928	NATIONAL SCRTY & INTERNAT AFFAIRS	127,124,782	11,071,212	8.71%