

**State of Oregon**  
**Employment Department**  
**Budget and Program Analysis**

**An Explanation of Oregon Unemployment Insurance Taxes and Benefits by Industry for Calendar Year, 2004**

The analysis is divided into two sections: Tax paying on the first four 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 97.5 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 2004 taxpaying employers paid tax on the first \$27,000 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 Jennifer Shawcross at (503) 947-1306 or [Jennifer.J.Shawcross@state.or.us](mailto:Jennifer.J.Shawcross@state.or.us).

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS  
BY INDUSTRY FOR CALENDAR-YEAR 2004**

**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>\$43,550,389,730</b>	<b>\$26,447,330,248</b>	<b>60.73%</b>	<b>\$731,394,966</b>	<b>1.68%</b>	<b>2.77%</b>	<b>\$538,117,429</b>	<b>1.24%</b>	<b>2.03%</b>	<b>\$74</b>
11	AGRI,FORESTRY,FISH &HUNT	\$1,099,819,126	\$883,948,733	80.37%	\$25,314,571	2.30%	2.86%	\$25,425,891	2.31%	2.88%	\$100
111	CROP PRODUCTION	\$537,247,048	\$465,023,431	86.56%	\$11,935,360	2.22%	2.57%	\$8,044,419	1.50%	1.73%	\$67
112	ANIMAL PRODUCTION	\$73,995,085	\$63,694,867	86.08%	\$1,479,014	2.00%	2.32%	\$508,748	0.69%	0.80%	\$34
113	FORESTRY AND LOGGING	\$307,397,614	\$210,915,000	68.61%	\$7,395,221	2.41%	3.51%	\$8,801,573	2.86%	4.17%	\$119
114	FISHING, HUNT, TRAP	\$11,342,043	\$7,693,500	67.83%	\$310,291	2.74%	4.03%	\$1,183,104	10.43%	15.38%	\$381
115	AGRICULTURE & FORESTRY SUPPORT	\$169,837,336	\$136,621,935	80.44%	\$4,194,685	2.47%	3.07%	\$6,888,047	4.06%	5.04%	\$164
21	MINING	\$75,392,730	\$50,120,934	66.48%	\$1,747,046	2.32%	3.49%	\$1,156,436	1.53%	2.31%	\$66
211	OIL AND GAS EXTRACTION	\$38,348	\$31,806	82.94%	\$644	1.68%	2.02%	\$0	0	0	\$0
212	MINING,EXCEPT OIL AND GAS	\$74,456,770	\$49,465,950	66.44%	\$1,726,419	2.32%	3.49%	\$1,114,557	1.50%	2.25%	\$65
213	SUPPORT ACTIVITIES FOR MINING	\$897,612	\$623,178	69.43%	\$19,983	2.23%	3.21%	\$41,878	4.67%	6.72%	\$210
22	UTILITIES	\$362,513,824	\$142,935,559	39.43%	\$3,151,183	0.87%	2.20%	\$1,212,093	0.33%	0.85%	\$38
221	UTILITIES	\$362,513,824	\$142,935,559	39.43%	\$3,151,183	0.87%	2.20%	\$1,212,093	0.33%	0.85%	\$38
23	CONSTRUCTION	\$3,169,561,617	\$2,109,693,547	66.56%	\$70,305,662	2.22%	3.33%	\$97,803,012	3.09%	4.64%	\$139
236	CONSTRUCTION OF BUILDINGS	\$781,759,295	\$504,883,795	64.58%	\$16,323,924	2.09%	3.23%	\$19,179,678	2.45%	3.80%	\$117
237	HEAVY CONSTRUCTION	\$482,217,719	\$296,639,560	61.52%	\$10,815,662	2.24%	3.65%	\$19,045,661	3.95%	6.42%	\$176
238	SPECIALTY TRADE CONTRACTORS	\$1,905,584,603	\$1,308,170,192	68.65%	\$43,166,076	2.27%	3.30%	\$59,577,674	3.13%	4.55%	\$138
31-33	MANUFACTURING	\$9,350,975,544	\$5,020,985,342	53.69%	\$149,903,018	1.60%	2.99%	\$98,501,534	1.05%	1.96%	\$66
311	FOOD MFG	\$664,044,560	\$481,142,793	72.46%	\$14,147,617	2.13%	2.94%	\$12,860,600	1.94%	2.67%	\$91
312	BEVERAGE & TOBACCO PROD MFG	\$80,165,646	\$56,915,183	71.00%	\$1,478,766	1.84%	2.60%	\$929,995	1.16%	1.63%	\$63
313	TEXTILE MILLS	\$3,250,540	\$2,144,244	65.97%	\$57,300	1.76%	2.67%	\$126,710	3.90%	5.91%	\$221
314	TEXTILE PRODUCT MILLS	\$32,647,525	\$24,088,845	73.78%	\$671,782	2.06%	2.79%	\$533,204	1.63%	2.21%	\$79
315	APPAREL MFG	\$24,114,251	\$20,521,673	85.10%	\$580,870	2.41%	2.83%	\$475,153	1.97%	2.32%	\$82
316	LEATHER AND ALLIED PROD MFG	\$17,967,774	\$12,076,002	67.21%	\$349,722	1.95%	2.90%	\$209,422	1.17%	1.73%	\$60
321	WOODPRODUCT MFG	\$1,242,997,822	\$809,016,859	65.09%	\$23,690,127	1.91%	2.93%	\$15,645,377	1.26%	1.93%	\$66
322	PAPER MFG	\$403,359,573	\$197,447,655	48.95%	\$5,136,631	1.27%	2.60%	\$1,475,560	0.37%	0.75%	\$29
323	PRINTING & RELATED SUPP ACT	\$276,100,010	\$179,260,208	64.93%	\$5,316,633	1.93%	2.97%	\$3,586,885	1.30%	2.00%	\$67
324	PETROLEUM & COAL PROD MFG	\$20,738,399	\$11,710,150	56.47%	\$393,241	1.90%	3.36%	\$454,308	2.19%	3.88%	\$116
325	CHEMICAL MFG	\$176,651,289	\$96,534,482	54.65%	\$2,543,653	1.44%	2.63%	\$2,304,527	1.30%	2.39%	\$91
326	PLASTIC & RUBBER PROD MFG	\$215,375,028	\$150,990,438	70.11%	\$4,414,662	2.05%	2.92%	\$2,392,428	1.11%	1.58%	\$54
327	NONMETALLIC MINERAL PROD MFG	\$214,213,014	\$135,445,860	63.23%	\$4,102,303	1.92%	3.03%	\$5,063,618	2.36%	3.74%	\$123
331	PRIMARY METAL MFG	\$415,044,770	\$212,480,666	51.19%	\$7,128,719	1.72%	3.35%	\$4,758,292	1.15%	2.24%	\$67
332	FABRICATED METAL PRODUCT MFG	\$587,426,333	\$387,908,347	66.04%	\$12,118,742	2.06%	3.12%	\$8,544,609	1.45%	2.20%	\$71
333	MACHINERY MFG	\$593,874,825	\$318,346,420	53.60%	\$10,203,076	1.72%	3.21%	\$6,766,088	1.14%	2.13%	\$66
334	COMPUTER & ELEC PROD MFG	\$3,142,577,135	\$1,074,551,288	34.19%	\$31,370,408	1.00%	2.92%	\$14,073,000	0.45%	1.31%	\$45
335	ELEC EQUIPMENT & APPLIANCES	\$93,886,632	\$55,411,598	59.02%	\$1,614,306	1.72%	2.91%	\$1,255,742	1.34%	2.27%	\$78
336	TRANS EQUIP MFG	\$632,189,222	\$430,438,451	68.09%	\$14,522,651	2.30%	3.37%	\$9,536,400	1.51%	2.22%	\$66
337	FURNITURE & REL PROD MFG	\$235,126,346	\$183,192,333	77.91%	\$5,105,078	2.17%	2.79%	\$4,606,204	1.96%	2.51%	\$90
339	MISC MFG	\$279,224,850	\$181,361,847	64.95%	\$4,956,731	1.78%	2.73%	\$2,903,412	1.04%	1.60%	\$59
42	WHOLESALE TRADE	\$4,070,051,976	\$1,953,593,732	48.00%	\$51,708,849	1.27%	2.65%	\$27,740,524	0.68%	1.42%	\$54
423	MERCHANT WHOLESALERS,DUR GOODS	\$1,714,494,211	\$889,960,491	51.91%	\$24,737,265	1.44%	2.78%	\$12,716,426	0.74%	1.43%	\$51
424	MERCHANT WHOLESALERS,NONDUR GOODS	\$1,605,989,324	\$760,349,163	47.34%	\$19,213,358	1.20%	2.53%	\$10,447,508	0.65%	1.37%	\$54
425	ELEC MARKETS & AGENTS & BROKERS	\$749,568,441	\$303,284,078	40.46%	\$7,758,226	1.04%	2.56%	\$4,576,590	0.61%	1.51%	\$59
44-45	RETAIL TRADE	\$4,511,376,556	\$3,390,602,850	75.16%	\$85,990,798	1.91%	2.54%	\$57,265,456	1.27%	1.69%	\$67
441	MOTOR VEH & PARTS DEALERS	\$1,019,390,161	\$641,272,929	62.91%	\$18,251,693	1.79%	2.85%	\$12,010,784	1.18%	1.87%	\$66
442	FURNITURE & HOME FURNISH STORE	\$197,281,817	\$144,496,220	73.24%	\$3,815,870	1.93%	2.64%	\$2,722,524	1.38%	1.88%	\$71
443	ELECTRONICS & APP STORES	\$159,272,243	\$116,640,078	73.23%	\$3,203,647	2.01%	2.75%	\$2,367,674	1.49%	2.03%	\$74
444	BLDG MATERL & GARDEN SUPP STORES	\$403,888,264	\$308,625,939	76.41%	\$8,184,815	2.03%	2.65%	\$4,536,634	1.12%	1.47%	\$55
445	FOOD & BEV STORES	\$750,421,916	\$612,270,671	81.59%	\$13,783,549	1.84%	2.25%	\$7,667,689	1.02%	1.25%	\$56
446	HEALTH & PERSONAL CARE STORES	\$166,077,273	\$115,550,576	69.58%	\$2,763,263	1.66%	2.39%	\$1,796,003	1.08%	1.55%	\$65
447	GAS STATIONS	\$167,784,239	\$150,189,922	89.51%	\$4,216,404	2.51%	2.81%	\$3,831,325	2.28%	2.55%	\$91
448	CLOTHING STORES	\$291,944,059	\$230,370,864	78.91%	\$5,651,295	1.94%	2.45%	\$3,901,884	1.34%	1.69%	\$69
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	\$160,579,328	\$138,086,602	85.99%	\$3,380,327	2.11%	2.45%	\$2,147,519	1.34%	1.56%	\$64
452	GEN MERCHANDISE STORE	\$788,498,549	\$632,244,518	80.18%	\$14,265,130	1.81%	2.26%	\$8,503,884	1.08%	1.35%	\$60
453	MISC STR RETAILERS	\$215,144,156	\$171,110,937	79.53%	\$4,480,901	2.08%	2.62%	\$3,581,104	1.66%	2.09%	\$80
454	NONSTORE RETAILERS	\$191,094,551	\$129,743,594	67.89%	\$3,993,904	2.09%	3.08%	\$4,198,432	2.20%	3.24%	\$105
48-49	TRANSPORTATION & WAREHOUSING	\$1,726,442,705	\$1,188,644,862	68.85%	\$31,952,872	1.85%	2.69%	\$18,648,731	1.08%	1.57%	\$58
481	AIR TRANSPORTATION	\$165,560,656	\$106,253,435	64.18%	\$2,508,147	1.51%	2.36%	\$1,022,396	0.62%	0.96%	\$41
482	RAIL TRANSPORTATION	\$0	\$0	0	\$0	0	0	\$0	0	0	\$0
483	WATER TRANSPORTATION	\$22,025,821	\$10,735,000	48.74%	\$276,244	1.25%	2.57%	\$109,691	0.50%	1.02%	\$40
484	TRUCK TRANSPORTATION	\$702,946,677	\$495,371,048	70.47%	\$13,922,181	1.98%	2.81%	\$8,725,574	1.24%	1.76%	\$63
485	TRANSIT & GROUND PASSENGER TRANS	\$85,844,607	\$75,171,965	87.57%	\$2,319,988	2.70%	3.09%	\$3,171,599	3.69%	4.22%	\$137

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS  
BY INDUSTRY FOR CALENDAR-YEAR 2004**

**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	
486	PIPELINE TRANSPORTATION	\$3,611,959	\$998,081	27.63%	\$25,658	0.71%	2.57%	\$46,591	1.29%	4.67%	\$182
487	SCENIC & SIGHTSEEING TRANS	\$13,785,255	\$11,053,712	80.19%	\$374,414	2.72%	3.39%	\$622,214	4.51%	5.63%	\$166
488	SUPPORT ACTIVITIES FOR TRANS	\$266,013,441	\$169,274,617	63.63%	\$4,952,960	1.86%	2.93%	\$2,848,471	1.07%	1.68%	\$58
491	POSTAL SERVICE	\$1,279,722	\$1,230,428	96.15%	\$31,438	2.46%	2.56%	\$3,279	0.26%	0.27%	\$10
492	COURIERS & MESSENGERS	\$211,545,984	\$129,698,654	61.31%	\$2,988,009	1.41%	2.30%	\$1,206,153	0.57%	0.93%	\$40
493	WAREHOUSING & STORAGE	\$253,828,583	\$188,857,922	74.40%	\$4,553,833	1.79%	2.41%	\$892,763	0.35%	0.47%	\$20
<b>51</b>	<b>INFORMATION</b>	<b>\$1,762,719,400</b>	<b>\$832,221,275</b>	<b>47.21%</b>	<b>\$24,398,518</b>	<b>1.38%</b>	<b>2.93%</b>	<b>\$19,285,155</b>	<b>1.09%</b>	<b>2.32%</b>	<b>\$79</b>
511	PUBLISHING INDUSTRIES	\$817,997,777	\$348,064,014	42.55%	\$9,845,324	1.20%	2.83%	\$6,919,137	0.85%	1.99%	\$70
512	MOTION PICTURE & SOUND REC IND	\$65,111,728	\$45,322,774	69.61%	\$1,342,257	2.06%	2.96%	\$1,350,119	2.07%	2.98%	\$101
515	BROADCASTING, EXCEPT INTERNET	\$147,878,766	\$77,868,854	52.66%	\$2,194,143	1.48%	2.82%	\$1,600,849	1.08%	2.06%	\$73
516	INTERNET PUBLISHING & BROADCAST	\$8,984,487	\$4,631,394	51.55%	\$138,862	1.55%	3.00%	\$85,953	0.96%	1.86%	\$62
517	TELECOMMUNICATIONS	\$483,227,553	\$252,549,913	52.26%	\$7,923,604	1.64%	3.14%	\$7,562,000	1.56%	2.99%	\$95
518	ISPs AND DATA PROCESSING	\$228,695,951	\$97,721,597	42.73%	\$2,815,129	1.23%	2.88%	\$1,729,043	0.76%	1.77%	\$61
519	OTHER INFORMATION SERVICES	\$10,823,138	\$6,062,729	56.02%	\$139,199	1.29%	2.30%	\$38,055	0.35%	0.63%	\$27
<b>52</b>	<b>FINANCE AND INSURANCE</b>	<b>\$2,988,835,654</b>	<b>\$1,494,357,275</b>	<b>50.00%</b>	<b>\$38,069,245</b>	<b>1.27%</b>	<b>2.55%</b>	<b>\$23,958,583</b>	<b>0.80%</b>	<b>1.60%</b>	<b>\$63</b>
521	MONETARY AUTHORITIES CENT BANK	\$6,336,598	\$4,038,175	63.7%	\$113,201	1.79%	2.80%	\$53,660	0	0	\$47
522	CREDIT INTERMEDIATION	\$1,345,752,030	\$744,415,330	55.32%	\$19,402,735	1.44%	2.61%	\$13,434,812	1.00%	1.80%	\$69
523	FINANCIAL INVESTMENT	\$438,572,747	\$111,915,002	25.52%	\$2,856,875	0.65%	2.55%	\$1,140,721	0.26%	1.02%	\$40
524	INSURANCE CARRIERS & REL ACT	\$1,188,076,389	\$629,494,600	52.98%	\$15,582,614	1.31%	2.48%	\$9,245,687	0.78%	1.47%	\$59
525	FUNDS, TRUSTS & OTHERS	\$10,097,890	\$4,494,168	44.51%	\$113,820	1.13%	2.53%	\$83,703	0.83%	1.86%	\$74
<b>53</b>	<b>REAL ESTATE, RENTAL &amp; LEASING</b>	<b>\$769,473,300</b>	<b>\$519,316,899</b>	<b>67.49%</b>	<b>\$13,957,892</b>	<b>1.81%</b>	<b>2.69%</b>	<b>\$9,440,177</b>	<b>1.23%</b>	<b>1.82%</b>	<b>\$68</b>
531	REAL ESTATE	\$559,965,881	\$377,975,255	67.50%	\$10,047,731	1.79%	2.66%	\$6,484,673	1.16%	1.72%	\$65
532	RENTAL & LEASING SERVICES	\$194,292,567	\$134,489,464	69.22%	\$3,735,825	1.92%	2.78%	\$2,879,643	1.48%	2.14%	\$77
533	LESSORS OF NONFINAN INTANG ASST	\$15,214,852	\$6,852,180	45.04%	\$174,336	1.15%	2.54%	\$75,861	0.50%	1.11%	\$44
<b>54</b>	<b>PROFESSIONAL &amp; TECHNICAL SERV</b>	<b>\$3,047,705,855</b>	<b>\$1,527,601,410</b>	<b>50.12%</b>	<b>\$40,537,546</b>	<b>1.33%</b>	<b>2.65%</b>	<b>\$23,684,736</b>	<b>0.78%</b>	<b>1.55%</b>	<b>\$58</b>
541	PROFESSIONAL & TECH SERV	\$3,047,705,855	\$1,527,601,410	50.12%	\$40,537,546	1.33%	2.65%	\$23,684,736	0.78%	1.55%	\$58
<b>55</b>	<b>MANAGEMENT OF COMPANIES &amp; ENTERP</b>	<b>\$1,592,258,166</b>	<b>\$782,108,209</b>	<b>49.12%</b>	<b>\$21,411,167</b>	<b>1.34%</b>	<b>2.74%</b>	<b>\$4,272,304</b>	<b>0.27%</b>	<b>0.55%</b>	<b>\$20</b>
551	MANAGEMENT OF COMP & ENTERP	\$1,592,258,166	\$782,108,209	49.12%	\$21,411,167	1.34%	2.74%	\$4,272,304	0.27%	0.55%	\$20
<b>56</b>	<b>ADMIN &amp; WASTE SERVICES</b>	<b>\$2,022,509,587</b>	<b>\$1,623,421,008</b>	<b>80.27%</b>	<b>\$47,771,733</b>	<b>2.36%</b>	<b>2.94%</b>	<b>\$45,639,569</b>	<b>2.26%</b>	<b>2.81%</b>	<b>\$96</b>
561	ADMIN & SUPPORT SERVICES	\$1,821,371,316	\$1,499,252,341	82.31%	\$44,754,739	2.46%	2.99%	\$43,816,117	2.41%	2.92%	\$98
562	WASTE MANAGEMENT & REMED SERV	\$201,138,271	\$124,168,667	61.73%	\$3,016,994	1.50%	2.43%	\$1,823,452	0.91%	1.47%	\$60
<b>61</b>	<b>EDUCATIONAL SERVICES</b>	<b>\$254,901,169</b>	<b>\$196,709,031</b>	<b>77.17%</b>	<b>\$4,412,052</b>	<b>1.73%</b>	<b>2.24%</b>	<b>\$2,451,166</b>	<b>0.96%</b>	<b>1.25%</b>	<b>\$56</b>
611	EDUCATIONAL SERV	\$254,901,169	\$196,709,031	77.17%	\$4,412,052	1.73%	2.24%	\$2,451,166	0.96%	1.25%	\$56
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>	<b>\$3,147,028,420</b>	<b>\$1,791,602,670</b>	<b>56.93%</b>	<b>\$44,169,060</b>	<b>1.40%</b>	<b>2.47%</b>	<b>\$28,253,616</b>	<b>0.90%</b>	<b>1.58%</b>	<b>\$64</b>
621	AMBULATORY HEALTH CARE SERVICES	\$2,295,898,404	\$1,060,945,288	46.21%	\$24,232,884	1.06%	2.28%	\$10,815,141	0.47%	1.02%	\$45
622	HOSPITALS	\$66,319,311	\$43,993,317	66.34%	\$1,169,783	1.76%	2.66%	\$1,538,274	2.32%	3.50%	\$132
623	NURSING & RESIDENTIAL CARE SERV	\$487,757,478	\$431,128,310	88.39%	\$11,321,141	2.32%	2.63%	\$8,430,605	1.73%	1.96%	\$74
624	SOCIAL ASSISTANCE	\$297,053,227	\$255,535,755	86.02%	\$7,445,252	2.51%	2.91%	\$7,469,596	2.51%	2.92%	\$100
<b>71</b>	<b>ARTS, ENTERTAINMENT &amp; RECREATION</b>	<b>\$404,783,146</b>	<b>\$262,200,125</b>	<b>64.78%</b>	<b>\$7,487,668</b>	<b>1.85%</b>	<b>2.86%</b>	<b>\$6,237,147</b>	<b>1.54%</b>	<b>2.38%</b>	<b>\$83</b>
711	PERFORMING ARTS & SPECTATOR SPRTS	\$158,130,159	\$57,020,448	36.06%	\$1,745,485	1.10%	3.06%	\$2,048,471	1.30%	3.59%	\$117
712	MUSEUMS, PARKS & HISTORICAL SITES	\$17,881,927	\$15,033,596	84.07%	\$456,435	2.55%	3.04%	\$301,313	1.69%	2.00%	\$66
713	GAMBLING, RECREATION & AMUSEMENT	\$228,771,060	\$190,146,081	83.12%	\$5,285,748	2.31%	2.78%	\$3,887,363	1.70%	2.04%	\$74
<b>72</b>	<b>ACCOMMODATION &amp; FOOD SERVICES</b>	<b>\$1,904,270,124</b>	<b>\$1,733,095,600</b>	<b>91.01%</b>	<b>\$44,676,537</b>	<b>2.35%</b>	<b>2.58%</b>	<b>\$31,277,244</b>	<b>1.64%</b>	<b>1.80%</b>	<b>\$70</b>
721	ACCOMMODATION	\$423,922,383	\$365,170,741	86.14%	\$10,300,352	2.43%	2.82%	\$8,268,891	1.95%	2.26%	\$80
722	FOOD SERVICES & DRINKING PLACES	\$1,480,347,741	\$1,367,924,859	92.41%	\$34,376,185	2.32%	2.51%	\$23,008,353	1.55%	1.68%	\$67
<b>81</b>	<b>OTHER SERVICES, EXCEPT PUBLIC ADMIN</b>	<b>\$1,218,120,352</b>	<b>\$893,528,424</b>	<b>73.35%</b>	<b>\$23,185,489</b>	<b>1.90%</b>	<b>2.59%</b>	<b>\$15,344,241</b>	<b>1.26%</b>	<b>1.72%</b>	<b>\$66</b>
811	REPAIR & MAINTENANCE	\$555,066,154	\$374,988,391	67.56%	\$10,229,936	1.84%	2.73%	\$7,161,213	1.29%	1.91%	\$70
812	PERSONAL & LAUNDRY SERVICES	\$236,669,399	\$198,297,158	83.79%	\$5,087,733	2.15%	2.57%	\$3,340,304	1.41%	1.68%	\$66
813	MEMBERSHIP ASSOCIATIONS	\$374,536,852	\$269,368,481	71.92%	\$6,554,918	1.75%	2.43%	\$3,409,336	0.91%	1.27%	\$52
814	PRIVATE HOUSEHOLDS	\$51,847,947	\$50,874,394	98.12%	\$1,312,902	2.53%	2.58%	\$1,433,389	2.76%	2.82%	\$109
<b>92</b>	<b>PUBLIC ADMINISTRATION</b>	<b>\$71,650,479</b>	<b>\$50,642,763</b>	<b>70.68%</b>	<b>\$1,244,060</b>	<b>1.74%</b>	<b>2.46%</b>	<b>\$519,813</b>	<b>0.73%</b>	<b>1.03%</b>	<b>\$42</b>
921	EXECUTIVE, LEGISLATIVE & GEN GOV	\$45,755,268	\$34,045,069	74.41%	\$879,168	1.92%	2.58%	\$359,250	0.79%	1.06%	\$41
922	JUSTICE, PUBLIC ORDER & SAFETY	\$10,438,565	\$6,666,271	63.86%	\$139,247	1.33%	2.09%	\$49,428	0.47%	0.74%	\$35
923	ADMIN OF HUMAN RESOURCE PROGRAMS	\$97,306	\$97,293	0	\$2,461	0	0	\$6,585	0	0	\$0
924	ADMIN OF ENVIRONMENTAL PROGRAMS	\$4,497,134	\$3,805,890	84.63%	\$91,587	2.04%	2.41%	\$78,358	1.74%	2.06%	\$86
925	COMMUNITY & HOUSING PROG ADMIN	\$6,906,933	\$4,447,958	64.40%	\$99,825	1.45%	2.24%	\$25,603	0.37%	0.58%	\$26
926	ADMIN OF ECONOMIC PROGRAMS	\$3,955,273	\$1,580,282	39.95%	\$31,772	0.80%	2.01%	\$590	0.01%	0.04%	\$2
927	SPACE RESEARCH & TECHNOLOGY	\$0	\$0	0	\$0	0	0	\$0	0	0	\$0
928	NATIONAL SCRTRY & INTERNAT AFFAIRS	\$0	\$0	0	\$0	0	0	\$0	0	0	\$0

**ALL REIMBURSING EMPLOYERS  
FOR CALENDAR YEAR 2004**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
<b>TOTAL</b>	<b>ALL INDUSTRIES</b>	<b>13,264,169,558</b>	<b>61,769,129</b>	<b>0.47%</b>
<b>11</b>	<b>AGRI,FORESTRY,FISH &amp;HUNT</b>	<b>218,723,741</b>	<b>607</b>	<b>0.00%</b>
111	CROP PRODUCTION	--	--	--
112	ANIMAL PRODUCTION	6,448,183	607	0.01%
113	FORESTRY AND LOGGING	212,186,309	0	0.00%
114	FISHING, HUNT, TRAP	--	--	--
115	AGRICULTURE & FORESTRY SUPPORT	89,249	0	0.00%
<b>21</b>	<b>MINING</b>	<b>--</b>	<b>--</b>	<b>--</b>
211	OIL AND GAS EXTRACTION	--	--	--
212	MINING,EXCEPT OIL AND GAS	--	--	--
213	SUPPORT ACTIVITIES FOR MINING	--	--	--
<b>22</b>	<b>UTILITIES</b>	<b>211,543,324</b>	<b>262,718</b>	<b>0.12%</b>
221	UTILITIES	211,543,324	262,718	0.12%
<b>23</b>	<b>CONSTRUCTION</b>	<b>210,363,103</b>	<b>314,070</b>	<b>0.15%</b>
236	CONSTRUCTION OF BUILDINGS	14,279,156	0	0.00%
237	HEAVY CONSTRUCTION	196,083,947	314,070	0.16%
238	SPECIALTY TRADE CONTRACTORS	--	--	--
<b>31-33</b>	<b>MANUFACTURING</b>	<b>1,011,871</b>	<b>8,073</b>	<b>0.80%</b>
311	FOOD MFG	--	--	--
312	BEVERAGE & TOBACCO PROD MFG	--	--	--
313	TEXTILE MILLS	--	--	--
314	TEXTILE PRODUCT MILLS	--	--	--
315	APPAREL MFG	--	--	--
316	LEATHER AND ALLIED PROD MFG	--	--	--
321	WOOD PRODUCT MFG	--	(584)	--
322	PAPER MFG	--	--	--
323	PRINTING & RELATED SUPP ACT	1,011,871	8,657	0.86%
324	PETROLEUM & COAL PROD MFG	--	--	--
325	CHEMICAL MFG	--	--	--
326	PLASTIC & RUBBER PROD MFG	--	--	--
327	NONMETALLIC MINERAL PROD MFG	--	--	--
331	PRIMARY METAL MFG	--	--	--
332	FABRICATED METAL PRODUCT MFG	--	--	--
333	MACHINERY MFG	--	--	--
334	COMPUTER & ELEC PROD MFG	--	--	--
335	ELEC EQUIPMENT & APPLIANCES	--	--	--
336	TRANS EQUIP MFG	--	--	--
337	FURNITURE & REL PROD MFG	--	--	--
339	MISC MFG	--	--	--
<b>42</b>	<b>WHOLESALE TRADE</b>	<b>158,195</b>	<b>0</b>	<b>0.00%</b>
423	MERCHANT WHOLESALERS,DUR GOODS	94,271	0	0.00%
424	MERCHANT WHOLESALERS,NONDUR GOODS	--	--	--
425	ELEC MARKETS & AGENTS & BROKERS	63,924	0	0.00%
<b>44-45</b>	<b>RETAIL TRADE</b>	<b>9,810,891</b>	<b>179,433</b>	<b>1.83%</b>
441	MOTOR VEH & PARTS DEALERS	--	--	--
442	FURNITURE & HOME FURNISH STORE	--	--	--
443	ELECTRONICS & APP STORES	--	--	--
444	BLDG MATERL & GARDEN SUPP STORES	--	--	--
445	FOOD & BEV STORES	--	--	--
446	HEALTH & PERSONAL CARE STORES	452,186	0	0.00%

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447	GAS STATIONS	--	--	--
448	CLOTHING STORES	530,902	25	0.00%
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	2,655,873	16,230	0.61%
452	GEN MERCHANDISE STORE	0	29,772	--
453	MISC STR RETAILERS	5,626,375	133,406	2.37%
454	NONSTORE RETAILERS	545,555	0	0.00%
<b>48-49</b>	<b>TRANSPORTATION &amp; WAREHOUSING</b>	<b>620,085,064</b>	<b>1,739,803</b>	<b>0.28%</b>
481	AIR TRANSPORTATION	32,826	0	0.00%
482	RAIL TRANSPORTATION	--	--	--
483	WATER TRANSPORTATION	--	--	--
484	TRUCK TRANSPORTATION	--	--	--
485	TRANSIT & GROUND PASSENGER TRANS	139,666,065	325,001	0.23%
486	PIPELINE TRANSPORTATION	--	--	--
487	SCENIC & SIGHTSEEING TRANS	2,026,324	10,897	0.54%
488	SUPPORT ACTIVITIES FOR TRANS	63,529,757	640,321	1.01%
491	POSTAL SERVICE	407,167,863	763,584	0.19%
492	COURIERS & MESSENGERS	--	--	--
493	WAREHOUSING & STORAGE	7,662,229	0	0.00%
<b>51</b>	<b>INFORMATION</b>	<b>25,420,333</b>	<b>241,114</b>	<b>0.95%</b>
511	PUBLISHING INDUSTRIES	10,086,687	110,306	1.09%
512	MOTION PICTURE & SOUND REC IND	258,030	0	0.00%
515	BROADCASTING, EXCEPT INTERNET	8,053,986	100,783	1.25%
516	INTERNET PUBLISHING & BROADCAST	16,300	0	0.00%
517	TELECOMMUNICATIONS	954,302	14,610	1.53%
518	ISPs AND DATA PROCESSING	247,847	0	0.00%
519	OTHER INFORMATION SERVICES	5,803,181	15,415	0.27%
<b>52</b>	<b>FINANCE AND INSURANCE</b>	<b>104,554,233</b>	<b>211,344</b>	<b>0.20%</b>
521	MONETARY AUTHORITIES CENT BANK	--	--	--
522	CREDIT INTERMEDIATION	6,937,380	15,378	0.22%
523	FINANCIAL INVESTMENT	55,455	5	0.01%
524	INSURANCE CARRIERS & REL ACT	85,394,849	140,603	0.16%
525	FUNDS, TRUSTS & OTHERS	12,166,549	55,359	0.46%
<b>53</b>	<b>REAL ESTATE, RENTAL &amp; LEASING</b>	<b>36,846,707</b>	<b>662,788</b>	<b>1.80%</b>
531	REAL ESTATE	36,846,707	662,788	1.80%
532	RENTAL & LEASING SERVICES	--	--	--
533	LESSORS OF NONFINAN INTANG ASST	--	--	--
<b>54</b>	<b>PROFESSIONAL &amp; TECHNICAL SERV</b>	<b>189,513,814</b>	<b>121,481</b>	<b>0.06%</b>
541	PROFESSIONAL & TECH SERV	189,513,814	121,481	0.06%
<b>55</b>	<b>MANAGEMENT OF COMPANIES &amp; ENTERP</b>	<b>118,510,849</b>	<b>116,495</b>	<b>0.10%</b>
551	MANAGEMENT OF COMP & ENTERP	118,510,849	116,495	0.10%
<b>56</b>	<b>ADMIN &amp; WASTE SERVICES</b>	<b>173,084,353</b>	<b>564,653</b>	<b>0.33%</b>
561	ADMIN & SUPPORT SERVICES	170,959,128	564,653	0.33%
562	WASTE MANAGEMENT & REMED SERV	2,125,225	0	0.00%
<b>61</b>	<b>EDUCATIONAL SERVICES</b>	<b>3,816,049,628</b>	<b>8,309,649</b>	<b>0.22%</b>
611	EDUCATIONAL SERV	3,816,049,628	8,309,649	0.22%
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>	<b>3,422,976,878</b>	<b>15,412,570</b>	<b>0.45%</b>
621	AMBULATORY HEALTH CARE SERVICES	467,975,730	1,934,949	0.41%
622	HOSPITALS	2,347,184,591	6,873,845	0.29%
623	NURSING & RESIDENTIAL CARE SERV	272,287,274	2,964,602	1.09%

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624	SOCIAL ASSISTANCE	335,529,283	3,639,174	1.08%
<b>71</b>	<b>ARTS, ENTERTAINMENT &amp; RECREATION</b>	<b>97,997,273</b>	<b>1,243,292</b>	<b>1.27%</b>
711	PERFORMING ARTS & SPECTATOR SPRTS	4,559,312	78,119	1.71%
712	MUSEUMS, PARKS & HISTORICAL SITES	39,916,377	545,801	1.37%
713	GAMBLING, RECREATION & AMUSEMENT	53,521,584	619,371	1.16%
<b>72</b>	<b>ACCOMMODATION &amp; FOOD SERVICES</b>	<b>36,566,724</b>	<b>304,211</b>	<b>0.83%</b>
721	ACCOMMODATION	35,378,858	303,173	0.86%
722	FOOD SERVICES & DRINKING PLACES	1,187,866	1,038	0.09%
<b>81</b>	<b>OTHER SERVICES, EXCEPT PUBLIC ADMIN</b>	<b>209,953,058</b>	<b>1,336,615</b>	<b>0.64%</b>
811	REPAIR & MAINTENANCE	8,081,953	0	0.00%
812	PERSONAL & LAUNDRY SERVICES	2,808,110	2,260	0.08%
813	MEMBERSHIP ASSOCIATIONS	199,062,995	1,334,355	0.67%
814	PRIVATE HOUSEHOLDS	--	--	--
<b>92</b>	<b>PUBLIC ADMINISTRATION</b>	<b>3,760,999,519</b>	<b>30,740,212</b>	<b>0.82%</b>
921	EXECUTIVE, LEGISLATIVE & GEN GOV	2,076,792,440	7,207,711	0.35%
922	JUSTICE, PUBLIC ORDER & SAFETY	560,940,601	1,052,838	0.19%
923	ADMIN OF HUMAN RESOURCE PROGRAMS	443,844,630	5,601,257	1.26%
924	ADMIN OF ENVIRONMENTAL PROGRAMS	320,829,730	2,742,294	0.85%
925	COMMUNITY & HOUSING PROG ADMIN	14,885,279	51,860	0.35%
926	ADMIN OF ECONOMIC PROGRAMS	235,533,500	4,900,099	2.08%
927	SPACE RESEARCH & TECHNOLOGY	--	--	--
928	NATIONAL SCRTY & INTERNAT AFFAIRS	108,173,339	9,184,153	8.49%

Prepared by: Jennifer Shawcross  
 UI Program Economist  
 Oregon Employment Department  
 Budget & Program Analysis  
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