

Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions,
and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/19 - 6/30/21			Net Employer Contribution Rate 7/1/21 - 6/30/23		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll (reflects 2.45% member redirect offset)	Tier 2 Payroll
Independent Employers							
City							
2167	City of Athena	13.89%	12.38%	17.01%	14.67%	14.75%	19.11%
2106	City of Beaverton	21.45%	12.45%	17.08%	24.42%	17.79%	22.15%
2107	City of Bend	24.22%	15.54%	20.17%	21.52%	14.71%	19.07%
2149	City of Canyonville	20.88%	14.84%	19.47%	20.29%	16.77%	21.13%
2186	City of Chiloquin	15.51%	7.28%	11.91%	11.56%	5.24%	9.60%
2162	City of Clatskanie	23.41%	15.96%	20.59%	27.32%	16.46%	20.82%
2152	City of Coos Bay	24.50%	13.41%	18.04%	26.88%	16.75%	21.11%
2165	City of Cornelius	19.16%	12.95%	17.58%	20.47%	15.83%	20.19%
2127	City of Cottage Grove	25.27%	13.87%	18.50%	27.80%	20.51%	24.87%
2257	City of Culver	28.12%	23.67%	28.30%	35.31%	30.26%	34.62%
2262	City of Dufur	23.61%	15.03%	19.66%	27.14%	20.61%	24.97%
2282	City of Eagle Point	22.91%	13.10%	17.73%	27.11%	18.80%	23.16%
2111	City of Eugene	25.07%	16.23%	20.86%	27.56%	21.10%	25.46%
2112	City Of Forest Grove	18.69%	10.27%	14.90%	15.90%	10.15%	14.51%
2248	City of Fossil	15.92%	0.00%	1.74%	16.70%	10.17%	14.53%
2309	City of Gearhart	19.22%	9.43%	14.06%	20.54%	12.91%	17.27%
2264	City of Gervais	17.88%	13.79%	18.42%	16.65%	17.99%	22.35%
2250	City of Gold Beach	18.93%	11.62%	16.25%	16.13%	10.47%	14.83%
2114	City of Gresham	18.66%	8.29%	12.92%	23.21%	15.30%	19.66%
2210	City of Helix	15.86%	7.28%	11.91%	16.64%	10.11%	14.47%
2115	City of Hillsboro	22.95%	14.99%	19.62%	23.46%	17.45%	21.81%
2222	City of Jacksonville	21.86%	12.34%	16.97%	24.93%	19.50%	23.86%
2232	City of Joseph	24.91%	16.33%	20.96%	21.02%	14.49%	18.85%
2279	City of Keizer	20.65%	9.49%	14.12%	24.18%	15.04%	19.40%
2283	City of Maupin	15.97%	6.76%	11.39%	17.65%	10.64%	15.00%
2246	City of Merrill	12.98%	0.00%	4.33%	13.76%	2.34%	6.70%
2195	City of Metolius	7.45%	0.00%	0.00%	5.24%	0.00%	0.00%
2290	City of Molalla	17.33%	10.94%	15.57%	16.21%	11.97%	16.33%
2174	City of Mt Angel	17.05%	10.33%	14.96%	17.94%	9.03%	13.39%
2118	City of Ontario	32.82%	22.60%	27.23%	35.65%	26.32%	30.68%
2218	City of Prairie City	16.23%	14.81%	19.44%	18.51%	18.62%	22.98%
2146	City of Prineville	13.27%	5.62%	10.25%	17.46%	12.43%	16.79%
2297	City of Rainier	19.22%	8.75%	13.38%	20.54%	13.64%	18.00%
2101	City of Salem	25.49%	16.41%	21.04%	24.21%	17.40%	21.76%
2219	City of Sheridan	17.90%	13.52%	18.15%	18.96%	15.84%	20.20%
2213	City of Stanfield	10.01%	0.00%	0.00%	10.79%	0.94%	5.30%
2129	City of Sweet Home	12.98%	3.36%	7.99%	13.76%	5.66%	10.02%

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Independent Employers							
City							
2261	City of Waldport	15.20%	7.83%	12.46%	15.98%	10.53%	14.89%
2189	City of Willamina	7.45%	0.00%	3.24%	5.24%	1.05%	5.41%
2253	Town of Butte Falls	15.92%	8.58%	13.21%	16.70%	10.17%	14.53%
County							
2001	Clackamas County	27.07%	19.22%	23.85%	26.81%	21.26%	25.62%
2002	Curry County	26.06%	15.46%	20.09%	28.75%	21.66%	26.02%
2003	Douglas County	38.00%	27.86%	32.49%	43.08%	35.68%	40.04%
2006	Jefferson County	21.97%	12.20%	16.83%	20.10%	13.61%	17.97%
2008	Lane County	21.87%	14.22%	18.85%	23.72%	18.09%	22.45%
2014	Linn County	27.17%	18.55%	23.18%	29.86%	23.43%	27.79%
2039	Malheur County	20.90%	12.90%	17.53%	22.17%	16.33%	20.69%
2037	Polk County	24.54%	16.76%	21.39%	26.31%	20.83%	25.19%
2050	Wallowa County	14.03%	0.00%	0.75%	14.81%	0.00%	1.88%
2015	Yamhill County	19.22%	10.98%	15.61%	20.22%	14.11%	18.47%
Special Districts							
2664	Applegate Valley Rural Fire Protection District #9	20.70%	10.76%	15.39%	26.16%	14.42%	18.78%
2702	Banks Fire District #13	27.02%	13.83%	18.46%	26.54%	15.32%	19.68%
2596	Bend Parks & Recreation	18.82%	13.75%	18.38%	18.10%	14.92%	19.28%
2648	Black Butte Ranch Rural Fire Protection District	16.13%	2.53%	7.16%	17.36%	10.83%	15.19%
2833	Boardman Rural Fire Protection District	23.91%	11.09%	15.72%	17.21%	10.68%	15.04%
2779	Brownsville Rural Fire Protection District	19.11%	7.33%	11.96%	20.41%	10.90%	15.26%
2890	Central Cascades Fire & EMS	N/A	N/A	N/A	16.30%	9.77%	14.13%
2678	Central Oregon Regional Housing Authority	15.49%	12.70%	17.33%	14.92%	13.95%	18.31%
2645	Chiloquin Agency Lake Rural Fire Protection District	22.40%	13.82%	18.45%	26.51%	16.19%	20.55%
2693	City-County Insurance Services	15.94%	11.43%	16.06%	15.30%	13.14%	17.50%
2518	Clackamas County Housing Authority	25.27%	17.75%	22.38%	22.24%	17.54%	21.90%
2870	Clackamas River Water Providers	12.50%	12.13%	16.76%	11.12%	12.44%	16.80%
2679	Columbia River Public Utility District	20.78%	16.53%	21.16%	26.26%	23.54%	27.90%
2828	Deschutes Public Library District	19.39%	14.29%	18.92%	17.72%	14.48%	18.84%
2527	Deschutes Valley Water District	19.47%	14.17%	18.80%	20.76%	16.82%	21.18%
2729	Douglas County Fire District #2	44.82%	32.41%	37.04%	59.92%	49.78%	54.14%
2743	Douglas Soil & Water Conservation District	8.45%	0.00%	0.75%	10.43%	0.00%	0.83%
2529	East Fork Irrigation District	16.80%	2.81%	7.44%	17.64%	3.84%	8.20%
2618	Estacada Cemetery District	7.45%	0.00%	0.00%	5.24%	0.00%	0.00%
2623	Evans Valley Fire District #6	11.44%	0.00%	3.13%	12.22%	5.69%	10.05%
2785	Fern Ridge Community Library	13.69%	2.01%	6.64%	14.47%	7.94%	12.30%
2608	Gaston Rural Fire Protection District	16.73%	8.15%	12.78%	20.59%	14.06%	18.42%

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Independent Employers							
Special Districts							
2891	Grant County Emergency Communications Agency	N/A	N/A	N/A	10.73%	10.01%	14.37%
2894	Greater Toledo Pool Recreation District	N/A	N/A	N/A	16.30%	9.77%	14.13%
2698	Halsey Shedd Rural Fire Protection District	16.49%	10.12%	14.75%	19.97%	15.15%	19.51%
2771	Harbor Water PUD	16.55%	5.50%	10.13%	18.85%	14.12%	18.48%
2717	Ice Fountain Water District	19.22%	12.83%	17.46%	18.32%	14.00%	18.36%
2556	Jackson County Fire District #5	32.25%	19.23%	23.86%	40.42%	30.55%	34.91%
2575	Jefferson County Rural Fire Protection District #1	20.78%	13.34%	17.97%	20.67%	14.94%	19.30%
2841	Jefferson County Soil & Water Conservation District	14.01%	11.52%	16.15%	12.35%	11.59%	15.95%
2809	Juntura Road District #4	N/A	N/A	N/A	21.44%	14.91%	19.27%
2646	Keno Rural Fire Protection District	N/A	N/A	N/A	78.37%	71.84%	76.20%
2515	Klamath County Fire District #1	34.78%	23.01%	27.64%	44.73%	35.45%	39.81%
2760	Knappa Svensen Burnside Rural Fire Protection District	N/A	N/A	N/A	23.59%	23.11%	27.47%
2881	Lake Chinook Fire and Rescue District	18.58%	10.00%	14.63%	16.29%	9.76%	14.12%
2644	Lakeside Water District	16.41%	12.90%	17.53%	12.56%	10.90%	15.26%
2521	League of Oregon Cities	25.16%	22.19%	26.82%	25.87%	24.41%	28.77%
2597	Mapleton Water District	18.12%	9.41%	14.04%	12.78%	6.79%	11.15%
2877	Mid-Columbia Fire And Rescue V1-801	19.98%	10.20%	14.83%	16.94%	10.41%	14.77%
2889	Mid-valley Behavioral Care Network	N/A	N/A	N/A	17.21%	9.87%	14.23%
2782	Millington Rural Fire Protection District	12.98%	0.00%	2.29%	16.76%	10.23%	14.59%
2861	Mt Angel Fire District	19.68%	8.51%	13.14%	20.28%	10.50%	14.86%
2724	Nehalem Bay Wastewater Agency	15.92%	7.67%	12.30%	16.70%	10.91%	15.27%
2740	Neskowin Regional Sanitary Authority	11.97%	6.05%	10.68%	5.24%	0.00%	2.88%
2835	North Clackamas County Water Commission	20.14%	13.26%	17.89%	23.02%	18.96%	23.32%
2637	Northeast Oregon Housing Authority	17.08%	7.21%	11.84%	18.59%	13.12%	17.48%
2550	Nyssa Road Assessment District #2	29.33%	18.42%	23.05%	34.28%	30.86%	35.22%
2685	Oregon Community College Association	12.67%	8.61%	13.24%	13.45%	5.17%	9.53%
2876	Oregon Municipal Electric Utilities Association	14.72%	6.14%	10.77%	15.50%	8.97%	13.33%
2533	Owyhee Irrigation District	31.91%	23.94%	28.57%	28.70%	22.78%	27.14%
2688	Polk County Fire District #1	26.42%	15.24%	19.87%	25.76%	16.50%	20.86%
2613	Polk Soil & Water Conservation District	20.77%	13.14%	17.77%	14.70%	13.55%	17.91%
2507	Port of Astoria	15.70%	12.83%	17.46%	13.36%	11.64%	16.00%
2633	Port of Cascade Locks	13.26%	7.44%	12.07%	14.04%	10.43%	14.79%
2570	Port of Columbia County	11.34%	8.38%	13.01%	12.12%	5.59%	9.95%
2788	Port of Hood River	19.13%	14.02%	18.65%	19.55%	15.72%	20.08%
2581	Port of Umatilla	25.93%	9.10%	13.73%	28.59%	18.84%	23.20%
2689	Redmond Area Park & Recreation District	16.33%	11.27%	15.90%	14.80%	11.48%	15.84%
2672	Rockwood Water PUD	22.65%	16.76%	21.39%	24.65%	20.50%	24.86%

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Independent Employers							
Special Districts							
2747	Salem Housing Authority	23.83%	19.02%	23.65%	26.52%	23.53%	27.89%
2675	Salmon Harbor-Douglas County	15.92%	12.87%	17.50%	16.10%	14.89%	19.25%
2885	Siletz Rural Fire Protection District	18.58%	10.00%	14.63%	16.24%	9.71%	14.07%
2859	South Lane County Fire and Rescue	35.45%	23.46%	28.09%	32.51%	21.93%	26.29%
2845	Sunrise Water Authority	20.34%	17.91%	22.54%	9.49%	8.20%	12.56%
2643	Sweet Home Cemetery	20.65%	11.88%	16.51%	17.45%	9.96%	14.32%
2722	Tillamook 9-1-1	12.98%	7.42%	12.05%	13.76%	11.57%	15.93%
2821	Tillamook County Soil And Water Conservation District	19.85%	14.49%	19.12%	15.26%	13.72%	18.08%
2783	Tillamook Fire District	20.52%	7.62%	12.25%	22.10%	14.62%	18.98%
2865	Tri-County Cooperative Weed Management Area	18.98%	10.40%	15.03%	17.26%	10.73%	15.09%
2610	Turner Fire District	22.47%	5.84%	10.47%	28.63%	0.00%	0.00%
2887	Umatilla County Fire District #1	30.73%	19.88%	24.51%	27.37%	17.31%	21.67%
2874	Umatilla-Morrow Radio and Data District	13.70%	10.92%	15.55%	12.47%	11.16%	15.52%
2536	Valley View Cemetery	7.45%	0.00%	0.00%	5.24%	0.00%	0.00%
2797	Vernonia Fire	12.02%	8.98%	13.61%	5.87%	3.51%	7.87%
2796	West Side Rural Fire Protection District	10.27%	1.69%	6.32%	10.48%	3.95%	8.31%
2725	West Valley Fire District	21.86%	10.04%	14.67%	21.66%	15.13%	19.49%
2714	Winchester Bay Sanitary District	20.93%	13.27%	17.90%	21.45%	16.49%	20.85%
2878	Yamhill Fire Protection District	15.00%	11.11%	15.74%	11.97%	9.81%	14.17%

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Employer Number	Employer Name						
Judiciary - member redirect offset does not apply							
2099	State Judiciary	20.92%	N/A	N/A	24.89%	N/A	N/A

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School Districts							
School							
4404	Alliance Charter Academy	30.59%	25.14%	29.77%	25.44%	22.33%	26.69%
4306	Amity School District	8.29%	2.84%	7.47%	2.19%	0.00%	3.44%
3003	Baker School District #5J	20.04%	14.59%	19.22%	16.84%	13.73%	18.09%
4035	Banks School District	26.91%	21.46%	26.09%	21.96%	18.85%	23.21%
4062	Beaverton School District	22.86%	17.41%	22.04%	18.20%	15.09%	19.45%
3291	Bend-La Pine Public Schools	22.76%	17.31%	21.94%	18.19%	15.08%	19.44%
3283	Brookings-Harbor School District #17C	14.83%	9.38%	14.01%	9.95%	6.84%	11.20%
3320	Camas Valley School District #21	32.03%	26.58%	31.21%	24.81%	21.70%	26.06%
4333	Canby School District	11.46%	6.01%	10.64%	8.04%	4.93%	9.29%
4334	Cascade School District #5	14.33%	8.88%	13.51%	11.59%	8.48%	12.84%
3859	Central School District #13J	17.27%	11.82%	16.45%	13.67%	10.56%	14.92%
4259	Clackamas Education Service District	18.99%	13.54%	18.17%	15.42%	12.31%	16.67%
3179	Clatsop County School District #1C	6.11%	0.66%	5.29%	0.05%	0.00%	0.94%
3242	Coos Bay School District #9	24.86%	19.41%	24.04%	19.92%	16.81%	21.17%
3039	Corvallis School District #509J	18.77%	13.32%	17.95%	15.26%	12.15%	16.51%
3502	Creswell School District #40	26.82%	21.37%	26.00%	22.17%	19.06%	23.42%
3274	Crook County School District	9.57%	4.12%	8.75%	5.65%	2.54%	6.90%
3843	David Douglas School District	28.45%	23.00%	27.63%	23.36%	20.25%	24.61%
4291	Dayton Public Schools	7.89%	2.44%	7.07%	7.51%	4.40%	8.76%
4237	Douglas Education Service District	27.16%	21.71%	26.34%	22.48%	19.37%	23.73%
4012	Dufur Schools	31.58%	26.13%	30.76%	26.42%	23.31%	27.67%
3927	Echo School District	21.42%	15.97%	20.60%	16.65%	13.54%	17.90%
4323	Estacada School District #108	18.48%	13.03%	17.66%	14.29%	11.18%	15.54%
3473	Eugene School District 4J	26.16%	20.71%	25.34%	21.27%	18.16%	22.52%
3887	Falls City School District	9.48%	4.03%	8.66%	9.04%	5.93%	10.29%
3494	Fern Ridge School District	18.14%	12.69%	17.32%	13.90%	10.79%	15.15%
4405	Forest Grove Community School	32.03%	26.58%	31.21%	26.21%	23.10%	27.46%
4313	Forest Grove School District	24.20%	18.75%	23.38%	19.01%	15.90%	20.26%
4034	Gaston Public Schools	15.48%	10.03%	14.66%	7.39%	4.28%	8.64%
4329	Gervais School District #1	7.87%	2.42%	7.05%	3.12%	0.01%	4.37%
3160	Gladstone School District #115	7.82%	2.37%	7.00%	0.05%	0.00%	0.64%
3316	Glide School District #12	20.46%	15.01%	19.64%	17.00%	13.89%	18.25%
4260	Greater Albany School District #8J	23.14%	17.69%	22.32%	18.67%	15.56%	19.92%
4332	Gresham-Barlow School District #10	17.89%	12.44%	17.07%	12.93%	9.82%	14.18%
4326	Harney County School District #3	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
4258	Hermiston School District #8R	22.06%	16.61%	21.24%	17.98%	14.87%	19.23%
4252	High Desert Education Service District	22.04%	16.59%	21.22%	17.52%	14.41%	18.77%

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School Districts							
School							
4341	Hillsboro School District #1J	21.73%	16.28%	20.91%	17.08%	13.97%	18.33%
3409	Hood River County School District	20.03%	14.58%	19.21%	15.31%	12.20%	16.56%
4223	InterMountain Education Service District	19.06%	13.61%	18.24%	15.06%	11.95%	16.31%
3729	Jefferson School District #14Cj	14.27%	8.82%	13.45%	7.18%	4.07%	8.43%
4315	John Day School District	14.74%	9.29%	13.92%	9.51%	6.40%	10.76%
3520	Junction City School District #69	20.85%	15.40%	20.03%	14.81%	11.70%	16.06%
3965	La Grande Public Schools	19.90%	14.45%	19.08%	15.64%	12.53%	16.89%
4268	Lake Oswego School District	18.28%	12.83%	17.46%	15.21%	12.10%	16.46%
4276	Lane County Education Service District	23.54%	18.09%	22.72%	19.40%	16.29%	20.65%
3579	Lincoln County School District	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
3447	Madras School District	23.40%	17.95%	22.58%	18.12%	15.01%	19.37%
4142	McMinnville Schools	23.07%	17.62%	22.25%	17.83%	14.72%	19.08%
4288	Medford School District #549C	26.96%	21.51%	26.14%	21.88%	18.77%	23.13%
4335	Milton-Freewater Unified School District #7	9.80%	4.35%	8.98%	7.05%	3.94%	8.30%
4423	Molalla River Academy	32.03%	26.58%	31.21%	25.86%	22.75%	27.11%
4331	Molalla River School District	3.21%	0.00%	2.39%	0.05%	0.00%	0.00%
4340	Monroe School District #1J	21.95%	16.50%	21.13%	15.83%	12.72%	17.08%
3372	Monument School District #8	16.62%	11.17%	15.80%	7.73%	4.62%	8.98%
3809	Morrow County Schools	23.63%	18.18%	22.81%	19.30%	16.19%	20.55%
4238	Multnomah Education Service District	14.56%	9.11%	13.74%	13.43%	10.32%	14.68%
4336	Nestucca Valley School District #101	22.76%	17.31%	21.94%	18.42%	15.31%	19.67%
4135	Newberg School District #29Jt	15.88%	10.43%	15.06%	9.06%	5.95%	10.31%
3245	North Bend Public Schools	22.32%	16.87%	21.50%	18.03%	14.92%	19.28%
4321	North Clackamas School District #12	16.75%	11.30%	15.93%	12.88%	9.77%	14.13%
3730	North Marion School District #15	17.72%	12.27%	16.90%	12.96%	9.85%	14.21%
4342	North Santiam School District #29J	13.57%	8.12%	12.75%	9.11%	6.00%	10.36%
4381	North Wasco County School District #21	18.17%	12.72%	17.35%	13.34%	10.23%	14.59%
3307	Oakland School District	32.03%	26.58%	31.21%	25.18%	22.07%	26.43%
3684	Ontario School District #8C	21.88%	16.43%	21.06%	17.63%	14.52%	18.88%
3122	Oregon City School District #62	21.05%	15.60%	20.23%	16.12%	13.01%	17.37%
3820	Parkrose School District	23.92%	18.47%	23.10%	18.05%	14.94%	19.30%
3931	Pendleton School District #16R	8.71%	3.26%	7.89%	3.30%	0.19%	4.55%
3043	Philomath School District #17J	21.25%	15.80%	20.43%	17.97%	14.86%	19.22%
3414	Phoenix-Talent School District	18.97%	13.52%	18.15%	13.33%	10.22%	14.58%
3958	Pilot Rock School District #2R	16.97%	11.52%	16.15%	11.13%	8.02%	12.38%
3470	Pleasant Hill School District	31.48%	26.03%	30.66%	26.26%	23.15%	27.51%
3818	Portland Public Schools	8.81%	3.36%	7.99%	6.47%	3.36%	7.72%

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School Districts							
School							
4403	Portland Village School	30.55%	25.10%	29.73%	25.34%	22.23%	26.59%
3370	Prairie City School District #4	25.06%	19.61%	24.24%	19.87%	16.76%	21.12%
4320	Rainier School District #13	15.50%	10.05%	14.68%	12.80%	9.69%	14.05%
4311	Redmond School District #2J	23.28%	17.83%	22.46%	18.82%	15.71%	20.07%
4312	Reedsport School District	18.09%	12.64%	17.27%	16.02%	12.91%	17.27%
3824	Reynolds School District	15.44%	9.99%	14.62%	8.97%	5.86%	10.22%
3847	Riverdale School	21.18%	15.73%	20.36%	14.67%	11.56%	15.92%
3310	Roseburg Public Schools	15.32%	9.87%	14.50%	9.65%	6.54%	10.90%
3735	Salem-Keizer Public Schools	20.96%	15.51%	20.14%	16.29%	13.18%	17.54%
3665	Santiam Canyon School District	13.33%	7.88%	12.51%	13.43%	10.32%	14.68%
3000	School Districts	32.03%	26.58%	31.21%	26.83%	23.72%	28.08%
3187	Seaside Schools	21.09%	15.64%	20.27%	16.11%	13.00%	17.36%
4144	Sheridan School District #48J	32.03%	26.58%	31.21%	25.82%	22.71%	27.07%
4317	Sherwood School District #88J	27.20%	21.75%	26.38%	22.29%	19.18%	23.54%
4270	Silver Falls School District	21.21%	15.76%	20.39%	16.66%	13.55%	17.91%
3296	Sisters School District	12.89%	7.44%	12.07%	6.41%	3.30%	7.66%
3537	Siuslaw School District #97J	17.12%	11.67%	16.30%	13.09%	9.98%	14.34%
3506	South Lane School District	12.41%	6.96%	11.59%	6.92%	3.81%	8.17%
3319	South Umpqua School District	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
3487	Springfield School District #19	20.71%	15.26%	19.89%	16.79%	13.68%	18.04%
4279	St Helens School District #502	9.07%	3.62%	8.25%	5.09%	1.98%	6.34%
3942	Stanfield School District	14.08%	8.63%	13.26%	10.35%	7.24%	11.60%
3353	Sutherlin School District #130	11.17%	5.72%	10.35%	6.21%	3.10%	7.46%
3618	Sweet Home School District #55	8.33%	2.88%	7.51%	7.00%	3.89%	8.25%
4380	The Emerson School	30.21%	24.76%	29.39%	24.93%	21.82%	26.18%
4338	Three Rivers U J School District	20.80%	15.35%	19.98%	16.24%	13.13%	17.49%
4316	Tigard-Tualatin School District #23J	27.59%	22.14%	26.77%	22.82%	19.71%	24.07%
3902	Tillamook Public Schools	8.49%	3.04%	7.67%	6.22%	3.11%	7.47%
3928	Umatilla School District #6R	24.08%	18.63%	23.26%	19.88%	16.77%	21.13%
3966	Union County School District	17.16%	11.71%	16.34%	12.45%	9.34%	13.70%
3195	Warrenton-Hammond School District	24.49%	19.04%	23.67%	19.43%	16.32%	20.68%
3075	West Linn School District	24.25%	18.80%	23.43%	20.15%	17.04%	21.40%
4254	Willamette Education Service District	10.86%	5.41%	10.04%	9.11%	6.00%	10.36%
4314	Willamina School District #30J	27.35%	21.90%	26.53%	22.62%	19.51%	23.87%
3349	Winston-Dillard Schools	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
4166	Yamhill-Carlton School District #1	0.11%	0.00%	0.00%	0.05%	0.00%	0.00%

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SLGRP (Default Tier 1/Tier 2 Rates)							
CC							
2901	Blue Mountain Community College	18.16%	12.07%	16.70%	17.38%	13.69%	18.05%
2999	Central Oregon Community College	22.54%	16.45%	21.08%	21.60%	17.91%	22.27%
2919	Chemeketa Community College	15.75%	9.66%	14.29%	15.25%	11.56%	15.92%
2908	Clackamas Community College	18.15%	12.06%	16.69%	17.89%	14.20%	18.56%
2900	Clatsop Community College	15.17%	9.08%	13.71%	16.68%	12.99%	17.35%
2996	Columbia Gorge Community College	19.42%	13.33%	17.96%	18.53%	14.84%	19.20%
2906	Klamath Community College	27.46%	21.37%	26.00%	27.02%	23.33%	27.69%
2904	Lane Community College	12.72%	6.63%	11.26%	11.35%	7.66%	12.02%
2910	Linn-Benton Community College	17.23%	11.14%	15.77%	16.85%	13.16%	17.52%
2905	Mt Hood Community College	11.81%	5.72%	10.35%	12.41%	8.72%	13.08%
2995	Oregon Coast Community College	18.44%	12.35%	16.98%	19.32%	15.63%	19.99%
2918	Portland Community College	8.46%	2.37%	7.00%	6.83%	3.14%	7.50%
2922	Rogue Community College	17.97%	11.88%	16.51%	17.24%	13.55%	17.91%
2998	Southwestern Community College	15.73%	9.64%	14.27%	15.51%	11.82%	16.18%
2997	Tillamook Bay Community College	20.73%	14.64%	19.27%	20.82%	17.13%	21.49%
2902	Treasure Valley Community College	11.87%	5.78%	10.41%	8.10%	4.41%	8.77%
2903	Umpqua Community College	17.15%	11.06%	15.69%	16.55%	12.86%	17.22%
City							
2258	City of Adair Village	26.57%	19.08%	23.71%	26.23%	21.16%	25.52%
2103	City of Albany	26.51%	17.27%	21.90%	26.19%	19.46%	23.82%
2235	City of Amity	14.97%	7.48%	12.11%	10.28%	3.98%	8.34%
2104	City of Ashland	27.51%	19.02%	23.65%	27.35%	21.20%	25.56%
2105	City of Astoria	28.91%	20.55%	25.18%	28.41%	22.52%	26.88%
2234	City of Aumsville	21.77%	14.38%	19.01%	22.74%	17.19%	21.55%
2272	City of Aurora	10.35%	2.86%	7.49%	18.00%	12.93%	17.29%
2159	City of Baker City	27.21%	18.11%	22.74%	26.80%	20.33%	24.69%
2150	City of Bandon	24.76%	18.23%	22.86%	25.16%	20.45%	24.81%
2231	City of Banks	14.08%	9.78%	14.41%	20.35%	15.28%	19.64%
2241	City of Bay City	19.33%	15.03%	19.66%	22.58%	17.51%	21.87%
2178	City of Boardman	26.05%	17.94%	22.57%	25.88%	20.29%	24.65%
2216	City of Brookings	26.19%	17.57%	22.20%	25.93%	19.65%	24.01%
2204	City of Burns	22.00%	14.27%	18.90%	20.68%	15.64%	20.00%
2109	City of Canby	22.37%	13.60%	18.23%	22.33%	16.40%	20.76%
2223	City of Cannon Beach	23.15%	16.38%	21.01%	24.20%	19.02%	23.38%
2198	City of Carlton	15.24%	10.94%	15.57%	16.73%	14.40%	18.76%
2182	City of Cascade Locks	35.28%	26.44%	31.07%	34.77%	28.47%	32.83%
2194	City of Cave Junction	23.59%	17.25%	21.88%	25.77%	19.47%	23.83%

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SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2181	City of Central Point	24.86%	17.54%	22.17%	25.08%	19.79%	24.15%
2201	City of Coburg	16.49%	9.16%	13.79%	17.54%	15.21%	19.57%
2271	City of Columbia City	27.81%	18.47%	23.10%	32.11%	20.69%	25.05%
2177	City of Condon	22.30%	18.00%	22.63%	22.32%	19.99%	24.35%
2110	City of Coquille	27.95%	19.77%	24.40%	28.61%	22.12%	26.48%
2155	City of Corvallis	19.52%	10.72%	15.35%	19.30%	13.39%	17.75%
2236	City of Creswell	23.50%	18.48%	23.11%	23.67%	20.74%	25.10%
2202	City of Dallas	26.60%	18.24%	22.87%	26.36%	20.21%	24.57%
2252	City of Dayton	18.16%	11.33%	15.96%	19.42%	15.52%	19.88%
2294	City of Depoe Bay	24.32%	18.43%	23.06%	25.18%	20.67%	25.03%
2131	City of Drain	27.36%	18.53%	23.16%	27.05%	20.75%	25.11%
2245	City of Dundee	24.73%	17.18%	21.81%	24.05%	19.26%	23.62%
2299	City of Dunes City	29.78%	22.29%	26.92%	25.97%	20.90%	25.26%
2269	City of Durham	24.49%	17.00%	21.63%	22.56%	17.49%	21.85%
2225	City of Echo	32.84%	24.50%	29.13%	42.83%	36.53%	40.89%
2205	City of Elgin	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
2305	City of Elkton	22.91%	18.61%	23.24%	23.14%	20.81%	25.17%
2180	City of Enterprise	26.44%	20.15%	24.78%	25.64%	22.16%	26.52%
2179	City of Estacada	25.98%	19.17%	23.80%	26.23%	21.26%	25.62%
2208	City of Fairview	23.20%	15.74%	20.37%	18.68%	14.72%	19.08%
2224	City of Falls City	21.88%	15.01%	19.64%	24.69%	18.39%	22.75%
2291	City of Florence	18.85%	10.14%	14.77%	16.82%	13.18%	17.54%
2220	City of Garibaldi	27.90%	21.49%	26.12%	26.34%	24.01%	28.37%
2242	City of Gaston	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
2304	City of Gladstone	25.38%	15.92%	20.55%	24.43%	18.38%	22.74%
2274	City of Gold Hill	0.06%	0.00%	0.00%	1.54%	0.00%	0.83%
2113	City of Grants Pass	28.25%	18.95%	23.58%	28.24%	21.08%	25.44%
2284	City of Halsey	17.37%	13.07%	17.70%	19.00%	16.67%	21.03%
2296	City of Happy Valley	21.57%	15.81%	20.44%	21.02%	17.52%	21.88%
2268	City of Harrisburg	23.02%	17.66%	22.29%	22.22%	19.75%	24.11%
2193	City of Heppner	4.67%	0.00%	1.81%	5.67%	3.35%	7.71%
2160	City of Hermiston	26.81%	18.84%	23.47%	26.85%	21.06%	25.42%
2226	City of Hines	24.98%	17.49%	22.12%	24.77%	19.70%	24.06%
2138	City of Hood River	27.86%	17.56%	22.19%	28.27%	19.92%	24.28%
2196	City of Hubbard	28.71%	19.97%	24.60%	28.05%	21.74%	26.10%
2191	City of Huntington	63.86%	56.37%	61.00%	60.45%	55.38%	59.74%
2267	City of Independence	24.83%	16.15%	20.78%	25.61%	18.76%	23.12%

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SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2266	City of Irrigon	22.76%	17.12%	21.75%	22.95%	19.48%	23.84%
2211	City of Jefferson	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
2229	City of John Day	17.02%	9.09%	13.72%	10.73%	8.40%	12.76%
2256	City of Jordan Valley	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
2199	City of Junction City	25.08%	17.81%	22.44%	24.38%	20.05%	24.41%
2287	City of King City	28.42%	16.03%	20.66%	27.69%	18.34%	22.70%
2148	City of Klamath Falls	20.54%	11.41%	16.04%	20.34%	13.52%	17.88%
2263	City of La Grande	25.50%	13.01%	17.64%	24.72%	15.00%	19.36%
2233	City of Lafayette	20.73%	14.64%	19.27%	21.54%	17.45%	21.81%
2120	City of Lake Oswego	28.66%	19.12%	23.75%	28.39%	21.20%	25.56%
2244	City of Lakeside	8.85%	4.55%	9.18%	6.40%	1.33%	5.69%
2140	City of Lebanon	23.31%	14.42%	19.05%	23.25%	16.64%	21.00%
2298	City of Lincoln City	21.66%	13.43%	18.06%	21.85%	15.96%	20.32%
2293	City of Lowell	24.73%	17.24%	21.87%	24.70%	19.63%	23.99%
2270	City of Lyons	26.24%	17.41%	22.04%	25.62%	19.32%	23.68%
2170	City of Madras	27.39%	16.93%	21.56%	26.62%	19.23%	23.59%
2247	City of Malin	21.38%	14.91%	19.54%	18.21%	15.44%	19.80%
2281	City of Manzanita	29.09%	17.38%	22.01%	29.07%	19.72%	24.08%
2117	City of McMinnville	28.39%	18.53%	23.16%	27.81%	20.75%	25.11%
2102	City of Medford	22.52%	12.80%	17.43%	22.34%	15.00%	19.36%
2207	City of Mill City	23.04%	18.74%	23.37%	23.23%	20.90%	25.26%
2286	City of Millersburg	23.09%	18.79%	23.42%	23.64%	21.31%	25.67%
2158	City of Milton-Freewater	28.23%	20.30%	24.93%	27.57%	22.46%	26.82%
2163	City of Milwaukie	23.45%	13.99%	18.62%	23.32%	16.70%	21.06%
2157	City of Monmouth	22.54%	14.77%	19.40%	21.26%	16.42%	20.78%
2209	City of Monroe	13.89%	6.40%	11.03%	17.20%	12.13%	16.49%
2301	City of Moro	15.11%	7.62%	12.25%	15.96%	10.89%	15.25%
2302	City of Mt. Vernon	20.10%	11.27%	15.90%	21.69%	15.39%	19.75%
2197	City of Myrtle Creek	20.16%	13.96%	18.59%	20.34%	16.21%	20.57%
2183	City of Myrtle Point	18.60%	9.91%	14.54%	19.42%	13.00%	17.36%
2777	City of Newberg	21.99%	12.10%	16.73%	22.49%	15.07%	19.43%
2276	City of Newport	25.49%	13.16%	17.79%	25.07%	15.20%	19.56%
2292	City of North Bend	25.74%	15.95%	20.58%	24.91%	18.16%	22.52%
2192	City of North Plains	20.49%	16.19%	20.82%	20.62%	18.29%	22.65%
2308	City of North Powder	21.67%	17.37%	22.00%	18.09%	13.02%	17.38%
2166	City of Nyssa	27.15%	17.74%	22.37%	27.10%	20.06%	24.42%
2143	City of Oakland	33.17%	28.87%	33.50%	32.68%	30.35%	34.71%

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SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2168	City of Oakridge	34.57%	23.55%	28.18%	34.11%	26.26%	30.62%
2119	City of Oregon City	22.76%	15.11%	19.74%	23.13%	17.44%	21.80%
2154	City of Pendleton	24.07%	14.25%	18.88%	24.13%	16.57%	20.93%
2187	City of Philomath	19.45%	10.81%	15.44%	16.27%	11.08%	15.44%
2249	City of Phoenix	15.57%	8.80%	13.43%	15.48%	10.35%	14.71%
2161	City of Pilot Rock	30.69%	23.81%	28.44%	29.94%	25.35%	29.71%
2184	City of Port Orford	26.10%	17.71%	22.34%	26.46%	20.06%	24.42%
2121	City of Portland	21.86%	15.53%	20.16%	22.35%	18.36%	22.72%
2122	City of Redmond	23.49%	15.42%	20.05%	24.07%	18.29%	22.65%
2139	City of Reedsport	14.44%	6.74%	11.37%	12.53%	6.69%	11.05%
2260	City of Riddle	24.25%	16.67%	21.30%	22.72%	18.23%	22.59%
2203	City of Rockaway Beach	23.41%	16.92%	21.55%	23.07%	18.43%	22.79%
2251	City of Rogue River	31.18%	22.36%	26.99%	30.26%	24.70%	29.06%
2100	City of Roseburg	28.11%	18.53%	23.16%	27.94%	20.75%	25.11%
2172	City of Sandy	26.40%	17.87%	22.50%	26.54%	20.21%	24.57%
2176	City of Scappoose	26.28%	18.87%	23.50%	26.62%	21.06%	25.42%
2254	City of Shady Cove	10.00%	2.51%	7.14%	9.59%	4.52%	8.88%
2142	City of Sherwood	26.61%	18.28%	22.91%	26.54%	20.53%	24.89%
2273	City of Silverton	24.84%	16.02%	20.65%	22.88%	16.83%	21.19%
2221	City of Sisters	18.80%	14.50%	19.13%	19.38%	17.05%	21.41%
2278	City of Springfield	21.65%	12.67%	17.30%	21.68%	14.92%	19.28%
2123	City of St Helens	29.62%	22.22%	26.85%	28.88%	24.08%	28.44%
2757	City of Stayton	29.33%	17.62%	22.25%	25.87%	16.52%	20.88%
2217	City of Sutherlin	18.29%	10.88%	15.51%	20.05%	14.86%	19.22%
2188	City of Talent	23.60%	14.35%	18.98%	23.08%	16.71%	21.07%
2295	City of Tigard	25.25%	12.99%	17.62%	24.74%	15.08%	19.44%
2128	City of Tillamook	25.06%	16.46%	21.09%	23.93%	18.31%	22.67%
2275	City of Toledo	15.46%	6.44%	11.07%	15.34%	8.91%	13.27%
2237	City of Troutdale	14.69%	8.63%	13.26%	16.34%	13.06%	17.42%
2288	City of Tualatin	26.75%	17.89%	22.52%	26.85%	20.13%	24.49%
2228	City of Turner	25.93%	19.67%	24.30%	26.46%	21.76%	26.12%
2175	City of Umatilla	19.07%	11.02%	15.65%	20.63%	13.86%	18.22%
2145	City of Vale	31.75%	25.64%	30.27%	31.49%	27.34%	31.70%
2285	City of Veneta	23.29%	16.02%	20.65%	24.32%	18.54%	22.90%
2125	City of Vernonia	21.70%	12.87%	17.50%	21.65%	14.91%	19.27%
2200	City of Wallowa	18.29%	12.97%	17.60%	18.20%	15.13%	19.49%
2238	City of Warrenton	26.80%	17.62%	22.25%	25.72%	20.03%	24.39%

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SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2126	City of West Linn	23.39%	15.80%	20.43%	22.65%	17.77%	22.13%
2265	City of Westfir	18.72%	11.23%	15.86%	10.35%	5.28%	9.64%
2206	City of Weston	14.96%	10.66%	15.29%	13.28%	10.95%	15.31%
2147	City of Wheeler	27.70%	20.21%	24.84%	27.30%	22.23%	26.59%
2240	City of Wilsonville	24.37%	17.94%	22.57%	24.32%	20.26%	24.62%
2280	City of Winston	17.80%	8.03%	12.66%	18.89%	11.34%	15.70%
2185	City of Wood Village	20.02%	15.72%	20.35%	23.21%	18.38%	22.74%
2303	City of Woodburn	21.34%	13.38%	18.01%	21.29%	15.73%	20.09%
2300	City of Yachats	20.94%	12.11%	16.74%	21.78%	15.48%	19.84%
2214	City of Yamhill	22.90%	14.88%	19.51%	23.96%	16.74%	21.10%
2307	City of Yoncalla	22.45%	18.15%	22.78%	22.74%	20.41%	24.77%
2255	Town of Canyon City	28.19%	20.70%	25.33%	27.86%	22.79%	27.15%
2212	Town of Lakeview	15.17%	6.50%	11.13%	10.28%	4.27%	8.63%
County							
2021	Baker County	23.23%	15.49%	20.12%	23.06%	17.62%	21.98%
2040	Benton County	19.63%	12.27%	16.90%	19.94%	14.88%	19.24%
2036	Clatsop County	20.68%	12.10%	16.73%	20.23%	14.17%	18.53%
2017	Columbia County	20.74%	12.75%	17.38%	21.54%	16.03%	20.39%
2018	Coos County	29.34%	21.10%	25.73%	28.82%	23.00%	27.36%
2044	Crook County	25.74%	13.14%	17.77%	26.21%	16.47%	20.83%
2027	Deschutes County	22.27%	14.26%	18.89%	22.81%	17.22%	21.58%
2022	Gilliam County	24.78%	17.66%	22.29%	24.85%	19.96%	24.32%
2012	Grant County	8.47%	0.72%	5.35%	9.97%	3.62%	7.98%
2004	Harney County	23.86%	16.31%	20.94%	24.21%	18.68%	23.04%
2035	Hood River County	14.90%	7.71%	12.34%	14.14%	9.14%	13.50%
2005	Jackson County	25.40%	17.29%	21.92%	25.38%	19.57%	23.93%
2042	Josephine County	28.58%	20.85%	25.48%	27.54%	22.42%	26.78%
2007	Klamath County	15.92%	3.53%	8.16%	17.61%	7.72%	12.08%
2000	Lake County	24.06%	15.75%	20.38%	24.74%	18.02%	22.38%
2043	Lincoln County	21.39%	8.76%	13.39%	21.78%	11.54%	15.90%
2009	Marion County	21.18%	13.01%	17.64%	21.07%	15.39%	19.75%
2038	Multnomah County	20.81%	12.79%	17.42%	20.91%	15.26%	19.62%
2016	Sherman County	20.90%	13.98%	18.61%	21.76%	16.88%	21.24%
2013	Umatilla County	19.84%	11.46%	16.09%	20.46%	14.31%	18.67%
2020	Wasco County	19.77%	11.94%	16.57%	19.55%	14.45%	18.81%
2011	Washington County	25.91%	17.74%	22.37%	25.47%	19.88%	24.24%
Special Districts							

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SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2742	Amity Fire District	25.74%	12.23%	16.86%	0.05%	0.00%	0.00%
2631	Arch Cape Water-Sanitary District	18.14%	13.84%	18.47%	18.35%	16.02%	20.38%
2602	Aumsville Rural Fire Protection District	14.72%	10.42%	15.05%	17.40%	15.07%	19.43%
2804	Aurora Rural Fire Protection District	14.48%	2.77%	7.40%	24.19%	14.84%	19.20%
2728	Baker County Library District	26.00%	18.28%	22.91%	26.44%	20.14%	24.50%
2601	Baker Valley Irrigation District	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
2749	Black Butte Ranch Police	22.67%	10.96%	15.59%	22.17%	12.82%	17.18%
2595	Canby Fire District	29.54%	17.76%	22.39%	27.87%	19.95%	24.31%
2731	Canby Utility Board	25.60%	18.70%	23.33%	25.68%	20.87%	25.23%
2840	Cannon Beach Rural Fire Protection District	31.86%	18.48%	23.11%	29.93%	20.69%	25.05%
2820	Central Oregon Coast Fire & Rescue District	0.06%	0.00%	0.00%	13.13%	8.06%	12.42%
2569	Central Oregon Intergovernmental Council	11.92%	6.38%	11.01%	10.34%	7.66%	12.02%
2563	Central Oregon Irrigation District	27.21%	21.14%	25.77%	27.39%	23.34%	27.70%
2567	Charleston Rural Fire Protection District	13.21%	0.00%	3.92%	29.03%	17.64%	22.00%
2699	Chetco Library Board	26.88%	18.05%	22.68%	26.78%	20.48%	24.84%
2745	Clackamas County Fire District	28.53%	16.37%	21.00%	27.60%	18.54%	22.90%
2761	Clackamas River Water	23.86%	18.53%	23.16%	24.06%	20.68%	25.04%
2538	Clackamas Vector Control	29.19%	21.70%	26.33%	28.99%	23.92%	28.28%
2707	Clatskanie Library	26.43%	18.95%	23.58%	27.51%	21.21%	25.57%
2526	Clatskanie PUD	20.51%	13.97%	18.60%	18.38%	16.05%	20.41%
2588	Clatskanie Rural Fire Protection District	29.08%	16.01%	20.64%	30.27%	19.45%	23.81%
2617	Clean Water Services	16.83%	10.10%	14.73%	16.58%	12.34%	16.70%
2681	Cloverdale Rural Fire Protection District	35.46%	21.54%	26.17%	35.59%	24.17%	28.53%
2801	Coburg Rural Fire Protection District	26.20%	14.53%	19.16%	29.25%	19.69%	24.05%
2649	Colton Fire Department	19.97%	6.05%	10.68%	25.39%	13.97%	18.33%
2671	Columbia 911 Communications District	22.64%	17.51%	22.14%	22.98%	19.87%	24.23%
2687	Columbia Drainage Vector Control District	35.70%	31.40%	36.03%	31.03%	28.70%	33.06%
2528	Columbia River Fire & Rescue	24.33%	12.24%	16.87%	24.29%	14.34%	18.70%
2612	Community Services Consortium	22.55%	16.76%	21.39%	22.96%	19.28%	23.64%
2860	Coos County Airport District	18.91%	14.61%	19.24%	18.49%	16.16%	20.52%
2806	Corbett Fire District No. 14	N/A	N/A	N/A	25.52%	20.45%	24.81%
2603	Corbett Water District	22.83%	18.53%	23.16%	25.82%	20.75%	25.11%
2545	Council of Governments	24.61%	18.52%	23.15%	24.92%	20.74%	25.10%
2834	Crescent Rural Fire Protection District	24.86%	17.37%	22.00%	26.11%	21.04%	25.40%
2844	Crook County Rural Fire Protection District #1	28.59%	18.34%	22.97%	28.52%	20.61%	24.97%
2647	Crooked River Ranch Rural Fire Protection District	24.94%	17.45%	22.08%	24.85%	19.78%	24.14%
2571	Crystal Springs Water District	23.31%	19.01%	23.64%	23.87%	21.54%	25.90%

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SLGRP (Default Tier 1/Tier 2 Rates)								
Special Districts								
2718	Curry Library	7.80%		3.50%	8.13%	14.54%	9.47%	13.83%
2576	Depoe Bay Rural Fire Protection District	32.10%		18.18%	22.81%	31.95%	20.53%	24.89%
2642	Dexter Rural Fire Protection District	21.12%		13.63%	18.26%	24.62%	19.55%	23.91%
2557	Estacada Fire Department	21.41%		7.49%	12.12%	20.85%	9.43%	13.79%
2132	Eugene Water & Electric Board	19.35%		13.79%	18.42%	19.16%	15.94%	20.30%
2798	Fairview Water District	23.01%		15.52%	20.15%	24.24%	19.17%	23.53%
2789	Farmers Irrigation District	14.48%		7.03%	11.66%	16.10%	11.04%	15.40%
2824	Glide Fire Department	31.41%		17.49%	22.12%	29.50%	20.15%	24.51%
2511	Grants Pass Irrigation District	28.31%		19.48%	24.11%	26.96%	21.89%	26.25%
2784	Greater St. Helens Aquatic District	20.57%		16.27%	20.90%	21.16%	18.83%	23.19%
2765	Green Sanitary	23.47%		16.97%	21.60%	23.29%	19.28%	23.64%
2855	Harney Hospital	21.79%		16.73%	21.36%	21.70%	18.99%	23.35%
2819	Harrisburg Fire-Rescue	29.48%		17.77%	22.40%	30.57%	20.10%	24.46%
2838	High Desert Parks & Recreation District	26.40%		18.91%	23.54%	26.29%	21.22%	25.58%
2519	Home Forward	20.69%		14.96%	19.59%	21.06%	17.54%	21.90%
2607	Hoodland Fire District #74	29.22%		17.18%	21.81%	29.25%	19.70%	24.06%
2510	Horsefly Irrigation District	27.70%		20.21%	24.84%	27.30%	22.23%	26.59%
2773	Housing Authority of Jackson County	23.46%		18.53%	23.16%	23.44%	20.75%	25.11%
2829	Hubbard Rural Fire Protection District	N/A		N/A	N/A	20.35%	15.28%	19.64%
2886	Idanha-Detroit Rural Fire Protection District	27.70%		20.21%	24.84%	27.30%	22.23%	26.59%
2564	Illinois Valley Fire District	22.54%		10.83%	15.46%	23.62%	14.27%	18.63%
2651	Imbler Rural Fire Protection District	33.06%		19.14%	23.77%	32.82%	21.40%	25.76%
2715	Jackson County Fire District #3	24.93%		12.62%	17.25%	24.17%	14.46%	18.82%
2620	Jackson County Fire District #4	34.13%		20.21%	24.84%	27.30%	22.23%	26.59%
2541	Jackson County Vector Control District	23.64%		16.15%	20.78%	24.53%	19.46%	23.82%
2712	Jefferson County EMS	23.09%		18.79%	23.42%	23.26%	20.93%	25.29%
2846	Jefferson County Library District	24.38%		19.60%	24.23%	23.48%	21.15%	25.51%
2561	Jefferson Rural Fire Protection District	19.39%		8.80%	13.43%	18.43%	10.59%	14.95%
2763	Junction City Fire Department	26.42%		17.46%	22.09%	21.43%	19.10%	23.46%
2559	Keizer Fire Department	27.63%		15.96%	20.59%	28.39%	18.41%	22.77%
2710	Klamath County Emergency Communications District	26.41%		20.54%	25.17%	25.59%	22.15%	26.51%
2721	Klamath Housing Authority	19.65%		15.35%	19.98%	21.25%	18.92%	23.28%
2624	Klamath Vector Control	30.50%		23.01%	27.64%	29.13%	24.06%	28.42%
2579	La Pine Rural Fire Protection District	27.36%		15.50%	20.13%	27.54%	18.08%	22.44%
2768	Lake County Library District	27.11%		19.34%	23.97%	26.35%	21.49%	25.85%
2522	Lane Council of Governments	25.48%		18.77%	23.40%	25.40%	20.78%	25.14%
2883	Lane Fire Authority	30.71%		18.27%	22.90%	30.25%	20.56%	24.92%

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SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2849	Lebanon Aquatic District	26.20%	19.02%	23.65%	27.26%	21.29%	25.65%
2705	Lebanon Fire District	29.96%	16.67%	21.30%	29.99%	19.33%	23.69%
2753	Linn-Benton Housing Authority	15.44%	10.11%	14.74%	16.61%	13.35%	17.71%
2700	Lowell Rural Fire Protection District	12.28%	4.79%	9.42%	12.62%	3.27%	7.63%
2823	Lyons Fire District	31.68%	24.19%	28.82%	27.46%	22.39%	26.75%
2580	Marion County Fire District #1	33.99%	21.88%	26.51%	32.92%	23.62%	27.98%
2598	Marion County Housing Authority	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
2628	McKenzie Fire And Rescue	26.19%	14.48%	19.11%	25.58%	16.23%	20.59%
2135	McMinnville Water & Light Department	24.27%	18.53%	23.16%	24.39%	20.75%	25.11%
2592	Medford Irrigation District	22.29%	15.52%	20.15%	23.13%	18.82%	23.18%
2837	METCOM	21.61%	15.56%	20.19%	22.23%	17.77%	22.13%
2594	Metro	20.25%	14.15%	18.78%	20.50%	16.76%	21.12%
2663	Metropolitan Area Communications Commission	25.68%	16.85%	21.48%	24.14%	19.07%	23.43%
2811	Mid-Columbia Center For Living	24.31%	18.68%	23.31%	24.39%	20.90%	25.26%
2853	Mill City Rural Fire Protection District	20.74%	9.03%	13.66%	20.77%	11.42%	15.78%
2752	Mist-Birkenfeld Rural Fire Protection District	20.92%	9.21%	13.84%	25.77%	16.42%	20.78%
2758	Mohawk Valley Rural Fire District	18.38%	10.89%	15.52%	23.02%	17.95%	22.31%
2568	Molalla Rural Fire Protection District #73	31.92%	19.80%	24.43%	31.63%	21.89%	26.25%
2555	Monroe Fire Department	26.00%	14.29%	18.92%	28.01%	18.66%	23.02%
2873	Mosier Fire District	20.90%	9.19%	13.82%	21.68%	12.33%	16.69%
2778	Mulino Water District #23	23.03%	18.73%	23.36%	23.28%	20.95%	25.31%
2508	Multnomah Drainage	24.90%	19.79%	24.42%	23.88%	21.55%	25.91%
2869	Nehalem Bay Fire & Rescue	34.13%	20.21%	24.84%	27.30%	22.23%	26.59%
2858	Nesika Beach-Ophir Water District	20.72%	16.42%	21.05%	21.02%	18.69%	23.05%
2716	Neskowin Water District	25.99%	18.50%	23.13%	25.80%	20.73%	25.09%
2674	Nestucca Rural Fire District	23.25%	11.53%	16.16%	25.71%	16.35%	20.71%
2818	Netarts Water District	20.24%	15.94%	20.57%	20.68%	18.35%	22.71%
2830	Netarts-Oceanside Rural Fire Protection District	29.74%	18.03%	22.66%	29.90%	20.55%	24.91%
2604	Netarts-Oceanside Sanitary District	15.23%	10.93%	15.56%	17.65%	15.32%	19.68%
2781	North Bend Coos-Curry Housing Authority	55.77%	48.28%	52.91%	45.24%	40.17%	44.53%
2884	North Central Public Health District	28.29%	20.21%	24.84%	28.53%	22.23%	26.59%
2638	North Douglas County Fire and EMS	26.68%	14.97%	19.60%	30.21%	20.86%	25.22%
2793	North Lincoln Fire & Rescue District #1	29.11%	17.40%	22.03%	30.31%	20.96%	25.32%
2839	North Morrow Vector Control District	22.95%	18.65%	23.28%	23.19%	20.86%	25.22%
2792	North Wasco County Parks And Recreation District	27.36%	18.53%	23.16%	25.82%	20.75%	25.11%
2825	Northern Oregon Corrections	17.65%	9.77%	14.40%	17.19%	12.35%	16.71%
2657	Northwest Senior & Disability Services	22.59%	16.74%	21.37%	23.05%	19.21%	23.57%

Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions,
and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/19 - 6/30/21			Net Employer Contribution Rate 7/1/21 - 6/30/23		
		Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Tier 2 Payroll (reflects 2.45% member redirect offset)	OPSRP General Service Payroll (reflects 0.70% member redirect offset)	OPSRP Police and Fire Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2888	Oak Lodge Water Services District	22.50%	16.93%	21.56%	23.23%	19.21%	23.57%
2852	Ochoco Irrigation District	17.41%	13.11%	17.74%	20.76%	15.36%	19.72%
2816	Odell Sanitary District	23.75%	19.45%	24.08%	23.83%	21.50%	25.86%
2880	Oregon Health & Science University	18.47%	11.80%	16.43%	17.53%	13.34%	17.70%
2531	Oregon School Boards Association	28.02%	20.31%	24.94%	26.92%	22.31%	26.67%
2774	Oregon Trail Library District	22.17%	17.88%	22.51%	22.68%	20.35%	24.71%
2684	Parkdale Fire District	32.40%	20.69%	25.32%	32.02%	22.67%	27.03%
2694	Philomath Fire Department	29.08%	17.37%	22.00%	25.31%	20.24%	24.60%
2893	Pleasant Hill Goshen Fire & Rescue	N/A	N/A	N/A	35.59%	30.52%	34.88%
2513	Port of Coos Bay	25.96%	19.09%	23.72%	26.08%	21.04%	25.40%
2741	Port of Garibaldi	23.19%	16.79%	21.42%	19.72%	15.32%	19.68%
2625	Port of Newport	13.99%	6.14%	10.77%	19.69%	15.56%	19.92%
2512	Port of Portland	17.28%	10.05%	14.68%	17.39%	12.49%	16.85%
2501	Port of The Dalles	12.55%	7.17%	11.80%	5.65%	3.32%	7.68%
2713	Port of Tillamook Bay	20.69%	16.39%	21.02%	21.09%	18.76%	23.12%
2673	Port Orford Library	15.62%	11.32%	15.95%	20.97%	18.64%	23.00%
2542	Rainbow Water District	29.29%	20.46%	25.09%	28.67%	22.37%	26.73%
2776	Rainier Cemetery District	6.79%	0.00%	3.93%	5.34%	0.27%	4.63%
2590	Redmond Fire & Rescue	27.47%	15.21%	19.84%	26.57%	17.26%	21.62%
2549	Rogue River Fire District	24.68%	13.17%	17.80%	25.21%	16.06%	20.42%
2585	Rogue River Valley Irrigation District	32.12%	27.82%	32.45%	30.12%	27.79%	32.15%
2669	Roseburg Urban Sanitary Authority	20.80%	14.56%	19.19%	21.81%	17.46%	21.82%
2802	Rural Road Assessment District #3	23.02%	18.72%	23.35%	26.11%	21.04%	25.40%
2551	Sandy Fire Department	25.08%	12.95%	17.58%	26.89%	17.08%	21.44%
2709	Scappoose Public Library	13.85%	6.36%	10.99%	20.81%	15.74%	20.10%
2739	Scappoose Rural Fire Protection District	30.21%	18.08%	22.71%	29.57%	20.37%	24.73%
2605	Scio Fire District	0.06%	0.00%	0.00%	20.16%	11.83%	16.19%
2786	Seal Rock Rural Fire Protection District	15.42%	7.93%	12.56%	24.39%	19.32%	23.68%
2734	Seal Rock Water District	21.62%	15.39%	20.02%	21.64%	17.59%	21.95%
2630	Sheridan Fire District	23.81%	14.86%	19.49%	29.42%	20.07%	24.43%
2790	Silver Falls Library District	21.35%	14.50%	19.13%	22.33%	18.02%	22.38%
2659	Silverton Fire District	27.43%	15.73%	20.36%	27.39%	18.00%	22.36%
2701	Sisters-Camp Sherman Rural Fire Protection District	40.06%	27.19%	31.82%	32.46%	23.32%	27.68%
2692	Siuslaw Public Library	21.44%	16.35%	20.98%	21.83%	18.59%	22.95%
2794	Siuslaw Rural Fire Protection District #1	33.83%	19.97%	24.60%	23.92%	18.85%	23.21%
2599	South Suburban Sanitary District	25.64%	18.12%	22.75%	25.67%	20.51%	24.87%
2766	Southwest Lincoln County Water PUD	22.65%	17.13%	21.76%	22.99%	19.43%	23.79%

Summary of PERS Employer Contribution Rates

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Employer Number	Employer Name	Net Employer Contribution Rate 7/1/19 - 6/30/21			Net Employer Contribution Rate 7/1/21 - 6/30/23		
		Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Tier 2 Payroll (reflects 2.45% member redirect offset)	OPSRP General Service Payroll (reflects 0.70% member redirect offset)	OPSRP Police and Fire Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2696	Stayton Fire District	29.28%	18.47%	23.10%	27.89%	19.83%	24.19%
2799	Sublimity Fire District	13.43%	9.13%	13.76%	14.59%	12.26%	16.62%
2641	Suburban East Salem Water District	24.86%	17.09%	21.72%	24.99%	19.61%	23.97%
2857	Sunriver Service District	22.81%	11.10%	15.73%	22.31%	12.96%	17.32%
2810	Sutherlin Water Control District	24.73%	17.24%	21.87%	24.89%	19.82%	24.18%
2847	Sweet Home Fire and Ambulance District	30.53%	17.78%	22.41%	30.47%	20.05%	24.41%
2582	Talent Irrigation District	27.56%	19.59%	24.22%	27.28%	21.74%	26.10%
2553	Tangent Rural Fire Protection District	47.03%	33.03%	37.66%	42.05%	30.61%	34.97%
2626	Tillamook Peoples Utility District	24.99%	18.28%	22.91%	24.32%	20.50%	24.86%
2864	Tri City Joint Water & Sanitary Authority	20.87%	16.57%	21.20%	23.58%	18.51%	22.87%
2660	Tualatin Valley Fire & Rescue	27.75%	15.68%	20.31%	27.51%	17.99%	22.35%
2587	Tualatin Valley Irrigation District	19.78%	15.48%	20.11%	20.05%	17.72%	22.08%
2842	Tualatin Valley Water District	14.86%	8.73%	13.36%	14.77%	11.36%	15.72%
2772	Umatilla County Soil & Water District	18.10%	10.61%	15.24%	22.57%	17.50%	21.86%
2732	Umatilla County Special Library District	9.42%	0.59%	5.22%	18.87%	12.57%	16.93%
2653	Umatilla Fire Department	20.52%	13.03%	17.66%	30.02%	18.60%	22.96%
2826	Wasco County Soil-Water Conservation District	17.40%	13.10%	17.73%	19.56%	17.23%	21.59%
2695	Washington County Consolidated Communications Agency	25.28%	19.29%	23.92%	25.13%	21.47%	25.83%
2540	West Extension Irrigation District	16.74%	12.44%	17.07%	17.77%	15.44%	19.80%
2867	West Multnomah Soil And Water Conservation District	24.51%	20.21%	24.84%	24.29%	21.96%	26.32%
2589	West Slope Water District	29.04%	20.21%	24.84%	28.53%	22.23%	26.59%
2606	West Valley Housing Authority	19.87%	14.80%	19.43%	20.66%	17.19%	21.55%
2754	Western Lane Ambulance District	23.96%	18.33%	22.96%	23.59%	20.58%	24.94%
2817	Wickiup Water District	25.88%	18.39%	23.02%	25.73%	20.66%	25.02%
2552	Winston-Dillard Fire District	43.61%	31.32%	35.95%	44.75%	34.97%	39.33%
2600	Winston-Dillard Water District	23.44%	17.41%	22.04%	21.70%	19.37%	23.73%
2676	Woodburn Fire District	37.06%	24.82%	29.45%	36.00%	26.37%	30.73%
2562	WyEast Fire District	34.24%	22.53%	27.16%	31.27%	21.92%	26.28%
2843	Yachats Rural Fire Protection District	30.81%	19.10%	23.73%	30.52%	21.06%	25.42%
2726	Yamhill Communications Agency	24.06%	18.40%	23.03%	24.54%	20.62%	24.98%
State (excluding Agency specific side accounts)							
1000	State Agencies	22.24%	14.75%	19.38%	22.38%	17.29%	21.65%