

CHAPTER 333

AN ACT

SB 398

Relating to increased employee awareness of the earned income tax credit; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. (1) As used in this section, “employer” has the meaning given that term in ORS 652.210.

(2) The Commissioner of the Bureau of Labor and Industries shall adopt rules, in collaboration with business representatives and with groups that advocate for low income people, to require employers to provide written notice to each employee about the state and federal earned income tax credits. The notice must:

(a) Be in English and in the language the employer typically uses to communicate with the employee.

(b) Be sent annually with the employee’s federal form W-2.

(c) Provide website addresses for the Internal Revenue Service and the Department of Revenue where the employee can find information about the state and federal earned income tax credits.

(3) The Bureau of Labor and Industries shall include, in any poster regarding the state minimum wage, notice to employees about the state and federal earned income tax credits.

SECTION 2. The Employment Department shall provide information to recipients of unemployment insurance benefits about the state and federal earned income tax credits.

SECTION 3. This 2017 Act takes effect on the 91st day after the date on which the 2017 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.

Approved by the Governor June 14, 2017
 Filed in the office of Secretary of State June 14, 2017
 Effective date October 6, 2017