

OFFICE OF THE SECRETARY OF STATE
DENNIS RICHARDSON
SECRETARY OF STATE

LESLIE CUMMINGS
DEPUTY SECRETARY OF STATE



ARCHIVES DIVISION
MARY BETH HERKERT
DIRECTOR

800 SUMMER STREET NE
SALEM, OR 97310
503-373-0701

NOTICE OF PROPOSED RULEMAKING
INCLUDING STATEMENT OF NEED & FISCAL IMPACT

CHAPTER 839
BUREAU OF LABOR AND INDUSTRIES

FILED
11/29/2017 4:20 PM
ARCHIVES DIVISION
SECRETARY OF STATE

FILING CAPTION: Implementation of OL Ch. 333 (2017) requiring notice to employees about earned income tax credit.

LAST DAY AND TIME TO OFFER COMMENT TO AGENCY: 12/22/2017 5:00 PM

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

A public rulemaking hearing may be requested in writing by 10 or more people, or by a group with 10 or more members, within 21 days following the publication of the Notice of Proposed Rulemaking in the Oregon Bulletin or 28 days from the date the Notice was sent to people on the agency mailing list, whichever is later. If sufficient hearing requests are received, the notice of the date and time of the rulemaking hearing must be published in the Oregon Bulletin at least 14 days before the hearing.

CONTACT: Gerhard Taeubel
971-673-0837
gerhard.taeubel@state.or.us

800 NE Oregon Street
Suite 1045
Portland, OR 97232

Filed By:
Paloma Sparks
Rules Coordinator

NEED FOR THE RULE(S):

Implementation of OL Ch. 333 (2017).

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE:

None

FISCAL AND ECONOMIC IMPACT:

No additional impact from rule.

COST OF COMPLIANCE:

(1) Identify any state agencies, units of local government, and members of the public likely to be economically affected by the rule(s). (2) Effect on Small Businesses: (a) Estimate the number and type of small businesses subject to the rule(s); (b) Describe the expected reporting, recordkeeping and administrative activities and cost required to comply with the rule(s); (c) Estimate the cost of professional services, equipment supplies, labor and increased administration required to comply with the rule(s).

No additional impact from rule.

DESCRIBE HOW SMALL BUSINESSES WERE INVOLVED IN THE DEVELOPMENT OF THESE RULE(S):

The agency discussed options with several businesses via phone and email.

WAS AN ADMINISTRATIVE RULE ADVISORY COMMITTEE CONSULTED? NO IF NOT, WHY NOT?

Individuals were invited to provide input but an advisory committee was unnecessary.

ADOPT: 839-020-0087

RULE SUMMARY: Implementing OL Ch. 333 (2017), also known as SB 398 requiring employers to provide information to employees about the state and federal earned income tax credit.

CHANGES TO RULE:

839-020-0087

Earned Income Tax Credit Notice to Employees

(1) Every employer must provide notice to each employee about the availability of the state and federal earned income tax credits.

(2) The notice must:

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

(b) Be sent by regular or electronic mail contemporaneously to the mailing of the employee's federal form W-2 or with the employee's federal form W-2; and

(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 will create a template that employers may use to provide notice to employees about the state and federal earned income tax credits.

(4) The bureau shall include notice to employees about the state and federal earned income tax credits on the minimum wage poster.

Statutory/Other Authority: OL Ch. 333 (2017), ORS 651

Statutes/Other Implemented: OL Ch. 333 (2017)