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PERMANENT ADMINISTRATIVE ORDER

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CHAPTER 471

EMPLOYMENT DEPARTMENT

FILED

07/02/2021 10:06 AM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

FILING CAPTION: Rule adoption regarding employer tax payments and ID theft and criminal impersonation.

EFFECTIVE DATE: 07/04/2021

AGENCY APPROVED DATE: 07/01/2021

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ADOPT: 471-031-0310

RULE TITLE: Benefits Obtained as a Result of Identity Theft

NOTICE FILED DATE: 03/30/2021

RULE SUMMARY: OAR 471-031-0310 will, for the purposes of applying ORS 657.505, alleviate employers from the payment of, and liability for, taxes as they relate to UI benefits that were paid to individuals because of identity theft or criminal impersonation per ORS 165.800 and ORS 165.815.

RULE TEXT:

(1) The provisions of this rule apply retroactively to initial claims effective after January 1, 2020.

(2) For the purposes of applying ORS 657.505, it shall not be considered benefits paid out to a claimant as a result of wages earned in the employ of an employer when, in the determination of the department, the reason such payments were made was due to identity theft or criminal impersonation, as defined in ORS 165.800 and ORS 165.815.

STATUTORY/OTHER AUTHORITY: ORS 657.610, 657.100(3)

STATUTES/OTHER IMPLEMENTED: OAR 471-010-0010