

**B-Engrossed**  
**Senate Bill 398**

Ordered by the House May 22  
Including Senate Amendments dated April 10 and House Amendments  
dated May 22

Sponsored by Senator STEINER HAYWARD; Representative KENY-GUYER (Presession filed.)

**SUMMARY**

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure.

Requires Commissioner of Bureau of Labor and Industries to adopt rules to require employers to provide written notice to employees [of] **about** state and federal earned income tax credits. Requires Bureau of Labor and Industries to include information about earned income tax credits in posters regarding state minimum wage.

Requires Employment Department to provide information to recipients of unemployment insurance benefits about earned income tax credits.

Takes effect on 91st day following adjournment sine die.

**A BILL FOR AN ACT**

1  
2 Relating to increased employee awareness of the earned income tax credit; and prescribing an ef-  
3 fective date.

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

5 **SECTION 1. (1) As used in this section, "employer" has the meaning given that term in**  
6 **ORS 652.210.**

7 **(2) The Commissioner of the Bureau of Labor and Industries shall adopt rules, in col-**  
8 **laboration with business representatives and with groups that advocate for low income peo-**  
9 **ple, to require employers to provide written notice to each employee about the state and**  
10 **federal earned income tax credits. The notice must:**

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

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

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

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

19 **SECTION 2. The Employment Department shall provide information to recipients of un-**  
20 **employment insurance benefits about the state and federal earned income tax credits.**

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

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.