

FISCAL IMPACT OF PROPOSED LEGISLATION

80th Oregon Legislative Assembly – 2019 Regular Session
Legislative Fiscal Office

Measure: SB 634 - 1

*Only Impacts on Original or Engrossed
Versions are Considered Official*

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Date: 03/20/2019

Measure Description:

Provides for remuneration paid to certain employee of public charter school who resides and performs service in United States to be treated as if remuneration were includable in employee's taxable income during continuous period of employment with public charter school.

Government Unit(s) Affected:

Department of Education (ODE), School Districts, Public Employees Retirement System (PERS)

Summary of Fiscal Impact:

Costs related to the measure are indeterminate at this time - See explanatory analysis.

Analysis: This measure establishes that remuneration paid to members of the Public Employee Retirement System (PERS) for services to a public charter school during a continuous period of employment is taxable income under Oregon law if the member was hired by the public charter school in a qualifying position between August 29, 2003, and December 31, 2017. The member has to have resided in and performed those services in the United States during the period of continuous employment.

PERS and School Districts report that the fiscal impact of this bill is indeterminate because the number of members effected is unknown and PERS would need School Districts to research the number of members effected and then invoice the School Districts to cover the contribution costs.

The Oregon Department of Education reports no fiscal impact due to this bill.