

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
81st Oregon Legislative Assembly  
2021 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>HB 2359 - 4</b>
<b>Revenue Area:</b>	<b>Unemployment Insurance</b>
<b>Economist:</b>	<b>Dae Baek</b>
<b>Date:</b>	<b>04/07/2021</b>

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

**Measure Description:**

Stipulates that the services performed by all language translators and interpreters be considered employment for purposes of unemployment insurance benefits, if such services are not performed by statutorily defined independent contractors. Takes effect on passage.

**Revenue Impact (in \$Millions):**

	Fiscal Year		Biennium		
	2021-22	2022-23	2021-23	2023-25	2025-27
<b>Unemployment Insurance Trust Fund</b>	<b>\$1.0</b>	<b>\$1.0</b>	<b>\$2.0</b>	<b>\$2.4</b>	<b>\$2.7</b>

Data source: Oregon Employment Department

**Impact Explanation:**

Under this bill, ORS 657.048 is repealed, which leads to including in the definition of employment for unemployment insurance benefits purposes, the services performed by all language translators and interpreters other than those provided by independent contractors. The Oregon Employment Department (OED) identifies about 1,550 individuals working in such services. These individuals will be newly eligible for unemployment benefits and their employers will be subject to employer tax contributions to the unemployment insurance (UI) Trust Fund. OED estimates that net inflow to the fund (tax contributions minus UI benefit payments) will be \$2.0 million for the 2021-23 biennium, and \$2.4 million for 2023-25.

**Creates, Extends, or Expands Tax Expenditure: Yes  No**