

Oregon Department of Justice

Oregon Child Support Program

Supporting Parents to Support Children

December 11, 2023

RE: New Reporting Requirement for Employers and Businesses in Oregon – Senate Bill 184 (Independent Contractors)

Hello,

The Oregon Child Support Program relies on businesses to help ensure the financial security of children in several different ways. One of those is by businesses reporting newly hired employees to the Oregon Child Support Program at the Oregon Department of Justice. This information is maintained in the National Directory of New Hires and allows child support agencies across the nation to locate parents who owe child support.

A new Oregon requirement to report individuals who are independent contractors takes effect on January 1, 2024. **This notification is for your awareness only at this time.** We will send additional information about how you can begin complying with the new law in the spring of 2024.

The new reporting requirement is the result of <u>Senate Bill 184</u> passed by the Oregon Legislature in May 2023. Senate Bill 184 expands the existing requirement in <u>ORS 25.790</u> to report new employees to the Oregon Child Support Program to include individuals who are independent contractors as well.

Who is an independent contractor?

For this reporting requirement, an independent contractor is **an individual** who:

- must submit a federal form W-9 under the Internal Revenue Code;
- is anticipated to perform services for more than 20 days; and
- is not considered an employee.

How will I know if I have to report an independent contractor?

If you expect to engage or reengage an individual who is an independent contractor for more than 20 days, you must report that individual to us.

When do I need to report an independent contractor?

We are doing a soft launch of this new reporting requirement. This means that, for now, you do not need to report an individual who is an independent contractor to the Oregon Child Support Program. We will follow up with more information in the spring of 2024.

Where should I report an independent contractor?

If you do choose to report an individual who is an independent contractor as early as January 1, 2024, you may do so by completing the New Hire Reporting Form (01 0580) available on our website at <u>OregonChildSupport.gov/employers</u>. Submit the completed form by fax or mail to:

Oregon Child Support Program PO Box 14680 Salem OR 97309 Phone: 866-907-2857 Fax: **877-877-7416**

If you have any questions or need assistance, contact Employer Services at 866-907-2857 or <u>ChildSupportEmployerServices@doj.state.or.us</u>.

Respectfully,

Kate Cooper Richardson Director, Oregon Child Support Program