



Oregon Department of Justice

Oregon Child Support Program

Supporting Parents to Support Children

Division of Child Support
PO Box 14680
Salem OR 97309
Telephone: (866) 907-2857
OregonChildSupport.gov

April 5, 2024

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

A new Oregon reporting requirement took effect January 1, 2024. The new requirement is the result of Senate Bill 184 passed by the Oregon legislature in May 2023. Senate Bill 184 expands the existing requirement in ORS 25.790 to report new employees to the Oregon Child Support Program to include **individuals who are independent contractors**.

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,
- 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 the Oregon Child Support Program.

Where should I report an independent contractor?

You can report newly engaged, or reengaged, independent contractors through the Oregon Employer Services Portal. If you do not have an employer portal account, you can find more information at OregonChildSupport.gov/employers.

You may also complete the New Hire Reporting Form (01 0580) available on our website at OregonChildSupport.gov/newhire. 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 questions or need assistance, contact Employer Services at 866-907-2857 or ChildSupportEmployerServices@doj.oregon.gov.

Respectfully,

Kate Cooper Richardson
Director, Oregon Child Support Program