

HOUSE BILL No. 4561

April 16, 2013, Introduced by Reps. Cochran, Darany, Slavens, Brinks, Hovey-Wright, Geiss, Yanez, Kandrevas, Schor, Knezek, Dillon, LaVoy, Tlaib, Switalski, Faris, Smiley, Stanley, McCann, Brunner, Brown, Kosowski, Ananich, Haugh, Abed, Lamonte, Roberts, Driskell, Cavanagh, Robinson, Greimel, Lipton, Segal and Dianda and referred to the Committee on Tax Policy.

A bill to require employers to provide employees with information concerning eligibility for the federal earned income tax credit.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. This act shall be known and may be cited as the
2 "earned income tax credit notification act".

3 Sec. 2. As used in this act:

4 (a) "Department" means the department of treasury.

5 (b) "EITC" means the federal earned income tax credit.

6 (c) "Eligibility information" means information designated by
7 the department under section 4 concerning eligibility requirements
8 for the EITC.

9 (d) "Employee" means an individual who is employed by an
10 employer for compensation.

1 (e) "Employer" means an individual or a private, public, or
2 governmental entity doing business in this state that employs 5 or
3 more individuals for compensation.

4 Sec. 3. (1) Not later than January 31 of each year, an
5 employer shall provide each of the employer's employees with
6 information regarding the EITC, including general eligibility
7 requirements and instructions for claiming the credit. An employer
8 shall provide the information by 1 or more of the following
9 methods:

10 (a) Inclusion with the employee's annual wage summary or with
11 the federal W-2 or 1099 form.

12 (b) Electronic mail to the employee's work electronic mail
13 address.

14 (c) Mailing to the employee at the employee's last known home
15 or mailing address.

16 (2) An employer shall post eligibility information in every
17 workplace in a location where notices to employees are normally
18 posted.

19 Sec. 4. The department shall designate standard eligibility
20 information for use by employers in meeting the requirements of
21 section 3. The eligibility information shall be posted on the
22 department's internet website in a downloadable format.