

LABOR CODE

TITLE 3. EMPLOYER-EMPLOYEE RELATIONS

CHAPTER 104. INFORMATION REGARDING EARNED INCOME TAX CREDIT

Sec. 104.001. DEFINITIONS. In this chapter:

(1) "Employee" means an individual who is employed by an employer for compensation.

(2) "Employer" means a person who employs one or more employees.

Added by Acts 2009, 81st Leg., R.S., Ch. 1300 (H.B. 2360), Sec. 1, eff. September 1, 2009.

Sec. 104.002. REQUIRED INFORMATION. (a) Not later than March 1 of each year, each employer shall provide to the employer's employees information regarding general eligibility requirements for the federal earned income tax credit.

(b) An employer may not satisfy the requirements of Subsection (a) solely by posting information in the place of employment. The employer shall provide the required information to the employee:

(1) in person;

(2) electronically at the employee's last known e-mail address;

(3) through a flyer included, in writing or electronically, as a payroll stuffer; or

(4) by mailing the information to the employee at the employee's last known address by United States first class mail.

Added by Acts 2009, 81st Leg., R.S., Ch. 1300 (H.B. 2360), Sec. 1, eff. September 1, 2009.

Sec. 104.003. PROVISION OF ADDITIONAL INFORMATION TO EMPLOYEES. In addition to the information required by Section 104.002, an employer may provide to the employer's employees:

(1) Internal Revenue Service publications relating to the federal earned income tax credit or information prepared by the comptroller under Section 403.025, Government Code, relating to that credit; or

(2) federal income tax forms necessary to claim the federal earned income tax credit.

Added by Acts 2009, 81st Leg., R.S., Ch. 1300 (H.B. 2360), Sec. 1, eff. September 1, 2009.

Sec. 104.004. COMMISSION DUTIES; RULES. (a) The commission periodically shall notify employers regarding the requirement adopted under Section 104.002. The commission shall provide the notice as part of any other periodic notice sent to employers and shall also post the notice on the commission's Internet website.

(b) If the commission adopts rules under Section 301.067 regarding employer requirements under this chapter, each employer shall provide the information required by Section 104.002 in the manner prescribed by those rules.

Added by Acts 2009, 81st Leg., R.S., Ch. 1300 (H.B. 2360), Sec. 1, eff. September 1, 2009.