

2025 Regular Session

SENATE BILL NO. 248 (Substitute of Senate Bill No. 227 by Senator Cloud)

BY SENATOR CLOUD

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

UNEMPLOYMENT COMP. Provides relative to employer contributions. (8/1/25)

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AN ACT

To amend and reenact R.S. 23:1541(A) and 1576, relative to unemployment compensation; to provide with respect to contributions; to provide relative to the social charge account; to provide relative to the unemployment benefit charges; to provide relative to an employer's experience rating records; to provide relative to the notice of separation; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 23:1541(A) and 1576 are hereby amended and reenacted to read as follows:

§1541. Notice of benefits charged against employer's experience rating record; employer's right to contest; application for review; procedure

A. The administrator shall, not later than ninety days after the close of each calendar quarter, render a statement to each employer of benefits paid each individual and charged to his experience-rating record. These benefit charges are conclusive and binding upon the employer unless he files an application to review the charges setting forth his reasons therefor within thirty days after the mailing of the notice to his last known address. ~~However, any benefits paid to employees of~~

1 ~~experience-rated employers pursuant to Executive Orders KBB 2005-34, KBB 2005-~~
2 ~~46, and KBB 2005-76 shall not be charged to employers' experience-rating records.~~

3 * * *

4 §1576. Notice of separation

5 Each employer shall file with the administrator a notice of separation from
6 service in a form prescribed by the administrator with respect to each employee who
7 leaves its employ for any cause which may be potentially disqualifying and shall
8 therein provide the date of separation, a full explanation of the cause or causes
9 therefor, and all requested information about payments made to the separated
10 employee. The notice shall be ~~mailed, delivered, or~~ electronically transmitted to the
11 administrator and shall be mailed, delivered, or transmitted to the separated
12 employee within ~~three~~ ten days after the date on which the separation from service
13 occurred.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

DIGEST

SB 248 Original

2025 Regular Session

Cloud

Present law provides that unemployment benefits paid to each employee of an employer who pays, or is required to pay, unemployment compensation tax contributions will be charged against that employer's experience-rating record. The employer's annual tax contribution rate is then determined using his experience-rating record.

Present law provides that benefits paid as directed in three executive orders issued by the governor to deal with unemployment resulting from hurricanes Katrina and Rita will not be charged against individual employer's experience rating records.

Present law provides that benefits paid as directed in three executive orders issued by the governor to deal with unemployment resulting from hurricanes Katrina and Rita will not be recouped through the social charge account and spread to all employers through the social charge tax.

Proposed law removes the requirement that benefits paid as directed in three executive orders issued by the governor that deal with unemployment resulting from hurricanes Katrina and Rita be recouped through the social charge account and spread to all employers through the social charge tax.

Proposed law otherwise retains present law.

Present law requires each employer to file with the administrator a notice of separation from service for each employee who leaves its employ for any cause which may be potentially

disqualifying and provide the date of separation and the cause therefor. Requires the notice to be mailed or transmitted within three days after the date the separation occurred.

Proposed law retains present law but provides that the notice of separation be electronically transmitted to the administrator and mailed, delivered, or transmitted to the separated employee within 10 days after the date on which the separation from service occurred.

Effective August 1, 2025.

(Amends R.S. 23:1541(A) and 1576)