RÉSUMÉ DIGEST

ACT 299 (HB 301) **2026 Regular Session** **Wyble**

New law creates the Independent Contractor Voluntary Portable Benefits Act, which allows certain entities to administer portable benefit accounts for the purpose of holding contributions for independent contractors to purchase certain employment-related benefits.

New law defines "bank", "hiring party", "portable benefit account", and "portable benefit account provider".

New law allows any person or entity, including an internet or application-based entity, to contribute funds to one or more portable benefit accounts.

New law allows a contribution to a portable benefit account to be made utilizing the hiring party's funds or a percentage of an independent contractor's wages if all of the following occur:

(1) The withholding of compensation is expressly agreed to in writing by both parties.

(2) The written agreement is clear, unambiguous, and prominently displayed either in a services agreement or other contract between the independent contractor and the hiring party or in a separate notice.

(3) The withholding of compensation is voluntary and requires an independent contractor to opt in.

(4) The independent contractor is allowed to opt out of the agreement at any time.

New law provides that all contributions to a portable benefit account are voluntary and shall not be used as a criterion for determining an individual's employment classification.

New law prohibits the inference of contributions as evidence of an employer's liability and prohibits a court from construing contributions as an element of an employment relationship for any purpose pursuant to state workers' compensation and employment security laws.

New law provides that new law shall not apply to provisions of existing law concerning workers' compensation law.

Effective August 1, 2026.

(Adds R.S. 23:1821-1823)