

2020 Regular Session

HOUSE BILL NO. 833

BY REPRESENTATIVE FRIEMAN

UNEMPLOYMENT COMP: Provides with respect to unemployment insurance benefits

1 AN ACT

2 To amend and reenact R.S. 23:1552(C)(7) and 1553(C) and to enact R.S. 23:1531(D) and
3 1533(A)(5), relative to unemployment insurance benefits; to provide for quarterly
4 wages and tax reports; to provide for the experience rating records; to provide for
5 reimbursement for benefits; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 23:1552(C)(7) and 1553(C) are hereby amended and reenacted and
8 R.S. 23:1531(D) and 1533(A)(5) are hereby enacted to read as follows:

9 §1531. Basis of employer contributions; time for payment; computation

10 * * *

11 D. During the 2020 calendar year, each employer's first, second, and third
12 quarter wages and tax reports, along with any contributions pertaining thereto, shall
13 be deferred until two months after the regular quarterly due dates. The fourth quarter
14 wages and tax reports, along with any contributions pertaining thereto, shall remain
15 due and payable by the regular quarterly due date.

16 * * *

17 §1533. Experience rating records; administrator's duty to prepare

18 A. The administrator shall prepare and maintain an experience rating record
19 for each employer, and shall credit such record with all the contributions paid by him
20 with respect to wages paid for each calendar quarter. Nothing in this Chapter shall

1 be construed to grant any employer or any individual performing services for him
2 prior claims or rights to amounts paid by the employer into the fund. The
3 administrator shall terminate the experience rating record of an employer who has
4 ceased to be subject to this Chapter, or may do so provided the employer has had no
5 employment in this state for a period of three consecutive calendar years. Benefits
6 accruing and paid to an individual in accordance with the provisions of this Chapter
7 shall be charged against the experience rating records of his base-period employers
8 subject to the following limitations:

9 * * *

10 (5) Benefits paid to an employee of an experience-rated employer pursuant
11 to Proclamations JBE 2020-27 and JBE 2020-29 shall not be charged against the
12 experience rating records of a claimant's base-period employer. If any federal funds
13 are received as reimbursement for benefits paid in accordance with these
14 proclamations and otherwise chargeable to an employer pursuant to this Section,
15 such amount shall be applied toward the unemployment compensation trust fund.

16 * * *

17 §1552. Financing benefits paid to employees of nonprofit organizations and of the
18 state, its instrumentalities and political subdivisions and Indian tribes or tribal
19 units

20 * * *

21 C.

22 * * *

23 (7) With regard to any benefits paid to unemployed individuals pursuant to
24 Executive Orders KBB 2005-34, KBB 2005-46, ~~and~~ KBB 2005-76, and
25 Proclamations JBE 2020-27 and JBE 2020-29 and hurricane-related layoffs, such
26 benefits shall not be chargeable to the ~~accounts~~ account of an ~~employers~~ employer
27 pursuant to this Section and shall not be required to be reimbursed for reimbursement
28 under the provisions of this Subsection; and such reimbursement shall not be
29 recouped. In the event that any employer pursuant to this Section was insured by

1 private entities offering any form of insurances, bonds, certificates of deposit, or any
 2 other form of guarantee against unemployment claims chargeable to the employer's
 3 account, the state shall have the right to recoup such funds from those private entities
 4 or their insurer for repayment of funds paid out of the unemployment compensation
 5 trust fund for any unemployment claims covered in this Section. If any federal funds
 6 are received as reimbursement for benefits paid in accordance with these
 7 proclamations and otherwise chargeable to an employer pursuant to this Section,
 8 such amount shall be applied toward the unemployment compensation trust fund.

9 * * *

10 §1553. Noncharging of benefits; recoupment; social charge account; social charge
 11 tax rate

12 * * *

13 C. Recoupment of the charges set forth in Subsections A and B of this
 14 Section shall be spread to all employers who pay, or are required to pay,
 15 contributions under this Chapter and shall be performed on the basis of charging all
 16 the amounts called for to separate accounts. The total for these amounts shall be
 17 computed as of June thirtieth of each year and designated as the social charge
 18 account. However, benefits paid to employees of experience-rated employers
 19 pursuant to Executive Orders KBB 2005-34, KBB 2005-46, ~~and~~ KBB 2005-76 , and
 20 Proclamations JBE 2020-27 and JBE 2020-29 shall not be recouped by spreading
 21 the charges to all employers in this manner. If any federal funds are received as
 22 reimbursement for benefits paid in accordance with these proclamations and
 23 otherwise chargeable to employers pursuant to this Section, such amount shall be
 24 applied toward the unemployment compensation trust fund.

25 * * *

26 Section 2. This Act shall become effective upon signature by the governor or, if not
 27 signed by the governor, upon expiration of the time for bills to become law without signature
 28 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

- 1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.
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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

HB 833 Original

2020 Regular Session

Frieman

Abstract: Provides relative to unemployment insurance benefits.

Present law provides that contributions shall be accrue and become payable by each employer for each calendar year with respect to wages for employment.

Proposed law retains present law.

Proposed law provides that during the 2020 calendar year, an employer's first through third quarter wages and tax reports, along with any contributions pertaining thereto, shall be deferred until two months after the regular quarterly due dates. Proposed law further provides that the fourth quarter wages and tax reports, along with any contributions, shall remain due and payable by the regular quarterly due date.

Present law provides that the administrator shall prepare and maintain an experience rating record for each employer and shall credit such record with all the contributions paid by him with respect to wages paid for each calendar quarter. Present law further provides that benefits accruing and paid to an individual in accordance with present law shall be charged against the experience rating records of his base-period employers subject to certain limitations.

Proposed law retains present law and further provides that benefits paid to employees of experience-rated employers pursuant to Proclamations JBE 2020-27 and JBE 2020-29 shall not be charged against the experience rating records of a claimant's base-period employer.

Proposed law further provides that if any federal funds are received as reimbursement for benefits paid in accordance with these proclamations and otherwise chargeable to employers pursuant to present law, such amount shall be applied toward the unemployment compensation trust fund.

Present law provides that with regard to any benefits paid to unemployed individuals pursuant to Executive Orders KBB 2005-34, KBB 2005-46, KBB 2005-76 and hurricane-related layoffs, chargeable to the accounts of employers pursuant to present law and required to be reimbursed under present law, such reimbursement shall not be recouped.

Proposed law provides that with regard to any benefits paid to unemployed individuals pursuant to Executive Orders KBB 2005-34, KBB 2005-46, KBB 2005-76, and Proclamations JBE 2020-27 and JBE 2020-29 and hurricane-related layoffs, such benefits shall not be chargeable to the accounts of employers pursuant to present law and shall not be required for reimbursement under present law and such reimbursement shall not be recouped.

Proposed law provides that if any federal funds are received as reimbursement for benefits paid in accordance with these proclamations and otherwise chargeable to employment pursuant to present law, such amount shall be applied toward the unemployment compensation trust fund.

Present law provides that benefits paid to employees of experience-rated employers pursuant to Executive Orders KBB 2005-34, KBB 2005-46, and KBB 2005-76 shall not be recouped by spreading the charges to all employers in this manner.

Proposed law provides that benefits paid to employees of experience-rated employers pursuant to Executive Orders KBB 2005-34, KBB 2005-46, and KBB 2005-76 and Proclamations JBE 2020-27 and JBE 2020-29 shall not be recouped by spreading the charges to all employers in this manner.

Proposed law provides that if any federal funds are received as reimbursement for benefits paid in accordance with these proclamations and otherwise chargeable to employers pursuant to present law, such amount shall be applied toward the unemployment compensation trust fund.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 23:1552(C)(7) and 1553(C); Adds R.S. 23:1531(D) and 1533(A)(5))