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## DIGEST

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Broadwater

HB No. 692

**Abstract:** Provides for the submission of payroll reports and the termination of coverage after a certain time frame.

Present law provides that employers accrue and must pay contributions with respect to wages for employment.

Present law provides for deadlines and time frames for the submission of reports and contributions.

Present law requires employers to file payroll reports to the Louisiana Workforce Commission (LWC).

Present law provides that if an employer fails to file a payroll report, that the administrator (the executive director of LWC) shall make an estimate of the information that is required based on what is available to him at the time.

Proposed law changes the mandate that the administrator "shall" make an estimate, authorizing an estimate.

Present law provides that unless the employer files the report no later than 20 days after the mailing of the notice, the administrator shall compute the employer's rate of contribution on the basis of estimates, which may be changed due to subsequently ascertained information

Proposed law allows the administrator to compute the employer's rate of contribution on the basis of estimates, but no longer mandates it as stated in present law.

Present law provides that an employing unit will cease to be an employer as subject to present law if the unit has been inactive for at least 3 calendar years.

Proposed law changes the time period for inactivity from 3 calendar years to 4 consecutive quarters.

Present law provides that the administrator may make a motion to terminate coverage.

Proposed law retains present law regarding the termination of coverage.

(Amends R.S. 23:1538(A)(1) and 1572)