

Existing law requires that employers accrue and pay contributions with respect to wages for employment.

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

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

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

New law changes the mandate thereby making it discretionary for the administrator to make an estimate if an employer fails to file a payroll report.

Prior law provided that unless the employer filed the report no later than 20 days after the mailing of the notice, the administrator was required to compute the employer's rate of contribution on the basis of estimates, which may have changed due to subsequently ascertained information.

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

Prior law provided that an employing unit would have ceased to be an employer as subject to existing law if the unit had been inactive for at least three calendar years.

New law changes the time period for inactivity, providing that an employing unit will cease to be an employer if it has been inactive for four consecutive quarters, instead of at least 3 calendar years, as required by prior law.

Existing law allows the administrator to make a motion to terminate coverage.

Effective Aug. 1, 2014.

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