
DIGEST

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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))