

## RÉSUMÉ DIGEST

ACT 243 (SB 461)

2020 Regular Session

Reese

New law, relative to unemployment compensation, provides that during calendar year 2020, each employer's second and third quarter wage and tax reports, along with any contributions pertaining thereto, shall be due on September fifteenth after their regular quarterly due dates. Further, fourth quarter wage and tax reports, along with any contributions pertaining thereto, shall remain due and payable by their regular quarterly due date.

New law 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. Provides that if any federal funds other than federal monies allocated to the state pursuant to Section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116-136), are received specifically and only for reimbursement for benefits paid in accordance with these proclamations and otherwise chargeable to employers pursuant to prior law, such amount shall be applied toward the unemployment compensation trust fund.

Prior law provided that with regard to any benefits paid to unemployed individuals pursuant to Executive Orders KBB 2005-34, KBB 2005-46, and KBB 2005-76 and hurricane-related layoffs, such benefits chargeable to the accounts of employers pursuant to prior law required to be reimbursed under present law, such reimbursement shall not be recouped. In the event that any employer pursuant to prior law was insured by private entities offering any form of insurances, bonds, certificates of deposit, or any other form of guarantee against unemployment claims chargeable to the employer's account, the state shall have the right to recoup such funds from those private entities or their insurer for repayment of funds paid out of the unemployment compensation trust fund for any unemployment claims covered in prior law.

New law provides that with regard to any benefits paid to unemployed individuals pursuant to Proclamations JBE 2020-27 and JBE 2020-29, such benefits shall not be chargeable to the accounts of employers pursuant to prior law and nor required to be reimbursed under prior law, such reimbursement shall not be recouped. In the event that any employer pursuant to prior law was insured by private entities offering any form of insurances, bonds, certificates of deposit, or any other form of guarantee against unemployment claims chargeable to the employer's account, the state shall have the right to recoup such funds from those private entities or their insurer for repayment of funds paid out of the unemployment compensation trust fund for any unemployment claims covered in prior law. Provides that if any federal funds other than federal monies allocated to Louisiana pursuant to Section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116-136), are received specifically and only for reimbursement for benefits paid in accordance with these proclamations and otherwise chargeable to employers pursuant to prior law, such amount shall be applied toward the unemployment compensation trust fund.

Effective upon signature of the governor (June 11, 2020).

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