
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

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Present law provides that unemployment benefits paid to each employee of an employer who pays, or is required to pay, unemployment compensation tax contributions will be charged against that employer's experience-rating record. The employer's annual tax contribution rate is then determined using his experience-rating record.

Present law provides that benefits paid as directed in three executive orders issued by the governor to deal with unemployment resulting from hurricanes Katrina and Rita will not be charged against individual employer's experience rating records.

Present law provides that benefits paid as directed in three executive orders issued by the governor to deal with unemployment resulting from hurricanes Katrina and Rita will not be recouped through the social charge account and spread to all employers through the social charge tax.

Proposed law removes the requirement that benefits paid as directed in three executive orders issued by the governor that deal with unemployment resulting from hurricanes Katrina and Rita be recouped through the social charge account and spread to all employers through the social charge tax.

Proposed law otherwise retains present law.

Present law requires each employer to file with the administrator a notice of separation from service for each employee who leaves its employ for any cause which may be potentially disqualifying and provide the date of separation and the cause therefor. Requires the notice to be mailed or transmitted within three days after the date the separation occurred.

Proposed law retains present law but provides that the notice of separation be electronically transmitted to the administrator and mailed, delivered, or transmitted to the separated employee within 10 days after the date on which the separation from service occurred.

Effective August 1, 2025.

(Amends R.S. 23:1541(A) and 1576)