

2016 Regular Session

HOUSE BILL NO. 891

BY REPRESENTATIVE JEFFERSON

LABOR: Provides for technical revisions to the unemployment compensation statutes

1 AN ACT

2 To amend and reenact Chapter 11 of Title 23 of the Revised Statutes of 1950, to be
3 comprised of R.S. 23:1471 through 1770, relative to the Louisiana Employment
4 Security Law; to provide with respect to unemployment compensation; to provide
5 for technical corrections; to provide for updates of terms and language; to reorganize
6 provisions; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. Chapter 11 of Title 23 of the Revised Statutes of 1950, comprised of R.S.
9 23:1471 through 1770, is hereby amended and reenacted to read as follows:

10 CHAPTER 11. UNEMPLOYMENT COMPENSATION

11 PART I. GENERAL PROVISIONS

12 §1471. Short title; declaration of public policy

13 This Chapter may be cited as the "Louisiana Employment Security Law".

14 As a guide to the interpretation and application of this Chapter, the public
15 policy of this state is declared to be as follows: Economic insecurity due to
16 unemployment is a serious menace to the health, morals and welfare of the people
17 of this state. Unemployment is therefore a subject of general interest and concern
18 which requires appropriate action by the Legislature to prevent its spread and to
19 lighten its burden which now so often falls with crushing force upon the unemployed
20 worker and his family. The achievement of social security requires protection

1 against this greatest hazard of our economic life. This can be provided by
2 encouraging employers to provide more stable employment and by the systematic
3 accumulation of funds during periods of employment to provide benefits for periods
4 of unemployment, thus maintaining purchasing power and limiting the serious social
5 consequences of poor relief assistance. The Legislature, therefore, declares that in
6 its considered judgment the public good, and the general welfare of the citizens of
7 this state require the enactment of this measure, for the compulsory setting aside of
8 unemployment reserves to be used for the benefit of unemployed persons.

9 §1472. Definitions

10 As used in this Chapter, the following terms ~~shall~~ have the meanings ascribed
11 to them in this Section, unless the context clearly indicates otherwise:

12 (1) "Administrator" means the executive director of the Louisiana Workforce
13 Commission.

14 (2) "Agricultural labor" includes all services performed:

15 (a) On a farm, in the employ of any person, in connection with cultivating
16 the soil, or in connection with raising or harvesting of any agricultural or
17 horticultural commodity, including the raising, shearing, feeding, caring for, training,
18 and management of livestock, bees, poultry, and fur-bearing animals and wildlife;

19 (b) In the employ of the owner or tenant or other operator of a farm, in
20 connection with the operation, management, conservation, improvement, or
21 maintenance of ~~such~~ the farm and its tools and equipment, or in salvaging timber or
22 clearing land of brush and other debris left by a hurricane, if the major part of such
23 services are performed on a farm;

24 (c) In connection with the production or harvesting of any commodity
25 defined as an agricultural commodity in Section 15(g) of the Agricultural Marketing
26 Act, as amended (46 Stat. 1550, sec. 3; 12 U.S.C. 1141j), or in connection with the
27 ginning of cotton, or in connection with the operation or maintenance of ditches,
28 canals, reservoirs, or waterways, not owned or operated for profit, used exclusively
29 for supplying and storing water for farming purposes, or in connection with the

1 hatching of poultry, the drying of rice, the ginning of moss, and the handling, care,
2 and sale of nursery stock, but only if ~~such~~ the service is performed on a farm.

3 (d)~~F.~~ I. In the employ of the operator of a farm in handling, planting, drying,
4 packing, packaging, processing, freezing, grading, storing, or delivering to storage
5 or to market or to a carrier for transportation to market, in its unmanufactured state,
6 an agricultural or horticultural commodity; but only if ~~such~~ the operator produced
7 more than one-half of the commodity ~~with respect to~~ on which ~~such~~ the services are
8 performed;

9 H: ii. In the employ of a group of operators of farms (~~or or~~ a cooperative
10 organization of which ~~such~~ the operators are ~~members~~) members, in the performance
11 of services described in ~~Subparagraph (I) of this Paragraph~~ Item (I) of this
12 Subparagraph, but only if ~~such~~ the operators produced more than one-half of the
13 commodity ~~with respect to~~ on which ~~such~~ the services are performed.

14 H: iii. The provisions of ~~subparagraph (I) and (II) of this Paragraph~~ shall not
15 ~~be deemed to be applicable with respect to services performed~~ of this Paragraph do
16 not apply to any services performed in connection with commercial canning or
17 commercial freezing or ~~in connection with~~ any agricultural or horticultural
18 commodity after its delivery to a terminal market for distribution for consumption.

19 (e) On a farm operated for profit, in the employ of the owner or tenant or
20 other operator of ~~such~~ the farm, if ~~such~~ the service is not in the course of the
21 employer's trade or business.

22 (f) As used in this Subsection, the term "farm" includes stock, dairy, poultry,
23 fruit, fur-bearing animals, and truck farms, plantations, ranches, nurseries, ranges,
24 greenhouses or other similar structures used primarily for the raising of agricultural
25 or horticultural commodities and orchards;

26 (3) "American vessel" means any vessel, documented and numbered ~~under~~
27 pursuant to the laws of the United States; ~~including~~ "American vessel" also means
28 any vessel which is neither documented or numbered under the laws of the United
29 States, nor documented ~~under~~ pursuant to the laws of any foreign country, if its crew

1 is employed solely by one or more citizens or residents of the United States, or
2 corporation organized under the laws of the United States, or of any state.

3 (4) "Base period" means the first four of the last five complete calendar
4 quarters immediately preceding the first day of an individual's benefit year.

5 (5) "Benefits" means the ~~money~~ unemployment compensation payments
6 payable to an individual, as provided in this Chapter, ~~with respect to his~~
7 ~~unemployment.~~

8 (6) "Benefit year" ~~with respect to any individual~~ means the one-year period
9 beginning with the first day of the first week ~~with respect to which the~~ an individual
10 first files a claim for benefits in accordance with R.S. 23:1600(1), and thereafter the
11 one-year period beginning with the first day of the first week ~~with respect to which~~
12 the individual next files a claim for benefits after the termination of his last
13 preceding benefit year; provided, that at the time of filing ~~such a~~ the claim the
14 individual has been paid the wages for insured work required ~~under~~ pursuant to R.S.
15 23:1600(5).

16 (7) "Calendar quarter" means the period of three consecutive calendar
17 months ending on March 31, June 30, September 30, or December 31, or the
18 equivalent thereof as the administrator may ~~by regulations~~ prescribe by regulation.

19 (8) "Contributions" means the ~~money~~ monetary payments to the state
20 unemployment compensation fund, required by this Chapter.

21 (9) "Corporate group" means any group of corporations which are one
22 hundred percent subsidiaries of another corporation or of other corporations which
23 are one hundred percent subsidiaries of another corporation where the corporations
24 are engaged in essentially the same kind of business and the employees are paid from
25 a single account maintained by the parent corporation.

26 (11) "Employer" means:

27 (a) ~~Any employing unit which in any calendar quarter in either the current~~
28 ~~or preceding calendar year paid for services in employment wages in of one thousand~~
29 ~~five hundred dollars or more for some portion of a day in each of twenty different~~

1 ~~calendar weeks, whether or not such weeks were consecutive, in either the current~~
2 ~~or the preceding calendar year, had in employment at least one individual regardless~~
3 ~~of whether the same individual was in employment each day.~~

4 ~~I. In any calendar quarter in either the current or preceding calendar year~~
5 ~~paid for services in employment wages of \$1500 or more, or~~

6 ~~H. For some portion of a day in each of twenty different calendar weeks,~~
7 ~~whether or not such weeks were consecutive, in either the current or the preceding~~
8 ~~calendar year, had in employment at least one individual (irrespective of whether the~~
9 ~~same individual was in employment in each such day);~~

10 ~~(b) Any employing unit, whether or not an employing unit at the time of the~~
11 ~~acquisition, which acquired the organization, trade or business, or substantially all~~
12 ~~the assets thereof, of another which at the time of such acquisition was an employer~~
13 ~~subject to this Chapter, or which acquired a part of the organization, trade or~~
14 ~~business or assets of another which at the time of such the acquisition was an~~
15 ~~employer subject to this Chapter, provided the part acquired, if treated alone, would~~
16 ~~have satisfied the employment requirements of Paragraph (a) of this Subsection;~~

17 ~~(c) Any employing unit, whether or not an employing unit at the time of the~~
18 ~~acquisition, which acquired the organization, trade or business, or substantially all~~
19 ~~the assets thereof, of another employing unit, if the combined employment record of~~
20 ~~the predecessor prior to the date of the acquisition and the employment record of the~~
21 ~~successor subsequent to the date of the acquisition, both within the same calendar~~
22 ~~year, would be sufficient to satisfy the employment requirements of Paragraph (a)~~
23 ~~of this Subsection;~~

24 ~~(d)I. Any employing unit for which service in employment, as defined in R.S.~~
25 ~~23:1472(12)(F), is performed.~~

26 ~~H. In determining whether or not an employing unit for which service other~~
27 ~~than domestic service is also performed is an employer under Paragraphs (a), (b), or~~
28 ~~(c) of this Subsection, the wages earned or the employment of an employee~~
29 ~~performing domestic service shall not be taken into account.~~

1 ~~HH. In determining whether or not an employing unit for which service other~~
2 ~~than agricultural labor is also performed is an employer under Paragraphs (a), (b),~~
3 ~~or (c) of this Subsection, the wages earned or the employment of an employee~~
4 ~~performing service in agricultural labor shall not be taken into account. If an~~
5 ~~employing unit is determined an employer of agricultural labor, such employing unit~~
6 ~~shall be determined to be an employer for the purposes of Paragraph (a) of this~~
7 ~~Subsection.~~

8 ~~(e) Any employing unit not an employer by reason of any other Paragraph~~
9 ~~of this Subsection (i) for which, within either the current or preceding calendar year,~~
10 ~~service is or was performed with respect to which such employing unit is liable for~~
11 ~~any Federal tax against which credit may be taken for contributions required to be~~
12 ~~paid into a state unemployment fund; or (ii) which, as a condition for approval of this~~
13 ~~section for full tax credit against the tax imposed by the Federal Unemployment Tax~~
14 ~~Act, is required, pursuant to such Act, to be an "employer" under this Section;~~

15 ~~(f) Any employing unit which having become an employer under Paragraph~~
16 ~~(a), (b), (c), (d), or (e) of this Subsection, has not ceased to be an employer under the~~
17 ~~provisions of Part IV of this Chapter;~~

18 ~~(g) For the effective period of its election pursuant to Part IV of this Chapter,~~
19 ~~any other employing unit which has elected to become subject to the provisions~~
20 ~~hereof;~~

21 ~~(h) For purposes of Paragraphs (a) and (d) of this Subsection, if any week~~
22 ~~includes both December thirty-first and January first, the days of that week up to~~
23 ~~January first shall be deemed one calendar week and the days beginning January first~~
24 ~~another such week.~~

25 ~~(i) Any Indian tribe or Indian tribal unit, as defined and established pursuant~~
26 ~~to 25 U.S.C. §450b(e), 26 U.S.C. §3306(u), and 43 U.S.C. §1601 et seq., which is~~
27 ~~recognized as eligible for the special programs and services provided by the United~~
28 ~~States under the status of Indians, including any subdivision, subsidiary, or business~~
29 ~~enterprise wholly owned by any such Indian tribe.~~

1 (10)(a) "Employer" means any of the following:

2 (i)(aa) Any employing unit which, during the current or the preceding year,
3 paid at least one thousand five hundred dollars for work performed in any calendar
4 quarter for some portion of the day in each of twenty different calendar weeks,
5 consecutive or not, and had at least one individual working regardless of the same
6 individual was employed each day.

7 (bb) For the purposes of this Subsection, if any week includes both
8 December thirty-first and January first, the days of that week up to January first shall
9 be deemed one calendar week and the days beginning January first another week.

10 (ii) Any employing unit which acquires an organization, trade or business,
11 or substantially all of the assets of a business which otherwise qualifies as an
12 employing unit.

13 (iii) Any public employer.

14 (iv) An employing unit for the effective period of its election pursuant to Part
15 IV of this Chapter.

16 (v) Any employing unit, which otherwise is not classified as an employer but
17 who performs work within the current or preceding year, is liable for any federal tax
18 against which credit may be taken for contributions required to be paid into a state
19 unemployment fund or as a condition for approval for full tax credit against the tax
20 imposed by the Federal Unemployment Tax Act, is required, pursuant to the Act, to
21 be classified as an employer pursuant to the provisions of this Section.

22 (vi) Any Indian tribe or Indian tribal unit, as defined and established
23 pursuant to 25 U.S.C. §450b(e), 26 U.S.C. §3306(u), and 43 U.S.C. §1601 et seq.,
24 which is recognized as eligible for the special programs and services provided by the
25 United States under the status of Indians, including any subdivision, subsidiary, or
26 business enterprise wholly owned by any such Indian tribe.

27 (b) Wages earned by an agricultural laborer for an employer who performs
28 service other than agricultural labor, or wages earned as a domestic service worker

1 shall not be considered when determining the amount paid by an employer to meet
2 the criteria in Paragraph A of this Subsection.

3 (c) Classification as an employer pursuant to the provisions of this
4 Subsection does not preclude the employer from also being classified as an employer
5 pursuant to the provisions of Part IV of this Chapter.

6 ~~(9)~~

7 ~~(10)(a)~~ (11)(a) "Employing unit" means any individual or type of
8 organization, including the state of Louisiana or its political subdivisions, ~~or~~
9 ~~instrumentality thereof~~ or of any other state or of the United States, except as
10 excluded by any other provision of this Chapter, and any partnership, association,
11 trust, estate, joint-stock company, nontrading corporation, insurance company,
12 corporation, or corporate group, whether domestic or foreign, or the receiver,
13 liquidator, trustee in bankruptcy, trustee, or successor thereof, or the legal
14 representative of a deceased person, which ~~has in its employ~~ employs one or more
15 individuals performing services for it within this state.

16 ~~(b) All individuals~~ Any individual performing services within this state for
17 any employing unit which maintains two or more separate establishments, whether
18 the employing unit is engaged in a number of different types of businesses or is
19 engaged in the same business in a number of different places within this state, shall
20 be deemed to be employed by a single employing unit for all the purposes of this
21 Chapter.

22 (c) Whenever any employing unit contracts with or has under it any
23 contractor or subcontractor for any work which is part of its usual trade, occupation,
24 profession, or business, unless both the employing unit and each such contractor or
25 subcontractor is an employer as defined in this Section or by R.S. 23:1573 or R.S.
26 23:1574, the employing unit is the employer. Any employing unit which is liable for
27 and pays contributions on behalf of an employee of the contractor or subcontractor,
28 may recover the amount of the contributions from the contractor or subcontractor.
29 If the contractor or subcontractor is an employer as defined in this Section or by R.S.

1 23:1573 or R.S. 23:1574, he shall be solely liable for the contributions measured by
2 wages to individuals he employs.

3 (d) Any individual employed to perform or to assist in performing the work
4 of any agent or other employee of an employing unit is employed by the employing
5 unit whether the individual was hired or paid directly by the employing unit or by the
6 agent or other employee, provided the employing unit had actual or constructive
7 knowledge of the work.

8 ~~(b) "Corporate group" means any group of corporations which are one~~
9 ~~hundred percent subsidiaries of another corporation or of other corporations which~~
10 ~~are one hundred percent subsidiaries of another corporation where the corporations~~
11 ~~are engaged in essentially the same kind of business and the employees are paid from~~
12 ~~a single account maintained by the parent corporation.~~

13 ~~(c) Whenever any employing unit contracts with or has under it any~~
14 ~~contractor or subcontractor for any work which is part of its usual trade, occupation,~~
15 ~~profession, or business, unless the employing unit as well as each such contractor or~~
16 ~~subcontractor is an employer as hereinafter defined or within the provisions of R.S.~~
17 ~~23:1573 or R.S. 23:1574, the employing unit shall be deemed to employ each~~
18 ~~individual in the employ of each such contractor or subcontractor during the time~~
19 ~~such individual is engaged in performing such work; except that any employing unit~~
20 ~~which is liable for and pays contributions with respect to individuals in the employ~~
21 ~~of any such contractor or subcontractor, may recover the same from the contractor~~
22 ~~or subcontractor. If such contractor or subcontractor is an employer as hereinafter~~
23 ~~defined or within the provisions of R.S. 23:1573 or R.S. 23:1574, he alone shall be~~
24 ~~liable for the contributions measured by wages to individuals in his employ.~~

25 ~~(d) Each individual employed to perform or to assist in performing the work~~
26 ~~of any agent or employee of an employing unit shall be deemed to be employed by~~
27 ~~such employing unit whether such individual was hired or paid directly by such~~
28 ~~employing unit or by such agent or employee, provided the employing unit had~~
29 ~~actual or constructive knowledge of the work.~~

1 ~~(12)A. "Employment" means, subject to the other provisions of this~~
2 ~~Subsection, any services, including service in interstate commerce, performed for~~
3 ~~wages or under any contract of hire, written or oral, express or implied;~~

4 ~~B. The term "employment" shall also include an individual's entire service,~~
5 ~~performed within or both within and without, and, in the case of Paragraph (III)~~
6 ~~hereof, service performed within or without and within and without this state, if;~~

7 ~~I. the service is localized in this state, or~~

8 ~~H. the service is not localized in any state but some of the service is~~
9 ~~performed in this State and (a) the base of operations, or if there is no base of~~
10 ~~operations, then the place from which such service is directed or controlled, is in this~~
11 ~~State; or (b) the base of operations or place from which such service is directed or~~
12 ~~controlled is not in any state in which some part of the service is performed but the~~
13 ~~individual's residence is in this State,~~

14 (12)(a) "Employment" means any service performed for wages or pursuant
15 to any contract of hire, written or oral, express or implied with in the state.

16 (b)(i) Services performed outside of the state may be considered to be
17 employment if the service is localized within the state, if some service is performed
18 in the state, if the base of operations or the place from which service is directed is
19 located within the state, or if the employee's residence is within the state.

20 (ii) If an employer maintains an office within the state, an employee's entire
21 service as an officer or member of a crew of an American vessel, wherever
22 performed, shall be deemed to be performed within this state or within such other
23 states provided that the administrator enters into reciprocal arrangements with the
24 appropriate agencies of other states or of the United States.

25 (iii) Service is localized within a state if it is performed entirely within the
26 state; inside of the state and outside of the state, if the service outside of the state is
27 incidental to the work, for instance, if it is temporary, or transitory, or consists of
28 isolated transactions.

1 (c) Service performed for a public employer within this state or one or more
2 other states or their instrumentalities is considered employment.

3 (d) Service for any Indian tribe or tribal unit, or any instrumentality of any
4 Indian tribe or tribal unit, provided that the service is excluded from employment as
5 defined in the Federal Unemployment Tax Act by Section 3306(c)(7) of that Act is
6 considered employment.

7 (e) Service performed for a religious, charitable, educational or other
8 organization may be considered employment but only if excluded from employment
9 as defined in the Federal Unemployment Tax Act solely by reason of Section
10 3306(c)(8) of that Act; or if the organization had four or more individuals employed
11 for some of a day in each of twenty different weeks, whether or not the weeks were
12 consecutive, within either the current or preceding calendar year, and regardless of
13 whether they were employed at the same time.

14 (f) Service performed by an individual employed by the Louisiana School
15 for the Visually Impaired or the Louisiana School for the Deaf, or a successor of any
16 of these schools.

17 (g)(i) Service performed for an individual who paid remuneration in cash of
18 at least twenty thousand dollars and employed ten or more individuals in agricultural
19 labor, not necessarily at the same time, who were authorized to work in the United
20 States, during any calendar quarter in either the current or preceding calendar year.

21 (ii) Any individual who is a member of a crew furnished by a crew leader,
22 to perform service in agricultural labor for any other person, shall be treated as an
23 employee of the crew leader if the crew leader holds a valid certificate of registration
24 pursuant to the Farm Labor Contractor Registration Act of 1963; or substantially all
25 the members of such crew operated or maintained tractors, mechanized harvesting
26 or crop dusting equipment, or any other mechanized equipment, which is provided
27 by the crew leader, and if the individual is not an employee of the other person for
28 whom he is working.

1 (iii) However, if an individual who is furnished by a crew leader to perform
2 service in agricultural labor for any other person and who is not treated as an
3 employee of the crew leader, the other person shall be treated as the employer of
4 such individual and shall be treated as having paid cash remuneration to the
5 individual in an amount equal to the amount of cash remuneration paid to the
6 individual by the crew leader, either on his own or on behalf of the other person, for
7 the service in agricultural labor performed for the other person.

8 (iv) For the purposes of this Paragraph, the term "crew leader" means an
9 individual who provides individuals to perform services in agricultural labor for any
10 other person, pays the individuals, either on his own behalf or on behalf of the other
11 person, and has not entered into a written agreement with the other person under
12 which the individual is designated as an employee of the other person.

13 (h) Domestic service in a private home, local college club, or local chapter
14 of a college fraternity or sorority, performed for a person who paid cash
15 remuneration of one thousand dollars or more in the current calendar year or the
16 preceding calendar year to individuals employed in such domestic service in any
17 calendar quarter shall be considered employment.

18 (i) Service performed by an individual for an Indian tribe or Indian tribal unit
19 itself, provided that any of those exclusions from employment pursuant to the
20 provisions of this Chapter in accordance with the Federal Unemployment Tax Act
21 shall otherwise be applicable to services performed in the employ of an Indian tribe.

22 (j)(i) Service of an individual who is a citizen of the United States, employed
23 by an American employer, performed outside the United States if the employer's
24 principal place of business in the United States is located in this state; or the
25 employer has no place of business in the United States, but is an individual who is
26 a resident of this state, or a corporation which is organized under the laws of this
27 state; or the employer is a partnership or a trust and the number of the partners or
28 trustees who are residents of this state is greater than the number who are residents
29 of any one other state; or none of the criteria of this Paragraph are met but the

1 employer has elected coverage in this state or, the employer having failed to elect
2 coverage in any state, the individual has filed a claim for benefits, based on such
3 service, pursuant to the law of this state.

4 (ii) "American employer" for purposes of this Paragraph means an individual
5 who is a resident of the United States; a partnership if two-thirds or more of the
6 partners are residents of the United States; a trust, if all of the trustees are residents
7 of the United States; or a corporation organized under the laws of the United States
8 or of any state.

9 (k) The following shall not be considered employment for purposes of this
10 Section:

11 (i) Services performed within the state that would otherwise be considered
12 employment may not be if it is shown to the satisfaction of the administrator that the
13 individual has been and will continue to be free from any control or direction over
14 the performance of his work, both under his contract and in fact, that his work is
15 outside the usual course of the business for the employer, that service is performed
16 outside of the places of business of the employer, or that the individual is
17 customarily engaged in an independently established trade, occupation, profession
18 or business.

19 (ii) Services performed in the employ of a church or convention or
20 association of churches, or an organization which is operated primarily for religious
21 purposes and which is operated, supervised, controlled or principally supported by
22 a church or convention or association of churches.

23 (iii) Services performed a duly ordained, commissioned, or licensed minister
24 of a church in the exercise of his ministry or by a member of a religious order in the
25 exercise of duties required by the order.

26 (iv) Services performed as an elected official, as a member of a legislative
27 body, or a member of the judiciary of this state or its political subdivisions, or of an
28 Indian tribe.

29 (v) Service as a member of the State National Guard or Air National Guard.

1 (vi) Services as a temporary employee serving in case of fire, storm, snow,
2 earthquake, flood, or similar emergency.

3 (vii) Service in a position which, pursuant to the laws of this state or tribal
4 law, is designated as a major nontenured policymaking or advisory position or a
5 policymaking or advisory position in which the performance of the duties ordinarily
6 does not require more than eight hours per week.

7 (viii) Service in a facility conducted for the purpose of carrying out a
8 program of rehabilitation for individuals whose earning capacity is impaired by age,
9 physical or mental deficiency, or injury; or providing remunerative work for
10 individuals who, because of their impaired physical or mental capacity, cannot be
11 readily absorbed in the competitive labor market by an individual receiving
12 rehabilitation or remunerative work.

13 (ix) As part of an unemployment work relief or work training program
14 assisted or financed in whole or in part by any federal or state agency or political
15 subdivision or of an Indian tribe, by an individual receiving work-relief or work-
16 training.

17 (x) By an inmate of a custodial or penal institution.

18 (xi) Domestic service in a private home, local college club, or local chapter
19 of a college fraternity or sorority.

20 (xii) Service performed as an officer or member of the crew of a non-
21 American vessel.

22 (xiii) Service performed by an individual in the employ of his son, daughter
23 or spouse, and service performed by a child under the age of twenty-one in the
24 employ of his father or mother.

25 (xiv) Service performed in the employ of the United States government or
26 an instrumentality of the United States government immune pursuant to the
27 Constitution of the United States from the contributions imposed by this Chapter,
28 except that to the extent that the Congress of the United States shall permit states to
29 require any instrumentalities of the United States, or individuals employed by them,

1 to make payments into an unemployment compensation fund pursuant to a state
2 unemployment compensation law, all of the provisions of this Chapter shall be
3 applicable to such instrumentalities and to services performed for such
4 instrumentalities, in the same manner, to the same extent and on the same terms as
5 to all other employers, employing units, individuals, and services; provided that if
6 this state should not be certified by the Secretary of Labor pursuant to Section 3304
7 of the Internal Revenue Code, as amended, for any year, then the contributions
8 required by this Chapter from any instrumentality of the United States and the
9 payments required from individuals in its employ pursuant to this Chapter shall be
10 refunded by the administrator from the fund in the same manner and within the same
11 period as is provided for refunds of erroneous collections in accordance with the
12 provisions of R.S. 23:1551.

13 (xv) Services performed in the employ of any other state or political
14 subdivision thereof or of any instrumentality of any other state exercising sovereign
15 power of a strictly governmental nature and not for the carrying on of a private
16 business.

17 (xvi) Notwithstanding any other provision to the contrary, service performed
18 in the employ of a corporation, community chest, fund or foundation, organized and
19 operated exclusively for religious, charitable, scientific, literary, or educational
20 purposes, or for the prevention of cruelty to children or animals, no part of the net
21 earnings of which inures to the benefit of any private shareholder or individual, and
22 no substantial part of the activities of which is carrying on propaganda, or otherwise
23 attempting to influence legislation.

24 (xvii) Service performed by an individual as an insurance agent or as an
25 insurance solicitor, if all the service performed by the individual for his employing
26 units is performed for remuneration solely by commission.

27 (xviii) Service with respect to which unemployment compensation is payable
28 pursuant to an unemployment compensation system established by an Act of
29 Congress; provided that the administrator is authorized and directed to enter into

1 agreements with the proper agencies pursuant to the Act of Congress, which
2 agreements shall become effective ten days after publication thereof in the manner
3 provided in R.S. 23:1654 for general rules; to provide reciprocal treatment to
4 individuals who have, after acquiring potential rights to benefits pursuant to this
5 Chapter, acquired rights to unemployment compensation pursuant to the Act of
6 Congress or who have, after acquiring potential rights to unemployment
7 compensation pursuant to the Act of Congress, acquired rights to benefits under this
8 Chapter.

9 (xix) Casual labor not in the course of the employer's trade or business.

10 (xx) Service performed in any calendar quarter in the employ of any
11 organization exempt from income tax under section 501(a) of the Federal Internal
12 Revenue Code, other than an organization described in Section 401(d) or pursuant
13 to Section 521 of such code, if the remuneration for the service is less than fifty
14 dollars.

15 (xxi) Service performed in the employ of a school, college, or university, if
16 the service is performed by a student who is enrolled and is regularly attending
17 classes at the school, college or university.

18 (xxii) Service performed by an individual under the age of twenty-two who
19 is enrolled at a nonprofit or public educational institution which normally maintains
20 a regular faculty and curriculum and normally has a regularly organized body of
21 students in attendance at the place where he is a student in a full-time program, taken
22 for credit at the institution, which combines academic instruction with work
23 experience, if such service is an integral part of the program, and the institution has
24 so certified to the employer, unless the service is performed in a program established
25 for or on behalf of an employer or group of employers.

26 (xxiii) Service performed in the employ of a foreign government including
27 service as a consular or other officer or employee or a non-diplomatic representative.

28 (xxiv) Service performed in the employ of any instrumentality wholly owned
29 by a foreign government if the service is similar to that performed in foreign

1 countries by employees of the United States government or any of its
2 instrumentalities and if the Secretary of State of the United States certifies to the
3 Secretary of the Treasury of the United States; that the foreign government grants an
4 equivalent exemption for similar service performed in a foreign country by
5 employees of the United States government or any of its instrumentalities.

6 (xxv) Service performed as a student nurse employed by a hospital or nurses'
7 training school by an individual who is enrolled and regularly attending classes in
8 a nurses' training school chartered or approved pursuant to the state law; and service
9 performed as an intern in a hospital by an individual who has completed a four years
10 course in medical school chartered or approved pursuant to state law.

11 (xxvi) Service performed by an individual under the age of eighteen in the
12 delivery or distribution of newspapers or shopping news, not including delivery or
13 distribution to any point for subsequent delivery or distribution.

14 (xxvii) Service performed by an individual as a real estate agent if his
15 employer pays commission as the agent's sole remuneration.

16 (xxviii) Service performed by an individual engaged in the trade or business
17 of selling or soliciting the sale of consumer products in the home or other method
18 rather than in a permanent retail establishment if substantially all remuneration for
19 the performance of the services is directly related to sales or other output rather than
20 to the number of hours worked and the services performed by the individual are
21 performed pursuant to a written contract between the individual and the persons for
22 whom the services are performed and the contract provides that the person will not
23 be treated as an employee for federal tax purposes.

24 (xxix) Service performed for a private for-profit person or entity by an
25 individual as a landman if the following conditions are met:

26 (aa) The individual is engaged primarily in negotiation for the acquisition
27 or divestiture of mineral rights, or negotiating business agreements that provide for
28 the exploration for or development of minerals or is otherwise engaged in activities

1 relating to the exploration for, or development, production, or transportation of
2 minerals.

3 (bb) Substantially all remuneration, paid in cash or otherwise, including but
4 not limited to payments of a daily rate for the performance of the services, is directly
5 related to the individual's completion of the specific tasks contracted for rather than
6 to the number of hours the individual works.

7 (cc) The services performed by the individual are performed pursuant to a
8 written contract between the individual and the person for whom the services are
9 performed that provides that the individual is to be treated as an independent
10 contractor and not as an employee with respect to the services provided pursuant to
11 the contract.

12 (xxx) Service performed for a private for-profit person or entity by an
13 individual as a lecturer, consultant, teacher, or instructor of real estate or insurance
14 if the following conditions are met:

15 (aa) Substantially all remuneration for the performance of the service is
16 directly related to instruction or other output rather than to the number of hours
17 worked by the specific individual.

18 (bb) The services performed by the individual are performed pursuant to a
19 written contract which provides that the individual will not be treated as an employee
20 for tax purposes.

21 (cc) The individual performs the services for no more than thirty-two hours
22 annually.

23 (xxxii) Service performed by an individual as a member of an Indian tribal
24 council.

25 (xxxiii) The services performed by an individual who meets the definition of
26 an owner-operator as is defined in R.S. 23:1021(10).

27 (l) Notwithstanding any of the other provisions of this Section, a service
28 shall be deemed to be in employment if a tax is required to be paid pursuant to any
29 federal law imposing a tax against which credit may be taken for contributions

1 required to be paid into a state unemployment compensation fund, or which as a
2 condition for full tax credit against the tax imposed by the Federal Unemployment
3 Tax Act is required to be covered pursuant to this Chapter. Notwithstanding any
4 provisions of this Chapter to the contrary, services performed for state and local
5 governmental entities, nonprofit organizations, and Indian tribes recognized by the
6 United States are deemed employment unless the services are excluded under the
7 provisions of the Federal Unemployment Tax Act.

8 (m)(i) If the service performed during one-half or more of any pay period by
9 an individual for the person employing him constitutes employment, all the services
10 of the individual for that period shall be deemed to be employment; but if the
11 services performed during more than one-half of any such pay period by an
12 individual for the person employing him do not constitute employment, then none
13 of the services of such individual for such period shall be deemed to be employment.
14 As used in this paragraph, the term "pay period" means a period of not more than
15 thirty-one consecutive days for which an employer pays the employee.

16 (ii) This Paragraph shall not be applicable to an individual employed in a
17 pay period when the service he performs is service for which unemployment
18 compensation is payable pursuant to an unemployment compensation system
19 established by an Act of Congress, provided that the administrator is authorized and
20 directed to enter into agreements with the proper agencies pursuant to the Act of
21 Congress and the individual has acquired the right to benefits.

22 ~~HH. notwithstanding any other provisions of this Subsection an individual's~~
23 ~~entire service as an officer or member of a crew of an American vessel, wherever~~
24 ~~performed and whether in intrastate, interstate or foreign commerce, if the employer~~
25 ~~maintains within this State the operating office from which the operations of the~~
26 ~~vessel are ordinarily and regularly managed, supervised and controlled; provided that~~
27 ~~the Administrator may enter into reciprocal arrangements with the appropriate~~
28 ~~agencies of other states or of the United States, or both, whereby services performed~~
29 ~~on or with respect to vessels engaged in intrastate, interstate, or foreign commerce~~

1 for a single employer, wherever performed shall be deemed to be performed within
2 this State or within such other states;

3 ~~C. Services not covered under Paragraph (B) of this Subsection and~~
4 ~~performed entirely without this State, with respect to no part of which contributions~~
5 ~~are required and paid under an unemployment compensation law of any other state~~
6 ~~of the United States, the Virgin Islands or Canada, shall be deemed to be~~
7 ~~employment subject to this Chapter if the individual performing such services is a~~
8 ~~resident of this State or the place from which the services are directed or controlled~~
9 ~~is in this State.~~

10 ~~D. Service shall be deemed to be localized within a state if;~~

11 ~~I. the service is performed entirely within such state;~~

12 ~~H. the service is performed both within and without such state; but the~~
13 ~~service performed without such state is incidental to the individual's service within~~
14 ~~the state, for example, is temporary or transitory in nature or consists of isolated~~
15 ~~transactions;~~

16 ~~E. Services performed by an individual for wages or under any contract of~~
17 ~~hire, written or oral, express or implied, shall be deemed to be employment subject~~
18 ~~to this Chapter unless and until it is shown to the satisfaction of the administrator~~
19 ~~that;~~

20 ~~I. such individual has been and will continue to be free from any control or~~
21 ~~direction over the performance of such services both under his contract and in fact;~~
22 ~~and~~

23 ~~H. such service is either outside the usual course of the business for which~~
24 ~~such the service is performed, or that such service is performed outside of all the~~
25 ~~places of business of the enterprise for which such service is performed; and~~

26 ~~III. such individual is customarily engaged in an independently established~~
27 ~~trade, occupation, profession or business;~~

28 ~~F. The term "employment" shall include:~~

29 ~~I. Except as excluded by Subparagraph (III) of this Paragraph:~~

1 ~~(a) Service performed by an individual in the employ of this state or any of~~
2 ~~its instrumentalities or in the employ of this state and one or more other states or~~
3 ~~their instrumentalities.~~

4 ~~(b) Service performed in the employ of this state or any of its~~
5 ~~instrumentalities or any political subdivision thereof or any of its instrumentalities~~
6 ~~or any instrumentality of more than one of the foregoing or any instrumentality of~~
7 ~~any of the foregoing and one or more other states or political subdivisions or any~~
8 ~~Indian tribe or tribal unit, provided that such service is excluded from "employment"~~
9 ~~as defined in the Federal Unemployment Tax Act by Section 3306(c)(7) of that Act.~~

10 ~~H. The term "employment" shall include service performed by an individual~~
11 ~~in the employ of a religious, charitable, educational or other organization but only~~
12 ~~if the following conditions are met:~~

13 ~~(a) The service is excluded from "employment" as defined in the Federal~~
14 ~~Unemployment Tax Act solely by reason of Section 3306(c)(8) of that Act; and~~

15 ~~(b) The organization had four or more individuals in employment for some~~
16 ~~portions of a day in each of twenty different weeks, whether or not such weeks were~~
17 ~~consecutive, within either the current or preceding calendar year, regardless of~~
18 ~~whether they were employed at the same moment of time.~~

19 ~~III. For the purposes of Subparagraphs (I) and (II) of this Paragraph the term~~
20 ~~"employment" does not apply to service performed:~~

21 ~~(a) In the employ of (i) a church or convention or association of churches,~~
22 ~~or (ii) an organization which is operated primarily for religious purposes and which~~
23 ~~is operated, supervised, controlled or principally supported by a church or~~
24 ~~convention or association of churches;~~

25 ~~(b) By a duly ordained, commissioned, or licensed minister of a church in~~
26 ~~the exercise of his ministry or by a member of a religious order in the exercise of~~
27 ~~duties required by such order;~~

1 ~~(c) In the employ of a governmental entity referred to in Subparagraph (f)~~
2 ~~of this Paragraph if such service is performed by an individual in the exercise of~~
3 ~~duties:~~

4 ~~(i) As an elected official;~~

5 ~~(ii) As a member of a legislative body, or a member of the judiciary, of this~~
6 ~~state or its political subdivisions, or of an Indian tribe.~~

7 ~~(iii) As a member of the State National Guard or Air National Guard;~~

8 ~~(iv) As an employee serving on a temporary basis in case of fire, storm,~~
9 ~~snow, earthquake, flood, or similar emergency;~~

10 ~~(v) In a position which, under or pursuant to the laws of this state or tribal~~
11 ~~law, is designated as (1) a major nontenured policymaking or advisory position, or~~
12 ~~(2) a policymaking or advisory position the performance of the duties of which~~
13 ~~ordinarily does not require more than eight hours per week.~~

14 ~~(d) In a facility conducted for the purpose of carrying out a program of~~
15 ~~rehabilitation for individuals whose earning capacity is impaired by age or, physical~~
16 ~~or mental deficiency or injury or providing remunerative work for individuals who~~
17 ~~because of their impaired physical or mental capacity cannot be readily absorbed in~~
18 ~~the competitive labor market by an individual receiving such rehabilitation or~~
19 ~~remunerative work;~~

20 ~~(e) As part of an unemployment work-relief or work-training program~~
21 ~~assisted or financed in whole or in part by any federal agency or an agency of a state~~
22 ~~or political subdivision thereof or of an Indian tribe, by an individual receiving such~~
23 ~~work-relief or work-training; or~~

24 ~~(f) By an inmate of a custodial or penal institution.~~

25 ~~IV. Notwithstanding the provisions of Subparagraphs (f) or (II) of this~~
26 ~~Paragraph or any other provision of law to the contrary, the term "employment" shall~~
27 ~~include service performed by an individual in the employ of the Louisiana School~~
28 ~~for the Visually Impaired and the Louisiana School for the Deaf, or a successor of~~
29 ~~any of these schools.~~

1 ~~V. Service performed by an individual in agricultural labor as defined in~~
2 ~~Subsection (2) of this Section when:~~

3 ~~(a) Such service is performed for a person who:~~

4 ~~(i) During any calendar quarter in either the current or preceding calendar~~
5 ~~year paid remuneration in cash of twenty thousand dollars or more to individuals~~
6 ~~employed in agricultural labor; or~~

7 ~~(ii) For some portion of a day in each of twenty different calendar weeks,~~
8 ~~whether or not such weeks were consecutive, in either the current or the preceding~~
9 ~~calendar year, employed in agricultural labor ten or more individuals, regardless of~~
10 ~~whether they were employed at the same moment of time.~~

11 ~~(iii) However, the individuals performing services referred to in (a)(i) and~~
12 ~~(ii) of this Subparagraph shall not include individuals performing agricultural labor~~
13 ~~who are aliens admitted to the United States to perform agricultural labor pursuant~~
14 ~~to Section 214(c) and Section 101(a)(15)(H) of the Immigration and Nationality Act.~~

15 ~~(b) For the purposes of this Subparagraph any individual who is a member~~
16 ~~of a crew furnished by a crew leader to perform service in agricultural labor for any~~
17 ~~other person shall be treated as an employee of such crew leader:~~

18 ~~(i) If such crew leader holds a valid certificate of registration under the Farm~~
19 ~~Labor Contractor Registration Act of 1963; or substantially all the members of such~~
20 ~~crew operated or maintained tractors, mechanized harvesting or cropdusting~~
21 ~~equipment, or any other mechanized equipment, which is provided by such crew~~
22 ~~leader; and~~

23 ~~(ii) If such individual is not an employee of such other person within the~~
24 ~~meaning of Paragraph (a) of this Subsection.~~

25 ~~(c) For the purposes of this Subparagraph, in the case of any individual who~~
26 ~~is furnished by a crew leader to perform service in agricultural labor for any other~~
27 ~~person and who is not treated as an employee of such crew leader under (b) hereof:~~

28 ~~(i) Such other person and not the crew leader shall be treated as the employer~~
29 ~~of such individual; and~~

1 (ii) ~~Such other person shall be treated as having paid cash remuneration to~~
2 ~~such individual in an amount equal to the amount of cash remuneration paid to such~~
3 ~~individual by the crew leader, either on his own or on behalf of such other person,~~
4 ~~for the service in agricultural labor performed for such other person.~~

5 (d) ~~For the purposes of this Subparagraph, the term "crew leader" means an~~
6 ~~individual who:~~

7 (i) ~~Furnished individuals to perform services in agricultural labor for any~~
8 ~~other person;~~

9 (ii) ~~Pays, either on his own behalf or on behalf of such other person, the~~
10 ~~individuals so furnished by him for the services in agricultural labor performed by~~
11 ~~them; and~~

12 (iii) ~~Has not entered into a written agreement with such other person under~~
13 ~~which such individual is designated as an employee of such other person.~~

14 VI. ~~The term "employment" shall include domestic service in a private~~
15 ~~home, local college club, or local chapter of a college fraternity or sorority~~
16 ~~performed for a person who paid cash remuneration of one thousand dollars or more~~
17 ~~in the current calendar year or the preceding calendar year to individuals employed~~
18 ~~in such domestic service in any calendar quarter.~~

19 VII. ~~Service performed on or after December 21, 2000, by an individual in~~
20 ~~the employ of an Indian tribe or Indian tribal unit itself, as defined in this Section,~~
21 ~~provided that any of those exclusions from employment under this Chapter in~~
22 ~~accordance with the Federal Unemployment Tax Act shall otherwise be applicable~~
23 ~~to services performed in the employ of an Indian tribe.~~

24 G. ~~The term "employment" shall include the service of an individual who is~~
25 ~~a citizen of the United States, performed outside the United States in the employ of~~
26 ~~an American employer other than services which are deemed employment under the~~
27 ~~provisions of Paragraphs (B) and (D) of this Subsection or the parallel provisions of~~
28 ~~another state's law if:~~

1 ~~I. The employer's principal place of business in the United States is located~~
2 ~~in this state;~~

3 ~~H. The employer has no place of business in the United States, but~~

4 ~~(a) The employer is an individual who is a resident of this state;~~

5 ~~(b) The employer is a corporation which is organized under the laws of this~~
6 ~~state; or~~

7 ~~(c) The employer is a partnership or a trust and the number of the partners~~
8 ~~or trustees who are residents of this state is greater than the number who are residents~~
9 ~~of any one other state; or~~

10 ~~HH. None of the criteria of Subparagraph (I) and (H) of this Paragraph are~~
11 ~~met but the employer has elected coverage in this state or, the employer having failed~~
12 ~~to elect coverage in any state, the individual has filed a claim for benefits, based on~~
13 ~~such service, under the law of this state.~~

14 ~~IV. An "American employer" for purposes of this Paragraph means:~~

15 ~~(a) An individual who is a resident of the United States;~~

16 ~~(b) A partnership if two-thirds or more of the partners are residents of the~~
17 ~~United States;~~

18 ~~(c) A trust, if all of the trustees are residents of the United States; or~~

19 ~~(d) A corporation organized under the laws of the United States or of any~~
20 ~~state.~~

21 ~~H. The term "employment" shall not include:~~

22 ~~I. Except as described in Subsection (12)(F)(V) of this Section, agricultural~~
23 ~~labor as defined in Subsection (2) of this Section.~~

24 ~~H. Except as described in Subsection (12)(F)(VI) of this Section, domestic~~
25 ~~service in a private home, local college club, or local chapter of a college fraternity~~
26 ~~or sorority.~~

27 ~~HH. service performed as an officer or member of the crew of a vessel not an~~
28 ~~American vessel;~~

1 ~~IV. service performed by an individual in the employ of his son, daughter or~~
2 ~~spouse, and service performed by a child under the age of twenty-one in the employ~~
3 ~~of his father or mother;~~

4 ~~V. service performed in the employ of the United States Government or an~~
5 ~~instrumentality of the United States Government immune under the Constitution of~~
6 ~~the United States from the contributions imposed by this Chapter, except that to the~~
7 ~~extent that the Congress of the United States shall permit states to require any~~
8 ~~instrumentalities of the United States (or individuals in their to make payments into~~
9 ~~an unemployment compensation fund under a state unemployment compensation~~
10 ~~law, all of the provisions of this Chapter shall be applicable to such instrumentalities~~
11 ~~and to services performed for such instrumentalities, in the same manner, to the same~~
12 ~~extent and on the same terms as to all other employers, employing units, individuals~~
13 ~~and services; provided that if this State should not be certified by the Secretary of~~
14 ~~Labor under Section 3304 of the Act of Congress known as the Internal Revenue~~
15 ~~Code, as amended, for any year, then the contributions required under this Chapter~~
16 ~~from any instrumentality of the United States and the payments required from~~
17 ~~individuals in its employ pursuant to this Chapter shall be refunded by the~~
18 ~~Administrator from the fund in the same manner and within the same period as is~~
19 ~~provided for refunds of erroneous collections in accordance with the provisions of~~
20 ~~R.S. 23:1551;~~

21 ~~VI. services performed in the employ of any other state or political~~
22 ~~subdivision thereof or of any instrumentality of any other state exercising sovereign~~
23 ~~power of a strictly governmental nature and not for the carrying on of a private~~
24 ~~business;~~

25 ~~VII. Repealed by Acts 1977, No. 745, §8, eff. Jan. 1, 1978.~~

26 ~~VIII. except as otherwise provided in Paragraph (F) of this Subsection,~~
27 ~~service performed in the employ of a corporation, community chest, fund or~~
28 ~~foundation, organized and operated exclusively for religious, charitable, scientific,~~
29 ~~literary, or educational purposes, or for the prevention of cruelty to children or~~

1 ~~animals, no part of the net earnings of which inures to the benefit of any private~~
2 ~~shareholder or individual, and no substantial part of the activities of which is~~
3 ~~carrying on propaganda, or otherwise attempting to influence legislation;~~

4 ~~IX. service performed by an individual as an insurance agent or as an~~
5 ~~insurance solicitor, if all such service performed by such individual for his~~
6 ~~employing units is performed for remuneration solely by way of commission;~~

7 ~~X. service with respect to which unemployment compensation is payable~~
8 ~~under an unemployment compensation system established by an Act of Congress;~~
9 ~~provided that the Administrator is hereby authorized and directed to enter into~~
10 ~~agreements with the proper agencies under such Act of Congress, which agreements~~
11 ~~shall become effective ten days after publication thereof in the manner provided in~~
12 ~~R.S. 23:1654 for general rules; to provide reciprocal treatment to individuals who~~
13 ~~have, after acquiring potential rights to benefits under this Chapter, acquired rights~~
14 ~~to unemployment compensation under such Act of Congress or who have, after~~
15 ~~acquiring potential rights to unemployment compensation under such Act of~~
16 ~~Congress, acquired rights to benefits under this Chapter;~~

17 ~~XI. casual labor not in the course of the employer's trade or business;~~

18 ~~XII.(a) service performed in any calendar quarter in the employ of any~~
19 ~~organization exempt from income tax under section 501(a) of the Federal Internal~~
20 ~~Revenue Code, (other than an organization described in Section 401(d)) or under~~
21 ~~Section 521 of such code, if the remuneration for such service is less than fifty~~
22 ~~dollars, or;~~

23 ~~(b) service performed in the employ of a school, college, or university, if~~
24 ~~such service is performed by a student who is enrolled and is regularly attending~~
25 ~~classes at such school, college or university, or;~~

26 ~~(c) service performed by an individual under the age of twenty-two who is~~
27 ~~enrolled at a nonprofit or public educational institution which normally maintains a~~
28 ~~regular faculty and curriculum and normally has a regularly organized body of~~
29 ~~students in attendance at the place where its educational activities are carried on as~~

1 a student in a full-time program, taken for credit at such institution, which combines
2 academic instruction with work experience, if such service is an integral part of such
3 program, and such institution has so certified to the employer, except that this
4 Subparagraph shall not apply to service performed in a program established for or
5 on behalf of an employer or group of employers;

6 ~~XIII. service performed in the employ of a foreign government (including~~
7 ~~service as a consular or other officer or employee or a non-diplomatic~~
8 ~~representative);~~

9 ~~XIV. service performed in the employ of any instrumentality wholly owned~~
10 ~~by a foreign government;~~

11 ~~(a) if the service is of a character similar to that performed in foreign~~
12 ~~countries by employees of the United States Government or of an instrumentality~~
13 ~~thereof; and~~

14 ~~(b) if the Secretary of State of the United States shall certify to the Secretary~~
15 ~~of the Treasury of the United States, that the foreign government, with respect to~~
16 ~~whose instrumentality exemption is claimed, grants an equivalent exemption with~~
17 ~~respect to similar service performed in a foreign country by employees of the United~~
18 ~~States Government and instrumentalities thereof;~~

19 ~~XV. service performed as a student nurse in the employ of a hospital or~~
20 ~~nurses' training school by an individual who is enrolled and regularly attending~~
21 ~~classes in a nurses' training school chartered or approved pursuant to the state law;~~
22 ~~and service performed as an intern in the employ of a hospital by an individual who~~
23 ~~has completed a four years' course in medical school chartered or approved pursuant~~
24 ~~to state law;~~

25 ~~XVI. service performed by an individual under the age of eighteen in the~~
26 ~~delivery or distribution of newspapers or shopping news, not including delivery or~~
27 ~~distribution to any point for subsequent delivery or distribution;~~

1 ~~XVII. service performed by an individual as a real estate salesman, if all~~
2 ~~such service performed by such individual for his employing unit is performed for~~
3 ~~remuneration solely by way of commission;~~

4 ~~XVIII. Service performed by an individual engaged in the trade or business~~
5 ~~of selling or soliciting the sale of consumer products, in the home or otherwise than~~
6 ~~in a permanent retail establishment:~~

7 ~~(a) If substantially all remuneration for the performance of the services is~~
8 ~~directly related to sales or other output rather than to the number of hours worked;~~
9 ~~and~~

10 ~~(b) The services performed by the individual are performed pursuant to a~~
11 ~~written contract between such person and the persons for whom the services are~~
12 ~~performed and such contract provides that the person will not be treated as an~~
13 ~~employee with respect to such services for federal tax purposes.~~

14 ~~XIX. Service performed for a private for-profit person or entity by an~~
15 ~~individual as a landman if:~~

16 ~~(a) The individual is engaged primarily in negotiation for the acquisition or~~
17 ~~divestiture of mineral rights, or negotiating business agreements that provide for the~~
18 ~~exploration for or development of minerals or is otherwise engaged in activities~~
19 ~~relating to the exploration for, or development, production, or transportation of,~~
20 ~~minerals.~~

21 ~~(b) Substantially all remuneration, paid in cash or otherwise, including but~~
22 ~~not limited to payments on the basis of a daily rate, for the performance of the~~
23 ~~services is directly related to the completion by the individual of the specific tasks~~
24 ~~contracted for rather than to the number of hours worked by the specific individual.~~

25 ~~(c) The services performed by the individual are performed under a written~~
26 ~~contract, between the individual and the person for whom the services are performed,~~
27 ~~that provides that the individual is to be treated as an independent contractor and not~~
28 ~~as an employee with respect to the services provided under the contract.~~

1 ~~XX. Service performed for a private for-profit person or entity by an~~
2 ~~individual as a lecturer, consultant, teacher, or instructor of real estate or insurance~~
3 ~~if:~~

4 ~~(a) Substantially all remuneration for the performance of such service is~~
5 ~~directly related to instruction or other output rather than to the number of hours~~
6 ~~worked by the specific individual.~~

7 ~~(b) The services performed by the individual are performed pursuant to a~~
8 ~~written contract which provides that such individual will not be treated as an~~
9 ~~employee with respect to such services for tax purposes.~~

10 ~~(c) Such individual performs such services for no more than thirty-two hours~~
11 ~~annually.~~

12 ~~XXI. Service performed by an individual as a member of an Indian tribal~~
13 ~~council.~~

14 ~~XXII. The services performed by an individual who meets the definition of~~
15 ~~an owner-operator as is defined in R.S. 23:1021(10).~~

16 ~~I. Notwithstanding any of the other provisions of this Subsection, a service~~
17 ~~shall be deemed to be in employment if, with respect to such services, a tax is~~
18 ~~required to be paid under any federal law imposing a tax against which credit may~~
19 ~~be taken for contributions required to be paid into a state unemployment~~
20 ~~compensation fund, or which as a condition for full tax credit against the tax imposed~~
21 ~~by the Federal Unemployment Tax Act is required to be covered under this Chapter.~~
22 ~~Notwithstanding any provisions of this Chapter to the contrary, services performed~~
23 ~~for state and local governmental entities, nonprofit organizations, and Indian tribes~~
24 ~~recognized by the United States are deemed employment unless such services are~~
25 ~~excluded under the provisions of the Federal Unemployment Tax Act.~~

26 ~~J. If the service performed during one-half or more of any pay period by an~~
27 ~~individual for the person employing him constitutes employment, all the services of~~
28 ~~such individual for such period shall be deemed to be employment; but if the services~~
29 ~~performed during more than one-half of any such pay period by an individual for the~~

1 ~~person employing him do not constitute employment, then none of the services of~~
2 ~~such individual for such period shall be deemed to be employment. As used in this~~
3 ~~paragraph, the term "pay period" means a period (of not more than thirty-one~~
4 ~~consecutive days) for which a payment of remuneration is ordinarily made to the~~
5 ~~employee by the person employing him. This Paragraph shall not be applicable with~~
6 ~~respect to services performed in a pay period by an individual for the person~~
7 ~~employing him where any of such service is excepted by R.S. 23:1472(12)(H)(X).~~
8 ~~K. Repealed by Acts 1992, No. 453, §1.~~

9 (13) "Employment office" means a free public employment office or branch
10 office ~~thereof~~, operated by this state or maintained as a part of a state controlled
11 system of public employment offices.

12 (14) "Employment security administration fund" means the employment
13 security administration fund established by this Chapter, from which administrative
14 expenses ~~under~~ required pursuant to the provisions of this Chapter shall be paid.

15 (15) "Fund" means the unemployment compensation fund established by this
16 Chapter; to which all contributions are required to be placed and from which all
17 benefits ~~provided under this Chapter~~ shall be paid.

18 (16) "Hospital" means an institution which has been licensed by the
19 Department of Health and Hospitals as a hospital.

20 (17) "Institution of higher education," means a public or other non-profit
21 educational institution which admits as regular students, individuals having a high
22 school diploma or equivalent and is legally authorized to and does provide an
23 educational program beyond high school for which it awards a bachelor's degree or
24 higher, or provides a program which is acceptable for full credit toward a bachelor
25 degree, post-graduate degree, or post-doctoral studies, or a training program which
26 prepares students for gainful employment in a recognized occupation.

27 (18) "Insured work" means employment for employers.

28 (19) "Louisiana Unemployment Compensation Law," means the Louisiana
29 Employment Security Law.

1 ~~(17)~~ (20) "Shipping articles" means "articles of agreement" purporting to
2 comply with Title forty-six of the United States ~~code~~ Code, or any other agreement
3 under which officers or members of the crew are employed on the high seas; and
4 under which they are not entitled to a final settlement of wages until the termination
5 of the period of the employment.

6 ~~(18)A:~~ (21)(a) "State" includes the states of the United States, the District of
7 Columbia, the Commonwealth of Puerto Rico, and the United States Virgin Islands.

8 ~~B:~~ (b) The term "United States," when used in a geographical sense, includes
9 the states of the United States, the District of Columbia, the Commonwealth of
10 Puerto Rico, and the United States Virgin Islands.

11 ~~C:~~ (c) The provisions of ~~Paragraphs (A) and (B)~~ Subparagraphs (a) and (b)
12 of this Section, ~~as including regarding the~~ United States Virgin Islands; shall become
13 effective on the day after the day on which the United States Secretary of Labor
14 approves for the first time under Section 3304(a) of the Internal Revenue Code of
15 1954 an unemployment compensation law submitted to the ~~Secretary~~ secretary by
16 the Virgin Islands for ~~such~~ approval.

17 ~~(19)(a)~~ (22)(a) "Unemployment"~~==Any~~ means a period of time in which an
18 individual ~~shall be deemed to be "unemployed" in any week during which he~~
19 performs no services and ~~with respect to which~~ and earns no wages ~~are payable to~~
20 him, or in any week of less than full-time work if the wages payable to him ~~with~~
21 respect to ~~such week~~ are less than his weekly benefit amount.

22 (i) For the purpose of this Paragraph, any individual who bears a relationship
23 of spouse, mother or mother-in-law, father or father-in-law, son or step-son or
24 son-in-law, daughter or step-daughter or daughter-in-law, brother or brother-in-law,
25 sister or sister-in-law, to a principal or controlling stockholder or a principal officer
26 of a corporation, partnership, or proprietorship, or is himself a principal or
27 controlling stockholder or a principal officer of a corporation, partnership, or
28 proprietorship, shall not be deemed to be ~~"unemployed"~~ unemployed as provided for
29 in this Paragraph, without first providing the administrator with whatever records or

1 evidence the administrator may prescribe by regulation to provide proof and
2 justification of ~~such~~ unemployment. However, the administrator shall not demand
3 proof of the complete dissolution of the entire enterprise in order for the employee
4 to be deemed unemployed.

5 (ii) Any person ~~meeting the criteria set forth in Item (i) of this Subparagraph~~
6 who has for the first four of the last five quarters been listed as an employee of a
7 corporation, partnership, or proprietorship and for whom unemployment insurance
8 coverage premiums have been paid for that same period of time and, who, in
9 addition, is no longer eligible to receive any remuneration or dividends from the
10 enterprise for whom he previously worked, shall be considered to have met the
11 criteria for unemployment.

12 (iii) The administrator shall further prescribe regulations applicable to
13 unemployed individuals making ~~such~~ distinctions in the procedures ~~as to~~ regarding
14 total unemployment, part-total unemployment, partial unemployment of individuals
15 attached to their regular jobs, and other forms of short-time work, as the
16 administrator deems necessary.

17 (b)(i) Employment, for purposes of unemployment insurance coverage, is
18 employment of workers who work for wages as defined by the Louisiana
19 Employment Security Law; ~~it~~ It does not include self-employment.

20 (ii) No individual; who has been paid wages or performed services for an
21 employing unit within eighteen months of the filing of a claim for unemployment
22 benefits; shall be deemed unemployed for the purposes of the Louisiana Employment
23 Security Law if he is or was, during the eighteen month period, the principal or
24 controlling stock or shareholder of the employing unit, unless and until evidence or
25 ~~such~~ other proof such as a certificate of dissolution issued by the ~~Secretary of State~~
26 secretary of state is submitted to the satisfaction of the ~~Administrator~~ administrator
27 that the employing unit has been dissolved and is no longer engaged in business or
28 that acts beyond the control of the ~~principal or controlling stock or principal,~~
29 controlling stock, or shareholder occurred to such an extent as to fully justify the

1 person's inability to perform services. Justification for this unemployment would be
2 judged on the reasonableness of a similar employer to become unemployed under the
3 same conditions. Persons potentially qualified for benefits ~~by this section~~ pursuant
4 to the provisions of this Section shall not perform any services for the employing
5 unit of any kind whether or not for remuneration or whether or not the services are
6 performed on or off the premises of the employing unit, nor shall he go on the
7 premises of the employing unit and spend any time except the minimal that might
8 be spent by a consumer of the employing ~~units~~ unit's services. Any person who
9 violates any provision of this ~~part~~ Part will be deemed to have resumed employment.
10 Nothing contained herein shall be deemed to qualify a person who may be otherwise
11 disqualified.

12 (c) No individual, if he is, or was during the ~~18~~ eighteen months preceding
13 the filing or renewal of a claim, employed by an employing unit whose principal or
14 controlling stock or shareholder is related to the claimant in any degree as set forth
15 in R.S. 23:1472(19), shall be deemed unemployed unless documentary proof is
16 submitted to the satisfaction of the ~~Administrator~~ administrator that:

17 (i) The books, records, and tax returns of the employing unit reveal such a
18 decline in business or other business reversals so as to necessitate and justify the
19 laying off of an employee.

20 (ii) The claimant is not performing or has not performed since the filing of
21 his claim for unemployment benefits, any services of any kind whether or not for
22 remuneration or whether or not the services are performed on the premises of the
23 employing unit.

24 (iii) The claimant does not go upon the premises of the employing unit and
25 spend any time except the minimal time that might be spent by a consumer of the
26 employing units services.

27 ~~(20)(A)~~ (23)(a) "Wages" means all remuneration for services, including
28 vacation pay, holiday pay, dismissal pay, commissions, bonuses, the cash value of
29 all remuneration in any medium other than cash, and WARN Act payments received

1 pursuant to 29 U.S.C. §2104. The reasonable cash value of remuneration in any
2 medium other than cash shall be estimated and determined in accordance with rules
3 prescribed by the administrator.

4 ~~(B) Repealed by Acts 1995, No. 42, §3, eff. June 6, 1995.~~

5 ~~(C)~~ (b) The term "wages" shall not include; the following:

6 F: (i) The amount of any payment made to or on behalf of an individual in its
7 employ under a plan or system established by an employing unit which makes
8 provision for individuals in its employ generally or for a class or classes of
9 individuals, including any amount paid by an employing unit for insurance or
10 annuities, or into a fund to provide for any such payment, on account of retirement,
11 ~~or sickness, or~~ accident disability, or medical and hospitalization expenses in
12 connection with sickness or accident disability, or death, provided the individual in
13 its employ

14 ~~(a) has not the~~ does not have the option to receive, instead of provision for
15 ~~such a~~ death benefit, any part of ~~such the~~ payment or, if ~~such the~~ death benefit is
16 insured, any part of the premiums ~~(or contributions to premiums)~~ or contributions to
17 the premiums, paid by his employing unit, and

18 ~~(b) has not~~ does not have the right under pursuant to the provisions of the
19 ~~plan or system~~ plan, system, or insurance policy ~~of insurance~~ providing for ~~such a~~
20 death benefit, to assign ~~such the~~ benefit, or to receive a cash consideration in lieu of
21 ~~such the~~ benefit either upon his withdrawal from the plan or system providing for
22 ~~such the~~ benefit or upon termination of ~~such the~~ plan or system or insurance policy
23 ~~of insurance~~ or of his services with ~~such the~~ employing unit;.

24 H: (ii) The payment by an employing unit ~~(without unit, without~~ deduction
25 from the remuneration of the individual in its ~~employ)~~ employ, of the tax imposed
26 upon a worker ~~under~~ pursuant to Section 1400 of the United States Internal Revenue
27 Code.

28 HH: (iii) Dismissal payments which the employing unit is not legally required
29 to make.

1 ~~IV. (iv)~~ Salary, wages, or other remunerations paid to the owner or owners
2 who are sole proprietors of an unincorporated employing unit.

3 V. (v) Any payment made to, or on behalf of, an employee or his beneficiary
4 ~~under pursuant to~~ a cafeteria plan as provided in 26 U.S.C. §125 of the U.S. Internal
5 Revenue Code, if ~~such the~~ payment would not be treated as wages without regard to
6 ~~such the~~ plan and it is reasonable to believe that 26 U.S.C. §125 would not treat ~~such~~
7 ~~the~~ payments as wages constructively received.

8 ~~(D)(c)~~ "Wages" paid ~~with respect to~~ for employment performed under
9 shipping articles and which are not paid on regularly recurring pay days, at intervals
10 of not more than thirty-one days, shall:

11 F. (i) For the purposes of R.S. 23:1531 through R.S. 23:1541, be considered
12 as having been paid as of a date or dates determined ~~under by the~~ rules or regulations
13 of the department irrespective of when actual payment was made to the individual;
14 ~~and~~

15 H. (ii) For the purposes of R.S. 23:1592, R.S. 1594, R.S. 1595, and R.S.
16 1600, be considered as having been paid in the respective calendar quarters in which
17 the services of the individual were being performed. However, vacation pay shall
18 be treated as provided in R.S. 23:1601(7)(d).

19 ~~(21) (24)~~ "Week" means ~~such a~~ period of seven consecutive days, ~~as the~~
20 ~~administrator may by regulation prescribe~~. The administrator may prescribe by
21 regulation ~~prescribe~~ that a week shall be deemed to be "in," "within," or "during" that
22 within a benefit year which includes the greater part of ~~such the~~ week.

23 ~~(22)~~ "Louisiana Unemployment Compensation Law," means the Louisiana
24 Employment Security Law.

25 ~~(23)~~ "Institution of higher education," for the purposes of Paragraph (F) of
26 Subsection (12) of this section, means an educational institution which:

27 ~~(A)~~ ~~admits as regular students only individuals having a certificate of~~
28 ~~graduation from a high school, or the recognized equivalent of such a certificate;~~

1 ~~(B) is legally authorized in this State to provide a program of education~~
2 ~~beyond high school;~~

3 ~~(C) provides an educational program for which it awards a bachelor's or~~
4 ~~higher degree, or provides a program which is acceptable for full credit toward such~~
5 ~~a degree, a program of post-graduate or post-doctoral studies, or a program of~~
6 ~~training to prepare students for gainful employment in a recognized occupation; and~~

7 ~~(D) is a public or other nonprofit institution.~~

8 ~~(E) Notwithstanding any of the foregoing provisions of this Subsection, all~~
9 ~~colleges and universities in this State are institutions of higher education for~~
10 ~~purposes of this section.~~

11 ~~(24) "Hospital" means an institution which has been licensed by the~~
12 ~~Department of Health and Hospitals as a hospital.~~

13 §1473. Concurrent employment by two or more corporations

14 A. For purposes of this Chapter, if two or more related corporations
15 concurrently employ the same individual and ~~compensate such individual through~~
16 one of the corporations compensates him as a common paymaster ~~which is one of~~
17 ~~such corporations~~, each ~~such~~ corporation shall be considered to have paid as wages
18 to ~~such~~ the individual only the amounts actually disbursed by it to ~~such individual~~
19 ~~and shall not be considered to have paid as wages to such individual any amounts~~
20 ~~actually disbursed to such individual by another of such corporations .~~

21 B.(1) A common paymaster of a group of related corporations is any member
22 thereof that disburses wages to employees of two or more of those corporations on
23 their behalf and that is responsible for keeping books and records for the payroll ~~with~~
24 ~~respect to~~ of those employees. The common paymaster is not required to disburse
25 wages to all the employees of ~~those~~ the two or more related corporations, ~~but~~ and the
26 provisions of this Section shall not apply to any wages ~~to employees that are~~ not
27 disbursed through a common paymaster. The common paymaster may pay
28 concurrently employed individuals ~~under~~ pursuant to this Section by one combined

1 paycheck, drawn on a single bank account, or by separate paychecks, drawn by the
2 common paymaster on the accounts of one or more employing corporations.

3 (2) A group of related corporations may have more than one common
4 paymaster. Some of the related corporations may use one common paymaster and
5 others of the related corporations may use another common paymaster ~~with respect~~
6 ~~to~~ for a certain class of employees. A corporation that uses a common paymaster to
7 disburse wages to certain ~~of its~~ employees may use a different common paymaster
8 to disburse wages to other employees.

9 C. For purposes of this Section, the term "concurrent employment" means
10 the contemporaneous existence of an employment relationship, as defined in ~~R.S.~~
11 ~~23:1472(12)~~ R.S. 23:1472, between an individual and two or more corporations.
12 ~~Such a~~ The relationship contemplates the performance of services by the employee
13 for the benefit of the employing corporation, not merely for the benefit of the group
14 of corporations, in exchange for wages which, if deductible for the purposes of
15 federal income tax, would be deductible by the employing corporation.

16 D. Corporations shall be considered related corporations for an entire
17 calendar quarter, ~~as defined in R.S. 23:1472(7)~~, if they satisfy any one of the
18 following four tests at any time during that calendar quarter:

19 (1) The corporations are members of a "controlled group of corporations",
20 as defined in Section 1563 of the Internal Revenue Code of 1986, or would be
21 members if Section 1563(a)(4) and (b) of ~~said~~ the code did not apply and if the
22 phrase "more than fifty percent" were substituted for the phrase "at least eighty
23 percent" wherever it appears in Section 1563(a) of ~~said~~ the code.

24 (2) In the case of a corporation that does not issue stock, either fifty percent
25 or more of the members of the board of directors or the other governing body of one
26 corporation are members of the board of directors or other governing body of the
27 other corporation, or the holders of fifty percent or more of the voting power to select
28 ~~such~~ the members are concurrently the holders of more than fifty percent of that
29 power ~~with respect to~~ in the other corporation.

1 (3) Fifty percent or more of the officers of one corporation are concurrently
2 officers of the other corporation.

3 (4) Thirty percent or more of the employees of one corporation are
4 concurrently employees of the other corporation.

5 E. If the requirements of this Section are met, the common paymaster shall
6 have the primary responsibility for remitting contributions due ~~under~~ pursuant to this
7 Chapter ~~with respect to~~ for the wages it disburses as the common paymaster. The
8 common paymaster shall compute these contributions as though it were the sole
9 employer of the concurrently employed individuals. If the common paymaster fails
10 to remit these contributions, in whole or in part, it shall remain liable for the full
11 amount of the unpaid portion of these taxes. In addition, each of the other related
12 corporations using the common paymaster shall be jointly and severally liable for its
13 appropriate share of these contributions. ~~Such~~ The share that is owed shall be an
14 amount equal to the lesser of the following:

15 (1) The amount of the liability of the common paymaster ~~under~~ pursuant to
16 the provisions of this Chapter, after taking into account any contributions made.

17 (2) The amount of the liability ~~under~~ pursuant to the provisions of this
18 Chapter which, but for this Section, would have existed with respect to the wages
19 from ~~such~~ the other related corporation, reduced by an allocable portion of any
20 contributions previously paid by the common paymaster with respect to those wages.
21 §1474. Administrator; Revenue Estimating Conference; "wages"; weekly benefit
22 amounts

23 A. This Section shall be applicable for purposes of R.S. 23:1531, 1532, 1533
24 through 1542, and 1592.

25 B. As used in this Section, the following terms ~~shall~~ have the meaning
26 ascribed to them as follows:

27 (1) "Applied trust fund balance range" means the applicable range ~~under~~
28 pursuant to the table in Subsection I of this Section applied by the administrator after
29 the administrator applies the comparative balance under Paragraph (G)(3) of this

1 Section. Any reference to the year of the applied trust fund balance range shall be
2 the next calendar year beginning January first subsequent to the September in which
3 the Revenue Estimating Conference adopts its official projection.

4 (2) "Comparative balance" means the lesser amount of the balance of the
5 state unemployment trust fund as certified by the United States Treasury as of
6 September first in the current calendar year or as projected by the Revenue
7 Estimating Conference for the September first of the next calendar year. Any
8 reference to the year of the comparative balance shall be that of the next calendar
9 year beginning January first subsequent to ~~such~~ the September in which the Revenue
10 Estimating Conference adopts its official projection.

11 (3) "Official projection" means the projected amount adopted by the
12 Revenue Estimating Conference as the state unemployment trust fund balance for
13 September first of the next calendar year.

14 C. Pursuant to the official projection of the unemployment trust fund balance
15 adopted by the Revenue Estimating Conference, the administrator shall apply the
16 maximum dollar amount of "wages", the maximum weekly benefit amount, with any
17 applicable discounts ~~under~~ pursuant to the provisions of R.S. 23:1592, and the
18 formula for computation of benefits as designated in the following procedures in
19 accordance with the table in Subsection I of this Section in its entirety.

20 D. If there is no change in the applied trust fund balance range for the next
21 calendar year compared to the applied trust fund balance range of the current
22 calendar year ~~under~~ pursuant the table in Subsection I of this Section, the
23 administrator shall apply the same procedure for the applied trust fund balance range
24 for such next calendar year as is applied for the current calendar year ~~under~~ pursuant
25 to the provisions of Paragraph (G)(3) of this Section.

26 E. For the purposes of this Section, the term "employment" shall include
27 service constituting employment ~~under~~ pursuant to any unemployment compensation
28 law of another state.

1 F.(1) "Wages" ~~are not to~~ shall not be paid in an amount in excess of the
2 amount as provided in the table in Subsection I of this Section unless that part of the
3 remuneration becomes subject to a tax imposed by a subsequent enactment of federal
4 law against which credit may be taken for contributions required to be paid into a
5 state unemployment fund. In such event, the administrator shall inform and make
6 recommendations to the governor and the legislature, and, for each calendar year for
7 which such federal law remains effective, shall apply the table in Subsection I of this
8 Section in its entirety except that the maximum dollar amount of wages ~~under~~
9 pursuant to any procedure of the table in Subsection I of this Section is not to be less
10 than the subject wages ~~under~~ pursuant to the provisions of federal law, in which
11 application, the maximum dollar amount of wages ~~under such~~ pursuant to the
12 procedure shall be that of ~~such subject wages under such~~ the wages pursuant to
13 federal law.

14 (2) Any increase in the federal tax rate by subsequent enactments of federal
15 law for purposes of unemployment compensation ~~is not to~~ shall not affect, ~~however,~~
16 the application of this Section.

17 G.(1) The administrator's powers and duties ~~of the administrator~~ shall be
18 preserved ~~under~~ pursuant to federal and state law, and no act by the Revenue
19 Estimating Conference shall be construed to be administration of the state
20 unemployment trust fund ~~under~~ pursuant to the provisions of this Chapter, the
21 Federal Unemployment Tax Act, and the Social Security Act.

22 (2) For purposes of Subsection H of this Section, the administrator shall
23 provide the Revenue Estimating Conference with certification from the United States
24 Treasury of the September first balance of the state unemployment trust fund of the
25 current calendar year for its official projection of the state unemployment trust fund
26 balance for September first of the next calendar year.

27 (3)(a) Subsequent to the Revenue Estimating Conference's adoption of its
28 official projection of the state unemployment trust fund balance for September first

1 of the next calendar year, the administrator shall determine the ~~following, in the~~
2 ~~order as provided:~~

3 (i) ~~Comparative~~ comparative balance:

4 (ii) ~~Applied~~ and after which determine the applied trust fund balance range.

5 (b) He shall ~~thereupon apply, in compliance with this Section, the proper~~
6 apply the procedure from set forth in the table in Subsection I of this Section to ~~such~~
7 the next calendar year beginning January first for maximum dollar amount of
8 "wages", maximum weekly benefit amount, with any applicable discounts ~~under~~
9 pursuant to R.S. 23:1592, and the formula for computation of benefits.

10 H. Each September, no earlier than September fifth, the Revenue Estimating
11 Conference shall adopt its official projection of the state unemployment trust fund
12 balance for September first of the next calendar year. ~~Such~~ The official projection
13 shall be reported to the Louisiana Workforce Commission no later than September
14 thirtieth. The Revenue Estimating Conference shall consider all information,
15 including projections and information from the United States and state departments
16 of labor, in its analysis for official projection of the state unemployment trust fund
17 balance for September first of the next calendar year.

18 I. The following table shall be applied by the administrator subsequent to his
19 determination of comparative balance and applied trust fund balance range, in
20 compliance with this Section:

Procedure	Applied Trust Fund Balance Range	Maximum Dollar Amount of "wages" under R.S. 23:1474	Formula for Computation of Benefits	Maximum Weekly Benefit Amount
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1	1	Less than seven hundred fifty million dollars	Eight thousand five hundred dollars	Apply R.S. 23:1592 without seven percent discount under R.S. 23:1592(D) then multiply by 1.05 and then multiply such amount by 1.03	Two hundred twenty-one dollars
2	2	Equal to or greater than seven hundred fifty million dollars but less than one billion one hundred fifty million dollars	Seven thousand seven hundred dollars	Apply R.S. 23:1592 without seven percent discount under R.S. 23:1592(C) and without five percent discount under R.S. 23:1592(D), then multiply such amount by 1.05 and then multiply such amount by 1.15	Two hundred forty-seven dollars

1 SUBPART A. UNEMPLOYMENT COMPENSATION FUND

2 §1491. Establishment and control

3 There is hereby established as a special fund, separate and apart from all
 4 public ~~moneys~~ monies or funds of this state, an unemployment compensation fund,
 5 which shall be administered by the administrator exclusively for the purpose of this
 6 Chapter. This fund shall consist of ~~(1)~~ all contributions collected pursuant to this
 7 Chapter, together with any interest ~~thereon~~ collected pursuant to R.S. 23:1543 through
 8 R.S. 23:1551; ~~(2)~~ all fines and penalties collected pursuant to the provisions of this
 9 Chapter; ~~(3)~~ interest earned upon any ~~moneys~~ monies in the fund; ~~(4)~~ any property or
 10 securities acquired through the use of ~~moneys~~ monies belonging to the fund; ~~(5)~~ all
 11 earnings of such property or securities; ~~(6)~~ all ~~moneys~~ monies credited to this state's
 12 account in the unemployment trust fund pursuant to Section 903 of the social security
 13 act, as amended;¹ and ~~(7)~~ all other ~~moneys~~ monies received for the fund from any
 14 other source. All ~~moneys~~ monies in the fund shall be mingled and undivided.

15 §1492. Accounts and deposits

16 The administrator shall maintain within the fund three separate ~~accounts: (1)~~
 17 accounts, a clearing account, ~~(2)~~ an unemployment trust fund account, and ~~(3)~~ a
 18 benefit account. All ~~moneys~~ monies payable to the fund, upon receipt thereof by the
 19 administrator, shall be immediately deposited in the clearing account. All ~~moneys~~
 20 monies in the clearing account after clearance thereof, shall, except as herein
 21 otherwise provided, be deposited immediately with the Secretary of the Treasury of
 22 the United States of America to the credit of the account of this state in the
 23 unemployment trust fund, established and maintained pursuant to Section 904 of the
 24 Social Security Act, as amended, any provisions of law in this state relating to the
 25 deposit, administration, release, or disbursement of ~~moneys~~ monies in the possession
 26 or custody of this ~~State~~ state to the contrary notwithstanding. Refunds payable
 27 pursuant to R.S. 23:1551 and ~~R.S. 23:1472(12) F(V)~~ R.S. 23:1472, may be paid from
 28 the clearing account or the benefit account. The benefit account shall consist of all
 29 ~~moneys~~ monies requisitioned from this state's account in the unemployment trust fund

1 in the United States Treasury. Except as herein otherwise provided, ~~moneys~~ monies
2 in the clearing and benefit accounts may be deposited in any depository bank in which
3 general funds of the state may be deposited, but no public deposit insurance charge
4 or premium shall be paid out of the fund. ~~Moneys~~ Monies in the clearing and benefit
5 accounts shall not be commingled with other state funds, but shall be maintained in
6 separate accounts on the books of the depository bank. Such money shall be secured
7 by the depository bank to the same extent and in the same manner as required by the
8 general depository law of this state; and collateral pledged for this purpose shall be
9 kept separate and distinct from any collateral pledged to secure other funds of the
10 state. The administrator shall give a bond conditioned upon the faithful performance
11 of his duties with respect to the fund in an amount not to exceed \$25,000. The bond
12 shall be approved by the ~~Attorney General~~ attorney general of this state. All sums
13 recovered for losses sustained by the fund shall be deposited therein.

14 §1493. Use and operation; withdrawals

15 A.(1) Monies requisitioned from the state's account in the unemployment trust
16 fund shall be used exclusively for the payment of benefits and for refunds pursuant
17 to R.S. 23:1551 and ~~R.S. 23:1472(12)(H)(V)~~ R.S. 23:1472, except that monies
18 credited to this state's account pursuant to Section 903 of the Social Security Act, as
19 amended, shall be used as provided in this Section. The administrator shall from time
20 to time requisition from the unemployment trust fund such amounts, not exceeding
21 the amounts standing to this state's account ~~therein~~ in the fund, as he deems necessary
22 for the payment of ~~such~~ the benefits and refunds for a reasonable future period. Upon
23 receipt thereof ~~such~~ the monies shall be deposited in the benefit account.
24 Expenditures of ~~such~~ the monies in the benefit account and refunds from the clearing
25 account shall not be subject to any provisions of law requiring specific appropriations
26 or other formal release by state officers of money in their custody. All warrants
27 issued for the payment of benefits and refunds shall bear the signature of the
28 administrator or his duly authorized agent for that purpose.

1 (2) Any balance of monies requisitioned from the unemployment trust fund
2 ~~which that~~ remains unclaimed or unpaid in the benefit account after the expiration of
3 the period for which ~~such the~~ sums were requisitioned shall either be deducted from
4 estimates for, and may be utilized for the payment of benefits and refunds during
5 succeeding periods, or, in the discretion of the administrator, shall be deposited with
6 the Secretary of the Treasury of the United States of America, to the credit of this
7 state's account in the unemployment trust fund, as provided in R.S. 23:1492.

8 B.(1) Monies credited to the account of this state in the unemployment trust
9 fund by the Secretary of the Treasury of the United States of America pursuant to
10 Section 903 of the Social Security Act, as amended, may not be requisitioned from
11 this state's account or used except for the payment of benefits and for the payment of
12 expenses incurred for the administration of this Chapter.

13 (2) ~~Such monies~~ Monies may be requisitioned pursuant to Subsection A of
14 this Section for the payment of benefits. ~~Such monies~~ Monies may also be
15 requisitioned and used for the payment of expenses incurred for the administration of
16 this Chapter if the expenses are incurred and the money requisitioned pursuant to and
17 after the date of enactment by the Legislature of Louisiana of a specific appropriation
18 law which consists of all of the following:

19 (a) Specifies the amount of and the purposes for which ~~such the~~ monies are
20 appropriated ~~and the amount appropriated therefor~~.

21 (b) Limits the period within which ~~such the~~ monies may be obligated to a
22 period ending not more than two years after the date of the enactment of the
23 appropriation law.

24 (c) Limits the appropriated amount which may be obligated during any fiscal
25 year ending June thirtieth, to an amount which does not exceed the amount by which
26 the aggregate of the monies credited to the account of this state pursuant to Section
27 903 of the Social Security Act, as amended, during the same fiscal year exceeds the
28 aggregate of the amounts obligated pursuant to Section 903 of the Social Security Act

1 for administration and paid out for benefits and charged against the monies credited
2 to the account of this state.

3 (3) Amounts credited to the account of the state in the unemployment trust
4 fund ~~under~~ pursuant to Section 903 of the Social Security Act, as amended, which are
5 obligated for expenses of administration or paid out for benefits shall be charged at
6 the exact time in which the obligation is entered against equivalent amounts which
7 were first credited and which are not already so charged.

8 C. Monies requisitioned ~~as provided herein~~, as needed, for the payment of
9 expenses of administration shall be deposited in the employment security
10 administration fund, but, until expended, shall remain a part of the unemployment
11 compensation fund. The administrator shall maintain a separate record of the deposit,
12 obligation, expenditure, and return of the funds so deposited. Any ~~such~~ monies so
13 deposited in the employment security administration fund which will not be obligated
14 within the period specified by the appropriation law, or which remain unobligated
15 within the period but which will not be expended, shall be returned promptly to the
16 account of this state in the unemployment trust fund.

17 D. Any amount credited to the account of this state pursuant to Section 903
18 of the Social Security Act, as amended, which has been appropriated for expenses of
19 administration of this Chapter, whether or not ~~such~~ the amount has been withdrawn
20 from the unemployment trust fund, shall be excluded from the balance of this state in
21 the unemployment compensation fund for the purpose of computation of contributions
22 ~~under~~ pursuant to the provisions of R.S. 23:1474 and ~~1536(D)~~ 1536(C).

23 E. The appropriation, obligation, expenditure, and other disposition of ~~such~~
24 the appropriated monies shall be accounted for in accordance with standards
25 established by the United States Secretary of Labor.

26 ~~F.(1) Notwithstanding any other provisions of this Section, with respect to~~
27 ~~federal fiscal years ending in 1999, 2000, and 2001, any monies allocated to this state~~
28 ~~in the unemployment trust fund pursuant to Section 903 of the Social Security Act,~~
29 ~~as amended by the United States Congress under the Balanced Budget Act of 1997,~~

1 ~~may be used by this state only to pay expenses incurred for the administration of the~~
2 ~~state unemployment compensation law or for such stated purposes in accordance with~~
3 ~~any additional uses authorized by the United States Congress in the future, and may~~
4 ~~be used for such purpose without regard to any of the conditions prescribed in any of~~
5 ~~the preceding provisions of this Section.~~

6 (2) Monies requisitioned ~~as provided in this Subsection~~, as needed; shall be
7 deposited in the employment security administration fund, but until expended, shall
8 remain a part of the unemployment compensation fund. The administrator shall
9 maintain a separate record of the deposit, obligation, expenditure, and return of the
10 funds so deposited.

11 §1494. Management of fund upon discontinuance of unemployment trust fund

12 The provisions of R.S. 23:1491 through R.S. 23:1493 to the extent that they
13 relate to the unemployment trust fund, shall be operative only so long as ~~such~~ the
14 unemployment trust fund continues to exist and so long as the Secretary of the
15 Treasury of the United States of America continues to maintain for this state a
16 separate book account of all funds deposited therein by this state for benefit purposes,
17 together with this state's proportionate share of the earnings of ~~such~~ the
18 unemployment trust fund, from which no other state is permitted to make
19 withdrawals. If and when ~~such~~ the unemployment trust fund ceases to exist, or ~~such~~
20 the separate book account is no longer maintained, all moneys, properties, or
21 securities therein, belonging to the unemployment compensation fund of this state
22 shall be administered by the administrator as a trust fund for the purpose of paying
23 benefits ~~under this act, and the~~ pursuant to the provisions of this Act. The
24 administrator shall have authority to hold, invest, transfer, sell, deposit, and release
25 ~~such~~ the moneys, and any properties, securities or earnings acquired as an incident to
26 ~~such~~ the administration; provided, that ~~such~~ the moneys shall be invested in the
27 following readily marketable classes of securities: bonds or other interest-bearing
28 obligations of the United States of America; bonds which are the direct obligations
29 of the State of Louisiana or any political subdivision thereof which has not defaulted

1 in the payment of any of its bonded indebtedness during the twenty years preceding
2 ~~such~~ the investment; and provided that ~~such~~ the investment shall at all times be so
3 made so that all the assets of the fund shall always be readily convertible into cash
4 when needed for the payment of benefits.

5 SUBPART B. EMPLOYMENT SECURITY

6 ADMINISTRATION FUND

7 §1511. Creation of fund

8 A. There is hereby created in the state treasury a special fund to be known as
9 the Employment Security Administration Fund. All monies which are deposited or
10 paid into this fund are appropriated and made available to the administrator. All
11 monies in this fund shall be expended solely for the purpose of defraying the cost of
12 the administration of this Chapter and all monies received from the United States
13 Department of Labor for the fund, except monies received pursuant to R.S.
14 23:1493(2) and (3) shall be expended solely for the purposes and in the amounts
15 found necessary by the United States Department of Labor for the proper and efficient
16 administration of this Chapter. The fund shall also consist of all monies appropriated
17 by this state, and all monies received from the United States of America, or any
18 agency thereof, including the United States Department of Labor, or from any other
19 source, for such purpose. Monies received from the railroad retirement board as
20 compensation for services or facilities supplied to ~~said~~ the board shall be paid into ~~this~~
21 the fund. The administrator shall annually report and give an accounting to the Senate
22 Committee on Labor and Industrial Relations and the House of Representatives
23 Committee on Labor and Industrial Relations for any expenditures made from this
24 account ~~under~~ pursuant to the provisions of this Section. Notwithstanding any
25 provision of this Section, all monies requisitioned and deposited in this fund pursuant
26 to ~~R.S. 23:1493(2) and (3)~~ R.S. 23:1493 shall remain part of the Unemployment
27 Compensation Fund and shall be used only in accordance with the conditions
28 specified in R.S. 23:1493. All monies in this fund shall be deposited, administered,
29 and disbursed in the same manner and under the same conditions and requirements

1 as is provided by law for other special funds in the state treasury, except that monies
2 in this fund shall not be commingled with other state funds, but ~~they~~ shall be
3 maintained in a separate account on the books of the depository. The state treasurer
4 shall, in accordance with law, require collateral security from the depository bank in
5 the full amount of all employment security administration funds on deposit, and ~~said~~
6 the depository bank is authorized to pledge ~~such~~ the collateral security. The collateral
7 security shall be kept separate and distinct at all times from any collateral taken by
8 the state treasury for other state funds. Such collateral security shall not be pledged
9 at an amount ~~not to exceed~~ which exceeds face value. Any balances in ~~this~~ the fund
10 shall not lapse at any time, but shall be continuously available to the administrator for
11 expenditure consistent with this Chapter.

12 B. The state treasurer shall be liable on his official bond for the faithful
13 performance of his duties in connection with the Employment Security
14 Administration Fund. Such liability shall be effective immediately upon the
15 enactment of this provision, and ~~such liability~~ shall exist in addition to the liability
16 upon any separate bond existent on the effective date of this provision, or which may
17 be given in the future. All sums recovered on the general official bond for any losses
18 sustained by the Employment Security Administration Fund shall be deposited in ~~said~~
19 the fund, as well as all sums recovered on any special bonds conditioned on the
20 treasurer's faithful performance of his duties ~~under~~ pursuant to the employment
21 security law for any losses sustained by the employment security administration fund.

22 C. The employment security administration fund shall also consist of monies
23 credited to the account of this state in the unemployment trust fund pursuant to
24 Section 903 of the Social Security Act, as amended.* Such monies shall be
25 appropriated, requisitioned, deposited in this fund, administered, used, expended,
26 obligated, and returned as provided in R.S. 23:1493. ~~Such monies shall be secured~~
27 ~~as provided in R.S. 23:1511(1)~~. All monies in this fund shall be secured and
28 maintained in a separate account on the books of the depository.

1 D. The administrator, with the approval of the governor and the ~~Advisory~~
2 ~~Council~~ advisory counsel, is hereby authorized on behalf of the state and the
3 Louisiana Workforce Commission to acquire land and enter into acts of dedication,
4 purchase and lease-purchase agreements therefor in the name of the Louisiana
5 Workforce Commission, to make improvement of the land, to construct ~~thereon~~ a
6 state central administrative office building or area office buildings when deemed
7 necessary solely for the Louisiana Workforce Commission, to purchase and provide
8 for necessary fixtures, equipment, parking facilities, and other appurtenances for the
9 buildings. All cost of land, fees, improvements, construction, fixtures, equipment,
10 parking areas, facilities, and appurtenances for the buildings shall be paid as costs of
11 administration of this Chapter from the special monies provided pursuant to Section
12 903 of the Social Security Act, as amended, in accordance with R.S. 23:1493 and in
13 accordance with the provisions of this Section.

14 E. Notwithstanding the provisions of this Section, monies deposited in the
15 penalty and interest account of this fund shall be dedicated, pledged, and expended
16 only in accordance with the provisions specified in R.S. 23:1513, regardless of the
17 date ~~such~~ the monies are expended.

18 F. Notwithstanding the provisions of this Section, monies deposited in the
19 Reed Act account of this fund shall be dedicated, pledged, and expended only in
20 accordance with the provisions of Section 903 of the Social Security Act, 42 USC
21 1103, as amended, and R.S. 23:1493, regardless of the date ~~such~~ the monies are
22 expended.

23 G. Notwithstanding the provisions of this Section, monies deposited in the
24 Louisiana Workforce Commission administration account of this fund shall be
25 expended in accordance with the provisions of R.S. 23:1513.2 and 1532.1(C)(5).

26 §1512. Replacement of funds lost or expended for purposes other than administration
27 ~~This state~~ The state of Louisiana recognizes its obligation to replace; funds
28 expended for any purpose other than for administration, and hereby pledges the faith
29 of this state that funds will be provided in the future, and applied to the replacement

1 of; any monies received from the social security board ~~under~~ pursuant to the
 2 provisions of Title III of the Social Security Act, any . The monies shall be replaced
 3 by any unencumbered balances in the employment security administration fund as of
 4 that date, ~~any monies thereafter~~ using monies granted to this state pursuant to the
 5 provisions of the Wagner-Peyser Act, ~~and any monies thereafter made available by~~
 6 ~~this state or its political subdivisions and matched by monies granted to this state~~
 7 ~~pursuant to the provisions of the Wagner-Peyser Act,~~ which the social security board
 8 finds have, ~~because of any action or contingency,~~ been lost or have been expended for
 9 purposes other than ~~or in amounts in excess of, those found~~ the amounts necessary by
 10 ~~the social security board~~ for the proper administration of this Chapter. Such monies
 11 shall be replaced within a reasonable time by monies appropriated by the legislature
 12 from the general funds of this state to the employment security administration fund
 13 for expenditure as provided in R.S. 23:1511. The administrator shall report to the tax
 14 commission, in the same manner as is provided generally for the submission by state
 15 departments of financial requirements for the ensuing biennium, and the governor
 16 shall include in his budget report to the next regular session of the legislature, the
 17 amount required for ~~such~~ the replacement of the funds.

18 §1513. Penalty and interest account

19 A.(1) There is hereby created in the employment security administration fund
 20 an account which shall be known as the penalty and interest account. All interest,
 21 fines, and penalties, regardless of when they became due and payable, collected from
 22 employers and claimants ~~under~~ pursuant to the provisions of this Chapter shall,
 23 notwithstanding provisions of R.S. 23:1491, 1543, and 1551, be paid into this
 24 account, except as otherwise provided by this Chapter, and shall at no time be
 25 considered to be a part of the unemployment compensation fund.

26 (2) ~~Said monies~~ Monies in the penalty and interest account shall not be
 27 expended or available for expenditure in any manner which would permit their
 28 substitution for, or a corresponding reduction in, federal funds which in the absence
 29 of ~~said~~ the monies would be made available to the administrator for the administration

1 of this Chapter. ~~But nothing~~ Nothing in this Section shall prevent ~~said the~~ monies
 2 from being used as a revolving account; to cover expenditures necessary and proper
 3 ~~under by~~ the law for which federal funds have been duly requested but not yet
 4 received, subject to the charging of ~~such the~~ expenditures against ~~such the~~ funds when
 5 received.

6 (3) ~~Said~~ The penalty and interest account shall be used by the administrator
 7 for the payment of costs and charges of administration which are found by the
 8 appropriate federal agency not to be a proper and valid charge out of any funds
 9 granted by the federal government, and to reimburse the employment security
 10 administration fund to the extent possible, under conditions provided in R.S. 23:1512.

11 (4) Refunds of interest, fines, or penalties allowable ~~under~~ pursuant to the
 12 provisions R.S. 23:1551 shall be made from this account, provided ~~such the~~ interest,
 13 penalties, and fines were deposited in ~~said the~~ account. In ~~the cases where~~ cases in
 14 which an employer takes credit for a previous overpayment of interest, fine, or
 15 penalty on contributions due by ~~such the~~ employer, the amount of ~~such the~~ credit
 16 taken for ~~such the~~ overpayment of interest, fine, or penalty shall be reimbursed to the
 17 unemployment compensation fund from the penalty and interest account.

18 B. All monies in ~~this the~~ account shall be deposited, administered, and
 19 disbursed; in the same manner and under the same conditions and with the same
 20 requirements as is provided by law for other monies in the employment security
 21 administration fund except that monies in this account shall not be commingled with
 22 other funds, but ~~they~~ shall be maintained in a separate account in the books of the
 23 depository. ~~Any balances in this~~ Balances in the account shall not lapse at any time,
 24 but shall be continuously available for expenditure in the following order of priority:

25 (1) To pay costs and fees for the collection of delinquent monies owed ~~under~~
 26 pursuant to this Chapter.

27 (2) To administer the following labor laws:

28 (a) Apprenticeship (R.S. 23:381 et seq.)

29 (b) Minor labor laws (R.S. 23:151 et seq.)

- 1 (c) Medical and other examinations (R.S. 23:897)
- 2 (d) Private employment services (R.S. 23:101 et seq.)
- 3 (e) Interference with individual rights (R.S. 23:961 et seq.)
- 4 (3) To provide for any other special services, projects, or needs of the
- 5 commission as determined necessary and appropriate by the executive director.

6 C.(1) All interest, fines, and penalties, regardless of when the same became

7 due and payable collected ~~under~~ pursuant to the provisions of Chapters 2, 3, 4, and 9

8 of this Title shall be paid into ~~this~~ the account and shall be dedicated, pledged, and

9 expended for the administration of the following labor laws regardless of the date

10 such monies are expended:

- 11 (a) Apprenticeship (R.S. 23:381 et seq.)
- 12 (b) Minor labor laws (R.S. 23:151 et seq.)
- 13 (c) Medical and other examinations (R.S. 23:897)
- 14 (d) Private employment services (R.S. 23:101 et seq.)
- 15 (e) Interference with individual rights (R.S. 23:961 et seq.)

16 (2) However, all ~~such monies under~~ monies expended pursuant to the

17 provisions of this Subsection shall be expended for the administration of the labor

18 laws enumerated in this Subsection before any monies collected from employers

19 ~~under~~ pursuant to the provisions of this Chapter and disbursed ~~under~~ pursuant to

20 Subsection B of this Section are expended for the administration of the labor laws

21 enumerated ~~under~~ pursuant to this Subsection.

22 §1513.1. Reed Act account

23 There is hereby created in the employment security administration fund an

24 account which shall be known as the Reed Act account. All monies available to the

25 state ~~under~~ pursuant to the authority of Section 903 of the Social Security Act, 42

26 USC 1103, as amended, and R.S. 23:1493 shall be deposited into the Reed Act

27 account and shall be expended in accordance with Section 903 of the Social Security

28 Act, 42 USC 1103, as amended, and R.S. 23:1493.

29 §1513.2. Louisiana Workforce Commission administration account

1 A. The Louisiana Workforce Commission administration account is hereby
2 created in the Employment Security Administration Fund. Proceeds and interest
3 earnings of the special assessment held for the purposes of adjusting special
4 assessments and refunding special assessment overpayments to employers ~~and which~~
5 ~~are not encumbered by June 30, 1997,~~ shall be paid into this account ~~and shall be~~
6 ~~available to the executive director on July 1, 1997,~~ for the exclusive use by and for
7 the administration of the Louisiana Workforce Commission regardless of the date at
8 which time such monies are expended.

9 B. ~~Said monies~~ Monies in the Employment Security Administration Fund
10 shall at no time be considered part of the unemployment compensation fund and shall
11 not be expended or available for expenditure in any manner which would permit their
12 substitution for, or a corresponding reduction in, federal funds which in the absence
13 of ~~said the~~ the monies would be available to the commission for the administration of this
14 Title; ~~however, nothing~~ . Nothing in this Section shall prevent ~~said the~~ the monies from
15 being used as a revolving account to cover expenditures necessary and proper ~~under~~
16 pursuant to the law for which federal funds have been duly requested, but not yet
17 received, subject to the charging of such expenditures against ~~such the~~ the funds when
18 received.

19 §1514. Worker training fund; purpose; training programs; eligibility criteria;
20 program administration

21 A. Notwithstanding the provisions of R.S. 23:1511, there is hereby
22 established a special account in the Employment Security Administration Fund to be
23 known as the Incumbent Worker Training Account. Amounts from this account shall
24 be pledged and dedicated exclusively to fund training for businesses operating in
25 Louisiana that incur a state unemployment insurance tax liability. This program shall
26 be known as the Incumbent Worker Training Program. The purpose of this program
27 is to upgrade job skills through training. Additional emphasis shall be placed on
28 preventing job loss caused by obsolete skills, technological change, or national or
29 global competition; retaining jobs; and creating jobs in labor demand occupations.

1 B. Incumbent Worker Training Account funds shall be used only for the
2 following types of training:

3 (1) Customized training. Designed to meet the special need and skill
4 requirements of business and industry, customized training programs may include
5 specialized curriculums, instructional materials, training delivery methods, and
6 training locations. Customized training may also include standardized courses.

7 (2) Small business employee training. This type of training is individual
8 standardized ~~(off-the-shelf)~~ , off-the-shelf, training and shall be available to
9 businesses having fifty or fewer employees.

10 (3) Preemployment training. This type of training shall be provided for
11 nonincumbent workers for expanding businesses. This training may include
12 screening, skills assessment, testing, remediation, and occupational and technical
13 training.

14 C. An applicant is eligible to participate in the Incumbent Worker Training
15 Program if it meets the following criteria:

16 (1) Is an individual employer or a consortium made up of two or more
17 eligible employers that ~~meets all of the following requirements:~~

18 ~~(a) Has~~ has been operating in Louisiana for not less than three years.;

19 ~~(b) Is~~ is contributing to the Incumbent Worker Training Account for which
20 liability is incurred ~~under~~ pursuant to this Chapter. ;

21 ~~(c) Is~~ and is current on the payment of its state unemployment taxes.

22 (2) Is a labor or community-based organization, or a consortium made up of
23 any combination of educational institutions, eligible individual employers, or labor
24 or community-based organizations; that seek to provide customized or
25 preemployment training for workers who meet all of the following criteria:

26 (a) Are in a demand occupation.

27 (b) Are incumbent to an industry.

28 (c) Were attached to a contributing employer within the last twelve months.

1 (d) Are not receiving unemployment ~~insurance~~ compensation benefits at the
2 time of training.

3 D.(1)(a) Training shall be done by a third-party training provider selected by
4 the ~~applicants~~ applicant. The training provider ~~selected by an applicant~~ must have a
5 demonstrated history of successful training through its replacement, retention, and
6 satisfaction rates; show collaboration with regard to industry in the development of
7 customized training; and use current industry standards as the basis for programs
8 utilized to train individuals in a targeted industry. Training may be provided by the
9 applicant's employees under limited circumstances as permitted by duly promulgated
10 rules and regulations. Third-party training providers must have a demonstrated history
11 of successful training. No third-party training provider may be an entity whose
12 principal owner is an immediate family member, as defined by the Code of
13 Governmental Ethics, of an individual in a management position with the applicant
14 who has the authority to make decisions regarding a training grant or a business
15 related to the applicant, such as a parent, subsidiary, or partner of the applicant.

16 (b) Nothing ~~herein~~ in this Section shall be construed to prohibit a Louisiana
17 college or university from acting as a third-party training provider.

18 (c) Subject to the provisions of Subparagraph (d) of this Paragraph, a
19 Louisiana college or university may subcontract with an out-of-state college or
20 university to provide the actual training pursuant to this Section provided that the
21 training takes place on the campus of a Louisiana college or university or on a
22 Louisiana job site.

23 (d)(i) Prior to entering into an agreement with an out-of-state college or
24 university as provided for in Subparagraph (c) of this Paragraph, the Louisiana
25 college or university shall make an inquiry; in writing; to the commissioner of higher
26 education to determine if ~~such~~ the third-party training already exists at another
27 Louisiana college or university.

28 (ii) If the commissioner of higher education advises the inquiring Louisiana
29 college or university within fifteen days that another Louisiana college or university

1 provides such third-party training, the inquiring college or university may contract
2 with the college or university that provides ~~such~~ the third-party training.

3 (iii) If the commissioner of higher education fails to advise the inquiring
4 Louisiana college or university within fifteen days that another Louisiana college or
5 university provides such third-party training, the inquiring college or university may
6 contract with an out-of-state college or university to provide the actual training as
7 provided for in Subparagraph (c) of this Paragraph.

8 (2) All disbursements of funds for training shall be made to the training
9 provider, ~~except that shall be made directly to the applicant if~~ unless the applicant's
10 employees perform all training, in which case the funds shall be dispersed directly to
11 the applicant.

12 (3) No single grant award ~~may~~ shall exceed ten percent of the amount
13 appropriated to the fund by the state legislature for the program year. For the
14 purposes of this Section, the program year is defined as the state fiscal year.

15 (4) No more than ten percent of ~~such~~ the amounts appropriated to the fund by
16 the state legislature shall be used for the payment of expenses incurred for the
17 administration of this account.

18 (5) The administrator may annually set aside an amount up to ten percent of
19 the amount appropriated to the fund by the state legislature for preemployment
20 training in any year in which the legislature appropriates funds for training equal to
21 or exceeding those funds appropriated in the previous year to the Rapid Response
22 Fund created by R.S. 51:2361 or to the Louisiana Economic Development Fund
23 created by R.S. 51:2315. All preemployment training shall require an employer
24 matching contribution of not more than fifty percent, and job placement outcomes at
25 wage rates commensurate with training; as determined by the administrator pursuant
26 to duly promulgated rules and regulations.

27 (6) At no time shall the outstanding contractual obligations of the account
28 exceed the balance of the account.

1 (7) Training shall, at a minimum, meet Occupational Safety and Health
2 Administration standards, when applicable.

3 (8) Funds awarded pursuant to this Section shall not be expended or be
4 available for expenditure in any manner which would permit their substitution for, or
5 a corresponding reduction in, any state or federal appropriation to any public
6 postsecondary institution of higher education.

7 (9) Notwithstanding any other provision of law to the contrary, in order to
8 receive monies from the Incumbent Worker Training Account to upgrade job skills,
9 an employer or consortium of employers, except an applicant for small business
10 employee training ~~under~~ pursuant to the provisions of Paragraph (B)(2) of this
11 Section, shall agree to one of the following requirements:

12 (a) Increase the wages of those persons who complete the training funded
13 with ~~such~~ the monies.

14 (b) Create new jobs.

15 (c) Give preference to those currently unemployed when hiring new
16 employees.

17 (d) Provide an in-kind match as a component of the training program.

18 (10) Qualified applicants may not have more than one training contract in
19 effect at any time.

20 (11) The administrator shall administer the account and shall promulgate rules
21 and regulations in accordance with the Administrative Procedure Act for the
22 administration of this Section, including the procedures for applying for funds, the
23 distribution of funds, the monitoring of and auditing of training conducted with funds,
24 reimbursement of costs, and any additional requirements he deems appropriate and
25 necessary to carry out the provisions of this Section.

26 (12) The administrator shall, not less than sixty days before the legislature
27 convenes for its regular session, submit an annual report to the Joint Legislative
28 Committee on the Budget, the House and Senate committees on labor and industrial
29 relations, and the Louisiana Workforce Investment Council. This report shall detail

1 the number of applications received, number of applications approved, contract
2 obligations, funds expended, employers and training entities participating, number of
3 persons trained, number of jobs created and retained, and training impact on wages.

4 (13) The administrator shall present fiscal reports to the legislative auditor as
5 often as the legislative auditor ~~finds~~ deems appropriate.

6 E. The provisions of this Section are subject to reauthorization as provided
7 in R.S. 23:1553(G).

8 §1515. Employment security administration account

9 A. Notwithstanding the provisions of R.S. 23:1511, there is hereby
10 established a special account of the Employment Security Administration Fund to be
11 known as the Employment Security Administration Account. ~~Amounts~~ Monies that
12 are appropriated and made available to the administrator from the social charge
13 account, as provided in R.S. 23:1553(B)(7), (9), and (11), shall be paid into ~~this~~
14 ~~account.~~ Amounts the Employment Security Administration Account. Monies from
15 ~~such~~ the account shall be pledged and dedicated for use solely and exclusively for
16 supplemental funding of personnel costs associated with specific unemployment
17 insurance and employment security functions of the Louisiana Workforce
18 Commission. Such functions shall be restricted to those provided according to the
19 provisions of this Chapter for the following:

- 20 (1) Auditing of claims filed.
- 21 (2) Recovery of amounts overpaid to claimants.
- 22 (3) Auditing of experience-rating accounts.
- 23 (4) Recovery of delinquent contributions.
- 24 (5) Disposition of appeals.
- 25 (6) Cash management and remittance processing.
- 26 (7) Field staffing.
- 27 (8) Outreach to employers, employees, and unemployed persons.

28 B. ~~Such amounts~~ Monies from the account shall not be expended or be
29 available for expenditure in any manner which would permit their substitution for, or

1 a corresponding reduction in, federal funds which in the absence of such monies
2 would be made available for the administration of this Chapter.

3 PART III. CONTRIBUTIONS

4 §1531. Basis of employer contributions; time for payment; computation

5 A. ~~Contributions shall accrue and become payable by each employer for each~~
6 ~~calendar year in which he is subject to this Chapter with respect to wages for~~
7 ~~employment. These contributions shall become due and be paid by each employer~~
8 ~~to the administrator~~ Every employer subject to the provisions of this Chapter shall
9 owe contributions with respect to wages for employment. The contributions accrue
10 and are due for each calendar year and shall be paid to the administrator for the fund
11 in accordance with such the regulations as the administrator may prescribe, and . The
12 contributions are owed by the employer and shall not be deducted, in whole or in part,
13 from the wages of individuals in the employer's employ any employee.

14 B. Notwithstanding any provision of this Chapter to the contrary,
15 contributions ~~with respect to wages for employment as defined in R.S.~~
16 ~~23:1472(12)(F)(VI)~~ may be paid annually by the employer. An employer who elects
17 to pay such the contributions annually shall be subject to the following terms
18 regarding such the contributions:

19 (1) Contributions ~~shall become due and shall be paid by each employer~~ are
20 due to be paid on or before January thirty-first with respect to wages paid for
21 employment in the previous calendar year.

22 (2) Any separation of employment shall be reported within ten days of ~~such~~
23 the separation, along with the employer's payroll report.

24 (3) In the event of a termination of the employer's account, contributions shall
25 be due and payable at the next regular quarterly due date.

26 (4) Any penalties or interest shall be calculated in the same manner as those
27 for any other type of employment.

28 (5) Any election to pay ~~such~~ contributions annually shall not be terminable
29 by the employer for two calendar years.

1 C. In the payment of contributions, a fractional part of a cent shall be
2 disregarded unless it amounts to one-half cent or more, in which case it shall be
3 increased to one cent.

4 §1531.1. Electronic filing of contribution and wage reports; employer registrations

5 A. ~~The executive director may require the following employers to file both~~
6 ~~their contribution and wage reports by any electronic means at the following times:~~

7 (1) ~~For contribution and wage reports due after January 31, 2008, those~~
8 ~~employers employing two hundred fifty or more employees:~~

9 (2) ~~For contribution and wage reports due after January 31, 2010, those~~
10 ~~employers employing two hundred or more employees:~~

11 (3) ~~For contribution and wage reports due after January 31, 2012, those~~
12 ~~employers employing one hundred or more employees:~~

13 (4) ~~For contribution and wage reports due after January 31, 2014, those~~
14 ~~employers employing fewer than one hundred employees.~~ The executive director
15 may require all employers to electronically file all registrations and status reports due
16 after January 31, 2014.

17 B. The executive director may prescribe the types of media and record layout
18 to be used in the submission of these reports.

19 C. The reporting requirements may be waived by the executive director for
20 an employer if hardship is shown by the employer in a request for waiver.

21 D. The electronic filing requirement shall be implemented by rule adopted
22 and promulgated with legislative oversight in accordance with the Administrative
23 Procedure Act, R.S. 49:950 et seq.

24 E. ~~The executive director may require all employers to electronically file all~~
25 ~~registrations and status reports due after January 31, 2014.~~

26 §1532. Rate and base of contributions

27 Each employer shall pay contributions equal to two and seven-tenths
28 ~~percentum~~ percent of wages paid by him during each calendar year, except as
29 otherwise provided in this Chapter.

1 §1532.1. Legislative findings and intent; temporary employer special assessment;
2 creation and pledge thereof

3 A. The legislature hereby finds that the financing and payment of the
4 outstanding principal amount which has been advanced to the state from the federal
5 account of the Unemployment Trust Fund, the restructuring and funding of
6 unemployment compensation benefits, and the financing and funding of the state's
7 account in the Unemployment Trust Fund are authorized essential governmental
8 public functions and purposes of the state, will work to reduce the overall cost to the
9 state of providing unemployment benefits to citizens and residents of the state and
10 will thereby encourage the development of industry and commerce, foster economic
11 growth, provide employment opportunities for the citizens and residents of the state
12 and further other economic development facilities and activities of the state. ~~It is the~~
13 ~~further finding of the legislature~~ The legislature further finds that the issuance of
14 bonds by the Louisiana Public Facilities Authority (~~the "authority"~~), hereinafter called
15 "the authority", a public trust and public corporation organized and existing ~~by, under~~
16 ~~and~~ pursuant to the provisions of the Louisiana Public Trust Act, ~~being~~ R.S. 9:2341
17 through ~~and including~~ R.S. 9:2347, whose beneficiary is the state of Louisiana, to
18 provide funds for the ~~above described intendment is for the furtherance and~~
19 accomplishment of authorized essential governmental ~~public functions and purposes~~
20 of the state, and it is the intent of the legislature that by Act No. 1 of the First
21 Extraordinary Session of 1987 the furtherance and accomplishment of such public
22 functions shall be facilitated.

23 B.(1)(a) ~~On and after July 1, 1987, and through~~ Through and including ~~those~~
24 any calendar quarters in which any outstanding bonds, notes, certificates,
25 reimbursement obligations, or other evidences of indebtedness referred to in
26 Subsection C of this Section, sometimes referred to herein as the "bonds", are
27 outstanding, employers shall be assessed by the administrator and shall pay a special
28 assessment in addition to all other payments required pursuant to this Chapter, to the
29 credit of a special account of the Employment Security Administration Fund to be

1 created by the administrator equal to one and four-tenths percent of the first fifteen
2 thousand dollars of wages paid by ~~such~~ the employer or his predecessor to each
3 employee, ~~except for that period beginning July 1, 1987, and ending December 31,~~
4 ~~1987, during which the special assessment shall equal one and four-tenths percent of~~
5 ~~the first seven thousand five hundred dollars of wages paid on and after July 1, 1987,~~
6 ~~by such employer to each employee.~~

7 (b) ~~Employers shall not be assessed a special assessment unless bonds as~~
8 ~~defined in this Subsection are issued and shall not be assessed, except for such period~~
9 ~~on and after July 1, 1987, to and including the date said bonds are issued, a special~~
10 ~~assessment at such time bonds are no longer deemed to be outstanding. An employer~~
11 ~~shall not be subject to a special assessment unless bonds are issued. He shall be~~
12 ~~subject to a special assessment up to and including the date on which the bonds are~~
13 ~~no longer outstanding.~~

14 (c) ~~Notwithstanding the foregoing, any provision of this Section to the~~
15 ~~contrary, there shall be assessed a special assessment equal to one and four-tenths~~
16 ~~percent on such dollar amount of the first wages paid by ~~such~~ the employer to each~~
17 ~~employee as will to produce no less than at least an amount necessary to pay the~~
18 ~~following: maximum future annual debt service on any outstanding bonds, notes,~~
19 ~~certificates, reimbursement obligations owing to the issuer of a credit facility,~~
20 ~~including ~~without limitation~~ letters of credit, bond insurance, bond purchase~~
21 ~~agreements, lines of credit, and liquidity facilities ~~(the "credit facility")~~. The credit~~
22 ~~facility, or other evidences of indebtedness referred to in Subsection C of this Section,~~
23 ~~plus costs annually incurred that are associated with ~~such~~ the bonds, notes,~~
24 ~~certificates, reimbursement obligations, or other evidences of indebtedness, ~~including~~~~
25 ~~. Other evidences of indebtedness include but are not limited to fees, expenses, and~~
26 ~~other costs of the credit facility issuer, trustees, and paying agents which can be~~
27 ~~proven to be directly caused by or related to the issuance of ~~such~~ the bonds, notes,~~
28 ~~certificates, reimbursement obligations, or other evidences of indebtedness.~~

1 ~~(e)~~ (d) Notwithstanding any other law to the contrary, the fees for bond
2 counsel, for the issuance of any bonds, notes, certificates, reimbursement obligations,
3 or other evidences of indebtedness for which the proceeds of the employer special
4 assessment are pledged shall not exceed sixty-two and one-half cents per bond or
5 .0625% of the aggregate principal amount of the bonds, notes, certificates, or other
6 evidences of indebtedness issued. The fees for bond counsel and counsel to the
7 Louisiana Public Facilities Authority for the issuance of ~~said~~ the bonds, notes,
8 certificates, or other evidences of indebtedness shall not exceed the amounts approved
9 for comprehensive legal and coordinate professional work by the attorney general
10 pursuant to the supervision, control, and authority granted to him in ~~R.S. 42:261~~ R.S.
11 42:262, ~~with respect to the issuance of bonds, notes, certificates, or other evidences~~
12 ~~of indebtedness, and all~~ All fees, expenses, and costs, including sales commissions,
13 underwriting liability fees, management fees, attorneys fees, all other general and
14 legal costs of issuance and credit support costs associated with the issuance of ~~said~~
15 bonds, notes, certificates, or other evidences of indebtedness shall be subject to
16 approval by the state bond commission.

17 (2) All special assessment payments shall be credited to a special account of
18 the Employment Security Administration Fund or its successor to be held by the
19 administrator separate and apart from all other funds or accounts created by this
20 Chapter. Amounts credited to ~~said~~ the special account shall only be applied pursuant
21 to the provisions of this Section and Article VII, Section 9(A)(3) of the Constitution
22 of Louisiana and neither the state nor any agency thereof nor the United States
23 Treasury shall have any prior or future claim thereon.

24 C.(1) Proceeds of ~~such~~ the special assessment received each fiscal year shall
25 be irrevocably pledged and dedicated for the following purposes and in the following
26 order of priority:

27 (a) For the payment of amounts due or to become due on bonds, notes,
28 certificates, or other evidences of indebtedness, or reimbursement obligations owing
29 to the issuer of a credit facility with respect to such bonds, notes, certificates or other

1 evidences of indebtedness, issued by the authority pursuant to the provisions of this
2 Section as shall be set forth by written contract between the administrator and the
3 authority ~~for such purposes~~ as the issuer of ~~such~~ the bonds, notes, certificates, or other
4 evidences of indebtedness including but not limited to:

5 (i) Financing, refinancing, refunding, or advance refunding any payment
6 required or obligation arising ~~under~~ pursuant to this Section or ~~under~~ pursuant to the
7 provisions of 42 U.S.C.A. §§1321 and 1322.

8 (ii) Repaying amounts owed or to be owed, including interest, to the United
9 States Treasury resulting from advances made to the state by the federal government
10 under the provisions of 42 U.S.C.A. §1321 ~~including interest thereon~~.

11 (iii) Refunding bonds, notes, certificates, or other evidences of indebtedness
12 referred to in ~~R.S. 23:1536(F)(3)~~ R.S. 23:1536(E)(3).

13 (iv) Funding capitalized interest or debt service reserve funds on, and
14 payment of costs of issuance of, such bonds, notes, certificates, or other evidences of
15 indebtedness ~~referred to in this Subparagraph~~.

16 (b) For paying costs annually incurred that are associated with ~~such~~ the bonds,
17 notes, certificates, reimbursement obligations, or other evidences of indebtedness,
18 including but not limited to trustees' and paying agents' fees and expenses and credit
19 facility fees and expenses.

20 (c) For any lawful purposes of the Louisiana Workforce Commission that are
21 authorized pursuant to this Section; however, nothing herein shall be construed as
22 authorizing proceeds of the special assessment to be utilized to pay benefits.

23 (2) The order of priority ~~stated in the preceding sentence~~ is not intended to
24 preclude the use of the special assessment for the purposes specified in Subparagraph
25 ~~(1)(c)~~ (1)(d) of this Subsection after the application therefor as specified in
26 Subparagraphs ~~(1)(a) and (b)~~ (1)(a) through (c) of this Subsection.

27 (3) Bonds, notes, certificates, other evidences of indebtedness, or
28 reimbursement obligations ~~referenced in this Subsection~~ shall be deemed to also
29 include obligations issued to refund, advance refund, or refinance ~~such~~ bonds, notes,

1 certificates, other evidences of indebtedness, or reimbursement obligations. Bonds,
2 notes, certificates, other evidences of indebtedness, or reimbursement obligations
3 ~~referenced in this Subsection~~ and the income thereof shall be exempt from all taxation
4 in the state of Louisiana.

5 (4) Proceeds of ~~such~~ the special assessment collected from delinquent
6 employers ~~subsequent to September 1, 1993~~, however, shall be pledged and dedicated
7 to the administration of the state unemployment compensation program for any one
8 or combination of the following:

9 (a) Voice-response implementation.

10 (b) Electronic transfer system.

11 (c) Other initiatives for cash management and efficiency programs.

12 (d) One-stop shopping or career centers.

13 (5) Proceeds of ~~such~~ the special assessment and interest ~~earning of~~ earned by
14 the special assessment held for the purposes of adjusting special assessments and
15 refunding special assessment overpayments to employers ~~and which are not~~
16 ~~encumbered by June 30, 1997~~, shall be pledged and dedicated to the administration
17 of the commission regardless of the date ~~such~~ the monies are expended.

18 D. ~~The administrator shall administer and cause to be collected the special~~
19 ~~assessment created hereby and may utilize the authority granted to him to collect~~
20 ~~contributions under this Chapter in order to accomplish such purposes. The~~
21 ~~administrator shall collect the special assessment and utilize his authority to collect~~
22 contributions for the administration of the provisions of this Chapter.

23 E. Interest derived from the special account ~~referred to in Subsection B of this~~
24 ~~Section~~ shall be applied for the purposes described and in the order of priority set
25 forth in Subsection C of this Section. The administrator may, consistent with the
26 provisions of Subsection C of this Section, establish additional special accounts and
27 subaccounts within the Employment Security Administration Fund for the purpose
28 of identifying more precisely the sources of payments into and disbursements from
29 the Employment Security Administration Fund ~~or as may be required pursuant to~~ . He

1 may also open accounts to comply with a written contract between the administrator
2 and the issuer of ~~such~~ the bonds, notes, certificates, reimbursement obligations, or
3 other evidences of indebtedness. The administrator shall file an annual report thirty
4 days before the beginning of each regular session of the legislature with the House
5 and Senate committees on labor and industrial relations and the House Committee on
6 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. The
7 report shall set forth the fiscal status of the fund and of any special accounts and
8 subaccounts under his administration. The report shall include a forecast for the
9 ensuing five years of the status of the trust fund and any other special accounts and
10 subaccounts established by the administrator for the purposes of this Section.

11 F. The administrator may, on behalf of the office of unemployment insurance
12 administration of the Louisiana Workforce Commission, execute loan agreements,
13 reimbursement agreements, investment agreements, bond purchase agreements, and
14 ~~all such~~ any documents ~~as may be~~ necessary to ~~carry out and~~ comply with the
15 provisions ~~thereof~~ of the agreements and the provisions of this Section, and may take
16 any and all further actions and execute and deliver all other documents as he may
17 deem to be necessary in connection with the issuance of any bonds, notes, certificates,
18 reimbursement obligations, or other evidences of indebtedness referred to in
19 Subsection C of this Section. The provisions of R.S. 9:2347(J) shall not apply to any
20 contract between the administrator and the authority as the issuer of any bonds, notes,
21 certificates, or other evidences of indebtedness, or between the authority, the
22 administrator, and the issuer of a credit facility with respect thereto as provided for
23 in this Section.

24 G. Public utilities operating in the state and whose rates and charges are
25 regulated, may, to the extent that the special assessment charged pursuant to this
26 Section was not included as a part of the cost of furnishing services, and to the extent
27 that ~~such~~ the special assessment when added to the unemployment compensation
28 taxes, including Federal Unemployment Tax Act loss of credit, solvency taxes, and
29 interest tax exceeds the amount paid by ~~such~~ the public utility in unemployment

1 compensation taxes, including Federal Unemployment Tax Act loss of credit,
2 solvency taxes, and interest tax, ~~during the calendar year 1986 (the "excess~~
3 ~~surchage")~~, add such excess surcharge to the sales price of such public utility's
4 service and bill same pro rata to the utility's customers in the state.

5 H. Notwithstanding any other law to the contrary, the total issuance of any
6 bonds, notes, certificates, reimbursement obligations, or other evidences of
7 indebtedness, and the total costs associated with the issuance, for which the proceeds
8 of the employer special assessment are pledged shall not exceed one billion four
9 hundred million dollars.

10 I. The provisions of this Section shall not apply to the state of Louisiana or
11 subdivisions or instrumentalities thereof, or nonprofit organizations, as defined in
12 ~~R.S. 23:1472(12)(F)(I), (H) and (IV)~~ R.S. 23:1472, which have elected to make
13 payments in lieu of contributions pursuant to the provisions of R.S. 23:1552.

14 §1533. Experience rating records; administrator's duty to prepare

15 A. The administrator shall prepare and maintain an experience rating record
16 for each employer, and shall credit ~~such~~ the record with all the contributions he paid
17 ~~by him~~ with respect to wages paid for each calendar quarter. Nothing in this Chapter
18 shall be construed to grant any employer or any individual performing services for
19 him, prior claims or rights to amounts paid by the employer into the fund. The
20 administrator shall terminate the experience rating record of an employer who has
21 ceased to be subject to this Chapter, or may do so provided the employer has had no
22 employment in this state for a period of three consecutive calendar years. Benefits
23 accruing and paid to an individual in accordance with the provisions of this Chapter
24 shall be charged against the experience rating records of ~~his~~ base-period employers
25 subject to the following limitations:

26 (1) Only those benefits paid to an individual in accordance with the
27 provisions of R.S. 23:1611 through 1616 which are not reimbursed from federal funds
28 shall be charged against the experience rating records of ~~his~~ base-period employers.

1 (2) Benefits paid to an individual pursuant to R.S. 23:1635 shall not be
2 charged against the experience rating records of a claimant's base-period employers
3 if it is finally determined that ~~such~~ the claimant was not entitled to such benefits.

4 (3) Benefits paid to an individual who continues to remain ~~in the employ of~~
5 employed by a base-period employer without a reduction in the number of hours
6 worked or wages paid shall not be charged against the experience rating records of
7 ~~such~~ the employer.

8 (4)(a) Benefits shall not be charged against the experience rating records of
9 a claimant's base period employer if both of the following conditions are met:

10 (i) Benefits are paid in a situation in which the unemployment is caused solely
11 by an act or omission of any third party or parties, or solely by such act or omission
12 in combination with an act of God or an act of war. The determination of the
13 responsibility of any third party or parties shall be as determined by the Oil Pollution
14 Act, 33 U.S.C. § 2701, et seq.

15 (ii) Reimbursement for ~~such~~ benefits shall have been paid by the responsible
16 third party or parties into the Unemployment Trust Fund.

17 (b) The amount owed by any responsible third party or parties shall equal the
18 amount of regular and extended benefits paid to individuals as a result of the act or
19 omission attributed to the responsible party or parties.

20 (c) At the end of each calendar quarter, or at the end of any other period as
21 the administrator may prescribe by regulation, the administrator shall charge the
22 responsible party or parties accordingly.

23 (d) This Paragraph is remedial and shall be retroactive to January 1, 2010.

24 B. The amount ~~so~~ chargeable against each base-period employer's experience
25 rating record shall bear the same ratio to the total benefits paid to an individual as the
26 base-period wages paid to the individual by ~~such~~ the employer bear to the total
27 amount of base-period wages paid to the individual by all of his base-period
28 employers; provided, however, that all ~~such~~ the charges may be computed to the
29 nearest multiple of one dollar.

1 ~~€.~~ Repealed by Acts 2014, No. 349, §2.

2 §1534. Standard rates

3 The standard rate of contributions payable by each employer shall be 2.7 ~~per~~
4 ~~centum~~ percent, except as hereinafter provided.

5 §1535. Variation from standard rates

6 A. A new employer's rate for his first experience-rating year, and until his
7 experience-rating record could have been charged with benefits throughout the
8 twenty-four consecutive calendar month period ending on the computation date, shall
9 be the weighted average rate for employers in the same two-digit North American
10 Industrial Classification System according to the latest computation thereof ~~under~~
11 pursuant to the applicable rate table as provided in ~~R.S. 23:1536(D)(3).~~ R.S.
12 23:1536(C)(3). However, if his reserve reflects a negative balance for any
13 experience-rating year, his rate for ~~such~~ that year shall be the maximum applicable
14 to any employer for that experience-rating year. When his experience-rating record
15 could have been charged with benefits throughout the twenty-four consecutive
16 calendar month period ending on computation day, his rate shall be as provided in
17 R.S. 23:1536.

18 B. An employer's rate for his first three experience-rating years established
19 ~~under~~ pursuant to the provisions of Subsection A of this Section shall not be less than
20 one percent.

21 C. New employers shall not be charged for the amount of the social charge
22 attributable to the Workforce Development Training Account provided for in R.S.
23 23:1553(B)(8) and (10).

24 §1536. Determination of rate; ratio of reserves to payroll as a basis

25 ~~A.~~ Repealed by Acts 2014, No. 349, §2.

26 ~~B.~~ A. The administrator shall for the experience-rating year determine the
27 contribution rate of each employer who has met the requirements specified in R.S.
28 23:1535 on the basis of his experience-rating record in accordance with the formula
29 and rate tables ~~which follow~~ in this Section.

1 ~~C. Definitions.~~ B. As used in this Chapter, the following terms shall have the
2 following meanings prescribed to them:

3 (1) "Fund balance on computation date" means the statement balance on
4 computation date.

5 (2) "Average benefit payout" means the annual average of the benefits
6 charged to the contributing employer's accounts plus any benefits paid out based on
7 the contributing employer's wages, but not charged to his account for the thirty-six
8 months ending on the computation date.

9 (3) "Current benefit payout" means the benefits charged to the contributing
10 employer's accounts plus any benefits paid out based on the contributing employer's
11 wages, but not charged to his account for the twelve-month period ending on the
12 computation date.

13 ~~D. Rate Table.~~

14 C. Each employer's rate of contribution is as set forth in the rate table ~~below~~
15 and shall be computed as follows:

16 (1) The employer's reserve is the total contributions paid on or before July
17 thirty-first immediately succeeding the computation date with respect to wages paid
18 by the employer on or before the computation date, reduced by benefits which were
19 chargeable to the employer's experience-rating record and were paid on or before July
20 thirty-first with respect to weeks of unemployment ending on or before the
21 computation date. ~~Such~~ The reserve as computed shall be reflected as a positive or
22 negative balance.

23 (2) For the purpose of this computation, the reserve ratio is the percentage
24 derived by dividing the employer's reserve by the employer's average annual payroll
25 as defined in R.S. 23:1542(2). ~~Such~~ The reserve ratio shall be reflected as a positive
26 or negative percentage.

27 (3) The rate table is as follows:

	Employer's Reserve Ratio	
28		
29	NEGATIVE RESERVE RATIO	RATE

1	999.99 or more	6.00
2	500 but less than 999.99	3.11
3	300 but less than 500	3.08
4	200 but less than 300	3.05
5	100 but less than 200	3.02
6	30 but less than 100	2.99
7	28.0 but less than 30.0	2.96
8	26.0 but less than 28.0	2.93
9	24.0 but less than 26.0	2.91
10	22.0 but less than 24.0	2.89
11	20.0 but less than 22.0	2.86
12	15.0 but less than 20.0	2.84
13	14.0 but less than 15.0	2.38
14	13.0 but less than 14.0	2.37
15	12.0 but less than 13.0	2.36
16	11.0 but less than 12.0	2.35
17	10.0 but less than 11.0	2.34
18	9.0 but less than 10.0	2.14
19	8.0 but less than 9.0	2.12
20	7.0 but less than 8.0	2.11
21	6.0 but less than 7.0	2.09
22	5.0 but less than 6.0	2.08
23	4.0 but less than 5.0	2.04
24	3.0 but less than 4.0	2.00
25	2.0 but less than 3.0	1.94
26	1.0 but less than 2.0	1.90
27	0.0 but less than 1.0	1.89
28	POSITIVE RESERVE RATIO	
29	less than 0.4	1.85

1	0.4 but less than 0.8	1.84
2	0.8 but less than 1.2	1.84
3	1.2 but less than 1.6	1.83
4	1.6 but less than 2.0	1.82
5	2.0 but less than 2.4	1.81
6	2.4 but less than 2.8	1.80
7	2.8 but less than 3.2	1.78
8	3.2 but less than 3.6	1.77
9	3.6 but less than 4.0	1.76
10	4.0 but less than 4.4	1.75
11	4.4 but less than 4.8	1.74
12	4.8 but less than 5.0	1.73
13	5.0 but less than 5.2	1.71
14	5.2 but less than 5.4	1.70
15	5.4 but less than 5.6	1.64
16	5.6 but less than 5.8	1.56
17	5.8 but less than 6.0	1.38
18	6.0 but less than 6.2	1.26
19	6.2 but less than 6.4	1.20
20	6.4 but less than 6.6	1.09
21	6.6 but less than 6.8	1.03
22	6.8 but less than 7.0	1.00
23	7.0 but less than 7.2	0.88
24	7.2 but less than 7.4	0.79
25	7.4 but less than 7.6	0.73
26	7.6 but less than 7.8	0.70
27	7.8 but less than 8.0	0.59
28	8.0 but less than 8.2	0.50
29	8.2 but less than 8.4	0.44

1	8.4 but less than 8.6	0.35
2	8.6 but less than 8.8	0.29
3	8.8 but less than 9.0	0.23
4	9.0 but less than 9.2	0.21
5	9.2 but less than 9.5	0.15
6	9.5 or more	0.09

7 ~~E.(1)~~ D.(1)(a) If the administrator reports, in any calendar quarter, that the fund
8 balance he projected by the administrator for the next four calendar quarters, together
9 with projected contributions to be collected plus amounts otherwise pledged thereto,
10 less the amount of benefits projected by the administrator to be paid from the fund
11 during the next four calendar quarters, will result in a fund balance of less than one
12 hundred million dollars, there shall be added to the contributions, for the calendar
13 quarter beginning six months after the end of the calendar quarter in which the
14 projection is made, required of each employer by the rate table above a solvency tax
15 arrived at as follows:

16 (b) The administrator shall determine a ratio, expressed as a fraction, the numerator
17 of which is the amount by which the projected fund balance during the next four
18 calendar quarters is less than one hundred million dollars and the denominator of
19 which is the amount of the projected employer contributions for the calendar quarter
20 beginning six months after the end of the calendar quarter in which the projection is
21 made ~~and this~~ . This ratio shall be applied as a percentage to each employer's
22 contributions for the calendar quarter beginning six months after the end of the
23 calendar quarter in which the projection is made as a solvency tax, provided that the
24 aggregate of this added solvency tax for any quarter shall not exceed a total of thirty
25 percent of the employer's contributions for that quarter. Prior to ~~adding~~ the addition
26 of the solvency tax to the contributions ~~as required in this Paragraph~~, the
27 administrator shall notify the House and Senate committees on labor and industrial
28 relations, the House Committee on Ways and Means, and the Senate Committee on
29 Revenue and Fiscal Affairs of the status of the fund and of his intention to add the

1 solvency tax. The administrator's report shall also contain recommendations of
 2 alternative actions which may be taken either administratively or legislatively to
 3 protect the solvency of the fund. Also prior to adding the solvency tax to the
 4 contributions ~~as required in this Paragraph~~, the administrator shall conduct ~~within~~
 5 ~~such calendar quarter in which the projection is made~~ a public hearing within the
 6 calendar quarter the projection is made for informational purposes only ~~after public~~
 7 ~~notice thereof. The notice of such~~ A notice is required to be posted before a hearing
 8 and shall be published once in the official journal of the state at least fifteen days
 9 prior to ~~such~~ the hearing date.

10 (2) If at the computation date in any year the fund balance, including all monies in
 11 the benefit transfer account, exceeds four hundred million dollars, a ten percent
 12 reduction in contributions due ~~under~~ pursuant to the rate table ~~as provided in~~
 13 ~~Subsection D of this Section~~ shall be granted to each employer.

14 (3) If, at the computation date in any year, the fund balance, including all monies in
 15 the benefit transfer account, exceeds one billion four hundred million dollars, a ten
 16 percent reduction in contributions due ~~under~~ pursuant to the rate table ~~provided in~~
 17 ~~Subsection D of this Section~~ shall be granted to each employer.

18 ~~F.(1)~~ E.(1) If the unemployment compensation fund is utilizing ~~moneys~~ monies
 19 advanced by the federal government ~~under~~ pursuant to the provisions of 42 U.S.C.A.
 20 1321, the interest due on ~~such~~ the federal advances as computed herein shall be
 21 recouped in accordance with the provisions of this Section. The rate for recoupment
 22 of any amounts due on any bonds, notes, certificates, or other evidences of
 23 indebtedness referred to in ~~R.S. 23:1536(F)(3)~~ R.S. 23:1536(E)(3) shall be equal to
 24 the lesser of the amount of surtax levied for recoupment of interest due on federal
 25 advances in the year in which ~~such~~ the bonds, notes, certificates, or other evidences
 26 of indebtedness referred to in ~~R.S. 23:1536(F)(3)~~ R.S. 23:1536(E)(3) were issued or
 27 an amount equal to twice the maximum future annual debt service due on any
 28 outstanding bonds. This rate shall be assessed as a surtax on the taxable payroll of
 29 those years in which ~~such~~ the bonds, notes, obligations, or other evidences of

1 indebtedness are outstanding in the same manner in which the surtax was assessed in
2 the year in which ~~said~~ the bonds, notes, obligations, or other evidences of
3 indebtedness were issued. In addition, the rate for recoupment of interest, to the
4 extent not provided for by the issuance of ~~said~~ the bonds, notes, obligations, or other
5 evidences of indebtedness referred to in R.S. ~~R.S. 23:1536(F)(3)~~ R.S. 23:1536(E)(3)
6 shall be determined by dividing the interest due by ninety-five percent of the taxable
7 payroll of the preceding calendar year in which the interest is due and this rate shall
8 be assessed as a surtax on the taxable payroll of that year. The obligation to maintain
9 the surtax for the recoupment of amounts due on any bonds, notes, certificates, or
10 other evidences of indebtedness at the level described herein shall not exceed fifteen
11 years for any particular series of bonds, notes, certificates, or other evidences of
12 indebtedness.

13 (2) Interest due pursuant to this Subsection in excess of twelve million dollars shall
14 be paid from the special employment security administration fund up to a maximum
15 of thirty-five percent of the balance in the special employment security administration
16 fund as of June first. Each employer will be notified of the contribution due ~~under~~
17 pursuant to this Subsection by June thirtieth of each year, and the contribution shall
18 be considered delinquent thirty days thereafter.

19 (3)(a) The proceeds derived from the surtax ~~provided in this Subsection~~ shall be
20 placed in a special account in the Employment Security Administration Fund and
21 shall be pledged and utilized in the following order of priority:

22 (i) For the repayment of bonds, notes, certificates, or other evidences of indebtedness
23 issued upon approval of the State Bond Commission for the purpose of amortizing or
24 stabilizing the payment of interest on federal advances as shall be set forth by written
25 contract between the administrator and the issuer of ~~such~~ the bonds, notes,
26 certificates, or other evidences of indebtedness.

27 (ii) For the payment of interest on federal advances.

28 (b) Interest derived from this special account shall be used solely for the payment of
29 interest on federal advances. ~~At such time as~~ When the federal advances are repaid

1 ~~and, when~~ no further interest payment to the federal government is due, and there are
 2 no more bonds, notes, certificates, or other evidences of indebtedness ~~referred to~~
 3 ~~above~~ that are outstanding, any remaining balance in this special account shall be paid
 4 into the unemployment trust fund. The administrator may establish additional special
 5 accounts and subaccounts within the Employment Security Administration Fund for
 6 the purpose of more precisely identifying ~~more precisely~~ the sources of payments into
 7 and disbursements from the Employment Security Administration Fund.

8 (c) The provisions of R.S. 9:2347(J) shall not apply to the contract between the
 9 administrator and the issuer of any bonds, notes, certificates, or other evidences of
 10 indebtedness as provided for in this Subsection.

11 G. The amounts collected pursuant to Subsection E of this Section and R.S.
 12 23:1532.1(B) shall not be credited to the employer's experience rating account.

13 H. Repealed by Acts 1987, 1st Ex. Sess., No. 1, §2, eff. Sept. 17, 1987.

14 I. Repealed by Acts 1997, No. 1053, §2, eff. Jan. 1, 1998.

15 J. Repealed by Acts 2014, No. 349, §2.

16 §1537. Adjustment in rates

17 Any adjustment in the amount charged to any employer's experience-rating record;
 18 made subsequent to the assignment of rates of contribution for any experience-rating
 19 year; shall not ~~operate to~~ alter the amount charged to the experience-rating records of
 20 other base-period employers.

21 §1538. Payroll reports; failure of employer to file; incorrect reports; determination
 22 of rates

23 A.(1) If the administrator finds that any employer has failed to file any payroll report
 24 or has filed a report which the administrator ~~finds~~ determines to be incorrect or
 25 insufficient, the administrator may make an estimate of the information required from
 26 the employer on the basis of the best evidence reasonably available to him at the time,
 27 and notify the employer thereof by registered mail addressed to his last known
 28 address. Unless the employer files the report, or a corrected or sufficient report, ~~as the~~
 29 ~~case may be~~, no later than twenty days after the mailing of the notice, the

1 administrator may compute ~~such~~ the employer's rate of contribution on the basis of
 2 ~~such~~ the estimates, and the rate ~~so~~ that is determined shall be subject to increase or
 3 decrease on the basis of subsequently ascertained information.

4 (2) If the administrator finds that any employer has failed to file any payroll report
 5 in the manner prescribed or approved by the administrator for more than twenty days
 6 after the date upon which the report was due, the administrator may assess a penalty.
 7 In the case of a failure to file, failure to fully complete, or late filing of any payroll
 8 report, the specific penalty shall be twenty-five dollars for that quarter, an additional
 9 penalty of twenty-five dollars if the failure is for not more than thirty days, ~~with an~~
 10 ~~additional penalty of twenty-five dollars,~~ and a penalty of less than one hundred
 11 twenty-five dollars for each additional thirty-day period or fraction thereof during
 12 which the failure continues, ~~not to exceed one hundred twenty-five dollars.~~

13 (3) The provisions of this Subsection shall apply to all employers covered by this
 14 Title, including but not limited to those employers covered by R.S. 23:1552.

15 B. If a corporation has failed to make employer contributions as prescribed in R.S.
 16 23:1536, or has failed to properly file reports as required by this Section, those
 17 officers or directors having control or supervision of or charged with the
 18 responsibility of filing ~~such~~ the reports and remitting ~~such~~ the contributions shall be
 19 personally liable for the total amount of ~~such~~ the contributions not collected,
 20 accounted for, or not remitted, together with any interest, penalties, and fees ~~accruing~~
 21 ~~thereon~~ accrued. ~~Collection of the total amount due may be made from any one or~~
 22 ~~any combination of such officers or directors by use of~~ Any of the officers or
 23 directors may collect the total amount due using any of the alternative remedies for
 24 the collection of ~~said~~ the funds.

25 C. No employee who is not an officer or director shall be found personally liable for
 26 failure to make employer contributions as required by law.

27 §1539. Merger of employing units; determination of rate

28 A. Whenever an individual, group of individuals, partnership, corporation, or
 29 employing unit, whether or not an employer as defined in this Chapter, in any manner

1 succeeds to or acquires the employees, organization, trade, or business, or
2 substantially all the assets ~~thereof~~ of another employing unit which at the time of
3 acquisition was an employer subject to this Chapter, the experience-rating records of
4 ~~such~~ the predecessor employer shall be transferred as of the date of acquisition to the
5 successor employer for the purpose of rate determination.

6 B. If the successor employer was an employer subject to this Chapter prior to the date
7 of the acquisition, his rate of contribution for the period from ~~such~~ the date to the end
8 of the ~~then-current~~ then-current contribution year shall be the same as his rate ~~with~~
9 ~~respect to~~ for the period immediately preceding the date of acquisition.

10 C. If the successor was not an employer prior to the date of acquisition his rate shall
11 be the rate applicable to the predecessor employer ~~with respect to~~ for the period
12 immediately preceding the date of acquisition, provided there was only one
13 predecessor or there were only predecessors with identical rates; ~~in.~~ In the event that
14 the predecessors' rates are not identical, the successor's rate shall be the highest rate
15 applicable to any of the predecessor employers ~~with respect to~~ for the period
16 immediately preceding the date of acquisition.

17 D.(1) In all cases where an individual, firm, corporation, or other legal entity acquires
18 an operating department, section, division, or any substantial portion of the business
19 or assets of any employer, which is clearly segregable and identifiable, and the
20 successor is an employer at the time of the acquisition, or becomes an employer
21 before or within the calendar quarter immediately following the calendar quarter
22 within which the acquisition was made, the administrator shall transfer to ~~such~~ the
23 successor the portion of the predecessor's payroll record and experience-rating record
24 which is attributable to the portion of the business which was acquired.

25 ~~(2) This Subsection shall apply to all such transfers or acquisitions occurring on or~~
26 ~~after July 2, 1984.~~

27 ~~(3) For transfers occurring after June 12, 1995, the~~ The successor employer and
28 predecessor shall submit to the administrator the predecessor's payroll and

1 experience-rating record which is attributable to the portion of the business which was
2 acquired within one hundred eighty days from the acquisition.

3 ~~(4)~~ (3) The administrator shall prescribe, by regulation, the method by which the
4 experience to be transferred shall be computed.

5 §1539.1. State unemployment tax avoidance; penalties

6 A. As used in this Section, unless the context clearly indicates otherwise, the
7 following terms or phrases shall be given the meaning ascribed to them:

8 (1) "Knowingly" means having actual knowledge of or acting with deliberate
9 ignorance or reckless disregard for the prohibition involved.

10 (2) "Person" has the meaning given such term by Section 7701(a)(1) of the Internal
11 Revenue Code of 1986.

12 (3) "Trade" or "business" shall include the employer's workforce. The transfer of
13 some or all of an employer's workforce to another employer shall be considered a
14 transfer of trade or business when, as the result of ~~such~~ the transfer, the transferring
15 employer no longer performs trade or business ~~with respect to~~ for the transferred
16 workforce, and ~~such~~ the trade or business is performed by the employer to whom the
17 workforce is transferred.

18 (4) "Violates" or "attempts to violate" includes but is not limited to intent to evade,
19 misrepresentation, or willful nondisclosure.

20 B. Notwithstanding any other provision of law, the following shall apply regarding
21 assignment of rates and transfers of experience:

22 (1) If an employer transfers ~~its~~ his trade or business, or a portion thereof, to another
23 employer and, at the time of the transfer, there is substantially common ownership,
24 management, or control of the two employers, then the unemployment experience
25 attributable to the transferred trade or business shall be transferred to the employer
26 to whom ~~such~~ the business is transferred. The experience-rating records of ~~such~~ the
27 predecessor employer shall be transferred as of the date of acquisition to the successor
28 employer for the purpose of rate determination.

1 (2) If a person who is not an employer ~~under~~ pursuant to the provisions of this
2 Chapter acquires the trade or business of an employer, the unemployment experience
3 of the acquired business shall not be transferred to ~~such~~ the person if the administrator
4 finds that ~~such~~ the person acquired the business solely or primarily for the purpose of
5 obtaining a lower rate of contributions. Instead, such person shall be assigned the
6 applicable new employer rate ~~under~~ pursuant to Part III of Chapter 11 of this Title.
7 In determining whether the business was acquired solely or primarily for the purpose
8 of obtaining a lower rate of contributions, the administrator shall use objective factors
9 which may include but not be limited to the cost of acquiring the business, whether
10 the person continued the business enterprise of the acquired business, how long ~~such~~
11 the business enterprise was continued, or whether a substantial number of new
12 employees were hired for performance of duties unrelated to the business activity
13 conducted prior to acquisition.

14 C. If a person knowingly violates or attempts to violate Subsection B of this Section
15 or any other provision of this Chapter related to determining the assignment of a
16 contribution rate, or if a person knowingly advises another person in a way that results
17 in a violation of such provision, the person shall be subject to the following penalties:

18 (1) If the person is an employer, ~~then such employer~~ he shall be assigned the highest
19 rate ~~assignable under~~ allowable in this Chapter for the rate year during which ~~such~~ the
20 violation or attempted violation occurred, and for the three years immediately
21 following ~~this~~ that rate year. However, if the person's business is already at the
22 highest rate for any year in which the violation occurred, or if the amount of increase
23 in the person's rate would be less than two percent for ~~such~~ that year, then a penalty
24 rate of contribution of up to two percent of taxable wages shall be imposed for ~~such~~
25 that year. Any amount collected over the maximum rate will be deposited in the
26 penalty and interest account established ~~under~~ in R.S. 23:1513.

27 (2) If the person is not an employer, ~~such person~~ he shall be subject to a civil ~~money~~
28 penalty of not more than five thousand dollars per violation. The fine shall be
29 assessed by the executive director of the Louisiana Workforce Commission or his

1 designee. Any ~~such~~ fine collected shall be deposited in the penalty and interest
2 account established ~~under~~ in R.S. 23:1513.

3 D. In addition to the penalty imposed by Subsection C of this Section, ~~any person~~
4 ~~who violates any provision of this Section shall be guilty of~~ any violation of any
5 provision of this Section shall be considered a misdemeanor punishable by a fine of
6 not more than ten thousand dollars or imprisonment for not more than six months, or
7 both, per violation.

8 E. If, following a transfer of experience ~~under~~ pursuant to Subsection B of this
9 Section, the administrator determines that a substantial purpose of the transfer of trade
10 or business was to obtain a reduction liability for contributions, then the
11 unemployment experience rating attributable to each employer shall be combined into
12 a common experience calculation. The experience-rating records of ~~such~~ the
13 predecessor employer shall be transferred as of the date of acquisition to the successor
14 employer for the purpose of rate determination.

15 F. The administrator shall establish procedures to identify the transfer or acquisition
16 of a business for purposes of this Section.

17 G. This Section shall be interpreted and applied in such a manner as to meet the
18 minimum requirements contained in any guidance or regulations by the United States
19 Department of Labor.

20 H. The executive director shall adopt rules necessary to administer and enforce this
21 Section in accordance with the Administrative Procedure Act.

22 §1540. Appeal of liability or tax rate determination

23 An employer may apply for review of any liability determination and any tax rate
24 resulting from that determination in accordance with the time delays and procedures
25 provided in R.S. 23:1541(E).

26 §1541. Notice of benefits charged against employer's experience rating record;
27 employer's right to contest; application for review; procedure

28 A. The administrator shall, not later than ninety days after the close of each calendar
29 quarter, render a statement to each employer of benefits paid to each individual and

1 charged to his experience-rating record. These benefit charges are conclusive and
2 binding upon the employer unless he files an application to review the charges setting
3 forth his reasons ~~therefor~~ within thirty days after the mailing of the notice to his last
4 known address. However, any benefits paid to employees of experience-rated
5 employers pursuant to Executive Orders KBB 2005-34, KBB 2005-46, and KBB
6 2005-76 shall not be charged to employers' experience-rating records.

7 B. No employer that was a party to the separation determination, reconsidered
8 determination, or decision, or that was issued a notice of chargeability pursuant to
9 R.S. 23:1541.1 shall have standing to contest the quarterly charge statement.

10 C. If an employer who was not a party to the separation determination, reconsidered
11 determination, or decision, or who was not issued a determination of chargeability
12 pursuant to R.S. 23:1541.1, alleges in his application for review of the quarterly
13 charge statement that benefits were not properly charged to his experience-rating
14 record, the administrator shall affirm, modify, or reverse ~~such~~ the charges by issuing
15 a determination of chargeability as provided in R.S. 23:1541.1.

16 D. The administrator shall establish by October fourteenth of each year the amount
17 to be collected for the Incumbent Worker Training Account pursuant to R.S.
18 23:1553(B)(6) through (9).

19 E. (1) The administrator shall notify each employer, no later than December thirty-
20 first of each year, of his rate of contribution for the forthcoming calendar year as
21 determined for any relevant experience-rating year pursuant to this Part. This
22 determination shall be conclusive and binding ~~upon an employer~~ unless within thirty
23 days after the mailing of notice ~~hereof to his last known address~~ the employer files an
24 application for review and redetermination, setting forth his reasons ~~therefor~~ for
25 review.

26 (2) If the administrator grants ~~such~~ the review, the employer shall be promptly
27 notified ~~thereof~~ and ~~shall be~~ granted an opportunity for a fair hearing, ~~but~~ however,
28 no employer shall have standing, in any proceeding involving his rate of contribution
29 or contribution liability, to contest the chargeability of any benefits to his experience-

1 rating record ~~as to cases wherein~~ involving cases about which he has previously been
2 notified and had an opportunity for hearing, review, and appeal.

3 ~~(3) The employer shall be promptly notified of the administrator's action which shall~~
4 ~~become final unless within thirty days after the mailing of notice thereof to his last~~
5 ~~known address a petition for judicial review is filed in the district court of employer's~~
6 ~~domicile.~~ The administrator shall mail notification of his action to the employer at
7 the employer's last known address. The administrator's action shall become final
8 unless the employer files a petition for judicial review in the district court located in
9 the district of his domicile within thirty days of the mailing of the notice.

10 ~~(4) In any proceeding~~ under instituted pursuant to the provisions of this Subsection,
11 ~~the findings of the administrator as to~~ regarding the facts shall be presumed to be
12 prima facie correct if supported by substantial and competent evidence. ~~These~~ The
13 proceedings shall be heard in a summary manner and shall be given precedence over
14 all other civil cases except cases arising ~~under~~ pursuant to Part VI of this Chapter and
15 Chapter 10 of this Title. An appeal may be taken from the decision of the district
16 court in the same manner, but not inconsistent with the provisions of this Chapter as
17 in other civil cases.

18 F.(1) Within thirty days after the mailing to his last known address, the employer
19 may contribute any amount to his experience-rating account.

20 (2) Any ~~such~~ payment made by the employer within thirty days after the mailing to
21 his last known address shall be deposited in the Louisiana unemployment
22 compensation fund and credited by the administrator so that the employer's
23 experience rating account as of the previous computation date, and the balance of his
24 account after such credit, shall be used in computing his rate determination for the
25 ensuing experience-rating year.

26 (3) This Subsection shall ~~be inapplicable with respect to~~ not apply in any calendar
27 year in which any of the additional rates provided for in ~~R.S. 23:1536(D), (E), and (F)~~
28 R.S. 23:1536 and this Section are applicable.

1 §1541.1. Notice of chargeability of benefits to base-period employers; employer's
2 right to contest; appeals; procedure

3 A. The administrator shall issue, upon the commencement of payment of a claim, a
4 determination of chargeability of benefits to base-period employers. The
5 determination shall be conclusive and binding upon any ~~such~~ base-period employer
6 unless he files an appeal, setting forth his reasons within thirty days after the date of
7 mailing of any such determination.

8 B. If ~~appealed, then~~ an employer appeals, upon being given the opportunity to be
9 heard, the employer shall be promptly notified of the administrative law judge's
10 action, which shall be final unless the employer files a petition for judicial review in
11 the state district court of the employer's domicile within thirty days of the date of
12 mailing ~~such~~ the action. In any court proceeding ~~under~~ instituted pursuant to the
13 provisions of this Subsection, the findings of the administrative law judge ~~as to~~
14 regarding the facts shall be presumed to be prima facie correct, if supported by
15 substantial and competent evidence. These proceedings shall be heard in summary
16 manner and shall be given precedence over all other civil cases, except cases arising
17 ~~under pursuant to~~ Part VI of this Chapter or Chapter 10 of this Title. An appeal may
18 be further taken from the decision of the state district court in the same manner, but
19 not inconsistent with the provisions of this Chapter, as provided in other civil cases.

20 C. Chargeability ~~under this Section~~ is not altered unless and until ~~such~~ a decision is
21 finally modified or reversed by the administrator, administrative law judge, or court.

22 D. Any final decision of the administrator, administrative law judge, or the court
23 shall be binding upon the employer upon his receipt of the quarterly statement of
24 benefit charges. No employer shall thereafter have standing in any administrative or
25 judicial proceeding to contest the chargeability to his record of any ~~such~~ paid benefits
26 for which he previously sought review or appeal and was given notice ~~under~~ pursuant
27 to this Section.

28 §1542. Definition of terms

1 As used in R.S. 23:1531 through 1541, the following terms shall have the meaning
2 ascribed to them in this Section unless the context clearly indicates otherwise:

3 (1) "Annual pay roll" means the total amount of wages for employment paid by the
4 employer during the twelve-consecutive-calendar-month period ending on the
5 computation date, ~~and the term "average annual pay roll" means the average of the~~
6 ~~annual taxable pay rolls of an employer for the last three preceding twelve-~~
7 ~~consecutive-calendar-month periods ending on the computation date preceding the~~
8 ~~experience-rating year, and the term "pay roll" wherever used in these Sections,~~
9 ~~means "annual taxable pay roll".~~

10 (2) "Base-period employers" means the employers by whom an individual was paid
11 ~~his~~ base-period wages.

12 (3) "Base-period wages" means the wages paid to an individual during ~~his~~ a base
13 period for insured work, and on the basis of which the individual's benefit rights were
14 determined.

15 (4) "Computation date" with respect to rates of contribution for experience-rating
16 years means the June thirtieth which precedes the beginning of any such experience-
17 rating year.

18 (5) "Experience-rating year" means the twelve-month period beginning January first
19 and ending December thirty-first.

20 (6) "Average annual pay roll" means the average of the annual taxable pay rolls of
21 an employer for the last three preceding twelve-consecutive-calendar-month periods
22 ending on the computation date preceding the experience-rating year.

23 (7) "Pay roll" means annual taxable pay roll.

24 §1543. Delinquent contributions; interest and penalties; jeopardy assessments; bonds;
25 amnesty; forfeiture of right to do business; delinquency of Indian tribes

26 A.(1) If contributions are not paid on the date on which they are due and ~~payable~~ paid
27 as prescribed by the administrator, the ~~whole or part~~ amount remaining unpaid
28 thereafter shall bear interest at the rate of one percent per month from the due date
29 until payment is received ~~by the administrator~~ and shall be ~~further~~ subject to a penalty

1 on both the contributions and interest of five percent for each month or part of a
2 month after the due date not to exceed an aggregate penalty amount of twenty-five
3 percent.

4 (2) In computing interest for any period less than a full month, the rate shall be one-
5 thirtieth of one percent for each day or part thereof. ~~The date as of which payment~~
6 ~~of contributions, if mailed, is deemed to have been received may be determined by~~
7 ~~such regulations as the administrator may prescribe~~ If the payment is mailed, the
8 administrator may determine on which date payment is considered to have been
9 received. Interest and penalties collected pursuant to this Section shall be paid into
10 the special employment security administration fund.

11 B. (1) Whenever the administrator determines that the collection of any contributions
12 or interest ~~under the provisions of this Section~~ will be jeopardized ~~in any case where~~
13 ~~an~~ due to an employer who is insolvent, ~~or is~~ owes a substantial amount of delinquent
14 ~~in a substantial amount of contributions due under this Chapter,~~ payments, or has
15 discontinued business at any of ~~its~~ his known places of business, or the business is of
16 temporary or seasonal nature, he may immediately assess ~~such~~ the contributions,
17 together with all interests or penalties which may have accrued, whether or not the
18 final date otherwise prescribed for making ~~such~~ the contributions has arrived. Such
19 contributions shall ~~thereupon~~ become immediately due and payable, and notice of
20 demand shall be made upon the employer for ~~the~~ payment ~~thereof~~.

21 (2) When a jeopardy assessment has been made, the employer may stay ~~its~~
22 collections by filing with the administrator a bond in favor of the administrator
23 covering the amount of assessment. ~~Such bond shall be conditioned on the payment~~
24 ~~of the contributions at the time required by the administrator and shall be executed by~~
25 ~~the employer with sureties satisfactory to the administrator.~~ The employer shall
26 execute the bond with sureties that are satisfactory to the administrator and the bond
27 shall be conditioned on the timely payment of the contributions.

28 C. (1) All incorporated contractors ~~except those~~ not incorporated under the laws of
29 the State of Louisiana ~~and, those who have been~~ or subject to the provisions of this

1 Chapter prior to January 1, 1963, who are not delinquent for any taxes, penalties, or
2 interest due ~~under~~ pursuant to the provisions of this Chapter for a period in excess of
3 one year; shall be required to ~~post~~ do one of the following:

4 (a) Post with the administrator a blanket surety bond by a licensed surety company
5 authorized to do business in the State of Louisiana in an amount which the
6 administrator ~~shall determine~~ determines to be sufficient for the payment of all
7 unemployment compensation taxes ~~which will be due to the state by virtue of its~~
8 ~~operations. In the alternative, said contractor may file.~~

9 (b) File a surety bond ~~with respect to~~ for each contract. ~~Further, in the alternative,~~
10 ~~it may deposit~~

11 (c) Deposit cash in the amount owed, with the administrator ~~in cash an amount equal~~
12 ~~thereto. These deposits .~~ Any cash deposit shall be held by the administrator in a
13 special deposit fund account established for that purpose.

14 (2) The Louisiana State Licensing Board for Contractors ~~is hereby authorized to~~ may
15 withhold any license from any contractor who is subject to the provisions of this
16 Section until ~~the provisions of this Section have been complied with~~ he is in
17 compliance.

18 (3) ~~Any subject contractor shall cease to be subject to the provisions of this Section~~
19 ~~after it~~ (a) The provisions of this Section no longer apply to any contractor after he
20 has been doing business within this state for a period of thirty-six ~~(36)~~ months and has
21 paid all taxes, interest, and penalties due ~~under the provisions of this Chapter.~~

22 (b) When any subject a contractor ceases operations within the State of Louisiana it
23 ~~shall be~~ he is entitled to have its his bond cancelled or its cash deposit refunded upon
24 payment of all taxes, interest, and penalties due ~~under the provisions of this Chapter.~~

25 (4) If a ~~subject~~ contractor does not pay the taxes, interest, and penalty ~~provided for~~
26 ~~in this Chapter~~ when they become due, the administrator may call upon the surety
27 company for the payment thereof or cause them to be paid by deducting the amount
28 due from the contractor's cash deposit.

1 (5) Any ~~subject~~ contractor who fails to comply with the provisions of this Section
2 shall be enjoined from any further operations until ~~the provisions of this Section have~~
3 ~~been complied with~~ he is in compliance.

4 ~~D. The Louisiana State Licensing Board for Contractors is hereby authorized to~~
5 ~~withhold any license from any contractor subject to the provisions of this Section until~~
6 ~~the provisions of this Section have been complied with the contractor is compliant.~~

7 ~~E. Any subject contractor shall cease to be subject to the provisions of this Section~~
8 ~~after it has been doing business within this state for a period of thirty-six months and~~
9 ~~has paid all taxes, interest and penalties due under the provisions of this Chapter.~~
10 ~~When any subject contractor ceases operations within the state of Louisiana it shall~~
11 ~~be entitled to have its bond cancelled or its cash deposit refunded upon payment of~~
12 ~~all taxes, interest and penalties due under the provisions of this Chapter.~~

13 ~~F. If a subject contractor does not pay the taxes, interest and penalty provided for in~~
14 ~~this Chapter when they become due, the administrator may call upon the surety~~
15 ~~company for the payment thereof or cause them to be paid by deducting the amount~~
16 ~~due from the contractor's cash deposit.~~

17 ~~G. Any subject contractor who fails to comply with the provisions of this Section~~
18 ~~shall be enjoined from any further operations until the provisions of this Section have~~
19 ~~been complied with.~~

20 H. Repealed by Acts 2014, No. 349, §2.

21 ~~F. An~~ D. Any employer who is liable for contributions ~~under~~ pursuant to the
22 provisions of this Chapter and who fails to pay the contributions when they are due
23 or make and file his returns and reports as required, ~~or who fails to pay any~~
24 ~~contributions when due under the provisions of this Chapter,~~ shall forfeit his right to
25 do business in this state until he ~~complies with all the provisions of this Chapter~~ is in
26 compliance and until he enters into a an approved bond with sureties, ~~to be approved~~
27 ~~by the administrator,~~ in an amount not to exceed all the contributions estimated to
28 become due by said employer under the provisions of this Chapter for any six-month
29 period, conditioned to comply with the provisions of this Chapter, and to pay all

1 contributions legally due or to become due ~~by him~~. The administrator may ~~proceed~~
2 ~~by file an~~ injunction to prevent the ~~continuance of said business, and any temporary~~
3 ~~injunction enjoining the continuance of such business~~ employer from doing business
4 in this state which shall be granted without notice by any judge authorized by law to
5 grant injunctions.

6 ~~F. E.~~ E. If, within ninety days of having received a notice of delinquency, an Indian tribe
7 or tribal unit fails to make payment of contributions, payment in lieu of contributions,
8 or payment of assessed penalties or interest, all services performed for ~~any such the~~
9 Indian tribe shall not be excepted from the definition of employment ~~under in~~ 26
10 U.S.C. 3306(c)(7), subjecting such services to liability for taxes ~~under pursuant to the~~
11 Federal Unemployment Tax Act. The administrator shall have the discretion to
12 determine when ~~such failure of payment is corrected~~ the payment has been made and
13 to determine the date of termination of coverage ~~under this Chapter~~.

14 §1544. Suit to enforce payment of delinquent contributions; hearing by preference;
15 procedure

16 A. If, after due notice, any employer defaults in any payment of contributions,
17 interest or penalties, the administrator may institute a civil action to collect the
18 amount due, may be collected by civil action in the name of the administrator and If
19 the court finds that the employer adjudged is in default, he shall pay the cost of such
20 the action. ~~An action brought under this Section~~

21 B. The civil action for default payments shall be heard by the court at the earliest
22 possible date and shall be entitled to preference upon the calendar of the court over
23 all other actions except petitions for judicial review ~~under pursuant to the provisions~~
24 of this Chapter and cases arising under pursuant to Chapter 10 of this Title. The
25 ~~action may be by rule under summary process to show cause within~~ employer may
26 file for summary judgment within seven days after the filing of the suit to show why
27 payment should not be made as demanded, and may be tried out of term time or in
28 chambers. If the defendant fails to appear and show cause ~~in response to the rule, the~~
29 ~~rule shall be made absolute, and ,~~ the judgment shall be rendered accordingly.

1 §1545. Failure of employer to file report; determination of contributions recoverable
 2 If an employer fails to file a report or return required by the administrator for the
 3 determination of contributions, the administrator, or his duly authorized
 4 representative, may make ~~such~~, or cause to be made, the reports or returns ~~or cause~~
 5 ~~the same to be made~~, and determine the contributions payable on the basis of any
 6 information that he may be able to obtain, and shall collect the contributions so
 7 determined, together with any interest, and penalties due ~~thereon under this Chapter.~~

8 §1546. Default in payment of contributions; privilege against property of employer;
 9 recordation and rank

10 A. If any employer defaults in any payment of contributions, ~~or~~ interest, or penalties,
 11 ~~thereon, then~~ the administrator or his duly authorized representatives may ~~make in~~
 12 ~~any manner feasible, and cause to be recorded~~ record a lien in the mortgage records
 13 of any parish in which ~~such~~ the employer is engaged in business ~~and/or~~, or owns real
 14 or personal property, and with the office of the secretary of state ~~for inclusion in the~~
 15 ~~master index authorized under R.S. 10:9-519~~ pursuant to the Louisiana Commercial
 16 Laws. The record shall include a statement under oath showing which indicates the
 17 amount of the contributions, interest, and penalties in default; ~~which~~ The statement,
 18 when filed for record, shall operate as a first lien, privilege, and mortgage on all of the
 19 employer's real and personal property ~~of the employer~~ from the date of ~~such~~ the filing
 20 only, and shall not affect any liens, privileges, chattel mortgages, security interests
 21 ~~under pursuant to~~ Chapter 9 of the Louisiana Commercial Laws, or mortgages already
 22 affecting or burdening ~~such~~ the property at the date of ~~such~~ the filing; however, ~~such~~
 23 the filing shall be sufficient to cover all unpaid contributions, interest, and penalties
 24 that may accrue after ~~such~~ the filing and the property of ~~such~~ the employer shall be
 25 subject to seizure and sale for the payment of ~~such~~ the contributions, interest, and
 26 penalties according to the preference and rank of ~~said~~ the lien, privilege, security
 27 interest, and mortgage securing ~~their~~ the payment.

28 B. The administrator may release all or any portion of the property subject to any lien
 29 or judgment obtained ~~under~~ pursuant to any provision of this Chapter from ~~such~~ the

1 lien or judgment, or may subordinate ~~such~~ the lien or judgment to other liens and
 2 encumbrances if he determines that the contributions, interest, and penalties are
 3 sufficiently secured by a lien or judgment on other property, ~~or~~ through other security,
 4 or that the release, partial release, or subordination of ~~such~~ the lien or judgment will
 5 not endanger or jeopardize the collection of ~~such~~ the contributions, interest, or
 6 penalties.

7 §1547. Proceedings for collection of contributions; burden of proof

8 In all proceedings brought by the administrator for the collection of contributions, the
 9 burden of proof upon all questions of fact shall be upon the defendant, but only ~~as to~~
 10 ~~those~~ regarding the facts which the administrator, his representative, or attorney ~~shall~~
 11 swear are true to the best of his knowledge or belief.

12 §1548. Costs of proceedings and other fees not required from administrator

13 A. The administrator shall not be required to furnish any court bond, nor to make a
 14 deposit for, or pay any costs of court in any legal proceedings, nor to pay any costs
 15 or fees ~~in connection with the recordation in the mortgage records of any parish of a~~
 16 ~~sworn statement showing the amount of contribution, interest and penalties in default~~
 17 ~~by an employer~~ to record in the mortgage records of any parish, a sworn statement
 18 which indicates the amount of contribution, interest, and penalties an employer is in
 19 default.

20 B. No clerk of ~~any~~ court, sheriff, recorder of mortgages, or any other public official
 21 shall ~~fail or refuse~~ do any of the following:

22 (1) Refuse to perform any service in connection with proceedings brought by the
 23 administrator ~~on the ground that~~ because costs have not been advanced or guaranteed;
 24 ~~nor shall they be entitled to charge .~~

25 (2) Charge the administrator for ~~any~~ certified copies of any document which they
 26 ~~shall be~~ are required to furnish on request of the administrator.

27 §1549. Priority of contributions in insolvency proceedings

28 In the event of ~~any~~ a distribution of an employer's assets pursuant to ~~an~~ a court order
 29 ~~of any court under the laws of this state~~, including any receivership, liquidation,

1 assignment for benefit of creditors, adjudicated insolvency, composition, or similar
 2 proceedings, contributions, interest, and penalties then or thereafter due shall be paid
 3 in full on an equal basis with other taxes and prior to all other claims except claims
 4 for wages of not more than ~~\$250.00~~ two hundred fifty dollars to each claimant, earned
 5 within six months of the commencement of the proceedings. In the event of an
 6 employer's adjudication in bankruptcy, judicially confirmed extension proposal, or
 7 composition ~~under~~ pursuant to the Federal Bankruptcy Act of 1898, as amended,
 8 contributions and interest then or thereafter due shall be entitled to ~~such~~ the priority
 9 as is provided in that act for taxes due any state of the United States.

10 §1550. Payment of contributions prior to delivery of property ~~or~~ ; dissolution of
 11 partnerships

12 No liquidator, receiver, or trustee shall deliver possession of any employer's property
 13 ~~of an employer~~ until he has paid the contributions due ~~have been paid to~~ the
 14 administrator, ~~otherwise they~~ or the liquidator, receiver, or trustee, together with their
 15 sureties, shall be personally liable ~~therefor~~ for the property, with interest and costs;
 16 ~~nor shall any~~ No partnership shall be dissolved until contributions due by the
 17 partnership are paid, ~~otherwise or~~ the partners shall be liable ~~in solido therefor~~ for the
 18 value, with interest, penalties and costs.

19 §1551. Refunds and adjustments; correction of administrative errors

20 A. If not later than three years after the due date for payment of contributions, an
 21 employing unit which made payment of any amount of contributions, interest, or
 22 penalties shall ~~make application~~ apply for an adjustment ~~thereof in connection with~~
 23 of subsequent contribution payments, or for a refund ~~thereof because such adjustment~~
 24 of excess payments if an adjustment cannot be made, and the administrator shall
 25 determine that ~~such~~ the contributions ~~or~~ interest, or penalties, or any portion thereof
 26 were erroneously collected, the administrator shall allow ~~such~~ the employing unit to
 27 make an adjustment ~~thereof~~, without paying interest ~~upon the same~~, in connection
 28 with subsequent contribution payments ~~by it~~, or if ~~such~~ the adjustment cannot be
 29 made the administrator shall refund ~~said~~ the amount, without interest, ~~upon same~~ from

1 the unemployment compensation fund. ~~For like cause and within the said period,~~
 2 ~~adjustment or refund may be so made on the administrator's own initiative. The~~
 3 administrator may make an adjustment or refund during the same period, with good
 4 cause, on his own initiative.

5 ~~If not later than three years from the date on which an administrative error is~~
 6 ~~committed, the error is discovered and called to the attention of the administrator, he~~
 7 B. If an administrative error is discovered and called to the attention of the
 8 administrator within three years of the commission of the error, the administrator
 9 shall, on his own motion or upon the request of any interested party, take all necessary
 10 steps ~~that he may deem necessary~~ to correct and rectify the said error; provided,
 11 however, that any interest, fine or penalty ~~refunded under this section~~ which has been
 12 paid into the special unemployment security administration fund established pursuant
 13 to R.S. 23:1513 shall be paid refunded out of ~~such~~ that fund. However, the
 14 administrator has no authority to make any adjustment or correction which will
 15 increase the contribution of any employing unit unless such adjustment or correction
 16 is made within twelve months of the occurrence of the administrative error.

17 §1552. Financing benefits paid ~~to employees of nonprofit organizations and of the~~
 18 ~~state, its instrumentalities and political subdivisions and Indian tribes or tribal units~~
 19 A. Benefits paid to employees of the state, its political subdivisions ~~and~~ 2 employees
 20 of nonprofit organizations, 2 and employees of Indian tribes or tribal units, ~~as defined~~
 21 ~~in R.S. 23:1472(12)(F)(I), (H), (IV), and (VII),~~ shall be financed in accordance with
 22 the provisions of this Section. For the purposes of this Section, a nonprofit
 23 organization is an organization ~~(or group of organizations)~~ or group of organizations
 24 described in Section 501(c)(3) of the Internal Revenue Code which is exempt from
 25 income tax under Section 501(a) of the Internal Revenue Code.

26 B.(1) Any ~~such~~ employer, ~~which is or becomes subject to this Chapter~~ including any
 27 Indian tribe or Indian tribal unit subject to the provisions of this Chapter on or after
 28 December 21, 2000, shall pay contributions as provided for pursuant to this Part
 29 unless ~~it~~ he elects, ~~in accordance with this Subsection,~~ to pay the administrator for the

1 unemployment fund an amount equal to the amount of regular and extended benefits
2 paid that is attributable to services in the employ of ~~such~~ the employer, to individuals
3 for weeks of unemployment which are attributable to the effective period of ~~such~~ the
4 election, ~~and the~~ The liability for reimbursements shall continue ~~so~~ as long as
5 unemployment benefits attributable to the services performed in the period of the
6 election are paid ~~which are attributable to the services performed in the period of such~~
7 ~~election~~ even ~~though~~ if the employer ~~may~~ subsequently ~~elect~~ elects to become a
8 contributing employer; however, ~~as to nonprofit organizations~~, only one-half of the
9 amount of extended benefits paid shall be reimbursed to nonprofit organizations.

10 (2) Any ~~such~~ employer which is, or becomes, subject to the provisions of this
11 Chapter may elect to become liable for payments in lieu of contributions for a period
12 of ~~not less than~~ at least one calendar year provided it files a written notice of its
13 election with the administrator ~~a written notice of its election~~ within the thirty-day
14 period immediately following ~~such~~ the date, or within a like period, whichever occurs
15 later.

16 (3) Any ~~such~~ employer ~~which~~ who becomes subject to the provisions of this Chapter
17 may elect to become liable for payments in lieu of contributions for a period of ~~not~~
18 ~~less than~~ at least one calendar year beginning with the date on which ~~such~~ subjectivity
19 ~~begins~~ he becomes subject to the provisions of this Chapter, by filing a written notice
20 of its election with the administrator not later than thirty days immediately following
21 the date notice of the determination of such subjectivity was mailed. Any Indian tribe
22 or Indian tribal unit may separately elect to become liable for payments in lieu of
23 contributions ~~under and subject to the same conditions and manner~~ as provided under
24 this Section by election by of the tribe for itself and each subdivision, subsidiary, or
25 business enterprise wholly owned by ~~any~~ ~~such~~ the Indian tribe or by group accounts
26 of individual tribal units.

27 (4) Any ~~such~~ employer ~~which~~ who makes an election ~~in accordance with Paragraph~~
28 ~~(2) or (3) of~~ pursuant to this Subsection will continue to be liable for payment in lieu
29 of contributions until ~~it~~ he files a written notice terminating his election with the

1 administrator ~~a written notice terminating its election not~~ no later than thirty days
2 prior to the beginning of the calendar year for which ~~such~~ the termination shall first
3 be effective.

4 (5) Any ~~such~~ employer ~~which~~ who has been paying contributions pursuant to the
5 provisions of this Chapter may change to a reimbursable basis by filing a written
6 notice of election to become liable for payment in lieu of contributions with the
7 administrator ~~not~~ no later than thirty days prior to the beginning of any calendar year
8 ~~a written notice of election to become liable for payment in lieu of contributions.~~
9 ~~Such~~ The election shall not be terminable by the organization for that year and the
10 next year.

11 (6) The administrator, ~~in accordance with such regulations as he may prescribe,~~ shall
12 notify each employer ~~under the provisions of this Section~~ of any determination which
13 he may make of it's the employer's status as an employer and of the effective date of
14 any election which ~~it~~ the employer makes and of any termination of ~~such~~ the election.
15 ~~Such~~ This determination shall be subject to review in accordance with the provisions
16 of R.S. 23:1541.

17 C.(1) ~~Payments in lieu of contributions shall be made in accordance with the~~
18 ~~provisions of this Subsection.~~

19 ~~(2)~~ At the end of each calendar quarter, or at the end of any other period as the
20 administrator may prescribe by regulation, the administrator shall bill each employer;
21 or group of ~~such~~ employers, ~~which~~ who has elected to make payments in lieu of
22 contributions for an amount equal to the full amount of regular and extended benefits
23 paid during such quarter or other prescribed period that is attributable to services in
24 the employ of ~~such~~ the organizations; however, ~~as to nonprofit organizations,~~ only
25 one-half of the amount of extended benefits so paid shall be billed to nonprofit
26 organizations.

27 ~~(3)~~ (2) Payment of any a bill ~~rendered under Paragraph (2) of this Subsection~~ shall
28 be made ~~not~~ no later than thirty days after ~~such~~ the bill was mailed or otherwise
29 delivered to the employer's the last known address ~~of the employer or was otherwise~~

1 ~~delivered to it~~, unless there has been an application for review in accordance with
2 Paragraph ~~(5)~~ of this Subsection.

3 ~~(4)~~ (3) Payments made by any employer ~~under~~ pursuant to the provisions of this
4 Section shall not be deducted or deductible, in whole or in part, from the remuneration
5 of individuals ~~in the employ of~~ employed by the organization.

6 ~~(5)~~ (4) The amount for which any employer has been billed by the administrator
7 ~~pursuant to this Subsection~~ shall be conclusive on the employer unless an application
8 for review thereof is filed ~~pursuant to R.S. 23:1541~~.

9 ~~(6)~~ (5) Past due payments of amounts in lieu of contributions shall be collectible and
10 shall be subject to the same interest and penalties as are prescribed in Part III of this
11 Chapter with respect to past due contributions.

12 ~~(7)~~ (6) With regard to any benefits paid to unemployed individuals pursuant to
13 Executive Orders KBB 2005-34, KBB 2005-46, and KBB 2005-76 and hurricane-
14 related layoffs, chargeable to the accounts of employers pursuant to this Section and
15 required to be reimbursed ~~under~~ pursuant to the provisions of this Subsection, ~~such~~
16 reimbursement shall not be recouped. In the event that any employer ~~pursuant~~ subject
17 to this Section was insured by private entities offering any form of insurances, bonds,
18 certificates of deposit, or any other form of guarantee against unemployment claims
19 chargeable to the employer's account, the state shall have the right to recoup ~~such~~ the
20 funds from those private entities or their insurer for repayment of funds paid out of
21 the unemployment compensation trust fund for any unemployment claims covered in
22 this Section.

23 ~~(8)~~ Repealed by Acts 2008, No. 510, §2; Acts 2008, No. 512, §2, eff. June 28, 2008.

24 D. If an employer is delinquent in making payments in lieu of contributions as
25 ~~required under Subsection C of this Section~~, the administrator may terminate ~~such~~
26 the employer's election to make payments in lieu of contributions as of the beginning
27 of the next calendar year, and ~~such~~ the termination shall be effective for two
28 consecutive calendar years.

1 E.(1) Each employer who is liable for payments in lieu of contributions shall pay to
2 the administrator for the fund the amount of regular benefits plus the amount of
3 extended benefits paid (~~not reimbursed by the federal government~~) and not
4 reimbursed by the federal government, that are attributable to services in the employ
5 of ~~such~~ the employer, except in the following circumstances:

6 (a) Benefits paid to an individual pursuant to R.S. 23:1635 or through any
7 administrative error shall not be charged to the employer's account if it is finally
8 determined that ~~such~~ the claimant was not entitled to ~~such~~ the benefits or the
9 employer is held not to be liable for ~~such~~ the payments.

10 (b) Benefits paid to an individual who continues to remain ~~in the employ of~~
11 employed by a base-period employer without a reduction in the number of hours
12 worked or wages paid shall not be charged to the employer's accounts. In addition,
13 any payment previously tendered to the administrator on behalf of claims subject to
14 these exceptions, ~~which occur subsequent to July 23, 1981,~~ shall be immediately
15 credited to the employer's account.

16 (2) If benefits paid to an individual are based on wages paid by more than one
17 employer and one or more of such employers are liable for payments in lieu of
18 contributions, the amount attributable to each employer who is liable for ~~such~~
19 payments shall be an amount which bears the same ratio to the total benefits paid to
20 the individual as the total base-period wages paid to the individual by ~~such~~ the
21 employer bear to the total base-period wages paid to the individual by all of his
22 base-period employers.

23 (3)(a) Benefits shall not be charged to the base period employer's account if both of
24 the following conditions are met:

25 (i) Benefits are paid in a situation in which the unemployment is caused solely by an
26 act or omission of any third party or parties, or solely by ~~such~~ an act or omission in
27 combination with an act of God or an act of war. The determination of the
28 responsibility of any third party or parties shall be as determined by the Oil Pollution
29 Act, 33 U.S.C. §2701, et seq.

1 (ii) Reimbursement for ~~such~~ benefits shall have been paid by the responsible third
2 party or parties into the Unemployment Trust Fund.

3 (b) The amount owed by any responsible third party or parties shall equal the amount
4 of regular and extended benefits paid to individuals as a result of the act or omission
5 attributed to the responsible party or parties.

6 (c) At the end of each calendar quarter, or at the end of any other period as the
7 administrator may prescribe by regulation, the administrator shall charge the
8 responsible party or parties accordingly.

9 (d) This Paragraph is remedial and shall be retroactive to January 1, 2010.

10 F. Two or more employers, including Indian tribes or Indian tribal units, that have
11 elected to become liable for payments in lieu of contributions, ~~as provided for in this~~
12 ~~Chapter~~, may file a joint application to the administrator for the establishment of a
13 group account for the purpose of sharing the cost of benefits paid that are attributable
14 to services in the employ of such employers. Each ~~such~~ application shall identify and
15 authorize a group representative to act as the group's agent ~~for the purposes of this~~
16 ~~Subsection~~. Upon his approval of the application, the administrator shall establish a
17 group account for ~~such~~ the employers effective as of the beginning of the calendar
18 quarter in which he receives the application and shall notify the group's representative
19 of the effective date of the account. Such account shall remain in effect for not less
20 than two calendar years and thereafter until terminated at the discretion of the
21 administrator or upon application by the group. Upon establishment of the account,
22 each member of the group shall be liable for payments in lieu of contributions ~~with~~
23 ~~respect to~~ for each calendar quarter in the amount that bears the same ratio to the total
24 benefits paid in ~~such~~ the quarter that are attributable to service performed in the
25 employ of all members of the group as the total wages paid for service in employment
26 by such member in quarter bear to the total wages paid during ~~such~~ the quarter for
27 services performed in the employ of all members of the group. The administrator
28 shall prescribe ~~such~~ regulations as he deems necessary ~~with respect to~~ for applications
29 for establishment, maintenance, and termination of group accounts, ~~that are~~

1 ~~authorized by this Subsection~~ for addition of new members to₂ and withdrawal of
2 active members from such accounts and for the determination of the amounts that are
3 payable ~~under this Subsection~~ by members of the group and the time and manner of
4 such the payments.

5 G. Any employer who elects to make payments in lieu of contributions into the
6 unemployment compensation fund, ~~as provided in this Section,~~ shall not be liable to
7 make such the payments ~~with respect to~~ for the benefits paid to any individual whose
8 base-period wages include wages for previously uncovered services ~~as defined in R.S.~~
9 ~~23:1600(7)~~ to the extent that the unemployment compensation fund is reimbursed for
10 such benefits pursuant to Section 121 of P.L. 94-566, 26 U.S.C. §3304.

11 H. Notwithstanding any provision in this Chapter to the contrary, those benefits paid
12 to an individual in accordance with the provisions of R.S. 23:1611 through 1619
13 which are not reimbursed from federal funds shall be charged against the accounts or
14 the experience-rating records of the employer.

15 §1553. Noncharging of benefits; recoupment; social charge account; social charge
16 tax rate

17 A. Benefits charged after a requalification of a claimant pursuant to the requirements
18 of R.S. 23:1601(1), (2), (3), or (10) shall not be charged against the experience-rating
19 account of an employer when all of the following ~~pertain~~ apply:

20 (1) The employer timely files a separation notice alleging disqualification.

21 (2) Either a response to a notice of claim filed or a response to a notice to base period
22 employer is filed.

23 (3) The separation of the employee from the employer is determined to be under
24 disqualifying conditions.

25 B.(1) Amounts paid out pursuant to agency, appeal referee, board of review, or court
26 decisions which are waived by those bodies ~~under~~ pursuant to the provisions of R.S.
27 23:1713 shall be recouped as a social charge to all employers.

- 1 (2) ~~Amounts~~ Overpayments paid out to claimants ~~as overpayments which that~~ have
2 not been repaid to the fund by the prescription date will be recouped as a social charge
3 to all employers.
- 4 (3) Amounts owed by reimbursable employers which are uncollectible after one year
5 of the termination of the employing entity shall be recouped as a social charge to all
6 employers; however, such employers shall remain liable for ~~such~~ benefit charges.
- 7 (4) Amounts noncharged as a result of the application of R.S. 23:1602 relating to
8 approved training shall be recouped as a social charge to all employers.
- 9 (5) Amounts not charged against the experience-rating records of a base-period
10 employer pursuant to the provisions of R.S. 23:1533 shall be recouped as a social
11 charge to all employers.
- 12 (6) No amounts shall be credited to the Incumbent Worker Training Account as
13 ~~provided under R.S. 23:1514~~ in any calendar year in which the applied trust fund
14 balance is less than seven hundred fifty million dollars. ~~Furthermore, following~~
15 Following any year in which monies are appropriated from the Incumbent Worker
16 Training Account for use in the state general fund, ~~such the~~ appropriated amount shall
17 be subtracted from amounts ~~to be~~ charged pursuant to Paragraphs (7) and (9) of this
18 Subsection.
- 19 (7) Amounts not to exceed twenty million dollars to be credited to the Incumbent
20 Worker Training Account to fund the Incumbent Worker Training Program as
21 ~~provided under R.S. 23:1514~~ shall be charged to this account only in any calendar
22 year in which the applied trust fund balance range ~~as defined in R.S. 23:1474 is equal~~
23 ~~to or greater than~~ at least seven hundred fifty million dollars; but less than one billion
24 two hundred fifty million dollars and only in the amount necessary to bring the
25 balance of unobligated funds in ~~such the~~ subaccount to twenty million dollars.
- 26 (8)(a) Amounts not ~~to exceed~~ exceeding four million dollars, to be credited to the
27 Employment Security Administration Account, ~~as provided under R.S. 23:1515~~ for
28 use expressly in the supplemental funding of costs associated with specific

1 unemployment insurance and employment functions, shall be restricted to those
2 provided according to the provisions of this Chapter for the following:

3 (i) Auditing of claims filed.

4 (ii) Recovery of amounts overpaid to claimants.

5 (iii) Auditing of experience-rating accounts.

6 (iv) Recovery of delinquent contributions.

7 (v) Disposition of appeals.

8 (vi) Cash management and remittance processing.

9 (vii) Call center services.

10 (viii) Outreach to employers, employees, and unemployed persons.

11 (ix) Information technology services.

12 (x) Labor exchange services.

13 (b) Such amounts shall not be expended or be available for expenditure in any
14 manner which would permit their substitution for, or a corresponding reduction in,
15 federal funds which in the absence of such monies would be made available for the
16 administration of this Chapter. These amounts shall be charged to this account in a
17 calendar year in which the administrator deems necessary.

18 (9) Amounts not to ~~exceed~~ exceeding thirty-five million dollars to be credited to the
19 Incumbent Worker Training Account to fund the Incumbent Worker Training
20 Program ~~as provided under R.S. 23:1514~~ shall be charged to this account only in any
21 calendar year in which the applied trust fund balance range ~~as defined in R.S. 23:1474~~
22 is equal to or greater than one billion two hundred fifty million dollars and only in the
23 amount necessary to bring the balance of unobligated funds in such subaccount to
24 thirty-five million dollars.

25 (10) As used in this Chapter, the following terms shall be defined as follows:

26 (a) "Cash balance" means the actual cash balance in the Louisiana State Treasury
27 account and at the Louisiana Workforce Commission at the close of business on
28 September thirtieth.

1 (b) "Contractual obligations" means the open contract balance at the close of business
2 on September thirtieth.

3 (c) "Noncontractual obligations" means the allowable ten percent maximum for
4 administrative costs and the maximum amount to be allocated for small business
5 employee training costs allowable ~~under~~ by the law.

6 (d) "Unobligated funds" means the cash balance, less contractual obligations, less
7 noncontractual obligations.

8 (e) "Known required balance" means the cumulative balance of known charges to the
9 social charge account, less social charge contributions paid as of July thirty-first.

10 (f) "Projected income" means the sum total of rates according to the standard rate
11 table applicable to the ensuing experience rate year, exclusive of the add-on solvency
12 tax, computed in R.S. 23:1536 for active experience-rated employers on the
13 computation date times the taxable payroll for those active employers for the twelve-
14 month period ending on the computation date.

15 (11) Amounts noncharged as the result of the application of R.S. 23:1604 shall be
16 recouped as a social charge to all employers.

17 ~~(12)~~ Repealed by Acts 2007, No. 59, §2.

18 C. Recoupment of the charges set forth in Subsections A and B of this Section shall
19 be spread to all employers who pay, or are required to pay, contributions ~~under~~
20 pursuant to this Chapter and shall be performed on the basis of charging all the
21 amounts called for to separate accounts. The total for these amounts shall be
22 computed as of June thirtieth of each year and designated as the social charge
23 account. However, benefits paid to employees of experience-rated employers
24 pursuant to Executive Orders KBB 2005-34, KBB 2005-46, and KBB 2005-76 shall
25 not be recouped by spreading the charges to all employers in this manner.

26 D.(1) The social charge rate shall be determined by dividing the known required
27 balance in the social charge account as of the computation date by the projected
28 income.

1 ~~(2) The "known required balance" of the social charge account means the cumulative~~
2 ~~balance of known charges to the social charge account, less social charge~~
3 ~~contributions paid as of July thirty-first.~~

4 ~~(3) The "projected income" means the sum total of rates according to the standard~~
5 ~~rate table applicable to the ensuing experience rate year, exclusive of the add-on~~
6 ~~solvency tax, computed in R.S. 23:1536 for active experience-rated employers on the~~
7 ~~computation date times the taxable payroll for those active employers for the twelve-~~
8 ~~month period ending on the computation date.~~

9 ~~(4)~~ (2) The social charge rate shall be computed to the nearest .01 percent. Each
10 employer's social charge rate shall be determined by multiplying the social charge rate
11 times his experience rate provided in R.S. 23:1536, rounded to the nearest .01 percent
12 and shall be in addition thereto.

13 ~~(5)~~ (3) In no event shall an employer's rate exceed 6.2 due to social charge
14 recoupment ~~under this Section.~~

15 E. In the event that the proceeds from the social charge rate exceeds the required
16 amount in the social charge account, the excess shall be deducted from the required
17 amount in the social charge account for the succeeding year.

18 F. The provisions of this Section shall apply only to experience rated employers ~~and~~
19 ~~nothing~~ . Nothing contained in this Section shall apply to reimbursable or
20 governmental rated employers, their accounts, or to benefits attributable to services
21 for reimbursable or governmental rated employers except as provided in Paragraph
22 (B)(3) of this Section.

23 G. The Incumbent Worker Training Program reauthorization shall be expressly
24 renewed by the legislature prior to July 1, 2018, in order for amounts to be charged
25 and credited to the Incumbent Worker Training Account in the following calendar
26 year for use in funding the program.

27 §1553.1. Prohibitions of noncharging due to employer fault

28 A. As used in this Section, the following words, terms, and phrases shall have the
29 meaning ascribed to them in this Section:

1 (1) "Employer's reserve account" means that account which contains the employer's
2 reserve as provided for in ~~R.S. 23:1536(D)(1)~~ R.S. 23:1536(C)(1).

3 (2) "Reimbursable employer's account" ~~means that~~ refers to the accounting method
4 provided for in R.S. 23:1552.

5 B. Notwithstanding the provisions of R.S. 23:1601, no contributing employer's
6 reserve account or reimbursable employer's account shall be relieved of any charges
7 for benefits relating to an improper benefit payment to a claimant established after
8 October 21, 2013, if the improper benefit payment was made because the employer,
9 or an agent of the employer, was at fault for failing to respond timely or adequately
10 to the request of the administrator for information relating to a claim for benefits.

11 C. Any determination ~~under~~ pursuant to the provisions of this Section shall be
12 transmitted to the last known physical or electronic address provided by the employer
13 and may be appealed in accordance with the provisions of R.S. 23:1629 et seq.

14 D. The provisions of this Section shall be given retroactive effect to October 21,
15 2013.

16 §1554. Rounding of employee wages and total wages

17 Notwithstanding any other provision of law to the contrary, any amount of wages for
18 each employee reported by an employer on a quarterly wage report, if not an even
19 dollar amount, shall be rounded ~~by the employer~~ to the next nearest dollar amount by
20 the employer. ~~Additionally, any~~ Any amount of total wages ~~for~~ of all employees
21 reported by an employer on a quarterly contribution report, if not an even dollar
22 amount, shall be rounded ~~by the employer~~ to the next nearest dollar amount by the
23 employer.

24 PART IV. PERIOD, ELECTION AND TERMINATION

25 OF EMPLOYERS' COVERAGE

26 §1571. Duration of employer status in general

27 Except as provided in R.S. 23:1573, R.S. 23:1574 and R.S. 23:1575, any employing
28 unit which is or becomes an employer subject to the provisions of this Chapter within

1 any calendar year shall be deemed to be an employer during the whole of ~~such~~ that
2 calendar year.

3 §1572. Termination of employer status; application for termination of coverage;
4 termination by administrator

5 Except as otherwise provided in R.S. 23:1573 and 1574, an employing unit shall cease
6 to be an employer subject to the provisions of this Chapter as of the first day of any
7 calendar year only if ~~it~~ he files a written application for termination of coverage with
8 the administrator during the first calendar quarter, ending March thirty-first of ~~such~~
9 that year, ~~a written application for termination of coverage~~, and the administrator
10 finds that the employing unit has not met any of the conditions for subjectivity to the
11 law during the preceding calendar year. If an employing unit has been inactive for
12 at least four consecutive quarters, the administrator on his own motion may terminate
13 coverage.

14 §1573. Election of coverage by unit not subject to law; termination of coverage
15 ~~An~~ Any employing unit, not otherwise subject to the provisions of this Chapter, ~~which~~
16 that files ~~with the administrator~~ its written election to become an employer, ~~subject~~
17 ~~hereto~~ for not less than two calendar years, with the administrator, shall, with the
18 written approval of ~~such~~ the election by the administrator, become an employer to the
19 same extent as all other employers, as of the date stated in ~~such~~ the approval, and shall
20 cease to be subject hereto as of January 1 of any calendar year subsequent to such two
21 calendar years, only if during the first calendar quarter ending March 31st of ~~such~~ that
22 year, it has filed with the administrator written notice to that effect, or the
23 administrator on his own motion has given notice of termination of coverage.

24 §1574. Election of coverage by unit for service not constituting employment;
25 termination of coverage

26 An employing unit for which any service that does not constitute employment ~~as~~
27 ~~defined in this Chapter~~ is performed, may file with the administrator a written election
28 that all services performed by individuals in its employ in one or more distinct
29 establishments or places of business shall constitute employment by an employer ~~for~~

1 B. The weekly benefit amount paid ~~under~~ pursuant to this Section shall be in
2 accordance with the provisions of R.S. 23:1474, but in no event shall be more than
3 sixty-six and two-thirds percent of this state's average weekly wage as computed by
4 the administrator as of the ~~immediately preceding~~ previous March thirty-first; ~~for~~ For
5 purposes of this Section, the average weekly wage computed for any March thirty-
6 first shall not apply to benefit years which begin prior to the September first
7 immediately following such March thirty-first.

8 C. The weekly benefit amount paid ~~under this Section~~ to unemployed individuals
9 filing a new claim for benefits ~~on and after the first Monday of January, 1988~~, shall
10 be discounted by seven percent.

11 D. The weekly benefit amount paid ~~under this Section~~ to unemployed individuals
12 filing a new claim for benefits ~~on and after the first Monday of January, 1989~~, shall
13 be further discounted by five percent.

14 E. In no event shall the weekly amount paid ~~under this Section~~ be more than two
15 hundred eighty-four dollars.

16 F. The weekly benefit amount ~~pursuant to this Section~~ to unemployed individuals
17 filing a new claim for benefits may be modified in accordance with the provisions in
18 R.S. 23:1474. In no event shall the weekly amount paid ~~pursuant to this Section~~ be
19 more than as designated in R.S. 23:1474 nor less than ten dollars.

20 G. ~~For any payment of benefits an~~ An individual claimant may elect to deduct and
21 withhold federal income tax from ~~such payable benefits~~, any payment of benefits, in
22 accordance with ~~a manner prescribed under~~ federal law and under a program
23 approved by the secretary of the United States Department of Labor. Any ~~such~~
24 deduction and withholding shall be applied ~~by an amount equal~~ to the amount
25 allowable under federal law.

26 H. Any benefits payable to an individual based upon ~~service in the employ of~~
27 employment by an Indian tribe or Indian tribal unit shall be payable in the same
28 amount and subject to the same terms and conditions as benefits payable on the basis
29 of other employment ~~subject under this Chapter~~.

1 §1593. Weekly benefits payable; deduction of earnings

2 An eligible individual who is employed in any week shall be paid ~~with respect to such~~
3 ~~week~~ a benefit equal to his weekly benefit amount less any wages payable to him ~~with~~
4 ~~respect to such~~ for that week in excess of fifty percent of his current weekly benefit
5 amount, or fifty dollars, whichever is lower. This benefit, if not a multiple of one
6 dollar, shall be computed to the nearest multiple of one dollar.

7 §1594. Benefits for fractional week

8 Notwithstanding any other provisions of this Chapter, the administrator may ~~by~~
9 ~~regulation~~ prescribe by regulation that the existence of unemployment, eligibility for
10 benefits, and the amount of benefits payable shall be determined, in the case of any
11 otherwise eligible claimant who, within a week of unemployment is separated from,
12 or secures; work on a regular attachment basis, for that portion of the week occurring
13 before or after such separation from or securing of work, provided ~~such the~~
14 regulations are reasonably calculated to secure general results substantially similar to
15 those provided by this Chapter with respect to weeks of unemployment.

16 §1595. Duration of benefits

17 A. Any otherwise eligible individual shall be entitled during any benefit year to a
18 total amount of benefits equal to twenty-six times his weekly benefit amount as
19 determined pursuant to R.S. 23:1592 provided that ~~such the~~ total amount of benefits,
20 if not a multiple of one dollar, ~~shall be~~ are computed to the nearest multiple of one
21 dollar. No claimant shall receive a benefit check for any week beyond the number of
22 weeks computed on his initial claim unless that claimant is participating in a program
23 providing partial unemployment ~~as set forth in R.S. 23:1472(19)(a)~~, or a Shared-Work
24 Plan ~~as set forth in R.S. 23:1750~~, or has been paid wages for part-time or full-time
25 work. Further, if a base period employer has provided severance pay, which when
26 prorated weekly is an amount which equals or exceeds the claimant's weekly benefit
27 amount, the claimant's benefit entitlement ~~computed under this Subsection~~ shall be
28 reduced by one week for each week of severance pay, provided that no claimant's
29 entitlement shall be reduced to less than one week.

1 B. For the purposes of this Section, "wages" shall be counted as "wages for insured
2 work" for the benefit purposes with respect to any benefit year only if the benefit year
3 begins subsequent to the date on which the employing unit by whom the wages were
4 paid became an employer within the meaning of this Chapter.

5 §1596. Rounding of benefits to next nearest dollar

6 Notwithstanding any other provisions of the law to the contrary, any amount of
7 unemployment compensation payable to any individual for any week, if not an even
8 dollar amount, shall be computed to the next lowest multiple of one dollar. Provided,
9 however, that when wage record files are posted, all wages shall be rounded to the
10 nearest dollar.

11 §1597. Benefits due deceased claimant; payment to dependents or representatives

12 The administrator may prescribe regulations to provide for the payment of benefits
13 which are due and payable; to the legal representative, dependents, relatives or next
14 of kin of claimants since deceased. These regulations need not conform with the laws
15 governing successions, and ~~such~~ the payment shall be deemed a valid payment to the
16 same extent as if made under a formal administration of the succession of the
17 claimant.

18 §1598. Wages earned but unpaid as basis for benefits payable

19 For the purposes of this Part, the administrator shall, in determining benefit rights of
20 a claimant, treat wages earned as wages paid:

21 ~~(1) In those cases where the~~ when an employer has failed to make payment ~~thereof~~
22 in accordance with his contract, regular practice, or custom; ~~or and~~

23 ~~(2) In those cases where~~ the employee would have been eligible to receive benefits
24 had wages been paid when earned.

25 §1599. Waiver of certified mail requirement

26 An employer, his duly authorized representative, or the claimant, may waive the right
27 ~~under this Chapter~~ to receive written notices or determinations by certified mail. The
28 waiver shall be in writing and shall be mailed or transmitted electronically to the
29 office of unemployment insurance administration within the Louisiana Workforce

1 Commission. If the right to receive written notices and determinations by certified
2 mail has been waived, written notices or determinations may be transmitted by first
3 class mail or by electronic delivery. A notice or determination is deemed delivered
4 when it has been mailed or electronically transmitted.

5 §1600. Benefit eligibility conditions

6 An unemployed individual shall be eligible to receive benefits only if the
7 administrator finds that:

8 (1) He has made a claim for benefits in accordance with the provisions of R.S.
9 23:1621 and R.S. 23:1622.

10 (2) He has registered for work ~~at, and thereafter~~ and has continued to report in
11 accordance with ~~such~~ the regulations ~~as~~ the administrator may prescribe. The
12 administrator may, by regulation, waive or alter either or both of the requirements of
13 this Section ~~as to such types of cases or situations with respect to which~~ if he finds
14 that compliance with ~~such~~ the requirements would be oppressive; or would be
15 inconsistent with the purposes of this Chapter; ~~but no such~~ unless the regulation ~~shall~~
16 ~~conflict~~ conflicts with R.S. 23:1591.

17 (3)(a) He is able to work, available for work, and is conducting an active search for
18 work.

19 (b)(i) For the purpose of this Section, a claimant shall have satisfied the requirements
20 of making an active search for work if he is pursuing a course of action to become
21 reemployed as contained in his eligibility review and reemployment assistance plan
22 approved by the administrator. The reemployment assistance plan shall not contain
23 factors which, when judged on the basis of reasonableness for a similarly unemployed
24 worker to follow, would be contrary to the individual's interest, taking into account
25 the claimant's qualifications for work, the distance of his residence from employing
26 establishments, his prior work history, and current labor market conditions related to
27 his normal and customary occupation.

28 (ii) The claimant shall have satisfied the requirement for an active search for work
29 if he has a reemployment assistance plan, is a paid-up union member of a recognized

1 craft union, and is, and continues to be, available to his union for referrals to job
2 openings listed with his union. To reflect his availability for work with his union, he
3 shall report to the hiring hall of his union at least once each week and maintain
4 evidence of having done so by securing a union officer's signature on his
5 unemployment booklet each week when he reports as able and available for work.
6 If the domicile of the paid-up member of a craft union is located in excess of twenty
7 miles round trip from his union office, the member shall call his union office at least
8 once a week to reflect his availability for work.

9 (iii) ~~An~~ The claimant shall maintain an unemployment booklet ~~shall be maintained~~
10 ~~by the claimant~~ for review of his continuing eligibility by employment security
11 representatives as evidence of his continuing search for work. The claimant shall
12 have satisfied this requirement if he is partially employed by an employer subject to
13 the Louisiana Employment Security Law and holds himself available for
14 reemployment at his last place of work; or, if he is on temporary layoff from his
15 regular work and holds himself available for reemployment at his last place of work.

16 ~~(iv)~~ Repealed by Acts 1992, No. 453, §1.

17 (4) He has been unemployed for a waiting period of one week. No week shall be
18 counted as a week of unemployment for the purpose of this Subsection:

19 (a) Unless it occurs within the benefit year which includes the week ~~with respect to~~
20 for which he claims payment of benefits.

21 (b) If benefits have been paid ~~with respect thereto~~.

22 (c) Unless the individual was eligible for benefits ~~with respect thereto~~ as provided in
23 this Section and in R.S. 23:1601, except for the requirements of this Paragraph and
24 Paragraph (5) of R.S. 23:1601.

25 (5) He has during his base period been paid wages for insured work equal to at least
26 one and one-half times the wages paid to him in that calendar quarter in which his
27 wages were the highest. For the purposes of this Subsection, wages shall be counted
28 as "wages for insured work" for benefit purposes with respect to any benefit year only
29 if ~~such~~ the benefit year begins subsequent to the date on which the employing unit,

1 ~~by which such wages were paid~~, became an employer within the meaning of any
2 provision of this Chapter.

3 (6)(a) Benefits based on service in employment ~~defined in R.S. 23:1472(12)(F)(I)~~
4 ~~(II), (IV), and (VII)~~ shall be payable in the same amount, on the same terms and
5 subject to the same conditions as benefits payable on the basis of other services
6 subject to this Act; ~~except that~~ in the following circumstances:

7 (i) ~~With respect to service~~ Service performed in an instructional, research, or
8 principal administrative capacity for any educational institution, including institutions
9 of higher education and local public school systems, benefits shall not be paid based
10 on ~~such~~ service for any week of unemployment commencing during the period
11 between two successive academic years, or during a similar period between two
12 regular but not successive terms, or during a period of paid sabbatical leave provided
13 for in the individual's contract, to any individual if ~~such the~~ individual performs ~~such~~
14 the services in the first of such the academic years (or terms) academic year or term
15 and if there is a contract or a reasonable assurance that ~~such the~~ individual will
16 perform services in any ~~such~~ capacity for any educational institution in the second of
17 ~~such academic years or terms~~ academic year or term. The provisions of this
18 Paragraph shall include any service performed in an instructional, research, or
19 principal administrative capacity including service performed by a temporary or
20 uncertified teacher or instructor.

21 (ii) ~~With respect to services~~ Services performed in any other capacity for an
22 educational institution, including crossing guards, whether employed by a school
23 board or another political subdivision of the state, benefits shall not be paid to any
24 individual on the basis of such services for any week which commences during a
25 period between two successive academic years or terms if ~~such the~~ individual
26 performs ~~such the~~ services in the first of ~~such academic years or terms~~ academic year
27 or term and there is a letter of assurance that ~~such the~~ individual will perform ~~such the~~
28 services in the second of ~~such academic years or terms~~, ~~except that if~~ academic year
29 or term, unless compensation is denied to any individual ~~under this Subparagraph and~~

1 ~~such individual~~ when he was not offered an opportunity to perform ~~such~~ services for
2 the educational institution for the second of ~~such academic years or terms, such~~
3 ~~individual~~ academic year or term, he shall be entitled to a retroactive payment of
4 compensation for each week for which the individual filed a timely claim for
5 compensation and for which compensation was denied solely by reason of this clause.

6 (iii) ~~With respect to any services described in clause (i) or (ii) compensation~~
7 Compensation that is payable on the basis of such services shall be denied to any
8 individual for any week which commences during an established and customary
9 vacation period or holiday recess if ~~such~~ an individual performs such services in the
10 period immediately before ~~such~~ a vacation period or holiday recess, and there is a
11 reasonable assurance that ~~such~~ the individual will perform ~~such~~ the services in the
12 period immediately following ~~such~~ the vacation period or holiday recess.

13 (iv) ~~With respect to any services described in clause (i) or (ii), compensation payable~~
14 ~~on the basis of services in any such capacity shall be denied as specified in clauses (i),~~
15 ~~(ii), and (iii)~~ "Educational service agency" means a governmental agency or
16 governmental entity which is established and operated exclusively for the purpose of
17 providing services to one or more educational institutions. The provisions of this
18 Subparagraph shall apply to any individual who performed ~~such~~ services in any
19 educational institution, while in the employ of an educational service agency, or to
20 any crossing guards, whether employed by a school board or another political
21 subdivision of the state, ~~and for this purpose the term "educational service agency"~~
22 ~~means a governmental agency or governmental entity which is established and~~
23 ~~operated exclusively for the purpose of providing such services to one or more~~
24 ~~educational institutions.~~

25 (b) Benefits shall not be paid to ~~any individual on the basis of any~~ for services;
26 substantially all of which consist of participating in sports or athletic events or
27 training or preparing to so participate, for any week which commences during the
28 period between two successive sport seasons or similar periods if ~~such~~ the individual
29 performed ~~such~~ the services in the first of ~~such seasons or similar periods~~ season or

1 similar period and there is a reasonable assurance that ~~such individual~~ he will perform
2 ~~such services in the later of such seasons or similar periods~~ the services in the later
3 season or similar period.

4 ~~(e)(f)~~ (c)(i) Benefits shall not be paid ~~on the basis of~~ for service performed by an
5 alien ~~unless the alien is an individual who has been lawfully admitted for permanent~~
6 ~~residence at the time the services were performed, was lawfully present for purposes~~
7 ~~of performing such services or otherwise is permanently residing in the United States~~
8 ~~under color of law at the time such services were performed, including an alien who~~
9 ~~is lawfully present in the United States as a result of the application of the provisions~~
10 ~~of Section 203(a)(7)* or Section 212(d)(5)** of the Immigration and Nationality Act~~
11 not lawfully present or authorized to work in the United States.

12 ~~(H)~~ (ii) Any data or information required of ~~individuals applying for benefits to~~
13 ~~determine whether benefits are not payable to them because of their~~ of an individual
14 because of his alien status shall be uniformly required from all applicants for benefits.

15 ~~(H)~~ (iii) In the case of an individual whose application for benefits would otherwise
16 be approved, no determination that benefits ~~to such individual~~ are not payable because
17 of his alien status shall be made except upon a preponderance of the evidence.

18 (7) With respect to weeks of unemployment, wages for insured work shall include
19 wages paid for previously uncovered services. For the purposes of this Subsection,
20 the term "previously uncovered services" means ~~services:~~

21 ~~(a) Which~~ services which were not employment as defined in Section 1472(12) of
22 this Chapter and were not services covered pursuant to Sections 1573, 1574, and 1575
23 of this Chapter, at any time during one-year period ending December 31, 1975; ~~and~~

24 ~~(b)(1) Which~~ and which is agricultural labor (as defined in Section 1472(12)(F)(V)
25 of this Title) or domestic service (as defined in Section 1472(12)(F)(VI) of this Title);

26 or

27 ~~(2) Which~~ which are services performed by an employee of a political subdivision
28 of this state, as provided in Section 1472(12)(F)(I) of this Title, or by an employee of
29 a nonprofit educational institution which is not an institution of higher education, as

1 ~~provided in Section 1472(12)(F)(II) of this Title~~, except to the extent that assistance
2 under Title II of the Emergency Jobs and Unemployment Assistance Act of 1974***
3 was paid on the basis of such services.

4 (8)(a) An individual filing a new claim for unemployment compensation shall, at the
5 time of filing such claim, disclose whether or not the ~~individual~~ he owes child support
6 obligations ~~as defined under R.S. 23:1693(G)~~. If any ~~such~~ individual discloses that
7 he ~~or she~~ owes child support obligations and is determined to be eligible for
8 unemployment compensation, the administrator shall notify the state or local child
9 support enforcement agency enforcing ~~such~~ the obligation that the individual has been
10 determined to be eligible for unemployment compensation.

11 (b) ~~This Paragraph applies~~ The provisions of this Paragraph apply only if appropriate
12 arrangements have been made for reimbursement by the state or local child support
13 enforcement agency for the administrative costs incurred by the administrator ~~under~~
14 ~~this Paragraph~~ which are attributable to child support obligations being enforced by
15 the state or local child support enforcement agency.

16 *8 U.S.C.A. §1153(a)(7).

17 **8 U.S.C.A. §1182(d)(5).

18 ***See note under 26 U.S.C.A. §3304.

19 §1601. Disqualification for benefits

20 An individual shall be disqualified for benefits:

21 (1)(a) If the administrator finds that he has left his employment from a base period
22 or subsequent employer without good cause attributable to a substantial change made
23 to the employment by the employer. Such disqualification shall continue until such
24 time as the claimant can requalify by demonstrating that he:

25 (i) Has been paid wages for work subject to the Louisiana Employment Security Law
26 or to the unemployment insurance law of any other state or the United States
27 equivalent to at least ten times his weekly benefit amount following the week in
28 which the disqualifying separation occurred.

29 (ii) Has not left his last work under disqualifying circumstances.

1 (b)(i) If he is working as a temporary employee employed and paid by a staffing firm
2 and fails, without good cause, to contact the staffing firm for reassignment. The
3 employee will be deemed to have voluntarily left his employment and will be
4 disqualified for unemployment compensation benefits pursuant to this Section if,
5 upon conclusion of his latest assignment, he fails to contact the staffing firm for
6 reassignment. A temporary employee shall not be deemed to have resigned his
7 position if he is not advised at the time of hire that he must report for reassignment
8 upon conclusion of each assignment and that unemployment compensation benefits
9 may be denied for failure to do so.

10 (ii) For the purposes of this Section, the following terms shall have the meanings
11 hereinafter ascribed to them:

12 (aa) "Staffing firm" means a business that hires and pays its own employees and
13 assigns them to clients to support or supplement the client's workforce in work
14 situations such as employee absences, temporary skill shortages, seasonal workloads,
15 and special assignments and projects.

16 (bb) "Temporary employee" means an employee assigned to work for the clients of
17 a staffing firm.

18 (c) No one shall be disqualified for benefits ~~under~~ pursuant to the provisions of this
19 Paragraph for leaving part-time or interim employment in order to protect his
20 full-time or regular employment; ~~the~~ The terms "part-time", "interim", "full-time",
21 and "regular" employment shall be defined by regulation adopted by the administrator
22 in accordance with the Administrative Procedure Act. Benefits paid ~~under~~ pursuant
23 to this provision shall not be charged against the experience rating of a part-time or
24 interim employer as so defined but shall be recouped as a social charge to all
25 employers in accordance with R.S. 23:1553(D). Furthermore, no one receiving
26 WARN Act payments pursuant to 29 U.S.C. 2104 shall be disqualified for benefits
27 ~~under~~ pursuant to the provisions of this Paragraph for refusing to leave part-time,
28 interim, or full-time employment to return to work for the employer issuing such
29 payments.

- 1 (2)(a) If the administrator finds that he has been discharged by a base period or
2 subsequent employer for misconduct connected with his employment. Misconduct
3 means mismanagement of a position of employment by action or inaction, neglect that
4 places in jeopardy the lives or property of others, dishonesty, wrongdoing, violation
5 of a law, or violation of a policy or rule adopted to insure orderly work or the safety
6 of others. Such disqualification shall continue until such time as the claimant can
7 requalify by demonstrating that he:
- 8 (i) Has been paid wages for work subject to the Louisiana Employment Security Law
9 or to the unemployment insurance laws of any other state or of the United States
10 equivalent to at least ten times his weekly benefit amount following the week in
11 which the disqualifying separation occurred.
- 12 (ii) Has not left his last work under disqualifying circumstances.
- 13 ~~(b)~~ Repealed by Acts 1997, No. 195, §1, eff. Jan. 1, 1998.
- 14 ~~(c)~~ (b) If the administrator finds that ~~such~~ the misconduct has impaired the right,
15 damaged, or misappropriated the property of, or has damaged the reputation of a base
16 period employer, then the wage credits earned by the individual with the employer
17 shall be cancelled and no benefits shall be paid on the basis of wages paid to the
18 individual by ~~such~~ his employer.
- 19 (3)(a) If the administrator finds that he has failed, without good cause, either to apply
20 for available; suitable work when so directed by the administrator or to accept suitable
21 work when offered him, or to return to his customary self-employment, if any, when
22 so directed by the administrator. Such disqualification shall continue until such time
23 as the claimant ~~(a)~~ can demonstrate that he has been paid wages for work subject to
24 the Louisiana Employment Security Law or the unemployment insurance law of any
25 other state or the United States, equivalent to at least ten times his weekly benefit
26 amount following the week in which the disqualifying act occurred and ~~(b)~~ has not
27 left his last work under disqualifying circumstances.
- 28 ~~(a)~~ (b) In determining whether or not any work is suitable for an individual, the
29 administrator shall consider the degree of risk involved to his health, safety and

1 morals, his physical fitness and prior training, his experience, his length of
2 unemployment, his prospects for securing local work in his customary occupation, the
3 distance of the available work from his residence, and his highest level of educational
4 attainment as evidenced by a formal degree. In addition, the administrator shall
5 consider the individual's prior earnings unless employment is offered by a base period
6 employer, in which case the rate of remuneration and the level of skill shall be equal
7 to or greater than the highest amount paid the employee in his former employment
8 with said base period employer; but, in no case shall the employee be required to
9 accept remuneration from any employer at a level below sixty percent of his highest
10 rate of pay in his base period; nor shall he be required to accept remuneration at less
11 than the employer pays other employees with comparable skills, nor shall such
12 employee be required to accept compensation at a rate below the scale provided in
13 any employee agreement to which he or his agent is a party.

14 ~~(b)~~ (c) Notwithstanding any other provisions of this Chapter, no work shall be
15 deemed suitable and benefits shall not be denied ~~under this Chapter~~ to any otherwise
16 eligible individual for refusing to accept new work under any of the following
17 conditions:

18 (i) If the position offered is vacant due directly to a strike, lockout, or other labor
19 dispute.

20 (ii) If the wages, hours, or other conditions of the work offered are substantially less
21 favorable to the individual than those prevailing for similar work in the locality.

22 (iii) If, as a condition of being employed, the individual would be required to join a
23 company union or to resign from or refrain from joining any bona fide labor
24 organization.

25 (iv) If, in the written opinion of the individual's personal physician, the work is
26 deemed to be clearly hazardous to the health of ~~said~~ the individual. The administrator
27 shall prepare a special form to be used by physicians to certify as to the specific
28 hazards posed to the claimant's health by the job, as well as to expedite the processing
29 of claims and to assure that physicians are aware of their responsibilities ~~under~~

1 pursuant to the provisions of this Chapter. The special form also shall cite the
2 provisions of R.S. 23:1711(A).

3 (4) For any week ~~with respect to~~ in which the administrator finds that his
4 unemployment is due to a labor strike, as defined in R.S. 23:900(1), which is in active
5 progress at the factory, establishment, or other premises at which he is or was last
6 employed; but such disqualification shall not apply if his unemployment is due to a
7 labor lockout, as defined in R.S. 23:900(2), or if it is shown to the satisfaction of the
8 administrator that he is not participating in or interested in the labor strike which
9 caused his unemployment. In determining whether a strike exists, the administrator
10 shall not inquire into the cause or causes of the strike if the strike is approved or
11 sanctioned by a labor organization that represents the individual. For the purposes of
12 this Paragraph, if separate branches of work, which are commonly conducted as
13 separate businesses in separate premises, are conducted in separate departments of the
14 same premises, each such department shall be deemed to be a separate factory,
15 establishment, or other premises.

16 (5) For any week ~~with respect to which or a part of~~ in which or in part of which he
17 has received or is seeking unemployment benefits under an unemployment
18 compensation law of another state or of the United States, provided that if the
19 appropriate agency of such other state or of the United States finally determines that
20 he is not entitled to ~~such~~ unemployment benefits this disqualification shall not apply.
21 If the Congress of the United States passes any law providing for unemployment
22 compensation benefits intended as a supplement to the benefits provided by this
23 Chapter this disqualification shall not apply.

24 (6) Repealed by Acts 1977, No. 745, §17, eff. Sept. 9, 1977.

25 (7) For any week ~~with respect to~~ for which he is receiving or has received
26 remuneration in the form of:

27 (a) Wages in lieu of notice;₂

1 (b) Compensation for temporary partial disability, temporary total disability, or total
2 and permanent disability ~~under~~ pursuant to the Workers' Compensation Law of any
3 state or under a similar law of the United States;

4 (c) Payments under any retirement or pension plan, system, or policy provided by a
5 private employer or the state of Louisiana or any of its instrumentalities or political
6 subdivisions, and towards the cost of which a base period employer is contributing
7 or has contributed on behalf of the individual; or by the entire prorated weekly
8 amount of any governmental or other pension, retirement or retired pay, annuity, or
9 any other similar periodic payment which is based on any previous work of ~~such~~ the
10 individual but only if ~~such~~ the reduction is required as a condition for full tax credit
11 against the tax imposed by the Federal Unemployment Tax Act.

12 (d)(i) For purposes of this Section, whenever the employer or employing unit, or his
13 designated representative, or any vacation plan or any dismissal plan makes a
14 payment or payments, or holds ready to make such payment to an individual as
15 vacation pay, or as a vacation pay allowance, or as pay in lieu of vacation, or
16 dismissal pay, or severance pay, such payment shall be deemed "wages" ~~as defined~~
17 ~~in Section 1472(20)(A)~~ prorated for the period of time which it would have taken ~~such~~
18 the individual to earn ~~such~~ the remuneration during the employment in which such
19 payments accrued, excluding any overtime payments.

20 (ii) During a period of temporary layoff ~~for the purpose of this Subparagraph~~, when
21 an agreement between the employer and a bargaining unit representative does not
22 allocate vacation pay allowance or pay in lieu of vacation to a specified period of
23 time, the payment by the employer or his designated representative will be deemed
24 to be "wages" ~~as defined in Section 1472(20)(A)~~ in the week or weeks the vacation
25 is actually taken.

26 (e) If the amount payable ~~under (a), (b), (c), and (d) above~~ with respect to any week
27 is less than the benefits which would otherwise be due ~~under this Chapter~~, he shall be
28 entitled to receive for ~~such~~ the benefit period, if otherwise eligible, benefits reduced
29 by the amount of such remuneration. If any such benefits; payable ~~under this~~

1 ~~Subsection~~, after being reduced by the amount of such remuneration, are not an even
2 multiple of one dollar, they shall be adjusted to the nearest multiple of one dollar.

3 (f) WARN Act payments received pursuant to 29 U.S.C. 2104.

4 (8)(a) For the week, or fraction thereof, with respect to which he makes a false
5 statement or representation knowing it to be false, or knowingly fails to disclose a
6 material fact in obtaining or increasing benefits, whether or not he is successful in
7 obtaining or increasing benefits, or otherwise due to his fraud receives any amount
8 as benefits ~~under this Chapter~~ to which he was not entitled, for the remainder of the
9 benefit year subsequent to the commission of the fraudulent act and continuing for the
10 fifty-two weeks which immediately follow the week in which ~~such~~ the determination
11 was made. All benefits paid ~~with respect to such~~ for those weeks shall be immediately
12 due and on demand paid to the administrator for the fund in accordance with
13 department regulations ~~to the administrator for the fund and such.~~ The individual
14 shall not be entitled to further benefits until repayment has been made or the claim for
15 repayment has prescribed. If information indicating a claimant has earned any
16 unreported wages for weeks claimed is obtained by the administrator, prior to the
17 administrator rendering a determination on the issue, ² the claimant shall be notified by
18 mail or other delivery method. The claimant shall have seven days from the date of
19 mailing to respond, or if notice is not by mail, then the claimant shall have seven days
20 from the delivery date of ~~such~~ the notice to respond.

21 (b) A claim for repayment ~~under this Section~~ shall prescribe against the state ten
22 years from the date the administrator determines that repayment is due. This
23 prescription shall be interrupted for the period of time during which an appeal is
24 pending, by the filing of suit for collection by the administrator, ² or by an
25 acknowledgment or partial payment of the indebtedness. Any disqualification
26 decision or determination pursuant to this Paragraph may be appealed in the same
27 manner as from any other disqualification imposed ~~under~~ pursuant to the provisions
28 of this Chapter.

1 (9)(a) If the administrator finds that he has not, subsequent to the beginning of the
2 next preceding benefit year ~~with respect to~~ for which he received benefits, had work
3 and earned wages for insured work in an amount equal to whichever is the lesser of:

4 (i) Three-thirteenths of wages paid to him during that quarter of his current base
5 period in which ~~such~~ his wages were highest; ~~and~~.

6 (ii) Six times the weekly benefit amount applicable to his current benefit year.

7 (b) This disqualification shall continue until ~~such time as~~ the claimant can
8 demonstrate that he has had earnings as specified in this Subsection.

9 (10)(a) If the administrator finds that he has been discharged by a base period or
10 subsequent employer for the use of illegal drugs. For the purposes of this Paragraph,
11 "misconduct" shall include discharge for either on or off the job use of a
12 nonprescribed controlled substance as defined in 21 U.S.C. 812 Schedules I, II, III,
13 IV, and V. In order to support disqualification for drug use under this provision, the
14 employer must prove the employee's use of the controlled substance only by a
15 preponderance of the evidence. In meeting this burden, the only results of employer-
16 administered tests that shall be considered admissible evidence are those that are the
17 result of the testing for drug usage done by the employer pursuant to a written and
18 promulgated substance abuse rule or policy established by the employer. Discharge
19 of an employee for refusal to submit to a drug test, as set forth above, shall be
20 presumed to be for misconduct. Such disqualification shall continue until ~~such time~~
21 ~~as~~ the claimant can requalify by demonstrating that he:

22 (i) Has been paid wages for work subject to the Louisiana Employment Security Law
23 or the unemployment insurance law of any other state of the United States equivalent
24 to at least ten times his weekly benefit amount following the week in which the
25 disqualifying separation occurred.

26 (ii) Has not left his last work under disqualifying circumstances.

27 (b) ~~Furthermore, upon~~ Upon requalification, ~~such~~ the claimant's benefits, as
28 computed pursuant to the provisions of R.S. 23:1592 and R.S. 23:1595, shall be
29 discounted by fifty percent for the remainder of his benefit year.

- 1 (c) All sample collection and testing for drugs ~~under this Chapter~~ shall be performed
2 in accordance with the following conditions:
- 3 (i) The collection of samples shall be performed under reasonably sanitary conditions.
- 4 (ii) Samples shall be collected and tested with due regard to the privacy of the
5 individual being tested, and in a manner reasonably calculated to prevent substitutions
6 or interference with the collection or testing of reliable samples.
- 7 (iii) Sample collection shall be documented, and the documentation procedures shall
8 include:
- 9 ~~(aa) Labeling~~ the labeling of samples ~~so as to~~ reasonably to preclude the probability
10 of erroneous identification of test results; and an
- 11 ~~(bb) An~~ opportunity for the employee to provide notification of any information
12 which he considers relevant to the test, including identification of currently or
13 recently used prescription or nonprescription drugs, or other relevant medical
14 information.
- 15 (iv) Sample collection, storage, and transportation to the place of testing shall be
16 performed ~~so as to~~ reasonably to preclude the probability of sample contamination or
17 adulteration; ~~and,~~
- 18 (v) Sample testing shall conform to scientifically accepted analytical methods and
19 procedures. Testing shall include verification or confirmation of any positive test
20 result by gas chromatography, gas chromatography-mass spectroscopy, or other
21 comparably reliable analytical method, before the result of any test may be used as
22 a basis for any disqualification ~~under R.S. 23:1601(10)~~. Test results which do not
23 exclude the possibility of passive inhalation of marijuana may not be used as a basis
24 for disqualification ~~under this Paragraph~~. However, test results which indicate that
25 the concentration of total urinary cannabinoids as determined by immunoassay equals
26 or exceeds fifty nanograms/ml shall exclude the possibility of passive inhalation.
- 27 (d) Within the terms of the policy, an employer may require the collection and testing
28 of samples for the following purposes:
- 29 (i) Investigation of possible individual employee impairment.

- 1 (ii) Investigation of accidents in the workplace or incidents of workplace theft.
- 2 (iii) Maintenance of safety for employees or the general public; or security of
3 property or information.
- 4 (iv) Maintenance of productivity, quality of products or services, or security of
5 property or information.
- 6 (e) All information, interviews, reports, statements, memoranda, or test results
7 received by the employer through its drug testing program are confidential
8 communications and may not be used or received in evidence, obtained in discovery,
9 or disclosed in any public or private proceeding, except in a proceeding related to an
10 action ~~under R.S. 23:1601(10)~~ pursuant to Paragraph (10) of this Section in a claim
11 for unemployment compensation proceeding, hearing, or civil litigation where drug
12 use by the tested employee is relevant.
- 13 (f) No cause of action for defamation of character, libel, slander, or damage to
14 reputation arises in favor of any person against an employer who has established a
15 program of drug or alcohol testing ~~in accordance with this Chapter~~, unless:
- 16 (i) The results of that test were disclosed to any person other than the employer, an
17 authorized employee or agent of the employer, the tested employee, or the tested
18 prospective employee;
- 19 (ii) The information disclosed was based on a false test result; ~~and~~
- 20 (iii) All elements of an action for defamation of character, libel, slander, or damage
21 to reputation as established by statute or common law, are satisfied.
- 22 (11) If the administrator finds that he has not, subsequent to participating in a work
23 release program for inmates in custodial or penal institutions, worked and earned
24 wages for insured work.
- 25 §1602. Denial of benefits to individuals taking approved training prohibited;
26 ineligibility of certain students; benefits payable to individuals taking approved
27 training not to be charged to experience rating record of base period employers
- 28 (1) Notwithstanding any of the other provisions of this Chapter, no otherwise eligible
29 individual shall be denied benefits for any week because he is in training with the

1 approval of the ~~Administrator~~ administrator, nor shall ~~such~~ any individual be denied
2 benefits ~~with respect to~~ for any week in which he is in training with the approval of
3 the ~~Administrator~~ administrator by reason of the application of provisions in R.S.
4 23:1600(3), relating to availability for work and the provisions of R.S. 23:1601(3),
5 relating to failure, without good cause, either to apply for available, suitable work
6 when so directed by the ~~Administrator~~ administrator or to accept suitable work when
7 offered him, or to return to his customary self-employment, ~~(if any)~~ if any when so
8 directed by the ~~Administrator~~ administrator.

9 (2) An individual, except as provided in ~~Subsection (1) of this section~~ Paragraph (1)
10 of this Section, will be deemed unavailable for work in any week in which it is found
11 that the individual is attending a regularly established school, college, university,
12 hospital, or training school, ~~(excluding~~ excluding, however, night school or part-time
13 training courses, vocational technical schools and apprenticeship ~~classes)~~ classes, or
14 is in any vacation period intervening between regular school terms during which he
15 is a student of any such regularly established educational institution, hospital, or
16 training school. However, these provisions do not apply to any individual who,
17 subsequent to his enrollment in and while attending a regularly established school, has
18 been regularly employed and upon becoming unemployed makes an effort to secure
19 work and holds himself available for suitable work with his last employer, or holds
20 himself available for any other employment deemed suitable. If it is found that any
21 individual received benefits who was not eligible therefor by reason of having
22 resumed the status of a student at the end of a vacation period, ~~such~~ the individual will
23 be liable to repay a sum equal to the benefits thus received.

24 (3) Notwithstanding any provision of the law to the contrary, for the purposes of R.S.
25 23:1536₂, any benefits paid to individuals; who are in ~~approved~~ training with the
26 approval of the administrator, shall not be charged to the experience rating record of
27 base period employers.

28 §1603. Prohibition against disqualification of individuals in approved training

1 A. Notwithstanding any other provisions of this Chapter, no individual who is
2 otherwise eligible for benefits shall be denied benefits for any week he is in training
3 approved ~~under~~ pursuant to 19 U.S.C. §2296 because of any of the following:

4 (1) ~~he~~ The individual left work to enter such training, provided the work left is not
5 suitable employment, ~~or,~~

6 (2) ~~of~~ Of the application of any state or federal unemployment compensation law
7 relating to availability for work, active search for work, or refusal to accept work.

8 B. For purposes of this Section, the term "suitable employment" means ~~with respect~~
9 ~~to an individual,~~ work of a substantially equal or higher skill level than the
10 individual's past adversely affected employment, as defined for purposes of the Trade
11 Act of 1974, 19 U.S.C. §2101, et seq., and for which the wages are not less than
12 eighty percent of the individual's prior average weekly wage as determined for the
13 purposes of the Trade Act of 1974.

14 §1604. Self-employment assistance program

15 A. Definitions. The following terms shall have the definitions ascribed in this
16 Section unless the context indicates otherwise:

17 (1) "Regular benefits" means benefits payable to an individual ~~under~~ pursuant to this
18 Chapter, including benefits payable to federal civilian employees and to former
19 members of the United States armed forces pursuant to 5 USC, Chapter 85, other than
20 additional benefits, extended benefits, and extended benefits for dislocated workers.
21 Individuals who have exhausted regular unemployment compensation are ineligible
22 for self-employment assistance allowances. Individuals may not receive self-
23 employment assistance allowances in lieu of federal-state extended benefits,
24 additional benefits entirely financed by the state, any wholly funded federal extension
25 of unemployment compensation, or other types of compensation not meeting the
26 definition of regular unemployment compensation.

27 (2) "Executive director" means the executive director of the Louisiana Workforce
28 Commission.

1 (3) "Self-employment assistance activities" means activities approved by the
2 executive director in which an individual participates for the purpose of establishing
3 a business and becoming self-employed. "Self-employment assistance activities"
4 ~~must~~ shall include but are not limited to entrepreneurial training, business counseling,
5 and technical assistance. If these activities are not available, an individual pursuing
6 self-employment will not be eligible for self-employment assistance allowances.

7 (4) "Self-employment assistance allowance" means an allowance payable, in lieu of
8 regular benefits, from the unemployment compensation fund to an individual who
9 meets the requirements of this Section.

10 (5) "Self-employment assistance program" means a program under which an
11 individual who meets the requirements described in Subsection D of this Section is
12 eligible to receive an allowance in lieu of regular benefits for the purpose of assisting
13 that individual in establishing a business and becoming self-employed.

14 B. ~~Weekly~~ "Weekly" amount of self-employment assistance ~~allowance~~. ~~The~~
15 allowance" means the weekly amount of a self-employment assistance allowance
16 payable to an individual ~~under this Section~~ is equal to the weekly benefit amount for
17 regular benefits otherwise payable ~~under~~ pursuant to R.S. 23:1592.

18 C. ~~Maximum~~ "Maximum" amount of ~~benefits~~. ~~The~~ benefits" means the sum of the
19 self-employment assistance allowances ~~paid under this Section~~ and regular benefits
20 ~~paid under this Chapter~~ may not exceed the maximum amount of benefits established
21 ~~under~~ pursuant to R.S. 23:1592 ~~with respect to~~ in any benefit year.

22 D. ~~Eligibility~~. ~~The~~ "Eligibility" means that the following ~~eligibility~~ requirements
23 apply to the payment of a self-employment assistance allowance ~~under this Section~~:

24 (1) An individual may receive self-employment assistance if that individual meets
25 all of the following conditions:

26 (a) ~~Is~~ He is eligible to receive regular benefits or would be eligible to receive regular
27 benefits except for the requirements described in Paragraph (2) of this Subsection.

28 (b) ~~Is~~ He is identified by a worker profiling system as an individual likely to exhaust
29 regular benefits.

1 (c) ~~Has~~ He has filed an application for participation in a self-employment assistance
2 program and has provided the information the executive director may prescribe.

3 (d) ~~Has~~ He has, at the time the application is filed, a balance of regular benefits equal
4 to at least eighteen times the individual's weekly benefits amount and at least eighteen
5 weeks remaining in the individual's benefit year.

6 (e) ~~Has~~ He has been accepted into a program approved by the executive director that
7 will provide self-employment assistance activities.

8 (f) ~~Is~~ He is participating in self-employment assistance activities.

9 (g) ~~Is~~ He is actively engaged on a full-time basis in activities, which may include
10 training, related to establishing a business and becoming self-employed.

11 (2) A self-employment assistance allowance is payable to an individual at the same
12 interval, on the same terms, and subject to the same conditions as regular benefits
13 except that:

14 (a) The requirements relating to availability for work, active search for work, and
15 refusal to accept work shall not apply to any week that the individual is in training or
16 engaged in self-employment activities ~~as approved by this Section~~.

17 (b) Income earned by an individual while engaged in self-employment activities ~~as~~
18 ~~approved under this Section~~ shall not be construed to be wages or compensation for
19 personal services ~~under this Chapter~~, and benefits payable ~~under~~ pursuant to this
20 Chapter shall not be denied or reduced because of those payments.

21 (c) An individual who fails to participate in self-employment assistance activities or
22 who fails to actively engage on a full-time basis in activities, which may include
23 training, related to establishing a business and becoming self-employed is denied
24 benefits for the week the failure occurs.

25 (d) ~~Individuals who are~~ An individual who is terminated from or voluntarily ~~leave~~
26 leaves the program may receive, if otherwise eligible, regular benefits with respect
27 to the benefit year, provided that the sum of regular benefits paid and self-
28 employment allowances paid ~~with respect to~~ for the benefit year shall not exceed the
29 maximum amount payable for the benefit year.

1 E. ~~Limitation on number of individuals receiving a self-employment assistance~~
2 ~~allowance.~~ The aggregate number of individuals receiving a self-employment
3 assistance allowance at any time may not exceed five percent of the number of
4 individuals receiving regular benefits at that time.

5 F. ~~Financing costs of a self-employment assistance allowance.~~ Notwithstanding any
6 provision of law to the contrary, for the purposes of R.S. 23:1536, any benefits paid
7 to individuals who are in the Self-Employment Assistance Program with the approval
8 of the administrator shall not be charged to the experience rating record of base period
9 employers.

10 G. ~~Appeal~~ Any appeal of nonacceptance into a self-employment assistance program.
11 ~~All determinations under this Section shall be appealed and shall be~~ heard in the same
12 manner as provided for regular unemployment compensation benefits.

13 H. ~~Adopt rules.~~ The executive director may adopt rules in accordance with the
14 Administrative Procedure Act to implement a self-employment assistance program,
15 including but not limited to criteria for approval of programs that provide self-
16 employment assistance activities, eligibility criteria for acceptance into and
17 participation in these programs, and the review and appeal process for determinations
18 of individual eligibility for these programs.

19 I. ~~Report.~~ Annually by February first, the executive director shall report to the House
20 and Senate Committees on Labor and Industrial Relations. This report ~~must~~ shall
21 include data on the number of individuals participating in the program and the number
22 of businesses developed ~~under~~ pursuant to the program, business survival data, the
23 cost of operating the program, compliance with program requirements and data
24 related to business income, the number of employees and wages paid in the new
25 businesses, and the incidence and duration of unemployment after business start-up.
26 The report may also include any recommended changes in the program.

27 §1611. Definitions

28 As used in R.S. 23:1611 through R.S. 23:1619, unless the context clearly requires
29 otherwise:

- 1 (1) "Extended benefit period" means a period which;
- 2 ~~(a)~~ begins with the third week after a week for which there is a state "on" indicator;
- 3 and
- 4 ~~(b)~~ ends with either of the following weeks, whichever occurs later: ~~(i)~~ the third
- 5 week after the first week for which there is a state "off" indicator; or ~~(ii)~~ the thirteenth
- 6 consecutive week of such period, provided that no extended benefit period may begin
- 7 by reason of a state "on" indicator before the fourteenth week following the end of a
- 8 prior extended benefit period which was in effect with respect to this state.
- 9 (2) There is a state "on" indicator for this state for a week if the administrator
- 10 determines, in accordance with the regulations of the United States Secretary of
- 11 Labor, that for the period consisting of such week and the immediately preceding
- 12 twelve weeks, the rate of insured unemployment as determined ~~under~~ pursuant to
- 13 Paragraph (4) of this Section:
- 14 (a) ~~equaled~~ Equaled or exceeded one hundred twenty percent of the average of such
- 15 rates for the corresponding thirteen-week period ending in each of the preceding two
- 16 calendar years, provided that the provisions of this Subparagraph shall be deemed to
- 17 be waived for any week with respect to which the United States Congress shall permit
- 18 such waiver, and
- 19 (b) ~~equaled~~ Equaled or exceeded five percent of such other rate as the United States
- 20 Congress may authorize, or
- 21 (c) ~~equaled~~ Equaled or exceeded six percent in which event the one hundred twenty
- 22 percent average provided for in Subparagraph (a) of this Paragraph shall not apply.
- 23 (3) There is a state "off" indicator for this state for the week if the administrator
- 24 determines, in accordance with the regulations of the United States Secretary of
- 25 Labor, that for the period consisting of such week and the immediately preceding
- 26 twelve weeks, the rate of insured unemployment ~~(not not seasonally adjusted)~~
- 27 adjusted as determined ~~under~~ pursuant to Paragraph (4) of this Section:

1 ~~(a)~~ was less than one hundred twenty percent of the average of such rates for the
2 corresponding thirteen-week period ending in each of the two preceding calendar
3 years, or

4 ~~(b)~~ was less than five percent.

5 (4)(a) "Rate of insured unemployment", for the purposes of Paragraphs (2) and (3)
6 of this Section, means the percentage derived by dividing:

7 ~~(a)~~ the average weekly number of individuals filing claims for regular compensation
8 in this state for weeks of unemployment with respect to the most recent thirteen
9 consecutive week period, as determined by the administrator on the basis of his
10 reports to the United States Secretary of Labor, by

11 ~~(b)~~ the average monthly employment ~~covered under this Chapter~~ for the first four of
12 the most recent six completed calendar quarters ending before the end of ~~such~~ the
13 thirteen week period.

14 (b) The computation ~~required by the provisions of this Paragraph~~ shall be made by
15 the administrator in accordance with the regulations prescribed by the United States
16 Secretary of Labor.

17 (5) "Regular benefits" means benefits payable to an individual ~~under~~ pursuant to the
18 provisions of this Chapter or under pursuant to the Unemployment Insurance Law
19 unemployment insurance law of any state, approved by the U.S. Secretary of Labor
20 ~~under pursuant to~~ Section 3304 of the Internal Revenue Code of 1954, (26 U.S.C.
21 §3304) ~~(including~~ including benefits payable to federal civilian employees and to ex-
22 servicemen pursuant to 5 U.S.C. ~~Chapter 85)~~ Chapter 85 other than extended benefits.

23 (6) "Extended benefits" means benefits, ~~(including~~ including benefits payable to
24 federal civilian employees and to ex-servicemen pursuant to 5 U.S.C. ~~Chapter 85)~~
25 Chapter 85, payable to an individual ~~under~~ pursuant to the provisions of R.S. 23:1611
26 through R.S. 23:1619 of this Chapter for weeks of unemployment in his eligibility
27 period.

28 (7) "Eligibility period" ~~of an individual~~ means the period consisting of the weeks in
29 ~~his~~ an individual's benefit year which begin in an extended benefit period and, if his

1 benefit year ends within ~~such the~~ extended benefit period, any weeks thereafter which
2 begin in such period.

3 (8) "Exhaustee" means an individual who, with respect to any week of
4 unemployment in his eligibility period:

5 (a) ~~has~~ Has received, prior to such week, all of the regular benefits that were
6 available to him ~~under~~ pursuant to this Chapter or any other unemployment insurance
7 law of any state approved by the United States Secretary of Labor under Section 3304
8 of the Internal Revenue Code of 1954, (26 U.S.C. §3304), ~~(including~~ including
9 dependent's allowances, benefits payable to federal civilian employees and ex-
10 servicemen under 5 U.S.C. ~~Chapter 85)~~ Chapter 85, in his current benefit year that
11 includes such week; for the purposes of this Paragraph, an individual shall be deemed
12 to have received all of the regular benefits that were available to him although as a
13 result of a pending appeal with respect to wages or employment, or both, that were
14 not considered in the original monetary determination in his benefit year, he may
15 subsequently be determined to be entitled to added regular benefits or;

16 ~~(b)~~ his benefit year having expired prior to such week, has no wages, or has
17 insufficient wages or employment, or both, on the basis of which he could establish
18 a new benefit year that would include such week; and

19 ~~(c)~~(i) has no right to unemployment insurance benefits or allowances, as the case may
20 be, ~~under~~ pursuant to the Railroad Unemployment Insurance Act, (45 U.S.C. §351 et
21 seq.) or ~~under such~~ pursuant to other federal laws as are specified in regulations
22 issued by the United States Secretary of Labor; and

23 (ii) has not received and is not seeking unemployment insurance benefits ~~under~~
24 pursuant to the unemployment insurance law of Canada or the Virgin Islands; ~~but~~
25 however, if the individual is seeking such benefits and the appropriate agency finally
26 determines that the individual is not entitled to benefits under such law, the individual
27 shall be considered an exhaustee if the other provisions of this definition are met.

28 (b) ~~Provided, that the~~ The reference in this ~~Subparagraph~~ Paragraph to the Virgin
29 Islands shall be inapplicable effective on the day after the day on which the United

1 States Secretary of Labor approves under Section 3304(a) of the Internal Revenue
2 Code of 1954, (26 U.S.C. §3304 (a)) an unemployment compensation law submitted
3 to the secretary by the Virgin Islands for approval.

4 §1612. Effect of ~~other~~ provisions of this Chapter relating to regular benefits on
5 claims for, and the payment of, extended benefits

6 Except when the result would be inconsistent with the provisions of R.S. 23:1611
7 through R.S. 23:1616 of this Chapter, as provided in the regulations of the
8 ~~Administrator~~ administrator, the provisions of this Chapter which apply to claims for,
9 or the payment of, regular benefits shall apply to claims for and the payment of,
10 extended benefits.

11 §1613. Eligibility requirements for extended benefits

12 An individual shall be eligible to receive extended benefits with respect to any week
13 of unemployment in his eligibility period, only if the administrator finds that with
14 respect to such week:

15 (1) ~~he~~ He is an exhaustee ~~as defined in R.S. 23:1611(10)~~ and is eligible for such
16 benefits under the provisions of R.S. 23:1617, ~~and~~.

17 (2) ~~he~~ He has satisfied the requirements ~~of this Chapter~~ for the receipt of regular
18 benefits that are applicable to individuals claiming extended benefits, including not
19 being subject to a disqualification for the receipt of benefits.

20 (3) He has been paid wages for insured work during the base period equal to at least
21 one and one-half times the wages paid in that calendar quarter in which ~~such~~ the
22 wages were highest.

23 §1614. Weekly extended benefit amount

24 The weekly extended benefit amount payable to an individual for a week of total
25 unemployment in his eligibility period shall be an amount equal to the weekly benefit
26 amount determined pursuant to R.S. 23:1592 payable to him during his benefit year
27 ~~with respect to~~ in which he last became an exhaustee. Provided, that for any week
28 during a period in which federal payments to states under Section 204 of the Federal-
29 State Extended Unemployment Compensation Act of 1970 are reduced under an order

1 issued under Section 252 of the Balanced Budget and Emergency Deficit Control Act
2 of 1985, the weekly extended benefit amount payable to an individual for a week of
3 total unemployment in his eligibility period shall be reduced by a percentage
4 equivalent to the percentage of the reduction in federal payment.

5 §1615. Total extended benefit amount

6 A. The total extended benefit amount payable to any eligible individual ~~with respect~~
7 ~~to~~ in any one benefit year shall be the least of the following amounts:

8 (1) Fifty percent of the total amount of regular benefits which were payable to him
9 ~~under this Chapter~~ in such benefit year;

10 (2) Thirteen times his weekly benefit amount which was payable to him ~~under this~~
11 ~~Chapter~~ for a week of total unemployment in such benefit year; ~~or~~

12 (3) Thirty-nine times his weekly benefit amount which was payable to him ~~under this~~
13 ~~Chapter~~ for a week of total unemployment in such benefit year, reduced by the total
14 amount of regular benefits which were paid or deemed paid to him ~~under this Chapter~~
15 ~~with respect to such~~ for the benefit year.

16 B. During any fiscal year in which federal payments to states ~~under~~ pursuant to
17 Section 204 of the Federal-State Extended Unemployment Compensation Act of 1970
18 are reduced ~~under~~ by an order issued ~~under~~ pursuant to Section 252 of the Balanced
19 Budget and Emergency Deficit Control Act of 1985, the total extended benefit
20 amount payable to an individual with respect to his applicable benefit year shall be
21 reduced by an amount equal to the aggregate of the reductions ~~under~~ pursuant to R.S.
22 23:1614 in the weekly amounts paid to the individual.

23 §1616. Beginning and termination of extended benefit period

24 A. Whenever an extended benefit period is to become effective in this state, or in all
25 states, as a result of a state or a national "on" indicator, or an extended benefit period
26 is to be terminated in this state as a result of state and national "off" indicators, the
27 administrator shall make an appropriate public announcement.

28 B. Whenever, during a period when emergency unemployment compensation
29 benefits are being paid ~~under~~ pursuant to the provisions of the Emergency

1 Unemployment Compensation Act of 1991, as amended, or ~~under~~ pursuant to any
2 subsequent extension or reenactment thereof, the state "on" indicator, ~~as defined in~~
3 ~~R.S. 23:1611~~, triggers a period of extended benefits, the governor of this state may
4 elect not to implement the applicable state statutory provisions relative to
5 unemployment compensation, including but not limited to R.S. 23:1611 through 1617,
6 and to continue the payment of benefits ~~under~~ pursuant to the Emergency
7 Unemployment Compensation Act of 1991, as amended, to those individuals who
8 have exhausted their entitlement to regular unemployment compensation ~~under~~
9 pursuant to state law.

10 §1617. Cessation of extended benefits when paid ~~under~~ pursuant to an interstate
11 claim in a state where extended benefit period is not in effect

12 A. Except as provided in Subsection B of this Section, an individual shall not be
13 eligible for extended benefits for any week if:

14 ~~(1)~~ extended benefits are payable for such week pursuant to an interstate claim filed
15 in any state ~~under~~ pursuant to the interstate benefit payment plan, and

16 ~~(2)~~ no extended benefit period is in effect for such week in such state.

17 B. Subsection A of this Section shall not apply with respect to the first two weeks for
18 which extended benefits are payable, as determined without regard to this Subsection,
19 pursuant to an interstate claim filed under the interstate benefit payment plan to the
20 individual from the extended benefit account established for the individual with
21 respect to the benefit year.

22 §1618. Requirements governing suitable work and search for work

23 A. Notwithstanding the provisions of R.S. 23:1612, an individual shall be ineligible
24 for payment of extended benefits for any week of unemployment in his eligibility
25 period if the administrator finds that during such period:

26 (1) He failed to accept any offer of suitable work, ~~as defined in Subsection C of this~~
27 ~~Section~~, or failed to apply for any suitable work to which he was referred by the
28 administrator.

1 (2) He failed to actively engage in seeking work ~~as required by Subsection E of this~~
2 Section.

3 B. Any individual who has been found ineligible for extended benefits by reason of
4 the provisions in Subsection A of this Section shall also be denied benefits beginning
5 with the first day of the week following the week in which such failure occurred and
6 until he had been employed in each of four subsequent weeks, ~~(whether whether or~~
7 ~~not consecutive)~~ the weeks are consecutive, and has earned remuneration equal to not
8 less than four times the extended weekly benefit amount.

9 C.(1) For the purposes of this Section, the term "suitable work" means, ~~with respect~~
10 ~~to any individual~~, any work which is within such an individual's capabilities; however,
11 the gross average weekly remuneration payable for the work must exceed the sum of:
12 ~~(1)(a)~~ The individual's extended weekly benefit amount as determined ~~under~~ pursuant
13 to R.S. 23:1614, and.

14 ~~(2)(b)~~ The amount, if any, of supplemental unemployment benefits (as as defined in
15 Section 501(C)(17)(D) of the Internal Revenue Code of ~~1904~~ 1904, payable to ~~such~~
16 the individual for such week, and further.

17 ~~(3)(c)~~ Pays wages not less than the minimum wage provided by Section 6(a)(1) of the
18 Fair Labor Standard Act of 1938, as amended, without regard to any exemption.

19 ~~(4)(2)~~ However, no individual shall be denied extended benefits for failure to accept
20 an offer of or apply for any job which meets the definition of suitability as described
21 above if:

22 (a) The position was not offered to ~~such~~ the individual in writing and was not listed
23 with the employment service.

24 (b) ~~Such~~ The failure could not result in a denial of benefits under pursuant to the
25 definition of suitable work for regular benefit claimants ~~in R.S. 23:1601(3)~~ to the
26 extent that the criteria of suitability in that Section are not inconsistent with the
27 provisions of Subsection C of this Section.

28 ~~(c)(3)~~ The individual shall furnish ~~the~~ satisfactory evidence to the administrator that
29 his ~~or her~~ prospects for obtaining work in his ~~or her~~ customary occupation within a

1 reasonably short period are good. If ~~such~~ the evidence is deemed satisfactory for this
2 purpose, the determination of whether any work is suitable ~~with respect to such~~ for
3 the individual shall be made in accordance with the definition of suitable work for
4 regular benefit claimants in R.S. 23:1601(3) without regard to the definition specified
5 by Subsection C of this Section.

6 D. Notwithstanding the provisions of R.S. 23:1612, no work shall be deemed to be
7 suitable work for an individual which does not accord with the labor standard
8 provisions required by Section 3304(a)(5) of the Internal Revenue Code of 1954 and
9 ~~set forth hereunder R.S. 23:1601(3)(b)~~ R.S. 23:1601(3)(c).

10 E. For the purposes of ~~Paragraph 2 of Subsection A~~ Paragraph (A)(2) of this
11 Subsection, an individual shall be treated as actively engaged in seeking work during
12 any week if=

13 (1) ~~The individual~~ he has engaged in a systematic and sustained effort to obtain work
14 during ~~such~~ the week, and

15 (2) ~~The individual~~ furnishes tangible evidence ~~that he has engaged in such~~ of that
16 effort ~~during such week~~.

17 F. The employment service shall refer any claimant entitled to extended benefits
18 ~~under this Section~~ to any suitable work ~~which meets the criteria prescribed in~~
19 ~~Subsection C of this Section~~.

20 §1619. Limitation on the amount of combined unemployment insurance and trade
21 readjustment allowance benefits received

22 Notwithstanding any other provisions of this Chapter, if the benefit year of any
23 individual ends within an extended benefit period, the remaining balance of extended
24 benefits that ~~such individual~~ he would, but for this Section, be entitled to receive in
25 that extended benefit period, with respect to weeks of unemployment beginning after
26 the end of the benefit year, shall be reduced, but not below zero, by the product of the
27 number of weeks for which the individual received any amounts as trade readjustment
28 allowances within that benefit year, multiplied by the individual's weekly benefit
29 amount for extended benefits.

1 PART VI. DETERMINATION OF CLAIMS--APPEALS
2 AND REVIEW

3 §1621. Posting of information concerning rights and claims; duty of employers

4 Each employer shall post and maintain in places readily accessible to individuals
5 performing services for him printed statements concerning benefit rights, claims for
6 benefits, and such other matters relating to the administration of this Chapter as the
7 administrator may by regulation prescribe. Each employer shall supply ~~to such~~
8 ~~individuals~~ copies of ~~such~~ printed statements or other materials relating to claims for
9 benefits to his employees when and as the administrator may by regulation prescribe.
10 ~~Such~~ The printed statements and other materials shall be supplied by the administrator
11 to each employer without cost to the employer.

12 §1622. Filing of claim

13 Claims for benefits shall be made in accordance with the provisions of this Chapter
14 and such regulations as the administrator may prescribe.

15 §1623. Minors' claims; procedure for filing

16 The administrator may accept claims from and pay benefits to an unemployed and
17 eligible minor without the necessity of tutorship proceedings and without the
18 authorization or intervention of a tutor, parent or other persons, and ~~such~~ the minor
19 shall be considered and dealt with ~~under this Chapter~~ as if of full age of majority.

20 §1624. Monetary determination and notice of claim

21 An agent designated by the administrator shall take the claim. A determination of
22 eligibility made on the basis of base period wage credits shall be made promptly and
23 shall include a statement as to whether benefits are payable, the week with respect to
24 which benefits shall commence, the weekly benefit amount payable and the maximum
25 duration of benefits. Within thirty days of the date claim was filed notice of this
26 monetary determination shall be delivered to the claimant and, if claimant is eligible,
27 to the last employer or employing unit and to all of the base period employers or
28 mailed to their last known address.

29 §1624.1. Reply to notice of eligibility; enforcement; penalty

1 When any state board, commission, department, agency, or other employing authority
2 of the state, including but not limited to school boards and police juries, receives the
3 notice specified by R.S. 23:1624 of a claimant's eligibility for benefits or other notice
4 that application for benefits has been made, the head of that board, commission,
5 department, agency, or other employing authority shall examine the notice against the
6 claimant's record and shall reply to the notice. The reply shall either protest or
7 indicate no known cause to protest a decision granting eligibility or otherwise shall
8 inform the department of any known facts bearing on a determination that benefits
9 shall be granted. It shall be filed with the administrator within the time specified in
10 the notice.

11 §1625. Notice of determination on claims

12 If a disqualification is alleged, or appears to exist, notice of the determination together
13 with the reasons ~~therefor~~ of the decision shall be promptly delivered to the claimant
14 and to the employer from whose employment the disqualification issue arose or
15 mailed to their last known address.

16 §1625.1. Prompt determination of claims; duty of employers

17 A. In making determinations of claims, the administrator shall require that
18 information necessary for the prompt determination of claims be sought from each
19 employer. Employers shall adequately and timely provide wage, employment, and
20 separation information, and shall complete all forms and reports needed by the
21 administrator or his designee to make a proper determination.

22 (1) A response to ~~such~~ requests shall be timely if it is received within the time
23 specified in the notice.

24 (2) A response shall be adequate if it provides sufficient facts to enable the agency
25 to make the correct determination. A response shall not be considered inadequate if
26 the agency failed to ask for all necessary information.

27 B.(1) If an employer fails to provide information in an adequate or timely manner
28 without good cause, the employer shall be deemed to have abandoned its appeal rights
29 ~~as provided for in R.S. 23:1629 through 1634~~, and a determination to that effect shall

1 be issued. Any appeal filed by ~~such~~ an employer, other than with regard to the
2 timeliness or adequacy of fulfilling its obligations in Subsection A of this Section,
3 shall be dismissed, and ~~such~~ the employer shall be liable for any resulting benefits
4 paid, except as provided in Subsection C of this Section. If the employer's failure to
5 adequately or timely respond results in an improper benefit payment, the employer
6 shall also be subject to the provisions of R.S. 23:1553.1.

7 (2) If the employer has good cause for failing to provide the information in the time
8 frame requested, the employer's appeal rights shall not be deemed to be abandoned.
9 For the purposes of this Section, good cause may be established if the employer:

10 ~~(a) Made~~ made reasonable attempts to provide the information within the time frame
11 requested:

12 ~~(b) Was~~ and was prevented from complying due to compelling circumstances.

13 C. In any appeal pursuant to R.S. 23:1629, the referee may, in his discretion as
14 defined in Subsection D of this Section, hear the employer's appeal or call the
15 employer, the claimant, or both as witnesses.

16 D. In reviewing the merits of the case, to determine good cause, the referee shall take
17 into consideration the following: whether the failure to provide information was
18 deliberate or knowing, whether the employer has failed to provide complete or
19 accurate information in other instances, or whether the employer was represented by
20 counsel or a professional representative who knew or should have known of the
21 employer's obligation to respond timely.

22 §1626. Redetermination; notice

23 A.(1) The administrator may reconsider a monetary determination whenever he finds
24 that an error in computation or identity has occurred ~~in connection therewith~~, or that
25 wages of the claimant pertinent to ~~such~~ the determination but not considered in
26 connection ~~therewith~~ with the determination, have been newly discovered, or that
27 benefits have been allowed or denied or the amount of benefits fixed on the basis of
28 misrepresentation of fact, but no redetermination shall be made after one year from
29 the date of the original determination. Notice of a redetermination shall be promptly

1 given to the parties entitled to notice of the original determination in the manner
2 prescribed in R.S. 23:1624 and/or R.S. 23:1625. If the amount of benefits is increased
3 upon a ~~redetermination an appeal therefrom~~ redetermination, an appeal, solely with
4 respect to the matters involved in such increase, may be filed in the manner and
5 subject to the limitations provided in R.S. 23:1628 through R.S. 23:1634. If the
6 amount of benefits is decreased upon a redetermination, the matters involved in ~~such~~
7 the decrease shall be subject to review in connection with an appeal by the claimant
8 from any determination upon a subsequent claim for benefits which may be affected
9 in amount or duration by ~~such~~ the redetermination. Subject to the same limitation and
10 for the same reasons, the administrator may reconsider the determination in any case
11 in which the final decision has been rendered by an appeal referee, the board of
12 review or a court, and may apply to the body or court which rendered the final
13 decision to issue a revised decision.

14 (2) In the event that an appeal involving an original determination is pending at the
15 time a redetermination ~~thereof~~ is issued, the appeal, unless withdrawn, shall be treated
16 as an appeal from ~~such~~ the redetermination.

17 B. The administrator may reconsider a nonmonetary determination whenever he finds
18 that benefits have been allowed or denied on the basis of misrepresentation or that an
19 error in interpretation of fact or application of law has occurred, or whenever either
20 of the parties entitled to notice of determination ~~as specified in R.S. 23:1625~~ protests
21 the decision within fifteen days from the date of the determination. The administrator
22 shall make findings and conclusions and on the basis thereof affirm, modify, or
23 reverse the determination. Notice of such redetermination shall be promptly given to
24 the parties specified in R.S. 23:1625. If the administrator finds that the evidence at
25 ~~hand~~ does not justify redetermination of a protested determination, he may, upon
26 notification of the parties ~~specified in~~ pursuant to R.S. 23:1625, transfer the protest,
27 without further determination, to the appeal referee for appeal proceedings.

28 C. ~~Furthermore, the~~ The administrator shall reconsider a final determination or
29 decision to pay benefits whenever he finds that ~~such~~ the determination or decision

1 may have been improper based upon a subsequent event relative to the claimant's
2 separation from employment, including a conviction or an admission of guilt or
3 complicity to avoid or minimize judicial penalty which would indicate that the award
4 of benefits may have been improper. The administrator shall promptly issue a notice
5 of ~~such~~ the redetermination as provided by R.S. 23:1625. The administrator shall
6 ~~make use his~~ findings and conclusions ~~and on the basis thereof~~ to affirm, modify, or
7 reverse the determination or decision. Any party to ~~such~~ the redetermination may file
8 an appeal ~~therefrom~~ pursuant to R.S. 23:1629. Should a redetermination denying the
9 award of benefits become final, ~~such~~ the benefits improperly paid shall be recoverable
10 as provided by R.S. 23:1713. Any ~~such~~ redetermination shall be made within five
11 years of the original award.

12 §1627. Determination in labor dispute cases

13 Whenever any claim involves the application of the provisions of R.S. 23:1601(4), the
14 individual handling the claim shall, if so directed by the administrator, promptly
15 transmit all the evidence ~~with respect to such case~~ to the administrator. The
16 administrator or ~~the representatives he may designate~~ his representative shall, on the
17 basis of the evidence submitted and ~~such~~ the additional evidence as he may require,
18 make a determination ~~with respect thereto~~. ~~Such~~ The determination shall be the final
19 decision on the claim, unless within fifteen days after the date notification was given
20 or was mailed to a party's last known address, an appeal is filed with an appeal
21 referee.

22 §1628. Appeal referees; appointment and qualification of members

23 ~~To hear and decide appealed claims, the~~ The executive director of the Louisiana
24 Workforce Commission shall, with the approval of the governor, appoint one or more
25 impartial appeal referees to hear and decide appealed claims. ~~all of whom~~ The appeal
26 referees shall complete a course of study ~~prescribed by the administrator~~ executive
27 director of the Louisiana Workforce Commission prescribes, by rule, to ensure
28 competency prior to their participation in any claim resolution ~~under this Chapter~~.
29 Each referee shall be selected in accordance with the provisions of R.S. 23:1656 and

1 1657. No referee shall participate in any case in which he is an interested party. The
2 executive director may designate alternates to serve in the absence or disqualification
3 of any referee.

4 §1629. Appeals to appeal referee; time for filing; notice of hearing and decision

5 A.(1) Within fifteen days after notification was given or was mailed to his last known
6 address, the claimant or any other party entitled to notice of a determination may file
7 an appeal from ~~such~~ the determination with an appeal referee either by mailing ~~such~~
8 the appeal, as evidenced by the postmarked date, or by delivering ~~such~~ the appeal.
9 The appeal referee shall mail a "notice to appear for a hearing" to all parties to the
10 appeal at least seven days prior to the date of hearing, and copies of the statements by
11 the claimant and employer, which were used in the appealed determination, shall be
12 sent with ~~such~~ the notice if requested.

13 (2)(a) A party to an appeal may expressly waive the seven-day advance notice
14 requirement by written waiver executed after the appeal has been filed.

15 (b) A copy of the written waiver shall be included in the record.

16 (3) Nothing in this Section shall be construed to dispense with the requirement that
17 a "notice to appear for hearing" be mailed.

18 B. Unless the appeal is withdrawn with its permission or is removed to the board of
19 review, the appeal referee, after affording the parties reasonable opportunity for a fair
20 hearing, shall make findings and conclusions and on the basis ~~thereof~~ of those
21 findings and conclusions, affirm, modify, or reverse the determination. Whenever an
22 appeal involves a question as to whether services were performed by a claimant in
23 employment or for an employer, the referee shall give special notice of ~~such~~ the issue
24 and of the pendency of the appeal to the employing unit and to the administrator, both
25 of whom shall be parties to the proceeding and be afforded a reasonable opportunity
26 to adduce evidence bearing on ~~such~~ the question.

27 C. The parties shall be duly notified of the referee's decision and of the findings and
28 conclusions in support thereof and ~~such~~ the decision shall be final unless further
29 review is initiated pursuant to R.S. 23:1630.

1 §1630. Review of decision by board of review; notice of board's decision

2 A. The board of review may on its own motion, within fifteen days after the date of

3 notification or of mailing of a decision of an appeal referee, initiate a review of such

4 decision. The board of review may otherwise allow an appeal from ~~such~~ the decision

5 to be filed, within fifteen days after the date of notification or of mailing of a decision

6 of an appeal referee, by any party entitled to notice of such decision, if ~~such~~ the

7 appeal is either mailed, as evidenced by the postmarked date, or is delivered by any

8 ~~such~~ the party. An appeal filed by any ~~such~~ party shall be allowed as of right if ~~such~~

9 the decision was not unanimous, or if the determination was not affirmed by the

10 appeal referee. Upon review on its own motion or upon appeal, the board of review

11 may, on the basis of the evidence previously submitted in ~~such~~ the case, or upon the

12 basis of ~~such~~ the additional evidence as it may direct be taken, affirm, modify, or

13 reverse the findings and conclusions of the appeal referee. The board of review may

14 remove to itself or transfer to another appeal referee the proceedings on any claims

15 pending before an appeal referee. Any proceedings so removed to the board of

16 review prior to the completion of a fair hearing shall be heard by the board of review

17 in accordance with the requirements of this Chapter with respect to proceedings

18 before an appeal referee.

19 B. The board of review shall make a determination and notify all parties of its

20 decision, including its findings and conclusions in support thereof, within sixty days

21 from the date an appeal is received or initiated by the board. Should the board of

22 review, within sixty days from the date an appeal is received or initiated, direct that

23 additional evidence be taken, the board of review shall make a determination and

24 notify all parties of its decision, including its findings and conclusions in support

25 thereof, within sixty days from the date it receives the additional evidence. ~~Such~~ The

26 decision shall be final unless, within fifteen days after the mailing of notice thereof

27 to the party's last known address, or, in the absence of such mailing, within fifteen

28 days after the delivery of ~~such~~ the notice, a proceeding for judicial review is initiated

29 pursuant to R.S. 23:1634. Upon denial by the board of review of an application for

1 appeal from the decision of an appeal referee, the decision of the appeal referee shall
2 be deemed to be a decision of the board of review within the meaning of this Section
3 for purposes of judicial review and shall be subject to judicial review within the time
4 and in the manner provided for with respect to decision of the board of review, except
5 that the time for initiating ~~such~~ the review shall run from the date of notice of the
6 order of the board of review denying the application for appeal.

7 §1631. Appeals; conduct of hearings; procedure

8 The manner in which appealed claims shall be presented and ~~the conduct of~~ how
9 hearings and appeals are conducted shall be in accordance with regulations prescribed
10 by the board of review for determining the rights of the parties, whether or not ~~such~~
11 the regulations conform to the usual rules of evidence and other technical rules of
12 procedure. When the same or substantially similar evidence is relevant and material
13 to the matters in issue in claims by more than one individual or in claims by a single
14 individual with ~~respect to~~ two or more weeks of unemployment, the same time and
15 place for considering each claim may be fixed, hearings ~~thereon~~ jointly conducted,
16 a single record of the proceedings made, and the evidence introduced ~~with respect to~~
17 for one proceeding considered as introduced in the others, if in the judgment of the
18 referee having jurisdiction of the proceeding ~~such~~ the consolidation would not be
19 prejudicial to any party. No person shall participate on behalf of the administrator or
20 the board of review in any case in which he has a direct or indirect interest. A record
21 shall be kept of all testimony and proceedings in connection with an appeal, but the
22 testimony need not be transcribed unless further review is initiated. Witnesses
23 subpoenaed pursuant to this section shall be allowed fees at a rate fixed by the
24 administrator and fees of witnesses subpoenaed on behalf of the administrator or any
25 claimant shall be deemed part of the expenses of administering this Chapter.

26 §1632. Conclusiveness of determination and decision

27 Except ~~insofar as reconsideration of any determination is had under the~~ for the
28 reconsideration of any determination pursuant to the provisions of R.S. 23:1626, any
29 right, fact, or matter in issue, directly passed upon or necessarily involved in a

1 determination or redetermination which has become final, or in a decision on appeal
2 ~~under the subsection~~ which has become final, shall be conclusive ~~for all the purposes~~
3 ~~of this Chapter~~ as between the administrator, the claimant, and all employing units
4 who had notice of ~~such~~ the determination, redetermination, or decision. Subject to
5 appeal proceedings and judicial review, any determination, redetermination, or
6 decision ~~as to~~ regarding rights to benefits shall be conclusive ~~for all the purposes of~~
7 ~~this Chapter~~ and shall not be subject to collateral attack by any employing unit,
8 irrespective of notice.

9 §1633. Rule of decision

10 The final decisions of the board of review, or of an appeal referee, and the principles
11 of law declared by it in arriving at ~~such~~ the decisions, unless expressly or impliedly
12 overruled by a later decision of the board of review or by a court of competent
13 jurisdiction, shall be binding upon the administrator and any appeal referee in
14 subsequent proceedings which involve similar questions of law, provided that if in
15 connection with any subsequent proceeding the administrator or an appeal referee has
16 serious doubt as to the correctness of any principle so declared he may certify his
17 findings of fact in such case, together with the question of law involved, to the board
18 of review, which, after giving notice and reasonable opportunity for hearing upon the
19 law to all parties to such proceeding, shall thereupon certify to the administrator, the
20 appeal referee and the parties, its answers to the question submitted. If the question
21 certified arises in connection with a claim for benefits, the board of review in its
22 discretion may remove to itself the entire proceedings on ~~such~~ the claim, and, after
23 proceeding in accordance with the requirements ~~with respect to~~ of proceedings before
24 an appeal referee, shall render its decision ~~under~~ pursuant to R.S. 23:1630, and shall
25 be subject to judicial review within the same time and to the same extent.

26 §1634. Judicial review; procedure

27 A. Within the time specified in R.S. 23:1630, the administrator, or any party to the
28 proceedings before the board of review, may obtain judicial review thereof by filing
29 in the district court of the domicile of the claimant a petition for review of the

1 decision, and in ~~such~~ the proceeding any other party to the proceeding before the
2 board of review shall be made a party defendant. If the claimant is not domiciled in
3 Louisiana at the time for filing a petition for review, the petition or request for review
4 may be filed in the district court of the parish in which the claimant was domiciled at
5 the time the claim was filed or in the parish in which the Louisiana Workforce
6 Commission is domiciled. The petition for review need not be verified but shall state
7 the grounds upon which such review is sought. The administrator shall be deemed
8 to be a party to any such proceeding. If the administrator is a party defendant, a
9 certified copy of the petition shall be served upon him by leaving with him, or ~~such~~
10 his representative as he may have designated for that purpose, as many copies of the
11 petition as there are defendants. With his answer or petition, the administrator shall
12 certify and file with the court, within sixty days of service of process, a certified copy
13 of the record of the case, including all documents and papers and a transcript of all
14 testimony taken in the matter, together with the board of review's findings,
15 conclusions, and decision. If the administrator fails to file the record with the court
16 within the time provided herein, the court, upon hearing sufficient evidence, may
17 issue a judgment directing payment of benefits to the claimant.

18 B. Upon the filing of a petition for review by the administrator or upon the service
19 of the petition on him, the administrator shall ~~forthwith~~ send by registered mail to
20 each other party to the proceeding a copy of the petition, and ~~such~~ the mailing shall
21 be deemed to be completed service upon all parties. In any proceeding ~~under~~ brought
22 pursuant to the provisions of this Section the findings of the board of review ~~as to~~
23 regarding the facts, if supported by sufficient evidence and in the absence of fraud,
24 shall be conclusive, and the jurisdiction of the court shall be confined to questions of
25 law. No additional evidence shall be received by the court, but the court may order
26 additional evidence to be taken before the board of review, and the board of review
27 may, after hearing ~~such~~ the additional evidence, modify its findings of fact or
28 conclusions, and file with the court ~~such~~ the additional or modified findings and
29 conclusions, together with a transcript of the additional record. Such proceedings

1 shall be heard in a summary manner and shall be given preference and priority over
 2 all other civil cases except cases arising under the workers' compensation law of this
 3 state. An appeal may be taken from the decision of the district court to the circuit
 4 court of appeal in the same manner, but not inconsistent with the provisions of this
 5 Chapter, as is provided in civil cases. It shall not be necessary as a condition
 6 precedent to judicial review of any decision of the board of review to enter exceptions
 7 to the rulings of the board of review, and no bond shall be required as a condition of
 8 initiating a proceeding for a judicial review, or entering an appeal from the decision
 9 of the court upon such review. Upon the final termination of a judicial proceeding,
 10 the board of review shall enter an order in accordance with the mandate of the court.

11 §1635. Prompt payment of claims

12 A. If benefits are payable in any amount pursuant to a determination,
 13 redetermination, or a decision of an appeal referee, the board of review, or any court,
 14 ~~such~~ the amount shall be promptly paid upon the issuance of ~~such~~ the determination,
 15 redetermination, or decision regardless of any appeal, or of the pendency of the time
 16 for filing ~~such~~ an appeal unless and until ~~such~~ the determination, redetermination or
 17 decision has been modified or reversed by a subsequent redetermination or decision,
 18 in which event benefits shall be paid or denied in accordance therewith for weeks of
 19 unemployment beginning subsequent to ~~such~~ the redetermination or decision.

20 B. ~~However, if~~ If any ~~such~~ decision to pay benefits is finally modified or reversed ~~so~~
 21 ~~as~~ to deny benefits, the modification or reversal shall apply to all weeks of
 22 unemployment benefits involved in ~~such~~ the modification or reversal from the date
 23 the claim was filed, and all ~~such~~ benefits erroneously paid shall be subject to
 24 recoupment or offset in accordance with R.S. 23:1713.

25 §1636. Hearing officers; effects of findings

26 Notwithstanding any provision in this Chapter relative to conclusiveness and finality
 27 of administrative determinations, no findings of fact or law, judgment, opinion,
 28 conclusion, or final order made by an unemployment compensation hearing officer,
 29 administrative law judge, or any person with the authority to make findings of fact or

1 law in any action or proceeding pursuant to the administration of this Chapter shall
2 be conclusive or binding in any separate or subsequent action or proceeding. ~~Said~~
3 These determinations shall not be used as conclusive evidence in any separate or
4 subsequent action or proceeding between an individual and his or her present or prior
5 employer brought before an arbitrator, court, or judge of the state of Louisiana or the
6 United States, regardless of whether the prior action was between the same or related
7 parties or involved the same facts.

8 PART VII. ADMINISTRATION

9 §1651. Office of unemployment insurance administration; creation

10 There is created the office of unemployment insurance administration, which shall be
11 administered in accordance with the provisions of R.S. 36:304(A)(6).

12 §1652. Board of review; appointment and qualification of members; per diem
13 compensation

14 The board of review shall consist of five members appointed by the governor, with
15 the consent of the Senate. The governor shall, immediately after the effective date of
16 this Section, appoint the initial five members for overlapping terms of two, three,
17 four, five and six years each. Their successors shall be appointed for six years each.

18 The board shall elect a chairman; ~~the election is to be held~~ within thirty days after
19 July one of each odd-number year. The board of review shall be composed of a
20 representative from the public generally, two representatives from labor, and two
21 representatives from management, each of whom shall be regarded as fairly
22 representative because of his vocation, employment, or affiliation. Three members
23 shall constitute a quorum. Each member shall be paid from the Employment Security
24 Administration Fund ninety dollars per day of active service plus necessary travel
25 expenses subject to the approval of the executive director, in conformity with agency
26 travel regulations. The governor may at any time, after notice and hearing, and by
27 and with the consent of the Senate, remove any member for cause. Vacancies shall
28 be immediately filled for the unexpired terms by appointment by the governor, by and
29 with the consent of the Senate.

1 §1653. Duties and powers of administrator in general

2 A. The administrator shall administer this Chapter, and to that end he may adopt,
3 amend, or rescind ~~such~~ rules and regulations, employ ~~such~~ persons, make ~~such~~
4 expenditures, require ~~such~~ reports, make ~~such~~ investigations, and take ~~such~~ other
5 action as he deems necessary.

6 B. The administrator shall determine his own organization and methods of procedure
7 in accordance with the provisions of this Chapter and shall have an official seal which
8 shall be judicially noticed. Not later than the fifteenth day of March of each year, the
9 administrator shall submit to the governor a report covering the administration and
10 operation of this Chapter during the preceding calendar year and shall make ~~such~~
11 recommendations for amendments to this Chapter as he deems proper. Such reports
12 shall include a balance sheet of the monies in the fund in which there shall be
13 provided, if possible, a reserve against the liability in future years to pay benefits in
14 excess of the then current contributions, which reserve shall be set up by the
15 administrator in accordance with accepted actuarial principles on the basis of statistics
16 of employment, business activity, and other relevant factors for the longest possible
17 period. Whenever the administrator believes that a change in contribution or benefit
18 rates will become necessary to protect the solvency of the fund or to maintain
19 conformity with applicable federal law, he shall promptly ~~so~~ inform the governor and
20 the legislature, and make recommendations ~~with respect thereto~~ for the change that
21 he believes is necessary.

22 §1654. Regulations; general and special rules; effective date

23 General and special rules may be adopted, amended, or rescinded by the administrator
24 only after public hearing ~~or opportunity to be heard thereon~~, of which proper notice
25 has been given. General rules shall become effective ten days after filing with the
26 Secretary of State and publication in one or more newspapers of general circulation
27 in this state. Special rules shall become effective ten days after notification to or
28 mailing to the last known address of the individuals ~~or concerns affected thereby~~ who
29 voiced concerns regarding the issues addressed. Regulations may be adopted,

1 amended, or rescinded by the administrator and shall become effective in the manner
2 and at the time prescribed by the administrator.

3 §1655. Publication of laws and regulations, ~~etc.~~

4 ~~The administrator shall cause to be printed for distribution to the public the text of this~~
5 ~~Chapter, his regulations, and general and special rules, his annual reports to the~~
6 ~~governor, and any other material he deems relevant and suitable and shall furnish the~~
7 ~~same to any person upon application therefor~~ The administrator shall print
8 regulations, general and special rules, annual reports to the governor, and any other
9 relevant material and furnish it upon request to any person who submits an application
10 for the materials.

11 §1656. Personnel; appointment, compensation, duties and powers

12 ~~Subject to other provisions of this Chapter, the~~ The administrator is authorized to may
13 appoint, fix the compensation, and prescribe the duties and powers of such any
14 officers, accountants, attorneys, experts, and other persons as may be necessary in the
15 performance of his duties under this Chapter. The administrator may delegate to any
16 ~~such person such~~ power and authority as he deems reasonable and proper for the
17 effective administration of this Chapter, and may in his discretion bond any person
18 handling moneys or signing checks hereunder.

19 §1657. Merit system covering department personnel; state civil service laws,
20 applicability of

21 A. The administrator shall provide for a merit system covering all personnel in the
22 Louisiana Workforce Commission who administer programs and services ~~under~~
23 pursuant to the Louisiana Employment Security Law. ~~In connection therewith he~~ He
24 shall, by suitable regulation, provide for the classification of positions and for
25 compensation plans for positions so classified; for the holding of examinations to
26 determine the relative fitness of applicants for positions in accordance with the
27 minimum qualifications set forth in the classification plan; for appointments,
28 promotions, and demotions based upon ratings of efficiency and fitness; and for a
29 system of terminations for cause. The administrator may ~~by regulation~~ impose

1 limitations by regulation upon political activities ~~on the part~~ of employees of the
 2 Louisiana Workforce Commission who administer programs and services ~~under~~
 3 pursuant to the Louisiana Employment Security Law which may be in addition to any
 4 limitations otherwise provided by law; ~~he~~ . He may also adopt ~~such~~ any regulations
 5 ~~as may be~~ necessary to meet personnel standards promulgated by the Social Security
 6 Board pursuant to the Social Security Act, as amended, and the Wagner-Peyser Act
 7 (29 U.S.C. 49(c)) and provide for the maintenance of the merit system established
 8 ~~under pursuant to the provisions of~~ this Section in conjunction with any merit system
 9 for any other state agency which meets the personnel standards promulgated by the
 10 Social Security Board.

11 B. ~~Whenever in this Chapter the Social Security Board is referred to, it shall be taken~~
 12 ~~to mean~~ The "Social Security Board" means the board created by the Act of Congress
 13 approved August 14, 1935 (49 Stat. 620),* 42 U.S.C.A. §301, or any successor
 14 thereto. ~~So long as~~ While any law adopted by the Legislature of Louisiana ~~providing~~
 15 that provides for any general merit system of personnel administration in the civil
 16 service of this state continues in effective operation, and ~~so long as~~ while standards
 17 promulgated by the Federal Social Security Board, ~~under pursuant to~~ the Social
 18 Security Act, as amended, are met, the provisions of this Section shall be of no force
 19 and effect, but merit system status acquired by employees ~~under pursuant to~~ a merit
 20 system established in accordance with the provisions of this Section and appointments
 21 made and registers established ~~under pursuant to that~~ system are recognized by the
 22 state agency administering ~~such a~~ the general merit system of personnel
 23 administration in the civil service of the state.

24 ~~*42 U.S.C.A. §301.~~

25 §1658. Local advisory councils

26 A.(1) The governor may appoint local or industry advisory councils, composed of an
 27 equal number of employer and employee representatives; and public representatives,
 28 who may fairly be regarded as representative because of their vocation, employment,
 29 or affiliations.

1 (2) Each council shall elect a chairman. ~~Each council shall~~ and adopt ~~such~~ rules as
2 it deems necessary. Council members may be represented by an alternate of their
3 own choosing and in accordance with rules established by the council. Each council
4 shall aid the administrator in formulating policies and discussing problems related to
5 the administration of this Chapter and in assuring impartiality and freedom from
6 political influence in the solution of such problems.

7 B. Members of local or industry advisory councils, and members of special
8 committees, shall serve without compensation; however, members of local or industry
9 advisory councils and members of special committees shall be reimbursed for any
10 necessary expenses in conformity with agency travel regulations.

11 §1659. Employment stabilization

12 The administrator, with the advice and aid of advisory councils, shall take all
13 appropriate steps to reduce and prevent unemployment; to encourage and assist in the
14 adoption of practical methods of vocational training, retraining, and vocational
15 guidance; to investigate, recommend, advise, and assist in the establishment and
16 operation by municipalities, parishes, drainage and school districts, and the state, of
17 reserves for public works to be used in time of business depression and
18 unemployment; to promote the re-employment of unemployed workers throughout
19 the state in every ~~other~~ way that may be feasible; and to ~~those ends~~ to carry on and
20 publish the results of investigations and research studies.

21 §1660. Employment records and reports; inspection by administrator; confidentiality
22 of records; prohibition against subpoena

23 A. Each employing unit shall keep true and accurate records containing ~~such~~ any
24 information as prescribed by the administrator ~~may prescribe~~. ~~Such~~ The records shall
25 be open to inspection and be subject to being copied by the administrator or his
26 authorized representatives at any time and as often as may be necessary. In addition
27 to information prescribed by the administrator, each employer shall keep records of
28 and report to the administrator quarterly the street address of each establishment,

1 branch, outlet, or office of such employer, the nature of the operation, the number of
2 persons employed and the wages paid at each establishment, branch, outlet, or office.

3 B. The administrator or his authorized representative may require from any
4 employing unit any sworn or unsworn reports deemed necessary for the effective
5 administration of this Chapter. Any member of the board of review and any appeal
6 referee may require ~~from any~~ an employing unit to disclose any sworn or unsworn
7 reports, ~~with respect to~~ regarding persons employed by it, which are deemed
8 necessary for the effective administration of this Chapter.

9 C.(1) If, in response to the administrator's request, an employer refuses to allow an
10 audit of its records; fails to make all necessary records available for audit or
11 inspection; or in response to a fraud investigation, fails to provide a claimant's weekly
12 wage information; the employer may be assessed an administrative penalty of five
13 thousand dollars.

14 (2) Any notice requesting records ~~as provided for in Paragraph (1) of this Subsection~~
15 must clearly state that a penalty of up to five thousand dollars may be assessed for the
16 failure to provide the records which are requested by the administrator.

17 (3) Any penalties assessed and collected against the employer shall be credited to the
18 penalty and interest account.

19 (4) Upon the conclusion of an audit ~~pursuant to this Subsection~~, the administrator
20 may refund the administrative penalty to the employer, minus all administrative costs
21 associated with the audit request.

22 D.(1) Information, statements, transcriptions of proceedings, transcriptions of
23 recordings, electronic recordings, letters, memoranda, and other documents and
24 reports ~~thus obtained, or~~ obtained from any individual, claimant, employing unit, or
25 employer ~~pursuant to the administration of this Chapter~~, except to the extent
26 necessary for the proper administration and enforcement of this Chapter, shall be held
27 confidential and shall not be subject to subpoena in any civil action or proceeding, nor
28 be published or open to public inspection, other than to public employees in the
29 performance of their public duties, including the office of workers' compensation in

1 any manner revealing the individual's or employing unit's identity. However, if
2 requested, an employing unit or employer shall receive with any "notice to appear for
3 a hearing" a copy of the statement which the claimant made regarding his separation
4 from that employing unit or employer and in the same manner, and on the same
5 subject, the claimant shall receive a copy of the employer's statement. Additionally,
6 any claimant or his duly authorized representative, at a hearing before an appeal
7 referee or the board of review, shall be supplied with information from such records
8 to the extent necessary for the proper presentation of his claim.

9 (2) Any person who violates any provision of this Section shall be fined not less than
10 twenty dollars nor more than five hundred dollars, or imprisoned for not less than ten
11 days nor more than ninety days, or both.

12 E. On orders of the administrator, any records or documents received or maintained
13 by him ~~under~~ or the rules and regulations promulgated pursuant to the provisions of
14 ~~this Chapter, or the rules and regulations promulgated thereunder,~~ may be destroyed
15 ~~under such~~ using safeguards as that will protect their confidential nature, two years
16 after the date on which ~~such~~ the records or documents last serve any useful, legal, or
17 administrative purpose in the administration of this Chapter or in the protection of the
18 rights of ~~anyone~~ any person.

19 F. Any ~~such~~ information, ~~as provided in Subsection D of this Section,~~ that is released
20 to any public employee in the performance of public duties, may be released on a
21 reimbursable basis and shall be used exclusively for execution of the intended public
22 duties and shall not, under any circumstance, be accessed and used for any other
23 purpose, subject to sanction of any such public employee ~~under~~ pursuant to Paragraph
24 (D)(2) of this Section. The administrator and the office of employment security shall
25 not be liable for any violation by any ~~such~~ public employee to whom such information
26 has been disclosed or delegated.

27 G. A state or local child support enforcement agency may provide access to disclosed
28 information to any agent that is under written contract with ~~such~~ the agency for
29 purposes of establishing and collecting child support obligations from and locating

1 individuals owing such obligations. Any ~~such~~ designated agent of a state or local child
 2 support agency that receives ~~such~~ the information shall fully comply with the
 3 safeguards established ~~under~~ pursuant to Subsection F of this Section, subject to
 4 sanction ~~under~~ pursuant to Paragraph (D)(2) of this Section.

5 H.(1) The Louisiana Workforce Commission, the division of administration, or any
 6 contractor working on behalf of either of ~~them~~, may be provided employment data
 7 obtained pursuant to the administration of this Chapter for any one of the expressly
 8 stated following purposes:

9 (a) Compiling statistics which would support performance management and
 10 evaluation by program managers of state and federal programs, especially as they
 11 relate to employment outcomes.

12 (b) Compiling statistics which would assist in the preparation of common
 13 performance reports across agencies.

14 (c) Compiling statistics for education and training research purposes, including
 15 longitudinal studies to assist in program improvement and design.

16 (2) Any employment data; provided pursuant to this Subsection; will be confidential.
 17 No public employee or contractor acting on behalf of a state agency or employee of
 18 such contractor may ~~do either of the following:~~

19 ~~(a) Use~~ use any data; ~~provided pursuant to this Subsection;~~ for any ~~purpose~~ reason
 20 other than the statistical purposes for which the data is furnished; or make data public
 21 that would identify any individual or employing unit by either direct or indirect
 22 means.

23 ~~(b) Make public any of the data, provided pursuant to this Subsection, which would~~
 24 ~~allow the identity of any individual or employing unit to be inferred by either direct~~
 25 ~~or indirect means.~~

26 (3)(a) Any ~~such~~ data, ~~as provided in this Subsection,~~ that is released to any state
 27 agency or any contractor acting on behalf of a state agency ~~pursuant to this~~
 28 ~~Subsection;~~ may be released on a reimbursable basis and shall be used exclusively for
 29 execution of intended public duties. ~~Such~~ The data shall not, under any circumstance,

1 be accessed and used for any other purpose, subject to sanction as provided for in
2 Subparagraph (c) of this Paragraph of any such employee of such state agency or any
3 contractor acting on behalf of ~~such the~~ state agency. The administrator and the office
4 of employment security shall not be liable for any violation by any employee of the
5 Louisiana Workforce Commission, the division of administration, or any contractor
6 working on behalf of either of them, to whom such information has been disclosed or
7 delegated in accordance with the provisions of this Subsection.

8 (b) Any ~~such data, as provided in this Subsection,~~ that is received by any state agency
9 or any contractor acting on behalf of a state agency ~~pursuant to this Subsection,~~ must
10 be destroyed within thirty days of completion of its intended ~~purpose as described in~~
11 ~~this Subsection.~~

12 (c) Any person who violates any provision of this Subsection shall be fined not less
13 than one thousand dollars nor more than twenty thousand dollars or imprisoned for
14 not less than thirty days nor more than six months, or both.

15 §1661. Oaths; witnesses

16 In the discharge of the duties imposed by this Chapter, the administrator, any appeal
17 referee, the members of the board of review and any duly authorized representative
18 of any of them, shall have power to administer oaths and affirmations, take
19 depositions, certify to official acts, and issue subpoenas to compel the attendance of
20 witnesses and the production of books, papers, correspondence, memoranda, and
21 other records deemed necessary as evidence in connection with a disputed claim; or
22 an audit ordered by the administrator. Subpoenas issued pursuant to this Section may
23 be served by any person duly authorized by the administrator.

24 §1662. Subpoenas

25 ~~In case of contumacy by, or refusal~~ If a person refuses to obey a subpoena issued
26 ~~to any person,~~ upon application by the administrator, the board of review, any appeal
27 referee, or any duly authorized representative ~~of any of them,~~ any court of ~~the State~~
28 ~~within the proper~~ jurisdiction of ~~which the inquiry is carried on or within the~~
29 ~~jurisdiction of which the person guilty of contumacy or refusal to obey is found or~~

1 ~~resides or transacts business~~, shall have jurisdiction to issue an order requiring ~~such~~
2 the person to appear before the administrator, the board of review, an appeal referee
3 or any duly authorized representative ~~of any of them, there~~ to produce evidence, or
4 ~~there to~~ give testimony touching regarding the matter under investigation; ~~and failure~~
5 Failure to obey ~~such the~~ order of the court may be punished ~~by said court~~ as a
6 contempt thereof. Any person who, ~~shall without just cause fail or refuse to~~ without
7 just cause, refuses to attend and testify or to answer any lawful inquiry or to produce
8 books, papers, correspondence, memoranda and other records, ~~if it is in his power to~~
9 ~~do so, in obedience to a subpoena of the administrator, the board of review, an appeal~~
10 ~~referee, or any duly authorized representative of any of them~~ shall be fined not less
11 than twenty dollars, nor more than two hundred dollars or imprisoned for not less than
12 ten days nor more than sixty days, or both. Each day ~~such the~~ violation continues
13 shall be deemed a separate offense.

14 §1663. Protection against self-incrimination

15 No person shall be excused from attending and testifying or from producing books,
16 papers, correspondence, memoranda, and other records before the administrator, the
17 board of review, an appeal referee, or any duly authorized representative ~~of any of~~
18 ~~them, or in obedience to the subpoena of any of them in any cause or proceeding~~
19 ~~before them~~ on the ground that the testimony or evidence, documentary or otherwise,
20 required of him may ~~tend to~~ incriminate him or subject him to a penalty or forfeiture; ~~;~~
21 ~~but no~~ No individual shall be prosecuted or subjected to any penalty or forfeiture for
22 ~~or on account of~~ any transaction; or matter, ~~or thing concerning which he is~~
23 ~~compelled~~, after having claimed his privilege against self-incrimination, to testify or
24 produce evidence, documentary or otherwise, except for perjury committed in so
25 testifying.

26 §1664. Federal-state cooperation

27 (1) In the administration of this Chapter, the administrator shall cooperate with the
28 U. S. Department of Labor to the fullest extent ~~consistent with the provisions of this~~
29 ~~Chapter~~, and shall take ~~such~~ any action, through the adoption of appropriate rules,

1 regulations, administrative methods, and standards, as may be necessary to secure to
2 this state and its citizens all advantages available under the provisions of the Social
3 Security Act* that relate to unemployment compensation, the Federal Unemployment
4 Tax Act,** the Wagner-Peyser Act,*** and the Federal-State Extended
5 Unemployment Compensation Act of 1970.****

6 (2) In the administration of the provisions of this Chapter, which is enacted to
7 conform with the requirements of the Federal Unemployment Tax Act, the Social
8 Security Act, the Wagner-Peyser Act, the Federal-State Extended Unemployment
9 Compensation Act of 1970, and the Emergency Unemployment Compensation Act
10 of 1991, the administrator shall take such action as may be necessary:

11 (a) ~~To~~ to ensure that the provisions are ~~so~~ interpreted and applied ~~as~~ to meet the
12 requirements of ~~these~~ federal acts as interpreted by the U.S. Department of Labor:

13 (b) ~~To~~ and to secure to this state the full reimbursement of the federal share of
14 extended and regular benefits paid ~~under~~ pursuant to the provisions of this Chapter
15 that are reimbursable under these federal acts.

16 ~~*42 U.S.C.A. §501 et seq.~~

17 ~~**26 U.S.C.A. (I.R.C.1954) §3301 et seq.~~

18 ~~***29 U.S.C.A. §49 et seq.~~

19 ~~****26 U.S.C.A. (I.R.C.1954) §3304.~~

20 §1665. Reciprocal arrangements with federal and state agencies

21 A. The administrator may enter into reciprocal arrangements with appropriate and
22 duly authorized agencies of other states or of the United States, or both, whereby:

23 (1) Service performed by an individual for a single employing unit for which services
24 are customarily performed by ~~such~~ the individual in more than one state shall be
25 deemed to be services performed entirely within any one of the states (a) in which any
26 part of ~~such~~ the individual's service is performed or (b) in which ~~such~~ the individual
27 has his residence or (c) in which the employing unit maintains a place of business,
28 provided there is in effect, ~~as to such services,~~ an election, approved by the agency
29 charged with the administration of ~~such~~ the state's unemployment compensation law,

1 pursuant to which all the services performed by ~~such~~ the individual for ~~such~~ the
2 employing unit are deemed to be performed entirely within ~~such~~ the state;.

3 (2) Potential rights to benefits accumulated ~~under~~ pursuant to the unemployment
4 compensation laws of one or more states or of the United States, or both, may
5 constitute the basis for the payment of benefits through a single appropriate agency
6 ~~under~~ pursuant to terms which the administrator finds will be fair and reasonable ~~as~~
7 to all affected interests and will not result in any substantial loss to the fund;.

8 (3) Wages or services, upon the basis of which an individual may become entitled to
9 benefits ~~under~~ pursuant to an unemployment compensation law of another state or of
10 the United States; shall be deemed to be wages for insured work for the purpose of
11 determining his rights to benefits ~~under~~ pursuant to this Chapter, and wages for
12 insured work, on the basis of which an individual may become entitled to benefits
13 ~~under~~ pursuant to this Chapter shall be deemed to be wages or services on the basis
14 of which unemployment compensation ~~under~~ pursuant to ~~such~~ the law of another state
15 or of the United States is payable; ~~but no~~ No such arrangement shall be entered into
16 unless it contains provisions for reimbursements to the fund for ~~such of the~~ benefits
17 paid ~~under~~ pursuant to this Chapter upon the basis of ~~such~~ wages or services, and
18 provisions for reimbursements from the fund for ~~such of the~~ compensation paid ~~under~~
19 ~~such~~ pursuant to the other law upon the basis of wages for insured work, as the
20 administrator finds will be fair and reasonable ~~as~~ to all affected interests; ~~and~~

21 (4) For the purposes of R.S. 23:1543 through 1551, contributions due ~~under~~ pursuant
22 to this Chapter with respect to wages for insured work shall be deemed to have been
23 paid to the fund as of the date payment was made as contributions ~~therefor under~~
24 pursuant to another state or federal unemployment compensation law; ~~but no such~~ No
25 arrangement shall be entered into unless it contains provisions for the reimbursement
26 of ~~such~~ contributions and the actual earnings ~~thereon~~ on the contributions, as the
27 administrator finds will be fair and reasonable ~~as~~ to all affected interests.

28 (5) Reimbursements paid from the fund pursuant to Paragraph (3) of this Subsection
29 shall be deemed to be benefits for the purpose of Parts II and V of this Chapter. The

1 administrator may make reimbursements to other state or federal agencies from the
2 fund and receive ~~from them~~; reimbursements from ~~or~~ other state or federal agencies
3 to the fund, in accordance with arrangements entered into pursuant to the provisions
4 of this Section.

5 B. The administrator may enter into reciprocal arrangements concerning recovery of
6 overpaid benefits with appropriate and duly authorized agencies of other states or of
7 the United States, or both.

8 C. The Louisiana Workforce Commission shall work with multistate employers to
9 propose interstate reciprocal agreements that will safeguard ~~multi-state~~ multistate
10 employers from paying duplicative unemployment insurance contributions on the
11 same worker and protect the solvency of a state's trust fund by ensuring sufficient tax
12 streams to cover benefit liabilities.

13 §1665.1. Definitions

14 As used in R.S. 23:1665.1 through 1665.3, the following terms shall have the
15 meanings ascribed to them as follows:

16 (1) "Form IB-8606" is the interstate request for recovery document submitted by
17 states when requesting assistance in recovering overpayments.

18 (2) "Liable state" means any state against which an individual files a claim for
19 benefits through another state.

20 (3) "Offset" means the withholding of an amount against benefits which would
21 otherwise be payable for a compensable week of unemployment.

22 (4) "Overpayment" means an improper payment of benefits from a state or federal
23 unemployment compensation fund that has been determined recoverable under the
24 requesting state's law.

25 (5) "Participating state" means a state which has subscribed to the Interstate
26 Reciprocal Overpayment Recovery Arrangement.

27 (6) "Paying state" means the state under whose law a claim for unemployment
28 benefits has been established on the basis of combining wages and employment
29 covered in more than one state.

1 (7) "Payment" means a check or electronic transfer for the amount recovered.

2 (8) "Recovering state" means the state that has received a request for assistance from
3 a requesting state.

4 (9) "Requesting state" means the state that has issued a final determination of
5 overpayment and is requesting another state to assist in recovering the outstanding
6 balance from the overpaid individual.

7 (10) "State" means any of the fifty states of the United States of America; as well as
8 the District of Columbia, Puerto Rico, and the United States Virgin Islands.

9 (11) "Transferring state" means a state in which a combined wage claimant had
10 covered employment and wages in the base period of a paying state, and which
11 transferred ~~such~~ the employment and wages to the paying state for its use in
12 determining the benefit rights of ~~such~~ the claimant ~~under~~ pursuant to its law.

13 §1665.2. Recovery of state or federal benefit overpayments

14 A. The requesting state shall do all of the following:

15 (1) Send the recovering state a written or electronic request for overpayment recovery
16 assistance, Form IB-8606, which includes certification that the overpayment is legally
17 collectable ~~under~~ pursuant to the requesting state's law, certification that the
18 determination is final and that any rights to postponement of recoupment have been
19 exhausted or have expired, a statement as to whether the state is participating in the
20 cross-program overpayment recovery agreement with the United States secretary of
21 labor, a copy of the initial overpayment determination, and a statement of the
22 outstanding balance.

23 (2) Send notice of this request to the claimant.

24 (3) Send a new outstanding overpayment balance to the recovering state whenever
25 the requesting state receives any amount of repayment from a source other than the
26 recovering state.

27 B. The recovering state shall:

28 (1) Issue an overpayment recovery determination to the claimant which includes at
29 a minimum all of the following:

- 1 (a) The statutory authority for the offset.
- 2 (b) The opportunity to appeal the offset of benefits if the recovering state allows for
3 appeal on the recovery of overpayment of regular unemployment compensation paid
4 by ~~such~~ the state.
- 5 (c) The name of the state requesting recoupment.
- 6 (d) The date of the original overpayment determination.
- 7 (e) The type of overpayment, fraud, or mistake.
- 8 (f) The program type, including but not limited to UI, UCFE, UCX, TRA.
- 9 (g) The total amount to be offset.
- 10 (h) The amount to be offset weekly.
- 11 (i) Instructions that any questions about the overpayment amount should be referred
12 to the requesting state.
- 13 (2) Offset benefits payable for each week claimed in the amount determined ~~under~~
14 pursuant to state law.
- 15 (3) Notify the claimant of the amount offset.
- 16 (4) Prepare and forward, no less than once a month, a payment representing the
17 amount recovered, made payable to the requesting state, except as provided for in
18 combined wage claims.
- 19 (5) Retain a record of the overpayment balance.
- 20 (6) Not redetermine the original overpayment determination.
- 21 (7) Recover across benefit years and programs.
- 22 (8) Use the ET Handbook No. 392, or any official superceding United States
23 Department of Labor requirements for determining priorities for offsetting
24 overpayments.
- 25 §1665.3. Combined wage claims; recovery of outstanding overpayment in transferring state
- 26 A. The paying state shall:
- 27 (1) Offset any outstanding overpayment in a transferring state prior to honoring a
28 request from any other participating state.

1 (2) Credit the deductions against the statement of benefits paid to combined wage
2 claimants, Form IB-6, or forward a payment to the transferring state.

3 (3) Refer to the Interstate Benefit Payment Control section in the ET Handbook No.
4 392, Handbook for Interstate Claimstaking, or any superceding United States
5 Department of Labor requirements for the priorities of offsetting overpayments.

6 B. Withdrawal of a combined wage claim after benefits have been paid shall be
7 honored only if the combined wage claimant has repaid any benefits paid or
8 authorizes the new liable state to offset the overpayment.

9 C. The paying state shall issue an overpayment determination and forward a copy,
10 together with an overpayment recovery request and an authorization to offset, to the
11 liable state.

12 D. The recovering state shall:

13 (1) Prioritize the offset of overpayments as described in the Interstate Benefit
14 Payment Control section of the ET Handbook No. 392, Handbook for Interstate
15 Claimstaking, or any superceding United States Department of Labor requirements.

16 (2) Offset the total amount of any overpayment, resulting from the withdrawal of a
17 combined wage claim, prior to the release of any payments to the claimant.

18 (3) Offset the total amount of any overpayment, resulting from the withdrawal of a
19 combined wage claim, prior to honoring a request from any other participating state.

20 (4) Provide the claimant with a notice of the amount offset.

21 (5) Prepare and forward a payment representing the amount recovered to the
22 requesting state.

23 E. The recovering state shall offset benefits payable ~~under~~ pursuant to a state
24 unemployment compensation program to recover any benefits overpaid ~~under~~
25 pursuant to a federal unemployment compensation program as described in the
26 recovering state's agreement with the United States secretary of labor as provided in
27 this Section, as appropriate, if the recovering state and requesting state have entered
28 into an agreement with the United States secretary of labor to implement Section
29 303(a) of the Social Security Act.

1 §1666. Cooperation with ~~State and Federal~~ state and federal agencies; ~~Wage~~
2 ~~Combining~~ wage combining

3 (1) The administration of this Chapter and of other ~~State and Federal~~ state and federal
4 unemployment compensation and public employment service laws will be promoted
5 by cooperation between this state and ~~such~~ other states and the appropriate ~~Federal~~
6 ~~Agencies~~ federal agencies in exchanging services, and making available facilities and
7 information. The ~~Administrator~~ administrator is ~~therefore~~ authorized to ~~make~~
8 ~~investigations~~ investigate, accept, utilize, secure, and transmit information, make
9 available services and facilities and exercise ~~such of the other powers provided herein~~
10 ~~with respect to the administration of this Chapter as he deems necessary or~~
11 ~~appropriate to facilitate the administration of any such unemployment compensation~~
12 ~~or public employment service law, and in like manner, to accept and utilize~~
13 ~~information, services and facilities made available to this state by the agency charged~~
14 ~~with the administration of any such other unemployment compensation or public~~
15 ~~employment service law~~ other powers as necessary to administrate the provisions of
16 this Title.

17 (2) ~~Combining wage credits--The Administrator~~ The administrator shall participate
18 in any arrangements for the payment of compensation ~~on the basis of~~ by combining
19 an individual's wages and employment covered ~~under~~ by this Chapter with his wages
20 and employment covered ~~under~~ by the unemployment compensation laws of other
21 ~~States~~ states which are approved by the United States Secretary of Labor in
22 consultation with the ~~State~~ state unemployment compensation agencies as reasonably
23 calculated to assure the prompt and full payment of compensation ~~in such situations~~
24 and which include provisions for

25 (A) applying the base period of a single ~~State~~ state law to a claim involving the
26 ~~combining~~ combination of an individual's wages and employment covered under two
27 or more ~~State~~ state unemployment compensation laws, and

28 (B) avoiding the duplicate use of wages and employment by reason of such
29 combining.

1 §1667. Reciprocal arrangements with foreign governments

2 To the extent permissible under the laws and Constitution of the United States, the
3 administrator is authorized to enter into or co-operate in arrangements whereby
4 facilities and services provided ~~under~~ pursuant to the provisions of this Chapter and
5 facilities and services provided ~~under~~ pursuant to the provisions of the unemployment
6 compensation law of any foreign government, may be utilized ~~for the taking of~~ to take
7 claims and ~~the payment of pay~~ benefits ~~hereunder~~ pursuant to the provisions of this
8 Chapter or ~~under~~ a similar law of ~~such that~~ government.

9 §1668. State employment service; creation, duties and powers; establishment and
10 financing of employment offices

11 A. The Louisiana State Employment Service is established in the office of workforce
12 development. The administrator, ~~in the conduct of such service~~, shall establish and
13 maintain free public employment offices in such number and in ~~such places as may~~
14 ~~be~~ locations necessary for the proper administration of this Chapter and for the
15 purposes of performing such duties as are within the purview of the ~~Act of Congress~~
16 ~~entitled "An act to provide for the establishment of a national employment system,~~
17 ~~and for cooperation with the states in the promotion of such system, and for other~~
18 ~~purposes"~~, approved June 6, 1933 (29 U.S.C. 49(c)) Wagner-Peyser Act, 29 U.S.C.
19 49(c) hereinafter referred to as "The Act", as amended. The administrator shall
20 cooperate with any official or agency of the United States ~~having powers or duties~~
21 ~~under the provisions of the said Act of Congress, and do~~ and perform all things
22 necessary to secure to this state the benefits of the ~~said Act of Congress~~ Act, as
23 amended, in the promotion and maintenance of a system of public employment
24 offices. The provisions of the ~~said Act of Congress~~ are accepted by this state, in
25 conformity with Section 4 of ~~said the~~ the Act, and this state will observe and comply with
26 the requirements thereof. The Louisiana Workforce Commission is designated and
27 constituted the agency of this state for the purposes of the ~~said the~~ the Act. The
28 administrator may cooperate with or enter into agreements with the Railroad

1 Retirement Board with respect to the establishment, maintenance, and use of free
2 employment service facilities.

3 B. All monies received by this state under the ~~said Act of Congress~~ shall be paid into
4 the employment security administration fund. For the purpose of establishing and
5 maintaining free public employment offices, the administrator may enter into
6 agreements with the Railroad Retirement Board, or any other agency of the United
7 States charged with the administration of an employment security law, with any
8 political subdivision of this state, or with any private, nonprofit organization, and as
9 a part of any such agreement the administrator may accept monies, services or
10 quarters as contributions to the employment security administration fund. These
11 monies are hereby made available to the administrator to be expended as provided by
12 this Section and by the ~~said Act of Congress~~.

13 §1669. Representation in court; civil and criminal actions

14 A. In any civil action involving the administration of this Chapter, the administrator
15 may be represented by any qualified attorney ~~at law~~ who is a regular salaried
16 employee of the administrator and is designated by him for this purpose, or at the
17 administrator's request, by the attorney general.

18 B. All criminal actions for violations of any provisions of this Chapter, or of any
19 rules or regulations issued pursuant thereto, shall be prosecuted by the prosecuting
20 attorney of any parish in which the employer has a place of business or the violator
21 resides or by the attorney general, or under his direction and control, at the request of
22 the administrator.

23 C. In furthering the collections of delinquent contributions, the administrator may
24 procure the assistance of qualified attorneys ~~at law~~ on a contingent fee basis, taking
25 into consideration the circumstances of the case, but in no instance shall the
26 contingent fee for the successful collection of delinquent contributions exceed the
27 amount of penalty collected as provided by this Chapter or ten percent of the total
28 dollars collected, whichever is smaller. ~~In addition to the above, the~~ The
29 administrator shall pay ~~to qualified attorneys at law procured to collect delinquent~~

1 ~~contributions a sum of money~~ any attorney hired on a contingency fee basis an
2 amount that does not to exceed fifty dollars ~~as reasonable compensation~~ for the
3 preparation and filing of lawsuits for collection of ~~said~~ the delinquent taxes.

4 §1670. Lease-purchase agreements, land and buildings

5 ~~A.~~ The Louisiana Workforce Commission may enter into lease-purchase agreements
6 for the purpose of acquiring land and buildings for the exclusive use and occupancy
7 of the programs administered ~~under~~ pursuant to the Louisiana Employment Security
8 Law and solely for the administration of this Chapter. All such lease-purchase
9 agreements shall be made with the approval of the governor and the advisory council,
10 and in conformity with the requirements of the United States Department of Labor
11 pertaining to the use of funds granted to this state in accordance with appropriations
12 made by the Congress of the United States to carry out the provisions of the Act of
13 ~~June 6, 1933~~, as amended (29 U.S.C. 49-49n), Section 602 of the Servicemen's
14 Readjustment Act of 1944, and Title III of the Social Security Act, as amended (42
15 U.S.C. 501-503); and shall be for an amount not to exceed the fair market value of the
16 property at the time of execution of the agreement. Subject to the approval of the
17 governor and the United States Department of Labor, ~~as hereinabove provided, such~~
18 lease-purchase agreements may include reasonable additional amounts, separately
19 payable upon such terms as may be deemed appropriate, for operation and
20 maintenance of the property and for alterations and repairs to the property during the
21 term of the lease. Expenses incurred ~~under~~ pursuant to any agreement entered into
22 pursuant to the authority contained in this Subsection shall not be a charge against or
23 be paid from the general funds of the state, but shall be chargeable to and paid from
24 funds granted to this state by the United States Department of Labor subject to the
25 conditions imposed on the use of such granted funds in accordance with Title III of
26 the Social Security Act, as amended (42 U.S.C. 501-503), and Section 5 of the Act of
27 June 6, 1933, as amended (29 U.S.C. 49-49n).

1 ~~B. The administrator may execute lease-purchase agreements authorized under by~~
2 ~~Subsection A of this Section and perform all acts necessary for carrying out the~~
3 ~~purposes hereof.~~

4 §1671. Death reports

5 A. By the tenth day of each month, the secretary of the Department of Health and
6 Hospitals shall send to the administrator a report, certified as correct over his
7 signature or the signature of his authorized representative, containing the name, date
8 of birth, date of death, address, sex, and the social security number, if available, of
9 each person who died in the state within the preceding calendar month.

10 B. The administrator shall have custody of these reports. ~~Such reports~~ which shall
11 be confidential and shall not be considered as public records ~~under~~ pursuant to R.S.
12 44:1 et seq. The information received by the administrator shall be used for
13 administrative purposes only and, except for authorized personnel who administer
14 programs and services ~~under~~ pursuant to the Louisiana Employment Security Law,
15 shall not be divulged to any person for any reason.

16 PART VIII. PROTECTION OF RIGHTS AND BENEFITS

17 §1691. Waiver of rights to benefits; agreements to pay employer contributions;
18 discrimination against employees; penalty

19 No agreement by an individual to waive, release, or commute his rights to benefits or
20 any other rights ~~under~~ pursuant to the provisions of this Chapter shall be valid. No
21 agreement by any individual in the employ of any person or concern to pay all or any
22 portion of an employer's contribution, ~~required under this Chapter,~~ from ~~such~~ the
23 employer, shall be valid. No employer shall directly or indirectly make or require or
24 accept any deduction from wages to finance the employer's contributions required
25 from him, require or accept any waiver of any right ~~hereunder~~ by any individual in
26 his employ, discriminate in regard to the hiring or tenure of work or any term or
27 condition of work of any individual on account of his claiming benefits ~~under~~
28 pursuant to the provisions of this Chapter, or in any manner obstruct or impede the
29 filing of claims for benefits. Any employer or officer or agent of an employer who

1 violates any provision of this Section shall, for each offense, be fined not less than
2 one hundred dollars nor more than one thousand dollars, or imprisoned for not less
3 than one month nor more than six months, or both.

4 §1692. Fees and costs against claimants; limitations; penalty

5 A. No individual claiming benefits shall be charged fees or costs of any kind in any
6 proceeding ~~under~~ pursuant to the provisions of this Chapter by the board of review,
7 the administrator, or by their representatives, or by any court; ~~but a~~ However, a
8 court may assess costs against the claimant if it determines that the proceedings for
9 judicial review have been instituted or continued frivolously.

10 B. Any individual claiming benefits in any proceeding before the administrator, ~~or the~~
11 board of review, ~~or~~ their representatives, or a court may be represented by counsel or
12 other duly authorized agent; ~~but no such~~ provided that the counsel or agents shall
13 ~~either not~~ not charge or receive for their services more than an amount approved by the
14 administrator.

15 C. Any person who violates the provisions of this Section shall, for each offense, be
16 fined not less than fifty dollars nor more than five hundred dollars, or imprisoned for
17 not less than one month nor more than six months, or both.

18 §1693. Assignment of benefits; exemption of benefits from levy or execution; deduction for
19 support; deduction for overissuance of food stamps

20 A. No assignment, pledge, or encumbrance of any right to benefits which are due or
21 may become due or payable ~~under this Chapter~~ shall be valid, and ~~such~~ the rights to
22 benefits shall be exempt from levy, execution, attachment, except as provided in
23 Subsection B and Subsection I of this Section, or any other remedy prescribed for the
24 collection of debt. Benefits received by an individual, so long as they are not mingled
25 with other funds of the recipient, shall be exempt from any remedy for the collection
26 of all debts, except debts incurred for necessities furnished to ~~such~~ the individual or
27 to his spouse or dependents during the time ~~such~~ the individual was unemployed. No
28 waiver of any exemption provided for in this Section shall be valid.

1 B. The administrator shall deduct and withhold from any unemployment
2 compensation payable to an individual who owes support obligations as defined under
3 Subsection G of this Section as follows:

4 (1) The amount specified by the individual to the administrator to be deducted and
5 withheld under this Subsection, if neither Paragraph (2) nor (3) of this Subsection is
6 applicable, ~~or~~.

7 (2) The amount, if any, determined pursuant to an agreement submitted to the
8 administrator under 42 U.S.C. §654, by the state or local child support enforcement
9 agency, unless Paragraph (3) of this Subsection is applicable, ~~or~~.

10 (3) Any amount required to be deducted and withheld from ~~such~~ unemployment
11 compensation pursuant to legal process, as that term is defined in 42 U.S.C. 659(i)(5),
12 properly served upon the administrator.

13 C. Any amount deducted and withheld ~~under~~ pursuant to Subsection B of this Section
14 shall be paid by the administrator to the appropriate state or local child support
15 enforcement agency in an income assignment order issued pursuant to R.S. 46:236.3
16 or 46:236.4.

17 D. Any amount deducted and withheld ~~under~~ pursuant to Subsection B of this Section
18 shall for all purposes be treated as if it were paid to the individual as unemployment
19 compensation and paid by ~~such~~ the individual to the state or local child support
20 enforcement agency in an income assignment order issued pursuant to R.S. 46:236.3
21 or 46:236.4 in satisfaction of the individual's support obligations.

22 E. For purposes of Subsections A through D of this Section, the term "unemployment
23 compensation" means any compensation payable under this Act, including amounts
24 payable by the administrator pursuant to an agreement ~~under~~ pursuant to any federal
25 law providing for compensation, assistance, or allowances with respect to
26 unemployment.

27 F. Subsection B (1) and (2) of this Section shall apply only if appropriate
28 arrangements have been made either for reimbursement by the state or local child
29 support enforcement agency for the administrative costs incurred by the administrator

1 ~~under pursuant to~~ this Section which costs are attributable to support obligations being
2 enforced by the state or local child support enforcement agency or for compensation
3 for administrative costs pursuant to the provisions of R.S. 46:236.3.

4 G. The term " support obligations" is defined, for purposes of this Section, as
5 including only obligations which are being enforced pursuant to a plan described in
6 42 U.S.C. §654 which has been approved by the secretary of Health and Human
7 Services ~~under pursuant to~~ Part D of Title IV of the Social Security Act.

8 H. The term "state or local child support enforcement agency" as used in this Section
9 means any agency of this state or a political subdivision ~~thereof~~ operating pursuant
10 to a plan described in Subsection G of this Section.

11 I.(1) Upon and subject to implementation by the United States Department of
12 Agriculture and agreement with the Louisiana Department of Children and Family
13 Services for and on behalf of the ~~state food stamp program~~ Supplemental Nutrition
14 Assistance Program (SNAP), the administrator of the office of employment security
15 shall develop the procedure for reimbursement of all related administrative costs of
16 any and all performed activities by the office of employment security ~~under pursuant~~
17 to this Subsection attributable to the repayment of uncollected overissuance of ~~food~~
18 ~~stamp~~ SNAP allotments:

19 (a) An individual filing a new claim in the state for unemployment compensation
20 shall, at the time of filing such claim, disclose whether he owes an uncollected
21 overissuance of ~~food stamp coupons~~ SNAP benefits, as defined in Section 13(c)(1)
22 of the Food Stamp Act of 1977, 7 U.S.C. 2022(c)(1) , as amended. The administrator
23 shall notify the Louisiana Department of Children and Family Services, or its
24 designated office, of any individual who discloses that he owes any ~~food stamp~~
25 overissuance and who is determined to be eligible and qualified for unemployment
26 compensation.

27 (b) The administrator shall deduct and withhold from any unemployment
28 compensation payable to an individual who owes an uncollected overissuance of ~~food~~
29 ~~stamps~~ SNAP benefits:

1 (i) Any amount specified by the individual to the administrator to be deducted and
2 withheld ~~under~~ pursuant to the provisions of this Subsection if the administrator also
3 receives confirmation from the Louisiana Department of Children and Family
4 Services that there has been an enforceable determination of overissuance.

5 (ii) Any amount determined pursuant to an agreement, if any, between the individual
6 and the Louisiana Department of Children and Family Services ~~under~~ pursuant to the
7 provisions of Section 13(c)(3)(A) of the Food Stamp Act of 1977, 7 U.S.C.
8 2022(c)(3)(A), as amended.

9 (iii) Any amount otherwise required to be deducted and withheld ~~under~~ pursuant to
10 an enforceable court order or garnishment pursuant to Section 13(c)(3)(B) of the Food
11 Stamp Act of 1977, 7 U.S.C. 2022 (c)(3)(B), as amended.

12 (2) Any amount deducted and withheld ~~under~~ pursuant to this Subsection shall be
13 paid by the administrator to the Louisiana Department of Children and Family
14 Services, or its designated office.

15 (3) Any amount deducted and withheld from payable benefits ~~under~~ pursuant to this
16 Subsection shall for all purposes be treated as if it were paid to the individual as
17 unemployment compensation and paid by such individual to the Louisiana
18 Department of Children and Family Services as repayment of the uncollected
19 overissuance of ~~food stamp~~ SNAP benefit allotments.

20 (4) For purposes of this Subsection, the term "unemployment compensation" means
21 any unemployment benefits payable ~~under~~ pursuant to this Chapter, including
22 amounts payable by the administrator pursuant to any agreement under any federal
23 law providing for compensation, assistance, or allowances with respect to
24 unemployment.

25 PART IX. PENAL PROVISIONS

26 §1711. False statements or representations; failure to file reports or maintain records;
27 duties of officers and agents; presumptive proof; penalties

28 A. Whoever knowingly makes a false statement or representation to ~~this~~ the agency
29 ~~knowing it to be false~~, or knowingly fails to disclose a material fact to obtain or

1 increase any benefit or other payment, whether or not ~~such~~ the benefits or payments
2 are obtained or increased, ~~under~~ pursuant to this Chapter, or ~~under~~ pursuant to an
3 employment security law of any other state, of the federal government, or of a foreign
4 government, either for himself or for any other person, shall be guilty of a
5 misdemeanor, and shall be fined not less than fifty dollars nor more than one thousand
6 dollars, or imprisoned for not less than thirty days nor more than ninety days, or both,
7 in the discretion of the court. Each ~~such~~ false statement or representation or failure
8 to disclose a material fact shall constitute a separate offense.

9 B. Any employing unit, ~~or any~~ officer or representative, ~~or~~ agent of an employing
10 unit, or any other person who knowingly makes a false statement or representation to
11 ~~this~~ the agency, ~~knowing it to be false~~, or who knowingly fails to disclose a material
12 fact, to prevent or reduce the payment of benefits to any individual entitled thereto,
13 or to avoid becoming or remaining subject hereto or to avoid or reduce any
14 contribution or other payment required from an employing unit ~~under~~ pursuant to this
15 Chapter, or under an employment security law of any other state, or the federal
16 government, or of a foreign government, or who refuses to make any ~~such~~
17 contribution or other payment or to furnish any reports as required ~~hereunder~~ or to
18 produce or permit the inspection or copying of records as required ~~hereunder~~, shall
19 be guilty of a misdemeanor and shall be fined not less than fifty dollars nor more than
20 one thousand dollars, or imprisoned for not less than thirty days nor more than ninety
21 days, or both, in the discretion of the court. Each ~~such~~ false statement or
22 representation or failure to disclose a material fact, and each day of such failure or
23 refusal shall constitute separate offense.

24 C.(1) Any employing unit that fails to file any of the reports or to maintain any of the
25 records required by the administrator ~~under~~ pursuant to the authority of this Chapter
26 shall be guilty of a misdemeanor and shall be fined not less than fifty dollars nor more
27 than one thousand dollars, or imprisoned for not less than thirty days nor more than
28 ninety days, or both, in the discretion of the court.

1 (2) Failure to file required reports within seven days of receipt of notice to file a
2 specified report or reports shall be deemed presumptive evidence of the employing
3 unit's intent not to file ~~such~~ the reports, if such notice is delivered to the owner,
4 partner, officer, agent, representative or employee of the employing unit either by
5 certified mail addressed to the employing unit or by a subpoena directed to the
6 employing unit and served by a representative of the administrator.

7 (3) Failure to maintain within this state any of the records, or copies thereof, required
8 by the administrator, ~~necessary to the administration of this Chapter~~, or the failure to
9 produce to the administrator or his representative any of the records required to be
10 maintained by employing units ~~under authority of this Chapter~~ shall be deemed
11 presumptive evidence of the employing unit's intent not to maintain or produce such
12 records if the employing unit has been notified by certified mail to maintain or to
13 produce ~~such~~ the records, or has acknowledged in writing notice to maintain or
14 produce ~~such~~ the records.

15 D.(1) It shall be the duty of all officers, partners, agents and representatives engaged
16 in the management or operation of an employing unit to cause copies of all books and
17 records required ~~under~~ pursuant to the authority of this Chapter to be maintained in
18 this state and produced as required by the administrator or his representative and to
19 cause all required reports to be filed with the administrator. In the event that the
20 officer, partner, agent or representative fails in his duties, ~~under this subsection~~ he
21 shall be guilty of a misdemeanor and shall be fined not less than fifty dollars nor more
22 than one thousand dollars, or imprisoned for not less than thirty days nor more than
23 ninety days, or both.

24 (2) Failure of an employing unit to file specified reports within seven days following
25 notice to an officer, partner, agent or representative shall be presumptive evidence of
26 intent on the part of such officer, partner, agent or representative to violate the
27 provisions of this subsection provided that notice is given either by certified mail
28 addressed to the officer, partner, agent or representative or by a subpoena issued to
29 the employing unit and served on the officer, partner, agent or representative by the

1 administrator or his representative setting out the failure of the employing unit to file
2 specified reports.

3 (3) Once an officer, partner, agent or representative has been notified by certified
4 mail of the employing unit's failure to maintain or produce records, the employing
5 unit's failure thereafter to maintain or produce required records shall be presumptive
6 evidence of intent on the part of such officer, partner, agent or representative to
7 violate the provisions of this subsection.

8 E. The provisions of this section including all requirements, duties and penalties are
9 in addition to, and not in place of any other provisions, duties, or penalties provided
10 elsewhere in this Chapter or in the laws of this state.

11 F. Any non profit or governmental educational institution, including an institution of
12 higher education ~~as defined in this Chapter~~ which has the option to elect to become
13 a reimbursable employer, but instead becomes a contributing employer, and fails to
14 issue a contract or a letter of assurance of continued employment to its employees
15 following a vacation or semester break ~~as provided for in R.S. 23:1600(6)~~, where
16 reasonable assurance does exist, and actually continues the employment of those
17 employees subsequent to the vacation or semester break, shall pay a penalty equal to
18 the amount of unemployment benefits which were paid to those employees during the
19 vacation or semester break, unless the employer can conclusively prove to the
20 administration that it could not have issued a contract or letter of assurance ~~as~~
21 ~~provided for in R.S. 23:1600(6)~~ due to circumstances beyond the employer's control.
22 In determining whether reasonable assurance exists, the administrator shall consider
23 length of employment, pupil population, past practices by the employer and ~~such~~ any
24 other factors as he may prescribe by regulation. Any fines collected ~~under this~~
25 ~~Subsection~~ shall be credited to the Trust Fund.

26 G. Misclassification of employees as independent contractors.

27 (1)(a) ~~Written warning.~~ If the administrator determines, after investigation, that an
28 employer, or any officer, agent, superintendent, foreman, or employee of the
29 employer, failed to properly classify an individual as an employee in accordance with

1 this Chapter, and failed to pay contributions required by this Chapter, but the failure
2 was not knowing or willful, the employer shall be issued a written warning as
3 evidence that the employer has been cited for a first offense of misclassification.
4 ~~Such~~ The warning shall constitute a determination that any workers identified therein
5 are employees, and all resulting contributions, interest and penalties shall be due, and
6 shall be appealable as provided in this Section. However, no administrative penalties
7 shall be due.

8 (b) ~~Administrative penalties.~~ If the administrator determines, after investigation, that
9 an employer, or any officer, agent, superintendent, foreman, or employee of the
10 employer, after June 30, 2013, and subsequent to the issuance of a written warning,
11 failed to properly classify an individual as an employee and failed to pay
12 contributions in accordance with this Chapter, then, in addition to any contributions,
13 interest, and penalties otherwise due, the administrator may assess an administrative
14 penalty of not more than two hundred fifty dollars per each such individual.
15 Thereafter, any such failure by an employer to properly classify an individual as an
16 employee and pay contributions due shall be subject to an administrative penalty of
17 not more than five hundred dollars per each such individual. In determining the
18 amount of the administrative penalty imposed, the administrator shall consider factors
19 including previous violations by the employer, the seriousness of the violation, the
20 good faith of the employer, and the size of the employer's business.

21 (c) If, after an employer has been issued a written warning and is subsequently found,
22 on two or more separate occasions, to have failed to properly classify an individual
23 as an employee, the employer may also be subject to an additional fine of not less
24 than one hundred dollars nor more than one thousand dollars, or imprisoned for not
25 less than thirty days nor more than ninety days, or both. For the purpose of this
26 Subsection, each employee so misclassified shall constitute a separate offense.

27 (d) No ~~such~~ determination shall be final or effective, and no resulting administrative
28 penalty shall be assessed, unless the administrator first provides the employer with
29 written notification by certified mail of the determination, including the amount of the

1 proposed contributions, interest, and penalties determined to be due and of the
2 opportunity to request a fair hearing, of which a record shall be made within thirty
3 days of the mailing of ~~such~~ the notice. The hearing request may be made by mail, as
4 evidenced by the official postmarked date, or by otherwise timely delivering ~~such~~ the
5 appeal. If the employer does not request a hearing within the thirty-day period the
6 determination shall become final and effective, and the contributions, interest, and
7 penalties due shall be assessed.

8 (2) If a timely hearing request is made, the findings and conclusions of the hearing
9 officer shall be appealable by judicial review as a final assessment in accordance with
10 the provisions of R.S. 23:1728.

11 (3)(a) Upon a final determination that an employer or any officer, agent,
12 superintendent, foreman, or employee of the employer knowingly or willfully failed
13 to properly classify an individual as an employee ~~in accordance with this Chapter~~ and
14 failed to pay required contributions, then, in addition to the penalties provided herein,
15 the employer shall be prohibited from contracting, directly or indirectly, with any
16 state agency or political subdivision of the state for a period of three years from the
17 date upon which the determination becomes final.

18 (b) The division of administration shall maintain and place the employer on a list of
19 such employers and make that list available to state agencies and political
20 subdivisions of the state.

21 (4) ~~Notice requirements:~~ Every employer shall post in a prominent and accessible
22 location at each of its business premises a poster provided by the administrator that
23 describes the responsibilities of independent contractors to pay taxes as required by
24 state and federal laws, the rights of employees to workers' compensation and
25 unemployment benefits, protections against retaliation, and the penalties if the
26 employer fails to properly classify an individual as an employee. The notice shall
27 also contain contact information for individuals to file complaints or obtain
28 information regarding employment classification.

1 §1712. Violations of provisions, regulations or orders when penalty not otherwise
2 prescribed

3 Whoever knowingly violates any provision of this Chapter, or any order, rule, or
4 regulation thereunder and for which a penalty is neither prescribed in this Chapter nor
5 provided by any other applicable statute, shall be fined not less than twenty dollars
6 nor more than two hundred dollars, or imprisoned for not less than ten days nor more
7 than sixty days, or both. Each day ~~such~~ the violation continues shall constitute a
8 separate offense.

9 §1713. Waiver of recovery and recovery of benefits improperly received by
10 beneficiary

11 A. If the administrator finds that an individual has received any payment ~~under~~
12 pursuant to this Chapter to which the individual was not entitled, ~~such~~ the individual
13 shall be liable to repay ~~such~~ the amount to the administrator for the unemployment
14 compensation fund, upon demand and in accordance with agency regulations, a sum
15 equal to the amount so received by the recipient, in addition to any penalties assessed;
16 ~~as provided in R.S. 23:1714 and in accordance with R.S. 23:1740 through 1749.~~ If
17 the claimant disagrees with ~~such~~ the determination or assessment of overpayment, he
18 shall have the same right to file an appeal as on any other determination, ~~as provided~~
19 ~~in R.S. 23:1629 et seq.~~, for administrative and judicial remedies.

20 B. The issue of waiver of the right of recovery of any overpayment of benefits shall
21 be heard upon any appeal of ~~such~~ a determination or assessment of overpayment. The
22 appeal referee, board of review, or any court of jurisdiction, may waive the right of
23 recovery of any overpaid benefits received by any person who has received ~~such~~ the
24 benefits ~~under this Chapter~~ while any conditions for the receipt thereof were not
25 fulfilled in his case, or while he was disqualified from receiving such benefits, when
26 all of the following ~~pertain~~ apply:

27 (1) The receipt of ~~said~~ the benefits did not come within the fraud provisions of R.S.
28 23:1601(8).

1 (2) The overpayment was without fault of the claimant. In determining whether the
2 claimant was at fault, whether the claimant provided inaccurate information, failed
3 to disclose a material fact, or knew or should have known that he was not entitled to
4 benefits shall be considered, and any such act by the claimant shall preclude the
5 granting of a waiver.

6 (3) The recovery ~~thereof~~ of the overpayment would be against equity and good
7 conscience. In determining whether the recovery of the overpayment would be
8 against equity and good conscience, whether recovery would render the claimant
9 unable to cover ordinary living expenses for six months, and whether the claimant
10 was notified that a reversal on appeal would result in an overpayment of benefits shall
11 be considered.

12 C.(1) Any amount of benefits for which a person is determined to have been overpaid
13 and the overpayment is not waived shall, in the discretion of the administrator, be
14 either deducted from any benefits payable to the claimant ~~under this Chapter~~ or he
15 shall repay the administrator for the unemployment compensation fund a sum equal
16 to the amount so received by him, and such sum shall be collectible in the manner
17 provided for the collection of past due collections.

18 (2) A claim for repayment of benefits which did not come within the fraud provisions
19 ~~of R.S. 23:1601(8)~~ shall prescribe against the state five years from the date of the
20 expiration of the benefit year of the claim on which the overpayment occurred. This
21 prescription shall be interrupted for the period of time during which an appeal is
22 pending, by the filing of suit for collection by the administrator, by an
23 acknowledgment or partial payment of the indebtedness, or as provided by R.S.
24 23:1741 and 1742.

25 (3) When an overpayment has been assessed in the amount of one hundred dollars
26 or more, upon default, the administrator or his duly authorized representatives may
27 make in any manner feasible, and cause to be recorded in the mortgage records of any
28 parish in which ~~such~~ the claimant owns immovable property, a statement under oath
29 showing the amount of the overpayment in default; ~~which~~ The statement, when filed

1 for record, shall operate as a lien, privilege, and mortgage on the immovable property
2 of the claimant from the date of such filing.

3 ~~D.~~ Repealed by Acts 2012, No. 344, §2.

4 ~~E.~~ REPEALED BY ACTS 1993, NO. 620, §2, EFF. JUNE 15, 1993.

5 §1714. Penalties

6 A. A civil penalty shall be assessed if benefits are determined to have been overpaid
7 as a result of a fraud disqualification, ~~made pursuant to R.S. 23:1601(8) in the amount~~
8 of The penalty shall be in the amount of twenty dollars or twenty-five percent,
9 whichever is greater, of the total overpayment amount. Except as otherwise provided
10 in Subsection C of this Section and any provisions of law in this state relating to the
11 deposit, administration, release, or disbursement of money in the possession or
12 custody of this state to the contrary notwithstanding, fifteen percent of each ~~such~~ the
13 overpayment amount recovered shall be deposited with the Secretary of the Treasury
14 of the United States of America to the credit of the account of this state in the
15 Unemployment Trust Fund established and maintained pursuant to 42 U.S.C.A.
16 §1101, et seq., as amended, and ten percent of each ~~such~~ overpayment amount
17 recovered shall be deposited in the penalty and interest account ~~established by R.S.~~
18 ~~23:1513~~ and used to offset collection expenses.

19 B. In all other instances, a penalty shall be assessed if the claimant does not
20 voluntarily repay overpaid benefits within thirty days after the claimant's appeal rights
21 have been exhausted and the determination becomes final. The penalty shall be in the
22 amount of twenty dollars or twenty-five percent, whichever is greater, of the total
23 overpayment debt unless the claimant has entered into a voluntary repayment plan and
24 has timely made all payments the plan required ~~thereby~~. Penalties ~~collected under~~
25 ~~this Section~~ shall be deposited in the penalty and interest account ~~established by R.S.~~
26 ~~23:1513~~ and used to offset collection expenses.

27 C. No penalties may be withheld from amounts recovered by an offset from
28 unemployment compensation benefits.

29 PART X. ALTERNATIVE COLLECTION PROCEDURES

1 AND ASSESSMENTS

2 SUBPART A. OUTSTANDING CONTRIBUTIONS

3 §1721. Alternative remedies for the collection of contributions

4 In addition to any of the remedies provided in the various sections of this Chapter, the
5 administrator may, within his discretion, proceed to enforce the collection of any
6 contributions or other payments due ~~under this chapter~~ by means of assessment and
7 executory procedure as set forth in this part.

8 §1722. Determination and notice of liability and contributions due

9 If an employer fails to make and file any report required by authority of this Chapter
10 or to pay any contributions, interest, penalty or other payments due ~~under this~~
11 ~~Chapter~~, or if a report made and filed does not correctly compute the liability of the
12 employer, the administrator shall cause an audit, investigation, or examination to be
13 made to determine the liability, contributions, interest and penalty due by the
14 employer, ~~or if~~ . If no report has been filed, he shall determine the liability,
15 contributions, interest and penalty by estimate or otherwise. Having determined the
16 amount of liability, contributions, interest and penalty due, the administrator shall
17 send a notice by certified or registered mail to the employer at the employer's last
18 known address ~~of the employer~~ setting out the determination of liability,
19 contributions, interest and penalty due and informing the employer of his intent to
20 assess the amount of the determination against the employer after thirty calendar days
21 from the date of the notice and that unless the employer appeals the determination as
22 ~~provided in R.S. 23:1723~~ within the thirty-day period, the assessment shall become
23 final.

24 §1723. Appeal of determination; procedure; content; delays; hearings

25 The employer, within the thirty-day period ~~provided by R.S. 23:1722~~, may appeal the
26 determination of the administrator by sending an appeal to the administrator by
27 certified or registered mail. The appeal shall fully disclose the reasons, together with
28 facts and figures ~~in substantiation thereof~~ to support the reasons, for objecting to the
29 administrator's determination. The administrator shall consider the appeal, and, if

1 timely requested by the employer, shall grant a fair hearing of which a record shall
2 be made before making a final determination on liability and assessment of
3 contributions, interest and penalties due.

4 §1724. Assessment

5 At the expiration of the thirty-day period ~~provided for in R.S. 23:1722~~, or at the
6 expiration of such time as may be necessary for the administrator to consider any
7 appeal filed to such notice, the administrator may proceed to assess the contributions,
8 interest and penalty that he determines to be due ~~under this Chapter~~. This assessment
9 shall be evidenced by a writing in any form suitable to the administrator which states
10 the name of the employer, the amount determined to be due, and the taxable period
11 for which the assessment is due. This writing shall be retained as a part of the
12 administrator's official records. The assessment may confirm or modify the
13 administrator's original determination.

14 §1725. Notice of assessment; reassessment

15 A. The administrator shall notify the employer of the assessment by sending a notice
16 of assessment by certified or registered mail to the employer's last known address.

17 B. Nothing in this ~~part~~ Part shall be construed so as to deprive the administrator of
18 the right and power to reassess an employer for any report, contributions, interest or
19 penalty in the event a deficiency in the amount of assessment is discovered.

20 §1726. Legal effect of assessments; when collectible

21 A. All assessments ~~under this Part~~ shall be ~~tantamount to and~~ the equivalent of
22 ~~judgments of courts~~ the judgment of a court. The assessments are final when made
23 subject only to modification by an appeal ~~as provided in R.S. 23:1728~~ or reassessment
24 ~~as provided in R.S. 23:1725~~. Assessments are immediately collectible when made
25 and any employer may waive any delays and notices provided for in this Part.

26 B. No employer against whom an assessment ~~under this Part~~ is in effect and whose
27 right to appeal the assessment is exhausted may submit a bid or proposal for or obtain
28 any contract pursuant to Chapter 10 of Title 38 of the Louisiana Revised Statutes of
29 1950 and Chapters 16 and 17 of Title 39 of the Louisiana Revised Statutes of 1950.

1 This prohibition shall cease upon payment in full of the amount due ~~under~~ pursuant
2 to the assessment.

3 §1727. Recordation and effect of notice of assessment

4 A. The administrator may cause a copy of the notice of assessment to be filed in the
5 mortgage records of any parish in this state without costs in which the administrator
6 believes that the employer is engaged in business, resided₂, or owns movable or
7 immovable property. The notice of assessment when filed for record shall have the
8 same legal effect as a judgment and shall operate as a first lien, privilege, and
9 mortgage on all of the movable or immovable property of the employer from the date
10 of ~~such~~ the filing.

11 B. The notice of assessment shall not affect liens, privileges, chattel mortgages,
12 security interests under Chapter 9 of the Louisiana Commercial Laws, R.S. 10:9-101
13 et seq., or mortgages already affecting or burdening ~~such~~ the property at the date of
14 ~~such~~ the filing; however, ~~such~~ the filing shall be sufficient to cover all unpaid
15 contributions, interest, and penalties that may accrue after ~~such~~ the filing and the
16 property of ~~such~~ the employer shall be subject to seizure and sale for the payment of
17 ~~such~~ contributions, interest, and penalties according to the preference and rank of ~~said~~
18 the lien, privilege, security interest, and mortgage securing ~~their~~ payment.

19 §1728. Appeals; delays; venue; burden of proof

20 A. When an employer is dissatisfied with the final assessment, he may within thirty
21 days of the date of the notice of assessment file a petition for judicial review of the
22 assessment₂, in either the district court in the parish of East Baton Rouge or in the
23 district court of the parish wherein the employer maintains his principal place of
24 business₂, setting forth allegations of error made by the administrator. The review by
25 the court shall be limited to questions of law, provided that if a hearing has been held
26 the findings of fact by the administrator shall be conclusive if supported by substantial
27 and competent evidence.

28 B. No court shall have the power to enjoin or suspend the payment of contributions,
29 interest, and penalty during an appeal of an assessment.

1 §1729. Authority for assessments to be made executory by the courts
2 Assessments being ~~tantamount to~~ and the equivalent of judgments may be made
3 executory in any Louisiana court of competent jurisdiction.

4 §1730. Procedure for making assessment executory and execution thereof

5 A. The administrator may file an ex parte petition complying with Article 891 of the
6 Code of Civil Procedure together with a copy of the notice of assessment annexed
7 praying that the assessment be made executory. The court shall immediately render
8 and sign ~~this~~ the judgment making the assessment of the administrator executory.

9 B. The assessment ~~thus~~ that was made executory may be executed and enforced
10 immediately as if it had been a judgment of that court rendered in an ordinary
11 proceeding.

12 §1731. Injunction to arrest execution of assessment made executory

13 The execution of an assessment made executory ~~under this part~~ may be arrested by
14 injunction only if the judgment is extinguished or otherwise legally unenforceable.
15 No temporary restraining order or a preliminary writ of injunction may be issued,
16 however, unless the applicant ~~therefor~~ furnishes security in an amount of one and one-
17 half times the amount of the assessment including contributions, interest and penalty.

18 §1732. Prescription of assessments as judgments

19 Assessments ~~under this part being tantamount to~~ and the equivalent of to judgments
20 shall not be subject to the running of any prescription other than ~~such~~ the prescription
21 ~~as~~ that would run against a judgment in favor of the State of Louisiana in accordance
22 with the constitution and laws of the state.

23 §1733. Offset of assessments against tax refunds

24 A. The administrator may file with the secretary of the Department of Revenue a
25 claim of offset in accordance with Part IV of Chapter 1 of Subtitle II of Title 47 of the
26 Louisiana Revised Statutes of 1950 against any refund or overpayment of Louisiana
27 individual income tax in which an employer has an interest if the assessment against
28 the employer has been made executory ~~as provided by R.S. 23:1730.~~

1 B. The administrator may file with the secretary of the Department of Revenue a
2 written claim of offset against any refund or overpayment of Louisiana corporate
3 income or franchise tax due to an employer if the assessment has been made
4 executory ~~as provided in R.S. 23:1730~~. Upon receipt of the claim of offset, the
5 secretary shall remit to the administrator the amount of the claim that can be paid out
6 of the corporate income or franchise tax refund or overpayment and shall notify the
7 employer of the action taken.

8 SUBPART B. OVERPAID BENEFITS

9 §1740. Alternative remedies for collection of benefit overpayments

10 In addition to any of the remedies provided in this Chapter, the administrator may
11 proceed to enforce the collection of any overpayments or other payments due ~~under~~
12 ~~this Chapter~~ by means of assessment and executory procedure ~~as set forth in this~~
13 ~~Subpart~~.

14 §1740.1. Costs of proceedings and other fees not required from administrator

15 The administrator shall not be required to furnish any court bond, nor to make a
16 deposit for or pay any costs of court in any legal proceedings, nor to pay any costs or
17 fees in connection with the recordation in the mortgage records of any parish, of a
18 sworn statement showing the amount of overpayment and penalties in default by a
19 claimant. No clerk of any court, sheriff, recorder of mortgages, or any other public
20 official shall fail or refuse to perform any service in connection with proceedings
21 brought by the administrator on the ground that costs have not been advanced or
22 guaranteed, nor shall they be entitled to charge for any certified copies of any
23 document which they shall be required to furnish on request of the administrator.

24 §1741. Assessment

25 At the expiration of the delay periods ~~as provided in R.S. 23:1629 through 1634~~, or
26 at the expiration of such additional time as may be necessary for the administrator to
27 consider any application for waiver of overpayment ~~as provided in R.S. 23:1713(B)~~,
28 the administrator shall proceed to assess an overpayment that he determines to be due
29 ~~under this Chapter~~. This assessment shall be evidenced by a writing in any form

1 suitable to the administrator which states the name of the claimant and the amount
2 determined to be due. This writing shall be retained as a part of the administrator's
3 official records.

4 §1742. Notice of assessment; reassessment

5 A. The administrator shall notify the claimant of the assessment by sending a notice
6 of assessment to the claimant or his representative by certified or registered mail to
7 ~~the claimant's or his authorized representative's~~ his last known address.

8 B. Nothing in this Subpart shall be construed so as to deprive the administrator of the
9 right and power to assess a claimant for any overpayment or penalty in the event a
10 deficiency in the amount of assessment is discovered.

11 §1743. Legal effect of assessments; when collectible

12 All assessments ~~under this Subpart~~ shall be ~~tantamount to~~ and the equivalent of
13 ~~judgments of courts~~ a judgment of a court. The assessments are final when made
14 subject only to modification by an appeal ~~as provided in R.S. 23:1629 through 1634~~
15 or reassessment ~~as provided in R.S. 23:1742~~. Assessments are immediately
16 collectible when made and any claimant may waive any delays and notices ~~provided~~
17 ~~for in this Subpart~~.

18 §1744. Recordation and effect of notice of assessment

19 The administrator may cause a copy of the notice of assessment to be filed in the
20 mortgage records of any parish in this state, without costs, in which the administrator
21 believes that the claimant resides or owns real property, ~~which~~ . The notice of
22 assessment, when filed for record, shall have the same legal effect as a judgment and
23 shall operate as a first lien, privilege, and mortgage on all of the real property of the
24 claimant from the date of ~~such~~ the filing.

25 §1745. Authority for assessment to be made executory

26 Assessments ~~being tantamount to~~ and are the equivalent of judgments and may be
27 made executory in any Louisiana court of competent jurisdiction.

28 §1746. Procedure for making assessment executory and execution thereof

1 A. The administrator may file an ex parte petition complying with Article 891 of the
2 Code of Civil Procedure along with a copy of the notice of assessment annexed
3 praying that the assessment be made executory. The court shall immediately render
4 and sign ~~this~~ the judgment making the assessment of the administrator executory.

5 B. The assessment ~~thus~~ made executory may be executed and enforced immediately
6 as if it had been a judgment of that court rendered in an ordinary proceeding.

7 §1747. Injunction to arrest execution of assessment made executory

8 The execution of an assessment made executory ~~under this Subpart~~ may be arrested
9 by injunction only if the judgment is extinguished or otherwise legally unenforceable.

10 §1748. Prescription of assessments as judgments

11 Assessments ~~under this Subpart~~ being tantamount to and equivalent to judgments
12 shall not be subject to the running of any prescription other than ~~such~~ the prescription
13 ~~as that~~ would run against a judgment in favor of the state of Louisiana in accordance
14 with the constitution and laws of this state.

15 §1749. Offset of assessments against tax refunds

16 A. After exhaustion or prescription of appeal rights of the claimant, ~~under R.S.~~
17 ~~23:1629 et seq., as to~~ regarding the liability for any overpayment, the administrator
18 may file with the secretary of the Department of Revenue a claim of offset in
19 accordance with Part IV of Chapter 1 of Subtitle II of Title 47 of the Louisiana
20 Revised Statutes of 1950 against any refund or overpayment of Louisiana individual
21 income tax in which a claimant has an interest.

22 B. The administrator may file with the secretary of the Department of Revenue a
23 written claim of offset against any refund or overpayment of Louisiana income tax
24 due to a claimant. Upon receipt of the claim of offset, the secretary may remit to the
25 administrator the amount of the claim that can be paid out of the individual or other
26 tax refund or overpayment and shall notify the claimant of the action taken.

27 §1749.1. Definitions

28 For purposes of R.S. 23:1749.1 through 1749.8, the following terms shall have the
29 meaning ascribed to them in this Section as follows:

- 1 (1) "License" means any recreational license to fish or hunt in Louisiana.
- 2 (2) "Licensee" means any individual holding a license.
- 3 (3) "Licensing authority" means the Department of Wildlife and Fisheries.
- 4 (4) "Obligor" means any individual legally obligated to repay an overpayment of
- 5 unemployment compensation benefits fraudulently obtained pursuant to R.S.
- 6 23:1601(8), who has failed to make required repayment for ninety or more days.
- 7 (5) "Overpayment" means a final determination issued pursuant to R.S. 23:1713(A).
- 8 (6) "Suspension" means a temporary revocation of a license for an indefinite period
- 9 of time or the denial of an application for issuance or renewal of a license.
- 10 §1749.2. Notice of overpayment delinquency; suspension of license
- 11 A. The commission may send by certified mail, return receipt requested, a notice of
- 12 overpayment delinquency to an obligor informing the obligor of the commission's
- 13 intention to submit his name to the licensing authority for suspension of his license.
- 14 If an obligor holds multiple licenses, the commission may issue a single notice of its
- 15 intention to submit multiple suspensions.
- 16 B. A notice of overpayment delinquency shall include all of the following:
- 17 (1) A summary of the obligor's right to file a written objection to the suspension of
- 18 his license, including the time within which the objection shall be filed and the
- 19 address where the objection shall be filed.
- 20 (2) A brief description of an administrative hearing and location of the hearing if the
- 21 obligor timely files a written objection.
- 22 (3) The address and telephone number to which the obligor may respond.
- 23 (4) A statement of the amount of the past-due overpayment.
- 24 (5) A brief summary of all requirements the obligor shall meet to come into
- 25 compliance or to forestall the suspension.
- 26 §1749.3. Objection to suspension of license
- 27 A. Within twenty days after receipt of the notice of overpayment delinquency, the
- 28 obligor may file a written objection with the commission requesting an administrative

1 hearing to determine whether he is in compliance with the cited overpayment
2 obligation.

3 B. If the obligor does not timely file a written objection or enter into a written
4 agreement with the commission to make periodic payments on an overpayment, the
5 commission shall certify that the obligor is noncompliant to the licensing authority
6 for license suspension.

7 §1749.4. Administrative hearing

8 Upon receipt of a timely written objection, the commission shall conduct an
9 administrative hearing in accordance with the procedures provided in R.S. 23:1629.

10 The hearing may be conducted by telephone or other electronic media. The sole issue
11 at the administrative hearing shall be whether the obligor is in compliance with his
12 obligation to repay an overpayment or whether the obligor has failed to make required
13 repayment for more than ninety days. The obligor may appeal the decision issued by
14 judicial review in accordance with the procedures provided in R.S. 23:1634.

15 §1749.5. Certification of noncompliance

16 The commission may certify electronically to the licensing authority that a licensee
17 is not in compliance with an overpayment obligation in the event of any of the
18 following:

19 (1) The obligor has not timely filed an objection to the notice of overpayment
20 delinquency and more than twenty days have passed after service of the notice of
21 overpayment delinquency.

22 (2) The obligor has timely filed an objection to the notice of overpayment
23 delinquency and an adverse decision or order was issued after the administrative
24 hearing, rehearing, or judicial review and all legal delays have lapsed.

25 §1749.6. Suspension of license

26 A. Within thirty days after receipt of a certification of noncompliance from the
27 commission, the licensing authority shall suspend the license of all licensees named
28 ~~therein~~ in the certificate.

1 B. The licensing authority shall specify a date of suspension, which date shall be
2 within thirty days from the licensing authority's receipt of the certification of
3 noncompliance.

4 §1749.7. Subsequent compliance with overpayment obligation; compliance releases

5 A. An obligor shall be considered to be in subsequent compliance with an
6 overpayment obligation when all of the following occur:

7 (1) The obligor is up to date with all overpayment obligations.

8 (2) All past-due overpayment obligations have been paid or if the obligor agreed to
9 a periodic payment schedule with the commission, the obligor has made timely
10 periodic payments in accordance with the terms of that agreement for at least ninety
11 days.

12 B. At the request of an obligor who is in subsequent compliance with Subsection A
13 of this Section, the commission shall electronically issue a compliance release
14 certificate indicating that the obligor is eligible to have his license reissued.

15 §1749.8. Reissuance of license

16 The licensing authority shall issue, reissue, renew, or otherwise extend an obligor's
17 license, in accordance with any applicable reinstatement fees or applicable rules, upon
18 receipt of a certified copy of a compliance release from the commission.

19 PART XII. PROFESSIONAL EMPLOYER ORGANIZATIONS

20 §1761. Definitions

21 As used in this Chapter, the following terms shall have the meanings ~~hereinafter~~
22 ascribed to them as follows:

23 (1) "Client" means an employer who obtains services on all or a majority of its work
24 force or labor from a professional employer organization.

25 (2) "Covered employee" means a person having a co-employment relationship with
26 both a PEO and the PEO's client pursuant to an executed PEO service agreement.

27 (3) "Co-employment relationship" means an employment relationship whereby both
28 the client and the PEO have an employer/employee relationship with the covered

1 employee and the direction and control of the covered employee is shared by or
2 allocated between the client and the PEO pursuant to a PEO service agreement.

3 (4) "Experience rating" shall have the meaning assigned to it under the Employment
4 Security Law.

5 (5) "Independent contractor" means a person who, for the purposes of the
6 Employment Security Law, satisfies the exception provided in ~~R.S. 23:1472(12)(E)~~
7 R.S. 23:1472(12)(D).

8 (6) "Person" means an individual, association, partnership, corporation, limited
9 liability company, or other entity.

10 (7) "Professional Employer Organization" or "PEO" means any person that offers
11 professional employer services pursuant to a professional employer services
12 agreement with a client, including but not limited to administrative services
13 organizations and employee leasing organizations that provide services pursuant to
14 a PEO agreement. ~~Such~~ A PEO shall be considered an employer for purposes of this
15 Chapter.

16 (8) "Professional employer services agreement" or "PEO services agreement" means
17 an agreement between a professional employer organization and a client pursuant to
18 which the professional employer organization will, upon execution of the agreement,
19 co-employ a substantial part of a client's workforce and undertake specified
20 responsibilities as an employer for all covered employees that are co-employed by the
21 agreement between the professional employer organization and the client.

22 (9) "Staffing service" means any person or entity, other than a professional employer
23 organization, that supplies workers to a client to support or supplement the client's
24 workforce. ~~It~~ Staffing service includes temporary staffing services and leasing
25 companies that supply employees to clients in special work situations such as
26 employee absences, temporary worker shortages, seasonal workloads, and special
27 assignments and projects, and other similar work situations.

28 (10) "Temporary employee" is an employee, whether called temporary employee or
29 leased employee, who is recruited by a staffing service or employee leasing company,

1 is assigned to a client by such service or company, and is expected to return to the
2 staffing service or leasing company for reassignment at the end of duties at the client
3 company.

4 (11) "UI tax account" means a state unemployment tax account.

5 §1762. Exemptions and exceptions

6 A. This Part shall not apply to the following:

7 (1) Labor organizations as defined by the National Labor Relations Act.

8 (2) Staffing services.

9 (3) Temporary employment arrangements.

10 (4) Independent contractors.

11 (5) Political subdivisions of the state or the United States and any of their programs
12 or agencies.

13 B.(1) This Part shall not prohibit a client who is party to a collective bargaining
14 agreement from contracting with a PEO, if the union consents to ~~such~~ the agreement.

15 (2) A PEO arrangement shall have no effect on collective bargaining agreements that
16 are in existence prior to the PEO arrangement.

17 C. This Part shall not apply to contracts for services where no co-employment
18 relationship exists and neither party represents ~~such~~ the services as being PEO
19 services.

20 D.(1) This Part does not exempt a client of a registered PEO or a covered employee
21 from any other license requirements imposed ~~under~~ by local, state, or federal law.

22 (2) A covered employee who is licensed, registered, or certified under law is
23 considered to be an employee of the client for purposes of that license, registration,
24 or certification.

25 (3) A registered PEO is not engaged in the unauthorized practice of an occupation,
26 trade, or profession that is licensed, certified, or otherwise regulated by a
27 governmental entity solely by entering into a professional employer services
28 agreement with a client or co-employing an employee of ~~such~~ the a client.

29 §1763. Rights and responsibilities

1 A. For purposes of this Chapter, as long as the professional employer services
2 agreement between the PEO and the client remains in force, a PEO shall be deemed
3 an employer of the covered employees to the extent and for the purposes enumerated
4 in the professional employer services agreement. However, the PEO shall have the
5 following employer rights and responsibilities with regard to ~~such~~ covered employees
6 in any case:

7 (1) It shall pay the wages of covered employees from its own accounts.

8 (2) It shall have the responsibility for the withholding and remittance of payroll-
9 related taxes of the covered employees from its own accounts.

10 (3) It shall pay federal unemployment taxes as required by federal unemployment
11 laws.

12 (4) It shall have the right to sponsor and maintain fully insured employee benefit and
13 welfare plans for covered employees. Nothing in this Part shall prevent a client from
14 including covered employees in a client benefit program or plan or shall prevent
15 covered employees from participating in such a program or plan.

16 B.(1) A PEO shall be liable for state unemployment taxes for wages paid by the PEO
17 to covered employees but only for the duration of the PEO services agreement
18 applicable to ~~such~~ the employees. The PEO shall collect federal and state
19 unemployment taxes. The PEO shall remit all collected federal unemployment taxes
20 to the United States Department of Treasury, Internal Revenue Service and shall remit
21 all collected state unemployment taxes to the Louisiana Workforce Commission. A
22 PEO shall be required to provide a client with an invoice detailing the services
23 provided which shall include an itemization of the actual federal and state
24 unemployment taxes owed and paid on behalf of the covered employees, as well as
25 any amount the PEO charges for ~~such~~ the service.

26 (2) A PEO shall keep separate records and submit separate quarterly contribution and
27 wage reports for each of its client entities using the client's account number and
28 unemployment contribution rate.

1 (3) The PEO and the client shall be jointly and severally liable for any unpaid
2 contributions, interest, and penalties due for Louisiana unemployment taxes
3 attributable to wages for services performed for the client by covered employees.

4 (4) A PEO client shall be released from joint and several liability ~~under Paragraph~~
5 ~~(B)(3)~~ and the client shall be released from the separate reporting and contribution
6 rate requirements ~~imposed under Paragraph (B)(2)~~ upon the posting and continued
7 maintenance by the PEO of a surety bond issued by a corporate surety authorized to
8 do business in the state in the amount of one hundred thousand dollars to ensure
9 prompt payment of contributions, interest, and penalties for which the PEO is or may
10 become liable. After three years the bond shall be adjusted in accordance with rules
11 promulgated by the Louisiana Workforce Commission.

12 (5) The PEO shall designate and identify each client and covered employees thereof
13 for each calendar quarter with the filing of quarterly wage reports with the Louisiana
14 Workforce Commission.

15 (6)(a) No transfer of experience rating will be approved between any client and the
16 PEO unless it is determined by the administrator that an acquisition of assets has
17 occurred. Co-employment of a client's employees without an acquisition of the
18 business and its other assets will not of itself constitute an acquisition for purposes of
19 the transfer of experience rating.

20 (b) However, the experience rating will transfer between one PEO to another when
21 it is determined by the administrator that an acquisition of assets has occurred, even
22 if ~~such~~ the acquisition is only of a clearly segregable and identifiable or a substantial
23 portion of the first PEO's labor force.

24 (7) If a professional employer services agreement is terminated and, within thirty
25 days, the client engages the services of another PEO, both the terminated or
26 terminating PEO and the new PEO will notify the unemployment insurance tax
27 section of the Louisiana Workforce Commission directly within thirty days, ~~and no~~
28 . No other action need be taken.

1 (8) If a professional employer service agreement is terminated and the client resumes
2 sole employment of previously covered employees, any inactive unemployment
3 insurance account previously held by the client will be reopened under its previously
4 existing experience rating. No transfer of experience rating shall be made from the
5 PEO. If there is no previous account number or the account lies dormant for seven
6 years, a new account will be established in accordance with law. If there is no
7 existing experience rating, one will be established pursuant to state law for new
8 businesses.

9 §1764. Registration

10 A. Except as provided in R.S. 23:1762(D), no person shall engage in the business of
11 or act as a PEO or provide, or offer to provide, PEO services, unless it is validly
12 registered as is provided for in this Part.

13 B. No person shall be validly registered if he fails to provide to the administrator all
14 of the information required ~~by this Part~~, or if he provides false or misleading
15 information.

16 C. The administrator may bring an action to enjoin or restrain any person who is in
17 violation of the provisions of this Section.

18 §1765. Application for registration

19 A. Every applicant for an initial and a renewal PEO registration shall file with the
20 administrator a completed application on a form prescribed by rules and regulations
21 of the administrator and shall remit an annual registration fee. Renewal applications
22 and fees remitted later than thirty days after the PEO's anniversary date may be
23 subject to a penalty not to exceed five hundred dollars.

24 B. The contents of a PEO application shall include:

25 (1) Identification of applicant:

26 (a) If an individual, the name and address of the individual. Any such applicant shall
27 have reached the full age of majority.

1 (b) If a partnership, the applicant shall state the names and home addresses of all
2 controlling persons in the partnership. If a limited partnership, the partnership shall
3 also produce a certified copy of its certificate of limited partnership.

4 (c) If a corporation, the applicant shall state the names and home addresses of all
5 officers and directors and of all other controlling persons of the corporation. The
6 applicant shall include a certified copy of its articles of incorporation.

7 (d) If a limited liability company, the applicant shall state the names and home
8 addresses of all members and indicate which members are managers or controlling
9 persons of the company. The applicant shall include a copy of the articles of
10 organization and any operating agreement of the type defined in R.S. 12:1301(16).
11 The limited liability company shall also produce a certified copy of its certificate of
12 organization.

13 (2) The address of its principal place of business in this state and the addresses of any
14 other offices within this state through which the applicant intends to conduct business
15 as a PEO.

16 (3) ~~Such other~~ Any other information which the administrator deems necessary and
17 requires by rule or regulation to establish that the applicant or the controlling persons
18 thereof are of good moral character, business integrity, and financial responsibility.

19 (4) A verification of the information contained in the application by an officer or
20 authorized representative of the applicant in a form prescribed by the administrator.

21 C. The administrator shall promulgate rules and regulations for registration and
22 renewal fees not to exceed those reasonably necessary to administer the registration
23 and renewal requirements of this Part.

24 §1766. Rejection of application for registration

25 A. The administrator may reject an application for registration under any of the
26 following conditions:

27 (1) The application is not fully completed, properly executed, or is otherwise
28 deficient on its face.

1 (2) The documents required to supplement the application are not included in the
2 application packet.

3 (3) The applicant, or any person named in the application, has made a material
4 misrepresentation in the application.

5 B. The administrator shall furnish the applicant with a written statement of the reason
6 for rejecting or revoking an application. The applicant may request a hearing before
7 the administrator within thirty days of mailing of the written statement.

8 §1767. Terms of registration; renewal; revocation

9 A. Any registration issued hereunder shall remain in force for one year from the date
10 of the issuance of registration unless revoked by the administrator for good cause.

11 B. Thirty days prior to the expiration of its registration, any registrant desiring to
12 continue to offer or provide PEO services may submit an application for renewal of
13 registration on a form and with ~~such~~ any supplemental material as may be prescribed
14 by the administrator.

15 C. A registration may be revoked or an application for renewal of registration may
16 be rejected by the administrator for any of the grounds enumerated in R.S.
17 23:1766(A) or for a willful failure of the PEO to comply with the provisions of this
18 Chapter.

19 D. A PEO shall have a right to an administrative hearing before an objective party
20 prior to the cancellation or nonrenewal of its registration. The administrator shall
21 furnish the applicant with a written statement of the reason for revoking a registration
22 or rejecting an application. The applicant may request a hearing before the
23 administrator within thirty days of mailing of the written statement.

24 §1768. Professional employer services agreement requirements

25 Every professional employer services agreement (~~"PEO agreement"~~) "PEO
26 agreement" shall comply with the following requirements:

27 (1) The agreement shall be in writing and executed by both the PEO and the client.

1 (2) The agreement shall have an initial term of at least one year or, in the absence of
2 an initial term of one year, the agreement shall clearly indicate that the intent is for
3 the agreement to be ongoing rather than temporary.

4 (3) The agreement shall provide that the client retains control over its business
5 enterprise and exercises direction and control over the covered employees ~~as to~~ with
6 respect to the manner and method of work done in furtherance of the client's business,
7 but that authority and responsibility ~~as to~~ regarding other employment matters,
8 including but not limited to hiring, firing, discipline, and compensation are allocated
9 to and shall be between the PEO and the client.

10 (4) The agreement shall specifically provide for and allocate responsibility between
11 the PEO and the client company with regard to the procurement and maintenance of
12 workers' compensation insurance covering ~~their~~ the liability for workers'
13 compensation benefits and group health insurance ~~to or~~ with respect to the employees
14 covered by the professional services agreement.

15 (5) The agreement shall state specifically that the agreement is executed between the
16 parties subject to the provisions of this Part.

17 §1769. Electronic registration; registration through an approved assurance
18 organization

19 A. The administrator is authorized, to the extent practical, to accept the electronic
20 filing of a PEO registration that is in ~~conformance~~ conformity with the Louisiana
21 Uniform Electronic Transactions Act, R.S. 9:2601 et seq., including applications,
22 documents, reports, and other filings required by this Part.

23 B. The administrator is further authorized, to the extent practical, to provide for the
24 acceptance of electronic filings and other assurance documents by an independent and
25 qualified assurance organization approved by the commissioner that provides
26 satisfactory assurance of compliance with the applicable provisions of this Part. The
27 administrator may permit a PEO to authorize ~~such~~ an approved assurance
28 organization to act on the PEO's behalf in complying with the registration
29 requirements of this Part, including the electronic filing of applications, documents,

1 reports, registration fees, and other information. Use of ~~such~~ an approved assurance
 2 organization shall be optional and not mandatory for any PEO.
 3 C. Nothing in this Section shall limit or change the authority of the administrator to
 4 register or terminate the registration of a PEO or to investigate or enforce any
 5 provision of this Part.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

HB 891 Original

2016 Regular Session

Jefferson

Abstract: Provides technical corrections to the unemployment compensation statutes.

Present law the Louisiana Employment Security Law, provides for definitions, laws, and procedures relative to unemployment insurance and unemployment compensation.

Proposed law retains present law and provides technical corrections of the statutes.

(Amends R.S. 23:1471-1770)