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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Carla S. Roberts.

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## DIGEST

Present law provides that the executive director of the Louisiana Workforce Commission serve as the administrator of the Unemployment Compensation Fund.

Present law provides that if the administrator of the Unemployment Compensation Fund finds that any employer has failed to file any payroll report in the manner prescribed or approved by the administrator for more than 20 days after the date upon which the report was due, the administrator may assess a penalty.

Present law provides that in the case of a failure to file, failure to fully complete, or late filing of any payroll report, the penalty shall be as follows:

1. 5% of the total amount due for that quarter, or \$25, whichever is greater, if the failure is for not more than 30 days.
2. An additional penalty of 5% of the total amount due for that quarter, or \$25, whichever is greater, for each additional 30-day period or fraction thereof during which the failure continues, not to exceed 25% of the amount due for that quarter, or \$125, whichever is greater.

Proposed law retains present law but changes the amount of the penalty to the following:

1. \$50 for the quarter if the failure is for not more than 30 days.
2. An additional \$50 for each additional 30-day period or fraction thereof during which the failure or nonpayment of the penalty continues in that quarter, not to exceed \$250.

Present law provides that if the administrator, subsequent to the assessment of any penalty, determines that the calculation of the amount due with a report shall be adjusted, a corresponding adjustment of the penalty due shall be made. Proposed law repeals present law.

Proposed law retains the present law but clarifies that the proposed law applies to all employers including the state, its political subdivisions, nonprofit organizations and Indian tribes or tribal units.

Effective August 1, 2012.

(Amends R.S. 23:1538(A))