
DIGEST

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HB 301 Original

2026 Regular Session

Wyble

Abstract: Creates the Independent Contractor Voluntary Portable Benefits Act, which allows certain entities to administer portable benefit accounts for the purpose of holding contributions for independent contractors to purchase certain employment-related benefits.

Proposed law defines "bank", "hiring party", "portable benefit account", and "portable benefit account provider".

Proposed law allows any person or entity, including an internet or application-based entity, to contribute funds to one or more portable benefit accounts.

Proposed law allows a contribution to a portable benefit account to be made utilizing the hiring party's funds or a percentage of an independent contractor's wages if all of the following occur:

- (1) The withholding of compensation is expressly agreed to in writing by both parties.
- (2) The written agreement is clear, unambiguous, and prominently displayed either in a services agreement or other contract between the independent contractor and the hiring party or in a separate notice.
- (3) The withholding of compensation is voluntary and requires an independent contractor to opt in.
- (4) The independent contractor is allowed to opt out of the agreement at any time.

Proposed law provides that all contributions to a portable benefit account are voluntary and shall not be used as a criterion for determining an individual's employment classification.

Proposed law prohibits inferring contributions as evidence of an employer's liability and prohibits a court from construing contributions as an element of an employment relationship for any purpose under state workers' compensation and employment security laws.

(Adds R.S. 23:1821-1823)