RÉSUMÉ DIGEST

ACT 18 (SB 383) **2026 Regular Session** **Bass**

Existing law defines "customized training".

New law retains existing law and adds that "customized training" also addresses workforce challenges of the employer and workforce needs, including process improvements, new equipment, or technology adoption. New law further provides that the administrator will define "customized training" through rulemaking.

Existing law provides that an applicant is eligible to participate in the Incumbent Worker Training Program if it is an individual employer or a consortium made up of two or more eligible employers that meets all of the following requirements:

(1) Has been operating in this state for not less than three years.

(2) Is contributing to the Incumbent Worker Training Account for which liability is incurred under existing law.

(3) Is current on the payment of its state unemployment taxes.

New law retains existing law and adds that the employer must be operating in this state for at least two years unless exempted by the secretary of La. Works.

Existing law provides that if the fund balance, including all monies in the benefit transfer account, exceeds $1,400,000,000 at the computation date in any year, then a 10% reduction in contributions will be granted to each employer with a positive reserve ratio.

New law retains existing law but reduces the threshold amount of the fund balance from $1,400,000,000 to $1,150,000,000 for employers with a positive reserve ratio to receive a 10% reduction in contributions.

Effective August 1, 2026.

(Amends R.S. 23:1514(B), (C)(1)(a), and (D)(4) and (11), 1536(E)(3), and 1553(B)(8) and (10))