

Prior law provided that each employer shall keep true and accurate employee wage records containing such information as the unemployment benefits administrator may prescribe.

Prior law provided that employee wage records shall be open to inspection and be subject to being copied by the administrator or his authorized representatives at any time and as often as may be necessary.

Prior law provided that each employer shall keep records of and report to the administrator quarterly the street address of each establishment, branch, outlet, or office of such employer, the nature of the operation, the number of persons employed and the wages paid at each establishment, branch, outlet, or office.

Prior law provided that the administrator may require from any employer any sworn or unsworn reports deemed necessary for the effective administration of the unemployment insurance program.

New law retains prior law but provides that if, in response to the administrator's request, an employer refuses to allow an audit of its records; fails to make all necessary records available for audit or inspection; or in response to a fraud investigation, fails to provide a claimant's weekly wage information; the employer may be assessed an administrative penalty (i.e., a civil fine) of \$5,000.

New law retains prior law but provides that any notice requesting such information must clearly state that a penalty (i.e., civil fine) of \$5,000 may be assessed for the failure to provide the information.

New law provides that any penalties so assessed and collected shall be credited to the penalty and interest account held by the unemployment administrator. Once an audit has been resolved, the administrator may refund the administrative penalty less all administrative costs associated with the audit request.

Effective August 1, 2014.

(Amends R.S. 23:1660(C), (D), (E), (F), and (G); adds R.S. 23:1660(H))