

DECLARATION OF EMERGENCY

Department of Labor Office of Employment Security

Electronic Transfer (LAC 40:IV.375)

In accordance with the emergency provisions of R.S. 49:953(B) of the Administrative Procedure Act, and under the statutory authority of R.S. 23:1653, the administrator of the Office of Employment Security declares the following emergency rule adopted, effective January 3, 1996, and shall remain effective thereafter for the maximum period of 120 days allowable under R.S. 49:954(B)(2), or until final rule is adopted, whichever occurs first.

The adoption of such emergency and initial rule is necessary to implement and abide by Act 46 of the 1995 Regular Session of the Louisiana Legislature. Such statutory amendment of R.S. 23:1532.1 requires, in part, that post-defeasance proceeds of the special assessment for debt service, collected subsequent to September 1, 1993, be pledged and dedicated to the establishment of an electronic transfer system for the administration of the state unemployment compensation program. The above adoption date would further permit the application of such rule for the commencement of the first quarter of the new year for purposes of 1996 contribution reporting and payment, which serves the public good by facilitating consistent accounting procedures for employers for the full year. Such emergency rule shall pertain only to the electronic payment of contributions and shall not affect the accrual of quarterly contributions under the Louisiana Employment Security Law.

Title 40

LABOR AND EMPLOYMENT

Part IV. Employment Security

Subpart 3. Unemployment Compensation and Contributions

Chapter 3. Employment Security Law

§375. Electronic Transfer as Method of Payment

A. Any taxable employer which reports 250 or more employees in any calendar quarter, including any agent or entity which pays contributions either on behalf of any such employer or on behalf of a multiple of 50 or more taxable employers in any calendar quarter, shall remit any such payment(s) by electronic-fund transfer on or before the last day of the calendar month following the calendar quarter in which contributions accrue, subject to penalty and interest under R.S. 23: 1543 for failure to timely remit electronic transfer of funds for any such payment(s).

B. Any reimburseable employer which employs 250 or more employees in any calendar quarter, including any agent or entity which pays reimbursement either on behalf of any such employer or on behalf of a multiple of 50 or more reimburseable employers in any calendar quarter, shall remit any such payment(s) of reimbursement by electronic-fund transfer not later than 30 days after quarterly billing was mailed by the administrator or was otherwise delivered to such employer or designated agent or entity, subject to penalty and interest under R.S. 23:1543 for failure to timely remit electronic transfer of funds for any such payment(s).

C. Any agent or entity which pays on behalf of any combination of a multiple of 50 or more of taxable and reimburseable employers shall remit any such payment(s) of contributions or reimbursements by electronic transfer pursuant to the respective statutory due-dates for each such employer, as recited in above Subsections A and B.

D. The requirement of such form of payment under this rule shall commence with the first calendar quarter of 1996, ending March 31, 1996, and shall continue each calendar quarter thereafter.

E. Such payment(s) by electronic transfer shall be in accordance with the manner or format prescribed by the administrator and shall include reporting of all pertinent tax information.

AUTHORITY NOTE: Promulgated in accordance with R.S. 23:1653.

HISTORICAL NOTE: Promulgated by the Department of Labor, Office of Employment Security, LR 22:

Gayle F. Truly
Secretary