

# DECLARATION OF EMERGENCY

## Department of Labor Office of Employment Security

### Electronic Transfer as Method of Payment (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 that the following emergency rule is adopted March 7, 1996, to become effective on the future date of May 2, 1996, and shall remain effective thereafter for the maximum period of 120 days allowable under R.S. 23:954(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. This emergency rule is herein adopted during promulgation of the final rule and is necessary to continue to permit the procedure and criteria for electronic transfer of payment of employer contributions. Such emergency rule further supports the commitment of the department for electronic transfer services under current banking contract. This emergency rule shall facilitate the uninterrupted continuation of accounting procedures of employers for electronic-transfer payments for each quarter of 1996.

The notice of intent for promulgation of the permanent rule is being published in this March, 1996 issue of the *Louisiana Register*.

#### **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 reimbursable 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 reimbursable 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 reimbursable 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