

Employer Handbook

Business Owners' Manual

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Louisiana Workforce Commission

Office of the Executive Director

Public Relations Division

PO Box 94094

Baton Rouge, LA 70804-9094

Phone: 1-877-LAWORKS (529-6757) or (225) 342-3035

1-800-259-5154 (voice & TDD)

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Employer Handbook

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www.laworks.net



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www.laworks.net

**Louisiana Workforce Commission
1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094**

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Vision

The Louisiana Workforce Commission will be an indispensable provider of workforce solutions.

Mission

The Louisiana Workforce Commission will lead the development of the system that delivers the workforce Louisiana's current and future employers need.

Introduction

Whether you are starting a new business or maintaining an existing one, the Employer Handbook and Business Owners' Manual is the answer to most of your business questions. Inside you will find information about federal, state, and local labor laws and about regulations and registrations with which you may be required to comply.

The information supplied here is not guaranteed or intended to serve as a substitution or interpretation of applicable law. It should be used only as a general guide for your business questions. The handbook is continuously updated in an effort to maintain timely and accurate information. The most up-to-date version of the handbook can be downloaded on LWC's Web site at www.laworks.net.

For additional handbooks, you may download the Web site version or call or write our public relations division at:

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Section 1

Providing Services.

- Employer Services
- Training Services
- Supportive Services

The Louisiana Workforce Commission's Business and Career Solutions Centers provide a multitude of services, including those specifically for employers. Your local Business and Career Solutions Centers offer many services to assist you with your personnel needs. The services provided at your local Business and Career Solutions Center enable you to obtain and develop a capable workforce. Employers are encouraged and invited to utilize these services and facilities for most of their hiring needs. Explore this section to find out how your local Business and Career Solutions Center can help your business.

Employer Services

Selection and Referral of Applicants

LWC focuses on providing employers with the qualified workers they need. With the largest applicant pool in Louisiana, we can help you find any type of employee. We register professional, semi-professional, skilled, and unskilled applicants to help fill your business's job openings. Louisiana employers can also use their local Business and Career Solutions Center to interview job applicants. The Business and Career Solutions Center staff uses up-to-date computer technology to select qualified applicants for job screening and referral. Through our online job listings, we can expose your hard-to-fill job orders to applicants anywhere who have Internet access. In addition, you can search through thousands of online résumés to find the applicant who is right for you. Any employer job order can also be displayed in all Business and Career Solutions Centers nationwide through our Interstate Job Bank System.

Free Internet job posting and résumé searching

On LWC's Web site at www.LAWORKS.net, employers can find forms applicable to their businesses and post their job openings at no charge. When you list your job openings with LWC, those openings can also be posted, at the employer's request, to America's Job Bank (AJB), a national database of job openings. You have the option of having jobseekers apply directly with you online or of having them apply through the Business and Career Solutions Center. Log on today at www.LAWORKS.net to register your job openings.

Testing to select the best-qualified workers

To ensure that you are getting qualified workers, your local Business and Career Solutions Center provides a variety of occupational tests that comply with Equal Employment Opportunity guidelines. Most Business and Career Solutions Centers have the capability to administer clerical skills and specific aptitude tests to job applicants. These tests provide employers with reliable and objective information for use in their personnel screening and selection process.

Clerical Skills Testing measures job proficiency in typing, dictation, and spelling.

Specific Aptitude Testing measures the applicant's aptitude to learn specific occupations.

Business Services Representatives (BSRs)

BSRs stationed in each local Business and Career Solutions Center act as liaisons between the employer community and the local office staff. Your BSR is your one-stop source for information about all of the programs that are available to you as an employer. BSRs inform the employer community about, and encourage the use of, the programs and services available through local Business and Career Solutions Centers. To attain this goal, BSRs use personal visits; telephone, job development, and mail contacts; outreach campaigns; and presentations to local employer groups and civic organizations. If you are interested in having a local BSR help your business, contact your local **Business and Career Solutions Center**. See Section 6 for contact information.

Alien Labor Certification (ALC)

U.S. employers who petition the U.S. Immigration and Naturalization Service (INS) for a work permit for an alien use the ALC program. INS usually requires that the employer first offer the job to U.S. workers by filing an [ALC application](#). Both non-agricultural and permanent agricultural job applications are filed with LWC's ALC Section. H2A, or temporary, agricultural applications are filed simultaneously with the U.S. Department of Labor (USDOL) and the ALC Section.

The ALC Section instructs employers how to recruit U.S. workers in various ways over several months, then compiles and transmits recruitment results to USDOL. USDOL denies or grants the Alien Labor Certification (whether there were no available, qualified U.S. workers to fill the job position) directly to the employer. If granted, the employer submits it to INS who considers the information when deciding whether to issue a work permit. INS considers background factors in its decision, and may override an ALC determination.

For more information, call (225) 342-2917.

Response Teams

Regional Response Teams – LWC has formed eight regional employer response teams statewide. The purpose of each team is to coordinate the services of state agencies and other providers for employers throughout the state. These teams provide a multitude of services for employers.

Utilizing account managers representing all of the participating entities, the team is able to consolidate visits to employers in every region to provide efficient and responsive services to meet employer needs. In addition, the team affords the opportunity for participating partners to share data from the private sector to design and implement services and programs for employers.

Rapid Response Dislocated Worker Unit – The [Worker Adjustment and Retraining Notification Act \(WARN\)](#) of 1989 requires certain covered employers to file WARN notices with the [State Dislocated Worker Unit \(DWU\)](#), also known as the Governor's Rapid Response Team, 60 days prior to initiating a mass layoff or plant closing. Upon receipt of a WARN notice, the [Rapid Response Team](#) initiates immediate contact with the employer to provide quick access to programs and services that assist those affected by the layoff or closure. The Rapid Response Team coordinates with state and local agencies in the area to provide on-site services to the employer and employees including Business and Career Solutions Center services and unemployment insurance (UI), Incumbent Worker Training, Trade Adjustment Assistance (TAA, TRA, NAFTA), On-Site Job Search Workshops (LHRDI), and assistance available through the Department of Economic Development. The early intervention of the Rapid Response Team ensures that all available resources are utilized to prevent the layoff or closure if possible, to decrease the number of workers involved, and to minimize the length of unemployment for dislocated workers.

Employer Institutes

To facilitate dissemination of information regarding LWC's employer services and encourage employer feedback, LWC's Office of Unemployment Insurance Administration has initiated a series of informational institutes in various metropolitan areas around the state. These institutes are conducted in conjunction with local chambers of commerce and other employer groups.

A series of core topics such as UI, workers' compensation, and OSHA-Consultation are covered at each site. Additional topics are covered as determined necessary by the local employer groups and are tailored to the needs of that locale.

The institutes are conducted at little or no cost to the attendees, depending on the amenities selected by the local employer group. Speakers encompass a broad range of state and local experts.

The institute's goal is to widen the informational services that LWC provides, while increasing the opportunity for customer input into the day-to-day operations of LWC's local offices.

Business Advisory Councils (BACs)

BACs are groups of local employers who assist LWC and the Business and Career Solutions Center staff by providing input on ways to improve and enhance services to employers. Involvement in the local BAC affords employers an opportunity to have an impact on the employment services paid for by their tax dollars. Local Business and Career Solutions Center management and staff develop responses to BAC concerns and present them to the committee. The individual BAC implements improvements upon approval, as each BAC has the flexibility to set its own goals and method of operation.

Through these committee meetings, employers who are experiencing similar personnel and business problems are brought together to help solve business problems. BAC meetings provide a forum for sharing knowledge and ideas that many employers have found beneficial.

In cooperation with your local Business and Career Solutions Center and other local service groups, BAC employers often plan and present seminars on a vast array of business-related subjects. To become involved, contact your nearest Business and Career Solutions Center listed in [Section 6](#) of this handbook.

Veteran Services

In each Business and Career Solutions Center, a Veterans' Employment Representative assures that eligible veterans receive priority in all employment services. Additional staff is available to provide intensive assistance to disabled veterans.

What Veteran Services are advantageous to employers?

The Business and Career Solutions Center staff can:

- Assist you in establishing Veteran's Benefits Administration approved on-the-job training and apprenticeship programs.
- Provide recruitment assistance to federal contractors who have affirmative action responsibilities toward Vietnam-era and disabled veterans, and campaign veterans. Federal contractors may post job orders on the Internet using www.LAWORKS.net.
- Provide employers with information concerning re-employment rights issues.

Contact your nearest Business and Career Solutions Center for more information about Equal Employment Opportunity, affirmative action, and services to veterans.

Labor Market Information (LMI) (Industries-Occupations-Employment)

Business and Career Solutions Centers serve as a major source of information about economic conditions throughout the state. This service to the employer community is vital to developing the potential of any labor area within the state. LWC's Research and Statistics (R&S) Division collects, maintains, and produces several data series for analyzing current and past economic trends in the state. Major products of the LMI program include: labor force, employment, and unemployment estimates; industry and occupational employment projections; occupational supply and demand analysis; consumer price index; labor surplus area designations;

demographic data; nonagricultural wage and salary employment by industry; and occupational characteristics.

Workers' Compensation

The Office of Workers' Compensation (OWCA) offers numerous services helpful to the employer community. Among OWCA's divisions that deal directly with employers and/or their insurers are Workplace Safety, Hearings, Fraud, Medical Services, Records Management, and Second Injury Board.

The [Workplace Safety Division](#) provides free, on-site safety consultation services to all Louisiana employers who want help in recognizing and correcting safety and health hazards in their workplaces. An on-site consultation is one of several programs designed to assist employers with workplace safety and health. Primarily targeted toward smaller businesses, the on-site consultation program is completely separate from the federal OSHA inspection effort. The service is confidential, and an employer's name, firm's name, and any other information you provide about your workplace, plus any unsafe or unhealthful working conditions that the consultant uncovers, will not be reported to the OSHA inspection staff. No citations are issued or penalties proposed for any safety or health problems found in your workplace.

The on-site consultants perform the following:

- Help the employer recognize hazards in the workplace.
- Suggest general approaches or options for solving a safety and health problem.
- Assist in developing or maintaining an effective safety and health program.
- Identify the kinds of help available if the employer needs further assistance.
- Offer training and education for the employer and employees at the workplace.

In addition, the section administers the Cost Containment Program, which offers eligible employers the opportunity to lower their workers' compensation insurance premiums by up to 7 percent. Questions may be directed to Willis Callihan, Workplace Safety Director, at (800) 201-2495 or (225) 342-9601, or email wcallihan@lwc.la.gov.

The [Hearings Division](#) resolves disputed workers' compensation claims. Many times cases are resolved by mediation. Cases that are not resolved by mediation proceed to a hearing before a workers' compensation judge. The division has 10 offices: Baton Rouge, New Orleans, Covington, Harahan, Houma, Lafayette, Lake Charles, Alexandria, Monroe, and Shreveport. For the number and address of the district office serving you, call OWCA at (225) 342-7555.

The [Fraud Division](#) investigates, reports, and develops evidence of alleged fraud by persons in workers' compensation claims, whether it is by the injured employee, health care provider, attorney, insurer, or employer. Additionally, the Fraud Division investigates employers who willfully fail to provide workers' compensation insurance coverage as required by law, or who willfully submit or omit information for the purpose of avoiding or diminishing a workers' compensation premium. Once developed, cases are turned over to the attorney general for prosecution. Questions should be directed to Kaye Fournet, Fraud Division Manager, at (800) 201-3362 or (225) 342-7558, or email WCFraud@lwc.la.gov.

The [Medical Services Division](#) assists parties in resolving disputes involving the necessity, advisability, and cost of medical and non-medical treatment of workers' compensation injuries. The division schedules independent medical examinations by doctors for injured employees, performs utilization review of medical treatment, and makes recommendations about the amount or method of reimbursements to health care providers. Questions may be directed to Sue Newman, Medical Services Manager, at (800) 201-2494 or (225) 342-7559, or e-mail snewman@lwc.la.gov.

The [Records Management Division](#) publishes OWCA's Annual Report, which features statistical information concerning work-related injuries and illnesses in the state. It also provides OWCA forms, as well as instructions for their completion.

Employers may access OWCA forms from www.LAWORKS.net. In addition, the division is responsible for maintaining OWCA records. Questions may be addressed to Brenda Williams, Records Manager, at (800) 201-3457 or (225) 342-5662, or e-mail bwilliams@lwc.la.gov.

The [Second Injury Board](#) encourages employers to hire or retain individuals in their employment with permanent partial disabilities that hinder that individual's future employment. The Fund protects employers from excess liability for workers' compensation losses by reimbursing them, or their insurance carrier, for certain benefits paid in the event such an employee is injured on the job. The Second Injury Board's meeting [agenda](#) is posted on the Internet each month. Questions may be directed to Pauline Williams at (800) 201-2493 or (225) 342-7866, or e-mail pwilliams2@lwc.la.gov.

An additional service provided by OWCA is its [Speakers' Bureau](#). The Speakers' Bureau provides speakers from OWCA who address groups, clubs and organizations regarding topics such as workplace safety, disputed claims, fraud prevention, and medical services. Requests for speakers may be made online in the business portal of www.laworks.net.

Tax Credits

Work Opportunity Tax Credit (WOTC)

WOTC is a federal program that encourages employers to hire persons who have special difficulties finding work. WOTC offers tax-paying businesses incentives to offer more and better jobs to disadvantaged people. WOTC is also designed to encourage employers to keep these workers in the critical first year of employment.

The disadvantaged target groups eligible for the tax credit are:

- Recipients of Supplemental Security Income (SSI).
- Individuals in an approved vocational rehabilitation program.
- Assisted Families with Dependent Children (AFDC) recipients and their dependents.
- Food stamp recipients ages 18 to 24.
- Veterans on food stamps.
- Economically disadvantaged ex-felons hired within one year of release or conviction.
- Summer youth ages 16 or 17 who reside within an Empowerment Zone or an Enterprise Community.
- Qualified youth ages 18 to 24 who reside within an Empowerment Zone or an Enterprise Community.

Individuals cannot be related to the employer.

What are the advantages of the WOTC Program?

Employers are eligible to receive a 40 percent tax credit on the first \$6,000 paid in wages during the first full year of employment (a maximum \$2,400 tax credit).

Welfare-to-Work (WtW) Tax Credit

The WtW Tax Credit is designed to help a member of a family receiving long-term assistance move into gainful employment. This includes those who have: a) received AFDC/TANF benefits for at least 18 consecutive months; b) received AFDC/TANF benefits for 18 months since August 5, 1997, for applicants hired within two years after the 18 month total period is reached; or c) whose AFDC/TANF benefits expired under a federal or state law after August 5, 1997, for applicants hired within two years after this eligibility expired.

Benefits of the WtW Tax Credit to Employers

In this program, employers can receive a 35 percent tax credit of wages up to \$10,000 during the first year of employment, and 50 percent of wages up to \$10,000 for the second year. This translates to a possible \$3,500 tax credit the first year and \$5,000 the second, or \$8,500 in all. Qualified wages under WtW are more generous than the WOTC definition and can include tax-exempt amounts received under accident and health plans, educational assistance programs, and dependent care assistance programs.

Enterprise Zone Program Tax Credit

The Enterprise Zone Program is a jobs incentive program, which creates Louisiana Income and/or Franchise Tax Liabilities Jobs Tax Credits for a business hiring at least 35% of their new jobs from one of four targeted groups.

- Designated Residential Areas
- Receiving Public Assistance (including using the Business and Career Solutions Centers)
- Lacking Basic Skills
- Physically Challenged

A one time \$2,500 Job Tax Credit is generated for each certified net new job created. Aerospace or automobile parts manufacturers employers may qualify for a one time \$5,000 Job Tax Credit for each certified net new job created.

For more information contact Louisiana Economic Development Corporation at (225) 342-9228 or visit their website at www.lded.state.la.us

Tax Credit for the Employment of Certain First-Time Drug Offenders **R.S. 47:297(K)**

In General: A tax credit is allowed an employer who provides full-time employment (minimum of 30 hours per week) to an individual who has been convicted of a first time drug offense and who is less than twenty-five years of age at the time of initial employment.

- The credit shall be two hundred dollars per taxable year per eligible employee.
- Only one credit is allowed per taxable year per employee.
- The credit may be received for a maximum of two years per employee.
- The credit shall be available upon certification by the employee's probation officer that the employee has successfully completed a court-ordered drug treatment/rehabilitation program, and has worked one hundred eighty days full time for the employer seeking the credit.

For more information on this tax credit please contact the Department of Revenue at (225) 219-0067 or visit their website at www.rev.state.la.us

Employer Tax Credit For Hiring the Unemployed
RS 47:6004

In General: A tax credit is allowed to encourage the employment of previously unemployed Louisiana residents and recipients of Family Independence Temporary Assistance Program (FITAP) payments participating in Family Independence Work Program, the Louisiana FIND Work Program.

The credit shall be seven hundred fifty dollars and shall be allowed against the income tax for the taxable period during which the new employee has completed one year of full-time employment.

Only one tax credit shall be allowed for:

- Each previously unemployed person and only if such person was unemployed for at least an eight-week consecutive period prior to his employment.
- Each participant of Project Independence provided that the employer has not entered into a contract with the Office of Family Support of the Department of Social Services to reimburse the employer for providing training and additional supervision through the On-the-Job Training (OJT) Program to that employee.
- The credit shall only be allowed for employment of Louisiana residents who have resided in Louisiana for at least six months prior to such employment.

For more information on this tax credit please contact the Department of Revenue at (225) 219-0067 or visit their website at www.rev.state.la.us

Employment Tax Credit for Motion Picture Production
R.S. 47:1125.1

In General: A motion picture production company shall be entitled to a tax credit for the employment of residents of Louisiana in connection with production of a motion picture.

The production company is entitled to a 10% credit on the total aggregate payroll for residents employed in connection with such production when total production costs in Louisiana equal or exceed \$300,000 but total less than \$1,000,000 during the taxable year.

The production company is entitled to a 20% tax credit on the total aggregate payroll for residents employed in connection with such production when total production costs in Louisiana equal or exceed \$1,000,000 during the taxable year.

For more information on this tax credit please contact the Department of Revenue at (225) 219-0067 or visit their website at www.rev.state.la.us

Quality Jobs Program

The Quality Jobs Program provides rebates as an incentive to encourage businesses to locate or expand existing operations in Louisiana, to create quality jobs and to promote economic development by focusing on Louisiana Vision 2020's traditional and seed clusters.

To qualify a business must be in one of the six Vision 2020 cluster industries:

- Biotechnology and Biomedical
- Micro-manufacturing
- Software, Internet, & Telecommunications
- Environmental Technology
- Food Technology
- Advanced Materials

Manufacturers and Oil and Gas Fields Services Business can also qualify if the company is identified by specific NAICS Codes. Businesses that meet specific sales criteria may also qualify.

Benefits:

- For new direct jobs created which pay at least 1.75 times the federal minimum hourly wage rate the benefit shall be 5%. (Example: $\$5.15 \times 1.75 = \9.01)
- For new direct jobs created which pay at least 2.25 times the federal minimum hourly wage rate can qualify for a benefit of 6% if the employer is located in a designated distressed region or 50% of the new direct jobs are filled by persons who reside in a distressed region. (Example: $\$5.15 \times \$2.25 = \$11.59$)

For more information contact the Louisiana Economic Development Corporation at (225) 342-5375 or visit their website at www.lded.state.la.us

Louisiana Basic Skills Training Tax Credit

Legal Citation: R.S. 47:6009

In General: A tax credit is allowed for Louisiana businesses that provide basic-skills training for their full-time employees. The employees must be Louisiana residents and participation in the training must be voluntary.

The credit, which is administered by the Louisiana Department of Education, is \$250 per employee and a business's total basic skills training tax credit may not exceed \$30,000 in a tax year.

Taxpayer's interested in this credit should apply with the Department of Education before implementing an education program. A copy of the Department of Education's approval must be attached to the return on which the credit is claimed.

Specifics: Requirements for the credit are as follows:

- Participants must be full -time employees of a Louisiana business or industry who are voluntarily participating in the basic skills course.
- Participants must be Louisiana residents.
- Before beginning a basic skills training program provided by an accredited education agency, participants must complete a pre-course evaluation and have grade-equivalent achievement levels below the 12th grade level in reading and mathematics.
- Upon completion of the basic skills training program, participants must complete a post-course evaluation performed by an accredited public education agency and must demonstrate at least three years grade level growth in reading and mathematics.

For more information on this tax credit please contact the Department of Revenue at (225) 219-0067 or visit their website at www.rev.state.la.us

Training Services

Your local Business and Career Solutions Center can provide your business with information about training opportunities for potential or existing workers. LWC's training programs seek to develop and provide customized workforce training programs in order to improve the competitiveness and productivity of Louisiana's workforce and business community.

[Incumbent Worker Training Program \(IWTP\)](#)

IWTP was established for the purpose of funding customized training for businesses in order to update, create, or retain jobs for Louisiana's workforce. Applicants must request training for at least 15 employees and must have been doing business in Louisiana for at least three years. Two or more individual employers may file as a consortium in order to meet the requirement of 15 trainees. Funds shall be used to supplement and not supplant existing training efforts. All disbursements of funds for training shall be made to the training provider. No single employer shall receive training funds more than once in a 24-month time period.

[Small Business Employee Training Program \(SBET\)](#)

The IWTP Small Business Employee Training Program is designed to benefit business and industry by assisting in the skill development of existing employees through individual, standardized (off-the-shelf) training. Applicants must be Louisiana based businesses with 50 or fewer employees. They must have been in business in the state for at least three years, contributing to and in full compliance with state unemployment insurance tax laws. The employer decides what training is needed and selects a suitable training provider(s). Employers are reimbursed for tuition and required textbooks and manuals once the training has been completed and proper documentation has been submitted to the Louisiana Workforce Commission.

For more information regarding IWTP, log on to www.laworks.net or contact the IWTP Unit at (225) 342-7633 or toll-free 1-877-529-6757.

Workforce Investment Act (WIA)

As of July 1, 2000, the federal WIA replaced the Job Training Partnership Act (JTPA). With the involvement of private business, local community service organizations, and local government, the new WIA system works to link good workers to good jobs - and provides them with the skills to do these jobs efficiently - for you. Created with American businesses in mind, the WIA system is a federally funded program that increases employment opportunities for all workers. Utilizing the skills of all workforce development programs coordinated by the WIA, emphasis is placed on the development of job skills and literacy skills needed to hold long-term productive jobs.

The WIA system is administered locally by one or more units of general local government in specified geographic areas known as Local Workforce Investment Areas (LWIAs). Policy in each LWIA is directed by Workforce Investment Boards (WIBs) composed of local leaders in business, industry, labor, and education. The state level version of the local WIBs is the Louisiana Workforce Commission, composed of representatives from the state's private and public sectors.

Workforce Development & Training Program

The purpose of this program is to enable the development of and provide customized workforce training programs to existing and prospective Louisiana businesses as a means of improving the competitiveness and productivity of Louisiana's workforce and business community; and, to assist Louisiana businesses in promoting employment stability

This program provides two types of training assistance for companies seeking prospective employees who possess sufficient skills to perform the jobs to be created by the companies. The training to be funded can include:

- Pre-employment training for which prospective employees are identified and recruited for training with the knowledge that the company will hire a portion of the trainees;
- On-the-job (and/or upgrade) training for employees that is needed to bring the employees up to a minimum skill and/or productivity level

For more information contact the Louisiana Economic Development Corporation at (225) 342-5375 or visit their website at www.lded.state.la.us

Skills Training

Now designed to train WIA-eligible individuals in demand occupations relative to area needs, skills training not only helps the individual become more qualified for employment, but also provides the employer with qualified workers. The primary method of providing training will be through the use of vouchers based on Individual Training Accounts. This funding will be used to supplement other resources in the obtainment of vocational training such as Trade Adjustment Assistance (TAA), Pell Grants, Vocational Rehabilitation funding and various grants and scholarships. Consideration in the selection of training programs in both the vouchering and contract system is given to training in occupations determined to be in sectors of the economy which have a high potential for sustained demand or growth. Skill levels to be attained by classroom training programs require the participant to obtain a functional occupational proficiency to attain entry-level employment.

Dislocated Worker Program

Plant closures or permanent layoffs resulting from technological change, foreign competition, economic downturns, or other changes in the local or national economy have resulted in many people losing their jobs. WIA helps you, the employer, gain access to this large pool of experienced, qualified, and eager employees.

Retraining and learning new skills at vocational-technical schools or other approved sites are available for these individuals, along with assessment, relocation assistance, pre-employment interviewing, counseling, and job placement. The program has proven to be an effective response to problems of communities suffering the economic crisis of closed plants or mass layoffs. This program can benefit both the employer and the dislocated worker.

Older Worker Program

Problems in finding a hard-working, reliable employee can often be solved by hiring an older worker. Training a new employee can add considerably to the employer's costs, but the older worker, age 55 or older, is considered by satisfied employers to be one of Louisiana's best money-saving resources.

On-the-Job Training

Designed to stimulate the economy and develop skilled workers from the ranks of the unemployed, on-the-job training has proven its value to employers for over two decades. With the help of the WIA program, the employer hires certified individuals who can be trained to fit the employer's needs while on the job. They become familiar with your procedures and requirements with the actual tools and equipment used on your job site.

Up to 50 percent of the trainee's wages is reimbursed to the employer during the training period. Length of training varies according to skill level of the job and the participant.

Hiring Workers with Disabilities

Vocational Rehabilitation, the flagship program of Louisiana Rehabilitation Services (LRS), is a one-stop career development program that offers individuals with disabilities a wide range of services designed to provide them with the skills, resources, attitudes, and expectations needed to compete in the interview process, get the job, keep the job, and develop a lifetime career.

LRS' Vocational Rehabilitation Program provides comprehensive rehabilitation services that go far beyond those found in routine job training programs. This frequently includes work evaluation and job readiness services; assessment for and provision of assistive technology; job counseling services; and medical and therapeutic services.

For the federal fiscal year ending September 30, 2003, LRS assisted 1,921 individuals with disabilities in obtaining employment.

Louisiana Rehabilitation Services has eight regional offices. These offices are located in New Orleans, Baton Rouge, Houma, Lafayette, Lake Charles, Alexandria, Shreveport and Monroe.

Employers can receive tax credits, salary and wage reimbursement through on-the-job training services, and qualified, job ready applicants if they hire LRS consumers.

To reach Louisiana Rehabilitation Services State Office please call (225) 925-4131 or 1-800-737-2938.

Supportive Services

Community Services Block Grant Program (CSBG)

The CSBG Program provides administrative and programmatic funding to 42 eligible public and private Community Action Agencies through subgrants with the state (of the 42 agencies, 21 are part of local parish governments and 21 are private nonprofit corporations). CSBG assists Community Action Agencies in providing a range of social services that have a measurable and potentially major impact on the cause of poverty in the community. CSBG is targeted to assist low-income individuals including homeless individuals and families, migrants and the elderly poor. The services are generally grouped in the following areas of service:

1. Employment
2. Education
3. Income Management
4. Housing
5. Nutrition
6. Emergency Services
7. Health
8. Linkage
9. Self-sufficiency

In order to qualify for direct CSBG services, families must have an annualized income that does not exceed 125% of the federal poverty level. However, low-income families with an annualized income that exceed 125% of the poverty level may still qualify for direct CSBG services under other programs. Individuals needing services should contact the local community action agency in their area.

For more information about Community Service Block Grant and the participating Community Action Agencies visit us on the web at www.laworks.net or contact:

Louisiana Workforce Commission
Office of Workforce Development, CSBG Unit
Post Office Box 44094
Baton Rouge, Louisiana 70804-9094
Phone (225) 342-3295
Fax (225) 342-7676

Section 2

Getting You Registered

- Required Registrations

Required State Registrations

Registration for State ID Number/Tax and Licensing

Louisiana Department of Revenue and Taxation, New Business Registration
Apply online at <http://revenue.louisiana.gov/sections/business/default.aspx>
(225) 219-7356

<http://revenue.louisiana.gov>

Corporation/Trade Name/Partnership/Limited Liability

Secretary of State, Commercial Division
P.O. Box 94125, Baton Rouge, LA 70804-9125
(225) 925-4704

<http://www.sos.louisiana.gov/tabid/66/Default.aspx>

Email: commercial@sos.louisiana.gov

Unemployment Insurance Tax Registration

Louisiana Workforce Commission
U.I. Tax Liability and Adjudication
P.O. Box 94186, Baton Rouge, LA 70804-9186
(225) 342-2944

http://www.laworks.net/FAQs/FAQ_UI_EmployerTaxes.asp

Or consult *Section 4* of the *Employer Handbook*.

Required Federal Registrations

Registration for Federal Employer ID Number/Business Tax

Internal Revenue Service
800-829-4933

NOTE: When applying by phone, IRS suggests that you complete Form SS-4, available at irs.gov, before the call so that you will have all relevant information available

<http://www.irs.ustreas.gov/businesses/small/article/0,,id=98350,00.html>

Required Local Government Registrations

For more information contact the town, city, and/or parish for its special requirements.

For general information, you may also contact:

Secretary of State
First Stop Shop Division
P.O. Box 44279, Baton Rouge, LA 70804-4279
(225) 342-4479 or 866-213-6225

<http://www.sos.louisiana.gov/Home/Commercial/GeauxBizcom/tabid/98/Default.aspx>

Email: fss@sos.louisiana.gov

Section 3

Helping You Comply

- Compliance Information
- Required Posters
- Supportive Services

Louisiana Labor Laws and Programs

Employment-at-will

In accordance with Civil Code Article 2747, Louisiana is identified as an employment-at-will state. Under this traditional relationship between an employer and an employee, either party may terminate the employment relationship at any time, with or without notice, absent a limiting statute or contractual agreement between the parties. Louisiana courts have basically interpreted this employment-at-will doctrine to mean that the employer has almost unlimited discretion and authority over the employee and may utilize the employee in any manner necessary in order to benefit the business. This means that an employer may legally hire, fire, suspend, or discipline any employee at any time for any reason—good or bad—or for no reason at all. Under the whistle blower’s law, however, the employer may not take any reprisal against an employee who advises the employer that the business is in violation of a law and the employee either discloses, threatens to disclose, or testifies about the violation of law, or the employee objects to or refuses to participate in an employment act in violation of the law. Also, an employer may not discriminate against any employee on the basis of the employee’s race, sex, age, religion, color, national origin, or disability.

There are certain exceptions to Louisiana’s employment-at-will doctrine. Louisiana employees may not be disciplined or discharged at-will for:

- Being called to military service R.S. 29:38.1
- Being called to jury duty R.S. 23:965
- Political opinions or voting R.S. 23:961-962
- Exercising right of association R.S. 23:824
- Wage garnishment..... R.S. 23:731
- Filing workers’ compensation claim..... R.S. 23:1361
- Whistle-blowing..... R.S. 23:967 and R.S. 30:2027

Laws enforced by LWC

LWC’s Office of Unemployment Insurance Administration has jurisdiction to enforce the following state labor laws:

- Medical Exam & Drug Testing Law
- Minor Labor Laws
- Private Employment Services Law
- Registered Apprenticeship Laws

Questions that arise in each of the above areas should be directed to the appropriate UI Administration Supervisor noted in this section. All other questions should be directed to the proper agency (noted in following sections), an attorney, or a labor, employment, or human resources consultant.

Medical Exam & Drug Testing Law (R.S. 23:897)

The Medical Exam and Drug Testing Law in Louisiana prohibits an employer from requiring an employee, or applicant for employment, to bear the cost of a medical exam, a drug test, fingerprint, or the cost of furnishing any records required by the employer as a condition of employment. An employer may require the employee or applicant to submit to such tests, but may not make the employee bear the costs, except under certain limited circumstances.

Our office is authorized to conduct the necessary investigations and audits to determine which employees and applicants were required to pay such costs and to collect sufficient sums from the employer to accomplish reimbursement to the affected employees.

If you have questions concerning this law, contact our Labor Law Division at (225) 342-7824.

Minor Labor Laws (R.S. 23:151, et seq.)

The Minor Labor Laws of Louisiana require that any person under the age of 18 obtain an employment certificate prior to being employed. The parish or city school superintendent or designated representative issues employment certificates.

Each employment certificate issued requires:

1. An ["Intention to Employ"](#) form completed by the prospective employer stating the type of work to be performed, the number of hours per day and week to be worked, and the payment to be received.
2. Suitable documentary proof of age of the minor.

Certain restrictions apply to the hours and times that the minor may work as well as to the types of job functions that may be performed. Duties determined to be hazardous to the minor's safety and well-being are prohibited.

All minor employees must be given an uninterrupted break of not less than 30 minutes if the minor works in excess of five hours. All times worked by minors, including beginning and ending times of breaks, must be fully documented by the employer, and such records must be made available for review by UI Administration Specialists.

Additional restrictions are listed on the [Louisiana Minor Labor Laws Placard](#) and Informational Booklet Concerning Employment of Minors.

For questions concerning Minor Labor Laws, contact our Labor Law Division at (225) 342-7824.

Private Employment Services Law (R.S. 23:101, et seq.)

Louisiana's Private Employment Services Law defines a private employment service as a person who, for a fee, procures or attempts to procure an employee for an employer, or otherwise engages in similar employment related activities.

Such persons must become licensed and bonded before engaging in such activities. These businesses are then subject to provisions of the Private Employment Service Law and the rules and regulations adopted under the law. Businesses who seek to employ persons solely for their own use, provided no fee is charged for the employment given, are excluded from Louisiana's laws regulating private employment services.

The placement fee charged to an applicant is regulated based on the projected salary of the position in which the applicant is placed, and an employment service may not charge or collect a fee of any kind prior to an applicant actually commencing work on a job to which the employment service has referred the applicant.

Our compliance officers make periodic inspections of the private employment service offices to determine if the business is in compliance with the statute and rules. Random sample audits are conducted to determine whether the required contract is completed for each applicant referred and whether the fee charged is within the limits of the regulations.

If you have any questions concerning the regulation of Private Employment Services, call us at (225) 342-7825.

Registered Apprenticeship Law (R.S. 23:380, et seq.)

Louisiana's Registered Apprenticeship Law authorizes establishment of an apprenticeship training program for a trade which provides at least 2000 hours of on-the-job training, coupled with a course of related and supplemental instruction consisting of 144 hours per year.

Participation in Louisiana's apprenticeship system is strictly voluntary, and provisions of this law apply only to those organizations that wish to have their programs registered with the state.

Employers and other organizations that participate as [apprenticeship program sponsors](#) do so because of their conviction that formal, structured apprenticeship programs produce better trained journeymen workers and that better trained workers result in cost effective productivity.

Administrative rules adopted under authority of the law require that employers or organizations that wish to establish a formal apprenticeship training program must submit written standards, detailing the specific terms of the training to be provided which must include:

1. The planned duration of training.
2. A work process listing the number of hours to be spent in each phase of the on-the-job training.
3. The curriculum of the required related instruction to be taught and the number of hours to be spent in such instruction.
4. The journeyman wage rate of the trade in which the apprentice is training.
5. The progressive schedule of wages to be paid to the apprentice as he or she progresses in training.

Our staff offers assistance to prospective sponsors in developing standards for a training program and submits those proposed standards for review by the State Apprenticeship Council. Upon approval of the standards, individual apprentice agreements are processed and apprentices are indentured to the particular program sponsor pursuant to the terms of the approved standards.

Our UI Administration Specialists make periodic inspections of the program sponsors' facilities to determine if the apprentices are being trained in accordance with the approved standards and whether or not the program sponsor is maintaining proper records regarding the apprentice's on-the-job training hours, attendance of related instruction, and payment of wages.

Upon successful completion of the training program, the apprentice is issued a certificate of completion from this office and is elevated to the level of journeyman in the trade in which he or she has been trained.

If you have questions concerning the operation of a Registered Apprenticeship Program, contact Heather Stefan at (225) 342-7819 or via email at hstefan@lwc.la.gov.

Workers' Compensation Requirement (R.S. 23:1169-1172)

All employers operating in Louisiana are required to provide workers' compensation coverage to their employees. This is true even in cases where the employee only works on temporary assignments, situations where the employer does not withhold federal or state taxes, and even in situations where the employer pays the employee in cash. Additionally, the workers' compensation policy must provide coverage for all compensable incidents under the workers' compensation statute. If a particular coverage is not limited in the statute, then limitation is not permitted in the policy.

Employees are entitled to workers' compensation coverage from their very first day of work. The workers' compensation statute prohibits an employer from withholding workers' compensation premiums from an employee's pay. Additionally, an employee cannot contract away his or her rights to coverage (R.S. 23:1033). For example, if an employee signs an agreement which states that he or she will not claim workers' compensation coverage if injured, the employee is nevertheless entitled to full workers' compensation benefits, and the employer is still in violation of the statute if the appropriate coverage is not provided (R.S. 23:1169-1172).

Per R.S. 23:1169-1172, the penalty for operating without proper workers' compensation coverage is \$250 per employee for a first offense and \$500 per employee for a second offense. Per R.S. 23:1733, criminal penalties are also provided for in the statute.

Employers can obtain workers' compensation coverage from an independent insurance company.

Other Labor-related Laws/Provisions

Employment Certification

Because of the increasing illegal immigration to this country in recent years, Congress passed the Immigration Reform and Control Act of 1986. The law mandates employers to hire only U.S. citizens and aliens who are authorized to work in the United States. Employers must complete and retain an I-9 Certification Form on each employee hired after November 6, 1986.

Federal Contractor Information

The following information is provided for employers who contract with the U.S. Government. LWC facilitates this initiative with our federal partners; however, the final authority concerning compliance with federal contractor regulations rests with the:

Office of Federal Contract Compliance Programs
Employment Standards Administration
U.S. Department of Labor
Washington, DC 20210

Copies of “Affirmative Action of Contractors and Subcontractors for Disabled Veterans and Veterans of the Vietnam Era, Rules and Regulations” may be obtained at the above address.

If your business contracts with the U.S. government, you are required to take affirmative action in employing special disabled veterans and veterans of the Vietnam-era. This obligation specifically requires:

- Outreach and positive recruitment.
- Internal dissemination of policy and intent.
- Advancement in employment.
- Accommodations for the disabled.
- Documentation of practices and accomplishments.
- Annual filing of the VETS-100 report on veterans' employment.

As a federal contractor, your contract requires your firm to list all employment openings with LWC through the local Business and Career Solutions Center. Business and Career Solutions Center staff will refer qualified veterans and applicants to the job openings. You will not be required to hire any particular applicant or group of applicants. However, the obligation to list your job openings with the Business and Career Solutions Center applies to openings at all locations of your business which are not specifically exempt (executive and top management positions, positions that will be filled from within the organization, and positions lasting three days or less). These requirements also apply to any subcontractors involved in the federal contract.

Final Paycheck (R.S. 23:631-632)

Louisiana employees who are laid off or who are fired must be paid their wages in full no later than the next regular payday or 15 days from the date of separation of employment, whichever is sooner. Employees who quit must be paid their wages in full at the next regular payday for the pay cycle during which the employee was working at the time of separation, not to exceed 15 days from the date of resignation. An employee should send a written demand for payment of final wages to the employer. After receipt of a written demand, the employer must pay all wages owed to the employee on a timely basis or be subject to a penalty that may be imposed by a court. LWC does not have the authority to enforce this law.

Late Payroll (R.S. 23:633)

Louisiana law requires that employers must inform employees “what wages they will be paid, the method in which they will be paid and the frequency of payment along with any subsequent changes thereto.” Further, “any employer that fails to designate paydays must pay his employees on the first and sixteenth days of the month or as near as is practicable to these days.” Under this law, however, employees do not include those “employed in a bona fide executive, administrative, supervisory or professional capacity or any employee considered exempt pursuant to the Federal Fair Labor Standards Act.”

Nondiscrimination - Discrimination against employees is illegal under both federal and state law. Employers may not discriminate against an employee on the basis of the following:

Race, color, religion, sex, or national origin	R.S. 23:322
Age	R.S. 23:312
Disability	R.S. 23:323
Sickle cell trait	R.S. 23:352
Handicap	R.S. 46:2254
Smoking	R.S. 23:966

Pregnancy Discrimination (R.S. 23:342)

Louisiana also has a specific pregnancy discrimination law that prohibits any employer having 25 or more employees from discriminating against a pregnant employee.

Questions Concerning Overtime, Minimum Wage, or Salaried Employees

Louisiana has no wage laws concerning overtime, minimum wage, or the regulation of salaried employees. The United States Department of Labor's (USDOL) Wage and Hour Division enforces the Fair Labor Standards Act regulating minimum wage, overtime, and salaried employees. Questions concerning these matters should be directed to one of the following USDOL offices:

Alexandria.....	(318) 473-7701
Baton Rouge.....	(225) 757-7737
Lafayette.....	(337) 262-6635
Monroe.....	(318) 387-1220
New Orleans.....	(504) 589-6171
Shreveport.....	(318) 676-4025

Unauthorized Deductions from Paycheck (R.S. 23:635)

Under Louisiana law, an employer is prohibited from penalizing an employee or deducting any sum of money as a penalty or fine from the employee's wages, except where the employee damages property belonging to or in the possession of the employer. In this case, the deduction cannot exceed the actual damage done.

Unfair Labor Practices

Responses to complaints about unfair labor practices can generally be made by referring either to federal law or to the state's employment-at-will doctrine.

Americans with Disabilities Act (ADA)

The ADA may protect applicants for employment or employees having disabilities against employment discrimination. For information about ADA, call 1-800-514-0301.

Failure to give breaks

Neither state nor federal law requires that employees 18 years or older be given any break (including lunch). The failure to give a break is, therefore, not a violation of law. Minors must take a documented break of not less than 30 minutes if they work any period in excess of five hours.

Family Medical Leave Act (FMLA)

Under FMLA, employers having 50 or more employees must grant medical leave to some employees under certain circumstances without the threat of the loss of their job. Questions concerning the enforcement of FMLA matters should be directed to one of the following (USDOL) offices:

- Alexandria.....(318) 473-7701
- Baton Rouge.....(225) 757-7737
- Lafayette.....(337) 262-6635
- Monroe.....(318) 387-1220
- New Orleans.....(504) 589-6171
- Shreveport.....(318) 676-4025

National Labor Relations Board

Issues concerning labor practices where a union is involved should be directed to the National Labor Relations Board in New Orleans at the following:

- National Labor Relations Board-New Orleans
- 1515 Poydras Street Suite 610
- New Orleans, LA 70112-3723
- Regional Director: Curtis A. Wells
- Phone: (504) 589-6396
- Fax: (504) 589-4069

Poster Information

Posters Required by State Law

Employers are required to post a copy of labor laws as designated by the Executive Director of the Workforce Commission (R.S. 23:15). Designated posters are available at www.laworks.net. The designated laws to be posted:

1. LSA-R.S. 23:217 states that if minors are employed, legal provisions pertaining to minors must be posted.
2. LSA-R.S. 23:314 requires information concerning fair employment and age discrimination be posted.
3. LSA-R.S. 23:354 states that information prohibiting discrimination of individuals with sickle cell traits must be posted.
4. LSA-R.S. 23:369 requires that information prohibiting genetic discrimination in the workplace be posted.
5. LSA-R.S. 23:422 states that employers post information concerning the rights of military personnel under state law as well as the Soldiers' and Sailors' Civil Relief Act of 1940 and the Uniformed Services Employment and Re-employment Rights Act.
6. LSA-R.S. 23:633 states that employers post information informing employees that they have a right to have their wages paid in a timely manner and the right to report violations of this law to the Attorney General.

7. LSA-R.S. 23:1302 requires posting a notice informing employees of their right to workers' compensation if injured. Additionally, LSA-R.S. 23:1031.1 states that employers must post information concerning the time limitation in which employees must file claims for an occupational disease or death resulting from an occupational disease.
8. LSA-R.S. 23:1621 states that employers must post information concerning the rights and claims of employees to unemployment insurance.
9. LSA-R.S. 47:501.1 states that employers must post a notice informing employees that each of their motor vehicles operated in Louisiana must be registered within thirty days of employment in Louisiana.

Information and copies of these posters may be obtained by contacting your local Business and Career Solutions Center or at www.laworks.net under the Downloads section.

Louisiana Workforce Commission
Office of Workforce Development
PO Box 94094
Baton Rouge, LA 70804-9094
Phone: (225) 342-7665
Fax: (225) 342-6407
Email: OWD@lwc.la.gov

Posters Required by Federal Law

Poster	Who Must Display
Your Rights Under the Fair Labor Standards Act "Minimum Wage Poster" WH Publication 1088 (Rev. 8-82)	Required in all businesses subject to the Fair Labor Standards Act.
Notice to Employees Working on Government Contracts "Walsh-Healey (blue printing)" WH Publication 1313 (Rev. 1-86)	Must be posted by employers directly involved in providing more than \$10,000 worth of government contracted goods and/or services. (Fair Labor Standards Act)
Notice to All Employees Working on Federal or Federally Financed Construction Projects "Walsh-Healey (red printing)" WH Publication 1321 (Rev 11-83)	Must be posted by employers involved with federally financed construction projects. (Fair Labor Standards Act)
Employee Polygraph Protection Act Publication 1462 September 1988	Must be posted by any employer engaged in, or affecting commerce in, the production of goods for commerce, unless otherwise exempt pursuant to Section 7 of the Act and 801.10 through 801.14 of this Part. It must be posted in a prominent and conspicuous place in every establishment of the employer where it can be seen by both employees and applicants for employment. (Employee Polygraph Protection Act)
Your Rights Under The Family & Medical Leave Act of 1993 WH Publication 1420 June 1993	Employers with 50 or more employees (Family & Medical Leave Act of 1993)
Order the above posters from:	U.S. Department of Labor Employment Standards Administration U.S. Wage and Hour Division 701 Loyola, Room 13028 New Orleans, LA 70113 Phone: (504) 589-6171 www.dol.gov/dol/osbp/public/sbrefa/poster/main.htm

Equal Opportunity is the Law
"EEO Poster"
EEOC-P/E-12-92

Must be posted by employers with 20 or more employees;
by all local offices, outreach offices, and private employment
agencies; and in the lobbies of federal contractors.
When required, it must be posted in a conspicuous place.
(Spanish version also available.)

(Title VII, Civil Rights Act of 1964)
(Age Discrimination in Employment Act of 1990)
(Equal Pay Act of 1963)
(American With Disabilities Act of 1990)
(Executive Order 11246)
(Section 503 of the Rehabilitation Act of 1973)
(38 U.S.C. 4212 of the Vietnam Era
Veterans Readjustment Assistance Act of 1974)
(Title VI of the Civil Rights Act)
(Title IX of the Education Amendments of 1972)
(Section 504 of the Rehabilitation Act of 1973)

Order this poster from:

Publication Information Center
U.S. Equal Employment Opportunity and Compliance
Post Office Box 12549
Cincinnati, Ohio 45212-0549
Phone: (800) 669-3362
www.dol.gov/dol/osbp/public/sbrefa/poster/main.htm

Job Safety & Health Protection
(OSHA 2203)

This poster must be displayed by all employers.
(Occupational Safety and Health Act, 1970)

Order the above poster from:

Occupational Safety and Health Administration
9100 Bluebonnet Center Boulevard
Baton Rouge, Louisiana 70810
Phone: (225) 298-5458

For information on OSHA posters, contact Sandra Stokes, OSHA-C Manager of LWC's Workplace Safety
Consultation Division, at (225) 342-9601, or email sstokes@lwc.la.gov.

Section 4

Unemployment Insurance

- Tax
- Benefits
- Appeals

TAX

RS 23:1531.1, which became effective June 22, 2007, requires employers to file tax and wage reports electronically. The requirement phases in employers according to the number of employees. All employers will eventually file electronically by year 2014. However, an employer may apply for a waiver to the administrator.

The requirement to file electronically will be implemented as follows:

- For contribution and wage reports due after January 31, 2008, those employers employing two hundred fifty or more employees
- For contribution and wage reports due after January 31, 2010, those employers employing two hundred or more employees
- For contribution and wage reports due after January 31, 2012, those employers employing one hundred or more employees
- For contribution and wage reports due after January 31, 2014, those employers employing fewer than one hundred employees

Employers can call the Louisiana Call Center at 1-866-783-5567 or log on to www.laworks.net for more information about reporting requirements.

MAGNETIC MEDIA—WAGE RECORD REPORTING

EMPLOYERS USING THIS REPORTING METHOD SHOULD CALL (225) 342-2827 FOR INFORMATION OR ASSISTANCE.

What is unemployment insurance (UI)?

UI is a program that provides temporary weekly benefits for workers

- who have lost their jobs through no fault of their own
- who are able to work, available for work, and actually seeking work in their usual occupations
- who have earned sufficient base period wages from covered employers to qualify for benefits

The contributions for the unemployment insurance program are paid by the employer, not the employee, and should **not** be deducted from employee wages. (R.S. 23:1531 and R.S. 23:1600)

Is there a law governing UI?

Yes. Louisiana Revised Statutes of 1950, Title 23, Chapter 11, covers the law and administration thereof. This law must be approved by the U. S. Secretary of Labor for Louisiana employers to be able to receive credits against the Federal Unemployment Tax Act (FUTA). Our law must also conform to the Federal Social Security Act and FUTA requirements. Louisiana Revised Statutes referenced in this handbook may be found as a link on www.laworks.net; use "Unemployment Compensation Law" as the search topic.

What is the relationship between the state UI tax and the federal unemployment tax? How are these tax monies used?

The contributions that you pay under an approved state law may be taken as a credit toward the federal tax. The FUTA credit is limited to 5.4 percent, and all employers in the state receive that much credit against the federal tax if they paid UI taxes to the state. Each quarter employers receive their FUTA creditable factor on their Employer's Quarterly Wage & Tax Report. They can apply the factor to their contribution amount for that quarter to determine the monetary amount that will be creditable.

Amounts paid in state taxes are used to pay the cost of unemployment benefits in the state. The tax paid to the federal government pays the cost of administration and federal extended benefits. In order to receive full FUTA credit for taxes paid to the state, it is necessary that state taxes be paid no later than January 31 following the calendar year in which the wages were paid. You should make certain your reports for the fourth quarter, due January 31, are filed on time.

Which employers must pay UI tax?

Every employing unit operating in Louisiana is required to complete and submit an EMPLOYER APPLICATION for LA UNEMPLOYMENT ACCOUNT, LWC-ES 1, for a determination of liability or non-liability according to the Louisiana Employment Security Law. This form is available on www.laworks.net.

The Louisiana Employment Security Law provides for unemployment compensation coverage as listed below.

1. Any employing unit which pays wages of \$1,500 or more during any quarter in a calendar year or has at least one individual employed during some portion of a day during 20 or more separate calendar weeks in a calendar year.
2. Any employing unit which has acquired all or part of an organization, trade, business, or the assets of an employing unit, which at the time was an employer subject to the Act.
3. Any employing unit which acquired an organization, trade, business, or the assets of another employing unit, if the employment record of the predecessor prior to the date of acquisition and the employment record of the successor subsequent to the date of acquisition, both within the same year, would be sufficient to satisfy the employment requirements of No. 1 above.
4. Any state instrumentality, political subdivision, school (public or private), and some non-profit, religious, charitable, and educational organizations.
5. Any employer who is subject to FUTA and has at least one employee in Louisiana.
6. Any employer who pays wages of \$1,000 or more in any calendar quarter of a calendar year for domestic services in a private home, local college club, or local chapter of a college fraternity or sorority.
7. Any employer who employs 10 or more individuals for 20 or more weeks in a calendar year or who pays \$20,000 or more wages in a calendar quarter for agricultural labor in a calendar year.
8. Any inactive subject employer who has never requested or been granted termination of coverage and resumes operation within seven years after their last employment, regardless of the number of employees.
9. Any non-profit organization which has four or more employees for 20 or more weeks during a calendar year which is not subject to FUTA due to IRS exemption under Section 501(c)(3) of the Internal Revenue Code.

Are there any exclusions to the UI tax?

The few exclusions are certain non-profit, charitable, educational, or religious organizations; children under 21 employed by their parents (sole proprietors only); parents employed by their children; husbands and wives employed by each other (not applicable to spouses of officers of corporations or partners in a partnership); real estate and insurance salesmen whose sole remuneration is in the form of commission and other types of service under special conditions; and multi-state employees and crews of maritime vessels concerned with reciprocity programs in which Louisiana is a participating state, and the employer has elected coverage in another state. (R. S. 23:1472.12)

All wages and other remuneration in any medium other than cash are to be reported, except by:

1. Ordained, commissioned, or licensed ministers of a church.
2. Elected officials.
3. Members of a legislative body, or members of the judiciary of this state or political subdivision, or of an Indian tribe.
4. Members of the State National Guard or Air National Guard.
5. Employees serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or similar emergency.
6. Work-relief or work training program financed in whole or in part by any federal agency or an agency of a state or political subdivision.
7. Inmates of a custodial or penal institution.
8. Employees under 21 years of age in a non-profit or public educational institution at which credits are given (C.O.E.).
9. Students employed by a school, college, or university at which student is regularly attending classes.
10. Student nurses employed at a hospital or nurses' training school who are enrolled and regularly attending classes in a nurses' school.
11. Interns who have completed a four-year course in medical school and are employed by a hospital.
12. Persons holding positions in governmental entities which are designated as:
 - a. Major non-tenured policy-making or advisory positions, or
 - b. Policy-making or advisory positions, which ordinarily do not require more than eight hours per week.
13. Individuals whose earning capacity is impaired by age, physical or mental deficiency or injury, or individuals who, because of their impaired physical or mental capacity, cannot be readily absorbed in the competitive labor market and who receive rehabilitation or remunerative work in a facility conducted for the purpose of carrying out a program of rehabilitation.

Special Notations:

1. Supplemental pay to policemen, firemen, district attorneys, etc., shall be reported by the hiring agency.
2. Students whose wages are excluded by Item 9 above should be reported when they perform services other than those outlined by Item 9. (Example: When they perform services during a vacation period.)
3. A registered subject employer with any change in the entity must notify LWC for the assignment of a separate identification number.
4. Certificates of Clearance to the Secretary of State for the dissolution or withdrawal of corporations cannot be issued by LWC unless the corporation has paid all taxes due. If the firm is not subject to the law, then it must submit a completed EMPLOYER APPLICATION for LA UNEMPLOYMENT ACCOUNT, LWC-ES 1, or affidavit denoting such non-liability.
5. Specific information about the Louisiana Employment Security Law may be obtained from LWC, Office of Unemployment Insurance, PO Box 94186, Baton Rouge, LA 70804-9186 or on our website, www.laworks.net.

How does the Louisiana Employment Security Law distinguish between employees and independent contractors? (R.S. 23:1472.12 E)

An individual who performs services for wages under any written or oral contract shall be deemed an employee whose wages are subject to UI taxes, unless it can be shown to the satisfaction of the administrator that:

1. Such an individual has been and will continue to be free from any control or direction over the performance of such services both under his contract and in fact; and
2. Such a service is either outside the usual course of the business for which such service is performed, or that such service is performed outside of all the places of business of the enterprise for which such service is performed; and
3. Such an individual is customarily engaged in an independently established trade, occupation, profession, or business.

Caution: Although you may not be subject to FUTA, you may be subject to the Louisiana Employment Security Law.

Guidelines:

The following factors indicate that the relationship is employment.

1. The individual's services are performed on the business premises of the company.
2. The individual has no financial investment in an ongoing business related to the services the individual is performing.
3. The company provides supplies, materials, and necessary tools and equipment.
4. The company provides training to the individual in the performance of the services.
5. The company's duties to third parties would require that the company maintain control over the individual's performance of service.
6. The individual uses the company's business name in the performance of the services.
7. The individual is required or expected to personally perform the services.
8. The individual is required to report on a periodic basis the services performed, the amount of time the individual spent in performing the services, or other details as to the performance of services.
9. Effective operation of the company's business requires that the individual be supervised or controlled in the performance of service.
10. Representation (explicitly or implicitly) is made by the company to customers or the general public that the individual is an employee of the company.
11. No written contract or agreement exists between the company and the individual.
12. The company can terminate the individual's services at any time without liability for damages.
13. The individual does not have a separate business address or telephone number.
14. The individual is prohibited from competing with the company either during the time services are performed for the company or for any period thereafter.
15. The service performed is of an unskilled nature.
16. The type of service performed by the individual is the only service, or a major part of the service, that the company provides.
17. The individual has no separate insurance coverage for liability in connection with the services performed.
18. The individual has no other similar relationships with companies for which the individual performs similar services.

19. The individual is paid on a piece-rate or hourly basis rather than for a short-term project or job.
20. The arrangement is for ongoing, continuous services rather than for a short-term project or job.
21. The individual is established to the extent of being financially dependent on the company and cannot survive economically if no longer providing services for the company.
22. The individual is required or encouraged to keep regular hours or to perform services only during the company's regular hours.

The following factors indicate the relationship is an independent contractor.

1. The individual owns a place of business separate from that of the company.
2. Equipment, supplies, and facilities are provided by the individual.
3. Expenses for travel and entertainment and for licensing and occupational permits are paid by the individual.
4. The individual has other similar arrangements for the performance of services with other companies.
5. The individual receives payment by lump sum or contract rate rather than by an hourly or piecework basis.
6. The individual is publicly available to perform similar services for others and does in fact perform such services for others.
7. The service is of a professional or technical nature, the details of which are outside the usual course of business and best left to the discretion of the individual.
8. The arrangement between the individual and the company is in the form of a written agreement that has a specific contract amount and a definite term.
9. The individual advertises for the performance of services.

Use of criteria

In determining how these criteria may be applied, the following considerations will be taken into account:

1. Factors must be weighed. Each case has to be considered on its own facts, and the factors tending to indicate one or the other relationship have to be weighed.
2. General control is sufficient. It is not necessary that the employer actually direct or control the manner in which the services are performed; it is sufficient if the employer has the right to do so.
3. Written contract. The existence of a written contract is indicative, but not determinative, of independent contractor status. A written contract does not mean there is an independent contractor relationship nor does the absence of a written contract indicate that it necessarily is an employment relationship.

What taxes am I liable for on my quarterly report of wages paid?

If you are a regular taxable employer, you are liable for taxes only on the first \$8,500, \$7,700, or \$7,000 of an employee's wages per calendar year, depending upon the balance in the Louisiana Unemployment Trust Fund. Since 1998 the Louisiana taxable wage base has been \$7000. Employers are notified on their Annual Contribution Tax Rate Notice what the taxable wage base for the upcoming rate year will be. In no case can excess wages (wages paid to an employee in excess of the wage base) be greater than total wages.

Should UI benefits be reported on a person's income tax return?

UI benefits are now taxable, depending on the person's net income. An IRS Form Number 1099 will be issued to all claimants who receive benefits during the year.

Do all liable employers pay the same rate?

No. Louisiana Employment Security Law provides an opportunity for employers to "earn" rates based on their own individual employing experience once they become eligible for a rate computation.

Ineligible employers: A new employer must serve a 24-consecutive-month eligibility period during which the account could be charged with UI benefits based on wages paid to former employees. This qualifying period actually can extend to 45 months. By the nature of how the base period of a claim is established, the employer must be liable to the law for at least three calendar quarters before benefit charges could be applied to his account. The 24-month period count begins with the third quarter from the liability date, extends 24 months, and must end on a June 30th date. Until the eligibility period has elapsed, a new employer's rate will be the weighted average rate for employers in the same industrial classification according to the latest rate computation. If during the eligibility period the employer's reserve balance should become negative on June 30, the maximum rate applicable to any employer will be assigned for the upcoming rate year. Once the eligibility period has been served, the employer shall become experience rated, thereby becoming an "eligible" employer.

Eligible employers: An employer who has served the required eligibility period is considered eligible. No longer receiving a new employer UI tax rate based on industrial classification, the employer's rate is now based on the ratio between his reserve-balance compared to his average annual taxable payroll.

When are rates computed, and must I ask for my rate?

Rates are computed annually based on the employer's taxable wages, taxes paid (contributions), and benefit charges through June 30th preceding the calendar rate year. This is called the fiscal rating period.

Example: The rate for calendar year 2008 is based on the experience of your account as of June 30, 2007.

Each employer is notified of his rate no later than December 31 for the forthcoming calendar year. An employer may also call our interactive voice response system any time during the year to get his rates for the last four years. See the list of [Easy Call Information Numbers](#).

What makes my tax rate go up when no claims have been filed against me?

In order to maintain the UI program, the state unemployment trust fund should remain solvent. In the face of a period of heavy unemployment and severe drain on the funds, all states raise employer taxes in order to maintain the solvency of the fund. In addition, on an individual employer basis, if an account's taxable payroll has increased, the ratio of reserve compared to payroll may change, causing an increase in the rate. The reserve may be inadequate to cover the unemployment risks attributable to a higher payroll, so the tax rate is increased to augment the reserve to cover the greater risk.

What determines my rate?

If you have served your eligibility period and are entitled to an experience rated computation of your UI rate, the taxable payrolls for the last three completed fiscal years ending on June 30 are used. Contributions paid, exclusive of amounts not creditable by law, together with any delinquent contributions that may have been paid during the fiscal rating period, are used in the calculation, as well as any benefits that are charged to your account during the fiscal rating period.

What is a social charge rate?

It is a rate established for the recoupment of all non-charged benefit payments, supplemental funding of the Incumbent Worker Training Program, and supplemental integrity funding, and is applicable to each taxable employer. The social charge percentage for each of the three social charge categories must first be calculated by dividing the known required balance in the specific social charge account by the projected income for the ensuing calendar year. Each employer's social charge rate is determined by multiplying his regular experience rate times each social charge percentage. The results are rounded and totaled, then added to the employer's regular experience rate. Please note that the contributions applicable to the two supplemental funding items must be excluded for IRS 940 reporting purposes. The factor to be used in determining the allowable contributions for FUTA is provided on your LWC ES-4, Employer Quarterly Wage & Tax Report.

What entitles an experience rated (contributing) employer to non-charging of benefits?

Usually your prime concern is your account being charged for unemployment benefits once you have caused a claimant to be disqualified.

1. Section 1553 of the law provides that if you timely file Forms LWC-ES 77, Separation Notice Alleging Disqualification; LWC-ES 110, Notice of Claim Filed; or LWC-ES 152, Notice to Base Period Employers, you may be eligible for a non-charge of benefits. Your protest must be filed timely, and you must receive a determination stating that the claimant is disqualified before you are entitled to be non-charged for benefits paid subsequent to the disqualification. This non-charging is done in an automatic procedure and need not be requested unless an error has occurred.
2. Section 1601 further provides that a claimant may not be disqualified for benefits for leaving part-time or interim employment in order to protect full-time or regular employment. Benefits paid based upon base period wages for the interim employment shall not be charged to the base period employer.
3. Another possibility of non-charging occurs when the claimant is receiving unemployment benefits and is still working for you (as a base period employer) on a continual part-time basis. You cannot reduce the number of hours worked or wages paid in order to be entitled to the non-charging of benefits. You must make a written request for the non-charging of benefits to this agency if you receive a Benefit Charge Statement and are charged for an individual who is still in your employ at the same number of hours and rate of pay. This provision of our law is not automated. The claimant must report any wages earned during a week in which a claim is filed for unemployment benefits. The benefits will be reduced by any wages in excess of 50 percent of his weekly benefit amount or \$50, whichever is lower.

A credit will be issued to your account if it is determined that you are entitled to be non-charged. A letter will be mailed notifying you that your account has been credited. The adjustment will be reflected on the next Benefit Charge Statement issued after the adjustment action.

What factors affect a rate and how can I reduce my rate?

The ratio between your UI account's reserve (reflected as a positive or negative balance) and your average annual taxable payroll is the factor that determines your UI rate. As this ratio increases, the assigned rate decreases. As your ratio decreases or becomes negative, the assigned rate increases.

Factors that can affect a rate either upward or downward include:

1. Increased payrolls while paying taxes at a low rate may increase the rate.
2. Decreased payrolls with a negative ratio may cause an increase to the rate.
3. Increased reserve due to no benefit charges may increase the ratio and lower the rate.
4. Benefit charges applied to an account with a low reserve may increase the rate.
5. The combination of benefit charges and increased payrolls may increase the rate.
6. Decreased payrolls while having a low rate may decrease the rate even further.

Suggestions to assist you in potentially reducing your rate:

1. Use a hiring agreement in the employment process. See page 66, "Can a hiring agreement reduce my UI tax?"
2. File form LWC-77, Separation Notice Alleging Disqualification, within 72 hours when an employee leaves under disqualifying circumstances.
3. Promptly answer all Notices of Claim Filed and any Notices to Base Period Employers.
4. To properly protect yourself from unjustified benefit charges, follow through with all appeal procedures.
5. Each quarter, carefully check your Quarterly Statement of Benefit Charges. Any erroneous charges should be reported to LWC within the review period of 30 days from the mailing date; however, you cannot protest the eligibility of a claimant to receive benefits on this statement.
6. Consider making a Voluntary Contribution. A Voluntary Contribution is a one-time payment allowed each year that may allow you to lower your UI tax rate by increasing the balance of your account's reserve. It may be made in any amount, is not mandatory, but must be made within 30 days from the Annual Rate Notice mail date. A Voluntary Contribution page specific to your account is included with your Rate Notice.

What is SUTA dumping?

SUTA (State Unemployment Tax Act) dumping is a tax avoidance plan used by some employers to change their unemployment insurance tax rate and thereby pay less tax. As a result, these employers pass along their proper tax liability to all other employers in the state.

What are the penalties for SUTA dumping?

RS 23: 1539.1 section of Louisiana Law provides that if a person knowingly violates or attempts to violate any part of the Chapter related to determining the assignment of a contribution rate, or if a person knowingly advises another person in a way that results in a violation of such provision, the person shall be subject to the following penalties:

Employers who participate in SUTA dumping may be fined up to \$10,000 for each incident and may be imprisoned for up to six months.

Individuals who are not employers but participate in this practice (accountants, attorneys, etc.) may be fined up to \$10,000 for each incident and may be imprisoned for up to six months.

In addition:

1. If the person is an employer, then such employer shall be assigned the highest rate assignable under this Chapter for the rate year during which such violation or attempted violation occurred and the three years immediately following this rate year. However, if the person's business is already at the highest rate for any year in which the violation occurred, or if the amount of increase in the person's rate would be less than two percent for each year, then a penalty rate of contribution of up to two percent of taxable wages shall be imposed for such year.
2. If the person is not an employer, such person shall be subject to a civil money penalty of not more than five thousand dollars per violation.

How can I report SUTA dumping?

SUTA dumping hurts all Louisiana employers. For more information, or to report suspected schemes, contact the toll free Business Hotline at 1-800-408-9762.

What is a Professional Employer Organization (PEO)?

A PEO enables clients to outsource the management of human resources, employee benefits, payroll and workers' compensation. As long as the professional employer service agreement between the PEO and the client remains in force, a PEO shall be deemed an employer of the covered employees to the extent of the service agreement. All PEO's are required to complete a PEO Registration form with the Louisiana Department of Insurance and with the Louisiana Workforce Commission. PEO's have two methods of filing for their clients: Bonded & Non-Bonded. For the registration forms and more information about PEO requirements, see our website www.laworks.net.

How important are social security numbers?

Correct social security numbers can save everyone money and help to prevent UI fraud.

ALWAYS..... submit employee's correct social security number on your UI wage reports.

BE SURE to insist that all new workers show you their social security cards when you hire them.

DO NOT accept the number orally.

DO NOT accept a copy of the number.

DO NOT copy the number from withholding tax forms. Take the number only from their social security cards.

How is UI tax paid?

You are required to file a Employer Quarterly Wage & Tax Report. This Quarterly Report, Form LWC-ES 4, is mailed to all employers at the close of each calendar quarter and is to be completed and returned with remittance no later than the last day of the month following the close of the calendar quarter which the report covers. The quarterly form shows your name, address, account number, and tax rate. Instructions for completing this report are contained on the Quarterly Report Form.

Employers may also file their employee wage reports and state unemployment tax reports online. Look under Online Services on our website www.laworks.net. Employers using the Internet application must have a state identification number (state unemployment tax account number) and a federal identification number (FEIN) in order to file over the Internet.

If you represent a state agency, political subdivision, or non-profit corporation that has four or more employees and is not subject to FUTA, you may elect to be a taxable employer or a reimbursable employer. As a reimbursable employer, you would submit quarterly reports showing the total wages paid to employees during the quarter. You would pay no tax at that time, but would reimburse LWC on a dollar-for-dollar basis for any benefits paid to your former employees, which were based on wages paid while you were a reimbursable employer.

Employers who have domestic employees (household help, sitter, nanny, etc.) may elect to file their report annually, which is done on the Employer Quarterly Wage & Tax Report.

Is there an electronic system available to pay UI tax?

Yes. The Louisiana Workforce Commission (LWC) offers electronic filing over the Internet and through an (EFT) electronic funds transfer system executed through the employer and his banking source. The employer completes an authorization agreement if he chooses to file electronically through the bank. This would be considered an ACH credit transaction with a specified addendum record. Or, the employer may choose to file by way of the Internet. In this case, the employer would be able to create his own User ID and Password and choose to enter the employee wages or upload a file in the approved file format. Payment of the taxes due can be made electronically using an ACH debit transaction or printing a voucher and remitting by mail. The data received in either format is updated to the employer account on the following day. To make inquiries about both filing methods, go the LWC website at www.laworks.net and choose to view the links for "Unemployment Insurance Taxes," or contact the LWC UI Tax Accounting Unit at (225) 342-2955.

What is a reimbursable employer?

A reimbursable employer is a state or local governmental entity or non-profit organization described in Section 501(c)(3) of the U. S. Internal Revenue Code that is exempt from Income Tax and FUTA. These employers must submit quarterly contribution and wage reports, but are not experienced rated. These employers reimburse LWC on a dollar-for-dollar basis for UI benefits paid to their former employees.

How do reimbursable employers know when and how much to pay?

At the close of each calendar quarter, a Benefit Charge Statement is mailed to a reimbursable employer who has a credit or a debit. The employer who has a debit must remit the full amount shown on the charge statement, or the invoice attached, within 30 days from the mailing date of the statement.

Are reimbursable employers charged interest and penalty?

Yes. Reimbursable employers are charged interest and penalty at the same rate as taxable employers.

What can a reimbursable employer do if not in agreement with a charge on the statement?

The employer may protest within 30 days from the mailing date of the statement.

If an error occurs on the statement, will it be corrected?

Yes. The adjusted amount will be automatically applied to the account at the time the adjustment is made. The adjustment will be reflected on a future Benefit Charge Statement.

Can a reimbursable employer automatically deduct a charge if he or she feels the charge is in error?

No. The statement must be paid in full and protested when paying the statement. If an error is detected, a credit will be issued that can be used against future charges.

Can a reimbursable employer be credited for any benefits paid?

Yes, but only in the following circumstances:

1. Administrative error, if it is finally determined the claimant was not entitled to benefits.
2. Benefits paid to an individual who has been disqualified by an Administrative Law Judge, Board of Review, or the judicial courts. However, once the claimant satisfies the disqualification, the reimbursable employer will be liable for all charges attributable to the account after the requalification.
3. Benefits paid to an individual who continues to remain in the employ of a base period employer without a reduction in the number of hours worked or wages paid.

Are the credits above automatic?

Only Items 1 and 2 are automatic. Item 3 must be requested.

If a reimbursable employer decides to change to a contributing (taxable) employer, can he or she do so?

Yes, but only after being a reimbursable employer for two calendar years. The change to contributing employer must be requested 30 days prior to the beginning of the year for which the change is to apply.

Will the employer be liable to pay benefit charges that are based on wages reported under the reimbursable option after a change is made to contributing employers?

Yes. Even though the employer is no longer reporting quarterly wages under the reimbursable option of financing unemployment benefits, the employer is still responsible for reimbursing LWC for benefit charges based on wages earned during the reimbursable period. These reimbursements could be simultaneous to the employer's quarterly taxable contributions.

Benefits

How does a person become eligible for benefits?

An individual becomes eligible for UI benefits by working for an employer who is “covered” for UI purposes.

After becoming unemployed or partially unemployed, the individual may apply for benefits by calling the Unemployment Call Center at 866-783-5567 or by applying on-line at www.laworks.net. On-line application assistance is available at any local Business and Career Solutions Center or at a Job Center in any other state.

What is the objective of the UI program?

To assist in the prompt employment of persons seeking work and to help employers obtain qualified employees.

To accomplish these objectives, LWC:

1. Actively works to develop and stabilize employment opportunities.
2. Maintains a statewide system of Business and Career Solutions Centers where job seekers and employers are brought together on a no-fee basis.
3. Pays UI benefits to unemployed persons who meet the eligibility requirements.

The efficient administration of these services depends to a large extent on cooperation between LWC and employers. To administer the UI program, LWC needs certain information from you periodically (as with quarterly tax returns) and upon request. You also have opportunities to submit further information which may be to your advantage. Your individual tax rate may be favorably affected by prompt response to all agency notices. Timely filing of contribution reports also avoids costly penalties.

Does the way a person loses a job determine whether UI can be collected?

It can. Here are some examples:

1. **Layoffs.** When the workload drops off to such a degree the company cannot afford to keep an employee any longer, that employee may be laid off. An individual may work and receive UI benefits as long as he or she properly reports earnings. A claimant may earn \$50 or one half the weekly benefit amount, whichever is the lesser, without a reduction in weekly benefit payment. All earnings over this lesser allowed figure will be deducted from the claimant’s payment dollar for dollar. If the claimant earns an amount equal to or greater than the weekly benefit amount, he or she is not entitled to any benefits for that week.
2. **Voluntary Quits.** When an employee voluntarily leaves your employ for good cause attributable to a substantial change made to the employment by the employer, that employee may be eligible to receive UI benefits. Proper procedures on your part will help ensure that only qualified applicants are able to collect.
 - a. It is important that the [Separation Notice Alleging Disqualification, Form LWC-ES 77](#), be prepared on each employee. The supervisor with firsthand information should provide the details. This should be accomplished at the time of separation to avoid loss of details caused by delay. Form 77 is available online at www.laworks.net. A copy must be forwarded to us and to the separated employee within 72 hours of the time of separation. If the Internet is used to complete the form, an electronic copy is automatically transmitted to LWC.
 - b. Conducting an exit interview is a good method of recording the exact cause of a worker’s separation. Preparing a statement of facts at the time makes a permanent record. Always endeavor to obtain the departing worker’s signature.
 - c. If an employee quits a job because you have violated the hiring agreement, the employee’s leaving may be considered to be for good cause attributable to a substantial change made to the employment by the employer. If the leaving is for good cause, the employee will be eligible for benefits.

- d. If an employee quits because of a justified grievance, good cause may be found where the supervisor or his superiors did not provide adequate training or supervision or adhere to grievance procedures.
 - e. If an employee quits the job for personal reasons, however good the cause, that employee usually is not eligible for benefits since the reason for leaving is not attributable to a substantial change made to the employment by the employer.
 - f. If an employee leaves a job because of a disabling injury received on the job, benefits are payable if it can be shown that the injury was clearly attributable to a substantial change made to the employment by the employer. The claimant must, however, remain able and available to work for a payable claim.
 - g. If an employee quits, giving notice, you should not tell that employee to leave immediately. This could turn a voluntary quit without good cause attributable to a substantial change made to the employment by the employer into a discharge with no misconduct insofar as UI liability is concerned. It normally is best to allow the worker to serve out the notice unless there is a flagrant attitude or act that makes immediate departure necessary. The payment of wages in lieu of notice in the amount for which the worker would have been paid for remaining on the job for the length of the notice could be the best solution.
3. **Discharge.** When an employee is discharged for misconduct connected with employment, that employee may be disqualified from benefits. Proper procedure on your part will help insure that only qualified applicants are able to collect benefits.
- a. Be certain the employee being discharged was aware of the rules which were broken and the reasons for being discharged.
 - b. Be certain the employee was warned that his or her actions might result in discharge.
 - c. After several warnings or suspensions, document the reason for the discharge. If possible, get the employee to sign a form acknowledging awareness of the reasons for the discharge.
 - d. Forward a copy of Form LWC-ES 77 to LWC within 72 hours of the separation, and give or mail a copy to the separated worker. (If completed and submitted on-line at www.laworks.net, an electronic copy of the form is automatically sent to LWC.)
 - e. If the employee is guilty of willful disregard of your interest, a deliberate violation of your rules, disregard of standards of behavior which you have the right to expect of your employee, negligence in such degree (or recurrence) as to manifest culpability, wrongful intent or evil design or an intentional and substantial disregard for your interest or of duties and obligations to you, and if the employee is discharged, that discharge would be considered to be for "misconduct connected with the work," and a disqualification for benefits could be assessed.
 - f. If the employee has impaired your rights, damaged or misappropriated your property or has damaged your reputation, not only will the employee be disqualified for benefits but wage credits earned by the individual with you, as a base period employer, shall also be canceled and no benefits shall be paid on the basis of wages you have paid to the individual.

How does an individual become eligible to receive UI benefits?

An unemployed individual is eligible to receive UI benefits if the following conditions are met:

1. A claim for benefits has been made.
2. The individual has registered for work.
3. The individual is able to work, available for work, and actively seeking work.
4. The individual has been unemployed for a waiting period of one week.
5. The Administrator certifies that the individual is monetarily eligible - that is, wages during the base year equal 1 ½ times the high quarter wages, and total base period wages are at least \$1,200.
6. Employment was for services not specifically excluded by the Act.
7. The individual has not been disqualified in accordance with provisions of the law—for example, quitting without good cause attributable to a substantial change made to the employment by the employer.

What is “suitable work”?

Certain basic criteria should be considered in determining whether or not work is suitable for an individual: the degree of risk involved to health, safety and morals, experience and prior earnings, the length of unemployment, prospects for obtaining work in the individual’s customary occupation, and the distance of available work from the individual’s residence. In addition, there are certain kinds of work that no state considers suitable:

1. If the position offered is vacant due directly to a labor dispute
2. If the wages, hours, or other conditions of work are substantially less favorable than those prevailing for similar work in the locality
3. If, as a condition of being employed, the employee would have to join a company union or resign from or refrain from joining any bona fide labor organization
4. If in the written opinion of the employee’s personal physician, the work is deemed to be clearly hazardous to the health of the employee

The concept of suitable work is flexible. As the period of an individual’s unemployment lengthens, jobs that were not considered suitable in the early stages may become suitable.

Are there provisions to allow an individual to claim UI benefits under extenuating circumstances?

Yes. When unemployment increases to a certain level, Louisiana has a provision that extends unemployment benefits for up to 13 additional weeks. Extended Benefits (EB) are payable to claimants who have exhausted their regular or basic UI benefits. These benefits are available only during periods of high unemployment and EB periods must be declared. If you had liability on the individual’s regular UI claim, LWC will notify you when extended benefits are declared. You are liable for only half of the amount of any extended benefits paid to a former employee.

DUA

If an individual's unemployment is caused by a major disaster and the individual lives in, worked in or traveled through a parish designated as a disaster area for individual assistance, that individual may be entitled to Disaster Unemployment Assistance (DUA). Announcements for the availability of DUA benefits are made through the Louisiana Workforce Commission and claims are filed through the Office of Unemployment Insurance Administration. These benefits are funded through federal grants with oversight provided by the Department of Homeland Security Federal Emergency Management Agency.

Trade Act

Workers whose employment is adversely affected by increased imports may be eligible for Trade Adjustment Assistance (TAA), Alternative Trade Adjustment Assistance (ATAA), Trade Readjustment Allowances (TRA) and the Health Coverage Tax Credit (HCTC) under the Trade Act of 2002. TAA includes a variety of benefits and re-employment services to help unemployed workers prepare for and obtain other suitable employment. Workers may be eligible for training, a job search allowance, a relocation allowance and other re-employment services. ATAA provides an alternative to training for workers 50 years of age and older. The program offers a temporary wage subsidy of 50 percent of the difference between their trade-affected employment and new qualifying employment up to \$10,000. TRA benefits may be payable to eligible workers following their exhaustion of regular UI benefits. These benefits are payable only if an individual is enrolled in or has complete at TAA approved training course or is under a certified waiver of training requirement. In order to apply for TAA, a petition may be filed by a group of three or more workers, a company official, a union or other duly authorized representative, a Business and Career Solutions Center operator or partner, TAA coordinator or dislocated worker unit. The application forms may be obtained from the nearest Business and Career Solutions Center.

How and where is a claim filed?

An individual who wishes to file a claim for UI benefits may file online at www.laworks.net or call 1-866-783-5567. A claims interviewer will process the claim and answer questions concerning benefits. After an initial claim is filed, the claimant will receive a monetary determination or, in some cases, a non-monetary determination. The monetary determination informs the claimant whether previous wages and employment are sufficient to qualify for benefits. The non-monetary determination concerns whether the claimant is eligible based on the circumstances surrounding any non-monetary issues such as separation from employment.

What is a benefits rights interview?

When an individual first files a claim for benefits, he or she is required to register for work at the nearest Business and Career Solutions Center and to begin an active search for work. A copy of the Benefit Rights Information booklet is mailed to each claimant. This information is also provided verbally if the claim is filed by telephone. The Benefit Rights Information is important because it explains the claimant's rights and responsibilities under the law. It explains the responsibilities regarding the reporting of earnings and that benefits cannot be paid while the individual is unable to work or unavailable for work. The claimant will receive the Benefit Rights Information each time a new benefit year is established.

Am I made aware of the claim?

Yes, you are made aware by Form 110, Notice of Claim Filed, mailed to the reported last employer and by Form 152, Notice to Base Period Employers, mailed to all base period employers. You may receive other correspondence requesting information.

Can I do anything about the claim?

Yes, but only if you have a valid reason to protest. Check the law for valid reasons, especially R.S. 23:1600, 1601, and 1602. If you are in doubt, call 1-866-783-5567. If you have a valid reason to protest, you already should have submitted a [Form 77, Separation Notice Alleging Disqualification](#). Even if you have not sent the Form 77, answer the Form 110 or Form 152 within ten days. Give factual reasons for the employee's termination. Failure to return these forms within the time allowed may jeopardize your case and adversely affect your right to receive a non-charge on the payment of benefits.

Can a claimant be disqualified for benefits?

Although an employee may meet the monetary eligibility requirements for UI benefits, there are several other reasons for disqualification. The Louisiana Employment Security Law requires the assessing of a disqualification if the employee:

1. Left employment without good cause attributable to a substantial change made to the employment by the employer.
2. Was discharged for misconduct connected with the employment.
3. Failed to:
 - a. Apply for available suitable work,
 - b. Accept suitable work when offered, or
 - c. Return to customary self-employment when so directed by the administrator.
4. Was unemployed for any week due to a labor dispute which is in active progress at the establishment at which the employee is, or was, last employed, provided he or she is interested in or participating in such dispute.
5. Is receiving or seeking benefits for any week, or part thereof, under an unemployment compensation law of another state.
6. Is receiving or has received for any week, or part thereof:
 - a. Vacation pay, severance pay, holiday pay, bonuses.
 - b. Wages in lieu of notice.
 - c. Compensation under the Workers' Compensation Law.
 - d. Payments under any retirement or pension plan, system, or policy provided by a private employer or the state of Louisiana and any of its instrumentalities or political subdivisions, and toward the cost of which a base period employer is contributing or has contributed on behalf of the individual. (If the amount payable under a, b, or c above, with respect to any week, is less than the benefits which would otherwise be due, the employee will be entitled to receive, for such benefit period, benefits reduced by the amount of such remuneration.)
7. Fraudulently seeks or receives benefits to which the employee is not entitled. Section 23:1601(8)(a) of the Employment Security Law provides that an individual shall be disqualified for benefits:

“For the week, or fraction thereof, with respect to which he makes a false statement or representation knowing it to be false, or knowingly fails to disclose a material fact in obtaining or increasing benefits. . . or thereby receives any amount as benefits under this Chapter to which he is not entitled, and for the fifty-two weeks which immediately follow the week in which such determination was made. All benefits. . . shall be immediately due and on demand paid. . . to the administrator for the fund and such individual shall not be entitled to further benefits until repayment has been made or the claim for repayment has been prescribed” (or the overpayment has been offset from otherwise payable benefits).

Section 23:1601(8)(b) further states:

“A claim for repayment under this Section shall prescribe against the state five years from the date the administrator determines that repayment is due. This prescription shall be interrupted for the period of time during which an appeal is pending, by the filing of suit for collection by the administrator, or by an acknowledgment or partial payment of the indebtedness. . .” Any disqualification decision or determination pursuant to this sub-section may impose disqualification under this Chapter.
8. Has not, since the beginning of the immediately preceding benefit year in which the employee drew benefits, worked and earned wages for insured work in an amount equal to the lesser of:
 - a. Three-thirteenths of the wages paid during that quarter of the current base period in which such wages were highest, or
 - b. Six times the weekly benefit amount applicable in the employee's current benefit year.

9. Was discharged for the use of illegal drugs. Misconduct shall include discharge for either on or off the job use of non-prescription controlled substances. The results of employer administered tests are considered admissible evidence only when performed in accordance with written and promulgated substance abuse policies or rules established by the employer (R.S. 23:1601(10)).
10. Has been employed by an educational institution in an instructional, research, or principal administrative capacity or for service in any other capacity for a school system or legal entity or is in a vacation period between terms or sessions, and has reasonable assurance or a contract for continued employment for the following semester.
11. Offers services that are substantially participating in sports or athletic events or training or for periods between two successive sports seasons.
12. Is an alien, unless such alien has been admitted lawfully for permanent residence or otherwise is permanently residing in the United States according to law.
13. Is attending training courses (unless with the approval of the administrator) or is enrolled as a full-time student at a regularly established school, college, university, hospital, or training school (excluding, however, night school or part-time training courses, vocational-technical schools, and apprenticeship classes), or is in any vacation period intervening between regular school terms. This provision does not apply, however, to individuals who earned wages while attending school, college, etc., while regularly employed.
14. If an individual is disqualified for any of the reasons listed in No. 1, 2, 3, or 9 above, that individual will be denied benefits until paid wages for work equivalent to at least ten times the weekly benefit amount subsequent to the disqualification and has not left the last employment under disqualifying circumstances. In addition, if disqualified under No. 2 above, and such misconduct has resulted in damage to the employer, benefits cannot be paid based on wage credits earned with that employer.

What is a benefit year?

A benefit year commences on the Sunday immediately preceding the day a claimant files an initial claim. The benefit year ends on Saturday, 52 weeks later (R.S. 23: 1472(6)).

What is a “monetary determination”?

It is a determination which states whether a claimant has earned sufficient wages during the base period to qualify for benefits (R.S. 23:1600(5)).

What is a “non monetary determination”?

A non-monetary determination is a legally required determination on any issue that can potentially disqualify a claimant from receiving all or part of UI benefits. It advises both the employer and claimant that a disqualification for benefits has or has not been assessed. Either party has appeal rights. The appeal must be received by the local office or postmarked if mailed within 15 days of the mailing date of Form 385 (Board of Review, Rule 109).

What is WBA?

The “weekly benefit amount,” or WBA, is the maximum amount of UI the claimant can draw each eligible week. Whenever a claimant’s base period wages are not less than \$1200, and equal at least one and one-half times the wages in the highest quarter of the base period, the WBA will equal about 5 percent of the quarterly average of total wages for insured work paid during the four quarters of the base period. The WBA can vary from \$10 to \$258 depending upon a claimant’s base period earnings and other limiting factors in effect at the time of filing.

What is MBA?

The total regular benefit amount a claimant is potentially eligible to receive in one benefit year is the “maximum benefit amount,” or MBA, which cannot exceed 26 times the weekly benefit amount.

What is the maximum and minimum weekly benefit amount a person can draw?

The minimum amount a person can draw is \$10 and the maximum amount is \$181, \$193, \$215, \$247, or \$258 per week, depending upon the balance in the state’s UI Trust Fund. An individual’s weekly benefit amount is determined by the amount of money earned under covered employment during a certain period of time and by the overall size and condition of the Louisiana Reserves in the UI Trust Fund.

What is the base period?

The first four of the last five completed calendar quarters immediately preceding the first day of a claimant’s benefit year (R.S. 23:1472 (4)) is the base period.

Base Period Chart

“**Base Period**” means the first four of the last five completed calendar quarters immediately preceding the first day of an individual’s benefit year. “**Benefit Year**” means the one-year period beginning with the day of the week (Sunday) in which the individual files a claim for benefits in accordance with R.S. 23:1600(1). “**Lag Quarter**” means the fifth complete quarter. It is not used while it is a lag quarter in the computation of benefits, but could be used in the computation of a subsequent new claim if it is in the base period in use at the time the latter claim is filed.

YEAR BEFORE LAST	LAST YEAR				CLAIM FILED THIS YEAR	
Base Period				LagQtr		
Oct Nov Dec	Jan Feb Mar	Apr May Jun	Jul Aug Sep	Oct Nov Dec	Jan Feb Mar	
Base Period				LagQtr		
Jan Feb Mar	Apr May Jun	Jul Aug Sep	Oct Nov Dec	Jan Feb Mar	Apr May Jun	
Base Period				LagQtr		
Apr May Jun	Jul Aug Sep	Oct Nov Dec	Jan Feb Mar	Apr May Jun	Jul Aug Sep	
Base Period				LagQtr		
Jul Aug Sep	Oct Nov Dec	Jan Feb Mar	Apr May Jun	Jul Aug Sep	Oct Nov Dec	

How do I know if a claimant is declared ineligible?

You will receive a determination declaring the claimant has or has not been disqualified for benefits, or you will be notified that the claimant has earned enough in wages in subsequent employment to remove any disqualification. If you receive a determination from LWC with which you disagree, you may file an appeal, either in person, by fax, or by mail within 15 days of the date the Notice of Claim Determination is mailed to you.

What is a protest?

It is a written notice to the agency before a non-monetary determination has been issued concerning a claimant's eligibility. The Form 77 covering separation is a good example.

Can a claimant collect if that person is not entitled?

No, because this affects other employers and the combined reserve fund and will lead to higher taxes.

Why does the weekly benefit amount in Louisiana vary?

It varies because the WBA is tied to the balance in the UI Trust Fund account.

How long must a person wait before receiving the first payment?

In Louisiana, there is a one-week waiting period. The first payment will usually be made within 14 days of the date of the first compensable week.

How long can a person draw UI?

The maximum length of time an individual can collect full WBA in UI benefits under the regular federal-state UI program is 26 weeks. If the individual has sufficient wages from part-time employment while claiming UI benefits that reduce the UI benefits in one or more weeks, then such reduced benefits could be received for more than the normal 26-week period, but only until the MBA is exhausted. In cases where the state is experiencing unusually high unemployment rates, extended benefits may be paid up to a combined total of 39 full WBA weeks of federal and state benefits.

What happens to a claim if I have not paid taxes on an employee's earnings?

An employee will receive benefits from the UI Trust Fund regardless of whether you have paid the taxes that you owe. Louisiana has various means of enforcing the collection of delinquent taxes, penalties and interest.

Can a claimant work and still claim unemployment?

Yes, if the claimant is unemployed for a portion of the week. The wages must be reported when claiming UI benefits. Amounts over 50 percent of the weekly benefit amount, or \$50, whichever is lower, will be deducted from the weekly benefit amount (R.S. 23:1592).

LWC maintains an active program for the detection and prevention of fraudulent claims for UI and other benefits payable by the agency. UI Overpayment/Fraud Investigators are located across the state. UI Overpayment/Fraud Investigators handle many types of cases that represent possible fraud; the most common problem is the failure of claimants to report wages earned during weeks for which they claim UI benefits. To meet this problem, LWC has developed a system to cross-match the quarterly wage reports submitted by employers and the record of benefit payments. This process produces a request for weekly wage data, mailed to the employers of record, of any claimant who exhibits a probability of non-disclosure of wages.

The productivity of this detection device and all other means of finding and preventing fraud rest upon the cooperation of the public in general, and business in particular. Prompt, accurate completion of the requests for weekly wage data is an essential part of this effort.

The UI Overpayment/Fraud Investigators also are central figures in the agency's efforts to recover benefits paid erroneously. When recovery efforts fail, the agency files criminal charges against any persons alleged to have committed fraud. Fraud detection and prevention receives priority attention within LWC.

Why are so many people collecting unemployment benefits when there are so many help-wanted ads?

UI tides workers over for a period of unemployment until they find jobs for which they are reasonably suited in terms of their training, past experience, and past wages. Often jobs advertised in the newspaper require a special skill (such as computer programmer) which many unemployed persons may not possess. In other situations, jobs are advertised that call for unskilled labor and pay wages far below the past wage of the unemployed individual. Help wanted ads in the newspaper do not necessarily correspond to the pool of unemployed persons.

Appeals

What is an appeal?

An appeal is a request for review by the appeals section of a UI claims determination issued by the agency when either an employer or a claimant disagrees with the determination.

How will I know which forms to use?

When one of your former employees files a claim for UI benefits, you may receive a number of forms as the case is processed. If you disagree with the findings of any determination, you may file an appeal. By way of illustration, the Form 110 is not a determination, but the Form 385 issued as a result of the Form 110 (and reply from you) is a determination; Administrative Law Judge's decisions are determinations. Form 102 (Quarterly Statement of Benefit Charges) and Form 105 (Notice of Contribution Rate) are not determinations, and are not subject to appeal. They are subject to a request for review by the Experience Rating Section of the agency within the time indicated on each form.

In the case of appeals, all parties are sent a hearing notice by mail ten days in advance of the scheduled appeals hearing and are told of all issues to be considered at the hearing. If the appealing party fails to timely appear before the hearing, the appeal is subject to dismissal.

If an employer and a claimant are not located in the same area, either may request to be heard in his or her own area, or request a telephone hearing.

Where does the burden of proof lie?

1. If quitting a job, it is the employee's responsibility to prove that he or she quit for good cause attributable to a substantial change made to the employment by the employer. You should be prepared to refute any of the claimant's statements with witnesses who have firsthand knowledge of the events involved. This is the reason the issues to be covered are on the Notice to Appear for Hearing.
2. If an employee is discharged and you feel the claimant should be disqualified, the burden of proof is on you to prove that the employee was discharged for misconduct. Witnesses to events involved should be called to testify and records and documents should be presented.

What is an appeals tribunal decision?

The law provides that any party entitled to a notice of determination may file an appeal with the appeals tribunal within 15 days. The appeal must be received or postmarked within this time period. Ordinarily, both you and the claimant receive notice to appear at a hearing, the purpose of which is to receive direct sworn testimony about the specific issue stated in the notice to appear. Administrative Law Judges usually will not consider hearsay testimony. If a claimant was discharged for "punching the foreman in the nose," the Administrative Law Judge will not accept the personnel manager's testimony about the incident as it was given to him directly by the foreman or indirectly through a written report to the personnel manager. Although it may be costly to you, it is an absolute must that first-line supervisors, or those directly related to the incident, be present at the hearing to give direct evidence.

If pertinent witnesses are unable to attend on the scheduled date because of prior obligations, a postponement may be granted by the Administrative Law Judge if requested in writing prior to the scheduled hearing.

Be sure to bring to the hearing all records needed to substantiate any statements about the claimant's awareness of rules and regulations, warning and suspension notices, exit interview, separation notice, etc. If witnesses who are not part of your staff are needed to testify, you should feel free to bring them to the hearing. If it seems they might be unwilling to testify, they can be subpoenaed, but the Administrative Law Judge must receive written requests for subpoenas at least 72 hours prior to the hearing. A written request for subpoena must include the witnesses' names and home addresses as well as a description of the points their testimony will prove.

What is a board of review decision?

The Louisiana Board of Review, consisting of five individuals appointed by the Governor—two members representing management, two the employees and one the general public—will receive timely appeals from any party aggrieved by an Administrative Law Judge decision. The Board acknowledges appeals and notifies the opposing party. Ordinarily, the Board reaches its decision based on evidence presented to the Administrative Law Judge. No new evidence may be introduced; however, the Board may remand the Administrative Law Judge's decision, causing the Administrative Law Judge to rehear the case (R.S. 23:1630 – 1633) and Board of Review Rules No. 125 – 129). A written copy of the Board of Review's decision will be mailed to all interested parties when an appeal is decided. The decision of the Board of Review becomes final unless a party timely files a petition for review in state district court.

What is judicial review?

Within 15 days after the date of mailing of the Board of Review's decision, you, the Administrator, or the claimant may file a petition with the district court in the parish of domicile of the claimant for review of the Board of Review's decision. The reverse side of the decision of the Board of Review provides a sample petition to prepare for filing with the court.

Certified copies of the records, documents, and transcripts of the testimony taken by the Administrative Law Judge and the Board of Review findings, conclusions, and decision are furnished to the district court by the Agency for review. The court does not hear testimony or admit other evidence. The court may, however, order additional evidence to be taken before the Board of Review, and the Board of Reviews in light of this new evidence, may modify its information and return it to the court, which then will render a final judgment. Upon completion of judicial review, the Board of Review shall enter an order in accordance with the mandate of the court (R.S. 23:1634). District court decisions can be appealed to the Court of Appeals. Appellate court decisions can be further appealed to the Louisiana State Supreme Court. Any payment of unemployment compensation remains payable until and unless reversed by subsequent decision.

What appeal rights do I have if I disagree with a tax determination?

Every state allows an employer who disagrees with a tax determination to appeal the decision to the state agency and ultimately to the courts.

1. A protest to a liability determination must be submitted in writing within 180 days from the date the determination was issued.
2. A protest or request for administrative review must be made within 20 days after the mailing of the Notice of Contribution Rate. The employer can then file a petition for judicial review in district court if disagreeing with the written decision of the administrator. The petition must be filed within 20 days after the mailing of the decision.

3. Benefit Charge Statements must be protested within 30 days after mailing. The same procedure for judicial review applies as for protesting a rate.
4. The Notice of Intent to Assess may be protested within ten days from the date it was issued.
5. The employer may file a petition for judicial review in district court if dissatisfied with the final assessment within ten days of the date of the notice of assessment.

Other Helpful Information

I need a new employee. What should I do first?

Before hiring, it is important to know your job requirements and what you have to offer applicants. Consider the following points, each of which contributes to sound employment practices.

1. Know what must be done on each job—what the worker does, why he or she does it, how he or she does it, and the skills, knowledge, and abilities required. Prepare a complete job description for each position, describing every required activity and how it is to be done. This information will guide your recruitment efforts, help you establish meaningful job-related training, and prevent confusion about employee responsibilities. It also will provide a basis for upgrading jobs, establishing equitable pay scales and transferring and promoting personnel.
2. Be realistic about the mental, physical, and educational requirements of jobs.
 - a. If you are hiring for a routine, unskilled job that offers little opportunity for advancement, do not demand more in hiring than the job requires. If you do, your recruit will be overqualified and soon dissatisfied.
 - b. If you are hiring an entry-level worker but you are looking for a future supervisor, keep requirements to a minimum. Be prepared to provide training to make employee development and advancement possible on the job. Tell applicants about the training, transfer, and promotional opportunities you offer.
 - c. If you are giving employees an opportunity for training and promotion, you may be able to plan most of your hiring at the entry level. Realistically relate your hiring requirements to that level.

What about advertising?

When you advertise, provide information on pay, vacations, and other employee benefits and emphasize the advantages of working for your company. Do not set specifications higher than necessary, or you may exclude applicants with good potential.

What steps should I take in choosing employees?

For most jobs, the following steps are basic to worker selection:

1. Conduct a preliminary screening of all applicants, including present employees with the required skills and seniority.
2. Before interviews, review applications to decide the questions you should ask and refresh your memory on each applicant's qualifications.

3. Avoid using tests unless validated for the specific jobs in your establishment and unless they are known to be free of cultural bias. Ask your local Business and Career Solutions Center to help with occupational aptitude testing of applicants.
4. Your interview with each applicant is a crucial part of the selection process. Some guidelines for your interview are:
 - a. Conduct it in private, if possible.
 - b. Leave enough time for questions and answers.
 - c. Use a friendly, conversational manner to put the applicant at ease.
 - d. Avoid questions that may be answered with “yes” or “no.” Encourage the applicant to talk, and provide the applicant an opportunity to describe him or herself.
 - e. Be a good listener, but control the interview.
 - f. Describe the job accurately and enthusiastically, but do not oversell. Emphasize the various tasks, skills, knowledge, abilities, physical requirements, and safety and working conditions.
 - g. Give specific information on pay, hours, rules, overtime, and employee benefits. Briefly describe the company’s history, policies, products, services, and organization. (Institutional ads or mailing pieces may be used for this purpose).
 - h. Immediately record facts about the interview.
 - i. Seek the best person you can find for the job, regardless of race, color, religion, ethnic background, age, sex, or physical disability.
5. Supplementary selection procedures include:
 - a. Making hiring decisions as soon possible. Informing all top applicants of any possible delay in your final decision.
 - b. Keeping the number of applicants to a minimum, thus reducing staff paperwork.
 - c. Checking references by phone, if possible. Previous employers are the best references. Do not check a present employer if an applicant asks that it not be done.
 - d. Showing the applicant the work site if it will help in recruitment, orientation, or training.
 - e. Introducing the applicant to the prospective supervisor and others with whom he or she will work closely.

Can a hiring agreement reduce my UI tax?

It may. The first place to start in controlling unemployment costs is in the proper screening and hiring of prospective employees. The cost of turnover is high. Job applications should include all information required to ensure that proper hiring and retention can be accomplished. An employer is entitled and encouraged to ask questions regarding an applicant’s ability to perform the job for which he or she has applied. The applicant’s signature on the application form should be required.

1. The agreement should spell out the specific duties of the job.
 - a. All regular duties should be discussed and listed.
 - b. If other duties are to be assigned as they arise or as needed, this should be brought to the employee’s attention and mentioned in the contract.
2. The starting salary for the job should be given (by hour, day, week, or month).
 - a. If the employee is to be paid by the hour, it should be stipulated if overtime will be granted after eight hours per day, after 40 hours per week, or not at all. The rate of overtime should be agreed upon (time and a half, double time, etc.). If time off is to be given rather than paid overtime, this also should be stipulated. Contact the Wage and Hour Division of USDOL for requirements concerning overtime pay. See page 25 for phone numbers.

- b. In the case of a salaried employee rather than an hourly paid worker, it should be noted if the employee is expected to work more than 40 hours per week for the same amount of pay. Frequent overtime should be mentioned as well as anticipated regularity of such overtime. If the overtime is only occasional, this should be agreed upon.
3. If raises are to be given, the time and amounts of the salary increases should be covered.
 - a. If a raise of a specified amount is to be given after a definite period of employment, explain requirements such as quality of work, quantity of work, speed in learning the job, aptitude or interest, etc.
 - b. If the length of time before a salary increase is to be unspecified, this also should be agreed upon at the time of hiring, and the conditions for the raise be spelled out in the hiring agreement: quality of work, duties, aptitude or interest in the job, changes in minimum wage laws or union agreements, etc.
4. The hours of work should be specified.
 - a. If the employee will work shifts, this should be agreed upon.
 - b. If the employee will have a fixed schedule, this should be stipulated.
 - c. If changes in the employee's schedule are anticipated or if the schedule is to change frequently, all parties should be aware that this is allowed. You should specify if notice of a change is to be given. Have the employee agree to a schedule change without notice as a condition of employment if this is regularly expected. An agreement in writing would be best.
5. The employer should keep all promises.
6. If an employee is injured on the job, complete documentation should be kept as to the cause of the accident, the extent and nature of the injuries, and the actions taken to remedy the injury to the person and prevent future occurrences.

Once I have hired a new employee, what is my next step?

Proper training and supervision of employees can help reduce turnover.

1. Orientation of new employees (and the preparation of present employees for promotion or transfer) consists of four basic steps:
 - a. **Preparation.** Start with what the employee knows before proceeding to new tasks. Do not rely too much on the employee's ability as described in the application; delve into actual experience and knowledge.
 - b. **Demonstration.** Show and explain what is to be done. Proceed step by step. Do not rush. Leave enough time for questions to be sure that everything is understood.
 - c. **Application.** Let the new employee try demonstrated procedures. Accept some mistakes in order to guide you in additional instruction and explanations.
 - d. **Inspection.** Check on the worker's progress. If there has been little or no previous successful work experience, the supervisor or foreman should be asked to help the worker adjust to the work situation. It will also be helpful to use an experienced employee in the group to serve as a mentor.
2. Each new employee should be thoroughly trained and closely supervised until familiar with the job. The training process should begin during the orientation procedure.
 - a. Some details of the employee's job duties should be mentioned.
 - b. The employee's responsibilities should be made clear. Explain attendance regulations, work responsibilities, and periodic evaluations.

3. Supervisors should closely monitor new employees during the training period.
 - a. Explain all details of the job.
 - b. Proceed with the training process in an orderly fashion. Explain any existing production quotas, or accuracy or efficiency standards. Understand individual differences in employees, and train them accordingly.
4. Your company policies are only as effective as your supervisors. Supervisors can make the difference between achievement and failure by the way they work with people, give job assignments and provide leadership.
 - a. A supervisor should know how to:
 - Organize the work to be done, plan it as far ahead as possible and break it down into parts.
 - Delegate tasks best suited to each employee.
 - Coordinate the work of the unit with the company's total operations.
 - Maintain composure and leadership in the face of changed policies, imposed regulations, lack of materials, equipment, and facilities.
 - Most importantly, be able to get along with people who may be different from each other, encouraging them to work together willingly and efficiently. The supervisor will need to be a firm supporter of company policy on the assimilation of ethnic or racial groups into its workforce. His or her supervisory skills will be tested to the utmost if company policy is to be successfully implemented.
 - b. There are many ways to improve the quality of supervision. Vocational schools, technical institutes, colleges and public and private agencies offer supervisory and administrative training. Business organizations and trade associations also offer important aids for developing better supervisory personnel. Good supervision is an important key, both to manpower development and to business efficiency.
5. Supervisors should be advised and reminded of the importance of close adherence to disciplinary procedures as well as grievance procedures.
6. Most employers have a probationary period during which a new worker is evaluated. If the termination of a new employee is inevitable due to incompetence or inability to learn the job, it is best accomplished as soon as possible and before the expiration of the probationary period.

What if I still have disciplinary problems?

All employees should be made aware of company rules and regulations. It is best that they be given a written copy with an acknowledgment of receipt placed in the personnel file. Unless an offense is so great that the employee is to be dismissed immediately, and unless the employee is aware that committing such an offense is cause for immediate dismissal, a warning should be allowed and given, and the employee given another chance.

When a supervisor speaks with an employee about any phase of work that is unsatisfactory, a documentation of the verbal warning should be made for the personnel file. If the employee has disobeyed one of the specified company rules, a written warning should be issued.

The offense should be listed along with the observer's remarks about the incident. The employee should be asked to sign the forms, even if only to acknowledge that warning has been received, whether or not the employee agrees with the warning. If a written warning is required by a union contract, a copy should be sent to the union, via certified mail, with a return receipt requested. The employee should be provided a copy, as required.

In order to preserve the employment of a basically good worker, an employee may be given a suspension for violations of rules. Usually this may vary with the seriousness and frequency of the offense. Basic rules for suspensions should be stipulated at the same time that the company rules are distributed.

What steps should I follow in order to carry out my responsibilities with the Louisiana Employment Security Law?

1. You must complete and submit an EMPLOYER APPLICATION for LA UNEMPLOYMENT ACCOUNT, LWC-ES-1, to LWC.
2. You should promptly report any name or address changes, including any changes in ownership or acquisition, to the agency.
3. If you are a political subdivision or a non-profit organization, you must decide whether you will be taxable or reimbursable. In addition, you should promptly report any name or address changes, including any changes in ownership or acquisition to LWC.
4. You must submit a Quarterly Report of Wages Paid on all employees within the time frame specified. Reports are due 30 days after the closing date of the quarter. (Example: March 31, due April 30) The reported wages should match the taxable wages reported on your Quarterly Contribution Report.
5. You must submit your contribution reports promptly in order to avoid being charged interest and penalty for late reports. (Interest is charged on taxes due at a rate of 1 percent per month; a penalty of 5 percent per month to a maximum of 25 percent is added).
6. For persons who leave their jobs under conditions that are potentially disqualifying, you should submit Form LWC-ES 77 to the Workforce Commission within 72 hours, with a copy also provided to the employee.
7. When a claim is filed and you receive a notice from LWC requesting separation information, you should complete and return the form within the specified 10 days.
8. When an employee leaves employment and you are notified by Form LWC-ES 152 that a claim has been filed, you should respond to the agency within ten days of the form's mailing if the reason for separation was potentially disqualifying.
9. If, after receiving a copy of a determination on a claimant, you feel that a mistake in judgment has been made, you should appeal the decision to the Appeals Tribunal within 15 days.
10. You should attend the appeals hearing with appropriate records and witnesses and provide evidence to the Administrative Law Judge to support your position.
11. If, after receiving the Administrative Law Judge's decision, you still feel the decision is contrary to law, you should appeal the decision to the Board of Review within 15 days.
12. If, after receiving the Board of Review decision, you still feel the decision is contrary to law, you should appeal the decision to the district court within the time frame specified.
13. Whenever you receive a notice that the agency is auditing an unemployment claim to determine overpayment or fraud, you should furnish weekly wage information.
14. If you suspect someone is working and not reporting his or her income, you may initiate an investigation by contacting the nearest local Business and Career Solutions Center.
15. On all Notices of Claim Filed, you should compare the claimant's name and social security number with your payroll records to determine that the claimant was one of your employees. In the event that he or she was not, you should notify LWC immediately.
16. If you are a reimbursable employer, you must note the potential liability from Form LWC-ES 152 on any claim that has been filed and must, upon receipt of quarterly billings, provide payments to the agency for the payments made to claimants.

If you are a taxable employer, you must set aside funds in the budget to pay taxes due at the end of each quarter.
17. If you are a reimbursable employer and want to change to the taxable contributing method, you must notify the agency within 30 days prior to the calendar year the new method is to be effective. Thereafter you are required to commit to the new method for a two-calendar-year period.

18. You should list job openings with your local Business and Career Solutions Center or online so that unemployed claimants and others will be afforded work opportunities through the agency.
19. You should keep accurate payroll and personnel records in order to properly complete reports and respond to requests for information.
20. If you have difficulty in computing your taxes or understanding your responsibilities concerning the Louisiana Employment Security Law, you are encouraged to contact LWC.

Where can I obtain more information?

1. From the Louisiana Workforce Commission, Office of Unemployment Insurance, P. O. Box 94094, Baton Rouge, LA 70804-9094, and from Business and Career Solutions Centers throughout the state.
2. From the "EASY CALL" information numbers listed in Section 6 at the back of this booklet.
3. From a review of the law (Louisiana Revised Statutes of 1950, Title 23, Chapter 11), which may be found as a link on www.laworks.net.
4. From a tax service covering UI (e.g., Commerce Clearing House, Prentice Hall, etc.)
5. From the U. S. Department of Labor, Employment and Training Administration, Washington, D.C. 20210
6. From business associations
7. By attending LWC-sponsored workshops in your area (Contact the nearest Business and Career Solutions Center or visit www.laworks.net.)
8. By attending seminars sponsored by the International Association of Personnel in Employment Security

GLOSSARY

adjudicator - Business and Career Solutions Center employee who reviews information received from the claimant and employer and makes the initial determination of claimant's eligibility on Form 385.

Administrative Law Judge - person who hears an appeal of the local adjudicator's determination.

Administrative Office - the headquarters of LWC, located in Baton Rouge.

annual payroll - total amount of wages for employment paid by the employer during the 12-consecutive calendar month period ending June 30.

appeal - a request for review of a determination issued by LWC.

assessment - legal remedy to enforce collection of delinquent contributions, interest, and penalty.

average annual payroll - the average of annual taxable payroll for the last three 12-consecutive calendar month periods ending on June 30.

base period or base year - the first four quarters of the last five completed calendar quarters immediately preceding the first day of a benefit year.

base period wages - wages paid to an individual during his base period for work subject to the Louisiana Employment Security Law. It is the basis for determining an individual's benefit amount.

benefit charges - benefits paid and charged to an employer's experience rating record.

benefit year - the one-year period subsequent to the effective date of the initial claim for UI benefits.

Business and Career Solutions Center (formerly Job Center) – Local, or field, office of LWC which is responsible for providing employment services and employment-related programs to the local community.

Board of Review - a five-member panel appointed by the Governor to receive appeals from the decision of an Administrative Law Judge.

calendar quarter - period of three consecutive calendar months ending on March 31, June 30, September 30, or December 31.

claimant - individual who is fully or partially unemployed and seeking UI benefits.

computation date - the June 30th date that precedes the beginning of a calendar year to which a particular rate is applicable.

contributions - quarterly UI taxes received from employers and deposited into the UI Trust Fund.

delinquent contribution and wage report - Quarterly Report of Wages Paid not received by the last day of the month following the close of the quarter.

determination - a decision by the agency concerning a person's eligibility for UI benefits.

discharge - when an employee is discharged for misconduct connected with the employment, that employee may be disqualified from benefits. Proper procedure on your part will help ensure that only qualified applicants are able to collect benefits.

disqualification - when a person is declared ineligible to receive UI benefits.

eligibility period - a 24-consecutive-month period ending on a June 30th date during which a liable employer's account could have been charged with benefits. An employer cannot be charged with benefits until his third calendar quarter. This eligibility period may actually extend up to 45 months.

experience rating - the method of accounting for contributions or taxes paid by an employer from which benefits paid to former employees are deducted. Taxable wages are retained for the three most recent fiscal years ending on June 30 to arrive at a reserve ratio. The reserve ratio determines an employer's rate if the eligibility requirement has been met.

- experience rating year** - calendar year to which rates are applicable for the payment of contributions.
- extended benefits** - provision that allows benefits to be paid for more weeks than was allocated on the original UI claim (triggered automatically by state economic conditions).
- issue** - a question or dispute about eligibility for benefits.
- judicial review** - examination of decisions of the Board of Review or administrative decisions starting with the district court in the parish in which the claimant or employer is domiciled.
- liability date** - effective date on which an employer becomes liable to the Louisiana Employment Security Law.
- local office** - see "Business and Career Solutions Center".
- maximum benefit amount** - the total benefits for a given program that a person can receive during that person's benefit year.
- monetary determination** - a finding by the Administrator that a person has or has not sufficient base period earnings to be eligible for UI benefits.
- monetary eligibility** - benefit amount a claimant is entitled per week and the maximum amount allowable.
- predecessor** - an employer who disposed of all or a portion of a liable business.
- protest** - written notice to LWC before a non-monetary determination has been made (Examples: Form 77, responses to Forms 110 and 152). Or responses to Administrative Office notices that are not appealable (Examples: Responses to Form 102, Benefit Charge Statement, and Form 105, Annual Rate Notice)
- Quarterly Report of Wages Paid** - contribution and wage report due each calendar quarter as long as an employer is liable to the law.
- rate** - an assigned percentage by which contributions are determined. Rate times taxable payroll each quarter equals contributions.
- reconsideration** - a re-determination of the claimant's monetary eligibility.
- reimbursable employer** - an employer exempt from FUTA but subject to the state's laws, who must submit an exemption certificate from the Internal Revenue Service to be relieved from liability for quarterly contributions, and who pays on a dollar-for-dollar basis for benefits paid to former employees.
- reserve** - the cumulative balance of creditable contributions in an experience rating account less any benefit charges. The balance is maintained as long as the employer is liable to the law or the balance is transferred to a successor employer who acquires the liable business.
- reserve ratio** - the comparison, expressed as a percentage, of contributions in an employer's reserve to the employer's average annual payroll as of the computation date.
- re-qualifying** - term used to indicate that a claimant who was disqualified is now eligible to receive benefits.
- segregation of wages** - the segregable and identifiable portion of experience rating records of a business which has been acquired or disposed of by a liable employer.
- successor** - the employer who acquired all or part of an existing liable employer's business.
- taxable wages on Quarterly Report of Wages Paid** - effective January 1, 1998, the remuneration up to the first \$7,000 paid in the calendar year to each individual by an employer or his predecessor for services in employment. The wage base may vary based on the Unemployment Trust Fund balance.
- ten X** - condition that a disqualified person must meet to re-qualify for benefits - getting a new job and receiving insured earnings that are 10 times that person's weekly benefit amount and then losing the new job for non-disqualifying reasons.

total wages - all remuneration for services, including vacation pay, holiday pay, dismissal pay, commissions, bonuses, and the cash value of all remuneration in any medium other than cash. The reasonable cash value of remuneration in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the Administrator.

unemployment insurance - a program designed to provide money to persons who are temporarily or permanently separated from employment due to no fault of their own.

voluntary contribution - a one-time, optional, annual contribution submitted by an employer within a specified period in order to potentially lower his rate for the forthcoming calendar year by increasing his reserve balance. It is not mandatory and cannot be used as such if any outstanding delinquent balance exists on the account.

wage report - a listing of each individual worker's name, social security number, and total wages earned during the calendar quarter.

wages in excess on Quarterly Report of Wages Paid - wages paid to each employee who earned over \$7,000 in a calendar year effective January 1, 1998. See 'taxable wages' above.

weekly benefit amount (WBA) - amount a person may receive as weekly benefits. If the total base period wages are not less than \$1200 and equal at least one and one-half times the wages in the highest quarter of the base period, the weekly benefit amount will equal about 5 percent of the quarterly average of the total wages for insured work earned during the base period. The WBA can vary from \$10 to \$258, depending upon the claimant's base period earnings and other factors in effect at the time a claim is filed.

Section 5

Keeping You Informed

- Publications and Forms Information

Louisiana Labor Laws

The publications listed below dealing with Louisiana Labor Laws are produced by and available from:

Louisiana Workforce Commission
Labor Programs Section
PO Box 94094
Baton Rouge, LA 70804-9094
Phone: (225) 342-7690
Fax: (225) 342-2717

Private Employment Services in Louisiana

An informational booklet, which contains R.S. 23:101 et seq., Louisiana's Private Employment Service Law; LAC, Part XV, Chapter 1, Louisiana Administrative Code, Rules and Regulations for Private Employment Services; and a brief overview of the Private Employment Service Program as administered by LWC.

Apprenticeship in Louisiana

An informational booklet, which contains R.S. 23:380 et seq., Louisiana's Apprenticeship Law; LAC, Part IX, Chapter 1, Louisiana Administrative Code, Rules and Regulations for Apprenticeship; and a brief overview of the Apprenticeship Program as administered by LWC.

Medical Exams & Drug Testing in Louisiana

A brochure which contains R.S. 23:897, Louisiana's Medical Exams & Drug Testing Law, and a brief overview of the Medical Exam Drug Testing Program as administered by LWC.

Employment of Minors in Louisiana

An informational booklet containing R.S. 23:151 et seq., Louisiana's Minor Labor Law; LAC, Part VII, Chapters 1, 3, and 5, Louisiana Administrative Code, Rules and Regulations for Employment for Minors; and a brief overview of the Employment of Minors Program as administered by LWC.

Labor Market Information (LMI)

Below are frequently asked questions about LMI. Following the list of questions is further information regarding publications produced by and available from LWC's Research and Statistics (R&S) Division. Both the questions and the publications referenced are available online at http://www.laworks.net/LaborMarketInfo/LMI_MainMenu.asp.

Frequently Asked Questions about LMI

1. When is the unemployment rate for the state, Metropolitan Statistical Areas (MSAs), and parishes released by the Research and Statistics (R&S) Division?

The seasonally adjusted and unadjusted civilian labor force, employed, and unemployed data for the state, Metropolitan Statistical Areas (MSA's), and parishes are released on the 25th of each month. This release can be viewed on our Web site www.laworks.net. If this day falls on a weekend or holiday, the data are released on the prior working day. The nonfarm employment series for the state and MSA's are also released at this time.

2. How can I obtain this information?

You may access this information on our Web site after the date of release at the following address: www.laworks.net. After accessing our homepage, click on **Labor Market Information** on the left-hand side of the front page. Next, click on **Monthly Employment Statistics Press Release** for the latest press release. The newsletter can be found by clicking on **Monthly Employment Bulletin – Workforce at a Glance** and is also published each month and available online by going to **Labor Market Information** on the left-side of the LWC home page.

3. What other types of data are in the monthly newsletter?

The newsletter also contains the latest nonfarm employment figures for the state and eight MSA's. This data is a useful tool as an economic indicator of job growth in an area. Other data available are U.S., state, and MSA labor force, employment, and unemployment; the U.S. consumer price index for all urban consumers; Unemployment Insurance activity report; a glossary and technical notes section; and an order form for all publications produced by R&S.

4. What is a Metropolitan Statistical Area (MSA)?

A MSA is a geographic area comprised of a parish (or county) with a central city (or twin cities) of 50,000 inhabitants or more, plus contiguous parishes that have close economic and social relationships with the central parish. Whether or not a parish is included in an MSA is determined by commuting patterns derived from the latest decennial census tabulations.

5. What is a Micropolitan Statistical Area (MC)?

An MC is a geographical area comprised of a parish containing a central city of at least 10,000 but less than 50,000 inhabitants and contiguous parishes that are socially and economically integrated with the central city. Labor force data for 17 MCs are published in the monthly [Workforce at a Glance](#) newsletter on page 11.

6. What is the civilian labor force?

The civilian labor force is that portion of the population, age sixteen or older, which is employed or unemployed and actively seeking employment during the week of the 12th of each month. The civilian labor force is the total (or sum) of the employed plus the unemployed.

Employed – the members of the labor force who worked for pay or profit, or had a job from which they were temporarily absent because of illness, vacation, labor dispute, or other reasons not reflecting a shortage of work, or who worked fifteen hours or more as unpaid workers in an enterprise operated by a member of the family.

Unemployed – the members of the labor force who did not work but were seeking work or were awaiting recall from layoffs or the beginning of a new job within thirty days.

Unemployment Rate – the number of unemployed persons expressed as a percentage of the labor force.

7. What data is used to determine the unemployment estimate?

The Current Population Survey (CPS) is a monthly household survey of the U.S. population conducted for the Bureau of Labor Statistics (BLS) by the Bureau of Census of 56,000 selected household across the U.S. Respondents are interviewed to obtain information on the employment status of each household member age 16 and over, during the reference week of the 12th of each month. Each state is allocated a portion of the survey for their statewide and parish (county) estimates. The unemployment estimates also include data on the number of unemployment insurance claims filed during the reference week of the 12th of the month as well.

8. Why is there a difference between the employed in the labor force and the nonfarm employment figures?

The estimated number of employed in the labor force represent those individuals 16 years old and over by **place of residence** (census data) who are working or actively looking for work. The nonfarm employment figures represent an employer-based survey and reflect estimated jobs by **place of work**. These figures are more reliable when looking at the economic situation of the state or of an MSA because you can see what industries are growing and compare current to historical employment levels. For example, the data can show how many jobs have been added in mining or services for the last year compared to 10 years ago; thus, more detailed analyses can be achieved with this data series.

9. What does seasonally adjusted mean?

Seasonally adjusted applies to monthly labor force and industry employment data at the statewide level that has been adjusted to minimize the changes in a time series which resulted from normal annual occurrences, such as Christmas, summer vacations, and weather patterns. It enables data users to see fluctuations better in trends that are caused by unusual occurrences (i.e. a plant closure). **Seasonally adjusted data is only available at the statewide level.** All MSA and parish labor force figures and nonfarm employment figures are not seasonally adjusted

10. What is covered employment?

Covered employment refers to those employers who fall under the coverage of the state and federal unemployment insurance programs and pay unemployment taxes on their workers. In Louisiana, some of those employed by religious organizations, fully commissioned salespersons, and elected and appointed officials are not covered by these laws.

11. How would covered employment statistics be useful to an employer or to an economic development analyst?

The annual and quarterly **Employment and Wages** publications contain major industry employment, total quarterly wages paid, average weekly wage by major industry group, and the number of units (employers) by parish, regional labor market area (RLMA), and statewide levels. The **annual publication** lists average weekly wages by industry for all parishes, totaled by RLMAs and statewide. The report for the first quarter of each year contains data on size of firms by parish, RLMAs, and statewide. Together, this data provides a stable economic indicator of growth or decline at the parish level. For example, one can look at the increase of employers and see what industries are adding firms or workers, as well as whether or not wages are increasing and if they are keeping up with employment gains.

12. What is NAICS?

NAICS is an acronym for North American Industry Classification System and is an industry classification system that groups establishments into industries codes based on the activities in which they are primarily engaged. Additional information with descriptions of the NAICS codes can be found on the Census website at the following address:

<http://www.census.gov/epcd/www/naics.html>

13. Is data compiled in R&S to help employers with affirmative action?

The Labor Market Information Unit prepares an annual book titled **Louisiana Labor Force Diversity Data Book** to give employers, researchers, and students the latest available annual average population and labor force broken out by race and gender. The data is compiled at the state, MSA and individual parish levels. This publication can be found at the following link:

http://www.laworks.net/Downloads/Downloads_LMI.asp

14. I am writing a grant and need statistics. What type of data can I get from R&S?

We keep on file per capita income for the state and parishes, annual estimates of population by parish, census data such as poverty rates by parish, and data produced in R&S such as the unemployment rates. Data are also available by topic on the **LOIS/Scorecard** portion of the Labor Market Information Web site.

15. What occupations are projected to increase the most in Louisiana?

Answers to questions such as these can be found in Excel tables under **Projections by Occupation and Industry** after clicking on Labor Market Information on the front page. This data can also be access under Occupational Information on the LOIS/Scorecard portion of our Web site. The recently released projections are for 2006 – 2016 for the state and each of the eight RLMAs. This information is an important tool for career decisions, grant applications and school counselors.

16. Are data available to show wages by occupation in the state?

Currently the June 2008 **Louisiana Occupational Wage Survey** contains average wages by occupation for the state, and RLMAs. Employers voluntarily responded to our questionnaire during the period of 2003 through 2007. The R&S Occupational Employment Statistics program will continue to survey covered workers in Louisiana to produce a standardized wage survey that will be comparable across state borders. In this endeavor, R&S will be able to provide continuously updated occupational wage information reflecting the economic picture of our state.

17. What does BLS stand for and what type of data is available?

The Bureau of Labor Statistics (BLS) is one branch of the United States Department of Labor. R&S is able to get monthly U.S. labor force data, the consumer price index, and various other labor reports from the BLS information services section. Their data can also be accessed from their Web site <http://stats.bls.gov>.

18. How can I find out how many initial unemployment insurance claims were filed?

The Unemployment Insurance Reporting Unit in R&S collects and disseminates weekly claims data at the RLMA, parish, and statewide levels. This data is available in our monthly newsletter for the state, RLMAs and each parish.

19. Is data available on how much unemployment compensation was paid for any given time period?

This information is also available in the monthly *Louisiana Workforce at a Glance* bulletin or by contacting our office. Unemployment insurance claims data can also be found at the following Web link <http://ows.doleta.gov/unemploy/claims.asp>.

20. Does R&S collect plant-closing data?

The Mass Layoff Statistics program identifies establishments that have experienced a permanent mass layoff or plant closing. The federal definition of a mass layoff is 50 or more employees who are separated from a specific employer, lasting 30 days or longer. Data can be accessed from the Web link: <http://stats.bls.gov/mls/home.htm>

21. How can I view the results of the Job Vacancy Survey?

Results from the Job Vacancy Surveys are available at: http://www.laworks.net/LaborMarketInfo/LMI_JVS.asp along with additional questions about the Job Vacancy Survey. You may view or download these results, or you may call the LWC Research & Statistics Division at (225) 342-3141 or toll-free at (888) 302-7662 to request hard copies of any of these brochures free of charge.

22. Which areas of the state are represented in the Job Vacancy Survey?

Beginning with the 2004 survey round, all eight major metropolitan areas of Louisiana are included in the sample (New Orleans, Baton Rouge, Houma, Lafayette, Lake Charles, Alexandria, Shreveport, and Monroe). The 2002 Job Vacancy Survey sampled Baton Rouge, New Orleans, Lafayette, and Shreveport MSAs, and the Balance of the State (meaning all areas outside of those four metropolitan areas were pooled together as one "area" and then sampled). Thus, vacancy information is currently available for each of the eight metropolitan areas, as well as statewide. Parish and sub-parish data is not publishable.

23. Does R&S have information about occupational licenses required for Louisiana?

The *Louisiana Licensing Guide* contains listings of all licensing entities in Louisiana with pertinent information such as where to apply for license (licensing authority), address, phone number, fee, and requirements. Beginning with the 2005 edition job descriptions and average weekly wages are also included in this publication. The publication can be downloaded at the following Web site http://www.laworks.net/Downloads/Downloads_LMI.asp.

24. Does R&S have any information to help me decide on a career or training program?

Begin by clicking on Labor Market Information on the homepage will open a window. Select the topic [LOIS/Scorecard](#) then under Occupational Information select Occupational Analyzer. This section will provide many different ways to help someone decide on a career or a training program.

25. Are there publications that help with résumé preparation and interviewing ideas?

Click on Labor Market Information on the left-side menu. Select [Career Tools](#) for a list of publications and brochures to assist with résumé preparation and interviewing tips. The **Career Compass** publication provides tools for finding the "right" job. Self-appraisal, job searches, interviewing, and résumé writing are some of the topics covered in this publication. This publication can also be downloaded at the following link http://www.laworks.net/forms/lmi/CTCareerCompass2003_2004edition.pdf.

26. Where is information for students preparing to enter work for the first time?

The web portal for youth called Louisiana Youth Works can be found at the following link: http://www.laworks.net/Youth_Portal/YP_Menu.asp This site was designed to help students make informed career decisions, prepare for a job, or further their education. Users have also used this site to research questions about child labor laws.

27. How can I be notified electronically when new data is available on the Labor Market Information portion of the LWC website?

To sign up for automatic email notification for LMI data click on the Labor Market Information from the left-side menu. Select **Labor Market Information** from the left-side menu. Select **Automatic E-mail Notification**. Click on the **Web link** on the Thank You page. Click on **Subscribe to electronic notification**. Enter your **Email Address, First Name, Last Name**, and click on **Submit**.

You will receive an email from the electronic notification list requesting confirmation that you want to be on the list. **You must reply to the confirmation email**. Then an email will be sent to you stating that you have been added to the list.

28. What if I have more questions?

Anyone may call, write, fax, or email R&S for information on the R&S statistical data at the following address and phone numbers.

Louisiana Workforce Commission
Office of Occupational Information
Research & Statistics Division
PO Box 94094
Baton Rouge, LA 70804-9094
Phone: (225) 342-3141
Toll Free: 1-888-302-7662
Fax: (225) 342-9192
Email: OOIS@lwc.la.gov

FORMS INFORMATION

UNEMPLOYMENT INSURANCE — TAX & BENEFITS OPERATIONS

* --- available online at www.laworks.net.

Forms not marked with * are available from the Office of Unemployment Insurance Administration by calling (225) 342-3013.

<u>LWC FORM #</u>	<u>FORM TITLE</u>
LWC-ES 1	Employer Application for La Unemployment Account *
LWC ES4 A	Employer's Report of Change*
TSTLTC Part Trans App & TSTLTD Part Trans Supp Application and Agreement for Partial Transfer of Experience Rating Record*	
LWC-ES 105	Contribution Rate Notice
T 102A	Quarterly Statement of Benefit Charges
T 102B	Quarterly Reimbursable Statement of Benefit Charge
Benefit Charge Protest (Application to Review Benefit Charges)*	
LWC-ES 4 AZ, BZ, & CZ	Quarterly Report of Wages Paid Packet*
LWC-ES 5	Annual Report of Wages Paid Packet*
LWC-ES 5 AZ	
LWC-ES 5 C	
Authorization Agreement for Electronic Funds Transfer (EFT) of LWC Unemployment Tax Payment*	
LWC 77	Separation Notice Alleging Disqualification*
LWC-ES 110	Notice of Claim Filed
LWC-ES 201	Wage Request
LWC-ES 152	Notice to Base Period Employer
	UI Request for Information
LWC-ES 385E	Notice of Claim Determination - Employer Copy
UATLT	Appeal Acknowledgement Letter
UAT 02	Notice to Appear for Hearing
	Decision of Administrative Law Judge
	Decision of Board of Review

Section 6

Serving You Locally

- Business & Career Solutions Centers (WIA Offices)
- Workers' Compensation Administration
- Unemployment Insurance Appeals

Business and Career Solutions Centers/WIA

NOTE: Please visit us online at www.laworks.net for the most up-to-date list of locations.

New Orleans Region

East Bank Orleans (New Orleans)
2330 Canal Street
(504) 658-4500

East Jefferson (Metairie)
1803 Airline Drive
(504) 838-5678

East St. Tammany (Slidell)
316 E. Howze Beach Lane
(985) 646-6410

Plaquemines (Belle Chase)
1112 Engineers Road, Room 15
(504) 392-5803

St. Charles (Luling)
737 Paul Mallard Road, Suite 2A
(985) 783-5030

St. James (Lutcher)
2289 Texas Street
(225) 869-9773

St. John (LaPlace)
975 Cambridge Drive
(985) 652-3471

West Bank Orleans (Algiers)
3520 General DeGaulle Drive
(504) 364-5625
(504) 658-0223

West Jefferson (Gretna)
1900 Lafayette Street
(504) 227-1283

West St. Tammany (Covington)
19376 N. Third Street
(985) 893-6254

Baton Rouge Region

Ascension (Gonzales)
1721-D South Burnside Avenue
(225) 644-0335

Baton Rouge North
4523 Plank Road
(225) 358-4579

Baton Rouge South
1991 Wooddale Boulevard
(225) 925-4311

Iberville (Plaquemine)
23425 Railroad Avenue, Suite 1
(225) 687-0969

Livingston (Walker)
9384 Florida Boulevard
Suite B
(225) 667-1874

Pointe Coupee (New Roads)
305 East Main Street
(225) 638-6852

Tangipahoa (Hammond)
1745 S.W. Railroad Avenue
Suite 201
(985) 902-4200

Washington (Bogalusa)
438 Avenue B
(985) 730-2007

West Feliciana (St. Francisville)
5681 Commerce Street
(225) 635-6635

Lafayette Region

Acadia (Crowley)
11 North Parkerson Avenue
(337) 788-7550

Assumption (Napoleonville)
4847-A Highway 1 Suite C
(985) 369-1810

East St. Mary (Morgan City)
7710 Highway 182 East
(985) 380-2448

Evangeline (Ville Platte)
417 West Magnolia
(337) 363-6241

Iberia (New Iberia)
124 East Main Street
(337) 373-0010

Lafayette (Lafayette)
706 East Vermillion Street
(337) 262-5511

Lafourche (Thibodaux)
1711 Ridgefield Road
(985) 446-3016

St. Landry (Opelousas)
1305 Diesi Street
(337) 948-1330

St. Martin (St. Martinville)
215 Evangeline Boulevard
(337) 394-2205

Terrebonne (Houma)
807 Barrow Street
(985) 876-8990

West St. Mary (Franklin)
600 Main Street
(337) 828-0257

Vermilion (Abbeville)
306-A North Hospital Drive
(337) 893-1986

Business and Career Solutions Centers/WIA
(continued)

Alexandria Region

Allen (Oberlin)
602 Court Street
(337) 639-2175

Avoyelles (Marksville)
320 Cottage Street
(318) 240-8820

Beauregard (DeRidder)
1102 West First Street
(337) 462-5838

Calcasieu (Lake Charles)
4250 Fifth Avenue
(337) 475-4900

Catahoula (Harrisonburg)
204 Sicily Street, Suite 2
(318) 744-5445

Concordia (Ferriday)
105 North E. E. Wallace Blvd.
(318) 757-4931

Grant (Colfax)
207 Main Street
(318) 627-5251

Jefferson Davis (Jennings)
203 East Academy Avenue
(337) 824-2797

LaSalle (Jena)
1050 Courthouse Street, Room 25
(318) 992-8264

Rapides (Alexandria)
5610 B Coliseum Boulevard
(318) 487-5532

Winn (Winnfield)
201 North Bevell Street, Suite 2
(318) 628-4641

Shreveport Region

Bienville (Ringgold)
2434 Manning Street
(318) 894-9173

Bossier (Bossier City)
4000 Viking Drive, B-1
(318) 741-7360

Caddo (Shreveport)
2900 Dowdell Street
(318) 676-7788

Claiborne (Homer)
3940 Hwy. 79
(318) 927-3338

DeSoto (Mansfield)
142 Lake Road
(318) 871-2391

Lincoln (Ruston)
307 N. Homer Street, Suite 306
(318) 251-4175

Natchitoches East (Natchitoches)
303 Bienville Street
(318) 357-3145

Natchitoches West (Natchitoches)
714 Fourth Street
(318) 357-3275

Red River (Coushatta)
615 E. Carroll
(318) 932-9570

Sabine (Many)
1125 W Mississippi Avenue
(318) 256-2698

Webster (Minden)
310 Homer Road
(318) 371-3024

Monroe Region

Caldwell (Columbia)
404 Wall Street, Suite 8
(318) 649-5398

East Carroll (Lake Providence)
407 2nd Street, Suite B
(318) 559-1618

Franklin (Winnsboro)
3290 Front Street
(318) 435-2151

Jackson (Jonesboro)
182 Industrial Drive
(318) 259-3801

Madison (Tallulah)
405 N. Cedar Street
(318) 574-0140

Morehouse (Bastrop)
250 Holt Street
(318) 283-0849

Ouachita (Monroe)
1301 Hudson Lane
(318) 362-5111

Richland (Rayville)
146 Christian Drive
(318) 728-3348

Tensas (St. Joseph)
107 Arts Drive #116
(318) 766-3606

Union (Farmerville)
303-B East Water Street
(Courthouse Annex)
(318) 368-9606

West Carroll (Oakgrove)
310 Skinner Lane
(318) 428-8640

**Office of Workers' Compensation Administration
Phone Numbers**

OWCA District Offices	Toll Free	Phone	Fax
Shreveport	800-209-7173	(318) 676-5331	(318) 676-5332
Monroe	800-209-7321	(318) 362-3078	(318) 362-3083
Alexandria	800-209-7329	(318) 487-5966	(318) 487-5967
Lake Charles	888-768-8745	(337) 475-4882	(337) 475-4884
Lafayette	800-209-7174	(337) 262-1057	(337) 262-1106
Baton Rouge	800-209-7175	(225) 219-4378	(225) 219-4377
Covington	888-575-6149	(985) 871-1258	(985) 871-1264
Harahan	866-253-5830	(504) 736-8606	(504) 736-8608
New Orleans	800-209-7232	(504) 568-6952	(504) 568-8706
Houma	800-262-1497	(985) 857-3775	(985) 857-3781

Baton Rouge Offices — Administrative	Toll Free	Phone	Fax
Administration		(225) 342-7561	(225) 342-5665
Reception Desk (main)		(225) 342-7555	
Finance & Compliance	800-201-3448	(225) 342-5658	(225) 342-7578
Fraud	800-201-3362	(225) 342-7558	(225) 342-1880
Hearings	800-201-2499	(225) 342-3887	(225) 342-4790
Medical Services	800-201-2494	(225) 342-7555	(225) 342-9836
OSHA-Consultation	800-201-2495	(225) 342-9601	(225) 342-5158
Records Management	800-201-3457	(225) 342-7565	(225) 342-3539
Safety & Health	800-201-2497	(225) 342-7588	(225) 342-6756
Second Injury Board	800-201-2493	(225) 342-7866	(225) 219-5968

Unemployment Insurance Appeals

Questions or problems with appealed claims may be resolved by contacting the qualified personnel at the Appeals Tribunal Offices listed below.

Office Name/Address	Phone & Fax Numbers	Personnel
Administrative Appeals 1001 N. 23 rd Street, Rm. 142 (70802) PO Box 94094 Baton Rouge, LA 70804-9094	(225) 342-2808 or 342-4224 800-256-8023 (225) 342-4223 fax	Prentiss Stevens, <i>Director</i>
Alexandria Appeals 1403 Metro Drive, Bldg. G Alexandria LA 71301	(318) 487-5510 800-256-8024 (318) 484-2148 fax	Billy Gahagan
Baton Rouge Appeals 1991 Wooddale Boulevard Baton Rouge, LA 70806	(225) 925-6610 or 925-4311 800-770-7908 (225) 922-1349 fax	David Nelson
Bogalusa Area Office 438 Avenue B Bogalusa, LA 70427	(985) 732-6630 (985) 732-6634 fax	Vicki Abdo
Covington Area Office 19376 N. Third Street Covington, LA 70433	(985) 871-1227 (985) 893-6357 fax	Joyce Castleman
Hammond UI Administration Office 1711 Nashville Avenue Hammond, LA 70401	(985) 543-4981 800-259-6232 (985) 543-4982 fax	Bonnie Johnson Clayton Revere
Lafayette Appeals 407 Lamar Street PO Drawer 3827 Lafayette, LA 70502-3827	(337) 262-5129 800-256-8028 (337) 262-5132 fax	Mims Mitchell Paul Trahan
Lake Charles Appeals 4250 5 th Avenue (70607) PO Box 1867 Lake Charles, LA 70601-1867	(337) 475-8093 800-256-8027 (337) 475-8603 fax	Penny Palermo Fred Wherland
Minden Appeals 310 Homer Road (70155) PO Box 1057 Minden, LA 71058-1057	(318) 371-3028 800-256-8020 (318) 371-3397 fax	Johnny Riser
Monroe Appeals 1301 Hudson Lane (71201) PO Box 2106 Monroe, LA 71207-2106	(318) 362-5116 800-256-8030 (318) 362-3000 fax	Dale Berger
New Orleans Appeals 735 St Charles Avenue New Orleans, LA 70130	(504) 568-7141 800-256-8031 (504) 568-8212 fax	Ron Harrison Philip Delony
Ruston Appeals Office 307 N. Homer Street, Room 204 PO Box 2770 Ruston, LA 71270-2770	(318) 251-5068 800-256-8029 (318) 251-5069 fax	James Jones
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