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John Bel Edwards, Governor  
Ava Dejoie, Secretary

## Office of the Secretary

December 10, 2019

Senator John A. Alario, Jr.  
President of the Senate  
P.O. Box 94183  
Baton Rouge, LA 70804

Via Email to: [APA.SenatePresident@legis.la.gov](mailto:APA.SenatePresident@legis.la.gov)

### Electronic Mail - Delivery Receipt Requested

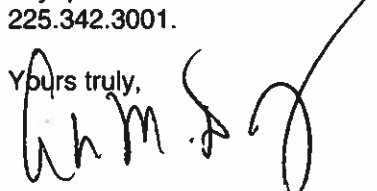
Dear Senator Alario:

The Louisiana Workforce Commission has initiated the rulemaking process to promulgate a rule relative to electronic filing and payment requirements, as required by La. R.S. 49:953(C)(1) of the Administrative Procedure Act. The proposed rule sets forth the procedure and format for employers' submissions of required reports, payment of unemployment contributions, and submission of requested documents to the Louisiana Workforce Commission. The following documents are contained in this packet:

- Notice of Intent
- Proposed Rule
- Family Impact Statement
- Poverty Impact Statement
- Small Business Analysis
- Provider Impact Statement
- Solicitation of Comments
- Public Hearing Date, if requested
- Fiscal and Economic Impact Statement

The Louisiana Workforce Commission is submitting the Notice of Intent to the Office of the State Register today for publication in the December 20, 2019 edition of the *Louisiana Register*. In the event you have any questions or need additional information, please contact me directly at [adejoie@lwc.la.gov](mailto:adejoie@lwc.la.gov) or 225.342.3001.

Yours truly,

  
Ava M. Dejoie  
Secretary

cc: Chair, House Labor and Industrial Relations Committee  
Via Email: [APA.H-LIR@legis.la.gov](mailto:APA.H-LIR@legis.la.gov)  
Chair, Senate Labor and Industrial Relations Committee  
Via Email: [APA.S-L&IR@legis.la.gov](mailto:APA.S-L&IR@legis.la.gov)  
Speaker, House of Representatives  
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Editor, *Louisiana Register*  
Via Email: [Reg.Submission@la.gov](mailto:Reg.Submission@la.gov)

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**OFFICE OF THE  
STATE REGISTER**

**NOTICE OF INTENT**

**Louisiana Workforce Commission**

**Electronic Filing and Payment Requirements  
(LAC 40:IV.377)**

Under the authority of and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and through the authority granted in R.S. 36:304 and R.S. 23:1531.1, notice is hereby given that the Louisiana Workforce Commission proposes to amend LAC 40:IV.377. The proposed amendment to the Rule sets forth the procedure and format for employers' submissions of required reports, payment of unemployment contributions, and submission of requested documents to the Louisiana Workforce Commission.

**Title 40**  
**LABOR AND EMPLOYMENT**

**Part IV. Employment Security**

**Chapter 3. Employment Security Law**

**§377. Electronic Filing and Payment Requirements**

A. - C.1. ...

2. automated clearing house (ACH); or
3. any other method of payment approved by the administrator.

D. Any requested Federal 940 and 941 forms, 1099 and 1096 forms, and W-2 and W-3 forms must be submitted in response to an audit in an electronic data format specified by the Workforce Commission and to the site indicated in correspondence from the Workforce Commission. All other forms must be transmitted electronically.

E. Employers, employer's agents, and professional employer organizations shall be required to respond to requests for information as part of a wage investigation. Correspondence from the Workforce Commission will indicate the site where electronic forms can be completed. Responses shall be made by logging into the site and filling out the electronic forms. Other forms of submission may be accepted at the discretion of the administrator.

F. The electronic reporting requirements under subsection D may be waived by the administrator only upon a showing by the employer, employer's agent, or professional employer organization that electronic reporting creates a hardship. All applications for a waiver must be in writing and submitted to the administrator, setting forth detailed reasons the requirement to file electronically creates a hardship.

1. The term *hardship* includes, without limitation:

- a. a financial burden or expense which significantly impairs the employer's ability to continue to conduct its business;
- b. electronic filing requirements under subsection D would impose a *hardship* due to a physical disability or geographic barrier;
- c. the requirement under subsection D to file electronically is contrary to equity or good conscience due to the specific circumstances of the employer requesting the waiver.

2. A request for a waiver from the electronic filing requirements under subsection D must be delivered to the administrator prior to the due date for receipt of the reports that the employer is seeking to submit by an alternative method.

G. The failure to file reports in the required electronic formats or make payments electronically may result in the imposition of penalties and interest in accordance with R.S. 23:1543 and R.S. 23:1660.

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 23:1631, R.S. 23:1531.1 and R.S. 36:304.

**HISTORICAL NOTE:** Promulgated by the Workforce Commission, Office of Unemployment Insurance, LR 40:806 (April 2014), amended by the Workforce Commission, Office of Unemployment Insurance Administration, LR 45:

**Family Impact Statement**

Implementation of this proposed Rule should not have any known or foreseeable impact on any family as defined by R.S. 49:972(D) or on the six criteria set forth in R.S. 49:972(B).

**Poverty Impact Statement**

This proposed Rule will have no known impact on poverty as described in R.S. 49:973.

**Small Business Analysis**

This proposed Rule should have no adverse impact on small businesses as defined in the Regulatory Flexibility Act.

**Provider Impact Statement**

This proposed Rule should not have any known or foreseeable impact on providers as defined by HCR 170 of the 2014 Regular Legislative Session.

**Public Comments**

Interested persons may submit written comments to this amended Rule to Robert J. Roux, Executive Counsel, P.O. Box 94094, Baton Rouge, LA 70804-9094, or by email at RRoux@lwc.la.gov. All written comments must be received by 4:30 p.m., January 09, 2020.

**Public Hearing**

Interested persons may submit a written request to conduct a public hearing by U.S. mail to the Louisiana Workforce Commission, ATTN: Robert Roux, Post Office Box 94094, Baton Rouge, LA 70804-9094; however, such request must be received no later than 4:30 p.m. on January 9, 2020. If the criteria set forth in R.S. 49:953(A)(2)(a) are satisfied, a public hearing will be conducted at the Louisiana Workforce Commission, 4th Floor Conference Room #494, Administration Bldg., 1001 N. 23rd St. on January 28, 2020 at 9:00 a.m. If a public hearing is held, notice will be posted at [www.laworks.net](http://www.laworks.net), and all interested persons are invited to attend and present data, views, comments, or arguments, orally or in writing.

  
Ava Dejoie  
Secretary

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FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

OFFICE OF THE STATE REGISTER

Person Preparing Statement: Stacey Wright Johnson
Phone: (225) 831-2592
Return Address: P.O. Box 94094, Baton Rouge, LA 70804-9094
Dept.: Louisiana Workforce Commission
Office: Unemployment Insurance Administration
Rule Title: Electronic Filing and Payment Requirements
Date Rule Takes Effect: Upon Promulgation

SUMMARY (Use complete sentences)

In accordance with Section 953 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a fiscal and economic impact statement on the rule proposed for adoption, repeal or amendment. THE FOLLOWING STATEMENTS SUMMARIZE ATTACHED WORKSHEETS, I THROUGH IV AND WILL BE PUBLISHED IN THE LOUISIANA REGISTER WITH THE PROPOSED AGENCY RULE.

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

There are no expected implementation costs or savings to state or local governmental units as a result of this proposed rule.

The proposed amendment sets forth the procedure and format for employers' submission of required reports, payment of unemployment contributions, and submission of requested documents to the Louisiana Workforce Commission (LWC). The amendment removes the provision that allows employers to make unemployment contributions by paper check. The rule also provides that any form requested from an employer as a result of an audit must be submitted to LWC electronically. Finally, the rule provides the guidelines for an employer to request a waiver from the electronic filing requirement.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

Implementation of the proposed changes will have no effect on revenue collections of state or local governmental units.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NON-GOVERNMENTAL GROUPS (Summary)

The implementation of this rule may result in reduced printing costs to employers. Employers will have the ability to submit documentation electronically to LWC, as opposed to printing and submitting hard copies.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule has no known effect on competition and employment.

Signature of Agency Head or Designee (Handwritten signature)

Evan Brassard, Staff Director
Legislative Fiscal Officer or Designee (Handwritten signature)

Ava M. Dejoie, Secretary
Typed Name & Title of Agency Head or Designee

Date of Signature: 12/3/19

Date of Signature: 12/4/19

**FISCAL AND ECONOMIC IMPACT STATEMENT  
FOR ADMINISTRATIVE RULES**

The following information is required in order to assist the Legislative Fiscal Office in its review of the fiscal and economic impact statement and to assist the appropriate legislative oversight subcommittee in its deliberation on the proposed rule.

- A. Provide a brief summary of the content of the rule (if proposed for adoption, or repeal) or a brief summary of the change in the rule (if proposed for amendment). Attach a copy of the notice of intent and a copy of the rule proposed for initial adoption or repeal (or, in the case of a rule change, copies of both the current and proposed rules with amended portions indicated).

**The proposed rule sets forth the procedure and format for employers' submission of required reports, payment of unemployment contributions, and submission of requested documents to the Louisiana Workforce Commission electronically.**

- B. Summarize the circumstances, which require this action. If the Action is required by federal regulation, attach a copy of the applicable regulation.

**Providing employers with the procedure and format for submitting documents electronically and making online payments will shorten the time it takes them to do so. The proposed rule will also enable LWC employees to perform critical functions of their jobs more efficiently.**

- C. Compliance with Act 11 of the 1986 First Extraordinary Session

- (1) Will the proposed rule change result in any increase in the expenditure of funds? If so, specify amount and source of funding.

**The proposed rule will not result in an increase in the expenditure of funds.**

- (2) If the answer to (1) above is yes, has the Legislature specifically appropriated the funds necessary for the associated expenditure increase?

**This is not applicable.**

(a) \_\_\_\_\_ Yes. If yes, attach documentation.

(b) \_\_\_\_\_ NO. If no, provide justification as to why this rule change should be published at this time

**FISCAL AND ECONOMIC IMPACT STATEMENT**

**WORKSHEET**

**I. A. COSTS OR SAVINGS TO STATE AGENCIES RESULTING FROM THE ACTION PROPOSED**

1. What is the anticipated increase (decrease) in costs to implement the proposed action?

<b>COSTS</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>
Personal Services	\$0	\$0	\$0
Operating Expenses	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0
Equipment	\$0	\$0	\$0
Major Repairs & Constr.	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>POSITIONS (#)</b>	<b>0</b>	<b>0</b>	<b>0</b>

2. Provide a narrative explanation of the costs or savings shown in "A. 1.", including the increase or reduction in workload or additional paperwork (number of new forms, additional documentation, etc.) anticipated as a result of the implementation of the proposed action. Describe all data, assumptions, and methods used in calculating these costs.

**The LWC will not experience any additional expense or any material savings due to the rule change.**

3. Sources of funding for implementing the proposed rule or rule change.

<b>SOURCE</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>
State General Fund	\$0	\$0	\$0
Agency Self-Generated	\$0	\$0	\$0
Dedicated	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0
Other (Specify)	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

4. Does your agency currently have sufficient funds to implement the proposed action? If not, how and when do you anticipate obtaining such funds?

**Yes, the LWC has sufficient funds to implement the proposed rule.**

**B. COST OR SAVINGS TO LOCAL GOVERNMENTAL UNITS RESULTING FROM THE ACTION PROPOSED.**

1. Provide an estimate of the anticipated impact of the proposed action on local governmental units, including adjustments in workload and paperwork requirements. Describe all data, assumptions and methods used in calculating this impact.

**No additional costs or savings to local governmental units is anticipated by implementation of the proposed rule.**

2. Indicate the sources of funding of the local governmental unit, which will be affected by these costs or savings.

**This is not applicable.**

**FISCAL AND ECONOMIC IMPACT STATEMENT**

**WORKSHEET**

**II. EFFECT ON REVENUE COLLECTIONS OF STATE AND LOCAL GOVERNMENTAL UNITS**

- A. What increase (decrease) in revenues can be anticipated from the proposed action?

**This is not applicable.**

<b>REVENUE INCREASE/DECREASE</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>
State General Fund	\$0	\$0	\$0
Agency Self-Generated	\$0	\$0	\$0
Dedicated Funds*	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\*Specify the particular fund being impacted.

- B. Provide a narrative explanation of each increase or decrease in revenues shown in "A." Describe all data, assumptions, and methods used in calculating these increases or decreases.

**This is not applicable.**



## FISCAL AND ECONOMIC IMPACT STATEMENT

### WORKSHEET

#### III. COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS

- A. What persons or non-governmental groups would be directly affected by the proposed action? For each, provide an estimate and a narrative description of any effect on costs, including workload adjustments and additional paperwork (number of new forms, additional documentation, etc.), they may have to incur as a result of the proposed action.

**There is no anticipated increase in costs or workload from the proposed rule.**

- B. Also provide an estimate and a narrative description of any impact on receipts and/or income resulting from this rule or rule change to these groups.

**The proposed rule will have no known impact on receipts and/or income of persons or non-governmental groups.**

#### IV. EFFECTS ON COMPETITION AND EMPLOYMENT

Identify and provide estimates of the impact of the proposed action on competition and employment in the public and private sectors. Include a summary of any data, assumptions and methods used in making these estimates.

**The proposed rule will have no known impact on competition and employment.**