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**ATTENTION LOUISIANA CORPORATIONS,
PARTNERSHIPS AND LLC'S:
DO YOU KNOW ABOUT YOUR
ANNUAL FILING REQUIREMENT?**

Every year, all corporations, partnerships and limited liability companies (LLC's) in Louisiana must file an Annual Report with the Secretary of State's office in Baton Rouge and pay a filing fee of \$25.00. This report is due on or before the anniversary of the date your company became incorporated in Louisiana. The Annual Report is the way you keep your company's information current with the state, and you are required to file it even if you did not have any changes to your information.

If you have had any changes during the past year, such as a change in address, registered agent, or adding or deleting officers or directors from the company, you can report them on your Annual Report and avoid paying the \$60 filing fee to update your information mid-year.

The Secretary of State's office will usually mail you the appropriate form 30 days before your filing deadline. It will be pre-printed with the information currently on file, and you should review it, make any necessary changes/additions/deletions, have it signed by the appropriate company representative and return it to the Secretary of State's office with a check for \$25. If you are not sure what your filing deadline is, you can find it online at the Secretary of State's website: www.sos.louisiana.gov. From here,

click on "Commercial" on the left-hand side, then click on "Corporations Database." Search for your corporation's name, and all your information on file, including your current status and Annual Report filing date, will appear. You can view your Annual Report status and when your last report was filed. If you are within 4 weeks of the due date for filing your Annual Report, you can also print a copy of your blank Annual Report from the website.

Companies that do not file their Annual Report on time will be considered "not in good standing." Corporations and LLC's that do not file an Annual Report for 3 consecutive years will be subject to revocation by the state.

If you have any questions about your company's Annual Report, please call the LSBA offices at 1-800-262-4483 and ask for Erin.

**MINIMUM WAGE POSTER UPDATED – LSBA
KEEPS YOU IN COMPLIANCE**

The federal minimum wage has increased to \$7.25 per hour, effective July 24, 2009. Federal law requires all Louisiana employers to post a current copy of the federal minimum wage poster in a conspicuous place so employees can see it. Employers who do not have this poster at their workplace can be fined by the federal Department of Labor.

All LSBA members who renew their LSBA membership in 2009 will receive a totally new and revised labor law poster that contains **all** required state and federal employment posters. The updated federal minimum wage poster is included on this new labor law poster, so

renewing LSBA members can be assured they are in total compliance with all state and federal posting requirements. Keeping up-to-date with posting requirements is one of the main benefits of maintaining your membership in LSBA.

We are including the most recent federal minimum wage poster in this edition of ISSUES. If you still have an old labor law poster, you can apply this poster over the existing "Employee Rights under the Fair Labor Standards Act" panel of your big poster.

If you have not renewed your LSBA membership, you have not received a new complete labor law poster, and your business may be out of compliance with state or federal posting laws. Maintaining an active LSBA membership will ensure that you stay in compliance with these laws.

To renew your LSBA membership, please call the LSBA offices at 800-262-4483 and ask for Erin.

EMPLOYEE BENEFITS – DO YOU KNOW WHAT IS REQUIRED AND WHAT IS NOT?

Time Off From Work: Neither federal law nor state law requires employers to pay employees for leave/time off from work. However, federal law does require that employees be allowed to take leave for certain purposes without being penalized in any way for taking the leave. These include:

- Jury duty and witness duty
- Voting
- Reservists/military service
- Pregnancy (Louisiana law also requires employers with 26 or more employees to give 6 weeks of leave for normal pregnancy and childbirth; more if complications arise.)
- Disability (Employers covered under the Americans with Disabilities Act need to make reasonable accommodation for employees' disabilities.)
- Family leave (Companies with 50 or more employees must provide up to 12 weeks of leave

for certain family-related events, such as births and deaths.)

In addition, the issues below are not regulated by the government and are **not** required to be provided by employers:

- Meal or rest periods (except if the employee is under 18), holidays off, or vacations.
- Premium pay for weekend or holiday work.
- Pay raises or fringe benefits.
- Discharge notice, reason for discharge, severance pay, or immediate payment of final wages to terminated employees.

Funeral Leave: Neither the federal Fair Labor Standards Act (FLSA) nor Louisiana law requires employers to provide leave for attending a funeral. The decision to provide this type of leave and whether or not to pay employees for it is a decision for the employer.

Vacations/Holidays: While time off for vacations and certain federal or state holidays is a common practice, there is no law that requires employers to provide this leave or to pay employees for days not worked on vacations or holidays.

Jury Duty: Louisiana law requires employers to pay one day's wages during an employee's jury services. Any compensation beyond one day's wages is the employer's decision. The Bureau of Labor Statistics' (BLS) Employee Benefits Survey estimates that 87 percent of employers offer paid leave for jury duty service.

Personal Leave/Sick Leave: Neither the Fair Labor Standards Act (FLSA) nor Louisiana law requires that employers pay employees for time not worked, such as personal leave and sick leave.

If you have questions about wage and hour issues, please call the LSBA offices at 800-262-4483 and ask for Erin.