

Mentor:	\$0.50 per hour
Certified Mentor:	\$0.65 per hour
Lead Certified Mentor:	\$0.75 per hour

i. Mentors may earn \$0.50 per hour during the first 12 months in this position and may receive an annual increase of \$0.05 per hour, up to a maximum of \$0.65 per hour. Certified Mentors may earn \$0.65 per hour during the first 12 months in this position and may receive an annual increase of \$0.05 per hour, up to a maximum of \$0.75 per hour. Lead certified mentors may earn \$0.75 per hour during the first 12 months in this position and may receive an annual increase of \$0.05 per hour, up to a maximum of \$1.00.

k. Offenders who are assigned to work as counsel substitutes shall be paid in accordance with their education and years of legal experience. Incentive pay shall be earned at the following rates.

Legal Worker 1	\$0.25 per hour Must be enrolled in paralegal classes OR have less than five years legal work experience.
Legal Worker 2	\$0.50 per hour Must have attained paralegal certificate or paralegal degree and have less than three years legal work experience OR have five years legal work experience and no paralegal certificate or paralegal degree.
Legal Worker 3	\$0.80 per hour Must have attained paralegal certificate or paralegal degree and have a minimum of three years legal work experience OR have ten years legal work experience and no paralegal certificate or paralegal degree.
Counsel Substitutes	May receive an annual increase of \$0.05 per hour, up to a maximum of \$1.00 per hour, at the discretion of the secretary or designee.

l. Offenders working as facilitators shall earn incentive pay at the following rates:

Facilitator	\$0.20 per hour
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a. Facilitators may earn \$0.20 per hour during the first 12 months in this position and may receive an annual increase of \$0.05 per hour, up to a maximum of \$0.40 per hour.

F. Sources of Funding

1. Pursuant to R.S. 15:873, offender compensation may be paid from the following sources:

a. offenders assigned to any state agency that operates from self-generated revenues shall be paid from those self-generated revenues; or

b. The division of prison enterprises.

2. Pursuant to R.S. 15:873, offenders who are employed in a certified PS/PIE program shall be paid by one of the following, in accordance with the PS/PIE program's operational model and the terms of the employment agreement:

- a. the private business that employs the offender; or
- b. the Division of Prison Enterprises.

3. Offenders who are participating in a transitional work program shall be paid by the private business that employs them, in accordance with the terms of the employment agreement.

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:950.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Corrections Services, LR 34:1927 (September 2008), amended LR 36:531 (March 2010), LR 38:1253 (May 2012), LR 40:2600 (December 2014), LR 41: 1307 (July 2015), LR 45:69 (January 2019), LR 48:1292 (May 2022).

James M. Le Blanc
Secretary

2205#007

RULE

**Department of Revenue
Policy Services Division**

Income: Withholding Tax (LAC 61:I.1515)

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and Act 285 of the 2021 Regular Session of the Louisiana Legislature, and R.S. 47:114, 114.1, 1511, 1520(A)(2) the Department of Revenue, Policy Services Division, ("the Department"), has amended LAC 61:I.1515. Louisiana Revised Statute 1520(A)(2) authorizes the Secretary the discretion to require electronic filing of tax returns or reports by administrative rule promulgated with legislative oversight in accordance with the Administrative Procedure Act, R.S. 49:950 et seq.

The purpose of this regulation is to amend the rule on Mandatory Electronic Filing of Tax Returns to conform to the return reporting requirements set forth under Louisiana Revised Statute 47:114.1 as authorized by Act 285 of the 2021 Regular Session of the Louisiana Legislature. Specifically, this proposed amendment requires service recipients who file 50 or more Federal Form 1099-NEC to file such forms electronically using the electronic format prescribed by the department. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

**Part I. Taxes Collected and Administered by the
Secretary of Revenue**

Chapter 15. Income: Withholding Tax

**§1515. Withholding Tax Statements and Returns–
Electronic Filing Requirements**

A. - C. ...

a. Service recipients that file 50 or more Federal Form 1099-NECs due on or after January 1, 2022, are required to electronically file Federal Form 1099-NECs using the electronic format prescribed by the department.

D. - E. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:114, R.S. 47:287.614, R.S. 47:609, R.S. 47:1511 and R.S. 47:1520(A)(2).

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 28:1489 (June 2002), amended LR 35:2204 (October 2009), LR 38:2382 (September 2012), amended LR44:1638 (September 2018), amended by the Department of Revenue, Policy Services Division, LR 48:1294 (May 2022).

Kevin Richard
Secretary

2205#035