

MULTI-STATE, OFFSHORE, & OVERSEAS LIABLE STATE DETERMINATION The following “tests” must be considered in “SEQUENCE”.		
CATEGORY	TEST	REPORT WAGES TO
1. LOCALIZATION OF SERVICES	<p>A. ALL SERVICES ARE PERFORMED IN LOUISIANA.</p> <p>B. ALL SERVICES ARE PERFORMED IN LOUISIANA EXCEPT FOR TEMPORARY ASSIGNMENTS OUT OF STATE.</p> <p>C. SERVICES ARE EVENLY SPLIT AMONG LOUISIANA & ONE OR MORE OTHER STATES.</p>	<p>LOUISIANA</p> <p>LOUISIANA</p> <p>GO TO CATEGORY 2</p>
2. EMPLOYEE'S BASE OF OPERATION	<p>A. THE EMPLOYEE HAS A HOME, BUSINESS LOCATION, OR PLACE FROM WHICH HE GOES TO PERFORM HIS SERVICES, AND TO WHICH HE RETURNS AFTER PERFORMING THE SERVICES.</p> <p>B. THE EMPLOYEE DOES NOT HAVE A BASE OF OPERATION.</p>	<p>STATE WHERE HOME, BUSINESS LOCATION OR PLACE IS LOCATED. SOME SERVICES MUST BE PERFORMED IN THIS STATE. IF NOT, GO TO CATEGORY 3</p> <p>GO TO CATEGORY 3</p>
3. PLACE OF DIRECTION & CONTROL	<p>A. EMPLOYEE PERFORMS SERVICES IN TWO OR MORE STATES, & RECEIVES DIRECTION & CONTROL FROM SOMEONE LOCATED IN ONE OF THESE STATES.</p> <p>B. DIRECTION AND CONTROL COME FROM A STATE IN WHICH NO SERVICES ARE PERFORMED, BUT EMPLOYEE TRAVELS TO THAT STATE AT LEAST ONCE A YEAR.</p> <p>C. SAME AS B., EXCEPT EMPLOYEE <i>DOES NOT</i> TRAVEL TO THE SOURCE STATE AT LEAST ONCE A YEAR.</p>	<p>STATE WHERE SOURCE OF DIRECTION AND CONTROL IS LOCATED.</p> <p>STATE WHERE SOURCE OF DIRECTION AND CONTROL IS LOCATED.</p> <p>GO TO CATEGORY 4</p>
4. LOCATION OF EMPLOYEE'S ADDRESS	<p>A. EMPLOYEE CURRENTLY LIVES IN LOUISIANA.</p> <p>B. EMPLOYEE PERFORMS SERVICES IN LOUISIANA & ONE OR MORE OTHER STATES – AND – EMPLOYEE RESIDES IN ONE OF THE OTHER STATES.</p> <p>C. EMPLOYEE PERFORMS SERVICES IN LOUISIANA & ONE OR MORE OTHER STATES AND NONE INCLUDE HIS RESIDENT STATE.</p>	<p>LOUISIANA</p> <p>STATE OF RESIDENCE</p> <p>EMPLOYER MAY ELECT COVERAGE IN ONE OF THE STATES WHERE SERVICES ARE PERFORMED</p>
5. OFFSHORE WORK, MISSISSIPPI RIVER, & OVERSEAS EMPLOYMENT	<p>A. WORKS WITHIN 3 MILES OF LOUISIANA SHORELINE</p> <p>B. WORKS OUTSIDE 3 MILES OF LOUISIANA SHORELINE</p> <p>C. WORKS ON MISSISSIPPI RIVER</p> <p>D. WORKS OVERSEAS FOR AN AMERICAN EMPLOYER</p>	<p>LOUISIANA</p> <p>BASE OF OPERATIONS</p> <p>BASE OF OPERATIONS</p> <p>BASE OF OPERATIONS</p>