



Louisiana Wage and Tax Facts

2026

MINIMUM WAGE		
Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	2.13
(Tipped Employee)		
Maximum Tip Credit:	\$	5.12
Effective: 7/24/09		

LOCAL INCOME TAXES		
		None

STATE INCOME TAX		
Wage Withholding:	Tables	
Supplemental Wage/Bonus Rate:	No Provision	

RECIPROCITY RULES		
		None

UNEMPLOYMENT INSURANCE		
Maximum Taxable Earnings:	\$	7,000
Employee Deduction:		None
Employer Tax Rates:		0.09 - 6.2%
Standard New Employer Rate:		1.14 - 2.79%
Voluntary Contribution Permitted:		Yes

WORKERS' COMPENSATION		
		Please contact your insurance provider for details

DISABILITY INSURANCE		
Employee Deduction:		None

AGENCY WEBSITES		
Dept of Revenue:	www.rev.state.la.us	
Workforce Commission:	www.laworks.net	
New Hire Reporting:	http://www.laworks.net/ORS_newhireregistry.asp	