

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		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	No Provision

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	

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

None

RECIPROCITY RULES

None

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

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