

# Louisiana Wage and Tax Facts 2025

## 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:	\$	7,700
Employee Deduction:	None	
Employer Tax Rates:	0.09 - 6.2%	
Standard New Employer Rate:	1.14 - 2.76%	
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](http://www.rev.state.la.us)  
 Workforce Commission: [www.laworks.net](http://www.laworks.net)  
 New Hire Reporting:  
[http://www.laworks.net/ORS\\_newhireregistry.asp](http://www.laworks.net/ORS_newhireregistry.asp)