**Louisiana Payroll Taxes**

**LA State Income Tax Withholding**

Louisiana Withholding Tables and Instructions for Employers: <https://www.revenue.louisiana.gov/taxforms/1306(7_09)w.pdf>

**Who Must Withhold LA State Income Taxes**

Every employer that has resident or nonresident employees performing services within Louisiana is required to withhold Louisiana income tax based on the employee's withholding exemption certificate.

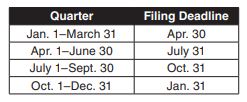
To register for withholding tax, you must apply for a revenue account number. You may obtain a revenue account number online using the Louisiana Taxpayer Access Point (LaTAP) <https://latap.revenue.louisiana.gov/_/>.

Withholding taxes are required to be remitted according to the amount of total state income tax withheld from employees as follows:

* Less than $500 monthly must be remitted quarterly.
* Equal to or greater than $500 but less than $5,000 monthly must be remitted monthly.
* Equal to or greater than $5,000 monthly must be remitted semimonthly via electronic funds transfer.

Every employer who withheld or was required to withhold income tax from wages must file the Employer’s Quarterly Return of Louisiana Withholding Tax (Form L-1). Each return covers one quarterly taxable period and must be filed by the filing deadline. A quarterly return must be filed even if no taxes are withheld during the quarter or if wages paid to employees were not sufficient to require withholding.

The calendar quarters to be covered by these returns and their filing deadlines for the returns and tax payments are as follows:



If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

Every employer required to deduct and withhold any tax and every person who deducts and withholds $500, but less than $2,000, from the combined wages of all employees within any calendar month, must submit a monthly L-1 return and must pay the tax withheld. Once a monthly return has been filed, a monthly return must be filed for the remainder of that

calendar year, regardless of the amount withheld.

The monthly return must be filed by the last day of the month following the close of the month of withholding. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

Every employer required to deduct and withhold any tax and every person who deducts and withholds $2,000 or more from the combined wages of all employees within any calendar month must file semimonthly returns and must pay the tax withheld. Once a semimonthly return has been filed, semimonthly returns must be filed for the remainder of that calendar year, regardless of the amount withheld.

The semimonthly return must be filed by the last day of the month for taxes withheld for the payroll period ending on the 15th and by the 15th day of the following month for taxes withheld for the payroll period ending on the last day of the month. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

On or before the first business day following February 27 of each year, or on or before the 30th day after the date on which the final payment of wages is made, every employer must file an Employer’s Annual Reconciliation of Louisiana Income Tax Withheld, Form L-3. Copies of employees’ Withholding Tax Statements, Form W-2 are required to accompany the annual reconciliation. Employers may submit copies of Withholding Tax Statements, Form W-2s, electronically through LaWage or on CDs or DVDs using a record layout that is consistent with the Internal Revenue Service requirements

You may file withholding tax returns and remit taxes electronically using LaTAP or approved third-party software.

**LA W-4 Requirements**

LA employees should complete Form L-4. Download the most current version of Form R-1300 from the LA Dept of Revenue’s website: <https://revenue.louisiana.gov/Forms>.

**LA State Unemployment Insurance**

In general, workers are covered by the unemployment law of the state in which the work is performed. Every employing unit operating in Louisiana is required to complete and submit an employer application to receive an official determination of liability or non-liability under the Louisiana Employment Security Law. Apply for a LA UI Employer Account online here: <https://laors9.laworks.net/LaStarsRegistration>.

Government entities such as federal, state, and local government agencies may elect to be reimbursable employers and are not assigned a tax rate percentage. These employers reimburse on a dollar-for-dollar basis for UI benefits paid to their former employees.

All employers must file UI reports electronically. Register for an account on the Louisiana Wage & Tax System (LAWATS) website: <https://laors9.laworks.net/lawatsemployer/Identity/Account/Login?ReturnUrl=%2Flawatsemployer>.

Log in to file reports electronically, make payments, and manage your account.

Wage and tax reports are due within 30 days after the end of the quarter being reported.

Quarter end date of 03/31/\_\_ Due date 04/30/\_\_

Quarter end date of 06/30/\_\_ Due date 07/31/\_\_

Quarter end date of 09/30/\_\_ Due date 10/31/\_\_

Quarter end date of 12/31/\_\_ Due date 01/31/\_\_

LA has adopted the Interstate Reciprocal Coverage Arrangement for unemployment insurance. Under this arrangement, if an employee works in more than one state, an employer may elect to cover all the services of such a worker in any state in which: (1) any part of the worker's service is performed, (2) the worker has his or her residence, or (3) the employer maintains a place of business. The agreement should be initiated through the state where the employer wants to report the payroll. A Washington employer may request to elect reciprocal coverage with another state by following the filing process outlined by Washington Administrative Code 192-300-150: <https://app.leg.wa.gov/wac/default.aspx?cite=192-300-150>.

**LA State Workers’ Compensation**

Workers’ Compensation Insurance is mandatory. Every employer must secure workers' compensation through group or individual self-insurance, conventional insurance, or combination insurance policies. Employers may self-insure if they can prove the ability to pay claims if they arise.

Washington State Department of Enterprise Services (DES) administers a Workers' Compensation Insurance program for state workers. If your employee works outside of Washington in a single other state for more than 30 days (240 hours) per year, **your agency must work with DES** to insure your out-of-state employee. For more information, contact Kimberly Haggard [kimberly.haggard@des.wa.gov](mailto:kimberly.haggard@des.wa.gov) at DES Risk Management.

**LA State Paid Family / Medical Leave**

LA State does not have a paid family and medical leave program as of 04/18/2024.

**Helpful resources for Louisiana**

LA Department of Revenue Withholding Tax website: <https://revenue.louisiana.gov/WithholdingTax>

LA Department of Revenue Withholding Tax FAQs: <https://revenue.louisiana.gov/FAQ/QuestionsAndAnswers/10>

LA Department of Revenue website: <https://www.revenue.louisiana.gov/>

LaTAP FAQs: <https://www.revenue.louisiana.gov/FAQ/Categories/2>

LA Unemployment Insurance for Employers: <https://www.laworks.net/UnemploymentInsurance/UI_Employers.asp>

LAWATS (UI) Employer FAQs: <https://www.laworks.net/Downloads/UI/WTS/EmployerFAQs.pdf>

For ctcLink vendor setup, the LA employer withholding tax mailing address is:

Louisiana Department of Revenue

P.O. Box 91017

Baton Rouge, LA 70821-9017

For ctcLink vendor setup, the LA unemployment insurance tax mailing address is:

LA Workforce Commission

PO Box 60020

New Orleans, LA 70160