

Owner / Executive Officer Payroll Limitations



Louisiana	
Corporations & LLCs:	
Minimum:	Maximum:
\$59,800 for policies with effective dates starting 5/1/26 – 4/30/27	\$182,000 for policies with effective dates starting 5/1/26 – 4/30/27
Sole Proprietors & Partnerships:	
Min and Max (flat amount): \$60,800 for policies with effective dates starting 5/1/26 – 4/30/27	

Alabama	
Corporations & LLCs:	
Minimum:	Maximum:
\$59,800 for policies with effective dates starting 3/1/26 – 2/28/27	\$244,400 for policies with effective dates starting 3/1/26 – 2/28/27
Sole Proprietors & Partnerships:	
Min and Max (flat amount): \$61,000 for policies with effective dates starting 3/1/26 – 2/28/27	

Arkansas	
Corporations:	
Minimum:	Maximum:
\$57,200 for policies with effective dates starting 7/1/26 – 6/30/27	\$234,000 for policies with effective dates starting 7/1/26 – 6/30/27
Sole Proprietors, Partnerships & LLCs:	
Min and Max (flat amount): \$58,300 for policies with effective dates starting 7/1/26 – 06/30/27	

Florida	
Corporations:	
Minimum:	Maximum:
\$67,600 for policies with effective dates starting 1/1/26 – 12/31/26 (**\$33,800 min for Construction Officers)	\$202,800 for policies with effective dates starting 1/1/26 – 12/31/26
Sole Proprietors, Partnerships & LLCs:	
Min and Max (flat amount): \$67,300 for policies with effective dates starting 1/1/26 – 12/31/26	

Georgia	
Corporations:	
Minimum:	Maximum:
\$72,800 for policies with effective dates starting 3/1/26 – 02/28/27	\$286,000 for policies with effective dates starting 3/1/26 – 02/28/27
Sole Proprietors, Partnerships & LLCs:	
Min and Max (flat amount): \$71,600 for policies with effective dates starting 3/1/26 – 02/28/27	

Kentucky	
Corporations:	
Minimum:	Maximum:
\$57,200 for policies with effective dates starting 01/01/26 – 12/31/26	\$234,000 for policies with effective dates starting 01/01/26 – 12/31/26
Sole Proprietors, Partnerships & LLCs:	
Min and Max (flat amount): \$58,200 for policies with effective dates starting 01/01/26 – 12/31/26	

Mississippi	
Corporations:	
Minimum:	Maximum:
\$49,400 for policies with effective dates starting 3/1/26 – 2/28/27	\$166,400 for policies with effective dates starting 3/1/26 – 2/28/27
Sole Proprietors, Partnerships & LLCs:	
Min and Max (flat amount): \$49,200 for policies with effective dates starting 3/1/26 – 2/28/27	

North Carolina	
Corporations:	
Minimum:	Maximum:
\$65,000 for policies with effective dates starting 4/1/26 – 3/31/27	\$130,000 for policies with effective dates starting 4/1/26 – 3/31/27
Sole Proprietors, Partnerships, & LLCs:	
Min and Max (flat amount): \$65,300 for policies with effective dates starting 4/1/26 – 3/31/27	

Oklahoma	
Corporations:	
Minimum:	Maximum:
\$57,200 for policies with effective dates starting 1/1/26 – 12/31/26	\$223,600 for policies with effective dates starting 1/1/26 – 12/31/26
Sole Proprietors, Partnerships, & LLCs:	
Min and Max (flat amount): \$56,300 for policies with effective dates starting 1/1/26 – 12/31/26	

South Carolina	
Corporations:	
Minimum:	Maximum:
\$28,600 for policies with effective dates starting 4/1/26 – 3/31/27	\$234,000 for policies with effective dates starting 4/1/26 – 3/31/27
Sole Proprietors, Partnerships, & LLCs:	
Min and Max (flat amount): \$59,000 for policies with effective dates starting 4/1/26 – 3/31/27	

Rates are subject to change annually
 For more information contact our Premium Audit Department at
 (225) 389-5822 / (888) 884-5822 or premiumaudit@lubawc.com

As of May 5, 2026

Tennessee	
Corporations:	
Minimum:	Maximum:
\$67,600 for policies with effective dates starting 3/1/26 – 2/28/27	\$270,400 for policies with effective dates starting 3/1/26 – 2/28/27
LLCs, Partnerships, & Sole Proprietors:	
Min and Max (flat amount): \$67,400 for policies with effective dates starting 3/1/26 – 2/28/27	

Tennessee - CONSTRUCTION	
Corporations (Construction):	
Minimum:	Maximum:
\$33,800 for policies with effective dates starting 3/1/26 – 2/28/27	\$99,320 for policies with effective dates starting 3/1/26 – 2/28/27
Sole Proprietors, Partners, & LLCs (Construction):	
Minimum:	Maximum:
\$33,800 for policies with effective dates starting 3/1/26 – 2/28/27	\$99,100 for policies with effective dates starting 3/1/26 – 2/28/27

Texas	
Corporations & LLCs:	
Minimum:	Maximum:
\$7,800 for policies with effective dates starting 7/1/26 – 6/30/27	\$62,400 for policies with effective dates starting 7/1/26 – 6/30/27
Sole Proprietors & Partnerships:	
Min and Max (flat amount): \$79,200 for policies with effective dates starting 7/1/26 – 6/30/27	

Virginia	
Corporations & LLCs:	
Minimum:	Maximum:
\$39,000 for policies with effective dates starting 4/1/26 – 3/31/27	\$150,800 for policies with effective dates starting 4/1/26 – 3/31/27
Sole Proprietors & Partnerships:	
Min and Max (flat amount): \$76,100 for policies with effective dates starting 4/1/26 – 3/31/27	

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