

b. The partnership is not required to file federal Form 1065 with the Internal Revenue Service.

c. The partnership elected to be taxed as a corporation and files Form CIFT 620 with the Department of Revenue.

d. A partnership qualifying for any exception under this Paragraph must complete Form IT-565, *Partnership Return of Income*, when necessary, for the purpose of providing all partners with the information necessary to file all required income tax returns with the Department of Revenue.

2. Notwithstanding Paragraph 1, a partnership shall file a state partnership return regardless of any applicable exception, when any of the following apply.

a. The partnership is required to attach Schedule 6922, *Louisiana Composite Partnership*, to Form IT-565.

b. The partnership has partners or related parties with an approved pass-through entity election on file with the Department of Revenue.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:201.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 50:691 (May 2024).

Chapter 15. Income: Withholding Tax

§1501. Income Tax Withholding Tables

A. Employers required to deduct and withhold taxes pursuant to R.S. 47:112 shall deduct and withhold tax in an amount determined in accordance with the tables provided in Subsection C, the formulas provided in Subsection D, or a formula that produces equivalent amounts.

B. Wage Bracket Tables and Instructions

1. Select the set of tables that corresponds to the payroll period of the employee.

2. With the use of the information obtained from Form R-1300(L-4), *Employee's Withholding Exemption Certificate*, determine which column of the tables to use.

a. If your employee does not claim a standard deduction, use the column in the table designated 0.

b. If your employee utilizes the filing status of Single Individual or Married-Separate the column in the table designated 1.

c. If your employee utilizes the filing status of Married-Joint, Qualified Surviving Spouse, or Head of Household, use the column in the table designated 2.

C. Withholding Tax Tables

1. For the purposes of the withholding tax tables:

a. Filers utilizing a filing status of Single Individual or Married-Separate are allowed a standard deduction in the amount of \$12,500.00;

b. Filers utilizing a filing status of Married-Joint, Qualified Surviving Spouse, or Head of Household are allowed a standard deduction in an amount equal to 200 percent of the dollar amount provided for single individuals.

2. Withholding Tables—Effective on or after January 1, 2025:

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
0.00	10.00	0.15	0.00	0.00
10.01	12.00	0.34	0.00	0.00
12.01	14.00	0.40	0.00	0.00
14.01	16.00	0.46	0.00	0.00
16.01	18.00	0.53	0.00	0.00
18.01	20.00	0.59	0.00	0.00
20.01	22.00	0.65	0.00	0.00
22.01	24.00	0.71	0.00	0.00
24.01	26.00	0.77	0.00	0.00
26.01	28.00	0.83	0.00	0.00
28.01	30.00	0.90	0.00	0.00
30.01	32.00	0.96	0.00	0.00
32.01	34.00	1.02	0.00	0.00
34.01	36.00	1.08	0.00	0.00
36.01	38.00	1.14	0.00	0.00
38.01	40.00	1.21	0.00	0.00
40.01	42.00	1.27	0.00	0.00
42.01	44.00	1.33	0.00	0.00
44.01	46.00	1.39	0.00	0.00
46.01	48.00	1.45	0.00	0.00
48.01	50.00	1.51	0.03	0.00
50.01	52.00	1.58	0.09	0.00
52.01	54.00	1.64	0.15	0.00
54.01	56.00	1.70	0.21	0.00
56.01	58.00	1.76	0.28	0.00
58.01	60.00	1.82	0.34	0.00
60.01	62.00	1.88	0.40	0.00
62.01	64.00	1.95	0.46	0.00
64.01	66.00	2.01	0.52	0.00
66.01	68.00	2.07	0.58	0.00
68.01	70.00	2.13	0.65	0.00
70.01	72.00	2.19	0.71	0.00
72.01	74.00	2.26	0.77	0.00
74.01	76.00	2.32	0.83	0.00
76.01	78.00	2.38	0.89	0.00
78.01	80.00	2.44	0.96	0.00
80.01	82.00	2.50	1.02	0.00
82.01	84.00	2.56	1.08	0.00
84.01	86.00	2.63	1.14	0.00
86.01	88.00	2.69	1.20	0.00
88.01	90.00	2.75	1.26	0.00

REVENUE AND TAXATION

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
90.01	92.00	2.81	1.33	0.00
92.01	94.00	2.87	1.39	0.00
94.01	96.00	2.94	1.45	0.00
96.01	98.00	3.00	1.51	0.03
98.01	100.00	3.06	1.57	0.09
100.01	102.00	3.12	1.64	0.15
102.01	104.00	3.18	1.70	0.21
104.01	106.00	3.24	1.76	0.27
106.01	108.00	3.31	1.82	0.34
108.01	110.00	3.37	1.88	0.40
110.01	112.00	3.43	1.94	0.46
112.01	114.00	3.49	2.01	0.52
114.01	116.00	3.55	2.07	0.58
116.01	118.00	3.62	2.13	0.64
118.01	120.00	3.68	2.19	0.71
120.01	122.00	3.74	2.25	0.77
122.01	124.00	3.80	2.32	0.83
124.01	126.00	3.86	2.38	0.89
126.01	128.00	3.92	2.44	0.95
128.01	130.00	3.99	2.50	1.01
130.01	132.00	4.05	2.56	1.08
132.01	134.00	4.11	2.62	1.14
134.01	136.00	4.17	2.69	1.20
136.01	138.00	4.23	2.75	1.26
138.01	140.00	4.30	2.81	1.32
140.01	142.00	4.36	2.87	1.39
142.01	144.00	4.42	2.93	1.45
144.01	146.00	4.48	2.99	1.51
146.01	148.00	4.54	3.06	1.57
148.01	150.00	4.60	3.12	1.63
150.01	152.00	4.67	3.18	1.69
152.01	154.00	4.73	3.24	1.76
154.01	156.00	4.79	3.30	1.82
156.01	158.00	4.85	3.37	1.88
158.01	160.00	4.91	3.43	1.94
160.01	162.00	4.97	3.49	2.00
162.01	164.00	5.04	3.55	2.07
164.01	166.00	5.10	3.61	2.13
166.01	168.00	5.16	3.67	2.19
168.01	170.00	5.22	3.74	2.25
170.01	172.00	5.28	3.80	2.31
172.01	174.00	5.35	3.86	2.37
174.01	176.00	5.41	3.92	2.44
176.01	178.00	5.47	3.98	2.50
178.01	180.00	5.53	4.05	2.56
180.01	182.00	5.59	4.11	2.62
182.01	184.00	5.65	4.17	2.68
184.01	186.00	5.72	4.23	2.75

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
186.01	188.00	5.78	4.29	2.81
188.01	190.00	5.84	4.35	2.87
190.01	192.00	5.90	4.42	2.93
192.01	194.00	5.96	4.48	2.99
194.01	196.00	6.03	4.54	3.05
196.01	198.00	6.09	4.60	3.12
198.01	200.00	6.15	4.66	3.18
200.01	202.00	6.21	4.73	3.24
202.01	204.00	6.27	4.79	3.30
204.01	206.00	6.33	4.85	3.36
206.01	208.00	6.40	4.91	3.43
208.01	210.00	6.46	4.97	3.49
210.01	212.00	6.52	5.03	3.55
212.01	214.00	6.58	5.10	3.61
214.01	216.00	6.64	5.16	3.67
216.01	218.00	6.71	5.22	3.73
218.01	220.00	6.77	5.28	3.80
220.01	222.00	6.83	5.34	3.86
222.01	224.00	6.89	5.41	3.92
224.01	226.00	6.95	5.47	3.98
226.01	228.00	7.01	5.53	4.04
228.01	230.00	7.08	5.59	4.10
230.01	232.00	7.14	5.65	4.17
232.01	234.00	7.20	5.71	4.23
234.01	236.00	7.26	5.78	4.29
236.01	238.00	7.32	5.84	4.35
238.01	240.00	7.39	5.90	4.41
240.01	242.00	7.45	5.96	4.48
242.01	244.00	7.51	6.02	4.54
244.01	246.00	7.57	6.08	4.60
246.01	248.00	7.63	6.15	4.66
248.01	250.00	7.69	6.21	4.72
250.01	252.00	7.76	6.27	4.78
252.01	254.00	7.82	6.33	4.85
254.01	256.00	7.88	6.39	4.91
256.01	258.00	7.94	6.46	4.97
258.01	260.00	8.00	6.52	5.03
260.01	262.00	8.06	6.58	5.09
262.01	264.00	8.13	6.64	5.16
264.01	266.00	8.19	6.70	5.22
266.01	268.00	8.25	6.76	5.28
268.01	270.00	8.31	6.83	5.34
270.01	272.00	8.37	6.89	5.40
272.01	274.00	8.44	6.95	5.46
274.01	276.00	8.50	7.01	5.53
276.01	278.00	8.56	7.07	5.59
278.01	280.00	8.62	7.14	5.65
280.01	282.00	8.68	7.20	5.71

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
282.01	284.00	8.74	7.26	5.77
284.01	286.00	8.81	7.32	5.84
286.01	288.00	8.87	7.38	5.90
288.01	290.00	8.93	7.44	5.96
290.01	292.00	8.99	7.51	6.02
292.01	294.00	9.05	7.57	6.08
294.01	296.00	9.12	7.63	6.14
296.01	298.00	9.18	7.69	6.21
298.01	300.00	9.24	7.75	6.27
300.01	302.00	9.30	7.82	6.33
302.01	304.00	9.36	7.88	6.39
304.01	306.00	9.42	7.94	6.45
306.01	308.00	9.49	8.00	6.52
308.01	310.00	9.55	8.06	6.58
310.01	312.00	9.61	8.12	6.64
312.01	314.00	9.67	8.19	6.70
314.01	316.00	9.73	8.25	6.76
316.01	318.00	9.80	8.31	6.82
318.01	320.00	9.86	8.37	6.89
320.01	322.00	9.92	8.43	6.95
322.01	324.00	9.98	8.50	7.01
324.01	326.00	10.04	8.56	7.07
326.01	328.00	10.10	8.62	7.13
328.01	330.00	10.17	8.68	7.19
330.01	332.00	10.23	8.74	7.26
332.01	334.00	10.29	8.80	7.32
334.01	336.00	10.35	8.87	7.38
336.01	338.00	10.41	8.93	7.44
338.01	340.00	10.48	8.99	7.50
340.01	342.00	10.54	9.05	7.57
342.01	344.00	10.60	9.11	7.63
344.01	346.00	10.66	9.17	7.69
346.01	348.00	10.72	9.24	7.75
348.01	350.00	10.78	9.30	7.81
350.01	352.00	10.85	9.36	7.87
352.01	354.00	10.91	9.42	7.94
354.01	356.00	10.97	9.48	8.00
356.01	358.00	11.03	9.55	8.06
358.01	360.00	11.09	9.61	8.12
360.01	362.00	11.15	9.67	8.18
362.01	364.00	11.22	9.73	8.25
364.01	366.00	11.28	9.79	8.31
366.01	368.00	11.34	9.85	8.37
368.01	370.00	11.40	9.92	8.43
370.01	372.00	11.46	9.98	8.49
372.01	374.00	11.53	10.04	8.55
374.01	376.00	11.59	10.10	8.62
376.01	378.00	11.65	10.16	8.68

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
378.01	380.00	11.71	10.23	8.74
380.01	382.00	11.77	10.29	8.80
382.01	384.00	11.83	10.35	8.86
384.01	386.00	11.90	10.41	8.93
		<i>(Add 3.09% for amounts in excess of \$386)</i>		

Weekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
0.00	50.00	0.77	0.00	0.00
50.01	70.00	1.85	0.00	0.00
70.01	90.00	2.47	0.00	0.00
90.01	110.00	3.09	0.00	0.00
110.01	130.00	3.71	0.00	0.00
130.01	150.00	4.33	0.00	0.00
150.01	170.00	4.94	0.00	0.00
170.01	190.00	5.56	0.00	0.00
190.01	210.00	6.18	0.00	0.00
210.01	230.00	6.80	0.00	0.00
230.01	250.00	7.42	0.00	0.00
250.01	270.00	8.03	0.61	0.00
270.01	290.00	8.65	1.22	0.00
290.01	310.00	9.27	1.84	0.00
310.01	330.00	9.89	2.46	0.00
330.01	350.00	10.51	3.08	0.00
350.01	370.00	11.12	3.70	0.00
370.01	390.00	11.74	4.31	0.00
390.01	410.00	12.36	4.93	0.00
410.01	430.00	12.98	5.55	0.00
430.01	450.00	13.60	6.17	0.00
450.01	470.00	14.21	6.79	0.00
470.01	490.00	14.83	7.40	0.00
490.01	510.00	15.45	8.02	0.59
510.01	530.00	16.07	8.64	1.21
530.01	550.00	16.69	9.26	1.83
550.01	570.00	17.30	9.88	2.45
570.01	590.00	17.92	10.49	3.07
590.01	610.00	18.54	11.11	3.68
610.01	630.00	19.16	11.73	4.30
630.01	650.00	19.78	12.35	4.92
650.01	670.00	20.39	12.97	5.54
670.01	690.00	21.01	13.58	6.16

REVENUE AND TAXATION

Weekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
690.01	710.00	21.63	14.20	6.77
710.01	730.00	22.25	14.82	7.39
730.01	750.00	22.87	15.44	8.01
750.01	770.00	23.48	16.06	8.63
770.01	790.00	24.10	16.67	9.25
790.01	810.00	24.72	17.29	9.86
810.01	830.00	25.34	17.91	10.48
830.01	850.00	25.96	18.53	11.10
850.01	870.00	26.57	19.15	11.72
870.01	890.00	27.19	19.76	12.34
890.01	910.00	27.81	20.38	12.95
910.01	930.00	28.43	21.00	13.57
930.01	950.00	29.05	21.62	14.19
950.01	970.00	29.66	22.24	14.81
970.01	990.00	30.28	22.85	15.43
990.01	1,010.00	30.90	23.47	16.04
1,010.01	1,030.00	31.52	24.09	16.66
1,030.01	1,050.00	32.14	24.71	17.28
1,050.01	1,070.00	32.75	25.33	17.90
1,070.01	1,090.00	33.37	25.94	18.52
1,090.01	1,110.00	33.99	26.56	19.13
1,110.01	1,130.00	34.61	27.18	19.75
1,130.01	1,150.00	35.23	27.80	20.37
1,150.01	1,170.00	35.84	28.42	20.99
1,170.01	1,190.00	36.46	29.03	21.61
1,190.01	1,210.00	37.08	29.65	22.22
1,210.01	1,230.00	37.70	30.27	22.84
1,230.01	1,250.00	38.32	30.89	23.46
1,250.01	1,270.00	38.93	31.51	24.08
1,270.01	1,290.00	39.55	32.12	24.70
1,290.01	1,310.00	40.17	32.74	25.31
1,310.01	1,330.00	40.79	33.36	25.93
1,330.01	1,350.00	41.41	33.98	26.55
1,350.01	1,370.00	42.02	34.60	27.17
1,370.01	1,390.00	42.64	35.21	27.79
1,390.01	1,410.00	43.26	35.83	28.40
1,410.01	1,430.00	43.88	36.45	29.02
1,430.01	1,450.00	44.50	37.07	29.64
1,450.01	1,470.00	45.11	37.69	30.26
1,470.01	1,490.00	45.73	38.30	30.88
1,490.01	1,510.00	46.35	38.92	31.49
1,510.01	1,530.00	46.97	39.54	32.11
1,530.01	1,550.00	47.59	40.16	32.73
1,550.01	1,570.00	48.20	40.78	33.35
1,570.01	1,590.00	48.82	41.39	33.97
1,590.01	1,610.00	49.44	42.01	34.58
1,610.01	1,630.00	50.06	42.63	35.20
1,630.01	1,650.00	50.68	43.25	35.82

Weekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
1,650.01	1,670.00	51.29	43.87	36.44
1,670.01	1,690.00	51.91	44.48	37.06
1,690.01	1,710.00	52.53	45.10	37.67
1,710.01	1,730.00	53.15	45.72	38.29
1,730.01	1,750.00	53.77	46.34	38.91
1,750.01	1,770.00	54.38	46.96	39.53
1,770.01	1,790.00	55.00	47.57	40.15
1,790.01	1,810.00	55.62	48.19	40.76
1,810.01	1,830.00	56.24	48.81	41.38
1,830.01	1,850.00	56.86	49.43	42.00
1,850.01	1,870.00	57.47	50.05	42.62
1,870.01	1,890.00	58.09	50.66	43.24
1,890.01	1,910.00	58.71	51.28	43.85
1,910.01	1,930.00	59.33	51.90	44.47
1,930.01	1,950.00	59.95	52.52	45.09
		<i>(Add 3.09% for amounts in excess of \$1,950)</i>		

Biweekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
0.00	100.00	1.55	0.00	0.00
100.01	140.00	3.71	0.00	0.00
140.01	180.00	4.94	0.00	0.00
180.01	220.00	6.18	0.00	0.00
220.01	260.00	7.42	0.00	0.00
260.01	300.00	8.65	0.00	0.00
300.01	340.00	9.89	0.00	0.00
340.01	380.00	11.12	0.00	0.00
380.01	420.00	12.36	0.00	0.00
420.01	460.00	13.60	0.00	0.00
460.01	500.00	14.83	0.00	0.00
500.01	540.00	16.07	1.21	0.00
540.01	580.00	17.30	2.45	0.00
580.01	620.00	18.54	3.68	0.00
620.01	660.00	19.78	4.92	0.00
660.01	700.00	21.01	6.16	0.00
700.01	740.00	22.25	7.39	0.00
740.01	780.00	23.48	8.63	0.00
780.01	820.00	24.72	9.86	0.00
820.01	860.00	25.96	11.10	0.00
860.01	900.00	27.19	12.34	0.00
900.01	940.00	28.43	13.57	0.00
940.01	980.00	29.66	14.81	0.00
980.01	1,020.00	30.90	16.04	1.19
1,020.01	1,060.00	32.14	17.28	2.42
1,060.01	1,100.00	33.37	18.52	3.66

Biweekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
1,100.01	1,140.00	34.61	19.75	4.90
1,140.01	1,180.00	35.84	20.99	6.13
1,180.01	1,220.00	37.08	22.22	7.37
1,220.01	1,260.00	38.32	23.46	8.60
1,260.01	1,300.00	39.55	24.70	9.84
1,300.01	1,340.00	40.79	25.93	11.08
1,340.01	1,380.00	42.02	27.17	12.31
1,380.01	1,420.00	43.26	28.40	13.55
1,420.01	1,460.00	44.50	29.64	14.78
1,460.01	1,500.00	45.73	30.88	16.02
1,500.01	1,540.00	46.97	32.11	17.26
1,540.01	1,580.00	48.20	33.35	18.49
1,580.01	1,620.00	49.44	34.58	19.73
1,620.01	1,660.00	50.68	35.82	20.96
1,660.01	1,700.00	51.91	37.06	22.20
1,700.01	1,740.00	53.15	38.29	23.44
1,740.01	1,780.00	54.38	39.53	24.67
1,780.01	1,820.00	55.62	40.76	25.91
1,820.01	1,860.00	56.86	42.00	27.14
1,860.01	1,900.00	58.09	43.24	28.38
1,900.01	1,940.00	59.33	44.47	29.62
1,940.01	1,980.00	60.56	45.71	30.85
1,980.01	2,020.00	61.80	46.94	32.09
2,020.01	2,060.00	63.04	48.18	33.32
2,060.01	2,100.00	64.27	49.42	34.56
2,100.01	2,140.00	65.51	50.65	35.80
2,140.01	2,180.00	66.74	51.89	37.03
2,180.01	2,220.00	67.98	53.12	38.27
2,220.01	2,260.00	69.22	54.36	39.50
2,260.01	2,300.00	70.45	55.60	40.74
2,300.01	2,340.00	71.69	56.83	41.98
2,340.01	2,380.00	72.92	58.07	43.21
2,380.01	2,420.00	74.16	59.30	44.45
2,420.01	2,460.00	75.40	60.54	45.68
2,460.01	2,500.00	76.63	61.78	46.92
2,500.01	2,540.00	77.87	63.01	48.16
2,540.01	2,580.00	79.10	64.25	49.39
2,580.01	2,620.00	80.34	65.48	50.63
2,620.01	2,660.00	81.58	66.72	51.86
2,660.01	2,700.00	82.81	67.96	53.10
2,700.01	2,740.00	84.05	69.19	54.34
2,740.01	2,780.00	85.28	70.43	55.57
2,780.01	2,820.00	86.52	71.66	56.81
2,820.01	2,860.00	87.76	72.90	58.04
2,860.01	2,900.00	88.99	74.14	59.28
2,900.01	2,940.00	90.23	75.37	60.52
2,940.01	2,980.00	91.46	76.61	61.75
2,980.01	3,020.00	92.70	77.84	62.99

Biweekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
3,020.01	3,060.00	93.94	79.08	64.22
3,060.01	3,100.00	95.17	80.32	65.46
3,100.01	3,140.00	96.41	81.55	66.70
3,140.01	3,180.00	97.64	82.79	67.93
3,180.01	3,220.00	98.88	84.02	69.17
3,220.01	3,260.00	100.12	85.26	70.40
3,260.01	3,300.00	101.35	86.50	71.64
3,300.01	3,340.00	102.59	87.73	72.88
3,340.01	3,380.00	103.82	88.97	74.11
3,380.01	3,420.00	105.06	90.20	75.35
3,420.01	3,460.00	106.30	91.44	76.58
3,460.01	3,500.00	107.53	92.68	77.82
3,500.01	3,540.00	108.77	93.91	79.06
3,540.01	3,580.00	110.00	95.15	80.29
3,580.01	3,620.00	111.24	96.38	81.53
3,620.01	3,660.00	112.48	97.62	82.76
3,660.01	3,700.00	113.71	98.86	84.00
3,700.01	3,740.00	114.95	100.09	85.24
3,740.01	3,780.00	116.18	101.33	86.47
3,780.01	3,820.00	117.42	102.56	87.71
3,820.01	3,860.00	118.66	103.80	88.94
3,860.01	3,900.00	119.89	105.04	90.18
		<i>(Add 3.09% for amounts in excess of \$3,900)</i>		

Semi-Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
0.00	100.00	1.55	0.00	0.00
100.01	140.00	3.71	0.00	0.00
140.01	180.00	4.94	0.00	0.00
180.01	220.00	6.18	0.00	0.00
220.01	260.00	7.42	0.00	0.00
260.01	300.00	8.65	0.00	0.00
300.01	340.00	9.89	0.00	0.00
340.01	380.00	11.12	0.00	0.00
380.01	420.00	12.36	0.00	0.00
420.01	460.00	13.60	0.00	0.00
460.01	500.00	14.83	0.00	0.00
500.01	540.00	16.07	0.00	0.00
540.01	580.00	17.30	1.21	0.00
580.01	620.00	18.54	2.45	0.00
620.01	660.00	19.78	3.68	0.00
660.01	700.00	21.01	4.92	0.00
700.01	740.00	22.25	6.15	0.00
740.01	780.00	23.48	7.39	0.00

REVENUE AND TAXATION

Semi-Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
780.01	820.00	24.72	8.63	0.00
820.01	860.00	25.96	9.86	0.00
860.01	900.00	27.19	11.10	0.00
900.01	940.00	28.43	12.33	0.00
940.01	980.00	29.66	13.57	0.00
980.01	1,020.00	30.90	14.81	0.00
1,020.01	1,060.00	32.14	16.04	0.00
1,060.01	1,100.00	33.37	17.28	1.18
1,100.01	1,140.00	34.61	18.51	2.42
1,140.01	1,180.00	35.84	19.75	3.66
1,180.01	1,220.00	37.08	20.99	4.89
1,220.01	1,260.00	38.32	22.22	6.13
1,260.01	1,300.00	39.55	23.46	7.36
1,300.01	1,340.00	40.79	24.69	8.60
1,340.01	1,380.00	42.02	25.93	9.84
1,380.01	1,420.00	43.26	27.17	11.07
1,420.01	1,460.00	44.50	28.40	12.31
1,460.01	1,500.00	45.73	29.64	13.54
1,500.01	1,540.00	46.97	30.87	14.78
1,540.01	1,580.00	48.20	32.11	16.02
1,580.01	1,620.00	49.44	33.35	17.25
1,620.01	1,660.00	50.68	34.58	18.49
1,660.01	1,700.00	51.91	35.82	19.72
1,700.01	1,740.00	53.15	37.05	20.96
1,740.01	1,780.00	54.38	38.29	22.20
1,780.01	1,820.00	55.62	39.53	23.43
1,820.01	1,860.00	56.86	40.76	24.67
1,860.01	1,900.00	58.09	42.00	25.90
1,900.01	1,940.00	59.33	43.23	27.14
1,940.01	1,980.00	60.56	44.47	28.38
1,980.01	2,020.00	61.80	45.71	29.61
2,020.01	2,060.00	63.04	46.94	30.85
2,060.01	2,100.00	64.27	48.18	32.08
2,100.01	2,140.00	65.51	49.41	33.32
2,140.01	2,180.00	66.74	50.65	34.56
2,180.01	2,220.00	67.98	51.89	35.79
2,220.01	2,260.00	69.22	53.12	37.03
2,260.01	2,300.00	70.45	54.36	38.26
2,300.01	2,340.00	71.69	55.59	39.50
2,340.01	2,380.00	72.92	56.83	40.74
2,380.01	2,420.00	74.16	58.07	41.97
2,420.01	2,460.00	75.40	59.30	43.21
2,460.01	2,500.00	76.63	60.54	44.44
2,500.01	2,540.00	77.87	61.77	45.68
2,540.01	2,580.00	79.10	63.01	46.92
2,580.01	2,620.00	80.34	64.25	48.15
2,620.01	2,660.00	81.58	65.48	49.39

Semi-Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
2,660.01	2,700.00	82.81	66.72	50.62
2,700.01	2,740.00	84.05	67.95	51.86
2,740.01	2,780.00	85.28	69.19	53.10
2,780.01	2,820.00	86.52	70.43	54.33
2,820.01	2,860.00	87.76	71.66	55.57
2,860.01	2,900.00	88.99	72.90	56.80
2,900.01	2,940.00	90.23	74.13	58.04
2,940.01	2,980.00	91.46	75.37	59.28
2,980.01	3,020.00	92.70	76.61	60.51
3,020.01	3,060.00	93.94	77.84	61.75
3,060.01	3,100.00	95.17	79.08	62.98
3,100.01	3,140.00	96.41	80.31	64.22
3,140.01	3,180.00	97.64	81.55	65.46
3,180.01	3,220.00	98.88	82.79	66.69
3,220.01	3,260.00	100.12	84.02	67.93
3,260.01	3,300.00	101.35	85.26	69.16
3,300.01	3,340.00	102.59	86.49	70.40
3,340.01	3,380.00	103.82	87.73	71.64
3,380.01	3,420.00	105.06	88.97	72.87
3,420.01	3,460.00	106.30	90.20	74.11
3,460.01	3,500.00	107.53	91.44	75.34
3,500.01	3,540.00	108.77	92.67	76.58
3,540.01	3,580.00	110.00	93.91	77.82
3,580.01	3,620.00	111.24	95.15	79.05
3,620.01	3,660.00	112.48	96.38	80.29
3,660.01	3,700.00	113.71	97.62	81.52
3,700.01	3,740.00	114.95	98.85	82.76
3,740.01	3,780.00	116.18	100.09	84.00
3,780.01	3,820.00	117.42	101.33	85.23
3,820.01	3,860.00	118.66	102.56	86.47
3,860.01	3,900.00	119.89	103.80	87.70
3,900.01	3,940.00	121.13	105.03	88.94
3,940.01	3,980.00	122.36	106.27	90.18
3,980.01	4,020.00	123.60	107.51	91.41
4,020.01	4,060.00	124.84	108.74	92.65
4,060.01	4,100.00	126.07	109.98	93.88
4,100.01	4,140.00	127.31	111.21	95.12
4,140.01	4,180.00	128.54	112.45	96.36
4,180.01	4,220.00	129.78	113.69	97.59
		(Add 3.09% for amounts in excess of \$4,220)		

Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
0.00	200.00	3.09	0.00	0.00

Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
200.01	280.00	7.42	0.00	0.00
280.01	360.00	9.89	0.00	0.00
360.01	440.00	12.36	0.00	0.00
440.01	520.00	14.83	0.00	0.00
520.01	600.00	17.30	0.00	0.00
600.01	680.00	19.78	0.00	0.00
680.01	760.00	22.25	0.00	0.00
760.01	840.00	24.72	0.00	0.00
840.01	920.00	27.19	0.00	0.00
920.01	1,000.00	29.66	0.00	0.00
1,000.01	1,080.00	32.14	0.00	0.00
1,080.01	1,160.00	34.61	2.42	0.00
1,160.01	1,240.00	37.08	4.89	0.00
1,240.01	1,320.00	39.55	7.36	0.00
1,320.01	1,400.00	42.02	9.84	0.00
1,400.01	1,480.00	44.50	12.31	0.00
1,480.01	1,560.00	46.97	14.78	0.00
1,560.01	1,640.00	49.44	17.25	0.00
1,640.01	1,720.00	51.91	19.72	0.00
1,720.01	1,800.00	54.38	22.20	0.00
1,800.01	1,880.00	56.86	24.67	0.00
1,880.01	1,960.00	59.33	27.14	0.00
1,960.01	2,040.00	61.80	29.61	0.00
2,040.01	2,120.00	64.27	32.08	0.00
2,120.01	2,200.00	66.74	34.56	2.37
2,200.01	2,280.00	69.22	37.03	4.84
2,280.01	2,360.00	71.69	39.50	7.31
2,360.01	2,440.00	74.16	41.97	9.78
2,440.01	2,520.00	76.63	44.44	12.26
2,520.01	2,600.00	79.10	46.92	14.73
2,600.01	2,680.00	81.58	49.39	17.20
2,680.01	2,760.00	84.05	51.86	19.67
2,760.01	2,840.00	86.52	54.33	22.15
2,840.01	2,920.00	88.99	56.80	24.62
2,920.01	3,000.00	91.46	59.28	27.09
3,000.01	3,080.00	93.94	61.75	29.56
3,080.01	3,160.00	96.41	64.22	32.03
3,160.01	3,240.00	98.88	66.69	34.51
3,240.01	3,320.00	101.35	69.16	36.98
3,320.01	3,400.00	103.82	71.64	39.45
3,400.01	3,480.00	106.30	74.11	41.92
3,480.01	3,560.00	108.77	76.58	44.39
3,560.01	3,640.00	111.24	79.05	46.87
3,640.01	3,720.00	113.71	81.52	49.34
3,720.01	3,800.00	116.18	84.00	51.81
3,800.01	3,880.00	118.66	86.47	54.28
3,880.01	3,960.00	121.13	88.94	56.75
3,960.01	4,040.00	123.60	91.41	59.23

Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
4,040.01	4,120.00	126.07	93.88	61.70
4,120.01	4,200.00	128.54	96.36	64.17
4,200.01	4,280.00	131.02	98.83	66.64
4,280.01	4,360.00	133.49	101.30	69.11
4,360.01	4,440.00	135.96	103.77	71.59
4,440.01	4,520.00	138.43	106.24	74.06
4,520.01	4,600.00	140.90	108.72	76.53
4,600.01	4,680.00	143.38	111.19	79.00
4,680.01	4,760.00	145.85	113.66	81.47
4,760.01	4,840.00	148.32	116.13	83.95
4,840.01	4,920.00	150.79	118.60	86.42
4,920.01	5,000.00	153.26	121.08	88.89
5,000.01	5,080.00	155.74	123.55	91.36
5,080.01	5,160.00	158.21	126.02	93.83
5,160.01	5,240.00	160.68	128.49	96.31
5,240.01	5,320.00	163.15	130.96	98.78
5,320.01	5,400.00	165.62	133.44	101.25
5,400.01	5,480.00	168.10	135.91	103.72
5,480.01	5,560.00	170.57	138.38	106.19
5,560.01	5,640.00	173.04	140.85	108.67
5,640.01	5,720.00	175.51	143.32	111.14
5,720.01	5,800.00	177.98	145.80	113.61
5,800.01	5,880.00	180.46	148.27	116.08
5,880.01	5,960.00	182.93	150.74	118.55
5,960.01	6,040.00	185.40	153.21	121.03
6,040.01	6,120.00	187.87	155.68	123.50
6,120.01	6,200.00	190.34	158.16	125.97
6,200.01	6,280.00	192.82	160.63	128.44
6,280.01	6,360.00	195.29	163.10	130.91
6,360.01	6,440.00	197.76	165.57	133.39
6,440.01	6,520.00	200.23	168.04	135.86
6,520.01	6,600.00	202.70	170.52	138.33
6,600.01	6,680.00	205.18	172.99	140.80
6,680.01	6,760.00	207.65	175.46	143.27
6,760.01	6,840.00	210.12	177.93	145.75
6,840.01	6,920.00	212.59	180.40	148.22
6,920.01	7,000.00	215.06	182.88	150.69
7,000.01	7,080.00	217.54	185.35	153.16
7,080.01	7,160.00	220.01	187.82	155.63
7,160.01	7,240.00	222.48	190.29	158.11
7,240.01	7,320.00	224.95	192.76	160.58
7,320.01	7,400.00	227.42	195.24	163.05
7,400.01	7,480.00	229.90	197.71	165.52
7,480.01	7,560.00	232.37	200.18	167.99
7,560.01	7,640.00	234.84	202.65	170.47
7,640.01	7,720.00	237.31	205.12	172.94
7,720.01	7,800.00	239.78	207.60	175.41
7,800.01	7,880.00	242.26	210.07	177.88

REVENUE AND TAXATION

Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
7,880.01	7,960.00	244.73	212.54	180.35
7,960.01	8,040.00	247.20	215.01	182.83
8,040.01	8,120.00	249.67	217.48	185.30
8,120.01	8,200.00	252.14	219.96	187.77
8,200.01	8,280.00	254.62	222.43	190.24
8,280.01	8,360.00	257.09	224.90	192.71
8,360.01	8,440.00	259.56	227.37	195.19
		<i>(Add 3.09% for amounts in excess of \$8,440)</i>		

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
0.00	2,500.00	38.63	0.00	0.00
2,500.01	2,900.00	83.43	0.00	0.00
2,900.01	3,300.00	95.79	0.00	0.00
3,300.01	3,700.00	108.15	0.00	0.00
3,700.01	4,100.00	120.51	0.00	0.00
4,100.01	4,500.00	132.87	0.00	0.00
4,500.01	4,900.00	145.23	0.00	0.00
4,900.01	5,300.00	157.59	0.00	0.00
5,300.01	5,700.00	169.95	0.00	0.00
5,700.01	6,100.00	182.31	0.00	0.00
6,100.01	6,500.00	194.67	0.00	0.00
6,500.01	6,900.00	207.03	0.00	0.00
6,900.01	7,300.00	219.39	0.00	0.00
7,300.01	7,700.00	231.75	0.00	0.00
7,700.01	8,100.00	244.11	0.00	0.00
8,100.01	8,500.00	256.47	0.00	0.00
8,500.01	8,900.00	268.83	0.00	0.00
8,900.01	9,300.00	281.19	0.00	0.00
9,300.01	9,700.00	293.55	0.00	0.00
9,700.01	10,100.00	305.91	0.00	0.00
10,100.01	10,500.00	318.27	0.00	0.00
10,500.01	10,900.00	330.63	0.00	0.00
10,900.01	11,300.00	342.99	0.00	0.00
11,300.01	11,700.00	355.35	0.00	0.00
11,700.01	12,100.00	367.71	0.00	0.00
12,100.01	12,500.00	380.07	0.00	0.00
12,500.01	12,900.00	392.43	6.18	0.00
12,900.01	13,300.00	404.79	18.54	0.00
13,300.01	13,700.00	417.15	30.90	0.00
13,700.01	14,100.00	429.51	43.26	0.00
14,100.01	14,500.00	441.87	55.62	0.00
14,500.01	14,900.00	454.23	67.98	0.00
14,900.01	15,300.00	466.59	80.34	0.00
15,300.01	15,700.00	478.95	92.70	0.00

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
15,700.01	16,100.00	491.31	105.06	0.00
16,100.01	16,500.00	503.67	117.42	0.00
16,500.01	16,900.00	516.03	129.78	0.00
16,900.01	17,300.00	528.39	142.14	0.00
17,300.01	17,700.00	540.75	154.50	0.00
17,700.01	18,100.00	553.11	166.86	0.00
18,100.01	18,500.00	565.47	179.22	0.00
18,500.01	18,900.00	577.83	191.58	0.00
18,900.01	19,300.00	590.19	203.94	0.00
19,300.01	19,700.00	602.55	216.30	0.00
19,700.01	20,100.00	614.91	228.66	0.00
20,100.01	20,500.00	627.27	241.02	0.00
20,500.01	20,900.00	639.63	253.38	0.00
20,900.01	21,300.00	651.99	265.74	0.00
21,300.01	21,700.00	664.35	278.10	0.00
21,700.01	22,100.00	676.71	290.46	0.00
22,100.01	22,500.00	689.07	302.82	0.00
22,500.01	22,900.00	701.43	315.18	0.00
22,900.01	23,300.00	713.79	327.54	0.00
23,300.01	23,700.00	726.15	339.90	0.00
23,700.01	24,100.00	738.51	352.26	0.00
24,100.01	24,500.00	750.87	364.62	0.00
24,500.01	24,900.00	763.23	376.98	0.00
24,900.01	25,300.00	775.59	389.34	3.09
25,300.01	25,700.00	787.95	401.70	15.45
25,700.01	26,100.00	800.31	414.06	27.81
26,100.01	26,500.00	812.67	426.42	40.17
26,500.01	26,900.00	825.03	438.78	52.53
26,900.01	27,300.00	837.39	451.14	64.89
27,300.01	27,700.00	849.75	463.50	77.25
27,700.01	28,100.00	862.11	475.86	89.61
28,100.01	28,500.00	874.47	488.22	101.97
28,500.01	28,900.00	886.83	500.58	114.33
28,900.01	29,300.00	899.19	512.94	126.69
29,300.01	29,700.00	911.55	525.30	139.05
29,700.01	30,100.00	923.91	537.66	151.41
30,100.01	30,500.00	936.27	550.02	163.77
30,500.01	30,900.00	948.63	562.38	176.13
30,900.01	31,300.00	960.99	574.74	188.49
31,300.01	31,700.00	973.35	587.10	200.85
31,700.01	32,100.00	985.71	599.46	213.21
32,100.01	32,500.00	998.07	611.82	225.57
32,500.01	32,900.00	1,010.43	624.18	237.93
32,900.01	33,300.00	1,022.79	636.54	250.29
33,300.01	33,700.00	1,035.15	648.90	262.65
33,700.01	34,100.00	1,047.51	661.26	275.01
34,100.01	34,500.00	1,059.87	673.62	287.37
34,500.01	34,900.00	1,072.23	685.98	299.73

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
34,900.01	35,300.00	1,084.59	698.34	312.09
35,300.01	35,700.00	1,096.95	710.70	324.45
35,700.01	36,100.00	1,109.31	723.06	336.81
36,100.01	36,500.00	1,121.67	735.42	349.17
36,500.01	36,900.00	1,134.03	747.78	361.53
36,900.01	37,300.00	1,146.39	760.14	373.89
37,300.01	37,700.00	1,158.75	772.50	386.25
37,700.01	38,100.00	1,171.11	784.86	398.61
38,100.01	38,500.00	1,183.47	797.22	410.97
38,500.01	38,900.00	1,195.83	809.58	423.33
38,900.01	39,300.00	1,208.19	821.94	435.69
39,300.01	39,700.00	1,220.55	834.30	448.05
39,700.01	40,100.00	1,232.91	846.66	460.41
40,100.01	40,500.00	1,245.27	859.02	472.77
40,500.01	40,900.00	1,257.63	871.38	485.13
40,900.01	41,300.00	1,269.99	883.74	497.49
41,300.01	41,700.00	1,282.35	896.10	509.85
41,700.01	42,100.00	1,294.71	908.46	522.21
42,100.01	42,500.00	1,307.07	920.82	534.57
42,500.01	42,900.00	1,319.43	933.18	546.93
42,900.01	43,300.00	1,331.79	945.54	559.29
43,300.01	43,700.00	1,344.15	957.90	571.65
43,700.01	44,100.00	1,356.51	970.26	584.01
44,100.01	44,500.00	1,368.87	982.62	596.37
44,500.01	44,900.00	1,381.23	994.98	608.73
44,900.01	45,300.00	1,393.59	1,007.34	621.09
45,300.01	45,700.00	1,405.95	1,019.70	633.45
45,700.01	46,100.00	1,418.31	1,032.06	645.81
46,100.01	46,500.00	1,430.67	1,044.42	658.17
46,500.01	46,900.00	1,443.03	1,056.78	670.53
46,900.01	47,300.00	1,455.39	1,069.14	682.89
47,300.01	47,700.00	1,467.75	1,081.50	695.25
47,700.01	48,100.00	1,480.11	1,093.86	707.61
48,100.01	48,500.00	1,492.47	1,106.22	719.97
48,500.01	48,900.00	1,504.83	1,118.58	732.33
48,900.01	49,300.00	1,517.19	1,130.94	744.69
49,300.01	49,700.00	1,529.55	1,143.30	757.05
49,700.01	50,100.00	1,541.91	1,155.66	769.41
50,100.01	50,500.00	1,554.27	1,168.02	781.77
50,500.01	50,900.00	1,566.63	1,180.38	794.13
50,900.01	51,300.00	1,578.99	1,192.74	806.49
51,300.01	51,700.00	1,591.35	1,205.10	818.85
51,700.01	52,100.00	1,603.71	1,217.46	831.21
52,100.01	52,500.00	1,616.07	1,229.82	843.57
52,500.01	52,900.00	1,628.43	1,242.18	855.93
52,900.01	53,300.00	1,640.79	1,254.54	868.29
53,300.01	53,700.00	1,653.15	1,266.90	880.65
53,700.01	54,100.00	1,665.51	1,279.26	893.01

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
54,100.01	54,500.00	1,677.87	1,291.62	905.37
54,500.01	54,900.00	1,690.23	1,303.98	917.73
54,900.01	55,300.00	1,702.59	1,316.34	930.09
55,300.01	55,700.00	1,714.95	1,328.70	942.45
55,700.01	56,100.00	1,727.31	1,341.06	954.81
56,100.01	56,500.00	1,739.67	1,353.42	967.17
56,500.01	56,900.00	1,752.03	1,365.78	979.53
56,900.01	57,300.00	1,764.39	1,378.14	991.89
57,300.01	57,700.00	1,776.75	1,390.50	1,004.25
57,700.01	58,100.00	1,789.11	1,402.86	1,016.61
58,100.01	58,500.00	1,801.47	1,415.22	1,028.97
58,500.01	58,900.00	1,813.83	1,427.58	1,041.33
58,900.01	59,300.00	1,826.19	1,439.94	1,053.69
59,300.01	59,700.00	1,838.55	1,452.30	1,066.05
59,700.01	60,100.00	1,850.91	1,464.66	1,078.41
60,100.01	60,500.00	1,863.27	1,477.02	1,090.77
60,500.01	60,900.00	1,875.63	1,489.38	1,103.13
60,900.01	61,300.00	1,887.99	1,501.74	1,115.49
61,300.01	61,700.00	1,900.35	1,514.10	1,127.85
61,700.01	62,100.00	1,912.71	1,526.46	1,140.21
62,100.01	62,500.00	1,925.07	1,538.82	1,152.57
62,500.01	62,900.00	1,937.43	1,551.18	1,164.93
62,900.01	63,300.00	1,949.79	1,563.54	1,177.29
63,300.01	63,700.00	1,962.15	1,575.90	1,189.65
63,700.01	64,100.00	1,974.51	1,588.26	1,202.01
64,100.01	64,500.00	1,986.87	1,600.62	1,214.37
64,500.01	64,900.00	1,999.23	1,612.98	1,226.73
64,900.01	65,300.00	2,011.59	1,625.34	1,239.09
65,300.01	65,700.00	2,023.95	1,637.70	1,251.45
65,700.01	66,100.00	2,036.31	1,650.06	1,263.81
66,100.01	66,500.00	2,048.67	1,662.42	1,276.17
66,500.01	66,900.00	2,061.03	1,674.78	1,288.53
66,900.01	67,300.00	2,073.39	1,687.14	1,300.89
67,300.01	67,700.00	2,085.75	1,699.50	1,313.25
67,700.01	68,100.00	2,098.11	1,711.86	1,325.61
68,100.01	68,500.00	2,110.47	1,724.22	1,337.97
68,500.01	68,900.00	2,122.83	1,736.58	1,350.33
68,900.01	69,300.00	2,135.19	1,748.94	1,362.69
69,300.01	69,700.00	2,147.55	1,761.30	1,375.05
69,700.01	70,100.00	2,159.91	1,773.66	1,387.41
70,100.01	70,500.00	2,172.27	1,786.02	1,399.77
70,500.01	70,900.00	2,184.63	1,798.38	1,412.13
70,900.01	71,300.00	2,196.99	1,810.74	1,424.49
71,300.01	71,700.00	2,209.35	1,823.10	1,436.85
71,700.01	72,100.00	2,221.71	1,835.46	1,449.21
72,100.01	72,500.00	2,234.07	1,847.82	1,461.57
72,500.01	72,900.00	2,246.43	1,860.18	1,473.93
72,900.01	73,300.00	2,258.79	1,872.54	1,486.29

REVENUE AND TAXATION

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
73,300.01	73,700.00	2,271.15	1,884.90	1,498.65
73,700.01	74,100.00	2,283.51	1,897.26	1,511.01
74,100.01	74,500.00	2,295.87	1,909.62	1,523.37
74,500.01	74,900.00	2,308.23	1,921.98	1,535.73
74,900.01	75,300.00	2,320.59	1,934.34	1,548.09
75,300.01	75,700.00	2,332.95	1,946.70	1,560.45
75,700.01	76,100.00	2,345.31	1,959.06	1,572.81
76,100.01	76,500.00	2,357.67	1,971.42	1,585.17
76,500.01	76,900.00	2,370.03	1,983.78	1,597.53
76,900.01	77,300.00	2,382.39	1,996.14	1,609.89
77,300.01	77,700.00	2,394.75	2,008.50	1,622.25
77,700.01	78,100.00	2,407.11	2,020.86	1,634.61
78,100.01	78,500.00	2,419.47	2,033.22	1,646.97
78,500.01	78,900.00	2,431.83	2,045.58	1,659.33
78,900.01	79,300.00	2,444.19	2,057.94	1,671.69
79,300.01	79,700.00	2,456.55	2,070.30	1,684.05
79,700.01	80,100.00	2,468.91	2,082.66	1,696.41
80,100.01	80,500.00	2,481.27	2,095.02	1,708.77
80,500.01	80,900.00	2,493.63	2,107.38	1,721.13
80,900.01	81,300.00	2,505.99	2,119.74	1,733.49
81,300.01	81,700.00	2,518.35	2,132.10	1,745.85
81,700.01	82,100.00	2,530.71	2,144.46	1,758.21
82,100.01	82,500.00	2,543.07	2,156.82	1,770.57
82,500.01	82,900.00	2,555.43	2,169.18	1,782.93
82,900.01	83,300.00	2,567.79	2,181.54	1,795.29
83,300.01	83,700.00	2,580.15	2,193.90	1,807.65
83,700.01	84,100.00	2,592.51	2,206.26	1,820.01
84,100.01	84,500.00	2,604.87	2,218.62	1,832.37
84,500.01	84,900.00	2,617.23	2,230.98	1,844.73
84,900.01	85,300.00	2,629.59	2,243.34	1,857.09
85,300.01	85,700.00	2,641.95	2,255.70	1,869.45
85,700.01	86,100.00	2,654.31	2,268.06	1,881.81
86,100.01	86,500.00	2,666.67	2,280.42	1,894.17
86,500.01	86,900.00	2,679.03	2,292.78	1,906.53
86,900.01	87,300.00	2,691.39	2,305.14	1,918.89
87,300.01	87,700.00	2,703.75	2,317.50	1,931.25
87,700.01	88,100.00	2,716.11	2,329.86	1,943.61
88,100.01	88,500.00	2,728.47	2,342.22	1,955.97
88,500.01	88,900.00	2,740.83	2,354.58	1,968.33
88,900.01	89,300.00	2,753.19	2,366.94	1,980.69
89,300.01	89,700.00	2,765.55	2,379.30	1,993.05
89,700.01	90,100.00	2,777.91	2,391.66	2,005.41
90,100.01	90,500.00	2,790.27	2,404.02	2,017.77
90,500.01	90,900.00	2,802.63	2,416.38	2,030.13
90,900.01	91,300.00	2,814.99	2,428.74	2,042.49
91,300.01	91,700.00	2,827.35	2,441.10	2,054.85
91,700.01	92,100.00	2,839.71	2,453.46	2,067.21
92,100.01	92,500.00	2,852.07	2,465.82	2,079.57

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
92,500.01	92,900.00	2,864.43	2,478.18	2,091.93
92,900.01	93,300.00	2,876.79	2,490.54	2,104.29
93,300.01	93,700.00	2,889.15	2,502.90	2,116.65
93,700.01	94,100.00	2,901.51	2,515.26	2,129.01
94,100.01	94,500.00	2,913.87	2,527.62	2,141.37
94,500.01	94,900.00	2,926.23	2,539.98	2,153.73
94,900.01	95,300.00	2,938.59	2,552.34	2,166.09
95,300.01	95,700.00	2,950.95	2,564.70	2,178.45
95,700.01	96,100.00	2,963.31	2,577.06	2,190.81
96,100.01	96,500.00	2,975.67	2,589.42	2,203.17
96,500.01	96,900.00	2,988.03	2,601.78	2,215.53
96,900.01	97,300.00	3,000.39	2,614.14	2,227.89
97,300.01	97,700.00	3,012.75	2,626.50	2,240.25
97,700.01	98,100.00	3,025.11	2,638.86	2,252.61
98,100.01	98,500.00	3,037.47	2,651.22	2,264.97
98,500.01	98,900.00	3,049.83	2,663.58	2,277.33
98,900.01	99,300.00	3,062.19	2,675.94	2,289.69
99,300.01	99,700.00	3,074.55	2,688.30	2,302.05
99,700.01	100,100.00	3,086.91	2,700.66	2,314.41
100,100.01	100,500.00	3,099.27	2,713.02	2,326.77
		<i>(Add 3.09% for amounts in excess of \$100,500)</i>		

3. In place of the withholding tables in Paragraph C.2, employers may use the formulas provided in Subsection D.

D. Income Tax Withholding Formulas. The overall structure of the formulas used to compute the withholding tax is to calculate the tax on the total wage amount and then subtract the amount of tax calculated on the standard deduction. The correct withholding formula depends upon the standard deduction amount claimed and annual wages.

1. Effective on or after January 1, 2025:

a. Withholding Formula for Taxpayers Not Claiming a Standard Deduction:

W is the withholding tax per pay period.
S is employee's salary for the pay period.
N is the number of pay periods.
 $W = S * .0309$

b. Withholding Formula for Single or Married-Separate Taxpayers Claiming the Standard Deduction:

W is the withholding tax per pay period.
S is employee's salary for the pay period.
N is the number of pay periods.
 $W = (S - (12500 / N)) * .0309$

c. Withholding Formula for Married-Joint Return, Qualified Surviving Spouse, or Head of Household Taxpayers Claiming the Standard Deduction:

W is the withholding tax per pay period.

S is employee's salary for the pay period.
 N is the number of pay periods.
 $W = (S - (25000 / N)) * .0309$

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:32, R.S. 47:112, R.S. 47:295 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 28:2557 (December 2002), amended LR 35:255 (February 2009), LR 35:1543 (August 2009), LR 44:1062 (June 2018), LR 48:2173 (August 2022), amended by the Department of Revenue, Tax Policy and Planning Division, LR 51:809 (June 2025).

§1505. Electronic Systems for Withholding Exemption Certificates

A. Electronic Form L-4 or L-4E in general. An employer may establish a system for its employees to file withholding exemption certificates electronically.

B. Requirements for Electronic Form L-4 or L-4E

1. In General. The electronic system must ensure that the information received is the information sent, and must document all occasions of employee access that result in the filing of a Form L-4 or L-4E. In addition, the design and operation of the electronic system, including access procedures, must make it reasonably certain that the person accessing the system and filing the Form L-4 or L-4E is the employee identified in the form.

2. Same Information as Paper Form L-4 or L-4E. The electronic filing must provide the employer with exactly the same information as the paper Form L-4 or L-4E.

3. Perjury Statement and Signature Requirements. The electronic filing must be signed by the employee under penalties of perjury.

a. Perjury Statement. The perjury statement must contain the language that appears on the paper Form L-4 or L-4E. The electronic program must inform the employee that he or she must make the declaration contained in the perjury statement and that the declaration is made by signing the Form L-4 or L-4E. The instructions and the language of the perjury statement must immediately follow the employee's income tax withholding selections and immediately precede the employee's electronic signature.

b. Electronic Signature. For purposes of this provision, the electronic signature must identify the employee filing the electronic Form L-4 or L-4E and authenticate and verify the filing. For purposes of this provision, the terms *authenticate* and *verify* have the same meanings as they do under federal provisions concerning Form W-4. An electronic signature may be in any form that satisfies the foregoing requirements. The electronic signature must be the final entry in the employee's Form L-4 or L-4E submission.

4. Copies of Electronic Form L-4 or L-4E. Whenever a Form L-4 or L-4E is requested by the Department of Revenue, or required to be submitted to the Department of Revenue, the employer must supply a hardcopy of the electronic Form L-4 or L-4E and a statement that, to the best of the employer's knowledge, the electronic Form L-4 or L-4E was filed by the named employee. The hardcopy of the electronic Form L-4 or

L-4E must provide exactly the same information as, but need not be a facsimile of, the paper Form L-4 or L-4E.

C. Electronic Filing by All Employees. An employer is permitted to adopt a system under which all employees file Forms L-4 and L-4E electronically, however, it is expected that an employer will make a paper option reasonably available upon request to any employee who has a serious objection to using the electronic system or whose access to, or ability to use, the system may be limited (for example, as a result of a disability). The paper option would be satisfied, for example, if the employer informs employees how they can obtain a paper Form L-4 or L-4E and where they should submit the completed paper Form L-4 or L-4E. The Louisiana Department of Revenue also expects that employers will comply with all applicable law governing the terms and conditions of employment, such as the Americans with Disabilities Act (42 U.S.C. §12112.a).

D. Record Retention. Electronic systems for collecting and maintaining Form L-4 and L-4E data have the same status as paper Forms L-4 and L-4E. Therefore, guidance that applies to retention of paper Forms L-4 and L-4E also applies to electronic Forms L-4 and L-4E.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:112.G.(6), R.S. 47:112.N(6), and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 28:1488 (June 2002).

§1510. Requirements for Substitute Form W-2, Copy 2, Furnished to Payees

A. All payers (employers) must furnish payees (employees) with at least three copies of the Form W-2. This regulation pertains to Copy 2, to be filed with the employee's state income tax return. Any privately printed substitute Form W-2, Copy 2, must conform to the specifications of this rule in order to be acceptable to the Louisiana Department of Revenue and Taxation.

B. Definitions. For the purpose of this rule, the following terms are defined.

Copy 2—the state copy of the employee wage and tax statement or Form L-2.

Substitute Form W-2—any form not printed and provided by the Internal Revenue Service (IRS).

C. Specific Requirements—Form W-2, Copy 2

1. Form Size and Layout

a. The length should be at least 3 1/2 inches but not more than 6 1/2 inches.

b. The width should be at least 5 1/2 inches but not more than 8 1/2 inches.

c. The use of either a horizontal or a vertical format is permitted.

2. Paper Type and Weight

a. The paper must be white.