

ii. For purposes of this Subparagraph, “total assets” means amounts reportable as end of tax year total assets on Schedule L, Balance Sheet per Books of the federal Form 1065, or successor form (Line 14, column D on the 2023 Form 1065, Schedule L) without regard to location of assets, and excluding any negative values reported as assets on the lines preceding of Schedule L (Lines 1 through 13 on the 2023 form).

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 claims neither himself, his spouse, nor any dependency credits, use the first column in the table designated 0 exemptions, 0 dependents.

b. If your employee claims only himself, whether he is married or not, use Column 1. Also, use the appropriate subcolumn for the number of dependency credits he is claiming.

c. If your employee claims himself and his spouse, use Column 2. Also, use the appropriate subcolumn for the number of dependency credits he is claiming.

C. Withholding Tax Tables

1. For the purposes of the withholding tax tables:

a. exemptions are for a husband, wife, or single filer;

b. dependency credits include children, stepchildren, etc., as described in section 152 of the Internal Revenue Code.

2. Adjustments to Wage Bracket Tables

a. Each table provides for the appropriate withholding amount for single or married personal exemptions with up to six dependency credits. There is no provision for withholding based on head-of-household status and these taxpayers may claim only a single withholding personal exemption.

b. When an employee has more than six dependents, the amount may be determined by reducing the tax shown in the column for six dependents by the amount shown below for the applicable payroll period multiplied by the number of dependents over six.

Payroll Period	Amount of Reduction
Daily	\$0.07
Weekly	\$0.36
Biweekly	\$0.71
Semimonthly	\$0.77
Monthly	\$1.55

c. When the employee claims only credit for dependents and no withholding personal exemption, the amount to be deducted and withheld should be determined by reducing the amount selected under the column for employees claiming no exemption or credits by the amount in Subparagraph b above multiplied by the number of dependents claimed.

REVENUE AND TAXATION

3. Withholding Tables

a. Effective on or after January 1, 2022

Daily Louisiana Income Tax Withholding Table																
Exemptions:		0	1						2							
Dependents:		0	0	1	2	3	4	5	6	0	1	2	3	4	5	6
Salary Range:																
Min	Max															
0.00	10.00	(1.85% of gross pay for \$10 and less with 0 Exemptions and 0 Dependents)														
10.01	12.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.01	14.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14.01	16.00	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16.01	18.00	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18.01	20.00	0.35	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20.01	22.00	0.39	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.01	24.00	0.43	0.11	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24.01	26.00	0.46	0.14	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26.01	28.00	0.50	0.18	0.11	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28.01	30.00	0.54	0.22	0.15	0.08	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30.01	32.00	0.57	0.25	0.18	0.11	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.01	34.00	0.61	0.29	0.22	0.15	0.08	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.01	36.00	0.65	0.33	0.26	0.19	0.12	0.05	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
36.01	38.00	0.68	0.36	0.29	0.22	0.15	0.08	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00
38.01	40.00	0.72	0.40	0.33	0.26	0.19	0.12	0.04	0.00	0.08	0.01	0.00	0.00	0.00	0.00	0.00
40.01	42.00	0.76	0.44	0.37	0.30	0.23	0.16	0.08	0.01	0.12	0.05	0.00	0.00	0.00	0.00	0.00
42.01	44.00	0.80	0.48	0.41	0.34	0.27	0.20	0.12	0.05	0.16	0.09	0.02	0.00	0.00	0.00	0.00
44.01	46.00	0.83	0.51	0.44	0.37	0.30	0.23	0.15	0.08	0.19	0.12	0.05	0.00	0.00	0.00	0.00
46.01	48.00	0.87	0.55	0.48	0.41	0.34	0.27	0.19	0.12	0.23	0.16	0.09	0.02	0.00	0.00	0.00
48.01	50.00	0.93	0.61	0.54	0.47	0.40	0.33	0.25	0.18	0.27	0.20	0.13	0.06	0.00	0.00	0.00
50.01	52.00	0.99	0.67	0.60	0.53	0.46	0.39	0.31	0.24	0.30	0.23	0.16	0.09	0.01	0.00	0.00
52.01	54.00	1.06	0.74	0.67	0.60	0.53	0.46	0.38	0.31	0.34	0.27	0.20	0.13	0.05	0.00	0.00
54.01	56.00	1.13	0.81	0.74	0.67	0.60	0.53	0.45	0.38	0.38	0.31	0.24	0.17	0.09	0.02	0.00
56.01	58.00	1.20	0.88	0.81	0.74	0.67	0.60	0.52	0.45	0.41	0.34	0.27	0.20	0.12	0.05	0.00
58.01	60.00	1.27	0.95	0.88	0.81	0.74	0.67	0.59	0.52	0.45	0.38	0.31	0.24	0.16	0.09	0.02
60.01	62.00	1.34	1.02	0.95	0.88	0.81	0.74	0.66	0.59	0.49	0.42	0.35	0.28	0.20	0.13	0.06
62.01	64.00	1.42	1.10	1.03	0.96	0.89	0.82	0.74	0.67	0.53	0.46	0.39	0.32	0.24	0.17	0.10
64.01	66.00	1.48	1.16	1.09	1.02	0.95	0.88	0.80	0.73	0.56	0.49	0.42	0.35	0.27	0.20	0.13
66.01	68.00	1.55	1.23	1.16	1.09	1.02	0.95	0.87	0.80	0.60	0.53	0.46	0.39	0.31	0.24	0.17
68.01	70.00	1.63	1.31	1.24	1.17	1.10	1.03	0.95	0.88	0.64	0.57	0.50	0.43	0.35	0.28	0.21
70.01	72.00	1.69	1.37	1.30	1.23	1.16	1.09	1.01	0.94	0.67	0.60	0.53	0.46	0.38	0.31	0.24
72.01	74.00	1.76	1.44	1.37	1.30	1.23	1.16	1.08	1.01	0.71	0.64	0.57	0.50	0.42	0.35	0.28
74.01	76.00	1.83	1.51	1.44	1.37	1.30	1.23	1.15	1.08	0.75	0.68	0.61	0.54	0.46	0.39	0.32
76.01	78.00	1.90	1.58	1.51	1.44	1.37	1.30	1.22	1.15	0.78	0.71	0.64	0.57	0.49	0.42	0.35
78.01	80.00	1.97	1.65	1.58	1.51	1.44	1.37	1.29	1.22	0.82	0.75	0.68	0.61	0.53	0.46	0.39
80.01	82.00	2.04	1.72	1.65	1.58	1.51	1.44	1.36	1.29	0.86	0.79	0.72	0.65	0.57	0.50	0.43
82.01	84.00	2.12	1.80	1.73	1.66	1.59	1.52	1.44	1.37	0.90	0.83	0.76	0.69	0.61	0.54	0.47
84.01	86.00	2.18	1.86	1.79	1.72	1.65	1.58	1.50	1.43	0.93	0.86	0.79	0.72	0.64	0.57	0.50
86.01	88.00	2.25	1.93	1.86	1.79	1.72	1.65	1.57	1.50	0.97	0.90	0.83	0.76	0.68	0.61	0.54
88.01	90.00	2.33	2.01	1.94	1.87	1.80	1.73	1.65	1.58	1.01	0.94	0.87	0.80	0.72	0.65	0.58
90.01	92.00	2.39	2.07	2.00	1.93	1.86	1.79	1.71	1.64	1.04	0.97	0.90	0.83	0.75	0.68	0.61
92.01	94.00	2.46	2.14	2.07	2.00	1.93	1.86	1.78	1.71	1.08	1.01	0.94	0.87	0.79	0.72	0.65
94.01	96.00	2.53	2.21	2.14	2.07	2.00	1.93	1.85	1.78	1.12	1.05	0.98	0.91	0.83	0.76	0.69
96.01	98.00	2.60	2.28	2.21	2.14	2.07	2.00	1.92	1.85	1.16	1.09	1.02	0.95	0.87	0.80	0.73
98.01	100.00	2.67	2.35	2.28	2.21	2.14	2.07	1.99	1.92	1.24	1.17	1.10	1.03	0.95	0.88	0.81
100.01	102.00	2.74	2.42	2.35	2.28	2.21	2.14	2.06	1.99	1.31	1.24	1.17	1.10	1.02	0.95	0.88
102.01	104.00	2.82	2.50	2.43	2.36	2.29	2.22	2.14	2.07	1.38	1.31	1.24	1.17	1.09	1.02	0.95
104.01	106.00	2.88	2.56	2.49	2.42	2.35	2.28	2.20	2.13	1.45	1.38	1.31	1.24	1.16	1.09	1.02
106.01	108.00	2.95	2.63	2.56	2.49	2.42	2.35	2.27	2.20	1.52	1.45	1.38	1.31	1.23	1.16	1.09
108.01	110.00	3.03	2.71	2.64	2.57	2.50	2.43	2.35	2.28	1.59	1.52	1.45	1.38	1.30	1.23	1.16
110.01	112.00	3.09	2.77	2.70	2.63	2.56	2.49	2.41	2.34	1.65	1.58	1.51	1.44	1.36	1.29	1.22
112.01	114.00	3.16	2.84	2.77	2.70	2.63	2.56	2.48	2.41	1.73	1.66	1.59	1.52	1.44	1.37	1.30
114.01	116.00	3.23	2.91	2.84	2.77	2.70	2.63	2.55	2.48	1.80	1.73	1.66	1.59	1.51	1.44	1.37
116.01	118.00	3.30	2.98	2.91	2.84	2.77	2.70	2.62	2.55	1.86	1.79	1.72	1.65	1.57	1.50	1.43
118.01	120.00	3.37	3.05	2.98	2.91	2.84	2.77	2.69	2.62	1.94	1.87	1.80	1.73	1.65	1.58	1.51
120.01	122.00	3.44	3.12	3.05	2.98	2.91	2.84	2.76	2.69	2.01	1.94	1.87	1.80	1.72	1.65	1.58
122.01	124.00	3.52	3.20	3.13	3.06	2.99	2.92	2.84	2.77	2.08	2.01	1.94	1.87	1.79	1.72	1.65
124.01	126.00	3.58	3.26	3.19	3.12	3.05	2.98	2.90	2.83	2.15	2.08	2.01	1.94	1.86	1.79	1.72
126.01	128.00	3.65	3.33	3.26	3.19	3.12	3.05	2.97	2.90	2.22	2.15	2.08	2.01	1.93	1.86	1.79
128.01	130.00	3.73	3.41	3.34	3.27	3.20	3.13	3.05	2.98	2.29	2.22	2.15	2.08	2.00	1.93	1.86
130.01	132.00	3.79	3.47	3.40	3.33	3.26	3.19	3.11	3.04	2.35	2.28	2.21	2.14	2.06	1.99	1.92

Annual Louisiana Income Tax Withholding Table																
Exemptions:		0		1						2						
Dependents:		0	0	1	2	3	4	5	6	0	1	2	3	4	5	6
Salary Range:																
Min	Max															
90,501.00	90,900.00	3,273.50	3,190.25	3,171.75	3,153.25	3,134.75	3,116.25	3,097.75	3,079.25	2,595.50	2,577.00	2,558.50	2,540.00	2,521.50	2,503.00	2,484.50
90,901.00	91,300.00	3,290.50	3,207.25	3,188.75	3,170.25	3,151.75	3,133.25	3,114.75	3,096.25	2,609.50	2,591.00	2,572.50	2,554.00	2,535.50	2,517.00	2,498.50
91,301.00	91,700.00	3,307.50	3,224.25	3,205.75	3,187.25	3,168.75	3,150.25	3,131.75	3,113.25	2,623.50	2,605.00	2,586.50	2,568.00	2,549.50	2,531.00	2,512.50
91,701.00	92,100.00	3,324.50	3,241.25	3,222.75	3,204.25	3,185.75	3,167.25	3,148.75	3,130.25	2,637.50	2,619.00	2,600.50	2,582.00	2,563.50	2,545.00	2,526.50
92,101.00	92,500.00	3,341.50	3,258.25	3,239.75	3,221.25	3,202.75	3,184.25	3,165.75	3,147.25	2,651.50	2,633.00	2,614.50	2,596.00	2,577.50	2,559.00	2,540.50
92,501.00	92,900.00	3,358.50	3,275.25	3,256.75	3,238.25	3,219.75	3,201.25	3,182.75	3,164.25	2,665.50	2,647.00	2,628.50	2,610.00	2,591.50	2,573.00	2,554.50
92,901.00	93,300.00	3,375.50	3,292.25	3,273.75	3,255.25	3,236.75	3,218.25	3,199.75	3,181.25	2,679.50	2,661.00	2,642.50	2,624.00	2,605.50	2,587.00	2,568.50
93,301.00	93,700.00	3,392.50	3,309.25	3,290.75	3,272.25	3,253.75	3,235.25	3,216.75	3,198.25	2,693.50	2,675.00	2,656.50	2,638.00	2,619.50	2,601.00	2,582.50
93,701.00	94,100.00	3,409.50	3,326.25	3,307.75	3,289.25	3,270.75	3,252.25	3,233.75	3,215.25	2,707.50	2,689.00	2,670.50	2,652.00	2,633.50	2,615.00	2,596.50
94,101.00	94,500.00	3,426.50	3,343.25	3,324.75	3,306.25	3,287.75	3,269.25	3,250.75	3,232.25	2,721.50	2,703.00	2,684.50	2,666.00	2,647.50	2,629.00	2,610.50
94,501.00	94,900.00	3,443.50	3,360.25	3,341.75	3,323.25	3,304.75	3,286.25	3,267.75	3,249.25	2,735.50	2,717.00	2,698.50	2,680.00	2,661.50	2,643.00	2,624.50
94,901.00	95,300.00	3,460.50	3,377.25	3,358.75	3,340.25	3,321.75	3,303.25	3,284.75	3,266.25	2,749.50	2,731.00	2,712.50	2,694.00	2,675.50	2,657.00	2,638.50
95,301.00	95,700.00	3,477.50	3,394.25	3,375.75	3,357.25	3,338.75	3,320.25	3,301.75	3,283.25	2,763.50	2,745.00	2,726.50	2,708.00	2,689.50	2,671.00	2,652.50
95,701.00	96,100.00	3,494.50	3,411.25	3,392.75	3,374.25	3,355.75	3,337.25	3,318.75	3,300.25	2,777.50	2,759.00	2,740.50	2,722.00	2,703.50	2,685.00	2,666.50
96,101.00	96,500.00	3,511.50	3,428.25	3,409.75	3,391.25	3,372.75	3,354.25	3,335.75	3,317.25	2,791.50	2,773.00	2,754.50	2,736.00	2,717.50	2,699.00	2,680.50
96,501.00	96,900.00	3,528.50	3,445.25	3,426.75	3,408.25	3,389.75	3,371.25	3,352.75	3,334.25	2,805.50	2,787.00	2,768.50	2,750.00	2,731.50	2,713.00	2,694.50
96,901.00	97,300.00	3,545.50	3,462.25	3,443.75	3,425.25	3,406.75	3,388.25	3,369.75	3,351.25	2,819.50	2,801.00	2,782.50	2,764.00	2,745.50	2,727.00	2,708.50
97,301.00	97,700.00	3,562.50	3,479.25	3,460.75	3,442.25	3,423.75	3,405.25	3,386.75	3,368.25	2,833.50	2,815.00	2,796.50	2,778.00	2,759.50	2,741.00	2,722.50
97,701.00	98,100.00	3,579.50	3,496.25	3,477.75	3,459.25	3,440.75	3,422.25	3,403.75	3,385.25	2,847.50	2,829.00	2,810.50	2,792.00	2,773.50	2,755.00	2,736.50
98,101.00	98,500.00	3,596.50	3,513.25	3,494.75	3,476.25	3,457.75	3,439.25	3,420.75	3,402.25	2,861.50	2,843.00	2,824.50	2,806.00	2,787.50	2,769.00	2,750.50
98,501.00	98,900.00	3,613.50	3,530.25	3,511.75	3,493.25	3,474.75	3,456.25	3,437.75	3,419.25	2,875.50	2,857.00	2,838.50	2,820.00	2,801.50	2,783.00	2,764.50
98,901.00	99,300.00	3,630.50	3,547.25	3,528.75	3,510.25	3,491.75	3,473.25	3,454.75	3,436.25	2,889.50	2,871.00	2,852.50	2,834.00	2,815.50	2,797.00	2,778.50
99,301.00	99,700.00	3,647.50	3,564.25	3,545.75	3,527.25	3,508.75	3,490.25	3,471.75	3,453.25	2,903.50	2,885.00	2,866.50	2,848.00	2,829.50	2,811.00	2,792.50
99,701.00	100,100.00	3,664.50	3,581.25	3,562.75	3,544.25	3,525.75	3,507.25	3,488.75	3,470.25	2,917.50	2,899.00	2,880.50	2,862.00	2,843.50	2,825.00	2,806.50
100,101.00	100,500.00	3,681.50	3,598.25	3,579.75	3,561.25	3,542.75	3,524.25	3,505.75	3,487.25	2,933.75	2,915.25	2,896.75	2,878.25	2,859.75	2,841.25	2,822.75
										(Add 4.25% for amounts in excess of \$100,500)						

4. In place of the withholding tables in Paragraph C.3, employers may use the 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 personal exemptions and dependency credits the taxpayer claims for withholding purposes. The correct withholding formula depends upon the number of personal exemptions claimed and annual wages.

1. Effective on or after January 1, 2022:

a. Withholding Formulas for Single or Married Taxpayers Claiming 0 or 1 Personal Exemption:

W is the withholding tax per pay period.
 S is employee's salary per pay period for each bracket.
 X is the number of personal exemptions; X must be 0 or 1.
 Y is the number of dependency credits; Y must be a whole number that is 0 or greater.
 N is the number of pay periods.
 A is the effect of the personal exemptions and dependency credits equal to or less than \$12,500;
 $A = .0185((X * 4500) + (Y * 1000)) \div N$.
 B is the effect of the personal exemptions and dependency credits in excess of \$12,500;
 $B = .0165(((X * 4500) + (Y * 1000)) - 12,500) \div N$.

If annual wages are less than or equal to \$12,500, then
 $W = .0185(S) - (A + B)$.

If annual wages are greater \$12,500, but less than or equal to \$50,000, then
 $W = .0185(S) + .0165(S - (12,500 \div N)) - (A + B)$.

If annual wages are greater than \$50,000, then
 $W = .0185(S) + .0165(S - (12,500 \div N)) + .0075(S - (50,000 \div N)) - (A + B)$.

b. Withholding Formulas for Married Taxpayers Claiming 2 Personal Exemptions:

W is the withholding tax per pay period.
 S is employee's salary per pay period for each bracket.
 X is the number of personal exemptions; X must be 2.
 Y is the number of dependency credits; Y must be 0 or greater.
 N is the number of pay periods.
 A is the effect of the personal exemptions and dependency credits equal to or less than \$25,000;
 $A = .0185(((X * 4500) + (Y * 1000)) \div N)$.
 B is the effect of the personal exemptions and dependency credits in excess of \$25,000;
 $B = .0165(((X * 4500) + (Y * 1000)) - 25,000) \div N$.

If annual wages are less than or equal to \$25,000, then
 $W = .0185(S) - (A + B)$.

If annual wages are greater \$25,000, but less than or equal to \$100,000, then
 $W = .0185(S) + .0165(S - (25,000 \div N)) - (A + B)$.

If annual wages are greater than \$100,000, then
 $W = .0185(S) + .0165(S - (25,000 \div N)) + .0075(S - (100,000 \div N)) - (A + B)$.

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).