

Family Impact Statement

The proposed Rule is not anticipated to have an impact on family formation, stability, and autonomy as described in R.S. 49:972.

Poverty Impact Statement

The proposed Rule is not anticipated to have an impact on poverty as defined by R.S. 49:973.

Small Business Analysis

Pursuant to R.S. 49:965.6, methods for reduction of the impact on small business, as defined in the Regulatory Flexibility Act, have been considered when creating this proposed Rule.

This proposed Rule is not anticipated to have an adverse impact on small businesses; therefore, a Small Business Economic Impact Statement has not been prepared.

Provider Impact Statement

The proposed Rule is not anticipated to have an impact on providers of services funded by the state as described in HCR 170 of the 2014 Regular Legislative Session.

Public Comments

All interested persons may submit written comments through April 11, 2025, to Stephen A. Quidd, Executive Management Officer, Office of Motor Vehicles, Louisiana Department of Public Safety and Corrections, at P. O. Box 64886, Baton Rouge, LA 70896, delivered to 7979 Independence Blvd., Suite 301, Baton Rouge, LA 70806, or faxed to (225)925-6303.

Public Hearing

A public hearing on the proposed Rule will be held on April 29, 2025, at the Louisiana Department of Public Safety and Corrections, Office of Motor Vehicles Headquarters, 7979 Independence Blvd., Suite 301, Baton Rouge, La. 70806, (225) 925-6281, beginning at 9 a.m. All interested persons will be afforded an opportunity to submit data, views, or arguments, orally or in writing, at said hearing. Individuals with disabilities who require special services should contact the above number at least seven working days in advance of the hearing. For assistance, call (225) 925-6281 (voice and TDD). Any interested person should call before coming to the public hearing as the hearing will be cancelled if the requisite number of comments, as provided in R.S.49:961(B), are not received.

Daniel G. Casey
Commissioner

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: Ignition Interlock Devices

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

The proposed rule is not anticipated to result in any costs or savings for the Office of Motor Vehicles (OMV).

OMV proposes to amend Title 55 (Public Safety), Part III, Chapter 4 (Specifications for Electronic Reporting of Interlock Device Installation/Removal), Sections 401, 403, 405, 411, 413, 415, and 451 of the Louisiana Administrative Code. Specifically, this proposed rule:

- Updates the requirement that interlocking ignition devices shall be monitored by the manufacturer for proper use from bi-monthly to every thirty (30) days.

• Provides for the definition of Authorized Removal, Installation Date, Transaction Date, and Unauthorized Removal.

• Updates and adds options to be selected under the 'reporting type' field required on interlock filing records.

• Establishes that filing records with missing, invalid, or driver's license numbers that do not match the DOB and/or driver name will be sent to OMV to be added manually.

• Removes the list of violations from the administrative code which are present in current statute regarding individuals receiving credit towards suspension time or any reinstatement requirement imposed.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

There is no anticipated effect on revenue collections of state or local governmental units.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS (Summary)

There are no anticipated costs or economic benefits to directly affected person, small businesses, or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

Implementation of this proposed rule is not anticipated to have an effect on competition and employment.

Daniel Casey
Commissioner
2503#039

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of Revenue Tax Policy and Planning Division

Income Tax Withholding Tables (LAC 61:I.1501)

Under the authority of Revised Statute 47:32, 112, 295 and 1511, and in accordance with the provisions of the Administrative Procedures Act, Revised Statute 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, proposes to amend LAC 61:I.1501 relative to individual income tax withholding tables and formulas.

The primary purpose of this proposed amendment is to update the withholding tables and formulas due to the new flat three percent individual income tax rate provided by Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature. Act 11 amended R.S. 47:32 to repeal the graduated rates and brackets for individuals in favor of a flat three percent tax rate applicable to all taxable income for tax years beginning on or after January 1, 2025. This proposed amendment will allow the secretary to administer the updated individual income tax withholding tables and formulas for tax year 2025.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 15. Income: Withholding Tax §1501. Income Tax Withholding Tables

A. - B.1. ...

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

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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			
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
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

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
690.01	710.00	21.63	14.20	6.77

Weekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Biweekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Biweekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Semi-Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Semi-Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
		<i>(Add 3.09% for amounts in excess of \$4,220)</i>		

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
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

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

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

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

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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:

Family Impact Statement

The proposed amendment should not have any known or foreseeable impact on any family as defined by R.S. 49:972(D) or on family formation, stability and autonomy. Specifically, the implementation of this proposed Rule will have no known or foreseeable effect on:

1. The stability of the family.
2. The authority and rights of parents regarding the education and supervision of their children.
3. The functioning of the family.
4. Family earnings and family budget.
5. The behavior and personal responsibility of children.
6. The ability of the family or a local government to perform this function.

Poverty Impact Statement

This proposed amendment will have no impact on poverty as described in R.S. 49:973.

Small Business Analysis

The proposed amendment is not anticipated to have a significant adverse impact on small businesses as defined in the Regulatory Flexibility Act. The agency, consistent with health, safety, environmental and economic factors has considered and, where possible, utilized regulatory methods in drafting this proposed amendment to accomplish the objectives of applicable statutes while minimizing any anticipated adverse impact on small businesses.

Provider Impact Statement

The proposed amendment will have no known or foreseeable effect on:

1. The staffing levels requirements or qualifications required to provide the same level of service.

2. The total direct and indirect effect on the cost to the provider to provide the same level of service.

3. The overall effect on the ability of the provider to provide the same level of service.

Public Comments

Any interested person may submit written data, views, arguments or comments regarding these proposed amendments to Christina Junker, Attorney, Tax Policy and Planning Division, Office of Legal Affairs by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098. All comments must be received no later than 4 p.m., April 27, 2025.

Public Hearing

A public hearing will be held on April 28, 2025, at 10 a.m. in the LaBelle Room, on the first floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802. Should individuals with a disability need an accommodation in order to participate, contact Christina Junker at the address given above in the Public Comments section, by email at LDRadarequests@la.gov, or by phone at (225) 219-2780.

Richard Nelson
Secretary

**FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES
RULE TITLE: Income Tax Withholding Tables**

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

The cumulative effect of the revisions to the income tax structure is anticipated to increase one-time expenditures in the Louisiana Department of Revenue (LDR) by \$550,000 SGR in FY 25. These costs are associated with minor system design and specification updates, testing, and system development in support of tax return modifications and processing system modifications. Educating taxpayers may result in minimal additional costs. These costs will be absorbed in LDR's current budget allocation. Other than changes to employee withholding, this proposed amendment will not affect state governmental units and local governmental units. LDR does not have the information necessary to determine the additional costs, if any, to comply with this change, but these costs are expected to be minimal.

Act 11 of the 2024 Third Extraordinary Legislative Session changed the individual income tax rate to three percent, eliminated personal exemptions, dependency credits, and increased a standard deduction effective for taxable years beginning on or after January 1, 2025. This proposal amends the rule that provides individual income tax withholding tables and formulas.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed rule is anticipated to decrease the State General Fund and Self-Generated Revenue in LDR. The change in the tax rate along with other changes made to the tax base by Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature is estimated to decrease income tax revenue by \$334 M in FY 25, \$1.2 B in FY 26, and \$1.3 B in FY 27. The impact in FY 25 will depend on the speed at which employers/taxpayers incorporate the new withholding tables into payroll calculations. LDR retains 1% of income tax collections as SGR. SGR in the department will decrease proportionally along with the decrease in income tax revenue.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS (Summary)

Employers and individual taxpayers will be affected by the proposed action. For employers, LDR does not have the information necessary to determine the additional costs, if any, to comply with this change in withholdings, but these costs are expected to be minimal. The tax burden of individual taxpayers are anticipated to decrease, though the exact impact from Act 11 of 2024 Third Extraordinary Session is subject to the unique circumstances surrounding individual taxpayers' taxable income.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated impact on competition or employment.

Luke Morris
Assistant Secretary
2503#041

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Special School District Board of Directors

Open Meetings Accessibility; ADA
(LAC 28:I.Chapter 8)

Under the authority of R.S. 42:14(E), 42:17.2, and 17:1945.1, and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Special School District Board of Directors proposes to create LAC 28:I.Chapter 8 relative to Louisiana's Open Meetings law.

Act 393 of the 2023 Regular Session amended R.S. 42:17.2 of Louisiana's Open Meetings law to permit certain, eligible public bodies and agencies to conduct its open meetings via electronic means (e.g., videoconference or teleconference). Regardless of its eligibility status, agencies are required by R.S. 42:14(E) to provide electronic or alternate participation in open meetings as an ADA accommodation for board members and people with disabilities. In order to implement such provisions, R.S. 42:14(E) requires agencies to promulgate rules in accordance with the Administrative Procedures Act. Therefore, the primary purpose of this proposed regulation is to promulgate rules as required by R.S. 42:14(E) and 42:17.2.

**Title 28
EDUCATION**

Part I. BESE/8(g) Operations

Chapter 8. Open Meetings Accessibility; ADA

§801. Agency Eligibility

A. The Special School District Board of Directors meets the below criteria pursuant to Act 393 to be eligible to conduct open public meetings via electronic means:

1. is a state agency as defined by R.S. 49:951;
2. has powers, duties, or functions that are not limited in scope to a particular political subdivision or region;
3. conducts at least six regularly scheduled meetings in a calendar year; and
4. is not one of the agencies identified by R.S. 42:17.2(I) to which open meetings via electronic means shall not apply.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), 42:17.2 and 17:1945.1.

HISTORICAL NOTE: Promulgated by the Special School District Board of Directors, LR 51:

§802. Postings Prior to Meeting via Electronic Means

A. At least 24 hours prior to the meeting, the following shall be posted on the Special School District's website:

1. meeting notice and agenda; and
2. detailed information regarding how members of the public may:
 - a. participate in the meeting via electronic means, including the applicable videoconference link and/or teleconference phone number; and
 - b. submit written comments regarding matters on the agenda prior to the meeting.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), 42:17.2 and 17:1945.1.

HISTORICAL NOTE: Promulgated by the Special School District Board of Directors, LR 51:

§803. Electronic Meeting Requirements

A. The Special School District Board of Directors is a public body that primarily focuses on issues dealing with disabilities and is authorized by R.S. 42:17.2.F(2) to conduct successive meetings via electronic means without limitation.

B. A schedule of meetings identifying which will be conducted via electronic means and which will be conducted as in-person meetings shall be posted on the Special School District's website.

C. All members of the Special School District Board of Directors, whether participating from the anchor location or via electronic means, shall be counted for the purpose of establishing a quorum and may vote.

D. An online archive of any open meetings conducted via electronic means shall be maintained and available for two years on the Special School District's website.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), 42:17.2 and 17:1945.1.

HISTORICAL NOTE: Promulgated by the Special School District Board of Directors, LR 51:

§804. Disability Accommodations

A. Although an open meeting may be scheduled as in-person, the Special School District Board of Directors is obligated to provide for participation via electronic means on an individualized basis by people with disabilities.

B. People with disabilities are defined as any of the following:

1. a member of the public with a disability recognized by the Americans with Disabilities Act (ADA);
2. a designated caregiver of such a person; or
3. a participant board member with an ADA-qualifying disability.

C. The written public notice for an open meeting, as required by R.S. 42:19, shall include the name, telephone number and email address of the designated agency representative to whom a disability accommodation may be submitted.

D. The requestor shall be provided with accommodation, or a viable alternative method, for participation via electronic means as soon as possible following receipt of the request, but no later than the start of the scheduled meeting.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), 42:17.2, 42:17.2.1 and 17:1945.1.

HISTORICAL NOTE: Promulgated by the Special School District Board of Directors, LR 51: