

b. “reporting type is invalid”—this field must have a value of 1, 2, 3, 4, 5 6, 7, or 8.

14. record type: “record type required”—This is a required field.

AUTHORITY NOTE: Promulgated in accordance with R.S. 32:378.2(H).

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of Motor Vehicles, LR 40:2606 (December 2014), amended Promulgated by the Department of Public Safety and Corrections, Office of Motor Vehicles, amended LR 51:808 (June 2025).

Subchapter B. Credit for Suspension Time or Condition of Reinstatement Time for Installation of an Ignition Interlock Device

§451. Requirements to Receive Credit toward Suspension Time or Condition of Reinstatement Time

A. Effective August 1, 2019, an individual who had an ignition interlock device installed by an interlock manufacturer approved by Louisiana State Police, Applied Technology Unit, as a requirement of bail, a part of a pre-trial diversion program, or a term of suspended or deferred sentence pursuant to Code of Criminal Procedure Article 894, for an offense involving the operation of a motor vehicle while under the influence of alcohol, drugs, or a combination of alcohol and drugs and is arrested or subsequently convicted for such an offense, shall receive credit towards suspension time or any reinstatement requirement that may be imposed upon complying with the requirements of this Subchapter.

B. A person seeking to receive credit towards suspension time for having an approved and functioning ignition interlock device installed on the motor vehicle the person operates shall:

1. make a request at your local Office of Motor Vehicle;
2. submit the completed application for ignition interlock restriction form signed by the applicant;
3. submit documentation from the court having jurisdiction over the prosecution of the person for an offense involving the operation of a motor vehicle while under the influence of alcohol, drugs, or a combination of alcohol and drugs, or from the prosecutor administering the pre-trial diversion program, that the person is required to install an ignition interlock device on the motor vehicle as a requirement of the court or the prosecutor, as the case may be;
4. submit the completed approved form from the ignition interlock manufacturer verifying compliance with R.S. 32:378.2(M)(2).

C. Applicant may apply for a driver’s license with the interlock restriction provided their record is valid status. They will be required to show the interlock installment/lease agreement, proof of registration and insurance, and will be required to pay a duplicate license fee to add the restriction to the driver’s license.

AUTHORITY NOTE: Promulgated in accordance with R.S. 32:378.2(M)

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of Motor Vehicles, LR 46:187 (February 2020); amended by the Department of Public Safety and Corrections, Office of Motor Vehicles, LR 51:809 (June 2025).

Bryan J. Adams
Commissioner

2506#036

RULE

**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, amends LAC 61:I.1501 relative to individual income tax withholding tables and formulas.

The primary purpose of this 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 amendment will allow the secretary to administer the updated individual income tax withholding tables and formulas for tax year 2025. This Rule is hereby adopted on the day of promulgation.

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
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

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

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

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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
		(Add 3.09% for amounts in excess of \$386)		

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

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

Weekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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
		(Add 3.09% for amounts in excess of \$1,950)		

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
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

Biweekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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
		(Add 3.09% for amounts in excess of \$3,900)		

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
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

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

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

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

Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
		(Add 3.09% for amounts in excess of \$8,440)		

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

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

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

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

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

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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.
 $W = S \cdot .0309$

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.
 $W = (S - (12500 / N)) \cdot .0309$

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.
 $W = (S - (25000 / N)) \cdot .0309$

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).

Richard Nelson
Secretary

2506#022

RULE

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 creates 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 regulation is to promulgate rules as required by R.S. 42:14(E) and 42:17.2. This Rule is hereby adopted on the day of promulgation.

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 51:819 (June 2025).

§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 51:819 (June 2025).

§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 51:819 (June 2025).

§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 51:819 (June 2025).

§805. Definitions

Anchor Location—the Schools for the Deaf and Visually Impaired, 2888 Brightside Dr., Baton Rouge, LA 70820, Student Activity Center, Room 196, or any other physical location announced in advance.

Chairman—the President of the Special School District Board of Directors, or his/her designee.