

RULE

Department of Revenue Policy Services Division

Income—Withholding Tax—Payment (LAC 61:I.1516)

Under the authority of R.S.47:1511, R.S.47:1519, and R.S.47:114 and in accordance with the provisions of the Administrative Procedure Act, R.S.49:950 et seq., the Department of Revenue, Policy Services Division, adopts LAC 61.I.1516.

Pursuant to Act 107 of the 2012 Regular Legislative Session relative to Returns and Payment of tax, this Rule provides for payment and due dates for payment of tax by every employer or person who deducts and withholds any amount from any wage as required by Louisiana law.

Title 61

REVENUE AND TAXATION

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

Chapter 15. Income—Withholding Tax

§1516. Payment

A. All employers or persons who deduct and withhold any amount from any wage pursuant to R.S. 47:114 shall remit payment on a quarterly basis.

B. The due dates for quarterly payments are:

1. first quarter—April 30;
2. second quarter—July 31;
3. third quarter—October 31;
4. fourth quarter—January 31.

C. Exceptions

1. When the amount deducted or withheld within any calendar month from the combined wages of all employees is an amount equal to or greater than \$500.00 but less than \$5,000, the taxes withheld shall be paid monthly. Payment is due on the last day of the month following the close of the monthly period.

2. When the amount deducted or withheld within any calendar month from the combined wages of all employees is an amount equal to or greater than \$5,000, the taxes withheld shall be paid semimonthly. For wages paid during the first 15 days of a calendar month, the due date is the last calendar day of that month. For wages paid between the sixteenth day and the last day of a calendar month, the due date is the fifteenth day of the following month.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:114, R.S. 47:1511, R.S. 47:1519, and R.S. 47:1520.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 39:000 (January 2013).

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