

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

The proposed rule change is not anticipated to materially impact revenue collections of the state or local governmental units.

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

No material costs or economic benefits to directly affected persons, small businesses, or nongovernmental groups are anticipated due to this proposed rule change. No material impact on receipts and/or income of affected persons is anticipated due to this proposal. This proposed rule change will impact entities that make the pass-through entity election pursuant to LA R.S. 47:287.732.2. While the proposed rules reduce the required documentation necessary for certain taxpayers making the election, the documentation may be requested by LDR under certain circumstances.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated impact on competition or employment.

Branda Averett
Deputy Secretary
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Alan M. Boxberger
Legislative Fiscal Officer
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NOTICE OF INTENT

**Department of Revenue
Tax Policy and Planning Division**

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

Under the authority of R.S. 47:32, 112, 295, and 1511, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, hereby 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 to reflect the annual inflation adjustment to the standard deduction, as required by R.S. 47:294(B). For purposes of the 2026 withholding tables and formulas, the Department used a standard deduction of \$12,875 for single and married-filing-separate taxpayers, and \$25,750 for married-filing-jointly, qualifying surviving spouse, and head-of-household taxpayers. These amounts are based on the Consumer Price Index for All Urban Consumers (CPI-U) data available as of December 1, 2025. The final standard deduction amounts allowed on 2026 income tax returns may differ slightly based on CPI-U data released in January 2026.

This proposed amendment will allow the Secretary to effectively administer the updated withholding tables and formulas for tax year 2026.

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. - C.1.

a. Filers utilizing a filing status of Single Individual or Married-Separate are allowed a standard deduction in the amount of \$12,875.00;

b.

2. Withholding Tables-Effective on or after January 1, 2026:

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	0.00	0.00
50.01	52.00	1.58	0.05	0.00
52.01	54.00	1.64	0.11	0.00
54.01	56.00	1.70	0.17	0.00
56.01	58.00	1.76	0.23	0.00
58.01	60.00	1.82	0.29	0.00
60.01	62.00	1.88	0.35	0.00
62.01	64.00	1.95	0.42	0.00
64.01	66.00	2.01	0.48	0.00
66.01	68.00	2.07	0.54	0.00
68.01	70.00	2.13	0.60	0.00
70.01	72.00	2.19	0.66	0.00
72.01	74.00	2.26	0.73	0.00
74.01	76.00	2.32	0.79	0.00
76.01	78.00	2.38	0.85	0.00
78.01	80.00	2.44	0.91	0.00
80.01	82.00	2.50	0.97	0.00
82.01	84.00	2.56	1.03	0.00
84.01	86.00	2.63	1.10	0.00
86.01	88.00	2.69	1.16	0.00
88.01	90.00	2.75	1.22	0.00
90.01	92.00	2.81	1.28	0.00
92.01	94.00	2.87	1.34	0.00

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
94.01	96.00	2.94	1.41	0.00
96.01	98.00	3.00	1.47	0.00
98.01	100.00	3.06	1.53	0.00
100.01	102.00	3.12	1.59	0.06
102.01	104.00	3.18	1.65	0.12
104.01	106.00	3.24	1.71	0.18
106.01	108.00	3.31	1.78	0.25
108.01	110.00	3.37	1.84	0.31
110.01	112.00	3.43	1.90	0.37
112.01	114.00	3.49	1.96	0.43
114.01	116.00	3.55	2.02	0.49
116.01	118.00	3.62	2.09	0.56
118.01	120.00	3.68	2.15	0.62
120.01	122.00	3.74	2.21	0.68
122.01	124.00	3.80	2.27	0.74
124.01	126.00	3.86	2.33	0.80
126.01	128.00	3.92	2.39	0.86
128.01	130.00	3.99	2.46	0.93
130.01	132.00	4.05	2.52	0.99
132.01	134.00	4.11	2.58	1.05
134.01	136.00	4.17	2.64	1.11
136.01	138.00	4.23	2.70	1.17
138.01	140.00	4.30	2.76	1.23
140.01	142.00	4.36	2.83	1.30
142.01	144.00	4.42	2.89	1.36
144.01	146.00	4.48	2.95	1.42
146.01	148.00	4.54	3.01	1.48
148.01	150.00	4.60	3.07	1.54
150.01	152.00	4.67	3.14	1.61
152.01	154.00	4.73	3.20	1.67
154.01	156.00	4.79	3.26	1.73
156.01	158.00	4.85	3.32	1.79
158.01	160.00	4.91	3.38	1.85
160.01	162.00	4.97	3.44	1.91
162.01	164.00	5.04	3.51	1.98
164.01	166.00	5.10	3.57	2.04
166.01	168.00	5.16	3.63	2.10
168.01	170.00	5.22	3.69	2.16
170.01	172.00	5.28	3.75	2.22
172.01	174.00	5.35	3.82	2.29
174.01	176.00	5.41	3.88	2.35
176.01	178.00	5.47	3.94	2.41
178.01	180.00	5.53	4.00	2.47
180.01	182.00	5.59	4.06	2.53
182.01	184.00	5.65	4.12	2.59
184.01	186.00	5.72	4.19	2.66
186.01	188.00	5.78	4.25	2.72
188.01	190.00	5.84	4.31	2.78
190.01	192.00	5.90	4.37	2.84

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
192.01	194.00	5.96	4.43	2.90
194.01	196.00	6.03	4.50	2.97
196.01	198.00	6.09	4.56	3.03
198.01	200.00	6.15	4.62	3.09
200.01	202.00	6.21	4.68	3.15
202.01	204.00	6.27	4.74	3.21
204.01	206.00	6.33	4.80	3.27
206.01	208.00	6.40	4.87	3.34
208.01	210.00	6.46	4.93	3.40
210.01	212.00	6.52	4.99	3.46
212.01	214.00	6.58	5.05	3.52
214.01	216.00	6.64	5.11	3.58
216.01	218.00	6.71	5.18	3.65
218.01	220.00	6.77	5.24	3.71
220.01	222.00	6.83	5.30	3.77
222.01	224.00	6.89	5.36	3.83
224.01	226.00	6.95	5.42	3.89
226.01	228.00	7.01	5.48	3.95
228.01	230.00	7.08	5.55	4.02
230.01	232.00	7.14	5.61	4.08
232.01	234.00	7.20	5.67	4.14
234.01	236.00	7.26	5.73	4.20
236.01	238.00	7.32	5.79	4.26
238.01	240.00	7.39	5.85	4.32
240.01	242.00	7.45	5.92	4.39
242.01	244.00	7.51	5.98	4.45
244.01	246.00	7.57	6.04	4.51
246.01	248.00	7.63	6.10	4.57
248.01	250.00	7.69	6.16	4.63
250.01	252.00	7.76	6.23	4.70
252.01	254.00	7.82	6.29	4.76
254.01	256.00	7.88	6.35	4.82
256.01	258.00	7.94	6.41	4.88
258.01	260.00	8.00	6.47	4.94
260.01	262.00	8.06	6.53	5.00
262.01	264.00	8.13	6.60	5.07
264.01	266.00	8.19	6.66	5.13
266.01	268.00	8.25	6.72	5.19
268.01	270.00	8.31	6.78	5.25
270.01	272.00	8.37	6.84	5.31
272.01	274.00	8.44	6.91	5.38
274.01	276.00	8.50	6.97	5.44
276.01	278.00	8.56	7.03	5.50
278.01	280.00	8.62	7.09	5.56
280.01	282.00	8.68	7.15	5.62
282.01	284.00	8.74	7.21	5.68
284.01	286.00	8.81	7.28	5.75
286.01	288.00	8.87	7.34	5.81
288.01	290.00	8.93	7.40	5.87

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
290.01	292.00	8.99	7.46	5.93
292.01	294.00	9.05	7.52	5.99
294.01	296.00	9.12	7.59	6.06
296.01	298.00	9.18	7.65	6.12
298.01	300.00	9.24	7.71	6.18
300.01	302.00	9.30	7.77	6.24
302.01	304.00	9.36	7.83	6.30
304.01	306.00	9.42	7.89	6.36
306.01	308.00	9.49	7.96	6.43
308.01	310.00	9.55	8.02	6.49
310.01	312.00	9.61	8.08	6.55
312.01	314.00	9.67	8.14	6.61
314.01	316.00	9.73	8.20	6.67
316.01	318.00	9.80	8.27	6.74
318.01	320.00	9.86	8.33	6.80
320.01	322.00	9.92	8.39	6.86
322.01	324.00	9.98	8.45	6.92
324.01	326.00	10.04	8.51	6.98
326.01	328.00	10.10	8.57	7.04
328.01	330.00	10.17	8.64	7.11
330.01	332.00	10.23	8.70	7.17
332.01	334.00	10.29	8.76	7.23
334.01	336.00	10.35	8.82	7.29
336.01	338.00	10.41	8.88	7.35
338.01	340.00	10.48	8.94	7.41
340.01	342.00	10.54	9.01	7.48
342.01	344.00	10.60	9.07	7.54
344.01	346.00	10.66	9.13	7.60
346.01	348.00	10.72	9.19	7.66
348.01	350.00	10.78	9.25	7.72
350.01	352.00	10.85	9.32	7.79
352.01	354.00	10.91	9.38	7.85
354.01	356.00	10.97	9.44	7.91
356.01	358.00	11.03	9.50	7.97
358.01	360.00	11.09	9.56	8.03
360.01	362.00	11.15	9.62	8.09
362.01	364.00	11.22	9.69	8.16
364.01	366.00	11.28	9.75	8.22
366.01	368.00	11.34	9.81	8.28
368.01	370.00	11.40	9.87	8.34
370.01	372.00	11.46	9.93	8.40
372.01	374.00	11.53	10.00	8.47
374.01	376.00	11.59	10.06	8.53
376.01	378.00	11.65	10.12	8.59
378.01	380.00	11.71	10.18	8.65
380.01	382.00	11.77	10.24	8.71
382.01	384.00	11.83	10.30	8.77
384.01	386.00	11.90	10.37	8.84
		<i>(Add 3.09% for amounts in excess of \$386)</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	0.77	0.00
540.01	580.00	17.30	2.00	0.00
580.01	620.00	18.54	3.24	0.00
620.01	660.00	19.78	4.47	0.00
660.01	700.00	21.01	5.71	0.00
700.01	740.00	22.25	6.95	0.00
740.01	780.00	23.48	8.18	0.00
780.01	820.00	24.72	9.42	0.00
820.01	860.00	25.96	10.65	0.00
860.01	900.00	27.19	11.89	0.00
900.01	940.00	28.43	13.13	0.00
940.01	980.00	29.66	14.36	0.00
980.01	1,020.00	30.90	15.60	0.30
1,020.01	1,060.00	32.14	16.83	1.53
1,060.01	1,100.00	33.37	18.07	2.77
1,100.01	1,140.00	34.61	19.31	4.01
1,140.01	1,180.00	35.84	20.54	5.24
1,180.01	1,220.00	37.08	21.78	6.48
1,220.01	1,260.00	38.32	23.01	7.71
1,260.01	1,300.00	39.55	24.25	8.95
1,300.01	1,340.00	40.79	25.49	10.19
1,340.01	1,380.00	42.02	26.72	11.42
1,380.01	1,420.00	43.26	27.96	12.66
1,420.01	1,460.00	44.50	29.19	13.89
1,460.01	1,500.00	45.73	30.43	15.13
1,500.01	1,540.00	46.97	31.67	16.37
1,540.01	1,580.00	48.20	32.90	17.60
1,580.01	1,620.00	49.44	34.14	18.84
1,620.01	1,660.00	50.68	35.37	20.07
1,660.01	1,700.00	51.91	36.61	21.31
1,700.01	1,740.00	53.15	37.85	22.55
1,740.01	1,780.00	54.38	39.08	23.78
1,780.01	1,820.00	55.62	40.32	25.02
1,820.01	1,860.00	56.86	41.55	26.25
1,860.01	1,900.00	58.09	42.79	27.49
1,900.01	1,940.00	59.33	44.03	28.73
1,940.01	1,980.00	60.56	45.26	29.96
1,980.01	2,020.00	61.80	46.50	31.20

Biweekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
2,020.01	2,060.00	63.04	47.73	32.43
2,060.01	2,100.00	64.27	48.97	33.67
2,100.01	2,140.00	65.51	50.21	34.91
2,140.01	2,180.00	66.74	51.44	36.14
2,180.01	2,220.00	67.98	52.68	37.38
2,220.01	2,260.00	69.22	53.91	38.61
2,260.01	2,300.00	70.45	55.15	39.85
2,300.01	2,340.00	71.69	56.39	41.09
2,340.01	2,380.00	72.92	57.62	42.32
2,380.01	2,420.00	74.16	58.86	43.56
2,420.01	2,460.00	75.40	60.09	44.79
2,460.01	2,500.00	76.63	61.33	46.03
2,500.01	2,540.00	77.87	62.57	47.27
2,540.01	2,580.00	79.10	63.80	48.50
2,580.01	2,620.00	80.34	65.04	49.74
2,620.01	2,660.00	81.58	66.27	50.97
2,660.01	2,700.00	82.81	67.51	52.21
2,700.01	2,740.00	84.05	68.75	53.45
2,740.01	2,780.00	85.28	69.98	54.68
2,780.01	2,820.00	86.52	71.22	55.92
2,820.01	2,860.00	87.76	72.45	57.15
2,860.01	2,900.00	88.99	73.69	58.39
2,900.01	2,940.00	90.23	74.93	59.63
2,940.01	2,980.00	91.46	76.16	60.86
2,980.01	3,020.00	92.70	77.40	62.10
3,020.01	3,060.00	93.94	78.63	63.33
3,060.01	3,100.00	95.17	79.87	64.57
3,100.01	3,140.00	96.41	81.11	65.81
3,140.01	3,180.00	97.64	82.34	67.04
3,180.01	3,220.00	98.88	83.58	68.28
3,220.01	3,260.00	100.12	84.81	69.51
3,260.01	3,300.00	101.35	86.05	70.75
3,300.01	3,340.00	102.59	87.29	71.99
3,340.01	3,380.00	103.82	88.52	73.22
3,380.01	3,420.00	105.06	89.76	74.46
3,420.01	3,460.00	106.30	90.99	75.69
3,460.01	3,500.00	107.53	92.23	76.93
3,500.01	3,540.00	108.77	93.47	78.17
3,540.01	3,580.00	110.00	94.70	79.40
3,580.01	3,620.00	111.24	95.94	80.64
3,620.01	3,660.00	112.48	97.17	81.87
3,660.01	3,700.00	113.71	98.41	83.11
3,700.01	3,740.00	114.95	99.65	84.35
3,740.01	3,780.00	116.18	100.88	85.58
3,780.01	3,820.00	117.42	102.12	86.82
3,820.01	3,860.00	118.66	103.35	88.05
3,860.01	3,900.00	119.89	104.59	89.29
		<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	0.73	0.00
580.01	620.00	18.54	1.96	0.00
620.01	660.00	19.78	3.20	0.00
660.01	700.00	21.01	4.44	0.00
700.01	740.00	22.25	5.67	0.00
740.01	780.00	23.48	6.91	0.00
780.01	820.00	24.72	8.14	0.00
820.01	860.00	25.96	9.38	0.00
860.01	900.00	27.19	10.62	0.00
900.01	940.00	28.43	11.85	0.00
940.01	980.00	29.66	13.09	0.00
980.01	1,020.00	30.90	14.32	0.00
1,020.01	1,060.00	32.14	15.56	0.00
1,060.01	1,100.00	33.37	16.80	0.22
1,100.01	1,140.00	34.61	18.03	1.45
1,140.01	1,180.00	35.84	19.27	2.69
1,180.01	1,220.00	37.08	20.50	3.93
1,220.01	1,260.00	38.32	21.74	5.16
1,260.01	1,300.00	39.55	22.98	6.40
1,300.01	1,340.00	40.79	24.21	7.63
1,340.01	1,380.00	42.02	25.45	8.87
1,380.01	1,420.00	43.26	26.68	10.11
1,420.01	1,460.00	44.50	27.92	11.34
1,460.01	1,500.00	45.73	29.16	12.58
1,500.01	1,540.00	46.97	30.39	13.81
1,540.01	1,580.00	48.20	31.63	15.05
1,580.01	1,620.00	49.44	32.86	16.29
1,620.01	1,660.00	50.68	34.10	17.52
1,660.01	1,700.00	51.91	35.34	18.76
1,700.01	1,740.00	53.15	36.57	19.99
1,740.01	1,780.00	54.38	37.81	21.23
1,780.01	1,820.00	55.62	39.04	22.47
1,820.01	1,860.00	56.86	40.28	23.70
1,860.01	1,900.00	58.09	41.52	24.94
1,900.01	1,940.00	59.33	42.75	26.17
1,940.01	1,980.00	60.56	43.99	27.41
1,980.01	2,020.00	61.80	45.22	28.65
2,020.01	2,060.00	63.04	46.46	29.88

Semi-Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
2,060.01	2,100.00	64.27	47.70	31.12
2,100.01	2,140.00	65.51	48.93	32.35
2,140.01	2,180.00	66.74	50.17	33.59
2,180.01	2,220.00	67.98	51.40	34.83
2,220.01	2,260.00	69.22	52.64	36.06
2,260.01	2,300.00	70.45	53.88	37.30
2,300.01	2,340.00	71.69	55.11	38.53
2,340.01	2,380.00	72.92	56.35	39.77
2,380.01	2,420.00	74.16	57.58	41.01
2,420.01	2,460.00	75.40	58.82	42.24
2,460.01	2,500.00	76.63	60.06	43.48
2,500.01	2,540.00	77.87	61.29	44.71
2,540.01	2,580.00	79.10	62.53	45.95
2,580.01	2,620.00	80.34	63.76	47.19
2,620.01	2,660.00	81.58	65.00	48.42
2,660.01	2,700.00	82.81	66.24	49.66
2,700.01	2,740.00	84.05	67.47	50.89
2,740.01	2,780.00	85.28	68.71	52.13
2,780.01	2,820.00	86.52	69.94	53.37
2,820.01	2,860.00	87.76	71.18	54.60
2,860.01	2,900.00	88.99	72.42	55.84
2,900.01	2,940.00	90.23	73.65	57.07
2,940.01	2,980.00	91.46	74.89	58.31
2,980.01	3,020.00	92.70	76.12	59.55
3,020.01	3,060.00	93.94	77.36	60.78
3,060.01	3,100.00	95.17	78.60	62.02
3,100.01	3,140.00	96.41	79.83	63.25
3,140.01	3,180.00	97.64	81.07	64.49
3,180.01	3,220.00	98.88	82.30	65.73
3,220.01	3,260.00	100.12	83.54	66.96
3,260.01	3,300.00	101.35	84.78	68.20
3,300.01	3,340.00	102.59	86.01	69.43
3,340.01	3,380.00	103.82	87.25	70.67
3,380.01	3,420.00	105.06	88.48	71.91
3,420.01	3,460.00	106.30	89.72	73.14
3,460.01	3,500.00	107.53	90.96	74.38
3,500.01	3,540.00	108.77	92.19	75.61
3,540.01	3,580.00	110.00	93.43	76.85
3,580.01	3,620.00	111.24	94.66	78.09
3,620.01	3,660.00	112.48	95.90	79.32
3,660.01	3,700.00	113.71	97.14	80.56
3,700.01	3,740.00	114.95	98.37	81.79
3,740.01	3,780.00	116.18	99.61	83.03
3,780.01	3,820.00	117.42	100.84	84.27
3,820.01	3,860.00	118.66	102.08	85.50
3,860.01	3,900.00	119.89	103.32	86.74
3,900.01	3,940.00	121.13	104.55	87.97
3,940.01	3,980.00	122.36	105.79	89.21
3,980.01	4,020.00	123.60	107.02	90.45
4,020.01	4,060.00	124.84	108.26	91.68

Semi-Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
4,060.01	4,100.00	126.07	109.50	92.92
4,100.01	4,140.00	127.31	110.73	94.15
4,140.01	4,180.00	128.54	111.97	95.39
4,180.01	4,220.00	129.78	113.20	96.63
		<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	1.45	0.00
1,160.01	1,240.00	37.08	3.93	0.00
1,240.01	1,320.00	39.55	6.40	0.00
1,320.01	1,400.00	42.02	8.87	0.00
1,400.01	1,480.00	44.50	11.34	0.00
1,480.01	1,560.00	46.97	13.81	0.00
1,560.01	1,640.00	49.44	16.29	0.00
1,640.01	1,720.00	51.91	18.76	0.00
1,720.01	1,800.00	54.38	21.23	0.00
1,800.01	1,880.00	56.86	23.70	0.00
1,880.01	1,960.00	59.33	26.17	0.00
1,960.01	2,040.00	61.80	28.65	0.00
2,040.01	2,120.00	64.27	31.12	0.00
2,120.01	2,200.00	66.74	33.59	0.44
2,200.01	2,280.00	69.22	36.06	2.91
2,280.01	2,360.00	71.69	38.53	5.38
2,360.01	2,440.00	74.16	41.01	7.85
2,440.01	2,520.00	76.63	43.48	10.33
2,520.01	2,600.00	79.10	45.95	12.80
2,600.01	2,680.00	81.58	48.42	15.27
2,680.01	2,760.00	84.05	50.89	17.74
2,760.01	2,840.00	86.52	53.37	20.21
2,840.01	2,920.00	88.99	55.84	22.69
2,920.01	3,000.00	91.46	58.31	25.16
3,000.01	3,080.00	93.94	60.78	27.63
3,080.01	3,160.00	96.41	63.25	30.10
3,160.01	3,240.00	98.88	65.73	32.57

Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
3,240.01	3,320.00	101.35	68.20	35.05
3,320.01	3,400.00	103.82	70.67	37.52
3,400.01	3,480.00	106.30	73.14	39.99
3,480.01	3,560.00	108.77	75.61	42.46
3,560.01	3,640.00	111.24	78.09	44.93
3,640.01	3,720.00	113.71	80.56	47.41
3,720.01	3,800.00	116.18	83.03	49.88
3,800.01	3,880.00	118.66	85.50	52.35
3,880.01	3,960.00	121.13	87.97	54.82
3,960.01	4,040.00	123.60	90.45	57.29
4,040.01	4,120.00	126.07	92.92	59.77
4,120.01	4,200.00	128.54	95.39	62.24
4,200.01	4,280.00	131.02	97.86	64.71
4,280.01	4,360.00	133.49	100.33	67.18
4,360.01	4,440.00	135.96	102.81	69.65
4,440.01	4,520.00	138.43	105.28	72.13
4,520.01	4,600.00	140.90	107.75	74.60
4,600.01	4,680.00	143.38	110.22	77.07
4,680.01	4,760.00	145.85	112.69	79.54
4,760.01	4,840.00	148.32	115.17	82.01
4,840.01	4,920.00	150.79	117.64	84.49
4,920.01	5,000.00	153.26	120.11	86.96
5,000.01	5,080.00	155.74	122.58	89.43
5,080.01	5,160.00	158.21	125.05	91.90
5,160.01	5,240.00	160.68	127.53	94.37
5,240.01	5,320.00	163.15	130.00	96.85
5,320.01	5,400.00	165.62	132.47	99.32
5,400.01	5,480.00	168.10	134.94	101.79
5,480.01	5,560.00	170.57	137.41	104.26
5,560.01	5,640.00	173.04	139.89	106.73
5,640.01	5,720.00	175.51	142.36	109.21
5,720.01	5,800.00	177.98	144.83	111.68
5,800.01	5,880.00	180.46	147.30	114.15
5,880.01	5,960.00	182.93	149.77	116.62
5,960.01	6,040.00	185.40	152.25	119.09
6,040.01	6,120.00	187.87	154.72	121.57
6,120.01	6,200.00	190.34	157.19	124.04
6,200.01	6,280.00	192.82	159.66	126.51
6,280.01	6,360.00	195.29	162.13	128.98
6,360.01	6,440.00	197.76	164.61	131.45
6,440.01	6,520.00	200.23	167.08	133.93
6,520.01	6,600.00	202.70	169.55	136.40
6,600.01	6,680.00	205.18	172.02	138.87
6,680.01	6,760.00	207.65	174.49	141.34
6,760.01	6,840.00	210.12	176.97	143.81
6,840.01	6,920.00	212.59	179.44	146.29
6,920.01	7,000.00	215.06	181.91	148.76
7,000.01	7,080.00	217.54	184.38	151.23
7,080.01	7,160.00	220.01	186.85	153.70

Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
7,160.01	7,240.00	222.48	189.33	156.17
7,240.01	7,320.00	224.95	191.80	158.65
7,320.01	7,400.00	227.42	194.27	161.12
7,400.01	7,480.00	229.90	196.74	163.59
7,480.01	7,560.00	232.37	199.21	166.06
7,560.01	7,640.00	234.84	201.69	168.53
7,640.01	7,720.00	237.31	204.16	171.01
7,720.01	7,800.00	239.78	206.63	173.48
7,800.01	7,880.00	242.26	209.10	175.95
7,880.01	7,960.00	244.73	211.57	178.42
7,960.01	8,040.00	247.20	214.05	180.89
8,040.01	8,120.00	249.67	216.52	183.37
8,120.01	8,200.00	252.14	218.99	185.84
8,200.01	8,280.00	254.62	221.46	188.31
8,280.01	8,360.00	257.09	223.93	190.78
8,360.01	8,440.00	259.56	226.41	193.25
		<i>(Add 3.09% for amounts in excess of \$8,440)</i>		

Annual Louisiana Income Tax Withholding Tables				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
0.00	2,500.00	38.63	0.00	0.00
2,500.01	2,900.00	83.43	0.00	0.00
2,900.01	3,300.00	95.79	0.00	0.00
3,300.01	3,700.00	108.15	0.00	0.00
3,700.01	4,100.00	120.51	0.00	0.00
4,100.01	4,500.00	132.87	0.00	0.00
4,500.01	4,900.00	145.23	0.00	0.00
4,900.01	5,300.00	157.59	0.00	0.00
5,300.01	5,700.00	169.95	0.00	0.00
5,700.01	6,100.00	182.31	0.00	0.00
6,100.01	6,500.00	194.67	0.00	0.00
6,500.01	6,900.00	207.03	0.00	0.00
6,900.01	7,300.00	219.39	0.00	0.00
7,300.01	7,700.00	231.75	0.00	0.00
7,700.01	8,100.00	244.11	0.00	0.00
8,100.01	8,500.00	256.47	0.00	0.00
8,500.01	8,900.00	268.83	0.00	0.00
8,900.01	9,300.00	281.19	0.00	0.00
9,300.01	9,700.00	293.55	0.00	0.00
9,700.01	10,100.00	305.91	0.00	0.00
10,100.01	10,500.00	318.27	0.00	0.00
10,500.01	10,900.00	330.63	0.00	0.00
10,900.01	11,300.00	342.99	0.00	0.00
11,300.01	11,700.00	355.35	0.00	0.00
11,700.01	12,100.00	367.71	0.00	0.00
12,100.01	12,500.00	380.07	0.00	0.00
12,500.01	12,900.00	392.43	0.00	0.00

Annual Louisiana Income Tax Withholding Tables				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
12,900.01	13,300.00	404.79	6.95	0.00
13,300.01	13,700.00	417.15	19.31	0.00
13,700.01	14,100.00	429.51	31.67	0.00
14,100.01	14,500.00	441.87	44.03	0.00
14,500.01	14,900.00	454.23	56.39	0.00
14,900.01	15,300.00	466.59	68.75	0.00
15,300.01	15,700.00	478.95	81.11	0.00
15,700.01	16,100.00	491.31	93.47	0.00
16,100.01	16,500.00	503.67	105.83	0.00
16,500.01	16,900.00	516.03	118.19	0.00
16,900.01	17,300.00	528.39	130.55	0.00
17,300.01	17,700.00	540.75	142.91	0.00
17,700.01	18,100.00	553.11	155.27	0.00
18,100.01	18,500.00	565.47	167.63	0.00
18,500.01	18,900.00	577.83	179.99	0.00
18,900.01	19,300.00	590.19	192.35	0.00
19,300.01	19,700.00	602.55	204.71	0.00
19,700.01	20,100.00	614.91	217.07	0.00
20,100.01	20,500.00	627.27	229.43	0.00
20,500.01	20,900.00	639.63	241.79	0.00
20,900.01	21,300.00	651.99	254.15	0.00
21,300.01	21,700.00	664.35	266.51	0.00
21,700.01	22,100.00	676.71	278.87	0.00
22,100.01	22,500.00	689.07	291.23	0.00
22,500.01	22,900.00	701.43	303.59	0.00
22,900.01	23,300.00	713.79	315.95	0.00
23,300.01	23,700.00	726.15	328.31	0.00
23,700.01	24,100.00	738.51	340.67	0.00
24,100.01	24,500.00	750.87	353.03	0.00
24,500.01	24,900.00	763.23	365.39	0.00
24,900.01	25,300.00	775.59	377.75	0.00
25,300.01	25,700.00	787.95	390.11	0.00
25,700.01	26,100.00	800.31	402.47	4.64
26,100.01	26,500.00	812.67	414.83	17.00
26,500.01	26,900.00	825.03	427.19	29.36
26,900.01	27,300.00	837.39	439.55	41.72
27,300.01	27,700.00	849.75	451.91	54.08
27,700.01	28,100.00	862.11	464.27	66.44
28,100.01	28,500.00	874.47	476.63	78.80
28,500.01	28,900.00	886.83	488.99	91.16
28,900.01	29,300.00	899.19	501.35	103.52
29,300.01	29,700.00	911.55	513.71	115.88
29,700.01	30,100.00	923.91	526.07	128.24
30,100.01	30,500.00	936.27	538.43	140.60
30,500.01	30,900.00	948.63	550.79	152.96
30,900.01	31,300.00	960.99	563.15	165.32
31,300.01	31,700.00	973.35	575.51	177.68
31,700.01	32,100.00	985.71	587.87	190.04
32,100.01	32,500.00	998.07	600.23	202.40
32,500.01	32,900.00	1,010.43	612.59	214.76

Annual Louisiana Income Tax Withholding Tables				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
32,900.01	33,300.00	1,022.79	624.95	227.12
33,300.01	33,700.00	1,035.15	637.31	239.48
33,700.01	34,100.00	1,047.51	649.67	251.84
34,100.01	34,500.00	1,059.87	662.03	264.20
34,500.01	34,900.00	1,072.23	674.39	276.56
34,900.01	35,300.00	1,084.59	686.75	288.92
35,300.01	35,700.00	1,096.95	699.11	301.28
35,700.01	36,100.00	1,109.31	711.47	313.64
36,100.01	36,500.00	1,121.67	723.83	326.00
36,500.01	36,900.00	1,134.03	736.19	338.36
36,900.01	37,300.00	1,146.39	748.55	350.72
37,300.01	37,700.00	1,158.75	760.91	363.08
37,700.01	38,100.00	1,171.11	773.27	375.44
38,100.01	38,500.00	1,183.47	785.63	387.80
38,500.01	38,900.00	1,195.83	797.99	400.16
38,900.01	39,300.00	1,208.19	810.35	412.52
39,300.01	39,700.00	1,220.55	822.71	424.88
39,700.01	40,100.00	1,232.91	835.07	437.24
40,100.01	40,500.00	1,245.27	847.43	449.60
40,500.01	40,900.00	1,257.63	859.79	461.96
40,900.01	41,300.00	1,269.99	872.15	474.32
41,300.01	41,700.00	1,282.35	884.51	486.68
41,700.01	42,100.00	1,294.71	896.87	499.04
42,100.01	42,500.00	1,307.07	909.23	511.40
42,500.01	42,900.00	1,319.43	921.59	523.76
42,900.01	43,300.00	1,331.79	933.95	536.12
43,300.01	43,700.00	1,344.15	946.31	548.48
43,700.01	44,100.00	1,356.51	958.67	560.84
44,100.01	44,500.00	1,368.87	971.03	573.20
44,500.01	44,900.00	1,381.23	983.39	585.56
44,900.01	45,300.00	1,393.59	995.75	597.92
45,300.01	45,700.00	1,405.95	1,008.11	610.28
45,700.01	46,100.00	1,418.31	1,020.47	622.64
46,100.01	46,500.00	1,430.67	1,032.83	635.00
46,500.01	46,900.00	1,443.03	1,045.19	647.36
46,900.01	47,300.00	1,455.39	1,057.55	659.72
47,300.01	47,700.00	1,467.75	1,069.91	672.08
47,700.01	48,100.00	1,480.11	1,082.27	684.44
48,100.01	48,500.00	1,492.47	1,094.63	696.80
48,500.01	48,900.00	1,504.83	1,106.99	709.16
48,900.01	49,300.00	1,517.19	1,119.35	721.52
49,300.01	49,700.00	1,529.55	1,131.71	733.88
49,700.01	50,100.00	1,541.91	1,144.07	746.24
50,100.01	50,500.00	1,554.27	1,156.43	758.60
50,500.01	50,900.00	1,566.63	1,168.79	770.96
50,900.01	51,300.00	1,578.99	1,181.15	783.32
51,300.01	51,700.00	1,591.35	1,193.51	795.68
51,700.01	52,100.00	1,603.71	1,205.87	808.04
52,100.01	52,500.00	1,616.07	1,218.23	820.40
52,500.01	52,900.00	1,628.43	1,230.59	832.76

Annual Louisiana Income Tax Withholding Tables				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
52,900.01	53,300.00	1,640.79	1,242.95	845.12
53,300.01	53,700.00	1,653.15	1,255.31	857.48
53,700.01	54,100.00	1,665.51	1,267.67	869.84
54,100.01	54,500.00	1,677.87	1,280.03	882.20
54,500.01	54,900.00	1,690.23	1,292.39	894.56
54,900.01	55,300.00	1,702.59	1,304.75	906.92
55,300.01	55,700.00	1,714.95	1,317.11	919.28
55,700.01	56,100.00	1,727.31	1,329.47	931.64
56,100.01	56,500.00	1,739.67	1,341.83	944.00
56,500.01	56,900.00	1,752.03	1,354.19	956.36
56,900.01	57,300.00	1,764.39	1,366.55	968.72
57,300.01	57,700.00	1,776.75	1,378.91	981.08
57,700.01	58,100.00	1,789.11	1,391.27	993.44
58,100.01	58,500.00	1,801.47	1,403.63	1,005.80
58,500.01	58,900.00	1,813.83	1,415.99	1,018.16
58,900.01	59,300.00	1,826.19	1,428.35	1,030.52
59,300.01	59,700.00	1,838.55	1,440.71	1,042.88
59,700.01	60,100.00	1,850.91	1,453.07	1,055.24
60,100.01	60,500.00	1,863.27	1,465.43	1,067.60
60,500.01	60,900.00	1,875.63	1,477.79	1,079.96
60,900.01	61,300.00	1,887.99	1,490.15	1,092.32
61,300.01	61,700.00	1,900.35	1,502.51	1,104.68
61,700.01	62,100.00	1,912.71	1,514.87	1,117.04
62,100.01	62,500.00	1,925.07	1,527.23	1,129.40
62,500.01	62,900.00	1,937.43	1,539.59	1,141.76
62,900.01	63,300.00	1,949.79	1,551.95	1,154.12
63,300.01	63,700.00	1,962.15	1,564.31	1,166.48
63,700.01	64,100.00	1,974.51	1,576.67	1,178.84
64,100.01	64,500.00	1,986.87	1,589.03	1,191.20
64,500.01	64,900.00	1,999.23	1,601.39	1,203.56
64,900.01	65,300.00	2,011.59	1,613.75	1,215.92
65,300.01	65,700.00	2,023.95	1,626.11	1,228.28
65,700.01	66,100.00	2,036.31	1,638.47	1,240.64
66,100.01	66,500.00	2,048.67	1,650.83	1,253.00
66,500.01	66,900.00	2,061.03	1,663.19	1,265.36
66,900.01	67,300.00	2,073.39	1,675.55	1,277.72
67,300.01	67,700.00	2,085.75	1,687.91	1,290.08
67,700.01	68,100.00	2,098.11	1,700.27	1,302.44
68,100.01	68,500.00	2,110.47	1,712.63	1,314.80
68,500.01	68,900.00	2,122.83	1,724.99	1,327.16
68,900.01	69,300.00	2,135.19	1,737.35	1,339.52
69,300.01	69,700.00	2,147.55	1,749.71	1,351.88
69,700.01	70,100.00	2,159.91	1,762.07	1,364.24
70,100.01	70,500.00	2,172.27	1,774.43	1,376.60
70,500.01	70,900.00	2,184.63	1,786.79	1,388.96
70,900.01	71,300.00	2,196.99	1,799.15	1,401.32
71,300.01	71,700.00	2,209.35	1,811.51	1,413.68
71,700.01	72,100.00	2,221.71	1,823.87	1,426.04
72,100.01	72,500.00	2,234.07	1,836.23	1,438.40
72,500.01	72,900.00	2,246.43	1,848.59	1,450.76

Annual Louisiana Income Tax Withholding Tables				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
72,900.01	73,300.00	2,258.79	1,860.95	1,463.12
73,300.01	73,700.00	2,271.15	1,873.31	1,475.48
73,700.01	74,100.00	2,283.51	1,885.67	1,487.84
74,100.01	74,500.00	2,295.87	1,898.03	1,500.20
74,500.01	74,900.00	2,308.23	1,910.39	1,512.56
74,900.01	75,300.00	2,320.59	1,922.75	1,524.92
75,300.01	75,700.00	2,332.95	1,935.11	1,537.28
75,700.01	76,100.00	2,345.31	1,947.47	1,549.64
76,100.01	76,500.00	2,357.67	1,959.83	1,562.00
76,500.01	76,900.00	2,370.03	1,972.19	1,574.36
76,900.01	77,300.00	2,382.39	1,984.55	1,586.72
77,300.01	77,700.00	2,394.75	1,996.91	1,599.08
77,700.01	78,100.00	2,407.11	2,009.27	1,611.44
78,100.01	78,500.00	2,419.47	2,021.63	1,623.80
78,500.01	78,900.00	2,431.83	2,033.99	1,636.16
78,900.01	79,300.00	2,444.19	2,046.35	1,648.52
79,300.01	79,700.00	2,456.55	2,058.71	1,660.88
79,700.01	80,100.00	2,468.91	2,071.07	1,673.24
80,100.01	80,500.00	2,481.27	2,083.43	1,685.60
80,500.01	80,900.00	2,493.63	2,095.79	1,697.96
80,900.01	81,300.00	2,505.99	2,108.15	1,710.32
81,300.01	81,700.00	2,518.35	2,120.51	1,722.68
81,700.01	82,100.00	2,530.71	2,132.87	1,735.04
82,100.01	82,500.00	2,543.07	2,145.23	1,747.40
82,500.01	82,900.00	2,555.43	2,157.59	1,759.76
82,900.01	83,300.00	2,567.79	2,169.95	1,772.12
83,300.01	83,700.00	2,580.15	2,182.31	1,784.48
83,700.01	84,100.00	2,592.51	2,194.67	1,796.84
84,100.01	84,500.00	2,604.87	2,207.03	1,809.20
84,500.01	84,900.00	2,617.23	2,219.39	1,821.56
84,900.01	85,300.00	2,629.59	2,231.75	1,833.92
85,300.01	85,700.00	2,641.95	2,244.11	1,846.28
85,700.01	86,100.00	2,654.31	2,256.47	1,858.64
86,100.01	86,500.00	2,666.67	2,268.83	1,871.00
86,500.01	86,900.00	2,679.03	2,281.19	1,883.36
86,900.01	87,300.00	2,691.39	2,293.55	1,895.72
87,300.01	87,700.00	2,703.75	2,305.91	1,908.08
87,700.01	88,100.00	2,716.11	2,318.27	1,920.44
88,100.01	88,500.00	2,728.47	2,330.63	1,932.80
88,500.01	88,900.00	2,740.83	2,342.99	1,945.16
88,900.01	89,300.00	2,753.19	2,355.35	1,957.52
89,300.01	89,700.00	2,765.55	2,367.71	1,969.88
89,700.01	90,100.00	2,777.91	2,380.07	1,982.24
90,100.01	90,500.00	2,790.27	2,392.43	1,994.60
90,500.01	90,900.00	2,802.63	2,404.79	2,006.96
90,900.01	91,300.00	2,814.99	2,417.15	2,019.32
91,300.01	91,700.00	2,827.35	2,429.51	2,031.68
91,700.01	92,100.00	2,839.71	2,441.87	2,044.04
92,100.01	92,500.00	2,852.07	2,454.23	2,056.40
92,500.01	92,900.00	2,864.43	2,466.59	2,068.76

Annual Louisiana Income Tax Withholding Tables				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
92,900.01	93,300.00	2,876.79	2,478.95	2,081.12
93,300.01	93,700.00	2,889.15	2,491.31	2,093.48
93,700.01	94,100.00	2,901.51	2,503.67	2,105.84
94,100.01	94,500.00	2,913.87	2,516.03	2,118.20
94,500.01	94,900.00	2,926.23	2,528.39	2,130.56
94,900.01	95,300.00	2,938.59	2,540.75	2,142.92
95,300.01	95,700.00	2,950.95	2,553.11	2,155.28
95,700.01	96,100.00	2,963.31	2,565.47	2,167.64
96,100.01	96,500.00	2,975.67	2,577.83	2,180.00
96,500.01	96,900.00	2,988.03	2,590.19	2,192.36
96,900.01	97,300.00	3,000.39	2,602.55	2,204.72
97,300.01	97,700.00	3,012.75	2,614.91	2,217.08
97,700.01	98,100.00	3,025.11	2,627.27	2,229.44
98,100.01	98,500.00	3,037.47	2,639.63	2,241.80
98,500.01	98,900.00	3,049.83	2,651.99	2,254.16
98,900.01	99,300.00	3,062.19	2,664.35	2,266.52
99,300.01	99,700.00	3,074.55	2,676.71	2,278.88
99,700.01	100,100.00	3,086.91	2,689.07	2,291.24
100,100.01	100,500.00	3,099.27	2,701.43	2,303.60
		<i>(Add 3.09% for amounts in excess of \$100,500)</i>		

C.3. - D. ...

1. Effective on or after January 1, 2026:

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

W is the withholding tax per pay period.
 S is employee's salary per pay period for each bracket, based on the midpoint of salary ranges.
 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 per pay period for each bracket, based on the midpoint of salary ranges.
 N is the number of pay periods.
 $W = (S - (12875 / N)) * .0309$

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 per pay period for each bracket, based on the midpoint of salary ranges.
 N is the number of pay periods.
 $W = (S - (25750 / N)) * .0309$

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 Louisiana Department of Revenue,

Tax Policy and Planning Division, , LR 51:809 (June 2025), amended by the Louisiana Department of Revenue, Tax Policy and Planning Division, LR 52:

Family Impact Statement

The proposed amendments 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

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

Small Business Analysis

These proposed amendments are 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

These proposed amendments 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 Morgan Newton, Attorney, Tax Policy and Planning Division, via email to morgan.newton@la.gov and reference Income Tax Withholding Tables. All comments must be received no later than 4 p.m., Tuesday, March 24, 2026.

Public Hearing

Interested persons may submit a written request for a public hearing no later than Tuesday, March 10, 2026, at 4:30 p.m. Requests may be submitted via email to morgan.newton@la.gov and reference Income Tax Withholding Tables Pursuant to R.S. 49:961(B)(1), a public hearing will be held only if the statutory requirements are satisfied. If those requirements are met, the hearing will take place on Wednesday, March 25, 2026, at 10 a.m. in the River Room, on the seventh 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 Morgan Newton at the address given above in the Public Comments section, by email at LDRadarequests@la.gov, or by phone at (225) 219-2780.

Jarrod J. Coniglio
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)

Implementation of this proposed amendment by the Louisiana Department of Revenue (LDR) will result in minimal additional costs associated with educating taxpayers. 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.

This proposal amends the rule that provides individual income tax withholding tables and formulas for tax year 2026. The proposed rule amendment changes the individual income tax withholding to reflect the increase in the standard deduction, as required by Act 11 of the 2024 3rd ES. Beginning January 1, 2026, the standard deduction shall be annually adjusted by the percentage increase in the Consumer Price Index United States city average for all urban consumers (CPI-U) for the previous calendar year.

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 three percent increase in the standard deduction implemented within the proposed rule change is estimated to decrease income tax revenue by approximately \$9 M in FY 26, \$23.1 M in FY 27, \$23.1 M in FY 28, \$23.1 M in FY 29, and \$23.1 M in FY 30. This estimate is generated by a micro-simulation model processing the 2023 resident and nonresident individual income tax return data.

The exact revenue impact in FY 26 will depend on the speed at which employers/taxpayers incorporate the new withholding tables into payroll calculations. For the first fiscal year of effectiveness, these estimates imply six months of tax liability adjustments through the implementation of changes in withholdings and declarations. Receipts in the second fiscal year of effectiveness decrease due to four quarters of withholdings and declarations, plus the amount of liability change that is typically realized on returns rather than through withholdings and declarations. Full realization of the tax changes continues in subsequent fiscal years. No growth path has been assumed for the purposes of this impact estimate, nor has an inflationary path been incorporated into the standard deduction for future tax years. LDR retains 1% of income tax collections as SGR. SGR in the department will decrease proportionally as income tax revenue declines.

The Legislative Fiscal Office (LFO) notes that Act 11 of the 2024 3rd ES requires an annual adjustment to the standard deduction based on the percentage increase in the CPI-U for the previous calendar year. The proposed rule change increases the standard deduction by 3%, based on the September-to-September seasonally unadjusted figure reported by the Bureau of Labor Statistics (BLS), the most up-to-date information available on December 1, 2025. The final standard deduction amounts allowed on 2026 income tax returns may differ slightly based on CPI-U data released in January 2026. LFO notes that the December-to-December CPI-U percentage change for the previous calendar year is now available and reported by BLS as approximately 2.68%. This implies the standard deduction in the proposed rules exceeds the actual standard deduction taxpayers

will receive when filing 2026 tax returns. Although this may result in some taxpayers underpaying through withholdings, the unique circumstances surrounding individual taxpayers' taxable income will ultimately determine the tax liability due.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS 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 is anticipated to decrease, though the exact impact of Act 11 of the 2024 3rd ES 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.

Brandea Averett
Deputy Secretary
2602#031

Alan M. Boxberger
Legislative Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

**Department of Wildlife and Fisheries
Wildlife and Fisheries Commission**

**Size Regulations for Filleted Saltwater Fish
(LAC 76:VII.393)**

The Department of Wildlife and Fisheries and the Wildlife and Fisheries Commission does hereby give notice of intent to promulgate a Rule (LAC 76:VII.393) establishing allowable sizes of Spotted Seatrout and Red Drum fillets while on the water when meeting the requirements established in R.S. 56:325.1(A)(3)(b). The Louisiana legislature previously established minimum fillet sizes of 10 inches for Spotted Seatrout and 14 inches for Red Drum while fishing under the provisions of R.S. 56:325.1(A)(3)(b). Act 36 of the 2024 Regular Session removed the previously established minimum fillet size limits for Spotted Seatrout and Red Drum and directed the commission to establish rules for the allowable size of fillets when fishing under the provisions of R.S. 56:325.1(A)(3)(b). The commission intends to establish a minimum and maximum fillet size limit for Spotted Seatrout of 8 inches and 13 inches, respectively, with an allowance of eight individual Spotted Seatrout fillets over 13 inches to account for fish allowed over the slot limit. The commission further intends to establish a minimum and maximum fillet size limit for Red Drum of 10 inches and 18 inches, respectively. The commission also intends to establish an allowable number of Spotted Seatrout fillets at 60 and an allowable number of Red Drum fillets at 16, with an allowance for undersized and oversized fillets while fishing under the requirements of R.S. 56:325.1(A)(3)(b).

The secretary of the Department of Wildlife and Fisheries is authorized to take any and all necessary steps on behalf of the commission to promulgate and effectuate this notice of intent, including but not limited to, the filing of the fiscal and economic impact statement, the filing of the notice of intent, and compiling public comments and submissions for the commission's review and consideration. In the absence of any further action by the commission following an opportunity to