

NOTICE OF INTENT

**Department of Revenue
Policy Services Division**

Individual Income Tax Tables
(LAC 61:I.1310)

Under the authority of R.S. 47:295, and R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, proposes to adopt LAC 61:I.1310 to establish the individual income tax tables based on the new individual brackets provided by Act 51 of the 2002 Regular Session of the Louisiana Legislature.

Act 51 amended R.S. 47:295, and provides for the new tax brackets. This statutory amendment became effective January 1, 2003, with the passage of the constitutional amendment adopted at the statewide election held November 5, 2002.

Title 61

REVENUE AND TAXATION

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

Chapter 13 Income: Individual Income Tax Tables

§1310. Income Tax Tables

A. Residents. The tax due for resident individuals shall be determined using one of the following tables depending on your filing status:

Single or Married Filing Separately Filing Status									
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
		Your Louisiana tax is:							
0	4,500	0	0	0	0	0	0	0	0
4,500	4,750	3	0	0	0	0	0	0	0
4,750	5,000	8	0	0	0	0	0	0	0
5,000	5,250	13	0	0	0	0	0	0	0
5,250	5,500	18	0	0	0	0	0	0	0
5,500	5,750	23	3	0	0	0	0	0	0
5,750	6,000	28	8	0	0	0	0	0	0
6,000	6,250	33	13	0	0	0	0	0	0
6,250	6,500	38	18	0	0	0	0	0	0
6,500	6,750	43	23	3	0	0	0	0	0
6,750	7,000	48	28	8	0	0	0	0	0
7,000	7,250	53	33	13	0	0	0	0	0
7,250	7,500	58	38	18	0	0	0	0	0
7,500	7,750	63	43	23	3	0	0	0	0
7,750	8,000	68	48	28	8	0	0	0	0
8,000	8,250	73	53	33	13	0	0	0	0
8,250	8,500	78	58	38	18	0	0	0	0
8,500	8,750	83	63	43	23	3	0	0	0
8,750	9,000	88	68	48	28	8	0	0	0
9,000	9,250	93	73	53	33	13	0	0	0
9,250	9,500	98	78	58	38	18	0	0	0
9,500	9,750	103	83	63	43	23	3	0	0
9,750	10,000	108	88	68	48	28	8	0	0
10,000	10,250	113	93	73	53	33	13	0	0
10,250	10,500	118	98	78	58	38	18	0	0
10,500	10,750	123	103	83	63	43	23	3	0
10,750	11,000	128	108	88	68	48	28	8	0
11,000	11,250	133	113	93	73	53	33	13	0
11,250	11,500	138	118	98	78	58	38	18	0
11,500	11,750	143	123	103	83	63	43	23	3
11,750	12,000	148	128	108	88	68	48	28	8
12,000	12,250	153	133	113	93	73	53	33	13
12,250	12,500	158	138	118	98	78	58	38	18
12,500	12,750	165	145	125	105	85	65	45	25
12,750	13,000	175	155	135	115	95	75	55	35
13,000	13,250	185	165	145	125	105	85	65	45
13,250	13,500	195	175	155	135	115	95	75	55
13,500	13,750	205	185	165	145	125	105	85	65
13,750	14,000	215	195	175	155	135	115	95	75
14,000	14,250	225	205	185	165	145	125	105	85
14,250	14,500	235	215	195	175	155	135	115	95
14,500	14,750	245	225	205	185	165	145	125	105
14,750	15,000	255	235	215	195	175	155	135	115
15,000	15,250	265	245	225	205	185	165	145	125
15,250	15,500	275	255	235	215	195	175	155	135
15,500	15,750	285	265	245	225	205	185	165	145
15,750	16,000	295	275	255	235	215	195	175	155

16,000	16,250	305	285	265	245	225	205	185	165
16,250	16,500	315	295	275	255	235	215	195	175
16,500	16,750	325	305	285	265	245	225	205	185
16,750	17,000	335	315	295	275	255	235	215	195
17,000	17,250	345	325	305	285	265	245	225	205
17,250	17,500	355	335	315	295	275	255	235	215
17,500	17,750	365	345	325	305	285	265	245	225
17,750	18,000	375	355	335	315	295	275	255	235
18,000	18,250	385	365	345	325	305	285	265	245
18,250	18,500	395	375	355	335	315	295	275	255
18,500	18,750	405	385	365	345	325	305	285	265
18,750	19,000	415	395	375	355	335	315	295	275
19,000	19,250	425	405	385	365	345	325	305	285
19,250	19,500	435	415	395	375	355	335	315	295
19,500	19,750	445	425	405	385	365	345	325	305
19,750	20,000	455	435	415	395	375	355	335	315
20,000	20,250	465	445	425	405	385	365	345	325
20,250	20,500	475	455	435	415	395	375	355	335
20,500	20,750	485	465	445	425	405	385	365	345
20,750	21,000	495	475	455	435	415	395	375	355
21,000	21,250	505	485	465	445	425	405	385	365
21,250	21,500	515	495	475	455	435	415	395	375
21,500	21,750	525	505	485	465	445	425	405	385
21,750	22,000	535	515	495	475	455	435	415	395
22,000	22,250	545	525	505	485	465	445	425	405
22,250	22,500	555	535	515	495	475	455	435	415
22,500	22,750	565	545	525	505	485	465	445	425
22,750	23,000	575	555	535	515	495	475	455	435
23,000	23,250	585	565	545	525	505	485	465	445
23,250	23,500	595	575	555	535	515	495	475	455
23,500	23,750	605	585	565	545	525	505	485	465
23,750	24,000	615	595	575	555	535	515	495	475
24,000	24,250	625	605	585	565	545	525	505	485
24,250	24,500	635	615	595	575	555	535	515	495
24,500	24,750	645	625	605	585	565	545	525	505
24,750	25,000	655	635	615	595	575	555	535	515
25,000	25,250	668	648	628	608	588	568	548	528
25,250	25,500	683	663	643	623	603	583	563	543
25,500	25,750	698	678	658	638	618	598	578	558
25,750	26,000	713	693	673	653	633	613	593	573
26,000	26,250	728	708	688	668	648	628	608	588
26,250	26,500	743	723	703	683	663	643	623	603
26,500	26,750	758	738	718	698	678	658	638	618
26,750	27,000	773	753	733	713	693	673	653	633
27,000	27,250	788	768	748	728	708	688	668	648
27,250	27,500	803	783	763	743	723	703	683	663
27,500	27,750	818	798	778	758	738	718	698	678
27,750	28,000	833	813	793	773	753	733	713	693
28,000	28,250	848	828	808	788	768	748	728	708
28,250	28,500	863	843	823	803	783	763	743	723
28,500	28,750	878	858	838	818	798	778	758	738

28,750	29,000	893	873	853	833	813	793	773	753
29,000	29,250	908	888	868	848	828	808	788	768
29,250	29,500	923	903	883	863	843	823	803	783
29,500	29,750	938	918	898	878	858	838	818	798
29,750	30,000	953	933	913	893	873	853	833	813
30,000	30,250	968	948	928	908	888	868	848	828
30,250	30,500	983	963	943	923	903	883	863	843
30,500	30,750	998	978	958	938	918	898	878	858
30,750	31,000	1,013	993	973	953	933	913	893	873
31,000	31,250	1,028	1,008	988	968	948	928	908	888
31,250	31,500	1,043	1,023	1,003	983	963	943	923	903
31,500	31,750	1,058	1,038	1,018	998	978	958	938	918
31,750	32,000	1,073	1,053	1,033	1,013	993	973	953	933
32,000	32,250	1,088	1,068	1,048	1,028	1,008	988	968	948
32,250	32,500	1,103	1,083	1,063	1,043	1,023	1,003	983	963
32,500	32,750	1,118	1,098	1,078	1,058	1,038	1,018	998	978
32,750	33,000	1,133	1,113	1,093	1,073	1,053	1,033	1,013	993
33,000	33,250	1,148	1,128	1,108	1,088	1,068	1,048	1,028	1,008
33,250	33,500	1,163	1,143	1,123	1,103	1,083	1,063	1,043	1,023
33,500	33,750	1,178	1,158	1,138	1,118	1,098	1,078	1,058	1,038
33,750	34,000	1,193	1,173	1,153	1,133	1,113	1,093	1,073	1,053
34,000	34,250	1,208	1,188	1,168	1,148	1,128	1,108	1,088	1,068
34,250	34,500	1,223	1,203	1,183	1,163	1,143	1,123	1,103	1,083
34,500	34,750	1,238	1,218	1,198	1,178	1,158	1,138	1,118	1,098
34,750	35,000	1,253	1,233	1,213	1,193	1,173	1,153	1,133	1,113
35,000	35,250	1,268	1,248	1,228	1,208	1,188	1,168	1,148	1,128
35,250	35,500	1,283	1,263	1,243	1,223	1,203	1,183	1,163	1,143
35,500	35,750	1,298	1,278	1,258	1,238	1,218	1,198	1,178	1,158
35,750	36,000	1,313	1,293	1,273	1,253	1,233	1,213	1,193	1,173
36,000	36,250	1,328	1,308	1,288	1,268	1,248	1,228	1,208	1,188
36,250	36,500	1,343	1,323	1,303	1,283	1,263	1,243	1,223	1,203
36,500	36,750	1,358	1,338	1,318	1,298	1,278	1,258	1,238	1,218
36,750	37,000	1,373	1,353	1,333	1,313	1,293	1,273	1,253	1,233
37,000	37,250	1,388	1,368	1,348	1,328	1,308	1,288	1,268	1,248
37,250	37,500	1,403	1,383	1,363	1,343	1,323	1,303	1,283	1,263
37,500	37,750	1,418	1,398	1,378	1,358	1,338	1,318	1,298	1,278
37,750	38,000	1,433	1,413	1,393	1,373	1,353	1,333	1,313	1,293
38,000	38,250	1,448	1,428	1,408	1,388	1,368	1,348	1,328	1,308
38,250	38,500	1,463	1,443	1,423	1,403	1,383	1,363	1,343	1,323
38,500	38,750	1,478	1,458	1,438	1,418	1,398	1,378	1,358	1,338
38,750	39,000	1,493	1,473	1,453	1,433	1,413	1,393	1,373	1,353
39,000	39,250	1,508	1,488	1,468	1,448	1,428	1,408	1,388	1,368
39,250	39,500	1,523	1,503	1,483	1,463	1,443	1,423	1,403	1,383
39,500	39,750	1,538	1,518	1,498	1,478	1,458	1,438	1,418	1,398
39,750	40,000	1,553	1,533	1,513	1,493	1,473	1,453	1,433	1,413
40,000	40,250	1,568	1,548	1,528	1,508	1,488	1,468	1,448	1,428
40,250	40,500	1,583	1,563	1,543	1,523	1,503	1,483	1,463	1,443
40,500	40,750	1,598	1,578	1,558	1,538	1,518	1,498	1,478	1,458
40,750	41,000	1,613	1,593	1,573	1,553	1,533	1,513	1,493	1,473
41,000	41,250	1,628	1,608	1,588	1,568	1,548	1,528	1,508	1,488
41,250	41,500	1,643	1,623	1,603	1,583	1,563	1,543	1,523	1,503

10,500	10,750	33	13	0	0	0	0	0
10,750	11,000	38	18	0	0	0	0	0
11,000	11,250	43	23	3	0	0	0	0
11,250	11,500	48	28	8	0	0	0	0
11,500	11,750	53	33	13	0	0	0	0
11,750	12,000	58	38	18	0	0	0	0
12,000	12,250	63	43	23	3	0	0	0
12,250	12,500	68	48	28	8	0	0	0
12,500	12,750	73	53	33	13	0	0	0
12,750	13,000	78	58	38	18	0	0	0
13,000	13,250	83	63	43	23	3	0	0
13,250	13,500	88	68	48	28	8	0	0
13,500	13,750	93	73	53	33	13	0	0
13,750	14,000	98	78	58	38	18	0	0
14,000	14,250	103	83	63	43	23	3	0
14,250	14,500	108	88	68	48	28	8	0
14,500	14,750	113	93	73	53	33	13	0
14,750	15,000	118	98	78	58	38	18	0
15,000	15,250	123	103	83	63	43	23	3
15,250	15,500	128	108	88	68	48	28	8
15,500	15,750	133	113	93	73	53	33	13
15,750	16,000	138	118	98	78	58	38	18
16,000	16,250	143	123	103	83	63	43	23
16,250	16,500	148	128	108	88	68	48	28
16,500	16,750	153	133	113	93	73	53	33
16,750	17,000	158	138	118	98	78	58	38
17,000	17,250	163	143	123	103	83	63	43
17,250	17,500	168	148	128	108	88	68	48
17,500	17,750	173	153	133	113	93	73	53
17,750	18,000	178	158	138	118	98	78	58
18,000	18,250	183	163	143	123	103	83	63
18,250	18,500	188	168	148	128	108	88	68
18,500	18,750	193	173	153	133	113	93	73
18,750	19,000	198	178	158	138	118	98	78
19,000	19,250	203	183	163	143	123	103	83
19,250	19,500	208	188	168	148	128	108	88
19,500	19,750	213	193	173	153	133	113	93
19,750	20,000	218	198	178	158	138	118	98
20,000	20,250	223	203	183	163	143	123	103
20,250	20,500	228	208	188	168	148	128	108
20,500	20,750	233	213	193	173	153	133	113
20,750	21,000	238	218	198	178	158	138	118
21,000	21,250	243	223	203	183	163	143	123
21,250	21,500	248	228	208	188	168	148	128
21,500	21,750	253	233	213	193	173	153	133
21,750	22,000	258	238	218	198	178	158	138
22,000	22,250	263	243	223	203	183	163	143
22,250	22,500	268	248	228	208	188	168	148
22,500	22,750	273	253	233	213	193	173	153
22,750	23,000	278	258	238	218	198	178	158
23,000	23,250	283	263	243	223	203	183	163

23,250	23,500	288	268	248	228	208	188	168
23,500	23,750	293	273	253	233	213	193	173
23,750	24,000	298	278	258	238	218	198	178
24,000	24,250	303	283	263	243	223	203	183
24,250	24,500	308	288	268	248	228	208	188
24,500	24,750	313	293	273	253	233	213	193
24,750	25,000	318	298	278	258	238	218	198
25,000	25,250	325	305	285	265	245	225	205
25,250	25,500	335	315	295	275	255	235	215
25,500	25,750	345	325	305	285	265	245	225
25,750	26,000	355	335	315	295	275	255	235
26,000	26,250	365	345	325	305	285	265	245
26,250	26,500	375	355	335	315	295	275	255
26,500	26,750	385	365	345	325	305	285	265
26,750	27,000	395	375	355	335	315	295	275
27,000	27,250	405	385	365	345	325	305	285
27,250	27,500	415	395	375	355	335	315	295
27,500	27,750	425	405	385	365	345	325	305
27,750	28,000	435	415	395	375	355	335	315
28,000	28,250	445	425	405	385	365	345	325
28,250	28,500	455	435	415	395	375	355	335
28,500	28,750	465	445	425	405	385	365	345
28,750	29,000	475	455	435	415	395	375	355
29,000	29,250	485	465	445	425	405	385	365
29,250	29,500	495	475	455	435	415	395	375
29,500	29,750	505	485	465	445	425	405	385
29,750	30,000	515	495	475	455	435	415	395
30,000	30,250	525	505	485	465	445	425	405
30,250	30,500	535	515	495	475	455	435	415
30,500	30,750	545	525	505	485	465	445	425
30,750	31,000	555	535	515	495	475	455	435
31,000	31,250	565	545	525	505	485	465	445
31,250	31,500	575	555	535	515	495	475	455
31,500	31,750	585	565	545	525	505	485	465
31,750	32,000	595	575	555	535	515	495	475
32,000	32,250	605	585	565	545	525	505	485
32,250	32,500	615	595	575	555	535	515	495
32,500	32,750	625	605	585	565	545	525	505
32,750	33,000	635	615	595	575	555	535	515
33,000	33,250	645	625	605	585	565	545	525
33,250	33,500	655	635	615	595	575	555	535
33,500	33,750	665	645	625	605	585	565	545
33,750	34,000	675	655	635	615	595	575	555
34,000	34,250	685	665	645	625	605	585	565
34,250	34,500	695	675	655	635	615	595	575
34,500	34,750	705	685	665	645	625	605	585
34,750	35,000	715	695	675	655	635	615	595
35,000	35,250	725	705	685	665	645	625	605
35,250	35,500	735	715	695	675	655	635	615
35,500	35,750	745	725	705	685	665	645	625
35,750	36,000	755	735	715	695	675	655	635

36,000	36,250	765	745	725	705	685	665	645
36,250	36,500	775	755	735	715	695	675	655
36,500	36,750	785	765	745	725	705	685	665
36,750	37,000	795	775	755	735	715	695	675
37,000	37,250	805	785	765	745	725	705	685
37,250	37,500	815	795	775	755	735	715	695
37,500	37,750	825	805	785	765	745	725	705
37,750	38,000	835	815	795	775	755	735	715
38,000	38,250	845	825	805	785	765	745	725
38,250	38,500	855	835	815	795	775	755	735
38,500	38,750	865	845	825	805	785	765	745
38,750	39,000	875	855	835	815	795	775	755
39,000	39,250	885	865	845	825	805	785	765
39,250	39,500	895	875	855	835	815	795	775
39,500	39,750	905	885	865	845	825	805	785
39,750	40,000	915	895	875	855	835	815	795
40,000	40,250	925	905	885	865	845	825	805
40,250	40,500	935	915	895	875	855	835	815
40,500	40,750	945	925	905	885	865	845	825
40,750	41,000	955	935	915	895	875	855	835
41,000	41,250	965	945	925	905	885	865	845
41,250	41,500	975	955	935	915	895	875	855
41,500	41,750	985	965	945	925	905	885	865
41,750	42,000	995	975	955	935	915	895	875
42,000	42,250	1,005	985	965	945	925	905	885
42,250	42,500	1,015	995	975	955	935	915	895
42,500	42,750	1,025	1,005	985	965	945	925	905
42,750	43,000	1,035	1,015	995	975	955	935	915
43,000	43,250	1,045	1,025	1,005	985	965	945	925
43,250	43,500	1,055	1,035	1,015	995	975	955	935
43,500	43,750	1,065	1,045	1,025	1,005	985	965	945
43,750	44,000	1,075	1,055	1,035	1,015	995	975	955
44,000	44,250	1,085	1,065	1,045	1,025	1,005	985	965
44,250	44,500	1,095	1,075	1,055	1,035	1,015	995	975
44,500	44,750	1,105	1,085	1,065	1,045	1,025	1,005	985
44,750	45,000	1,115	1,095	1,075	1,055	1,035	1,015	995
45,000	45,250	1,125	1,105	1,085	1,065	1,045	1,025	1,005
45,250	45,500	1,135	1,115	1,095	1,075	1,055	1,035	1,015
45,500	45,750	1,145	1,125	1,105	1,085	1,065	1,045	1,025
45,750	46,000	1,155	1,135	1,115	1,095	1,075	1,055	1,035
46,000	46,250	1,165	1,145	1,125	1,105	1,085	1,065	1,045
46,250	46,500	1,175	1,155	1,135	1,115	1,095	1,075	1,055
46,500	46,750	1,185	1,165	1,145	1,125	1,105	1,085	1,065
46,750	47,000	1,195	1,175	1,155	1,135	1,115	1,095	1,075
47,000	47,250	1,205	1,185	1,165	1,145	1,125	1,105	1,085
47,250	47,500	1,215	1,195	1,175	1,155	1,135	1,115	1,095
47,500	47,750	1,225	1,205	1,185	1,165	1,145	1,125	1,105
47,750	48,000	1,235	1,215	1,195	1,175	1,155	1,135	1,115
48,000	48,250	1,245	1,225	1,205	1,185	1,165	1,145	1,125
48,250	48,500	1,255	1,235	1,215	1,195	1,175	1,155	1,135
48,500	48,750	1,265	1,245	1,225	1,205	1,185	1,165	1,145

48,750	49,000	1,275	1,255	1,235	1,215	1,195	1,175	1,155
49,000	49,250	1,285	1,265	1,245	1,225	1,205	1,185	1,165
49,250	49,500	1,295	1,275	1,255	1,235	1,215	1,195	1,175
49,500	49,750	1,305	1,285	1,265	1,245	1,225	1,205	1,185
49,750	50,000	1,315	1,295	1,275	1,255	1,235	1,215	1,195
50,000	50,250	1,328	1,308	1,288	1,268	1,248	1,228	1,208
50,250	50,500	1,343	1,323	1,303	1,283	1,263	1,243	1,223
50,500	50,750	1,358	1,338	1,318	1,298	1,278	1,258	1,238
50,750	51,000	1,373	1,353	1,333	1,313	1,293	1,273	1,253
51,000	51,250	1,388	1,368	1,348	1,328	1,308	1,288	1,268
51,250	51,500	1,403	1,383	1,363	1,343	1,323	1,303	1,283
51,500	51,750	1,418	1,398	1,378	1,358	1,338	1,318	1,298
51,750	52,000	1,433	1,413	1,393	1,373	1,353	1,333	1,313
52,000	52,250	1,448	1,428	1,408	1,388	1,368	1,348	1,328
52,250	52,500	1,463	1,443	1,423	1,403	1,383	1,363	1,343
52,500	52,750	1,478	1,458	1,438	1,418	1,398	1,378	1,358
52,750	53,000	1,493	1,473	1,453	1,433	1,413	1,393	1,373
53,000	53,250	1,508	1,488	1,468	1,448	1,428	1,408	1,388
53,250	53,500	1,523	1,503	1,483	1,463	1,443	1,423	1,403
53,500	53,750	1,538	1,518	1,498	1,478	1,458	1,438	1,418
53,750	54,000	1,553	1,533	1,513	1,493	1,473	1,453	1,433
54,000	54,250	1,568	1,548	1,528	1,508	1,488	1,468	1,448
54,250	54,500	1,583	1,563	1,543	1,523	1,503	1,483	1,463
54,500	54,750	1,598	1,578	1,558	1,538	1,518	1,498	1,478
54,750	55,000	1,613	1,593	1,573	1,553	1,533	1,513	1,493
55,000	55,250	1,628	1,608	1,588	1,568	1,548	1,528	1,508
55,250	55,500	1,643	1,623	1,603	1,583	1,563	1,543	1,523
55,500	55,750	1,658	1,638	1,618	1,598	1,578	1,558	1,538
55,750	56,000	1,673	1,653	1,633	1,613	1,593	1,573	1,553
56,000	56,250	1,688	1,668	1,648	1,628	1,608	1,588	1,568
56,250	56,500	1,703	1,683	1,663	1,643	1,623	1,603	1,583
56,500	56,750	1,718	1,698	1,678	1,658	1,638	1,618	1,598
56,750	57,000	1,733	1,713	1,693	1,673	1,653	1,633	1,613
57,000	57,250	1,748	1,728	1,708	1,688	1,668	1,648	1,628
57,250	57,500	1,763	1,743	1,723	1,703	1,683	1,663	1,643
57,500	57,750	1,778	1,758	1,738	1,718	1,698	1,678	1,658
57,750	58,000	1,793	1,773	1,753	1,733	1,713	1,693	1,673
58,000	58,250	1,808	1,788	1,768	1,748	1,728	1,708	1,688
58,250	58,500	1,823	1,803	1,783	1,763	1,743	1,723	1,703
58,500	58,750	1,838	1,818	1,798	1,778	1,758	1,738	1,718
58,750	59,000	1,853	1,833	1,813	1,793	1,773	1,753	1,733
59,000	59,250	1,868	1,848	1,828	1,808	1,788	1,768	1,748
59,250	59,500	1,883	1,863	1,843	1,823	1,803	1,783	1,763
59,500	59,750	1,898	1,878	1,858	1,838	1,818	1,798	1,778
59,750	60,000	1,913	1,893	1,873	1,853	1,833	1,813	1,793
60,000	60,250	1,928	1,908	1,888	1,868	1,848	1,828	1,808
60,250	60,500	1,943	1,923	1,903	1,883	1,863	1,843	1,823
60,500	60,750	1,958	1,938	1,918	1,898	1,878	1,858	1,838
60,750	61,000	1,973	1,953	1,933	1,913	1,893	1,873	1,853
61,000	61,250	1,988	1,968	1,948	1,928	1,908	1,888	1,868
61,250	61,500	2,003	1,983	1,963	1,943	1,923	1,903	1,883

61,500	61,750	2,018	1,998	1,978	1,958	1,938	1,918	1,898
61,750	62,000	2,033	2,013	1,993	1,973	1,953	1,933	1,913
62,000	62,250	2,048	2,028	2,008	1,988	1,968	1,948	1,928
62,250	62,500	2,063	2,043	2,023	2,003	1,983	1,963	1,943
62,500	62,750	2,078	2,058	2,038	2,018	1,998	1,978	1,958
62,750	63,000	2,093	2,073	2,053	2,033	2,013	1,993	1,973
63,000	63,250	2,108	2,088	2,068	2,048	2,028	2,008	1,988
63,250	63,500	2,123	2,103	2,083	2,063	2,043	2,023	2,003
63,500	63,750	2,138	2,118	2,098	2,078	2,058	2,038	2,018
63,750	64,000	2,153	2,133	2,113	2,093	2,073	2,053	2,033
64,000	64,250	2,168	2,148	2,128	2,108	2,088	2,068	2,048
64,250	64,500	2,183	2,163	2,143	2,123	2,103	2,083	2,063
64,500	64,750	2,198	2,178	2,158	2,138	2,118	2,098	2,078
64,750	65,000	2,213	2,193	2,173	2,153	2,133	2,113	2,093
65,000	65,250	2,228	2,208	2,188	2,168	2,148	2,128	2,108
65,250	65,500	2,243	2,223	2,203	2,183	2,163	2,143	2,123
65,500	65,750	2,258	2,238	2,218	2,198	2,178	2,158	2,138
65,750	66,000	2,273	2,253	2,233	2,213	2,193	2,173	2,153
66,000	66,250	2,288	2,268	2,248	2,228	2,208	2,188	2,168
66,250	66,500	2,303	2,283	2,263	2,243	2,223	2,203	2,183
66,500	66,750	2,318	2,298	2,278	2,258	2,238	2,218	2,198
66,750	67,000	2,333	2,313	2,293	2,273	2,253	2,233	2,213
67,000	67,250	2,348	2,328	2,308	2,288	2,268	2,248	2,228
67,250	67,500	2,363	2,343	2,323	2,303	2,283	2,263	2,243
67,500	67,750	2,378	2,358	2,338	2,318	2,298	2,278	2,258
67,750	68,000	2,393	2,373	2,353	2,333	2,313	2,293	2,273
68,000	68,250	2,408	2,388	2,368	2,348	2,328	2,308	2,288
68,250	68,500	2,423	2,403	2,383	2,363	2,343	2,323	2,303
68,500	68,750	2,438	2,418	2,398	2,378	2,358	2,338	2,318
68,750	69,000	2,453	2,433	2,413	2,393	2,373	2,353	2,333
69,000	69,250	2,468	2,448	2,428	2,408	2,388	2,368	2,348
69,250	69,500	2,483	2,463	2,443	2,423	2,403	2,383	2,363
69,500	69,750	2,498	2,478	2,458	2,438	2,418	2,398	2,378
69,750	70,000	2,513	2,493	2,473	2,453	2,433	2,413	2,393
70,000	70,250	2,528	2,508	2,488	2,468	2,448	2,428	2,408
70,250	70,500	2,543	2,523	2,503	2,483	2,463	2,443	2,423
70,500	70,750	2,558	2,538	2,518	2,498	2,478	2,458	2,438
70,750	71,000	2,573	2,553	2,533	2,513	2,493	2,473	2,453
71,000	71,250	2,588	2,568	2,548	2,528	2,508	2,488	2,468
71,250	71,500	2,603	2,583	2,563	2,543	2,523	2,503	2,483
71,500	71,750	2,618	2,598	2,578	2,558	2,538	2,518	2,498
71,750	72,000	2,633	2,613	2,593	2,573	2,553	2,533	2,513
72,000	72,250	2,648	2,628	2,608	2,588	2,568	2,548	2,528
72,250	72,500	2,663	2,643	2,623	2,603	2,583	2,563	2,543
72,500	72,750	2,678	2,658	2,638	2,618	2,598	2,578	2,558
72,750	73,000	2,693	2,673	2,653	2,633	2,613	2,593	2,573
73,000	73,250	2,708	2,688	2,668	2,648	2,628	2,608	2,588
73,250	73,500	2,723	2,703	2,683	2,663	2,643	2,623	2,603
73,500	73,750	2,738	2,718	2,698	2,678	2,658	2,638	2,618
73,750	74,000	2,753	2,733	2,713	2,693	2,673	2,653	2,633
74,000	74,250	2,768	2,748	2,728	2,708	2,688	2,668	2,648

74,250	74,500	2,783	2,763	2,743	2,723	2,703	2,683	2,663
74,500	74,750	2,798	2,778	2,758	2,738	2,718	2,698	2,678
74,750	75,000	2,813	2,793	2,773	2,753	2,733	2,713	2,693
75,000	75,250	2,828	2,808	2,788	2,768	2,748	2,728	2,708
75,250	75,500	2,843	2,823	2,803	2,783	2,763	2,743	2,723
75,500	75,750	2,858	2,838	2,818	2,798	2,778	2,758	2,738
75,750	76,000	2,873	2,853	2,833	2,813	2,793	2,773	2,753
76,000	76,250	2,888	2,868	2,848	2,828	2,808	2,788	2,768
76,250	76,500	2,903	2,883	2,863	2,843	2,823	2,803	2,783
76,500	76,750	2,918	2,898	2,878	2,858	2,838	2,818	2,798
76,750	77,000	2,933	2,913	2,893	2,873	2,853	2,833	2,813
77,000	77,250	2,948	2,928	2,908	2,888	2,868	2,848	2,828
77,250	77,500	2,963	2,943	2,923	2,903	2,883	2,863	2,843
77,500	77,750	2,978	2,958	2,938	2,918	2,898	2,878	2,858
77,750	78,000	2,993	2,973	2,953	2,933	2,913	2,893	2,873
78,000	78,250	3,008	2,988	2,968	2,948	2,928	2,908	2,888
78,250	78,500	3,023	3,003	2,983	2,963	2,943	2,923	2,903
78,500	78,750	3,038	3,018	2,998	2,978	2,958	2,938	2,918
78,750	79,000	3,053	3,033	3,013	2,993	2,973	2,953	2,933
79,000	79,250	3,068	3,048	3,028	3,008	2,988	2,968	2,948
79,250	79,500	3,083	3,063	3,043	3,023	3,003	2,983	2,963
79,500	79,750	3,098	3,078	3,058	3,038	3,018	2,998	2,978
79,750	80,000	3,113	3,093	3,073	3,053	3,033	3,013	2,993
80,000	80,250	3,128	3,108	3,088	3,068	3,048	3,028	3,008
80,250	80,500	3,143	3,123	3,103	3,083	3,063	3,043	3,023
80,500	80,750	3,158	3,138	3,118	3,098	3,078	3,058	3,038
80,750	81,000	3,173	3,153	3,133	3,113	3,093	3,073	3,053
81,000	81,250	3,188	3,168	3,148	3,128	3,108	3,088	3,068
81,250	81,500	3,203	3,183	3,163	3,143	3,123	3,103	3,083
81,500	81,750	3,218	3,198	3,178	3,158	3,138	3,118	3,098
81,750	82,000	3,233	3,213	3,193	3,173	3,153	3,133	3,113
82,000	82,250	3,248	3,228	3,208	3,188	3,168	3,148	3,128
82,250	82,500	3,263	3,243	3,223	3,203	3,183	3,163	3,143
82,500	82,750	3,278	3,258	3,238	3,218	3,198	3,178	3,158
82,750	83,000	3,293	3,273	3,253	3,233	3,213	3,193	3,173
83,000	83,250	3,308	3,288	3,268	3,248	3,228	3,208	3,188
83,250	83,500	3,323	3,303	3,283	3,263	3,243	3,223	3,203
83,500	83,750	3,338	3,318	3,298	3,278	3,258	3,238	3,218
83,750	84,000	3,353	3,333	3,313	3,293	3,273	3,253	3,233
84,000	84,250	3,368	3,348	3,328	3,308	3,288	3,268	3,248
84,250	84,500	3,383	3,363	3,343	3,323	3,303	3,283	3,263
84,500	84,750	3,398	3,378	3,358	3,338	3,318	3,298	3,278
84,750	85,000	3,413	3,393	3,373	3,353	3,333	3,313	3,293
85,000	85,250	3,428	3,408	3,388	3,368	3,348	3,328	3,308
85,250	85,500	3,443	3,423	3,403	3,383	3,363	3,343	3,323
85,500	85,750	3,458	3,438	3,418	3,398	3,378	3,358	3,338
85,750	86,000	3,473	3,453	3,433	3,413	3,393	3,373	3,353
86,000	86,250	3,488	3,468	3,448	3,428	3,408	3,388	3,368
86,250	86,500	3,503	3,483	3,463	3,443	3,423	3,403	3,383
86,500	86,750	3,518	3,498	3,478	3,458	3,438	3,418	3,398
86,750	87,000	3,533	3,513	3,493	3,473	3,453	3,433	3,413

87,000	87,250	3,548	3,528	3,508	3,488	3,468	3,448	3,428
87,250	87,500	3,563	3,543	3,523	3,503	3,483	3,463	3,443
87,500	87,750	3,578	3,558	3,538	3,518	3,498	3,478	3,458
87,750	88,000	3,593	3,573	3,553	3,533	3,513	3,493	3,473
88,000	88,250	3,608	3,588	3,568	3,548	3,528	3,508	3,488
88,250	88,500	3,623	3,603	3,583	3,563	3,543	3,523	3,503
88,500	88,750	3,638	3,618	3,598	3,578	3,558	3,538	3,518
88,750	89,000	3,653	3,633	3,613	3,593	3,573	3,553	3,533
89,000	89,250	3,668	3,648	3,628	3,608	3,588	3,568	3,548
89,250	89,500	3,683	3,663	3,643	3,623	3,603	3,583	3,563
89,500	89,750	3,698	3,678	3,658	3,638	3,618	3,598	3,578
89,750	90,000	3,713	3,693	3,673	3,653	3,633	3,613	3,593
90,000	90,250	3,728	3,708	3,688	3,668	3,648	3,628	3,608
90,250	90,500	3,743	3,723	3,703	3,683	3,663	3,643	3,623
90,500	90,750	3,758	3,738	3,718	3,698	3,678	3,658	3,638
90,750	91,000	3,773	3,753	3,733	3,713	3,693	3,673	3,653
91,000	91,250	3,788	3,768	3,748	3,728	3,708	3,688	3,668
91,250	91,500	3,803	3,783	3,763	3,743	3,723	3,703	3,683
91,500	91,750	3,818	3,798	3,778	3,758	3,738	3,718	3,698
91,750	92,000	3,833	3,813	3,793	3,773	3,753	3,733	3,713
92,000	92,250	3,848	3,828	3,808	3,788	3,768	3,748	3,728
92,250	92,500	3,863	3,843	3,823	3,803	3,783	3,763	3,743
92,500	92,750	3,878	3,858	3,838	3,818	3,798	3,778	3,758
92,750	93,000	3,893	3,873	3,853	3,833	3,813	3,793	3,773
93,000	93,250	3,908	3,888	3,868	3,848	3,828	3,808	3,788
93,250	93,500	3,923	3,903	3,883	3,863	3,843	3,823	3,803
93,500	93,750	3,938	3,918	3,898	3,878	3,858	3,838	3,818
93,750	94,000	3,953	3,933	3,913	3,893	3,873	3,853	3,833
94,000	94,250	3,968	3,948	3,928	3,908	3,888	3,868	3,848
94,250	94,500	3,983	3,963	3,943	3,923	3,903	3,883	3,863
94,500	94,750	3,998	3,978	3,958	3,938	3,918	3,898	3,878
94,750	95,000	4,013	3,993	3,973	3,953	3,933	3,913	3,893
95,000	95,250	4,028	4,008	3,988	3,968	3,948	3,928	3,908
95,250	95,500	4,043	4,023	4,003	3,983	3,963	3,943	3,923
95,500	95,750	4,058	4,038	4,018	3,998	3,978	3,958	3,938
95,750	96,000	4,073	4,053	4,033	4,013	3,993	3,973	3,953
96,000	96,250	4,088	4,068	4,048	4,028	4,008	3,988	3,968
96,250	96,500	4,103	4,083	4,063	4,043	4,023	4,003	3,983
96,500	96,750	4,118	4,098	4,078	4,058	4,038	4,018	3,998
96,750	97,000	4,133	4,113	4,093	4,073	4,053	4,033	4,013
97,000	97,250	4,148	4,128	4,108	4,088	4,068	4,048	4,028
97,250	97,500	4,163	4,143	4,123	4,103	4,083	4,063	4,043
97,500	97,750	4,178	4,158	4,138	4,118	4,098	4,078	4,058
97,750	98,000	4,193	4,173	4,153	4,133	4,113	4,093	4,073
98,000	98,250	4,208	4,188	4,168	4,148	4,128	4,108	4,088
98,250	98,500	4,223	4,203	4,183	4,163	4,143	4,123	4,103
98,500	98,750	4,238	4,218	4,198	4,178	4,158	4,138	4,118
98,750	99,000	4,253	4,233	4,213	4,193	4,173	4,153	4,133
99,000	99,250	4,268	4,248	4,228	4,208	4,188	4,168	4,148
99,250	99,500	4,283	4,263	4,243	4,223	4,203	4,183	4,163
99,500	99,750	4,298	4,278	4,258	4,238	4,218	4,198	4,178

99,750	100,000	4,313	4,293	4,273	4,253	4,233	4,213	4,193
100,000	100,250	4,328	4,308	4,288	4,268	4,248	4,228	4,208
100,250	100,500	4,343	4,323	4,303	4,283	4,263	4,243	4,223
100,500	100,750	4,358	4,338	4,318	4,298	4,278	4,258	4,238
100,750	101,000	4,373	4,353	4,333	4,313	4,293	4,273	4,253
Plus 6% of tax table income in excess of \$101,000								

Head of Household Filing Status									
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
		Your Louisiana tax is:							
0	9,000	0	0	0	0	0	0	0	0
9,000	9,250	3	0	0	0	0	0	0	0
9,250	9,500	8	0	0	0	0	0	0	0
9,500	9,750	13	0	0	0	0	0	0	0
9,750	10,000	18	0	0	0	0	0	0	0
10,000	10,250	23	3	0	0	0	0	0	0
10,250	10,500	28	8	0	0	0	0	0	0
10,500	10,750	33	13	0	0	0	0	0	0
10,750	11,000	38	18	0	0	0	0	0	0
11,000	11,250	43	23	3	0	0	0	0	0
11,250	11,500	48	28	8	0	0	0	0	0
11,500	11,750	53	33	13	0	0	0	0	0
11,750	12,000	58	38	18	0	0	0	0	0
12,000	12,250	63	43	23	3	0	0	0	0
12,250	12,500	68	48	28	8	0	0	0	0
12,500	12,750	75	55	35	15	0	0	0	0
12,750	13,000	85	65	45	25	0	0	0	0
13,000	13,250	95	75	55	35	5	0	0	0
13,250	13,500	105	85	65	45	15	0	0	0
13,500	13,750	115	95	75	55	25	0	0	0
13,750	14,000	125	105	85	65	35	0	0	0
14,000	14,250	135	115	95	75	45	5	0	0
14,250	14,500	145	125	105	85	55	15	0	0
14,500	14,750	155	135	115	95	65	25	0	0
14,750	15,000	165	145	125	105	75	35	0	0
15,000	15,250	175	155	135	115	85	45	5	0
15,250	15,500	185	165	145	125	95	55	15	0
15,500	15,750	195	175	155	135	105	65	25	0
15,750	16,000	205	185	165	145	115	75	35	0
16,000	16,250	215	195	175	155	125	85	45	5
16,250	16,500	225	205	185	165	135	95	55	15
16,500	16,750	235	215	195	175	145	105	65	25
16,750	17,000	245	225	205	185	155	115	75	35
17,000	17,250	255	235	215	195	165	125	85	45
17,250	17,500	265	245	225	205	175	135	95	55
17,500	17,750	275	255	235	215	185	145	105	65
17,750	18,000	285	265	245	225	195	155	115	75
18,000	18,250	295	275	255	235	205	165	125	85
18,250	18,500	305	285	265	245	215	175	135	95
18,500	18,750	315	295	275	255	225	185	145	105

18,750	19,000	325	305	285	265	235	195	155	115
19,000	19,250	335	315	295	275	245	205	165	125
19,250	19,500	345	325	305	285	255	215	175	135
19,500	19,750	355	335	315	295	265	225	185	145
19,750	20,000	365	345	325	305	275	235	195	155
20,000	20,250	375	355	335	315	285	245	205	165
20,250	20,500	385	365	345	325	295	255	215	175
20,500	20,750	395	375	355	335	305	265	225	185
20,750	21,000	405	385	365	345	315	275	235	195
21,000	21,250	415	395	375	355	325	285	245	205
21,250	21,500	425	405	385	365	335	295	255	215
21,500	21,750	435	415	395	375	345	305	265	225
21,750	22,000	445	425	405	385	355	315	275	235
22,000	22,250	455	435	415	395	365	325	285	245
22,250	22,500	465	445	425	405	375	335	295	255
22,500	22,750	475	455	435	415	385	345	305	265
22,750	23,000	485	465	445	425	395	355	315	275
23,000	23,250	495	475	455	435	405	365	325	285
23,250	23,500	505	485	465	445	415	375	335	295
23,500	23,750	515	495	475	455	425	385	345	305
23,750	24,000	525	505	485	465	435	395	355	315
24,000	24,250	535	515	495	475	445	405	365	325
24,250	24,500	545	525	505	485	455	415	375	335
24,500	24,750	555	535	515	495	465	425	385	345
24,750	25,000	565	545	525	505	485	435	395	355
25,000	25,250	578	558	538	518	488	448	408	368
25,250	25,500	593	573	553	533	503	463	423	383
25,500	25,750	608	588	568	548	518	478	438	398
25,750	26,000	623	603	583	563	533	493	453	413
26,000	26,250	638	618	598	578	548	508	468	428
26,250	26,500	653	633	613	593	563	523	483	443
26,500	26,750	668	648	628	608	578	538	498	458
26,750	27,000	683	663	643	623	593	553	513	473
27,000	27,250	698	678	658	638	608	568	528	488
27,250	27,500	713	693	673	653	623	583	543	503
27,500	27,750	728	708	688	668	638	598	558	518
27,750	28,000	743	723	703	683	653	613	573	533
28,000	28,250	758	738	718	698	668	628	588	548
28,250	28,500	773	753	733	713	683	643	603	563
28,500	28,750	788	768	748	728	698	658	618	578
28,750	29,000	803	783	763	743	713	673	633	593
29,000	29,250	818	798	778	758	728	688	648	608
29,250	29,500	833	813	793	773	743	703	663	623
29,500	29,750	848	828	808	788	758	718	678	638
29,750	30,000	863	843	823	803	773	733	693	653
30,000	30,250	878	858	838	818	788	748	708	668
30,250	30,500	893	873	853	833	803	763	723	683
30,500	30,750	908	888	868	848	818	778	738	698
30,750	31,000	923	903	883	863	833	793	753	713
31,000	31,250	938	918	898	878	848	808	768	728
31,250	31,500	953	933	913	893	863	823	783	743

31,500	31,750	968	948	928	908	878	838	798	758
31,750	32,000	983	963	943	923	893	853	813	773
32,000	32,250	998	978	958	938	908	868	828	788
32,250	32,500	1,013	993	973	953	923	883	843	803
32,500	32,750	1,028	1,008	988	968	938	898	858	818
32,750	33,000	1,043	1,023	1,003	983	953	913	873	833
33,000	33,250	1,058	1,038	1,018	998	968	928	888	848
33,250	33,500	1,073	1,053	1,033	1,013	983	943	903	863
33,500	33,750	1,088	1,068	1,048	1,028	998	958	918	878
33,750	34,000	1,103	1,083	1,063	1,043	1,013	973	933	893
34,000	34,250	1,118	1,098	1,078	1,058	1,028	988	948	908
34,250	34,500	1,133	1,113	1,093	1,073	1,043	1,003	963	923
34,500	34,750	1,148	1,128	1,108	1,088	1,058	1,018	978	938
34,750	35,000	1,163	1,143	1,123	1,103	1,073	1,033	993	953
35,000	35,250	1,178	1,158	1,138	1,118	1,088	1,048	1,008	968
35,250	35,500	1,193	1,173	1,153	1,133	1,103	1,063	1,023	983
35,500	35,750	1,208	1,188	1,168	1,148	1,118	1,078	1,038	998
35,750	36,000	1,223	1,203	1,183	1,163	1,133	1,093	1,053	1,013
36,000	36,250	1,238	1,218	1,198	1,178	1,148	1,108	1,068	1,028
36,250	36,500	1,253	1,233	1,213	1,193	1,163	1,123	1,083	1,043
36,500	36,750	1,268	1,248	1,228	1,208	1,178	1,138	1,098	1,058
36,750	37,000	1,283	1,263	1,243	1,223	1,193	1,153	1,113	1,073
37,000	37,250	1,298	1,278	1,258	1,238	1,208	1,168	1,128	1,088
37,250	37,500	1,313	1,293	1,273	1,253	1,223	1,183	1,143	1,103
37,500	37,750	1,328	1,308	1,288	1,268	1,238	1,198	1,158	1,118
37,750	38,000	1,343	1,323	1,303	1,283	1,253	1,213	1,173	1,133
38,000	38,250	1,358	1,338	1,318	1,298	1,268	1,228	1,188	1,148
38,250	38,500	1,373	1,353	1,333	1,313	1,283	1,243	1,203	1,163
38,500	38,750	1,388	1,368	1,348	1,328	1,298	1,258	1,218	1,178
38,750	39,000	1,403	1,383	1,363	1,343	1,313	1,273	1,233	1,193
39,000	39,250	1,418	1,398	1,378	1,358	1,328	1,288	1,248	1,208
39,250	39,500	1,433	1,413	1,393	1,373	1,343	1,303	1,263	1,223
39,500	39,750	1,448	1,428	1,408	1,388	1,358	1,318	1,278	1,238
39,750	40,000	1,463	1,443	1,423	1,403	1,373	1,333	1,293	1,253
40,000	40,250	1,478	1,458	1,438	1,418	1,388	1,348	1,308	1,268
40,250	40,500	1,493	1,473	1,453	1,433	1,403	1,363	1,323	1,283
40,500	40,750	1,508	1,488	1,468	1,448	1,418	1,378	1,338	1,298
40,750	41,000	1,523	1,503	1,483	1,463	1,433	1,393	1,353	1,313
41,000	41,250	1,538	1,518	1,498	1,478	1,448	1,408	1,368	1,328
41,250	41,500	1,553	1,533	1,513	1,493	1,463	1,423	1,383	1,343
41,500	41,750	1,568	1,548	1,528	1,508	1,478	1,438	1,398	1,358
41,750	42,000	1,583	1,563	1,543	1,523	1,493	1,453	1,413	1,373
42,000	42,250	1,598	1,578	1,558	1,538	1,508	1,468	1,428	1,388
42,250	42,500	1,613	1,593	1,573	1,553	1,523	1,483	1,443	1,403
42,500	42,750	1,628	1,608	1,588	1,568	1,538	1,498	1,458	1,418
42,750	43,000	1,643	1,623	1,603	1,583	1,553	1,513	1,473	1,433
43,000	43,250	1,658	1,638	1,618	1,598	1,568	1,528	1,488	1,448
43,250	43,500	1,673	1,653	1,633	1,613	1,583	1,543	1,503	1,463
43,500	43,750	1,688	1,668	1,648	1,628	1,598	1,558	1,518	1,478
43,750	44,000	1,703	1,683	1,663	1,643	1,613	1,573	1,533	1,493
44,000	44,250	1,718	1,698	1,678	1,658	1,628	1,588	1,548	1,508

44,250	44,500	1,733	1,713	1,693	1,673	1,643	1,603	1,563	1,523
44,500	44,750	1,748	1,728	1,708	1,688	1,658	1,618	1,578	1,538
44,750	45,000	1,763	1,743	1,723	1,703	1,673	1,633	1,593	1,553
45,000	45,250	1,778	1,758	1,738	1,718	1,688	1,648	1,608	1,568
45,250	45,500	1,793	1,773	1,753	1,733	1,703	1,663	1,623	1,583
45,500	45,750	1,808	1,788	1,768	1,748	1,718	1,678	1,638	1,598
45,750	46,000	1,823	1,803	1,783	1,763	1,733	1,693	1,653	1,613
46,000	46,250	1,838	1,818	1,798	1,778	1,748	1,708	1,668	1,628
46,250	46,500	1,853	1,833	1,813	1,793	1,763	1,723	1,683	1,643
46,500	46,750	1,868	1,848	1,828	1,808	1,778	1,738	1,698	1,658
46,750	47,000	1,883	1,863	1,843	1,823	1,793	1,753	1,713	1,673
47,000	47,250	1,898	1,878	1,858	1,838	1,808	1,768	1,728	1,688
47,250	47,500	1,913	1,893	1,873	1,853	1,823	1,783	1,743	1,703
47,500	47,750	1,928	1,908	1,888	1,868	1,838	1,798	1,758	1,718
47,750	48,000	1,943	1,923	1,903	1,883	1,853	1,813	1,773	1,733
48,000	48,250	1,958	1,938	1,918	1,898	1,868	1,828	1,788	1,748
48,250	48,500	1,973	1,953	1,933	1,913	1,883	1,843	1,803	1,763
48,500	48,750	1,988	1,968	1,948	1,928	1,898	1,858	1,818	1,778
48,750	49,000	2,003	1,983	1,963	1,943	1,913	1,873	1,833	1,793
49,000	49,250	2,018	1,998	1,978	1,958	1,928	1,888	1,848	1,808
49,250	49,500	2,033	2,013	1,993	1,973	1,943	1,903	1,863	1,823
49,500	49,750	2,048	2,028	2,008	1,988	1,958	1,918	1,878	1,838
49,750	50,000	2,063	2,043	2,023	2,003	1,973	1,933	1,893	1,853
50,000	50,250	2,078	2,058	2,038	2,018	1,988	1,948	1,908	1,868
50,250	50,500	2,093	2,073	2,053	2,033	2,003	1,963	1,923	1,883
50,500	50,750	2,108	2,088	2,068	2,048	2,018	1,978	1,938	1,898
50,750	51,000	2,123	2,103	2,083	2,063	2,033	1,993	1,953	1,913
Plus 6% of tax table income in excess of \$51,000									

B. Nonresidents and Part-Year Residents. Compute tax table income as defined in R.S. 47:293(7). Reduce the tax table income by the total amount of personal exemptions and deductions allowed for in R.S. 47:294, and increase the tax table income by the proportionate share of those personal exemptions and deductions as provided by R.S. 47:293(7). The resulting amount is considered taxable income. The tax due for nonresidents and part-year residents shall be determined using one of the following tables depending on your filing status:

1. Married Individuals Filing Joint Returns and Qualified Surviving Spouses

If taxable income is	The tax is:
Not over \$25,000	2 percent of taxable income excluding the proportionate share of personal exemptions and deductions allowed for in R.S. 47:294.
Over \$25,000 but not over \$50,000	\$500 plus 4 percent of the excess over \$25,000. This amount is to be reduced by 2 percent of the first \$25,000 of the proportionate share of personal exemptions and deductions and 4% of the proportionate share of personal exemptions and deductions over \$25,000.

Over \$50,000	\$1,500 plus 6% of the excess over \$50,000. This amount is to be reduced by 2 percent of the first \$25,000 of the proportionate share of personal exemptions and deductions and 4 percent of the proportionate share of personal exemptions and deductions over \$25,000 but not over \$50,000 and 6 percent of the proportionate share of personal exemptions and deductions over \$50,000.
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2. Single Individuals and Married Individuals Filing Separate Returns

If taxable income is	The tax is:
Not over \$12,500	2 percent of taxable income excluding the proportionate share of personal exemptions and deductions allowed for in R.S. 47:294.
Over \$12,500 but not over \$25,000	\$250 plus 4 percent of the excess over \$12,500. This amount is to be reduced by 2 percent of the first \$12,500 of the proportionate share of personal exemptions and deductions and 4 percent of the proportionate share of personal exemptions and deductions over \$12,500.

Over \$25,000	\$750 plus 6 percent of the excess over \$25,000. This amount is to be reduced by 2 percent of the first \$12,500 of the proportionate share of personal exemptions and deductions and 4 percent of the proportionate share of personal exemptions and deductions over \$12,500 but not over \$25,000 and 6 percent of the proportionate share of personal exemptions and deductions over \$25,000.
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3. Head of Households

If taxable income is:	The tax is:
Not over \$12,500	2 percent of taxable income excluding the proportionate share of personal exemptions and deductions allowed for in R.S. 47:294.
Over \$12,500 but not over \$25,000	\$250 plus 4 percent of the excess over \$12,500. This amount is to be reduced by 2 percent of the first \$12,500 of the proportionate share of personal exemptions and deductions and 4 percent of the proportionate share of personal exemptions and deductions over \$12,500.
Over \$25,000	\$750 plus 6 percent of the excess over \$25,000. This amount is to be reduced by 2 percent of the first \$12,500 of the proportionate share of personal exemptions and deductions and 4 percent of the proportionate share of personal exemptions and deductions over \$12,500 and 6 percent of the proportionate share of personal exemptions and deductions over \$25,000.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:295 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, LR 29:

Family Impact Statement

As required by Act 1183 of the 1999 Regular Session of the Louisiana Legislature the following Family Impact Statement is submitted to be published with the Notice of Intent in the Louisiana Register. A copy of this statement will also be provided to our legislative oversight committees.

1. The Effect on the Stability of the Family. Implementation of this proposed Rule will have no effect on the stability of the family.

2. The Effect on the Authority and Rights of Parents Regarding the Education and Supervision of their Children. Implementation of this proposed Rule will have no effect on the authority and rights of parents regarding the education and supervision of their children.

3. The Effect on the Functioning of the Family. Implementation of this proposed Rule will have no effect on the functioning of the family.

4. The Effect on Family Earnings and Family Budget. Implementation of this proposed Rule will have no effect on family earnings but the adjusting of the income tax brackets and rates could adversely affect the family budget.

For lower income families the effect might not be adverse with the expansion of the 2 percent bracket. For higher income families the effect from bracket compression at the higher rates would be adverse.

5. The Effect on the Behavior and Personal Responsibility of Children. Implementation of this proposed Rule will have no effect on the behavior and personal responsibility of children.

6. The Ability of the Family or a Local Government to Perform the Function as Contained in the Proposed Rule. Implementation of this proposed Rule will have no effect on the ability of the family or a local government to perform this function.

Interested persons may submit written data, views, arguments or comments regarding this proposed Rule to Michael D. Pearson, Senior Policy Consultant, Policy Services Division, Office of Legal Affairs by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098 or by fax to 225-219-2759. All comments must be received no later than 4:30 p.m., June 25, 2003. A public hearing will be held on Thursday, June 26, 2003 at 9 a.m. in the River room on the seventh floor of the LaSalle Building, 617 North Third Street, Baton Rouge, Louisiana 70802.

Cynthia Bridges
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: Individual Income Tax Tables

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

This proposed regulation establishes the individual income tax tables based on the new income tax rates and brackets provided for in Act 51 of the 2002 Regular Session. The Act imposed the individual income tax on joint returns as follows: 2 percent of the first \$25,000, 4 percent of income from \$25,000 to \$50,000, and 6 percent of income over \$50,000. For single filer returns the bracket thresholds are one-half those of joint returns. Act 51 also repealed the use of the excess federal itemized deduction in determining tax table income.

Implementation of this proposed regulation will only result in a minimal amount of additional costs associated with system reprogramming, testing, and form adjustment to incorporate the changes.

There will be no costs or savings to local governmental units.

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

The eliminating of the excess federal itemized deduction and the compressing of the brackets creates an increase in state individual income tax revenue. The revenue gains tend to increase over time because the growth rate of income taxes gained typically exceeds the growth rate of sales taxes forgone. The income tax gains over the next several years are estimated to be \$244 million for FY 2003-2004, \$263 million for FY 2004-2005 and \$282 million for FY 2005-2006 according to the Legislative Fiscal Office

The new tables are effective for taxable periods beginning January 1, 2003.

There will be no impact on local revenue collections.

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

This proposed regulation establishes for resident, non-resident, and part-year resident individuals tax tables that these

individuals will use to determine the tax due on their tax table income.

The effect on individuals from this proposed regulation is for a greater amount of individual income tax to be assessed than was previously.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT
(Summary)

This proposed regulation should have no effect on competition or employment. The regulation affects the process by which an individual determines their tax liability for a given taxable year, and does not generate the additional liabilities.

Cynthia Bridges
Secretary
0305#030

H. Gordon Monk
Staff Director
Legislative Fiscal Office