

AUTHORITY NOTE: Promulgated in accordance with R.S. 23:1376 and R.S. 23:1377.

HISTORICAL NOTE: Promulgated by the Department of Labor, Office of Workers' Compensation, Second Injury Board, LR 22:35 (January 1996), amended by the Louisiana Works, Office of Workers' Compensation Administration, Second Injury Board, LR 52:747 (May 2026).

§305. Assessments—Failure to Pay; Penalties; Collection

A. Any entity assessed shall remit electronically, as provided in the notice, the amount of the assessment, within 30 days of the date of notice or by the due date set forth in the notice if greater than 30 days.

B. - D. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 23:1376 and R.S. 23:1377.

HISTORICAL NOTE: Promulgated by the Department of Labor, Office of Workers' Compensation, Second Injury Board, LR 22:35 (January 1996), amended by the Louisiana Works, Office of Workers' Compensation Administration, Second Injury Board LR 52:748 (May 2026).

Chapter 5. Forms

§502. Louisiana Workers' Compensation Second Injury Board Post-Hire/Conditional Job Offer Knowledge Questionnaire; Form D

A. Electronic signatures are acceptable on the Louisiana Workers' Compensation Second Injury Board Post-Hire/Conditional Job Offer Knowledge Questionnaire; Form D as provided by the Federal Electronic Signatures in Global and National Commerce Act" (e-sign), or its successor law.

B. Louisiana Workers' Compensation Second Injury Board Post-Hire/Conditional Job Offer Knowledge Questionnaire shall be utilized exactly as provided in this Section:

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 23:1291 and R.S. 23:1378.

HISTORICAL NOTE: Promulgated by the Workforce Commission, Office of Workers' Compensation Administration, LR 44:1097 (June 2018), amended by the Louisiana Works, Office of Workers' Compensation Administration, Second Injury Board LR 52:748 (May 2026).

Susana Schowen
Secretary

2605#046

RULE

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

Election of Pass-Through Entities (LAC 61:I.1001)

Under the authority of R.S. 47:1511, 287.732.2, 300.6, and 300.7, 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, amends LAC 61:I.1001. The amendment changes the requirement that an individual or fiduciary income taxpayer with an ownership interest in an entity making the pass-through entity election submit a pro forma Federal Form 1040, 1041 or NPR Worksheet of the Louisiana Form IT-540B. Under the Rule, these forms would only be required upon the department's request.

The purpose of this Rule is to simplify and streamline the pass-through election procedure for shareholders of S corporations, and partners and members of other entities taxed as partnerships for federal income tax purposes, by clarifying and reducing documentation requirements related to calculating the amount a taxpayer may exclude from taxable income based upon their ownership interest in an electing entity. 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 10. Income: Pass-Through Entities

§1001. Election of Pass-Through Entities

A. Louisiana Revised Statute 47:287.732.2, allows S corporations, and other entities taxed as partnerships for federal income tax purposes, to make an election to be taxed in the same manner as if the entity was required to file a tax return with the Internal Revenue Service as a C corporation.

1. - 2.c. Repealed.

B. - B.2. ...

a. a resolution signed by the secretary of the corporation or equivalent officer or manager verifying that more than one-half of the ownership interest in the entity based upon capital account balances approved the election, or

B.2.b. - B.3.a.i. ...

ii. federal returns for the entity for the preceding three taxable years if applicable, including federal Schedules K-1 and pass-through or disregarded entity forms such as Schedules C, E, and F;

iii. - iv. ...

4. Any entity that files a composite partnership return pursuant to R.S. 47:201.1 is prohibited from making the election.

5. ...

a. Repealed.

B.5.b. - C. ...

1. Each entity making the election shall file Louisiana Form CIT-620, *Corporation Income Return*, for the applicable taxable year for which the election was made and all taxable years thereafter unless the election is terminated.

2. Each entity making the election and filing the Louisiana Form CIT-620 with all supporting documentation as required by the Department shall be required to file the return electronically in accordance with LAC 61:III.1505. Failure to comply with the electronic filing requirement of this section will result in the assessment of a penalty as provided for in R.S. 47:1520(B).

3. The following documents shall be attached to the Louisiana Form CIT-620 when filed:

a. Federal Schedules K-1 as actually issued to the owners of the entity for the taxable year as well as Louisiana Form R-6981, *Statement of Owner's Share of Entity Level Tax Items*, reflecting any income that remains taxable to the entity's owners in Louisiana after the election such as dividends and interest; and

C.3.b. - 4. ...

a. Taxpayers with an ownership interest in an entity making the election shall make a modification to exclude the net income subject to tax or net loss used to compute the

entity's corporate income tax liability, as reported on the corporation income tax return filed by the entity, as follows:

i. - ii. ...

b. The modification shall be made for all income or loss of the entity that was included by the individual or fiduciary owners in the calculation of federal adjusted gross income or federal taxable income, respectively, but which is being taxed at the entity level for Louisiana income tax purposes after the election is made. In no event shall the total income subject to Louisiana income tax be any less or more than the income that would have been subject to Louisiana income tax if the election had not been made.

c. ...

d. For calculation purposes, individual or fiduciary income taxpayers with an ownership interest in an entity making the election shall submit a copy of Form R-6981, Louisiana Statement of Owner's Share of Entity Level Tax Items. Except as provided in Subparagraph e of this Paragraph, the exclusion amount shall be equal to the total of the "Amounts Taxed at the Entity Level," as reported on Form R-6981.

e. If it is determined that Form R-6981 does not result in an accurate account of income taxable in Louisiana, the Department may request a pro forma Federal Form 1040 or 1041, or in the case of a nonresident, a pro forma NPR Worksheet of the Louisiana Form IT-540B that excludes any income, deductions or other tax items that were included in the calculation of Louisiana net income on the entity's Louisiana Form CIT-620.

f. The accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required herein, as provided by R.S. 47:1624(F).

C.5. - D.3.b. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.732.2, 300.6, 300.7, and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 46:43 (January 2020), amended by the Department of Revenue, Policy Services Division, LR 48:2991 (December 2022), amended by the Department of Revenue, Tax Policy and Planning Division, LR:50:407 (March 2024), amended LR 50:1859 (December 2024), amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:748 (May 2026).

Jarrod Coniglio
Secretary

2605#013

RULE

**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, 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 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 amendment will allow the Secretary to effectively administer the updated withholding tables and formulas for tax year 2026. 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. - 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 |