

Revenue Information Bulletin No. 26-005
January 12, 2026
Withholding Tax

Notice Concerning Updated Withholding Tables
Effective January 2026

The purpose of this guidance is to provide notice concerning the updated withholding tables and formulas for use by employers and payroll processing businesses.

The Department of Revenue has issued an [Emergency Rule](#)¹ effective January 1, 2026. This emergency rule updates the 2026 tax withholding tables to reflect the increased standard deduction. Using the Consumer Price Index for All Urban Customers (CPI-U) data available as of December 1, 2025, for purposes of the withholding tables a standard deduction of **\$12,875** was used for single and married-filing-separately taxpayers, and **\$25,750** for married-filing-jointly, qualifying surviving spouse, and head-of-household taxpayers. The official 2026 standard deduction amounts may be slightly different based on CPI-U data released in January 2026 for the 2025 calendar year².

Employers and payroll processing businesses should use the updated withholding tables and formulas to calculate the tax withholding for employees. Louisiana taxpayers should review and update **Form R-1300 *Employee Withholding Exemption Certificate (Form L-4)*** if needed.

Jarrod J. Coniglio
Secretary

¹ LAC 61:I.1501

² The amount of the standard deduction is adjusted annually based on the percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U), as reported by the United States Department of Labor, Bureau of Labor Statistics, or its successor, for the previous calendar year. La. R.S. 47:294(B).