



Revenue Information Bulletin No. 25-008
December 23, 2024¹
Withholding Tax

Notice Concerning Updated Withholding Tables
Effective January 2025

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](#)² effective January 1, 2025, following the passage of Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature. The Emergency Rule updates the withholding tables³ and formulas⁴ to reflect the newly enacted 3% individual income tax rate and increased standard deduction.

Employers and payroll processing businesses should use the updated withholding tables and formulas to calculate the reduced tax withholding for employees. The Department has updated Form R-1300, [Employee Withholding Exemption Certificate](#) (Form L-4). Employers should obtain new Forms L-4 from their employees to be used with the updated withholding tables.

Richard Nelson
Secretary

¹ Revised January 6, 2025 to reference the updated Form R-1300 and provide a direct link.

² LAC 61:I.1501

³ Employers and payroll processing businesses may use the formulas set forth in the Emergency Rule in lieu of the withholding tables.

⁴ Using a withholding rate of 3.09%, the formulas calculate the tax on the total wage amount and then subtract the amount of tax calculated on the standard deduction based on the employee's filing status.