

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

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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>		

Weekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
0.00	50.00	0.77	0.00	0.00
50.01	70.00	1.85	0.00	0.00
70.01	90.00	2.47	0.00	0.00
90.01	110.00	3.09	0.00	0.00
110.01	130.00	3.71	0.00	0.00
130.01	150.00	4.33	0.00	0.00
150.01	170.00	4.94	0.00	0.00
170.01	190.00	5.56	0.00	0.00
190.01	210.00	6.18	0.00	0.00
210.01	230.00	6.80	0.00	0.00
230.01	250.00	7.42	0.00	0.00
250.01	270.00	8.03	0.38	0.00
270.01	290.00	8.65	1.00	0.00
290.01	310.00	9.27	1.62	0.00
310.01	330.00	9.89	2.24	0.00
330.01	350.00	10.51	2.86	0.00
350.01	370.00	11.12	3.47	0.00
370.01	390.00	11.74	4.09	0.00
390.01	410.00	12.36	4.71	0.00
410.01	430.00	12.98	5.33	0.00
430.01	450.00	13.60	5.95	0.00
450.01	470.00	14.21	6.56	0.00
470.01	490.00	14.83	7.18	0.00
490.01	510.00	15.45	7.80	0.15
510.01	530.00	16.07	8.42	0.77
530.01	550.00	16.69	9.04	1.38
550.01	570.00	17.30	9.65	2.00
570.01	590.00	17.92	10.27	2.62

Weekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
590.01	610.00	18.54	10.89	3.24
610.01	630.00	19.16	11.51	3.86
630.01	650.00	19.78	12.13	4.47
650.01	670.00	20.39	12.74	5.09
670.01	690.00	21.01	13.36	5.71
690.01	710.00	21.63	13.98	6.33
710.01	730.00	22.25	14.60	6.95
730.01	750.00	22.87	15.22	7.56
750.01	770.00	23.48	15.83	8.18
770.01	790.00	24.10	16.45	8.80
790.01	810.00	24.72	17.07	9.42
810.01	830.00	25.34	17.69	10.04
830.01	850.00	25.96	18.31	10.65
850.01	870.00	26.57	18.92	11.27
870.01	890.00	27.19	19.54	11.89
890.01	910.00	27.81	20.16	12.51
910.01	930.00	28.43	20.78	13.13
930.01	950.00	29.05	21.40	13.74
950.01	970.00	29.66	22.01	14.36
970.01	990.00	30.28	22.63	14.98
990.01	1,010.00	30.90	23.25	15.60
1,010.01	1,030.00	31.52	23.87	16.22
1,030.01	1,050.00	32.14	24.49	16.83
1,050.01	1,070.00	32.75	25.10	17.45
1,070.01	1,090.00	33.37	25.72	18.07
1,090.01	1,110.00	33.99	26.34	18.69
1,110.01	1,130.00	34.61	26.96	19.31
1,130.01	1,150.00	35.23	27.58	19.92
1,150.01	1,170.00	35.84	28.19	20.54
1,170.01	1,190.00	36.46	28.81	21.16
1,190.01	1,210.00	37.08	29.43	21.78
1,210.01	1,230.00	37.70	30.05	22.40
1,230.01	1,250.00	38.32	30.67	23.01
1,250.01	1,270.00	38.93	31.28	23.63
1,270.01	1,290.00	39.55	31.90	24.25
1,290.01	1,310.00	40.17	32.52	24.87
1,310.01	1,330.00	40.79	33.14	25.49
1,330.01	1,350.00	41.41	33.76	26.10
1,350.01	1,370.00	42.02	34.37	26.72
1,370.01	1,390.00	42.64	34.99	27.34
1,390.01	1,410.00	43.26	35.61	27.96
1,410.01	1,430.00	43.88	36.23	28.58
1,430.01	1,450.00	44.50	36.85	29.19
1,450.01	1,470.00	45.11	37.46	29.81
1,470.01	1,490.00	45.73	38.08	30.43
1,490.01	1,510.00	46.35	38.70	31.05
1,510.01	1,530.00	46.97	39.32	31.67
1,530.01	1,550.00	47.59	39.94	32.28
1,550.01	1,570.00	48.20	40.55	32.90
1,570.01	1,590.00	48.82	41.17	33.52

Weekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
1,590.01	1,610.00	49.44	41.79	34.14
1,610.01	1,630.00	50.06	42.41	34.76
1,630.01	1,650.00	50.68	43.03	35.37
1,650.01	1,670.00	51.29	43.64	35.99
1,670.01	1,690.00	51.91	44.26	36.61
1,690.01	1,710.00	52.53	44.88	37.23
1,710.01	1,730.00	53.15	45.50	37.85
1,730.01	1,750.00	53.77	46.12	38.46
1,750.01	1,770.00	54.38	46.73	39.08
1,770.01	1,790.00	55.00	47.35	39.70
1,790.01	1,810.00	55.62	47.97	40.32
1,810.01	1,830.00	56.24	48.59	40.94
1,830.01	1,850.00	56.86	49.21	41.55
1,850.01	1,870.00	57.47	49.82	42.17
1,870.01	1,890.00	58.09	50.44	42.79
1,890.01	1,910.00	58.71	51.06	43.41
1,910.01	1,930.00	59.33	51.68	44.03
1,930.01	1,950.00	59.95	52.30	44.64
		<i>(Add 3.09% for amounts in excess of \$1,950)</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

Biweekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Biweekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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

Semi-Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Semi-Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Annual Louisiana Income Tax Withholding Tables				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Annual Louisiana Income Tax Withholding Tables				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Annual Louisiana Income Tax Withholding Tables				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Annual Louisiana Income Tax Withholding Tables				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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

Annual Louisiana Income Tax Withholding Tables				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
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
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 52:749 (May 2026).

Jarrod J. Coniglio  
Secretary

2605#012

**RULE**

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

**Abandoned and Salvaged Recreational Vessel  
Registration and Titling (LAC 76:XI.311)**

In accordance with Act 216 of the 2025 regular session, the Wildlife and Fisheries Commission does hereby establish protocols on the designation, removal, registration, and titling of abandoned vessels. This Rule is hereby adopted on the day of promulgation.

**Title 76  
WILDLIFE AND FISHERIES  
Part XI. Boating**

**Chapter 3. Boating Safety**

**§311. Abandoned and Salvaged Recreational Vessel  
Registration and Titling**

**A. Definitions**

*Abandoned Vessel*—any vessel that:

a. has remained on or immediately adjacent to private property without the consent of the property owner, agents, lessee, or assigns; or