

**DECLARATION OF EMERGENCY**

**Department of Revenue  
Policy Services Division**

Income Tax Withholding Tables  
(LAC 61:I.1501)

In accordance with the emergency rulemaking provisions of R.S. 49:953.1(A), which allows the Department of Revenue to use emergency procedures to establish rules, and R.S. 47:1511, which allows the department to make reasonable rules and regulations, the secretary hereby adopts the following Emergency Rule to effectively administer the provisions of law related to the collection of income taxes due to the time constraints related to the legislative passage of Act 395 of the 2021 Regular Session of the Louisiana Legislature with an effective date of January 1, 2022. This Emergency Rule shall be effective January 1, 2022, and shall remain in effect for 180 days, unless renewed or revoked, or until the adoption of the final Rule, whichever comes first.

This Emergency Rule is necessary to allow the secretary to administer the updated withholding tables based on the new income tax rates as provided by Act 395 of the 2021 Regular Session of the Louisiana Legislature that becomes operative on January 1, 2022 due to the passage of Constitutional Amendment Two during the November 13, 2021 election. Act 395 amended R.S. 47:32 to reduce state individual income tax rates for tax years beginning on or after January 1, 2022. In addition, this Emergency Rule is necessary to prevent undue delay in notifying employers of the updated withholding requirements so as to ensure that employers are in compliance with the updated requirements, thereby avoiding unnecessary penalties for employers and incorrect withholding of income tax for taxpayers. Employers should begin using the 2022 withholding tables

- 3. Withholding Tables
  - a. Effective on or after January 1, 2022.

Daily Louisiana Income Tax Withholding Table																
Exemptions:		0		1						2						
Dependents:		0	0	1	2	3	4	5	6	0	1	2	3	4	5	6
Salary Range:																
Min	Max															
0.00	10.00	<i>(1.85% of gross pay for \$10 and less with 0 Exemptions and 0 Dependents)</i>														
10.01	12.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.01	14.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14.01	16.00	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16.01	18.00	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18.01	20.00	0.35	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20.01	22.00	0.39	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.01	24.00	0.43	0.11	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24.01	26.00	0.46	0.14	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26.01	28.00	0.50	0.18	0.11	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28.01	30.00	0.54	0.22	0.15	0.08	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30.01	32.00	0.57	0.25	0.18	0.11	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.01	34.00	0.61	0.29	0.22	0.15	0.08	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.01	36.00	0.65	0.33	0.26	0.19	0.12	0.05	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
36.01	38.00	0.68	0.36	0.29	0.22	0.15	0.08	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00
38.01	40.00	0.72	0.40	0.33	0.26	0.19	0.12	0.04	0.00	0.08	0.01	0.00	0.00	0.00	0.00	0.00
40.01	42.00	0.76	0.44	0.37	0.30	0.23	0.16	0.08	0.01	0.12	0.05	0.00	0.00	0.00	0.00	0.00
42.01	44.00	0.80	0.48	0.41	0.34	0.27	0.20	0.12	0.05	0.16	0.09	0.02	0.00	0.00	0.00	0.00
44.01	46.00	0.83	0.51	0.44	0.37	0.30	0.23	0.15	0.08	0.19	0.12	0.05	0.00	0.00	0.00	0.00
46.01	48.00	0.87	0.55	0.48	0.41	0.34	0.27	0.19	0.12	0.23	0.16	0.09	0.02	0.00	0.00	0.00
48.01	50.00	0.93	0.61	0.54	0.47	0.40	0.33	0.25	0.18	0.27	0.20	0.13	0.06	0.00	0.00	0.00
50.01	52.00	0.99	0.67	0.60	0.53	0.46	0.39	0.31	0.24	0.30	0.23	0.16	0.09	0.01	0.00	0.00
52.01	54.00	1.06	0.74	0.67	0.60	0.53	0.46	0.38	0.31	0.34	0.27	0.20	0.13	0.05	0.00	0.00
54.01	56.00	1.13	0.81	0.74	0.67	0.60	0.53	0.45	0.38	0.38	0.31	0.24	0.17	0.09	0.02	0.00
56.01	58.00	1.20	0.88	0.81	0.74	0.67	0.60	0.52	0.45	0.41	0.34	0.27	0.20	0.12	0.05	0.00

for the first payment of wages made after December 31, 2021.

**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. ...

2. Adjustments to Wage Bracket Tables

a. Each table provides for the appropriate withholding amount for single or married personal exemptions with up to six dependency credits. There is no provision for withholding based on head-of-household status and these taxpayers may claim only a single withholding personal exemption.

b. When an employee has more than six dependents, the amount may be determined by reducing the tax shown in the column for six dependents by the amount shown below for the applicable payroll period multiplied by the number of dependents over six.

Payroll Period	Amount of Reduction
Daily	\$0.07
Weekly	0.36
Biweekly	0.71
Semimonthly	0.77
Monthly	1.55

c. When the employee claims only credit for dependents and no withholding personal exemption, the amount to be deducted and withheld should be determined by reducing the amount selected under the column for employees claiming no exemption or credits by the amount in Subparagraph b above multiplied by the number of dependents claimed.

























Annual Louisiana Income Tax Withholding Table. Table with columns for Exemptions, Dependents, Salary Range, and 13 tax brackets (0-6).

Annual Louisiana Income Tax Withholding Table. Table with columns for Exemptions, Dependents, Salary Range, and 13 tax brackets (0-6). Includes a note: (Add 4.25% for amounts in excess of \$100,500).

4. ...
D. Income Tax Withholding Formulas. The overall structure of the formulas used to compute the withholding tax is to calculate the tax on the total wage amount and then subtract the amount of tax calculated on the personal exemptions and dependency credits the taxpayer claims for withholding purposes.

If annual wages are greater \$12,500, but less than or equal to \$50,000, then
W=.0185(S) + .0165(S - (12,500 ÷ N)) - (A + B).

If annual wages are greater than \$50,000, then
W= .0185(S) + .0165(S - (12,500 ÷ N)) + .0075(S - (50,000 ÷ N)) - (A + B).

b. Withholding Formulas for Married Taxpayers Claiming 2 Personal Exemptions:

1. Effective on or after January 1, 2022:
a. Withholding Formulas for Single or Married Taxpayers Claiming 0 or 1 Personal Exemption:
W is the withholding tax per pay period.
S is employee’s salary per pay period for each bracket.
X is the number of personal exemptions; X must be 0 or 1.
Y is the number of dependency credits; Y must be a whole number that is 0 or greater.
N is the number of pay periods.
A is the effect of the personal exemptions and dependency credits equal to or less than \$12,500;
A= .0185(((X \* 4500) + (Y \* 1000)) ÷ N).
B is the effect of the personal exemptions and dependency credits in excess of \$12,500;
B= .0165(((X \* 4500) + (Y \* 1000)) - 12,500) ÷ N).

W is the withholding tax per pay period.
S is employee’s salary per pay period for each bracket.
X is the number of personal exemptions; X must be 2.
Y is the number of dependency credits; Y must be 0 or greater.
N is the number of pay periods.
A is the effect of the personal exemptions and dependency credits equal to or less than \$25,000;
A= .0185(((X \* 4500) + (Y \* 1000)) ÷ N).
B is the effect of the personal exemptions and dependency credits in excess of \$25,000;
B= .0165(((X \* 4500) + (Y \* 1000)) - 25,000) ÷ N).

If annual wages are less than or equal to \$25,000, then
W= .0185(S) - (A + B).
If annual wages are greater \$25,000, but less than or equal to \$100,000, then
W= .0185(S) + .0165(S - (25,000 ÷ N)) - (A + B).

If annual wages are greater than \$100,000, then
W=.0185(S) + .0165(S - (25,000 ÷ N)) + .0075(S - (100,000 ÷ N)) - (A + B).

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:

Kimberly J. Lewis  
Secretary

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