

DECLARATION OF EMERGENCY

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

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

In accordance with the emergency provisions of the Administrative Procedures Act, R.S. 49:962(A)(1), which allows the Department of Revenue, Tax Policy and Planning Division 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 amends LAC 61:I.1501 relative to individual income tax withholding tables and formulas.

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 2025 withholding tables for the first payment of wages made after December 31, 2024.

This Emergency Rule is necessary to allow the Secretary to effectively administer the updated withholding tables due to the new flat three percent individual income tax rate and the time constraints related to the legislative passage of Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature, which has an effective date of January 1, 2025. Act 11 amended R.S. 47:32 to repeal the graduated rates and brackets for individuals in favor of a flat 3 percent tax rate

applicable to all taxable income for tax years beginning on or after January 1, 2025. This Emergency Rule shall be effective January 1, 2025, and shall remain in effect for 180 days, unless renewed or revoked, or until the adoption of the final Rule, whichever comes first.

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. – B.1...

2. With the use of the information obtained from Form R-1300(L-4), *Employee's Withholding Exemption Certificate*, determine which column of the tables to use.

a. If your employee does not claim a standard deduction, use the column in the table designated 0.

b. If your employee utilizes the filing status of Single Individual or Married-Separate the column in the table designated 1.

c. If your employee utilizes the filing status of Married-Joint, Qualified Surviving Spouse, or Head of Household, use the column in the table designated 2.

C. Withholding Tax Tables

1. For the purposes of the withholding tax tables:

a. Filers utilizing a filing status of Single Individual or Married-Separate are allowed a standard deduction in the amount of \$12,500.00;

b. Filers utilizing a filing status of Married-Joint, Qualified Surviving Spouse, or Head of Household are allowed a standard deduction in an amount equal to 200 percent of the dollar amount provided for single individuals.

2. Withholding Tables-Effective on or after January 1, 2025:

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	0.03	0.00

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
50.01	52.00	1.58	0.09	0.00
52.01	54.00	1.64	0.15	0.00
54.01	56.00	1.70	0.21	0.00
56.01	58.00	1.76	0.28	0.00
58.01	60.00	1.82	0.34	0.00
60.01	62.00	1.88	0.40	0.00
62.01	64.00	1.95	0.46	0.00
64.01	66.00	2.01	0.52	0.00
66.01	68.00	2.07	0.58	0.00
68.01	70.00	2.13	0.65	0.00
70.01	72.00	2.19	0.71	0.00
72.01	74.00	2.26	0.77	0.00
74.01	76.00	2.32	0.83	0.00
76.01	78.00	2.38	0.89	0.00
78.01	80.00	2.44	0.96	0.00
80.01	82.00	2.50	1.02	0.00
82.01	84.00	2.56	1.08	0.00
84.01	86.00	2.63	1.14	0.00
86.01	88.00	2.69	1.20	0.00
88.01	90.00	2.75	1.26	0.00
90.01	92.00	2.81	1.33	0.00

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
92.01	94.00	2.87	1.39	0.00
94.01	96.00	2.94	1.45	0.00
96.01	98.00	3.00	1.51	0.03
98.01	100.00	3.06	1.57	0.09
100.01	102.00	3.12	1.64	0.15
102.01	104.00	3.18	1.70	0.21
104.01	106.00	3.24	1.76	0.27
106.01	108.00	3.31	1.82	0.34
108.01	110.00	3.37	1.88	0.40
110.01	112.00	3.43	1.94	0.46
112.01	114.00	3.49	2.01	0.52
114.01	116.00	3.55	2.07	0.58
116.01	118.00	3.62	2.13	0.64
118.01	120.00	3.68	2.19	0.71
120.01	122.00	3.74	2.25	0.77
122.01	124.00	3.80	2.32	0.83
124.01	126.00	3.86	2.38	0.89
126.01	128.00	3.92	2.44	0.95
128.01	130.00	3.99	2.50	1.01
130.01	132.00	4.05	2.56	1.08
132.01	134.00	4.11	2.62	1.14
134.01	136.00	4.17	2.69	1.20
136.01	138.00	4.23	2.75	1.26
138.01	140.00	4.30	2.81	1.32
140.01	142.00	4.36	2.87	1.39
142.01	144.00	4.42	2.93	1.45
144.01	146.00	4.48	2.99	1.51
146.01	148.00	4.54	3.06	1.57
148.01	150.00	4.60	3.12	1.63
150.01	152.00	4.67	3.18	1.69
152.01	154.00	4.73	3.24	1.76
154.01	156.00	4.79	3.30	1.82
156.01	158.00	4.85	3.37	1.88
158.01	160.00	4.91	3.43	1.94
160.01	162.00	4.97	3.49	2.00
162.01	164.00	5.04	3.55	2.07
164.01	166.00	5.10	3.61	2.13
166.01	168.00	5.16	3.67	2.19
168.01	170.00	5.22	3.74	2.25
170.01	172.00	5.28	3.80	2.31
172.01	174.00	5.35	3.86	2.37
174.01	176.00	5.41	3.92	2.44
176.01	178.00	5.47	3.98	2.50
178.01	180.00	5.53	4.05	2.56
180.01	182.00	5.59	4.11	2.62
182.01	184.00	5.65	4.17	2.68
184.01	186.00	5.72	4.23	2.75
186.01	188.00	5.78	4.29	2.81
188.01	190.00	5.84	4.35	2.87
190.01	192.00	5.90	4.42	2.93
192.01	194.00	5.96	4.48	2.99

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
194.01	196.00	6.03	4.54	3.05
196.01	198.00	6.09	4.60	3.12
198.01	200.00	6.15	4.66	3.18
200.01	202.00	6.21	4.73	3.24
202.01	204.00	6.27	4.79	3.30
204.01	206.00	6.33	4.85	3.36
206.01	208.00	6.40	4.91	3.43
208.01	210.00	6.46	4.97	3.49
210.01	212.00	6.52	5.03	3.55
212.01	214.00	6.58	5.10	3.61
214.01	216.00	6.64	5.16	3.67
216.01	218.00	6.71	5.22	3.73
218.01	220.00	6.77	5.28	3.80
220.01	222.00	6.83	5.34	3.86
222.01	224.00	6.89	5.41	3.92
224.01	226.00	6.95	5.47	3.98
226.01	228.00	7.01	5.53	4.04
228.01	230.00	7.08	5.59	4.10
230.01	232.00	7.14	5.65	4.17
232.01	234.00	7.20	5.71	4.23
234.01	236.00	7.26	5.78	4.29
236.01	238.00	7.32	5.84	4.35
238.01	240.00	7.39	5.90	4.41
240.01	242.00	7.45	5.96	4.48
242.01	244.00	7.51	6.02	4.54
244.01	246.00	7.57	6.08	4.60
246.01	248.00	7.63	6.15	4.66
248.01	250.00	7.69	6.21	4.72
250.01	252.00	7.76	6.27	4.78
252.01	254.00	7.82	6.33	4.85
254.01	256.00	7.88	6.39	4.91
256.01	258.00	7.94	6.46	4.97
258.01	260.00	8.00	6.52	5.03
260.01	262.00	8.06	6.58	5.09
262.01	264.00	8.13	6.64	5.16
264.01	266.00	8.19	6.70	5.22
266.01	268.00	8.25	6.76	5.28
268.01	270.00	8.31	6.83	5.34
270.01	272.00	8.37	6.89	5.40
272.01	274.00	8.44	6.95	5.46
274.01	276.00	8.50	7.01	5.53
276.01	278.00	8.56	7.07	5.59
278.01	280.00	8.62	7.14	5.65
280.01	282.00	8.68	7.20	5.71
282.01	284.00	8.74	7.26	5.77
284.01	286.00	8.81	7.32	5.84
286.01	288.00	8.87	7.38	5.90
288.01	290.00	8.93	7.44	5.96
290.01	292.00	8.99	7.51	6.02
292.01	294.00	9.05	7.57	6.08
294.01	296.00	9.12	7.63	6.14

Daily Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
296.01	298.00	9.18	7.69	6.21
298.01	300.00	9.24	7.75	6.27
300.01	302.00	9.30	7.82	6.33
302.01	304.00	9.36	7.88	6.39
304.01	306.00	9.42	7.94	6.45
306.01	308.00	9.49	8.00	6.52
308.01	310.00	9.55	8.06	6.58
310.01	312.00	9.61	8.12	6.64
312.01	314.00	9.67	8.19	6.70
314.01	316.00	9.73	8.25	6.76
316.01	318.00	9.80	8.31	6.82
318.01	320.00	9.86	8.37	6.89
320.01	322.00	9.92	8.43	6.95
322.01	324.00	9.98	8.50	7.01
324.01	326.00	10.04	8.56	7.07
326.01	328.00	10.10	8.62	7.13
328.01	330.00	10.17	8.68	7.19
330.01	332.00	10.23	8.74	7.26
332.01	334.00	10.29	8.80	7.32
334.01	336.00	10.35	8.87	7.38
336.01	338.00	10.41	8.93	7.44
338.01	340.00	10.48	8.99	7.50
340.01	342.00	10.54	9.05	7.57
342.01	344.00	10.60	9.11	7.63
344.01	346.00	10.66	9.17	7.69
346.01	348.00	10.72	9.24	7.75
348.01	350.00	10.78	9.30	7.81
350.01	352.00	10.85	9.36	7.87
352.01	354.00	10.91	9.42	7.94
354.01	356.00	10.97	9.48	8.00
356.01	358.00	11.03	9.55	8.06
358.01	360.00	11.09	9.61	8.12
360.01	362.00	11.15	9.67	8.18
362.01	364.00	11.22	9.73	8.25
364.01	366.00	11.28	9.79	8.31
366.01	368.00	11.34	9.85	8.37
368.01	370.00	11.40	9.92	8.43
370.01	372.00	11.46	9.98	8.49
372.01	374.00	11.53	10.04	8.55
374.01	376.00	11.59	10.10	8.62
376.01	378.00	11.65	10.16	8.68
378.01	380.00	11.71	10.23	8.74
380.01	382.00	11.77	10.29	8.80
382.01	384.00	11.83	10.35	8.86
384.01	386.00	11.90	10.41	8.93
		<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	0.61	0.00
270.01	290.00	8.65	1.22	0.00
290.01	310.00	9.27	1.84	0.00
310.01	330.00	9.89	2.46	0.00
330.01	350.00	10.51	3.08	0.00
350.01	370.00	11.12	3.70	0.00
370.01	390.00	11.74	4.31	0.00
390.01	410.00	12.36	4.93	0.00
410.01	430.00	12.98	5.55	0.00
430.01	450.00	13.60	6.17	0.00
450.01	470.00	14.21	6.79	0.00
470.01	490.00	14.83	7.40	0.00
490.01	510.00	15.45	8.02	0.59
510.01	530.00	16.07	8.64	1.21
530.01	550.00	16.69	9.26	1.83
550.01	570.00	17.30	9.88	2.45
570.01	590.00	17.92	10.49	3.07
590.01	610.00	18.54	11.11	3.68
610.01	630.00	19.16	11.73	4.30
630.01	650.00	19.78	12.35	4.92
650.01	670.00	20.39	12.97	5.54
670.01	690.00	21.01	13.58	6.16
690.01	710.00	21.63	14.20	6.77
710.01	730.00	22.25	14.82	7.39
730.01	750.00	22.87	15.44	8.01
750.01	770.00	23.48	16.06	8.63
770.01	790.00	24.10	16.67	9.25
790.01	810.00	24.72	17.29	9.86
810.01	830.00	25.34	17.91	10.48
830.01	850.00	25.96	18.53	11.10
850.01	870.00	26.57	19.15	11.72
870.01	890.00	27.19	19.76	12.34
890.01	910.00	27.81	20.38	12.95
910.01	930.00	28.43	21.00	13.57
930.01	950.00	29.05	21.62	14.19
950.01	970.00	29.66	22.24	14.81
970.01	990.00	30.28	22.85	15.43
990.01	1,010.00	30.90	23.47	16.04
1,010.01	1,030.00	31.52	24.09	16.66
1,030.01	1,050.00	32.14	24.71	17.28
1,050.01	1,070.00	32.75	25.33	17.90

Weekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
1,070.01	1,090.00	33.37	25.94	18.52
1,090.01	1,110.00	33.99	26.56	19.13
1,110.01	1,130.00	34.61	27.18	19.75
1,130.01	1,150.00	35.23	27.80	20.37
1,150.01	1,170.00	35.84	28.42	20.99
1,170.01	1,190.00	36.46	29.03	21.61
1,190.01	1,210.00	37.08	29.65	22.22
1,210.01	1,230.00	37.70	30.27	22.84
1,230.01	1,250.00	38.32	30.89	23.46
1,250.01	1,270.00	38.93	31.51	24.08
1,270.01	1,290.00	39.55	32.12	24.70
1,290.01	1,310.00	40.17	32.74	25.31
1,310.01	1,330.00	40.79	33.36	25.93
1,330.01	1,350.00	41.41	33.98	26.55
1,350.01	1,370.00	42.02	34.60	27.17
1,370.01	1,390.00	42.64	35.21	27.79
1,390.01	1,410.00	43.26	35.83	28.40
1,410.01	1,430.00	43.88	36.45	29.02
1,430.01	1,450.00	44.50	37.07	29.64
1,450.01	1,470.00	45.11	37.69	30.26
1,470.01	1,490.00	45.73	38.30	30.88
1,490.01	1,510.00	46.35	38.92	31.49
1,510.01	1,530.00	46.97	39.54	32.11
1,530.01	1,550.00	47.59	40.16	32.73
1,550.01	1,570.00	48.20	40.78	33.35
1,570.01	1,590.00	48.82	41.39	33.97
1,590.01	1,610.00	49.44	42.01	34.58
1,610.01	1,630.00	50.06	42.63	35.20
1,630.01	1,650.00	50.68	43.25	35.82
1,650.01	1,670.00	51.29	43.87	36.44
1,670.01	1,690.00	51.91	44.48	37.06
1,690.01	1,710.00	52.53	45.10	37.67
1,710.01	1,730.00	53.15	45.72	38.29
1,730.01	1,750.00	53.77	46.34	38.91
1,750.01	1,770.00	54.38	46.96	39.53
1,770.01	1,790.00	55.00	47.57	40.15
1,790.01	1,810.00	55.62	48.19	40.76
1,810.01	1,830.00	56.24	48.81	41.38
1,830.01	1,850.00	56.86	49.43	42.00
1,850.01	1,870.00	57.47	50.05	42.62
1,870.01	1,890.00	58.09	50.66	43.24
1,890.01	1,910.00	58.71	51.28	43.85
1,910.01	1,930.00	59.33	51.90	44.47
1,930.01	1,950.00	59.95	52.52	45.09
		<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	1.21	0.00
540.01	580.00	17.30	2.45	0.00
580.01	620.00	18.54	3.68	0.00
620.01	660.00	19.78	4.92	0.00
660.01	700.00	21.01	6.16	0.00
700.01	740.00	22.25	7.39	0.00
740.01	780.00	23.48	8.63	0.00
780.01	820.00	24.72	9.86	0.00
820.01	860.00	25.96	11.10	0.00
860.01	900.00	27.19	12.34	0.00
900.01	940.00	28.43	13.57	0.00
940.01	980.00	29.66	14.81	0.00
980.01	1,020.00	30.90	16.04	1.19
1,020.01	1,060.00	32.14	17.28	2.42
1,060.01	1,100.00	33.37	18.52	3.66
1,100.01	1,140.00	34.61	19.75	4.90
1,140.01	1,180.00	35.84	20.99	6.13
1,180.01	1,220.00	37.08	22.22	7.37
1,220.01	1,260.00	38.32	23.46	8.60
1,260.01	1,300.00	39.55	24.70	9.84
1,300.01	1,340.00	40.79	25.93	11.08
1,340.01	1,380.00	42.02	27.17	12.31
1,380.01	1,420.00	43.26	28.40	13.55
1,420.01	1,460.00	44.50	29.64	14.78
1,460.01	1,500.00	45.73	30.88	16.02
1,500.01	1,540.00	46.97	32.11	17.26
1,540.01	1,580.00	48.20	33.35	18.49
1,580.01	1,620.00	49.44	34.58	19.73
1,620.01	1,660.00	50.68	35.82	20.96
1,660.01	1,700.00	51.91	37.06	22.20
1,700.01	1,740.00	53.15	38.29	23.44
1,740.01	1,780.00	54.38	39.53	24.67
1,780.01	1,820.00	55.62	40.76	25.91
1,820.01	1,860.00	56.86	42.00	27.14
1,860.01	1,900.00	58.09	43.24	28.38
1,900.01	1,940.00	59.33	44.47	29.62
1,940.01	1,980.00	60.56	45.71	30.85
1,980.01	2,020.00	61.80	46.94	32.09

Biweekly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
2,020.01	2,060.00	63.04	48.18	33.32
2,060.01	2,100.00	64.27	49.42	34.56
2,100.01	2,140.00	65.51	50.65	35.80
2,140.01	2,180.00	66.74	51.89	37.03
2,180.01	2,220.00	67.98	53.12	38.27
2,220.01	2,260.00	69.22	54.36	39.50
2,260.01	2,300.00	70.45	55.60	40.74
2,300.01	2,340.00	71.69	56.83	41.98
2,340.01	2,380.00	72.92	58.07	43.21
2,380.01	2,420.00	74.16	59.30	44.45
2,420.01	2,460.00	75.40	60.54	45.68
2,460.01	2,500.00	76.63	61.78	46.92
2,500.01	2,540.00	77.87	63.01	48.16
2,540.01	2,580.00	79.10	64.25	49.39
2,580.01	2,620.00	80.34	65.48	50.63
2,620.01	2,660.00	81.58	66.72	51.86
2,660.01	2,700.00	82.81	67.96	53.10
2,700.01	2,740.00	84.05	69.19	54.34
2,740.01	2,780.00	85.28	70.43	55.57
2,780.01	2,820.00	86.52	71.66	56.81
2,820.01	2,860.00	87.76	72.90	58.04
2,860.01	2,900.00	88.99	74.14	59.28
2,900.01	2,940.00	90.23	75.37	60.52
2,940.01	2,980.00	91.46	76.61	61.75
2,980.01	3,020.00	92.70	77.84	62.99
3,020.01	3,060.00	93.94	79.08	64.22
3,060.01	3,100.00	95.17	80.32	65.46
3,100.01	3,140.00	96.41	81.55	66.70
3,140.01	3,180.00	97.64	82.79	67.93
3,180.01	3,220.00	98.88	84.02	69.17
3,220.01	3,260.00	100.12	85.26	70.40
3,260.01	3,300.00	101.35	86.50	71.64
3,300.01	3,340.00	102.59	87.73	72.88
3,340.01	3,380.00	103.82	88.97	74.11
3,380.01	3,420.00	105.06	90.20	75.35
3,420.01	3,460.00	106.30	91.44	76.58
3,460.01	3,500.00	107.53	92.68	77.82
3,500.01	3,540.00	108.77	93.91	79.06
3,540.01	3,580.00	110.00	95.15	80.29
3,580.01	3,620.00	111.24	96.38	81.53
3,620.01	3,660.00	112.48	97.62	82.76
3,660.01	3,700.00	113.71	98.86	84.00
3,700.01	3,740.00	114.95	100.09	85.24
3,740.01	3,780.00	116.18	101.33	86.47
3,780.01	3,820.00	117.42	102.56	87.71
3,820.01	3,860.00	118.66	103.80	88.94
3,860.01	3,900.00	119.89	105.04	90.18
		<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	1.21	0.00
580.01	620.00	18.54	2.45	0.00
620.01	660.00	19.78	3.68	0.00
660.01	700.00	21.01	4.92	0.00
700.01	740.00	22.25	6.15	0.00
740.01	780.00	23.48	7.39	0.00
780.01	820.00	24.72	8.63	0.00
820.01	860.00	25.96	9.86	0.00
860.01	900.00	27.19	11.10	0.00
900.01	940.00	28.43	12.33	0.00
940.01	980.00	29.66	13.57	0.00
980.01	1,020.00	30.90	14.81	0.00
1,020.01	1,060.00	32.14	16.04	0.00
1,060.01	1,100.00	33.37	17.28	1.18
1,100.01	1,140.00	34.61	18.51	2.42
1,140.01	1,180.00	35.84	19.75	3.66
1,180.01	1,220.00	37.08	20.99	4.89
1,220.01	1,260.00	38.32	22.22	6.13
1,260.01	1,300.00	39.55	23.46	7.36
1,300.01	1,340.00	40.79	24.69	8.60
1,340.01	1,380.00	42.02	25.93	9.84
1,380.01	1,420.00	43.26	27.17	11.07
1,420.01	1,460.00	44.50	28.40	12.31
1,460.01	1,500.00	45.73	29.64	13.54
1,500.01	1,540.00	46.97	30.87	14.78
1,540.01	1,580.00	48.20	32.11	16.02
1,580.01	1,620.00	49.44	33.35	17.25
1,620.01	1,660.00	50.68	34.58	18.49
1,660.01	1,700.00	51.91	35.82	19.72
1,700.01	1,740.00	53.15	37.05	20.96
1,740.01	1,780.00	54.38	38.29	22.20
1,780.01	1,820.00	55.62	39.53	23.43
1,820.01	1,860.00	56.86	40.76	24.67
1,860.01	1,900.00	58.09	42.00	25.90
1,900.01	1,940.00	59.33	43.23	27.14
1,940.01	1,980.00	60.56	44.47	28.38
1,980.01	2,020.00	61.80	45.71	29.61
2,020.01	2,060.00	63.04	46.94	30.85
2,060.01	2,100.00	64.27	48.18	32.08

Semi-Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
2,100.01	2,140.00	65.51	49.41	33.32
2,140.01	2,180.00	66.74	50.65	34.56
2,180.01	2,220.00	67.98	51.89	35.79
2,220.01	2,260.00	69.22	53.12	37.03
2,260.01	2,300.00	70.45	54.36	38.26
2,300.01	2,340.00	71.69	55.59	39.50
2,340.01	2,380.00	72.92	56.83	40.74
2,380.01	2,420.00	74.16	58.07	41.97
2,420.01	2,460.00	75.40	59.30	43.21
2,460.01	2,500.00	76.63	60.54	44.44
2,500.01	2,540.00	77.87	61.77	45.68
2,540.01	2,580.00	79.10	63.01	46.92
2,580.01	2,620.00	80.34	64.25	48.15
2,620.01	2,660.00	81.58	65.48	49.39
2,660.01	2,700.00	82.81	66.72	50.62
2,700.01	2,740.00	84.05	67.95	51.86
2,740.01	2,780.00	85.28	69.19	53.10
2,780.01	2,820.00	86.52	70.43	54.33
2,820.01	2,860.00	87.76	71.66	55.57
2,860.01	2,900.00	88.99	72.90	56.80
2,900.01	2,940.00	90.23	74.13	58.04
2,940.01	2,980.00	91.46	75.37	59.28
2,980.01	3,020.00	92.70	76.61	60.51
3,020.01	3,060.00	93.94	77.84	61.75
3,060.01	3,100.00	95.17	79.08	62.98
3,100.01	3,140.00	96.41	80.31	64.22
3,140.01	3,180.00	97.64	81.55	65.46
3,180.01	3,220.00	98.88	82.79	66.69
3,220.01	3,260.00	100.12	84.02	67.93
3,260.01	3,300.00	101.35	85.26	69.16
3,300.01	3,340.00	102.59	86.49	70.40
3,340.01	3,380.00	103.82	87.73	71.64
3,380.01	3,420.00	105.06	88.97	72.87
3,420.01	3,460.00	106.30	90.20	74.11
3,460.01	3,500.00	107.53	91.44	75.34
3,500.01	3,540.00	108.77	92.67	76.58
3,540.01	3,580.00	110.00	93.91	77.82
3,580.01	3,620.00	111.24	95.15	79.05
3,620.01	3,660.00	112.48	96.38	80.29
3,660.01	3,700.00	113.71	97.62	81.52
3,700.01	3,740.00	114.95	98.85	82.76
3,740.01	3,780.00	116.18	100.09	84.00
3,780.01	3,820.00	117.42	101.33	85.23
3,820.01	3,860.00	118.66	102.56	86.47
3,860.01	3,900.00	119.89	103.80	87.70
3,900.01	3,940.00	121.13	105.03	88.94
3,940.01	3,980.00	122.36	106.27	90.18
3,980.01	4,020.00	123.60	107.51	91.41
4,020.01	4,060.00	124.84	108.74	92.65
4,060.01	4,100.00	126.07	109.98	93.88
4,100.01	4,140.00	127.31	111.21	95.12

Semi-Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
4,140.01	4,180.00	128.54	112.45	96.36
4,180.01	4,220.00	129.78	113.69	97.59
		<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
1,080.01	1,160.00	34.61	2.42	0.00
1,160.01	1,240.00	37.08	4.89	0.00
1,240.01	1,320.00	39.55	7.36	0.00
1,320.01	1,400.00	42.02	9.84	0.00
1,400.01	1,480.00	44.50	12.31	0.00
1,480.01	1,560.00	46.97	14.78	0.00
1,560.01	1,640.00	49.44	17.25	0.00
1,640.01	1,720.00	51.91	19.72	0.00
1,720.01	1,800.00	54.38	22.20	0.00
1,800.01	1,880.00	56.86	24.67	0.00
1,880.01	1,960.00	59.33	27.14	0.00
1,960.01	2,040.00	61.80	29.61	0.00
2,040.01	2,120.00	64.27	32.08	0.00
2,120.01	2,200.00	66.74	34.56	2.37
2,200.01	2,280.00	69.22	37.03	4.84
2,280.01	2,360.00	71.69	39.50	7.31
2,360.01	2,440.00	74.16	41.97	9.78
2,440.01	2,520.00	76.63	44.44	12.26
2,520.01	2,600.00	79.10	46.92	14.73
2,600.01	2,680.00	81.58	49.39	17.20
2,680.01	2,760.00	84.05	51.86	19.67
2,760.01	2,840.00	86.52	54.33	22.15
2,840.01	2,920.00	88.99	56.80	24.62
2,920.01	3,000.00	91.46	59.28	27.09
3,000.01	3,080.00	93.94	61.75	29.56
3,080.01	3,160.00	96.41	64.22	32.03
3,160.01	3,240.00	98.88	66.69	34.51
3,240.01	3,320.00	101.35	69.16	36.98
3,320.01	3,400.00	103.82	71.64	39.45
3,400.01	3,480.00	106.30	74.11	41.92
3,480.01	3,560.00	108.77	76.58	44.39

Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
3,560.01	3,640.00	111.24	79.05	46.87
3,640.01	3,720.00	113.71	81.52	49.34
3,720.01	3,800.00	116.18	84.00	51.81
3,800.01	3,880.00	118.66	86.47	54.28
3,880.01	3,960.00	121.13	88.94	56.75
3,960.01	4,040.00	123.60	91.41	59.23
4,040.01	4,120.00	126.07	93.88	61.70
4,120.01	4,200.00	128.54	96.36	64.17
4,200.01	4,280.00	131.02	98.83	66.64
4,280.01	4,360.00	133.49	101.30	69.11
4,360.01	4,440.00	135.96	103.77	71.59
4,440.01	4,520.00	138.43	106.24	74.06
4,520.01	4,600.00	140.90	108.72	76.53
4,600.01	4,680.00	143.38	111.19	79.00
4,680.01	4,760.00	145.85	113.66	81.47
4,760.01	4,840.00	148.32	116.13	83.95
4,840.01	4,920.00	150.79	118.60	86.42
4,920.01	5,000.00	153.26	121.08	88.89
5,000.01	5,080.00	155.74	123.55	91.36
5,080.01	5,160.00	158.21	126.02	93.83
5,160.01	5,240.00	160.68	128.49	96.31
5,240.01	5,320.00	163.15	130.96	98.78
5,320.01	5,400.00	165.62	133.44	101.25
5,400.01	5,480.00	168.10	135.91	103.72
5,480.01	5,560.00	170.57	138.38	106.19
5,560.01	5,640.00	173.04	140.85	108.67
5,640.01	5,720.00	175.51	143.32	111.14
5,720.01	5,800.00	177.98	145.80	113.61
5,800.01	5,880.00	180.46	148.27	116.08
5,880.01	5,960.00	182.93	150.74	118.55
5,960.01	6,040.00	185.40	153.21	121.03
6,040.01	6,120.00	187.87	155.68	123.50
6,120.01	6,200.00	190.34	158.16	125.97
6,200.01	6,280.00	192.82	160.63	128.44
6,280.01	6,360.00	195.29	163.10	130.91
6,360.01	6,440.00	197.76	165.57	133.39
6,440.01	6,520.00	200.23	168.04	135.86
6,520.01	6,600.00	202.70	170.52	138.33
6,600.01	6,680.00	205.18	172.99	140.80
6,680.01	6,760.00	207.65	175.46	143.27
6,760.01	6,840.00	210.12	177.93	145.75
6,840.01	6,920.00	212.59	180.40	148.22
6,920.01	7,000.00	215.06	182.88	150.69
7,000.01	7,080.00	217.54	185.35	153.16
7,080.01	7,160.00	220.01	187.82	155.63
7,160.01	7,240.00	222.48	190.29	158.11
7,240.01	7,320.00	224.95	192.76	160.58
7,320.01	7,400.00	227.42	195.24	163.05
7,400.01	7,480.00	229.90	197.71	165.52
7,480.01	7,560.00	232.37	200.18	167.99
7,560.01	7,640.00	234.84	202.65	170.47

Monthly Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
7,640.01	7,720.00	237.31	205.12	172.94
7,720.01	7,800.00	239.78	207.60	175.41
7,800.01	7,880.00	242.26	210.07	177.88
7,880.01	7,960.00	244.73	212.54	180.35
7,960.01	8,040.00	247.20	215.01	182.83
8,040.01	8,120.00	249.67	217.48	185.30
8,120.01	8,200.00	252.14	219.96	187.77
8,200.01	8,280.00	254.62	222.43	190.24
8,280.01	8,360.00	257.09	224.90	192.71
8,360.01	8,440.00	259.56	227.37	195.19
		<i>(Add 3.09% for amounts in excess of \$8,440)</i>		

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
0.00	2,500.00	38.63	0.00	0.00
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	6.18	0.00
12,900.01	13,300.00	404.79	18.54	0.00
13,300.01	13,700.00	417.15	30.90	0.00
13,700.01	14,100.00	429.51	43.26	0.00
14,100.01	14,500.00	441.87	55.62	0.00
14,500.01	14,900.00	454.23	67.98	0.00
14,900.01	15,300.00	466.59	80.34	0.00
15,300.01	15,700.00	478.95	92.70	0.00
15,700.01	16,100.00	491.31	105.06	0.00

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
16,100.01	16,500.00	503.67	117.42	0.00
16,500.01	16,900.00	516.03	129.78	0.00
16,900.01	17,300.00	528.39	142.14	0.00
17,300.01	17,700.00	540.75	154.50	0.00
17,700.01	18,100.00	553.11	166.86	0.00
18,100.01	18,500.00	565.47	179.22	0.00
18,500.01	18,900.00	577.83	191.58	0.00
18,900.01	19,300.00	590.19	203.94	0.00
19,300.01	19,700.00	602.55	216.30	0.00
19,700.01	20,100.00	614.91	228.66	0.00
20,100.01	20,500.00	627.27	241.02	0.00
20,500.01	20,900.00	639.63	253.38	0.00
20,900.01	21,300.00	651.99	265.74	0.00
21,300.01	21,700.00	664.35	278.10	0.00
21,700.01	22,100.00	676.71	290.46	0.00
22,100.01	22,500.00	689.07	302.82	0.00
22,500.01	22,900.00	701.43	315.18	0.00
22,900.01	23,300.00	713.79	327.54	0.00
23,300.01	23,700.00	726.15	339.90	0.00
23,700.01	24,100.00	738.51	352.26	0.00
24,100.01	24,500.00	750.87	364.62	0.00
24,500.01	24,900.00	763.23	376.98	0.00
24,900.01	25,300.00	775.59	389.34	3.09
25,300.01	25,700.00	787.95	401.70	15.45
25,700.01	26,100.00	800.31	414.06	27.81
26,100.01	26,500.00	812.67	426.42	40.17
26,500.01	26,900.00	825.03	438.78	52.53
26,900.01	27,300.00	837.39	451.14	64.89
27,300.01	27,700.00	849.75	463.50	77.25
27,700.01	28,100.00	862.11	475.86	89.61
28,100.01	28,500.00	874.47	488.22	101.97
28,500.01	28,900.00	886.83	500.58	114.33
28,900.01	29,300.00	899.19	512.94	126.69
29,300.01	29,700.00	911.55	525.30	139.05
29,700.01	30,100.00	923.91	537.66	151.41
30,100.01	30,500.00	936.27	550.02	163.77
30,500.01	30,900.00	948.63	562.38	176.13
30,900.01	31,300.00	960.99	574.74	188.49
31,300.01	31,700.00	973.35	587.10	200.85
31,700.01	32,100.00	985.71	599.46	213.21
32,100.01	32,500.00	998.07	611.82	225.57
32,500.01	32,900.00	1,010.43	624.18	237.93
32,900.01	33,300.00	1,022.79	636.54	250.29
33,300.01	33,700.00	1,035.15	648.90	262.65
33,700.01	34,100.00	1,047.51	661.26	275.01
34,100.01	34,500.00	1,059.87	673.62	287.37
34,500.01	34,900.00	1,072.23	685.98	299.73
34,900.01	35,300.00	1,084.59	698.34	312.09
35,300.01	35,700.00	1,096.95	710.70	324.45
35,700.01	36,100.00	1,109.31	723.06	336.81
36,100.01	36,500.00	1,121.67	735.42	349.17

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
36,500.01	36,900.00	1,134.03	747.78	361.53
36,900.01	37,300.00	1,146.39	760.14	373.89
37,300.01	37,700.00	1,158.75	772.50	386.25
37,700.01	38,100.00	1,171.11	784.86	398.61
38,100.01	38,500.00	1,183.47	797.22	410.97
38,500.01	38,900.00	1,195.83	809.58	423.33
38,900.01	39,300.00	1,208.19	821.94	435.69
39,300.01	39,700.00	1,220.55	834.30	448.05
39,700.01	40,100.00	1,232.91	846.66	460.41
40,100.01	40,500.00	1,245.27	859.02	472.77
40,500.01	40,900.00	1,257.63	871.38	485.13
40,900.01	41,300.00	1,269.99	883.74	497.49
41,300.01	41,700.00	1,282.35	896.10	509.85
41,700.01	42,100.00	1,294.71	908.46	522.21
42,100.01	42,500.00	1,307.07	920.82	534.57
42,500.01	42,900.00	1,319.43	933.18	546.93
42,900.01	43,300.00	1,331.79	945.54	559.29
43,300.01	43,700.00	1,344.15	957.90	571.65
43,700.01	44,100.00	1,356.51	970.26	584.01
44,100.01	44,500.00	1,368.87	982.62	596.37
44,500.01	44,900.00	1,381.23	994.98	608.73
44,900.01	45,300.00	1,393.59	1,007.34	621.09
45,300.01	45,700.00	1,405.95	1,019.70	633.45
45,700.01	46,100.00	1,418.31	1,032.06	645.81
46,100.01	46,500.00	1,430.67	1,044.42	658.17
46,500.01	46,900.00	1,443.03	1,056.78	670.53
46,900.01	47,300.00	1,455.39	1,069.14	682.89
47,300.01	47,700.00	1,467.75	1,081.50	695.25
47,700.01	48,100.00	1,480.11	1,093.86	707.61
48,100.01	48,500.00	1,492.47	1,106.22	719.97
48,500.01	48,900.00	1,504.83	1,118.58	732.33
48,900.01	49,300.00	1,517.19	1,130.94	744.69
49,300.01	49,700.00	1,529.55	1,143.30	757.05
49,700.01	50,100.00	1,541.91	1,155.66	769.41
50,100.01	50,500.00	1,554.27	1,168.02	781.77
50,500.01	50,900.00	1,566.63	1,180.38	794.13
50,900.01	51,300.00	1,578.99	1,192.74	806.49
51,300.01	51,700.00	1,591.35	1,205.10	818.85
51,700.01	52,100.00	1,603.71	1,217.46	831.21
52,100.01	52,500.00	1,616.07	1,229.82	843.57
52,500.01	52,900.00	1,628.43	1,242.18	855.93
52,900.01	53,300.00	1,640.79	1,254.54	868.29
53,300.01	53,700.00	1,653.15	1,266.90	880.65
53,700.01	54,100.00	1,665.51	1,279.26	893.01
54,100.01	54,500.00	1,677.87	1,291.62	905.37
54,500.01	54,900.00	1,690.23	1,303.98	917.73
54,900.01	55,300.00	1,702.59	1,316.34	930.09
55,300.01	55,700.00	1,714.95	1,328.70	942.45
55,700.01	56,100.00	1,727.31	1,341.06	954.81
56,100.01	56,500.00	1,739.67	1,353.42	967.17
56,500.01	56,900.00	1,752.03	1,365.78	979.53

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
56,900.01	57,300.00	1,764.39	1,378.14	991.89
57,300.01	57,700.00	1,776.75	1,390.50	1,004.25
57,700.01	58,100.00	1,789.11	1,402.86	1,016.61
58,100.01	58,500.00	1,801.47	1,415.22	1,028.97
58,500.01	58,900.00	1,813.83	1,427.58	1,041.33
58,900.01	59,300.00	1,826.19	1,439.94	1,053.69
59,300.01	59,700.00	1,838.55	1,452.30	1,066.05
59,700.01	60,100.00	1,850.91	1,464.66	1,078.41
60,100.01	60,500.00	1,863.27	1,477.02	1,090.77
60,500.01	60,900.00	1,875.63	1,489.38	1,103.13
60,900.01	61,300.00	1,887.99	1,501.74	1,115.49
61,300.01	61,700.00	1,900.35	1,514.10	1,127.85
61,700.01	62,100.00	1,912.71	1,526.46	1,140.21
62,100.01	62,500.00	1,925.07	1,538.82	1,152.57
62,500.01	62,900.00	1,937.43	1,551.18	1,164.93
62,900.01	63,300.00	1,949.79	1,563.54	1,177.29
63,300.01	63,700.00	1,962.15	1,575.90	1,189.65
63,700.01	64,100.00	1,974.51	1,588.26	1,202.01
64,100.01	64,500.00	1,986.87	1,600.62	1,214.37
64,500.01	64,900.00	1,999.23	1,612.98	1,226.73
64,900.01	65,300.00	2,011.59	1,625.34	1,239.09
65,300.01	65,700.00	2,023.95	1,637.70	1,251.45
65,700.01	66,100.00	2,036.31	1,650.06	1,263.81
66,100.01	66,500.00	2,048.67	1,662.42	1,276.17
66,500.01	66,900.00	2,061.03	1,674.78	1,288.53
66,900.01	67,300.00	2,073.39	1,687.14	1,300.89
67,300.01	67,700.00	2,085.75	1,699.50	1,313.25
67,700.01	68,100.00	2,098.11	1,711.86	1,325.61
68,100.01	68,500.00	2,110.47	1,724.22	1,337.97
68,500.01	68,900.00	2,122.83	1,736.58	1,350.33
68,900.01	69,300.00	2,135.19	1,748.94	1,362.69
69,300.01	69,700.00	2,147.55	1,761.30	1,375.05
69,700.01	70,100.00	2,159.91	1,773.66	1,387.41
70,100.01	70,500.00	2,172.27	1,786.02	1,399.77
70,500.01	70,900.00	2,184.63	1,798.38	1,412.13
70,900.01	71,300.00	2,196.99	1,810.74	1,424.49
71,300.01	71,700.00	2,209.35	1,823.10	1,436.85
71,700.01	72,100.00	2,221.71	1,835.46	1,449.21
72,100.01	72,500.00	2,234.07	1,847.82	1,461.57
72,500.01	72,900.00	2,246.43	1,860.18	1,473.93
72,900.01	73,300.00	2,258.79	1,872.54	1,486.29
73,300.01	73,700.00	2,271.15	1,884.90	1,498.65
73,700.01	74,100.00	2,283.51	1,897.26	1,511.01
74,100.01	74,500.00	2,295.87	1,909.62	1,523.37
74,500.01	74,900.00	2,308.23	1,921.98	1,535.73
74,900.01	75,300.00	2,320.59	1,934.34	1,548.09
75,300.01	75,700.00	2,332.95	1,946.70	1,560.45
75,700.01	76,100.00	2,345.31	1,959.06	1,572.81
76,100.01	76,500.00	2,357.67	1,971.42	1,585.17
76,500.01	76,900.00	2,370.03	1,983.78	1,597.53
76,900.01	77,300.00	2,382.39	1,996.14	1,609.89

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
77,300.01	77,700.00	2,394.75	2,008.50	1,622.25
77,700.01	78,100.00	2,407.11	2,020.86	1,634.61
78,100.01	78,500.00	2,419.47	2,033.22	1,646.97
78,500.01	78,900.00	2,431.83	2,045.58	1,659.33
78,900.01	79,300.00	2,444.19	2,057.94	1,671.69
79,300.01	79,700.00	2,456.55	2,070.30	1,684.05
79,700.01	80,100.00	2,468.91	2,082.66	1,696.41
80,100.01	80,500.00	2,481.27	2,095.02	1,708.77
80,500.01	80,900.00	2,493.63	2,107.38	1,721.13
80,900.01	81,300.00	2,505.99	2,119.74	1,733.49
81,300.01	81,700.00	2,518.35	2,132.10	1,745.85
81,700.01	82,100.00	2,530.71	2,144.46	1,758.21
82,100.01	82,500.00	2,543.07	2,156.82	1,770.57
82,500.01	82,900.00	2,555.43	2,169.18	1,782.93
82,900.01	83,300.00	2,567.79	2,181.54	1,795.29
83,300.01	83,700.00	2,580.15	2,193.90	1,807.65
83,700.01	84,100.00	2,592.51	2,206.26	1,820.01
84,100.01	84,500.00	2,604.87	2,218.62	1,832.37
84,500.01	84,900.00	2,617.23	2,230.98	1,844.73
84,900.01	85,300.00	2,629.59	2,243.34	1,857.09
85,300.01	85,700.00	2,641.95	2,255.70	1,869.45
85,700.01	86,100.00	2,654.31	2,268.06	1,881.81
86,100.01	86,500.00	2,666.67	2,280.42	1,894.17
86,500.01	86,900.00	2,679.03	2,292.78	1,906.53
86,900.01	87,300.00	2,691.39	2,305.14	1,918.89
87,300.01	87,700.00	2,703.75	2,317.50	1,931.25
87,700.01	88,100.00	2,716.11	2,329.86	1,943.61
88,100.01	88,500.00	2,728.47	2,342.22	1,955.97
88,500.01	88,900.00	2,740.83	2,354.58	1,968.33
88,900.01	89,300.00	2,753.19	2,366.94	1,980.69
89,300.01	89,700.00	2,765.55	2,379.30	1,993.05
89,700.01	90,100.00	2,777.91	2,391.66	2,005.41
90,100.01	90,500.00	2,790.27	2,404.02	2,017.77
90,500.01	90,900.00	2,802.63	2,416.38	2,030.13
90,900.01	91,300.00	2,814.99	2,428.74	2,042.49
91,300.01	91,700.00	2,827.35	2,441.10	2,054.85
91,700.01	92,100.00	2,839.71	2,453.46	2,067.21
92,100.01	92,500.00	2,852.07	2,465.82	2,079.57
92,500.01	92,900.00	2,864.43	2,478.18	2,091.93
92,900.01	93,300.00	2,876.79	2,490.54	2,104.29
93,300.01	93,700.00	2,889.15	2,502.90	2,116.65
93,700.01	94,100.00	2,901.51	2,515.26	2,129.01
94,100.01	94,500.00	2,913.87	2,527.62	2,141.37
94,500.01	94,900.00	2,926.23	2,539.98	2,153.73
94,900.01	95,300.00	2,938.59	2,552.34	2,166.09
95,300.01	95,700.00	2,950.95	2,564.70	2,178.45
95,700.01	96,100.00	2,963.31	2,577.06	2,190.81
96,100.01	96,500.00	2,975.67	2,589.42	2,203.17
96,500.01	96,900.00	2,988.03	2,601.78	2,215.53
96,900.01	97,300.00	3,000.39	2,614.14	2,227.89
97,300.01	97,700.00	3,012.75	2,626.50	2,240.25

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
97,700.01	98,100.00	3,025.11	2,638.86	2,252.61
98,100.01	98,500.00	3,037.47	2,651.22	2,264.97
98,500.01	98,900.00	3,049.83	2,663.58	2,277.33
98,900.01	99,300.00	3,062.19	2,675.94	2,289.69

Annual Louisiana Income Tax Withholding Table				
Standard Deduction:		0	1	2
Salary Range:				
Min	Max			
99,300.01	99,700.00	3,074.55	2,688.30	2,302.05
99,700.01	100,100.00	3,086.91	2,700.66	2,314.41
100,100.01	100,500.00	3,099.27	2,713.02	2,326.77
		<i>(Add 3.09% for amounts in excess of \$100,500)</i>		

3. In place of the withholding tables in Paragraph C.2, employers may use the formulas provided in Subsection D.

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 standard deduction. The correct withholding formula depends upon the standard deduction amount claimed and annual wages.

1. Effective on or after January 1, 2025:

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.

$$W = (S - (12500 / N)) * .0309$$

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.

$$W = (S - (25000 / N)) * .0309$$

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 50:

Approval to issue Emergency Rule:

Luke Morris, Asst. Secretary