

NOTICE OF INTENT

**Department of Revenue
Policy Services Division**

**Individual Income Tax Tables and Withholding Tables
(LAC 61:I.1310; LAC 61:I.1501)**

Under the authority of R.S. 47:32, R.S. 47:112, R.S. 47:295 and R.S. 47:1511, and in accordance with the provisions of the Administrative Procedure Act, R.S. 47:950 et seq., the Department of Revenue, Policy Services Division, proposes to amend LAC 61:I.1310 relative to individual income tax tables and LAC 61:I.1501 relative to individual income tax withholding tables and formulas.

The primary purpose of this proposed amendment is to update individual income tax tables, withholding tables and formulas based on the new individual income tax rates provided by Act 395 of the 2021 Regular Session of the Louisiana Legislature that became 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. This proposed amendment will allow the secretary to administer the updated individual income tax tables, withholding tables and formulas for tax year 2022 and subsequent tax years.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 13. Income: Individual Income Tax Tables

§1310. Income Tax Tables

A. Residents. The tax due for resident individuals shall be determined using one of the following tables depending on your filing status:

Single or Married Filing Separately Filing Status									
If your Louisiana tax table income is:		And the total exemptions claimed is:							
		1	2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:							
0	4,500	0	0	0	0	0	0	0	0
4,500	4,750	2	0	0	0	0	0	0	0
4,750	5,000	7	0	0	0	0	0	0	0
5,000	5,250	12	0	0	0	0	0	0	0
5,250	5,500	16	0	0	0	0	0	0	0
5,500	5,750	21	2	0	0	0	0	0	0
5,750	6,000	25	7	0	0	0	0	0	0
6,000	6,250	30	12	0	0	0	0	0	0
6,250	6,500	35	16	0	0	0	0	0	0
6,500	6,750	39	21	2	0	0	0	0	0
6,750	7,000	44	25	7	0	0	0	0	0
7,000	7,250	49	30	12	0	0	0	0	0
7,250	7,500	53	35	16	0	0	0	0	0
7,500	7,750	58	39	21	2	0	0	0	0
7,750	8,000	62	44	25	7	0	0	0	0
8,000	8,250	67	49	30	12	0	0	0	0
8,250	8,500	72	53	35	16	0	0	0	0
8,500	8,750	76	58	39	21	2	0	0	0
8,750	9,000	81	62	44	25	7	0	0	0
9,000	9,250	86	67	49	30	12	0	0	0
9,250	9,500	90	72	53	35	16	0	0	0
9,500	9,750	95	76	58	39	21	2	0	0
9,750	10,000	99	81	62	44	25	7	0	0
10,000	10,250	104	86	67	49	30	12	0	0
10,250	10,500	109	90	72	53	35	16	0	0
10,500	10,750	113	95	76	58	39	21	2	0
10,750	11,000	118	99	81	62	44	25	7	0
11,000	11,250	123	104	86	67	49	30	12	0
11,250	11,500	127	109	90	72	53	35	16	0
11,500	11,750	132	113	95	76	58	39	21	2
11,750	12,000	136	118	99	81	62	44	25	7
12,000	12,250	141	123	104	86	67	49	30	12
12,250	12,500	146	127	109	90	72	53	35	16
12,500	12,750	152	134	115	97	78	60	41	23
12,750	13,000	161	143	124	106	87	69	50	32
13,000	13,250	170	151	133	114	96	77	59	40
13,250	13,500	179	160	142	123	105	86	68	49
13,500	13,750	187	169	150	132	113	95	76	58
13,750	14,000	196	178	159	141	122	104	85	67
14,000	14,250	205	186	168	149	131	112	94	75
14,250	14,500	214	195	177	158	140	121	103	84
14,500	14,750	222	204	185	167	148	130	111	93
14,750	15,000	231	213	194	176	157	139	120	102
15,000	15,250	240	221	203	184	166	147	129	110
15,250	15,500	249	230	212	193	175	156	138	119
15,500	15,750	257	239	220	202	183	165	146	128
15,750	16,000	266	248	229	211	192	174	155	137
16,000	16,250	275	256	238	219	201	182	164	145
16,250	16,500	284	265	247	228	210	191	173	154
16,500	16,750	292	274	255	237	218	200	181	163
16,750	17,000	301	283	264	246	227	209	190	172
17,000	17,250	310	291	273	254	236	217	199	180
17,250	17,500	319	300	282	263	245	226	208	189
17,500	17,750	327	309	290	272	253	235	216	198

Single or Married Filing Separately Filing Status									
If your Louisiana tax table income is:		And the total exemptions claimed is:							
		1	2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:							
17,750	18,000	336	318	299	281	262	244	225	207
18,000	18,250	345	326	308	289	271	252	234	215
18,250	18,500	354	335	317	298	280	261	243	224
18,500	18,750	362	344	325	307	288	270	251	233
18,750	19,000	371	353	334	316	297	279	260	242
19,000	19,250	380	361	343	324	306	287	269	250
19,250	19,500	389	370	352	333	315	296	278	259
19,500	19,750	397	379	360	342	323	305	286	268
19,750	20,000	406	388	369	351	332	314	295	277
20,000	20,250	415	396	378	359	341	322	304	285
20,250	20,500	424	405	387	368	350	331	313	294
20,500	20,750	432	414	395	377	358	340	321	303
20,750	21,000	441	423	404	386	367	349	330	312
21,000	21,250	450	431	413	394	376	357	339	320
21,250	21,500	459	440	422	403	385	366	348	329
21,500	21,750	467	449	430	412	393	375	356	338
21,750	22,000	476	458	439	421	402	384	365	347
22,000	22,250	485	466	448	429	411	392	374	355
22,250	22,500	494	475	457	438	420	401	383	364
22,500	22,750	502	484	465	447	428	410	391	373
22,750	23,000	511	493	474	456	437	419	400	382
23,000	23,250	520	501	483	464	446	427	409	390
23,250	23,500	529	510	492	473	455	436	418	399
23,500	23,750	537	519	500	482	463	445	426	408
23,750	24,000	546	528	509	491	472	454	435	417
24,000	24,250	555	536	518	499	481	462	444	425
24,250	24,500	564	545	527	508	490	471	453	434
24,500	24,750	572	554	535	517	498	480	461	443
24,750	25,000	581	563	544	526	507	489	470	452
25,000	25,250	590	571	553	534	516	497	479	460
25,250	25,500	599	580	562	543	525	506	488	469
25,500	25,750	607	589	570	552	533	515	496	478
25,750	26,000	616	598	579	561	542	524	505	487
26,000	26,250	625	606	588	569	551	532	514	495
26,250	26,500	634	615	597	578	560	541	523	504
26,500	26,750	642	624	605	587	568	550	531	513
26,750	27,000	651	633	614	596	577	559	540	522
27,000	27,250	660	641	623	604	586	567	549	530
27,250	27,500	669	650	632	613	595	576	558	539
27,500	27,750	677	659	640	622	603	585	566	548
27,750	28,000	686	668	649	631	612	594	575	557
28,000	28,250	695	676	658	639	621	602	584	565
28,250	28,500	704	685	667	648	630	611	593	574
28,500	28,750	712	694	675	657	638	620	601	583
28,750	29,000	721	703	684	666	647	629	610	592
29,000	29,250	730	711	693	674	656	637	619	600
29,250	29,500	739	720	702	683	665	646	628	609
29,500	29,750	747	729	710	692	673	655	636	618
29,750	30,000	756	738	719	701	682	664	645	627
30,000	30,250	765	746	728	709	691	672	654	635
30,250	30,500	774	755	737	718	700	681	663	644
30,500	30,750	782	764	745	727	708	690	671	653
30,750	31,000	791	773	754	736	717	699	680	662
31,000	31,250	800	781	763	744	726	707	689	670

Single or Married Filing Separately Filing Status									
If your Louisiana tax table income is:		And the total exemptions claimed is:							
		1	2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:							
31,250	31,500	809	790	772	753	735	716	698	679
31,500	31,750	817	799	780	762	743	725	706	688
31,750	32,000	826	808	789	771	752	734	715	697
32,000	32,250	835	816	798	779	761	742	724	705
32,250	32,500	844	825	807	788	770	751	733	714
32,500	32,750	852	834	815	797	778	760	741	723
32,750	33,000	861	843	824	806	787	769	750	732
33,000	33,250	870	851	833	814	796	777	759	740
33,250	33,500	879	860	842	823	805	786	768	749
33,500	33,750	887	869	850	832	813	795	776	758
33,750	34,000	896	878	859	841	822	804	785	767
34,000	34,250	905	886	868	849	831	812	794	775
34,250	34,500	914	895	877	858	840	821	803	784
34,500	34,750	922	904	885	867	848	830	811	793
34,750	35,000	931	913	894	876	857	839	820	802
35,000	35,250	940	921	903	884	866	847	829	810
35,250	35,500	949	930	912	893	875	856	838	819
35,500	35,750	957	939	920	902	883	865	846	828
35,750	36,000	966	948	929	911	892	874	855	837
36,000	36,250	975	956	938	919	901	882	864	845
36,250	36,500	984	965	947	928	910	891	873	854
36,500	36,750	992	974	955	937	918	900	881	863
36,750	37,000	1,001	983	964	946	927	909	890	872
37,000	37,250	1,010	991	973	954	936	917	899	880
37,250	37,500	1,019	1,000	982	963	945	926	908	889
37,500	37,750	1,027	1,009	990	972	953	935	916	898
37,750	38,000	1,036	1,018	999	981	962	944	925	907
38,000	38,250	1,045	1,026	1,008	989	971	952	934	915
38,250	38,500	1,054	1,035	1,017	998	980	961	943	924
38,500	38,750	1,062	1,044	1,025	1,007	988	970	951	933
38,750	39,000	1,071	1,053	1,034	1,016	997	979	960	942
39,000	39,250	1,080	1,061	1,043	1,024	1,006	987	969	950
39,250	39,500	1,089	1,070	1,052	1,033	1,015	996	978	959
39,500	39,750	1,097	1,079	1,060	1,042	1,023	1,005	986	968
39,750	40,000	1,106	1,088	1,069	1,051	1,032	1,014	995	977
40,000	40,250	1,115	1,096	1,078	1,059	1,041	1,022	1,004	985
40,250	40,500	1,124	1,105	1,087	1,068	1,050	1,031	1,013	994
40,500	40,750	1,132	1,114	1,095	1,077	1,058	1,040	1,021	1,003
40,750	41,000	1,141	1,123	1,104	1,086	1,067	1,049	1,030	1,012
41,000	41,250	1,150	1,131	1,113	1,094	1,076	1,057	1,039	1,020
41,250	41,500	1,159	1,140	1,122	1,103	1,085	1,066	1,048	1,029
41,500	41,750	1,167	1,149	1,130	1,112	1,093	1,075	1,056	1,038
41,750	42,000	1,176	1,158	1,139	1,121	1,102	1,084	1,065	1,047
42,000	42,250	1,185	1,166	1,148	1,129	1,111	1,092	1,074	1,055
42,250	42,500	1,194	1,175	1,157	1,138	1,120	1,101	1,083	1,064
42,500	42,750	1,202	1,184	1,165	1,147	1,128	1,110	1,091	1,073
42,750	43,000	1,211	1,193	1,174	1,156	1,137	1,119	1,100	1,082
43,000	43,250	1,220	1,201	1,183	1,164	1,146	1,127	1,109	1,090
43,250	43,500	1,229	1,210	1,192	1,173	1,155	1,136	1,118	1,099
43,500	43,750	1,237	1,219	1,200	1,182	1,163	1,145	1,126	1,108
43,750	44,000	1,246	1,228	1,209	1,191	1,172	1,154	1,135	1,117
44,000	44,250	1,255	1,236	1,218	1,199	1,181	1,162	1,144	1,125
44,250	44,500	1,264	1,245	1,227	1,208	1,190	1,171	1,153	1,134
44,500	44,750	1,272	1,254	1,235	1,217	1,198	1,180	1,161	1,143

Single or Married Filing Separately Filing Status									
If your Louisiana tax table income is:		And the total exemptions claimed is:							
		1	2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:							
44,750	45,000	1,281	1,263	1,244	1,226	1,207	1,189	1,170	1,152
45,000	45,250	1,290	1,271	1,253	1,234	1,216	1,197	1,179	1,160
45,250	45,500	1,299	1,280	1,262	1,243	1,225	1,206	1,188	1,169
45,500	45,750	1,307	1,289	1,270	1,252	1,233	1,215	1,196	1,178
45,750	46,000	1,316	1,298	1,279	1,261	1,242	1,224	1,205	1,187
46,000	46,250	1,325	1,306	1,288	1,269	1,251	1,232	1,214	1,195
46,250	46,500	1,334	1,315	1,297	1,278	1,260	1,241	1,223	1,204
46,500	46,750	1,342	1,324	1,305	1,287	1,268	1,250	1,231	1,213
46,750	47,000	1,351	1,333	1,314	1,296	1,277	1,259	1,240	1,222
47,000	47,250	1,360	1,341	1,323	1,304	1,286	1,267	1,249	1,230
47,250	47,500	1,369	1,350	1,332	1,313	1,295	1,276	1,258	1,239
47,500	47,750	1,377	1,359	1,340	1,322	1,303	1,285	1,266	1,248
47,750	48,000	1,386	1,368	1,349	1,331	1,312	1,294	1,275	1,257
48,000	48,250	1,395	1,376	1,358	1,339	1,321	1,302	1,284	1,265
48,250	48,500	1,404	1,385	1,367	1,348	1,330	1,311	1,293	1,274
48,500	48,750	1,412	1,394	1,375	1,357	1,338	1,320	1,301	1,283
48,750	49,000	1,421	1,403	1,384	1,366	1,347	1,329	1,310	1,292
49,000	49,250	1,430	1,411	1,393	1,374	1,356	1,337	1,319	1,300
49,250	49,500	1,439	1,420	1,402	1,383	1,365	1,346	1,328	1,309
49,500	49,750	1,447	1,429	1,410	1,392	1,373	1,355	1,336	1,318
49,750	50,000	1,456	1,438	1,419	1,401	1,382	1,364	1,345	1,327
50,000	50,250	1,466	1,447	1,429	1,410	1,392	1,373	1,355	1,336
50,250	50,500	1,476	1,458	1,439	1,421	1,402	1,384	1,365	1,347
50,500	50,750	1,487	1,469	1,450	1,432	1,413	1,395	1,376	1,358
50,750	51,000	1,498	1,479	1,461	1,442	1,424	1,405	1,387	1,368
		Plus 4.25% of tax table income in excess of \$51,000							

Married Filing Jointly or Qualifying Widow(er) Filing Status								
If your Louisiana tax table income is:		And the total exemptions claimed is:						
		2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:						
0	9,000	0	0	0	0	0	0	0
9,000	9,250	2	0	0	0	0	0	0
9,250	9,500	7	0	0	0	0	0	0
9,500	9,750	12	0	0	0	0	0	0
9,750	10,000	16	0	0	0	0	0	0
10,000	10,250	21	2	0	0	0	0	0
10,250	10,500	25	7	0	0	0	0	0
10,500	10,750	30	12	0	0	0	0	0
10,750	11,000	35	16	0	0	0	0	0
11,000	11,250	39	21	2	0	0	0	0
11,250	11,500	44	25	7	0	0	0	0
11,500	11,750	49	30	12	0	0	0	0
11,750	12,000	53	35	16	0	0	0	0
12,000	12,250	58	39	21	2	0	0	0
12,250	12,500	62	44	25	7	0	0	0
12,500	12,750	67	49	30	12	0	0	0
12,750	13,000	72	53	35	16	0	0	0
13,000	13,250	76	58	39	21	2	0	0
13,250	13,500	81	62	44	25	7	0	0
13,500	13,750	86	67	49	30	12	0	0
13,750	14,000	90	72	53	35	16	0	0
14,000	14,250	95	76	58	39	21	2	0
14,250	14,500	99	81	62	44	25	7	0

Married Filing Jointly or Qualifying Widow(er) Filing Status								
If your Louisiana tax table income is:		And the total exemptions claimed is:						
		2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:						
14,500	14,750	104	86	67	49	30	12	0
14,750	15,000	109	90	72	53	35	16	0
15,000	15,250	113	95	76	58	39	21	2
15,250	15,500	118	99	81	62	44	25	7
15,500	15,750	123	104	86	67	49	30	12
15,750	16,000	127	109	90	72	53	35	16
16,000	16,250	132	113	95	76	58	39	21
16,250	16,500	136	118	99	81	62	44	25
16,500	16,750	141	123	104	86	67	49	30
16,750	17,000	146	127	109	90	72	53	35
17,000	17,250	150	132	113	95	76	58	39
17,250	17,500	155	136	118	99	81	62	44
17,500	17,750	160	141	123	104	86	67	49
17,750	18,000	164	146	127	109	90	72	53
18,000	18,250	169	150	132	113	95	76	58
18,250	18,500	173	155	136	118	99	81	62
18,500	18,750	178	160	141	123	104	86	67
18,750	19,000	183	164	146	127	109	90	72
19,000	19,250	187	169	150	132	113	95	76
19,250	19,500	192	173	155	136	118	99	81
19,500	19,750	197	178	160	141	123	104	86
19,750	20,000	201	183	164	146	127	109	90
20,000	20,250	206	187	169	150	132	113	95
20,250	20,500	210	192	173	155	136	118	99
20,500	20,750	215	197	178	160	141	123	104
20,750	21,000	220	201	183	164	146	127	109
21,000	21,250	224	206	187	169	150	132	113
21,250	21,500	229	210	192	173	155	136	118
21,500	21,750	234	215	197	178	160	141	123
21,750	22,000	238	220	201	183	164	146	127
22,000	22,250	243	224	206	187	169	150	132
22,250	22,500	247	229	210	192	173	155	136
22,500	22,750	252	234	215	197	178	160	141
22,750	23,000	257	238	220	201	183	164	146
23,000	23,250	261	243	224	206	187	169	150
23,250	23,500	266	247	229	210	192	173	155
23,500	23,750	271	252	234	215	197	178	160
23,750	24,000	275	257	238	220	201	183	164
24,000	24,250	280	261	243	224	206	187	169
24,250	24,500	284	266	247	229	210	192	173
24,500	24,750	289	271	252	234	215	197	178
24,750	25,000	294	275	257	238	220	201	183
25,000	25,250	300	282	263	245	226	208	189
25,250	25,500	309	291	272	254	235	217	198
25,500	25,750	318	299	281	262	244	225	207
25,750	26,000	327	308	290	271	253	234	216
26,000	26,250	335	317	298	280	261	243	224
26,250	26,500	344	326	307	289	270	252	233
26,500	26,750	353	334	316	297	279	260	242
26,750	27,000	362	343	325	306	288	269	251
27,000	27,250	370	352	333	315	296	278	259
27,250	27,500	379	361	342	324	305	287	268
27,500	27,750	388	369	351	332	314	295	277
27,750	28,000	397	378	360	341	323	304	286

Married Filing Jointly or Qualifying Widow(er) Filing Status								
If your Louisiana tax table income is:		And the total exemptions claimed is:						
		2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:						
28,000	28,250	405	387	368	350	331	313	294
28,250	28,500	414	396	377	359	340	322	303
28,500	28,750	423	404	386	367	349	330	312
28,750	29,000	432	413	395	376	358	339	321
29,000	29,250	440	422	403	385	366	348	329
29,250	29,500	449	431	412	394	375	357	338
29,500	29,750	458	439	421	402	384	365	347
29,750	30,000	467	448	430	411	393	374	356
30,000	30,250	475	457	438	420	401	383	364
30,250	30,500	484	466	447	429	410	392	373
30,500	30,750	493	474	456	437	419	400	382
30,750	31,000	502	483	465	446	428	409	391
31,000	31,250	510	492	473	455	436	418	399
31,250	31,500	519	501	482	464	445	427	408
31,500	31,750	528	509	491	472	454	435	417
31,750	32,000	537	518	500	481	463	444	426
32,000	32,250	545	527	508	490	471	453	434
32,250	32,500	554	536	517	499	480	462	443
32,500	32,750	563	544	526	507	489	470	452
32,750	33,000	572	553	535	516	498	479	461
33,000	33,250	580	562	543	525	506	488	469
33,250	33,500	589	571	552	534	515	497	478
33,500	33,750	598	579	561	542	524	505	487
33,750	34,000	607	588	570	551	533	514	496
34,000	34,250	615	597	578	560	541	523	504
34,250	34,500	624	606	587	569	550	532	513
34,500	34,750	633	614	596	577	559	540	522
34,750	35,000	642	623	605	586	568	549	531
35,000	35,250	650	632	613	595	576	558	539
35,250	35,500	659	641	622	604	585	567	548
35,500	35,750	668	649	631	612	594	575	557
35,750	36,000	677	658	640	621	603	584	566
36,000	36,250	685	667	648	630	611	593	574
36,250	36,500	694	676	657	639	620	602	583
36,500	36,750	703	684	666	647	629	610	592
36,750	37,000	712	693	675	656	638	619	601
37,000	37,250	720	702	683	665	646	628	609
37,250	37,500	729	711	692	674	655	637	618
37,500	37,750	738	719	701	682	664	645	627
37,750	38,000	747	728	710	691	673	654	636
38,000	38,250	755	737	718	700	681	663	644
38,250	38,500	764	746	727	709	690	672	653
38,500	38,750	773	754	736	717	699	680	662
38,750	39,000	782	763	745	726	708	689	671
39,000	39,250	790	772	753	735	716	698	679
39,250	39,500	799	781	762	744	725	707	688
39,500	39,750	808	789	771	752	734	715	697
39,750	40,000	817	798	780	761	743	724	706
40,000	40,250	825	807	788	770	751	733	714
40,250	40,500	834	816	797	779	760	742	723
40,500	40,750	843	824	806	787	769	750	732
40,750	41,000	852	833	815	796	778	759	741
41,000	41,250	860	842	823	805	786	768	749
41,250	41,500	869	851	832	814	795	777	758

Married Filing Jointly or Qualifying Widow(er) Filing Status								
If your Louisiana tax table income is:		And the total exemptions claimed is:						
		2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:						
41,500	41,750	878	859	841	822	804	785	767
41,750	42,000	887	868	850	831	813	794	776
42,000	42,250	895	877	858	840	821	803	784
42,250	42,500	904	886	867	849	830	812	793
42,500	42,750	913	894	876	857	839	820	802
42,750	43,000	922	903	885	866	848	829	811
43,000	43,250	930	912	893	875	856	838	819
43,250	43,500	939	921	902	884	865	847	828
43,500	43,750	948	929	911	892	874	855	837
43,750	44,000	957	938	920	901	883	864	846
44,000	44,250	965	947	928	910	891	873	854
44,250	44,500	974	956	937	919	900	882	863
44,500	44,750	983	964	946	927	909	890	872
44,750	45,000	992	973	955	936	918	899	881
45,000	45,250	1,000	982	963	945	926	908	889
45,250	45,500	1,009	991	972	954	935	917	898
45,500	45,750	1,018	999	981	962	944	925	907
45,750	46,000	1,027	1,008	990	971	953	934	916
46,000	46,250	1,035	1,017	998	980	961	943	924
46,250	46,500	1,044	1,026	1,007	989	970	952	933
46,500	46,750	1,053	1,034	1,016	997	979	960	942
46,750	47,000	1,062	1,043	1,025	1,006	988	969	951
47,000	47,250	1,070	1,052	1,033	1,015	996	978	959
47,250	47,500	1,079	1,061	1,042	1,024	1,005	987	968
47,500	47,750	1,088	1,069	1,051	1,032	1,014	995	977
47,750	48,000	1,097	1,078	1,060	1,041	1,023	1,004	986
48,000	48,250	1,105	1,087	1,068	1,050	1,031	1,013	994
48,250	48,500	1,114	1,096	1,077	1,059	1,040	1,022	1,003
48,500	48,750	1,123	1,104	1,086	1,067	1,049	1,030	1,012
48,750	49,000	1,132	1,113	1,095	1,076	1,058	1,039	1,021
49,000	49,250	1,140	1,122	1,103	1,085	1,066	1,048	1,029
49,250	49,500	1,149	1,131	1,112	1,094	1,075	1,057	1,038
49,500	49,750	1,158	1,139	1,121	1,102	1,084	1,065	1,047
49,750	50,000	1,167	1,148	1,130	1,111	1,093	1,074	1,056
50,000	50,250	1,175	1,157	1,138	1,120	1,101	1,083	1,064
50,250	50,500	1,184	1,166	1,147	1,129	1,110	1,092	1,073
50,500	50,750	1,193	1,174	1,156	1,137	1,119	1,100	1,082
50,750	51,000	1,202	1,183	1,165	1,146	1,128	1,109	1,091
51,000	51,250	1,210	1,192	1,173	1,155	1,136	1,118	1,099
51,250	51,500	1,219	1,201	1,182	1,164	1,145	1,127	1,108
51,500	51,750	1,228	1,209	1,191	1,172	1,154	1,135	1,117
51,750	52,000	1,237	1,218	1,200	1,181	1,163	1,144	1,126
52,000	52,250	1,245	1,227	1,208	1,190	1,171	1,153	1,134
52,250	52,500	1,254	1,236	1,217	1,199	1,180	1,162	1,143
52,500	52,750	1,263	1,244	1,226	1,207	1,189	1,170	1,152
52,750	53,000	1,272	1,253	1,235	1,216	1,198	1,179	1,161
53,000	53,250	1,280	1,262	1,243	1,225	1,206	1,188	1,169
53,250	53,500	1,289	1,271	1,252	1,234	1,215	1,197	1,178
53,500	53,750	1,298	1,279	1,261	1,242	1,224	1,205	1,187
53,750	54,000	1,307	1,288	1,270	1,251	1,233	1,214	1,196
54,000	54,250	1,315	1,297	1,278	1,260	1,241	1,223	1,204
54,250	54,500	1,324	1,306	1,287	1,269	1,250	1,232	1,213
54,500	54,750	1,333	1,314	1,296	1,277	1,259	1,240	1,222
54,750	55,000	1,342	1,323	1,305	1,286	1,268	1,249	1,231

Married Filing Jointly or Qualifying Widow(er) Filing Status								
If your Louisiana tax table income is:		And the total exemptions claimed is:						
		2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:						
55,000	55,250	1,350	1,332	1,313	1,295	1,276	1,258	1,239
55,250	55,500	1,359	1,341	1,322	1,304	1,285	1,267	1,248
55,500	55,750	1,368	1,349	1,331	1,312	1,294	1,275	1,257
55,750	56,000	1,377	1,358	1,340	1,321	1,303	1,284	1,266
56,000	56,250	1,385	1,367	1,348	1,330	1,311	1,293	1,274
56,250	56,500	1,394	1,376	1,357	1,339	1,320	1,302	1,283
56,500	56,750	1,403	1,384	1,366	1,347	1,329	1,310	1,292
56,750	57,000	1,412	1,393	1,375	1,356	1,338	1,319	1,301
57,000	57,250	1,420	1,402	1,383	1,365	1,346	1,328	1,309
57,250	57,500	1,429	1,411	1,392	1,374	1,355	1,337	1,318
57,500	57,750	1,438	1,419	1,401	1,382	1,364	1,345	1,327
57,750	58,000	1,447	1,428	1,410	1,391	1,373	1,354	1,336
58,000	58,250	1,455	1,437	1,418	1,400	1,381	1,363	1,344
58,250	58,500	1,464	1,446	1,427	1,409	1,390	1,372	1,353
58,500	58,750	1,473	1,454	1,436	1,417	1,399	1,380	1,362
58,750	59,000	1,482	1,463	1,445	1,426	1,408	1,389	1,371
59,000	59,250	1,490	1,472	1,453	1,435	1,416	1,398	1,379
59,250	59,500	1,499	1,481	1,462	1,444	1,425	1,407	1,388
59,500	59,750	1,508	1,489	1,471	1,452	1,434	1,415	1,397
59,750	60,000	1,517	1,498	1,480	1,461	1,443	1,424	1,406
60,000	60,250	1,525	1,507	1,488	1,470	1,451	1,433	1,414
60,250	60,500	1,534	1,516	1,497	1,479	1,460	1,442	1,423
60,500	60,750	1,543	1,524	1,506	1,487	1,469	1,450	1,432
60,750	61,000	1,552	1,533	1,515	1,496	1,478	1,459	1,441
61,000	61,250	1,560	1,542	1,523	1,505	1,486	1,468	1,449
61,250	61,500	1,569	1,551	1,532	1,514	1,495	1,477	1,458
61,500	61,750	1,578	1,559	1,541	1,522	1,504	1,485	1,467
61,750	62,000	1,587	1,568	1,550	1,531	1,513	1,494	1,476
62,000	62,250	1,595	1,577	1,558	1,540	1,521	1,503	1,484
62,250	62,500	1,604	1,586	1,567	1,549	1,530	1,512	1,493
62,500	62,750	1,613	1,594	1,576	1,557	1,539	1,520	1,502
62,750	63,000	1,622	1,603	1,585	1,566	1,548	1,529	1,511
63,000	63,250	1,630	1,612	1,593	1,575	1,556	1,538	1,519
63,250	63,500	1,639	1,621	1,602	1,584	1,565	1,547	1,528
63,500	63,750	1,648	1,629	1,611	1,592	1,574	1,555	1,537
63,750	64,000	1,657	1,638	1,620	1,601	1,583	1,564	1,546
64,000	64,250	1,665	1,647	1,628	1,610	1,591	1,573	1,554
64,250	64,500	1,674	1,656	1,637	1,619	1,600	1,582	1,563
64,500	64,750	1,683	1,664	1,646	1,627	1,609	1,590	1,572
64,750	65,000	1,692	1,673	1,655	1,636	1,618	1,599	1,581
65,000	65,250	1,700	1,682	1,663	1,645	1,626	1,608	1,589
65,250	65,500	1,709	1,691	1,672	1,654	1,635	1,617	1,598
65,500	65,750	1,718	1,699	1,681	1,662	1,644	1,625	1,607
65,750	66,000	1,727	1,708	1,690	1,671	1,653	1,634	1,616
66,000	66,250	1,735	1,717	1,698	1,680	1,661	1,643	1,624
66,250	66,500	1,744	1,726	1,707	1,689	1,670	1,652	1,633
66,500	66,750	1,753	1,734	1,716	1,697	1,679	1,660	1,642
66,750	67,000	1,762	1,743	1,725	1,706	1,688	1,669	1,651
67,000	67,250	1,770	1,752	1,733	1,715	1,696	1,678	1,659
67,250	67,500	1,779	1,761	1,742	1,724	1,705	1,687	1,668
67,500	67,750	1,788	1,769	1,751	1,732	1,714	1,695	1,677
67,750	68,000	1,797	1,778	1,760	1,741	1,723	1,704	1,686
68,000	68,250	1,805	1,787	1,768	1,750	1,731	1,713	1,694
68,250	68,500	1,814	1,796	1,777	1,759	1,740	1,722	1,703

Married Filing Jointly or Qualifying Widow(er) Filing Status								
If your Louisiana tax table income is:		And the total exemptions claimed is:						
		2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:						
68,500	68,750	1,823	1,804	1,786	1,767	1,749	1,730	1,712
68,750	69,000	1,832	1,813	1,795	1,776	1,758	1,739	1,721
69,000	69,250	1,840	1,822	1,803	1,785	1,766	1,748	1,729
69,250	69,500	1,849	1,831	1,812	1,794	1,775	1,757	1,738
69,500	69,750	1,858	1,839	1,821	1,802	1,784	1,765	1,747
69,750	70,000	1,867	1,848	1,830	1,811	1,793	1,774	1,756
70,000	70,250	1,875	1,857	1,838	1,820	1,801	1,783	1,764
70,250	70,500	1,884	1,866	1,847	1,829	1,810	1,792	1,773
70,500	70,750	1,893	1,874	1,856	1,837	1,819	1,800	1,782
70,750	71,000	1,902	1,883	1,865	1,846	1,828	1,809	1,791
71,000	71,250	1,910	1,892	1,873	1,855	1,836	1,818	1,799
71,250	71,500	1,919	1,901	1,882	1,864	1,845	1,827	1,808
71,500	71,750	1,928	1,909	1,891	1,872	1,854	1,835	1,817
71,750	72,000	1,937	1,918	1,900	1,881	1,863	1,844	1,826
72,000	72,250	1,945	1,927	1,908	1,890	1,871	1,853	1,834
72,250	72,500	1,954	1,936	1,917	1,899	1,880	1,862	1,843
72,500	72,750	1,963	1,944	1,926	1,907	1,889	1,870	1,852
72,750	73,000	1,972	1,953	1,935	1,916	1,898	1,879	1,861
73,000	73,250	1,980	1,962	1,943	1,925	1,906	1,888	1,869
73,250	73,500	1,989	1,971	1,952	1,934	1,915	1,897	1,878
73,500	73,750	1,998	1,979	1,961	1,942	1,924	1,905	1,887
73,750	74,000	2,007	1,988	1,970	1,951	1,933	1,914	1,896
74,000	74,250	2,015	1,997	1,978	1,960	1,941	1,923	1,904
74,250	74,500	2,024	2,006	1,987	1,969	1,950	1,932	1,913
74,500	74,750	2,033	2,014	1,996	1,977	1,959	1,940	1,922
74,750	75,000	2,042	2,023	2,005	1,986	1,968	1,949	1,931
75,000	75,250	2,050	2,032	2,013	1,995	1,976	1,958	1,939
75,250	75,500	2,059	2,041	2,022	2,004	1,985	1,967	1,948
75,500	75,750	2,068	2,049	2,031	2,012	1,994	1,975	1,957
75,750	76,000	2,077	2,058	2,040	2,021	2,003	1,984	1,966
76,000	76,250	2,085	2,067	2,048	2,030	2,011	1,993	1,974
76,250	76,500	2,094	2,076	2,057	2,039	2,020	2,002	1,983
76,500	76,750	2,103	2,084	2,066	2,047	2,029	2,010	1,992
76,750	77,000	2,112	2,093	2,075	2,056	2,038	2,019	2,001
77,000	77,250	2,120	2,102	2,083	2,065	2,046	2,028	2,009
77,250	77,500	2,129	2,111	2,092	2,074	2,055	2,037	2,018
77,500	77,750	2,138	2,119	2,101	2,082	2,064	2,045	2,027
77,750	78,000	2,147	2,128	2,110	2,091	2,073	2,054	2,036
78,000	78,250	2,155	2,137	2,118	2,100	2,081	2,063	2,044
78,250	78,500	2,164	2,146	2,127	2,109	2,090	2,072	2,053
78,500	78,750	2,173	2,154	2,136	2,117	2,099	2,080	2,062
78,750	79,000	2,182	2,163	2,145	2,126	2,108	2,089	2,071
79,000	79,250	2,190	2,172	2,153	2,135	2,116	2,098	2,079
79,250	79,500	2,199	2,181	2,162	2,144	2,125	2,107	2,088
79,500	79,750	2,208	2,189	2,171	2,152	2,134	2,115	2,097
79,750	80,000	2,217	2,198	2,180	2,161	2,143	2,124	2,106
80,000	80,250	2,225	2,207	2,188	2,170	2,151	2,133	2,114
80,250	80,500	2,234	2,216	2,197	2,179	2,160	2,142	2,123
80,500	80,750	2,243	2,224	2,206	2,187	2,169	2,150	2,132
80,750	81,000	2,252	2,233	2,215	2,196	2,178	2,159	2,141
81,000	81,250	2,260	2,242	2,223	2,205	2,186	2,168	2,149
81,250	81,500	2,269	2,251	2,232	2,214	2,195	2,177	2,158
81,500	81,750	2,278	2,259	2,241	2,222	2,204	2,185	2,167
81,750	82,000	2,287	2,268	2,250	2,231	2,213	2,194	2,176

Married Filing Jointly or Qualifying Widow(er) Filing Status								
If your Louisiana tax table income is:		And the total exemptions claimed is:						
		2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:						
82,000	82,250	2,295	2,277	2,258	2,240	2,221	2,203	2,184
82,250	82,500	2,304	2,286	2,267	2,249	2,230	2,212	2,193
82,500	82,750	2,313	2,294	2,276	2,257	2,239	2,220	2,202
82,750	83,000	2,322	2,303	2,285	2,266	2,248	2,229	2,211
83,000	83,250	2,330	2,312	2,293	2,275	2,256	2,238	2,219
83,250	83,500	2,339	2,321	2,302	2,284	2,265	2,247	2,228
83,500	83,750	2,348	2,329	2,311	2,292	2,274	2,255	2,237
83,750	84,000	2,357	2,338	2,320	2,301	2,283	2,264	2,246
84,000	84,250	2,365	2,347	2,328	2,310	2,291	2,273	2,254
84,250	84,500	2,374	2,356	2,337	2,319	2,300	2,282	2,263
84,500	84,750	2,383	2,364	2,346	2,327	2,309	2,290	2,272
84,750	85,000	2,392	2,373	2,355	2,336	2,318	2,299	2,281
85,000	85,250	2,400	2,382	2,363	2,345	2,326	2,308	2,289
85,250	85,500	2,409	2,391	2,372	2,354	2,335	2,317	2,298
85,500	85,750	2,418	2,399	2,381	2,362	2,344	2,325	2,307
85,750	86,000	2,427	2,408	2,390	2,371	2,353	2,334	2,316
86,000	86,250	2,435	2,417	2,398	2,380	2,361	2,343	2,324
86,250	86,500	2,444	2,426	2,407	2,389	2,370	2,352	2,333
86,500	86,750	2,453	2,434	2,416	2,397	2,379	2,360	2,342
86,750	87,000	2,462	2,443	2,425	2,406	2,388	2,369	2,351
87,000	87,250	2,470	2,452	2,433	2,415	2,396	2,378	2,359
87,250	87,500	2,479	2,461	2,442	2,424	2,405	2,387	2,368
87,500	87,750	2,488	2,469	2,451	2,432	2,414	2,395	2,377
87,750	88,000	2,497	2,478	2,460	2,441	2,423	2,404	2,386
88,000	88,250	2,505	2,487	2,468	2,450	2,431	2,413	2,394
88,250	88,500	2,514	2,496	2,477	2,459	2,440	2,422	2,403
88,500	88,750	2,523	2,504	2,486	2,467	2,449	2,430	2,412
88,750	89,000	2,532	2,513	2,495	2,476	2,458	2,439	2,421
89,000	89,250	2,540	2,522	2,503	2,485	2,466	2,448	2,429
89,250	89,500	2,549	2,531	2,512	2,494	2,475	2,457	2,438
89,500	89,750	2,558	2,539	2,521	2,502	2,484	2,465	2,447
89,750	90,000	2,567	2,548	2,530	2,511	2,493	2,474	2,456
90,000	90,250	2,575	2,557	2,538	2,520	2,501	2,483	2,464
90,250	90,500	2,584	2,566	2,547	2,529	2,510	2,492	2,473
90,500	90,750	2,593	2,574	2,556	2,537	2,519	2,500	2,482
90,750	91,000	2,602	2,583	2,565	2,546	2,528	2,509	2,491
91,000	91,250	2,610	2,592	2,573	2,555	2,536	2,518	2,499
91,250	91,500	2,619	2,601	2,582	2,564	2,545	2,527	2,508
91,500	91,750	2,628	2,609	2,591	2,572	2,554	2,535	2,517
91,750	92,000	2,637	2,618	2,600	2,581	2,563	2,544	2,526
92,000	92,250	2,645	2,627	2,608	2,590	2,571	2,553	2,534
92,250	92,500	2,654	2,636	2,617	2,599	2,580	2,562	2,543
92,500	92,750	2,663	2,644	2,626	2,607	2,589	2,570	2,552
92,750	93,000	2,672	2,653	2,635	2,616	2,598	2,579	2,561
93,000	93,250	2,680	2,662	2,643	2,625	2,606	2,588	2,569
93,250	93,500	2,689	2,671	2,652	2,634	2,615	2,597	2,578
93,500	93,750	2,698	2,679	2,661	2,642	2,624	2,605	2,587
93,750	94,000	2,707	2,688	2,670	2,651	2,633	2,614	2,596
94,000	94,250	2,715	2,697	2,678	2,660	2,641	2,623	2,604
94,250	94,500	2,724	2,706	2,687	2,669	2,650	2,632	2,613
94,500	94,750	2,733	2,714	2,696	2,677	2,659	2,640	2,622
94,750	95,000	2,742	2,723	2,705	2,686	2,668	2,649	2,631
95,000	95,250	2,750	2,732	2,713	2,695	2,676	2,658	2,639
95,250	95,500	2,759	2,741	2,722	2,704	2,685	2,667	2,648

Married Filing Jointly or Qualifying Widow(er) Filing Status								
If your Louisiana tax table income is:		And the total exemptions claimed is:						
		2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:						
95,500	95,750	2,768	2,749	2,731	2,712	2,694	2,675	2,657
95,750	96,000	2,777	2,758	2,740	2,721	2,703	2,684	2,666
96,000	96,250	2,785	2,767	2,748	2,730	2,711	2,693	2,674
96,250	96,500	2,794	2,776	2,757	2,739	2,720	2,702	2,683
96,500	96,750	2,803	2,784	2,766	2,747	2,729	2,710	2,692
96,750	97,000	2,812	2,793	2,775	2,756	2,738	2,719	2,701
97,000	97,250	2,820	2,802	2,783	2,765	2,746	2,728	2,709
97,250	97,500	2,829	2,811	2,792	2,774	2,755	2,737	2,718
97,500	97,750	2,838	2,819	2,801	2,782	2,764	2,745	2,727
97,750	98,000	2,847	2,828	2,810	2,791	2,773	2,754	2,736
98,000	98,250	2,855	2,837	2,818	2,800	2,781	2,763	2,744
98,250	98,500	2,864	2,846	2,827	2,809	2,790	2,772	2,753
98,500	98,750	2,873	2,854	2,836	2,817	2,799	2,780	2,762
98,750	99,000	2,882	2,863	2,845	2,826	2,808	2,789	2,771
99,000	99,250	2,890	2,872	2,853	2,835	2,816	2,798	2,779
99,250	99,500	2,899	2,881	2,862	2,844	2,825	2,807	2,788
99,500	99,750	2,908	2,889	2,871	2,852	2,834	2,815	2,797
99,750	100,000	2,917	2,898	2,880	2,861	2,843	2,824	2,806
100,000	100,250	2,926	2,908	2,889	2,871	2,852	2,834	2,815
100,250	100,500	2,937	2,918	2,900	2,881	2,863	2,844	2,826
100,500	100,750	2,948	2,929	2,911	2,892	2,874	2,855	2,837
100,750	101,000	2,958	2,940	2,921	2,903	2,884	2,866	2,847
		Plus 4.25% of tax table income in excess of \$101,000						

Head Of Household Filing Status									
If your Louisiana tax table income is:		And the total exemptions claimed is:							
		1	2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:							
0	9,000	0	0	0	0	0	0	0	0
9,000	9,250	2	0	0	0	0	0	0	0
9,250	9,500	7	0	0	0	0	0	0	0
9,500	9,750	12	0	0	0	0	0	0	0
9,750	10,000	16	0	0	0	0	0	0	0
10,000	10,250	21	2	0	0	0	0	0	0
10,250	10,500	25	7	0	0	0	0	0	0
10,500	10,750	30	12	0	0	0	0	0	0
10,750	11,000	35	16	0	0	0	0	0	0
11,000	11,250	39	21	2	0	0	0	0	0
11,250	11,500	44	25	7	0	0	0	0	0
11,500	11,750	49	30	12	0	0	0	0	0
11,750	12,000	53	35	16	0	0	0	0	0
12,000	12,250	58	39	21	2	0	0	0	0
12,250	12,500	62	44	25	7	0	0	0	0
12,500	12,750	69	51	32	14	0	0	0	0
12,750	13,000	78	59	41	22	0	0	0	0
13,000	13,250	87	68	50	31	4	0	0	0
13,250	13,500	95	77	58	40	13	0	0	0
13,500	13,750	104	86	67	49	22	0	0	0
13,750	14,000	113	94	76	57	31	0	0	0
14,000	14,250	122	103	85	66	39	4	0	0
14,250	14,500	130	112	93	75	48	13	0	0
14,500	14,750	139	121	102	84	57	22	0	0
14,750	15,000	148	129	111	92	66	31	0	0
15,000	15,250	157	138	120	101	74	39	4	0

Head Of Household Filing Status									
If your Louisiana tax table income is:		And the total exemptions claimed is:							
		1	2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:							
15,250	15,500	165	147	128	110	83	48	13	0
15,500	15,750	174	156	137	119	92	57	22	0
15,750	16,000	183	164	146	127	101	66	31	0
16,000	16,250	192	173	155	136	109	74	39	4
16,250	16,500	200	182	163	145	118	83	48	13
16,500	16,750	209	191	172	154	127	92	57	22
16,750	17,000	218	199	181	162	136	101	66	31
17,000	17,250	227	208	190	171	144	109	74	39
17,250	17,500	235	217	198	180	153	118	83	48
17,500	17,750	244	226	207	189	162	127	92	57
17,750	18,000	253	234	216	197	171	136	101	66
18,000	18,250	262	243	225	206	179	144	109	74
18,250	18,500	270	252	233	215	188	153	118	83
18,500	18,750	279	261	242	224	197	162	127	92
18,750	19,000	288	269	251	232	206	171	136	101
19,000	19,250	297	278	260	241	214	179	144	109
19,250	19,500	305	287	268	250	223	188	153	118
19,500	19,750	314	296	277	259	232	197	162	127
19,750	20,000	323	304	286	267	241	206	171	136
20,000	20,250	332	313	295	276	249	214	179	144
20,250	20,500	340	322	303	285	258	223	188	153
20,500	20,750	349	331	312	294	267	232	197	162
20,750	21,000	358	339	321	302	276	241	206	171
21,000	21,250	367	348	330	311	284	249	214	179
21,250	21,500	375	357	338	320	293	258	223	188
21,500	21,750	384	366	347	329	302	267	232	197
21,750	22,000	393	374	356	337	311	276	241	206
22,000	22,250	402	383	365	346	319	284	249	214
22,250	22,500	410	392	373	355	328	293	258	223
22,500	22,750	419	401	382	364	337	302	267	232
22,750	23,000	428	409	391	372	346	311	276	241
23,000	23,250	437	418	400	381	354	319	284	249
23,250	23,500	445	427	408	390	363	328	293	258
23,500	23,750	454	436	417	399	372	337	302	267
23,750	24,000	463	444	426	407	381	346	311	276
24,000	24,250	472	453	435	416	389	354	319	284
24,250	24,500	480	462	443	425	398	363	328	293
24,500	24,750	489	471	452	434	407	372	337	302
24,750	25,000	498	479	461	442	416	381	346	311
25,000	25,250	507	488	470	451	424	389	354	319
25,250	25,500	515	497	478	460	433	398	363	328
25,500	25,750	524	506	487	469	442	407	372	337
25,750	26,000	533	514	496	477	451	416	381	346
26,000	26,250	542	523	505	486	459	424	389	354
26,250	26,500	550	532	513	495	468	433	398	363
26,500	26,750	559	541	522	504	477	442	407	372
26,750	27,000	568	549	531	512	486	451	416	381
27,000	27,250	577	558	540	521	494	459	424	389
27,250	27,500	585	567	548	530	503	468	433	398
27,500	27,750	594	576	557	539	512	477	442	407
27,750	28,000	603	584	566	547	521	486	451	416
28,000	28,250	612	593	575	556	529	494	459	424
28,250	28,500	620	602	583	565	538	503	468	433
28,500	28,750	629	611	592	574	547	512	477	442

Head Of Household Filing Status									
If your Louisiana tax table income is:		And the total exemptions claimed is:							
		1	2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:							
28,750	29,000	638	619	601	582	556	521	486	451
29,000	29,250	647	628	610	591	564	529	494	459
29,250	29,500	655	637	618	600	573	538	503	468
29,500	29,750	664	646	627	609	582	547	512	477
29,750	30,000	673	654	636	617	591	556	521	486
30,000	30,250	682	663	645	626	599	564	529	494
30,250	30,500	690	672	653	635	608	573	538	503
30,500	30,750	699	681	662	644	617	582	547	512
30,750	31,000	708	689	671	652	626	591	556	521
31,000	31,250	717	698	680	661	634	599	564	529
31,250	31,500	725	707	688	670	643	608	573	538
31,500	31,750	734	716	697	679	652	617	582	547
31,750	32,000	743	724	706	687	661	626	591	556
32,000	32,250	752	733	715	696	669	634	599	564
32,250	32,500	760	742	723	705	678	643	608	573
32,500	32,750	769	751	732	714	687	652	617	582
32,750	33,000	778	759	741	722	696	661	626	591
33,000	33,250	787	768	750	731	704	669	634	599
33,250	33,500	795	777	758	740	713	678	643	608
33,500	33,750	804	786	767	749	722	687	652	617
33,750	34,000	813	794	776	757	731	696	661	626
34,000	34,250	822	803	785	766	739	704	669	634
34,250	34,500	830	812	793	775	748	713	678	643
34,500	34,750	839	821	802	784	757	722	687	652
34,750	35,000	848	829	811	792	766	731	696	661
35,000	35,250	857	838	820	801	774	739	704	669
35,250	35,500	865	847	828	810	783	748	713	678
35,500	35,750	874	856	837	819	792	757	722	687
35,750	36,000	883	864	846	827	801	766	731	696
36,000	36,250	892	873	855	836	809	774	739	704
36,250	36,500	900	882	863	845	818	783	748	713
36,500	36,750	909	891	872	854	827	792	757	722
36,750	37,000	918	899	881	862	836	801	766	731
37,000	37,250	927	908	890	871	844	809	774	739
37,250	37,500	935	917	898	880	853	818	783	748
37,500	37,750	944	926	907	889	862	827	792	757
37,750	38,000	953	934	916	897	871	836	801	766
38,000	38,250	962	943	925	906	879	844	809	774
38,250	38,500	970	952	933	915	888	853	818	783
38,500	38,750	979	961	942	924	897	862	827	792
38,750	39,000	988	969	951	932	906	871	836	801
39,000	39,250	997	978	960	941	914	879	844	809
39,250	39,500	1,005	987	968	950	923	888	853	818
39,500	39,750	1,014	996	977	959	932	897	862	827
39,750	40,000	1,023	1,004	986	967	941	906	871	836
40,000	40,250	1,032	1,013	995	976	949	914	879	844
40,250	40,500	1,040	1,022	1,003	985	958	923	888	853
40,500	40,750	1,049	1,031	1,012	994	967	932	897	862
40,750	41,000	1,058	1,039	1,021	1,002	976	941	906	871
41,000	41,250	1,067	1,048	1,030	1,011	984	949	914	879
41,250	41,500	1,075	1,057	1,038	1,020	993	958	923	888
41,500	41,750	1,084	1,066	1,047	1,029	1,002	967	932	897
41,750	42,000	1,093	1,074	1,056	1,037	1,011	976	941	906
42,000	42,250	1,102	1,083	1,065	1,046	1,019	984	949	914

Head Of Household Filing Status									
If your Louisiana tax table income is:		And the total exemptions claimed is:							
		1	2	3	4	5	6	7	8
At Least	Less Than	Your Louisiana tax is:							
42,250	42,500	1,110	1,092	1,073	1,055	1,028	993	958	923
42,500	42,750	1,119	1,101	1,082	1,064	1,037	1,002	967	932
42,750	43,000	1,128	1,109	1,091	1,072	1,046	1,011	976	941
43,000	43,250	1,137	1,118	1,100	1,081	1,054	1,019	984	949
43,250	43,500	1,145	1,127	1,108	1,090	1,063	1,028	993	958
43,500	43,750	1,154	1,136	1,117	1,099	1,072	1,037	1,002	967
43,750	44,000	1,163	1,144	1,126	1,107	1,081	1,046	1,011	976
44,000	44,250	1,172	1,153	1,135	1,116	1,089	1,054	1,019	984
44,250	44,500	1,180	1,162	1,143	1,125	1,098	1,063	1,028	993
44,500	44,750	1,189	1,171	1,152	1,134	1,107	1,072	1,037	1,002
44,750	45,000	1,198	1,179	1,161	1,142	1,116	1,081	1,046	1,011
45,000	45,250	1,207	1,188	1,170	1,151	1,124	1,089	1,054	1,019
45,250	45,500	1,215	1,197	1,178	1,160	1,133	1,098	1,063	1,028
45,500	45,750	1,224	1,206	1,187	1,169	1,142	1,107	1,072	1,037
45,750	46,000	1,233	1,214	1,196	1,177	1,151	1,116	1,081	1,046
46,000	46,250	1,242	1,223	1,205	1,186	1,159	1,124	1,089	1,054
46,250	46,500	1,250	1,232	1,213	1,195	1,168	1,133	1,098	1,063
46,500	46,750	1,259	1,241	1,222	1,204	1,177	1,142	1,107	1,072
46,750	47,000	1,268	1,249	1,231	1,212	1,186	1,151	1,116	1,081
47,000	47,250	1,277	1,258	1,240	1,221	1,194	1,159	1,124	1,089
47,250	47,500	1,285	1,267	1,248	1,230	1,203	1,168	1,133	1,098
47,500	47,750	1,294	1,276	1,257	1,239	1,212	1,177	1,142	1,107
47,750	48,000	1,303	1,284	1,266	1,247	1,221	1,186	1,151	1,116
48,000	48,250	1,312	1,293	1,275	1,256	1,229	1,194	1,159	1,124
48,250	48,500	1,320	1,302	1,283	1,265	1,238	1,203	1,168	1,133
48,500	48,750	1,329	1,311	1,292	1,274	1,247	1,212	1,177	1,142
48,750	49,000	1,338	1,319	1,301	1,282	1,256	1,221	1,186	1,151
49,000	49,250	1,347	1,328	1,310	1,291	1,264	1,229	1,194	1,159
49,250	49,500	1,355	1,337	1,318	1,300	1,273	1,238	1,203	1,168
49,500	49,750	1,364	1,346	1,327	1,309	1,282	1,247	1,212	1,177
49,750	50,000	1,373	1,354	1,336	1,317	1,291	1,256	1,221	1,186
50,000	50,250	1,383	1,364	1,346	1,327	1,300	1,265	1,230	1,195
50,250	50,500	1,393	1,375	1,356	1,338	1,311	1,276	1,241	1,206
50,500	50,750	1,404	1,385	1,367	1,348	1,322	1,287	1,252	1,217
50,750	51,000	1,414	1,396	1,377	1,359	1,332	1,297	1,262	1,227
		Plus 4.25% of tax table income in excess of \$51,000							

B. Nonresidents and Part-Year Residents. Compute tax table income as defined in R.S. 47:293(10). Reduce the tax table income by the total amount of personal exemptions and deductions allowed for in R.S. 47:294, and increase the tax table income by the proportionate share of those personal exemptions and deductions as provided by R.S. 47:293(10). The resulting amount is considered taxable income. The tax due for nonresidents and part-year residents shall be determined using one of the following tables depending on your filing status:

1. Married Individuals Filing Joint Returns and Qualified Surviving Spouses

<i>If taxable income is:</i>	<i>The tax is:</i>
Not over \$25,000	1.85% of taxable income excluding the proportionate share of personal exemptions and deductions allowed for in R.S. 47:294.
Over \$25,000	
but not over \$100,000	\$463 plus 3.5% of the excess over \$25,000. This amount is to be reduced by 1.85% of the first \$25,000 of the proportionate share of personal exemptions and deductions and 3.5% of the proportionate share of personal exemptions and deductions over \$25,000.
Over \$100,000	\$3,088 plus 4.25% of the excess over \$100,000. This amount is to be reduced by 1.85% of the first \$25,000 of the proportionate share of personal exemptions and deductions and 3.5% of the proportionate share of personal exemptions and deductions over \$25,000 but not over \$100,000 and 4.25% of the proportionate share of personal exemptions and deductions over \$100,000.

2. Single Individuals and Married Individuals Filing Separate Returns	
<i>If taxable income is:</i>	<i>The tax is:</i>
Not over \$12,500	1.85% of taxable income excluding the proportionate share of personal exemptions and deductions allowed for in R.S. 47:294.
Over \$12,500	
but not over \$50,000	\$231 plus 3.5% of the excess over \$12,500. This amount is to be reduced by 1.85% of the first \$12,500 of the proportionate share of personal exemptions and deductions and 3.5% of the proportionate share of personal exemptions and deductions over \$12,500.
Over \$50,000	\$1,544 plus 4.25% of the excess over \$50,000. This amount is to be reduced by 1.85% of the first \$12,500 of the proportionate share of personal exemptions and deductions and 3.5% of the proportionate share of personal exemptions and deductions over \$12,500 but not over \$50,000 and 4.25% of the proportionate share of personal exemptions and deductions over \$50,000.

3. Head of Households

If taxable income is:

The tax is:

Not over \$12,500

1.85% of taxable income excluding the proportionate share of personal exemptions and deductions allowed for in R.S. 47:294.

Over \$12,500

but not over \$50,000

\$231 plus 3.5% of the excess over \$12,500. This amount is to be reduced by 1.85% of the first \$12,500 of the proportionate share of personal exemptions and deductions and 3.5% of the proportionate share of personal exemptions and deductions over \$12,500.

Over \$50,000

\$1,544 plus 4.25% of the excess over \$50,000. This amount is to be reduced by 1.85% of the first \$12,500 of the proportionate share of personal exemptions and deductions and 3.5% of the proportionate share of personal exemptions and deductions over \$12,500 but not over \$50,000 and 4.25% of the proportionate share of personal exemptions and deductions over \$50,000.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:295 and R.S. 47:1511.
HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 29:1502 (August 2003), amended LR 35:2821 (December 2009), amended LR 48:

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.

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	(1.85% of gross pay for \$10 and less with 0 Exemptions and 0 Dependents)															

1,320.01	1,400.00	30.41	23.47	21.93	20.39	18.85	17.31	15.76	14.22	11.28	9.74	8.20	6.66	5.12	3.58	2.03
1,400.01	1,480.00	33.21	26.27	24.73	23.19	21.65	20.11	18.56	17.02	12.76	11.22	9.68	8.14	6.60	5.06	3.51
1,480.01	1,560.00	36.01	29.07	27.53	25.99	24.45	22.91	21.36	19.82	14.24	12.70	11.16	9.62	8.08	6.54	4.99
1,560.01	1,640.00	38.81	31.87	30.33	28.79	27.25	25.71	24.16	22.62	15.72	14.18	12.64	11.10	9.56	8.02	6.47
1,640.01	1,720.00	41.61	34.67	33.13	31.59	30.05	28.51	26.96	25.42	17.20	15.66	14.12	12.58	11.04	9.50	7.95
1,720.01	1,800.00	44.41	37.47	35.93	34.39	32.85	31.31	29.76	28.22	18.68	17.14	15.60	14.06	12.52	10.98	9.43
1,800.01	1,880.00	47.21	40.27	38.73	37.19	35.65	34.11	32.56	31.02	20.16	18.62	17.08	15.54	14.00	12.46	10.91
1,880.01	1,960.00	50.01	43.07	41.53	39.99	38.45	36.91	35.36	33.82	21.64	20.10	18.56	17.02	15.48	13.94	12.39
1,960.01	2,040.00	52.81	45.87	44.33	42.79	41.25	39.71	38.16	36.62	23.12	21.58	20.04	18.50	16.96	15.42	13.87
2,040.01	2,120.00	55.61	48.67	47.13	45.59	44.05	42.51	40.96	39.42	24.60	23.06	21.52	19.98	18.44	16.90	15.35
2,120.01	2,200.00	58.41	51.47	49.93	48.39	46.85	45.31	43.76	42.22	27.35	25.81	24.27	22.73	21.19	19.65	18.10
2,200.01	2,280.00	61.21	54.27	52.73	51.19	49.65	48.11	46.56	45.02	30.15	28.61	27.07	25.53	23.99	22.45	20.90
2,280.01	2,360.00	64.01	57.07	55.53	53.99	52.45	50.91	49.36	47.82	32.95	31.41	29.87	28.33	26.79	25.25	23.70
2,360.01	2,440.00	66.81	59.87	58.33	56.79	55.25	53.71	52.16	50.62	35.75	34.21	32.67	31.13	29.59	28.05	26.50
2,440.01	2,520.00	69.61	62.67	61.13	59.59	58.05	56.51	54.96	53.42	38.55	37.01	35.47	33.93	32.39	30.85	29.30
2,520.01	2,600.00	72.41	65.47	63.93	62.39	60.85	59.31	57.76	56.22	41.35	39.81	38.27	36.73	35.19	33.65	32.10
2,600.01	2,680.00	75.21	68.27	66.73	65.19	63.65	62.11	60.56	59.02	44.15	42.61	41.07	39.53	37.99	36.45	34.90
2,680.01	2,760.00	78.01	71.07	69.53	67.99	66.45	64.91	63.36	61.82	46.95	45.41	43.87	42.33	40.79	39.25	37.70
2,760.01	2,840.00	80.81	73.87	72.33	70.79	69.25	67.71	66.16	64.62	49.75	48.21	46.67	45.13	43.59	42.05	40.50
2,840.01	2,920.00	83.61	76.67	75.13	73.59	72.05	70.51	68.96	67.42	52.55	51.01	49.47	47.93	46.39	44.85	43.30
2,920.01	3,000.00	86.41	79.47	77.93	76.39	74.85	73.31	71.76	70.22	55.35	53.81	52.27	50.73	49.19	47.65	46.10
3,000.01	3,080.00	89.21	82.27	80.73	79.19	77.65	76.11	74.56	73.02	58.15	56.61	55.07	53.53	51.99	50.45	48.90
3,080.01	3,160.00	92.01	85.07	83.53	81.99	80.45	78.91	77.36	75.82	60.95	59.41	57.87	56.33	54.79	53.25	51.70
3,160.01	3,240.00	94.81	87.87	86.33	84.79	83.25	81.71	80.16	78.62	63.75	62.21	60.67	59.13	57.59	56.05	54.50
3,240.01	3,320.00	97.61	90.67	89.13	87.59	86.05	84.51	82.96	81.42	66.55	65.01	63.47	61.93	60.39	58.85	57.30
3,320.01	3,400.00	100.41	93.47	91.93	90.39	88.85	87.31	85.76	84.22	69.35	67.81	66.27	64.73	63.19	61.65	60.10
3,400.01	3,480.00	103.21	96.27	94.73	93.19	91.65	90.11	88.56	87.02	72.15	70.61	69.07	67.53	65.99	64.45	62.90
3,480.01	3,560.00	106.01	99.07	97.53	95.99	94.45	92.91	91.36	89.82	74.95	73.41	71.87	70.33	68.79	67.25	65.70
3,560.01	3,640.00	108.81	101.87	100.33	98.79	97.25	95.71	94.16	92.62	77.75	76.21	74.67	73.13	71.59	70.05	68.50
3,640.01	3,720.00	111.61	104.67	103.13	101.59	100.05	98.51	96.96	95.42	80.55	79.01	77.47	75.93	74.39	72.85	71.30
3,720.01	3,800.00	114.41	107.47	105.93	104.39	102.85	101.31	99.76	98.22	83.35	81.81	80.27	78.73	77.19	75.65	74.10
3,800.01	3,880.00	117.21	110.27	108.73	107.19	105.65	104.11	102.56	101.02	86.15	84.61	83.07	81.53	79.99	78.45	76.90
3,880.01	3,960.00	120.01	113.07	111.53	109.99	108.45	106.91	105.36	103.82	88.95	87.41	85.87	84.33	82.79	81.25	79.70
3,960.01	4,040.00	122.81	115.87	114.33	112.79	111.25	109.71	108.16	106.62	91.75	90.21	88.67	87.13	85.59	84.05	82.50
4,040.01	4,120.00	125.61	118.67	117.13	115.59	114.05	112.51	110.96	109.42	94.55	93.01	91.47	89.93	88.39	86.85	85.30
4,120.01	4,200.00	128.41	121.47	119.93	118.39	116.85	115.31	113.76	112.22	97.35	95.81	94.27	92.73	91.19	89.65	88.10
4,200.01	4,280.00	131.76	124.82	123.28	121.74	120.20	118.66	117.11	115.57	100.15	98.61	97.07	95.53	93.99	92.45	90.90
4,280.01	4,360.00	135.16	128.22	126.68	125.14	123.60	122.06	120.51	118.97	102.95	101.41	99.87	98.33	96.79	95.25	93.70
4,360.01	4,440.00	138.56	131.62	130.08	128.54	127.00	125.46	123.91	122.37	105.75	104.21	102.67	101.13	99.59	98.05	96.50
4,440.01	4,520.00	141.96	135.02	133.48	131.94	130.40	128.86	127.31	125.77	108.55	107.01	105.47	103.93	102.39	100.85	99.30
4,520.01	4,600.00	145.36	138.42	136.88	135.34	133.80	132.26	130.71	129.17	111.35	109.81	108.27	106.73	105.19	103.65	102.10
4,600.01	4,680.00	148.76	141.82	140.28	138.74	137.20	135.66	134.11	132.57	114.15	112.61	111.07	109.53	107.99	106.45	104.90
4,680.01	4,760.00	152.16	145.22	143.68	142.14	140.60	139.06	137.51	135.97	116.95	115.41	113.87	112.33	110.79	109.25	107.70
4,760.01	4,840.00	155.56	148.62	147.08	145.54	144.00	142.46	140.91	139.37	119.75	118.21	116.67	115.13	113.59	112.05	110.50

Monthly 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															
4,840.01	4,920.00	158.96	152.02	150.48	148.94	147.40	145.86	144.31	142.77	122.55	121.01	119.47	117.93	116.39	114.85	113.30
4,920.01	5,000.00	162.36	155.42	153.88	152.34	150.80	149.26	147.71	146.17	125.35	123.81	122.27	120.73	119.19	117.65	116.10
5,000.01	5,080.00	165.76	158.82	157.28	155.74	154.20	152.66	151.11	149.57	128.15	126.61	125.07	123.53	121.99	120.45	118.90
5,080.01	5,160.00	169.16	162.22	160.68	159.14	157.60	156.06	154.51	152.97	130.95	129.41	127.87	126.33	124.79	123.25	121.70
5,160.01	5,240.00	172.56	165.62	164.08	162.54	161.00	159.46	157.91	156.37	133.75	132.21	130.67	129.13	127.59	126.05	124.50
5,240.01	5,320.00	175.96	169.02	167.48	165.94	164.40	162.86	161.31	159.77	136.55	135.01	133.47	131.93	130.39	128.85	127.30
5,320.01	5,400.00	179.36	172.42	170.88	169.34	167.80	166.26	164.71	163.17	139.35	137.81	136.27	134.73	133.19	131.65	130.10
5,400.01	5,480.00	182.76	175.82	174.28	172.74	171.20	169.66	168.11	166.57	142.15	140.61	139.07	137.53	135.99	134.45	132.90
5,480.01	5,560.00	186.16	179.22	177.68	176.14	174.60	173.06	171.51	169.97	144.95	143.41	141.87	140.33	138.79	137.25	135.70
5,560.01	5,640.00	189.56	182.62	181.08	179.54	178.00	176.46	174.91	173.37	147.75	146.21	144.67	143.13	141.59	140.05	138.50
5,640.01	5,720.00	192.96	186.02	184.48	182.94	181.40	179.86	178.31	176.77	150.55	149.01	147.47	145.93	144.39	142.85	141.30
5,720.01	5,800.00	196.36	189.42	187.88	186.34	184.80	183.26	181.71	180.17	153.35	151.81	150.27	148.73	147.19	145.65	144.10
5,800.01	5,880.00	199.76	192.82	191.28	189.74	188.20	186.66	185.11	183.57	156.15	154.61	153.07	151.53	149.99	148.45	146.90
5,880.01	5,960.00	203.16	196.22	194.68	193.14	191.60	190.06	188.51	186.97	158.95	157.41	155.87	154.33	152.79	151.25	149.70
5,960.01	6,040.00	206.56	199.62	198.08	196.54	195.00	193.46	191.91	190.37	161.75	160.21	158.67	157.13	155.59	154.05	152.50

98,501.00	98,900.00	3,613.50	3,530.25	3,511.75	3,493.25	3,474.75	3,456.25	3,437.75	3,419.25	2,875.50	2,857.00	2,838.50	2,820.00	2,801.50	2,783.00	2,764.50
98,901.00	99,300.00	3,630.50	3,547.25	3,528.75	3,510.25	3,491.75	3,473.25	3,454.75	3,436.25	2,889.50	2,871.00	2,852.50	2,834.00	2,815.50	2,797.00	2,778.50
99,301.00	99,700.00	3,647.50	3,564.25	3,545.75	3,527.25	3,508.75	3,490.25	3,471.75	3,453.25	2,903.50	2,885.00	2,866.50	2,848.00	2,829.50	2,811.00	2,792.50
99,701.00	100,100.00	3,664.50	3,581.25	3,562.75	3,544.25	3,525.75	3,507.25	3,488.75	3,470.25	2,917.50	2,899.00	2,880.50	2,862.00	2,843.50	2,825.00	2,806.50
100,101.00	100,500.00	3,681.50	3,598.25	3,579.75	3,561.25	3,542.75	3,524.25	3,505.75	3,487.25	2,933.75	2,915.25	2,896.75	2,878.25	2,859.75	2,841.25	2,822.75
(Add 4.25% for amounts in excess of \$100,500)										(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. The correct withholding formula depends upon the number of personal exemptions claimed and annual wages.

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).

 If annual wages are less than or equal to \$12,500, then
 W= .0185(S) - (A + B).

 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:

 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

$$W = .0185(S) + .0165(S - (25,000 \div N)) - (A + B).$$

If annual wages are greater than \$100,000, then

$$W = .0185(S) + .0165(S - (25,000 \div N)) + .0075(S - (100,000 \div N)) - (A + B).$$

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:

Family Impact Statement

The proposed adoption of LAC 61:I.1310, regarding the amendment of the individual income tax tables and formulas, and LAC 61:I.1501 relative to individual income tax withholding tables and formulas should not have any known or foreseeable impact on any family as defined by R.S. 49:972(D) or on family formation, stability and autonomy. Specifically, the implementation of this proposed rule will have no known or foreseeable effect on:

1. The stability of the family.
2. The authority and rights of parents regarding the education and supervision of their children.
3. The functioning of the family.
4. Family earnings and family budget.
5. The behavior and personal responsibility of children.
6. The ability of the family or a local government to perform this function.

Poverty Statement

This proposed regulation will have no impact on poverty as described in R.S. 49:973.

Small Business Statement

It is anticipated that this proposed amendment should not have a significant adverse impact on small businesses as defined in the Regulatory Flexibility Act. The agency, consistent with health, safety, environmental and economic factors has considered and, where possible, utilized regulatory methods in drafting this proposed amendment to accomplish the objectives of applicable statutes while minimizing any anticipated adverse impact on small businesses.

Provider Impact Statement

The proposed amendment will have no known or foreseeable effect on:

1. The staffing levels requirements or qualifications required to provide the same level of service.
2. The total direct and indirect effect on the cost to the provider to provide the same level of service.
3. The overall effect on the ability of the provider to provide the same level of service.

Public Comments

Any interested person may submit written data, views, arguments or comments regarding these proposed amendments to Christina Junker, Attorney, Policy Services Division, Office of Legal Affairs by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098. All comments must be received no later than 4:00 p.m., Friday, April 22, 2022.

Public Hearing

A public hearing will be held on Monday, April 25, 2022, at 9:00 a.m. in the LaBelle Room, on the first floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802.

Kevin J. Richard, CPA
Secretary, Department of Revenue

FISCAL AND ECONOMIC IMPACT STATEMENT

For Administrative Rules

Summary

In accordance with Section 953 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a fiscal and economic impact statement on the rule proposed for adoption, repeal or amendment. The following summary statements, based on the attached worksheets, will be published in the *Louisiana Register* with the proposed agency rule.

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

Implementation of this proposed rule will result in a total of \$87,000 in costs for FY 2022-2023. Approximately \$51,000 will be for computer system programming, testing and system development costs, and additional estimated expenses of \$36,000 are associated with updating return processing equipment and software. This proposed rule amends the individual income tax tables (LAC 61.I.1310) and the withholding tables and formulas (LAC 61.I.1501).

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The Louisiana Department of Revenue (LDR) estimates that the proposed rule will result in a net tax revenue decrease in FY21-22 and beyond. The revenue decrease will be state general fund revenue. Though the effective date of the proposed rule is 6/20/22, the proposed rule is making permanent an emergency rule published in December 2021 with an effective date of 1/1/22. Therefore, the impact begins in FY 21-22 with reduced withholdings. This proposed withholding and tax table amendment decreases the withholding and tax liability amounts starting with tax year 2022 to account for the lower tax rates authorized in Act 395 of the 2021 Regular Session. Withholding tables also adjust for a partial impact from the elimination of the federal income tax deduction included in Act 395 because the initial table formulas included an estimate for the deduction. Beginning in FY 23-24, triggers in Act 395 will determine if the tax rate is lowered further in subsequent years and, if so, could reduce state revenue more. Though Act 395 also significantly lowers the excess itemized deduction and eliminates the federal income tax deduction, these impacts are not included in the proposed amendments (except as an adjustment to withholdings) as the use is subject to individual taxpayer circumstance. All impacts of Act 395 analyzed together resulted in essentially a budget neutral bottom line for the state from tax year 2022. These tables only deal with a part of that law so do not reflect revenue neutrality when considered alone.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NON-GOVERNMENTAL GROUPS (Summary)

Employers and individual taxpayers will be affected by the proposed action. For employers, LDR does not have the information necessary to determine the additional costs, if any, to comply with this change, but these costs are expected to be minimal. The tax costs of individual taxpayers are anticipated to decrease, though the total impact from Act 395 of 2021RS is subject to the unique circumstances surrounding individual taxpayers' taxable income.

V. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule amendment is not expected to have any effect on competition or employment.