



***Louisiana  
Withholding  
Tables and Instructions  
for Employers***

State of Louisiana  
Department of Revenue

<b>Form number</b>	<b>Form title</b>	<b>Federal counterpart</b>	<b>How to obtain form</b>
R- 16019 (CR-1)	Application for a Louisiana Tax Identification Number	N/A	Upon request
R-1302 (L-1)	Employer's Quarterly, Monthly, Semimonthly, or Annual Return of Louisiana State Income Tax Withheld	Form 941	Automatically mailed to employer registered for withholding taxes
None	Withholding Tax Statement - State copy of federal Form W-2	Form W-2	State copy of federal Form W-2 accepted
R-1209 (L-3)	Employer's Annual Reconciliation of Louisiana Income Tax Withheld	Form W-3	Automatically mailed to employer registered for withholding taxes
R-1300 (L-4)	Employee's Withholding Exemption Certificate	Form W-4	Upon request
R- 1307 (L-4E)	Exemption from Withholding Certificate	N/A	Upon request

<b>Form number</b>	<b>Filing deadline</b>	<b>For additional information, see:</b>
R-16019 (CR-1)	N/A	Page 2, <i>Obtaining a tax identification number</i>
R-1302 (L-1)	Varies by employer	Page 4, <i>Quarterly return of income tax withheld</i> Page 5, <i>Returns required other than quarterly</i>
None	Filed with Form R-1209 (L-3). (See below.)	Page 6, <i>Providing receipts for employees</i>
R-1209 (L-3)	By the first business day following February 27 each year for the prior tax year, or on or before the 30th day after the date on which the final payment of wages is made	Page 6, <i>Reconciling Louisiana tax withheld annually</i>
R-1300 (L-4)	N/A	Page 4, <i>Withholding personal exemptions and credits for dependents</i>
R-1307 (L-4E)	N/A	Page 2, <i>Which form to use</i>

# **Louisiana Withholding Tables and Instructions for Employers**

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## Introduction

These instructions provide a summary of an employer's responsibilities for withholding Louisiana income tax under Chapter 1 of Subtitle II of the Louisiana Revised Statutes of 1950, as amended, and the relative administrative provisions. This booklet is a comprehensive explanation of the Louisiana withholding regulations, but it is not intended as a substitute for the actual statutes and regulations. The responsibility for withholding this tax applies to all employers as defined in the section titled *Definition of employer*, except for wages exempt from withholding as described on Page 3, *Wages to be exempt from withholding*.

## Your duties as an employer

- register with the Department of Revenue if you have employees who are subject to withholding tax;
- secure an Employee's Exemption Certificate, Form R-1300 (L-4), from each employee at the time of employment and when exemption status changes;
- withhold the proper amount of tax according to the enclosed instructions;
- file a Withholding Tax Return, Form R-1302 (L-1), with the Department of Revenue, P.O. Box 91017, Baton Rouge, LA 70821-9017, on a semimonthly, monthly, quarterly, or annual basis, according to the enclosed instructions;
- furnish each employee with a state copy of the federal Form W-2 at the end of their employment or before January 31 of the following calendar year if employment is continued; and,
- file an Annual Reconciliation of Tax Withheld, Form R-1209 (L-3), and state copies of all federal Forms W-2 issued during the year with the Department of Revenue on or before the first business day following February 27 of the following year.

## Which form to use

R-16019 (CR-1) – To apply for a tax identification number.

R-1302 (L-1) – To file state income taxes withheld from wages paid during the tax period covered.

W-2 – To indicate the amount of Louisiana wages earned and state income taxes withheld from employees' wages during the year.

R-1209 (L-3) – To reconcile amounts of state income tax withheld as listed on

the W-2s with the amount of tax actually withheld and paid for the tax year by the employer to the Department of Revenue.

R-1300 (L-4) – To indicate the number of withholding exemptions and credits claimed by an employee. This form is to be completed by employees who are residents of Louisiana and nonresidents who perform all services in Louisiana.

R-1307 (L-4E) – To be used by employees who incurred no liability for Louisiana income tax for the prior year and who anticipate that they will incur no liability for such income tax for the current year. (A properly completed Form R-1307 [L-4E] will exempt the employer from withholding any state income tax from the employee's wages during the applicable period of Form R-1307 [L-4E].)

## Obtaining a tax identification number

Every employer subject to withholding provisions will be identified by a Louisiana tax identification number. To request a tax identification number, an employer must complete and forward an application, Form R-16019 (CR-1), to the Department of Revenue, P.O. Box 201, Baton Rouge, LA 70821-0201.

An employer who has acquired the business of another employer must obtain a new tax identification number. General exceptions to this rule are:

- sole proprietorships acquired by one spouse from the other;
- the sale of a partnership interest to one or more existing partners;
- corporation capital stock transfers where the corporation whose stock is acquired continues its operation; and,
- employers who already have a tax identification number and elect to report the withholding taxes of the newly acquired business or newly opened location on their existing withholding account.

All correspondence concerning state income tax withholding must include the employer's tax identification number.

## Definition of employer

The term *employer* means any person for whom an individual performs or has performed any service, of whatever nature, as

an employee. An employer may be a resident or nonresident individual; corporation; partnership; trust; estate; or other unincorporated organization, group, or entity; or any person having control of or making payment of wages on behalf of an employer.

The term employer includes all corporations or associations, even those exempt from income tax, whether nonprofit or profit.

## Definition of employee

Every individual who performs services subject to the will and control of an employer, both as to what will be done and how it will be done, is considered to be an *employee* for the purposes of this tax. It does not matter if the employer permits the employee considerable discretion and freedom of action, as long as the employer has the legal right to control both the method and the result of the services.

While not always applicable, some of the usual characteristics of an employee are that the employer has the right to discharge him and that the employer furnishes tools and a place to work.

If the relationship of employer and employee exists, the description of the relationship by the parties of anything other than that of employer and employee is immaterial. Thus, it is of no consequence that the employee is designated as a partner, co-adventurer, agent, or independent contractor, nor does it matter if the individual is employed full- or part-time. The measurement method or designation of compensation is also immaterial.

No distinction is made between classes of employees. Superintendents, managers, and other supervisory personnel are employees. Generally, an officer of a corporation is an employee, unless he does not perform any services, or only minor services, and does not or is not entitled to receive any remuneration.

In general, persons who are in business for themselves are not employees. For example, physicians, lawyers, dentists, veterinarians, contractors, public stenographers, and others who follow an independent trade, business, or profession in which they offer their services to the public are not employees.

### **Definition of taxable wages**

All types of compensation for services performed by an employee for the employer, whether paid in cash or in any other medium, that are subject to federal withholding tax are also subject to Louisiana withholding as defined in Revised Statute 47:111A.

Wages for Louisiana withholding purposes include all compensation for personal services, such as salaries, fees, bonuses, commissions, vacation allowances, back pay, and retroactive wage increases. Wages also include the fair market value of compensation paid other than in cash, such as property, board, lodging, maintenance, meals, or other consideration given for personal services. It is immaterial that payments are based on the hour, day, week, month, year, or on a piecework or percentage plan. Although the employee must include tips or gratuities in their individual income tax return, such payments are not included in wages when they are paid to an employee by a customer and not accounted for to the employer. Amounts paid specifically as advances or reimbursements for traveling or other bona fide expenses incurred or reasonably expected to be incurred in the employer's business are not subject to withholding. In order to be excluded from the withholding requirements, expense payments must be identified either by separate payment or by specifically indicating the separate amounts where both wages and expense allowances are combined in a single payment.

#### **Withholding for residents**

Wages earned in Louisiana are subject to Louisiana income tax withholding. Wages earned in another state are subject to withholding of income tax by the other state. For example, wages earned in Mississippi are subject to Mississippi withholding and Mississippi income tax withheld would be paid to that state. Conversely, wages earned in Texas, which has no state income tax, would be subject to withholding of income tax for Louisiana.

#### **Withholding for nonresidents**

Wages earned in Louisiana are subject to Louisiana income tax withholding.

If a nonresident employee performs services partly inside and partly outside the

state, only wages for services performed within the state are subject to withholding, provided the employee files with the employer an Employee's Withholding Exemption Certificate, Form R-1300 (L-4). If no certificate is filed, all of the wages paid to the employee are subject to withholding.

To determine the Louisiana income subject to withholding tax, divide the total days worked in Louisiana by the total days worked. Do not include nonworking days or days absent for which no wages were paid. Multiply the total income earned by the employee by this percentage to obtain the taxable Louisiana income. If the nonresident employee's income is dependent upon the volume of sales (such as a commissioned salesperson), the income earned from sales negotiated within Louisiana would be subject to Louisiana withholding.

The employer may use the previous year's percentage to determine the Louisiana taxable income for the current year. If the prior year's percentage would not be applicable, the employee may furnish a statement estimating the portion of his wages subject to Louisiana withholding, or the employer may make such an estimate and withhold on that basis. When withholding is based on an estimate of the Louisiana wages, the employer must actually compute the Louisiana wages prior to the close of the year. If the amount withheld is insufficient, the employer must withhold additional tax prior to the close of the year so that the proper amount will be withheld for the year.

#### **Sick pay may be excluded**

In reporting wages for Louisiana income tax withholding purposes, employers may exclude payments made under a wage continuation plan for periods employees were absent from work because of personal injuries or sickness to the extent that the excludable amounts and rates are identical to that established under federal income tax laws and regulations.

#### **Wages to be exempt from withholding**

According to R.S. 47:111A, the exclusions are the same as those for federal withholding purposes so that wages exempt for federal withholding will also be exempt for Louisiana withholding.

### **Payroll period**

For the purposes of income tax withholding, an employee may have only one payroll period for wages paid by any one employer. The payroll period is the period of service for which the employer ordinarily pays wages to an employee.

If an employee has a regular payroll period, the tax should be withheld on the basis of that period even if the employee does not work the full period.

In the case of an employee who has no payroll period, the tax to be withheld must be determined as if payment were made on a daily or miscellaneous basis. This method requires the employer to determine the number of working days in the period covered by the wage-payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), then the number of days in the payroll period must be counted from the most recent of the following: (a) the last payment of wages made during the same calendar year, (b) the date employment commenced if during the same calendar year, or (c) January 1 of the same calendar year.

In cases where an employee is paid for a period of less than one week and the employee submits a written and signed statement that work was not performed for wages subject to withholding for any other employer during the same calendar week, then the employer is permitted to compute the withholding on the basis of a weekly payroll period, instead of a daily or miscellaneous period. If the employee later begins working for wages subject to withholding for another employer, the employee is allowed 10 days to notify the employer to whom he gave the written statement and thereafter the employer must compute the withholding on the basis of a daily or miscellaneous period.

#### **Supplemental wage-payments**

If supplemental wages, such as bonuses, commissions, or overtime pay, are paid at the same time as regular wages, the income tax to be withheld should be determined as if the total of the supplemental and regular wages were a single wage-payment for the regular payroll period. If supplemental wages are paid at a different time, the employer must withhold as follows:

- a. In the case of an employee claiming one exemption, withhold at 3 percent if the employee's annual wages, including supplements, will exceed \$9,500. If annual wages, including supplements, will be \$9,500 or less, withhold at 2 percent. Annual wages, for this purpose, are the sum of the wages, including supplements, already paid to the employee during the current calendar year, the amount of the current supplement, and the employee's projected earnings for the remainder of the calendar year at his current wage rate.
- b. In the case of an employee claiming two exemptions, withhold at 3 percent if the employee's annual wages, including supplements, will exceed \$24,000. If annual wages, including supplements, will be \$24,000 or less, withhold at 2 percent.
- c. If an employee claims no exemptions, withhold at 3 percent.

When an employee receives vacation pay for the time of a vacation absence, the vacation pay is subject to withholding as though it was a regular wage-payment made for the payroll period or periods that occur during the vacation. If vacation pay is paid in addition to regular wages for the vacation period, such vacation pay is treated as a supplemental wage-payment.

### **Withholding personal exemptions and credits for dependents**

For income tax withholding, employers are required to allow withholding exemptions and credits for each employee on the basis of a withholding exemption certificate signed by the employee. Each employee is required to furnish Form R-1300 (L-4) or Form R-1307 (L-4E) to his employer indicating the number of his Louisiana withholding personal exemptions and credits for dependents.

The difference between a withholding exemption and a withholding credit must be taken into account since they have a different effect on the amount of tax to be withheld. A withholding personal exemption is the exemption an employee may claim for himself or his spouse and exempts from withholding \$4,500 of wages annually. A withholding credit for dependents is the credit an employee may claim for any person who qualifies as a dependent of the

employee and exempts from withholding \$1,000 of wages annually.

If an employee fails to furnish a Louisiana withholding exemption certificate, the employer is required to withhold tax as if the employee had claimed no withholding exemptions or dependency credits. Forms R-1300 (L-4) and R-1307 (L-4E) will be supplied by the Department of Revenue upon request.

Each employer should ask each new employee to furnish a certificate on or before employment commences. The employer is not required to determine whether the employee has claimed the correct number of withholding exemptions and credits. However, if it is believed that the employee has claimed an excessive number of withholding exemptions, the Department of Revenue should be advised.

### **Penalty for false certificate**

The Department is authorized to assess a penalty of \$500 against employees who are determined, upon investigation, to have filed false or fraudulent withholding tax exemption certificates with the employer. Employers are required to submit copies of Form R-1300 (L-4) and Form R-1307 (L-4E) furnished to them by employees who do the following: (a) claim exemptions and dependency credits totalling 15 or more, or (b) complete Form R-1307 (L-4E) to claim exemption from withholding and whose wages are more than \$200 per week at the time the Form R-1307 (L-4E) is submitted. Forms meeting either or both of these criteria must be submitted, even if the employer believes them to be incorrect.

Once filed with the employer, a withholding exemption certificate will remain in effect until an amended certificate is furnished. Amended certificates on the same form should be filed by employees to show changes in the number of exemptions or credits. The following rules govern the time for filing amended certificates:

- a. Within 10 days of a reduction, the employee must file an amended certificate reducing the number of exemptions if the change in exemptions or credits would increase the tax to be withheld.
- b. The employee may file an amended certificate increasing the number of exemp-

tions at any time if the change in exemptions or credits would reduce the tax to be withheld.

The employer may make the amended certificate effective with the next payment of wages, but is permitted by law to postpone the effective date until the first status determination date (January 1 or July 1) that occurs at least 30 days after the date on which the certificate is filed with the employer.

By agreement between the employer and the employee, the filing of the federal Withholding Exemption Certificate may also constitute the filing of the Louisiana Withholding Exemption Certificate and may be used as such by the employer. In such cases, the employer must assume the responsibility of properly determining the employee's exemptions and credits under Louisiana law.

### **Quarterly return of income tax withheld**

Every employer who withheld or was required to withhold income tax from wages during a calendar quarter must file an Employer's Return of Louisiana Income Tax Withheld, Form R-1302 (L-1), for that quarter and for each succeeding quarter of the calendar year except as noted in 1, 2, and 3 of *Returns required other than quarterly*.

The calendar quarters to be covered by these returns and the filing deadline of the returns and tax payments are as follows:

<b>Quarter</b>	<b>Filing deadline</b>
January 1–March 31	April 30
April 1–June 30	July 31
July 1–September 30	October 31
October 1–December 31	January 31

If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

Under no circumstances may a quarterly return be for more than one calendar quarter. The return must be filed with the Department of Revenue, P.O. Box 91017, Baton Rouge, LA 70821-9017.

The return of a governmental employer should be made by the person designated for that purpose or having control of the payment of wages.

Pre-addressed forms will automatically be mailed by the Department of Revenue to registered employers and should be used in filing the return. However, failure to receive pre-addressed forms from the Department of Revenue does not relieve the employer from the obligation of filing a timely return.

When Form R-1302 (L-1) is not available, the obligation of filing may be completed by filing in letter form the information requested on Form R-1302 (L-1). The name and address, tax identification number, type of tax, filing period, gross wages, and amount of tax withheld should be submitted.

The last return filed by an employer who either goes out of business or otherwise ceases to pay wages must be marked "final return."

## **Returns required other than quarterly**

### 1. Semimonthly returns

- a. Every employer required to deduct and withhold any tax and every person who deducts and withholds \$2,000 or more from the combined wages of all employees within any calendar month must make semimonthly returns to the Department on the prescribed form and must pay the tax withheld. Once semimonthly returns have been filed, semimonthly returns must be filed for the remainder of that calendar year, regardless of the amount withheld.
- b. Those filing semimonthly must report on Form R-1302 (L-1). This form must be filed by the last day of the month for taxes withheld for the payroll period ending on the 15th and by the 15th day of the following month for taxes withheld for the payroll period ending on the last day of the month. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

### 2. Monthly returns

- a. Every employer required to deduct and withhold any tax and every person who deducts and withholds \$500, but less than \$2,000, from the combined wages of all employees within any calendar month, must make a monthly return to the Department on the prescribed form and must pay the

tax withheld. Once a monthly return has been filed, a monthly return must be filed for the balance of that calendar year, regardless of the amount withheld.

- b. At the request of any other employer, the Department may permit a withholding tax return to be submitted and the tax to be paid on a monthly basis.
- c. Those filing monthly must report on Form R-1302 (L-1). This form must be filed by the last day of the month following the close of the month of withholding. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

### 3. Annual return, estimated tax

Upon application, the Department may allow an employer to file a single Annual Report of Estimated Tax to be Withheld, if the employer meets ALL of the following requirements:

- a. The employer estimates that the total Louisiana withholding tax required to be withheld on his ENTIRE payroll for the ENTIRE year must not exceed \$100; and
- b. The total amount of Louisiana tax required to be withheld for the immediately preceding year did not exceed \$100; and
- c. All required withholding returns for the preceding calendar year were timely filed; and,
- d. The employer remits the tax estimated to be due for the following calendar year to the Department not later than February 28 of such year.

Tax due in excess of the amount previously paid by estimate should be remitted with an amended return filed for the tax year. (See *Correcting mistakes.*)

Overpayment resulting from payments made through the use of estimated annual withholding tax will be refunded upon filing an amended return for the tax year. (See *Correcting mistakes.*)

## **Correcting mistakes**

If no withholding tax, or less than the correct amount of withholding tax, is deducted from any wage-payment, the employer is authorized to deduct the amount of the undercollection from later payments to the employee. However, the employer is liable

to the Department of Revenue for any underpayment. Reimbursement to the employer is a matter of settlement between the employer and the employee.

If more than the correct amount of tax is deducted from any wage-payment, the overcollection will be repaid to the employee. The employer must obtain and keep as part of his records a written receipt from the employee showing the date and amount of the repayment. Every overcollection for which the employer does not have evidence of repayment to the employee must be reported and paid to the Department of Revenue with the return for the quarter in which the overcollection was made.

Adjustments of prior period taxes cannot be taken on a current filing of the employer's withholding tax return. Attempts to do so can result in unnecessary billings or delays in issuing refunds. Adjustments must be filed on an amended tax form for the tax period that corresponds to the period of the original return. When filing an amended tax return, please be sure to mark the amended tax return box to ensure proper processing. Amended returns can be obtained from any of the Department's regional offices or from the Headquarters office. (See *Assistance.*)

Underpayments of withholding tax, plus any penalty or interest as described below, is due.

Overpayments of the tax must be refunded. Refunds are usually generated by the employer who files an amended Form R-1302 (L-1) and whose tax period corresponds to the period of the original return.

Below are the amounts to be entered on Lines 1 – 5 on the amended return:

Line 1 - Gross payroll: Enter the actual total amount of wages paid during the taxable period to nonresidents for services performed in Louisiana and all payments to Louisiana residents.

Line 2 - Tax withheld: Enter the actual tax withheld during the period.

Line 3 - Penalty: Due only if the original return was not timely filed. Penalty is computed on the actual tax withheld (as indicated on Line 2) at a rate of 5 percent per 30-day period or any fraction thereof, from

the filing deadline of the original return to the date the original return was filed. The maximum late penalty is 25 percent. (See *Penalties*.)

**Line 4 - Interest:** Calculated on the actual tax withheld during the period at the rate of 15 percent per annum (1.25 percent per month) from the filing deadline of the original return to the date the original return was actually filed. Additional interest is charged on the unpaid tax at the above rate from the filing date of the original return until the additional tax is paid in full.

**Line 5 - Enter the total of Lines 2, 3, and 4.** If additional tax is due, remit the differences between the total of Line 5 and the amount remitted with the original return. If no additional tax is due, the overpayment of tax made on the original return, adjusted for any penalty or interest required above, must be refunded. If the penalty and interest exceed the overpayment of tax, this difference should be remitted with the amended return.

**NOTE:** Refunds will not be issued until other existing liabilities in the account are cleared.

Please submit a written explanation of the circumstances involved with the amended return to facilitate handling. Allow six to eight weeks for any refund due.

### ***Paying income tax withheld***

An employer holds in trust for the Department of Revenue all amounts withheld from wages and with each withholding tax return must pay to the Department the entire amount withheld during the period. Should an employer fail to withhold the required amount during a particular period, liability to the Department nonetheless remains for payment of the correct amount of tax and such payment must be made with the filing of the return.

In unusual circumstances where the Department feels that delay in filing the return would jeopardize the collection of the tax, payment will be required immediately upon being withheld.

### ***Providing receipts for employees***

Employers must furnish the two designated copies of the Withholding Tax Statement (Copies B and C of federal Form W-2) to each employee whose wages were subject to withholding or would have been subject to withholding if the employee had claimed no more than one withholding personal exemption. Thus, even though no income tax was withheld, the employer must give a withholding statement to each employee whose wages (including all remuneration paid, whether in cash or otherwise, and whether or not tax was withheld on such payments) for any payroll period exceeded the amount of one exemption as shown on the withholding tables.

Federal Form W-2 should indicate the Louisiana tax identification number. Enter "none" if no tax identification number has been assigned.

If it becomes necessary to correct federal Form W-2 after it has been given to an employee, a corrected statement must be issued to the employee and a copy mailed to the Department of Revenue. Corrected statements should be clearly marked "Corrected by employer." In case a withholding statement is lost or destroyed, a substitute copy clearly marked "Reissued by employer" should be furnished to the employee.

If an employee is terminated and federal Form W-2 has been provided for the period that was worked during a particular year, and the employee is later re-employed by the employer during the calendar year, another withholding statement must be furnished to the employee covering only the later period of employment within the calendar year.

Federal Form W-2, withholding tax statement, for a calendar year must be furnished to each employee not later than January 31 of the following year. However, if an employee leaves the service of the employer before the close of the calendar year and is not expected to return to work within the calendar year, the statement must be furnished to the employee not later than 30 days after the last payment of wages is made to the employee.

### ***Reconciling Louisiana tax withheld annually***

On or before the first business day following February 27 of each year, or on or before the 30th day after the date on which the final payment of wages is made, every employer must file an Employer's Annual Reconciliation of Louisiana Income Tax Withheld, Form R-1209 (L-3). Pre-addressed forms will be mailed by the Department of Revenue to employers registered for withholding and should be used in filing the return. Should an employer fail to receive a pre-addressed form, the Department of Revenue should be notified. However, failure to receive pre-addressed forms from the Department of Revenue does not relieve the employer from the obligation of filing a timely return.

When Form R-1209 (L-3) is not available, the obligation of filing may be completed by filing in letter form the information requested on Form R-1209 (L-3). The name and address, tax identification number, type of tax, the reconciling year, taxes withheld by filing period, number of wage and tax statements being submitted, and the amount of state income tax withheld as indicated on the wage and tax statements should be submitted.

The employer must transmit with Form R-1209 (L-3) the state copies of all withholding statements (Copy A of federal Forms W-2) for the year. Form R-1209 (L-3) must also be accompanied with a list (preferably in the form of an adding machine tape) of the amounts of income tax withheld as shown on federal Forms W-2.

Large numbers of federal Forms W-2 may be forwarded to the Department of Revenue in convenient-sized packages. The packages should be consecutively numbered and identified with the name and tax identification number of the employer and Form R-1209 (L-3) placed in the first package. The number of packages should be indicated on Form R-1209 (L-3).

If an employer's total payroll consists of a number of separate units or establishments, federal Forms W-2 may be assembled accordingly and a separate list submitted for each establishment. In such cases, a summary list should be submitted, the total of which should agree with the corresponding entry to be made on Form R-1209 (L-3).

All employee copies of federal Forms W-2 that after reasonable effort cannot be delivered to the employees should be transmitted with the quarterly return, Form R-1302 (L-1), for the second quarter of the next calendar year, or with the employer's final return, if filed earlier. In lieu of transmitting the undeliverable W-2s with the return, an employer who issues W-2s from branch establishments may send the undeliverable W-2s to the Department of Revenue.

### Magnetic media filing

Magnetic media filing of the Withholding Tax Statements, federal Forms W-2, is now mandatory for employers with 250 or more employee wage statements. The Department of Revenue accepts magnetic tape, 3 1/2 inch diskette, 5 1/4 inch diskette, and IBM 3480 cartridge. Failure to submit this information on magnetic media or failure to obtain approval to file paper copies will result in a penalty. Employers having any questions concerning magnetic media filing should contact the Withholding Tax Section at (504) 925-4611.

Late submission or the failure to submit Form R-1209 (L-3) and federal Form W-2 information will result in a penalty of \$5 per employee wage statement, not to exceed \$7,500.

### Records to keep

The records required to be kept include the amount and dates of all wage-payments subject to Louisiana income tax; the names, addresses, and occupations of employees receiving such payment; the periods of their employment; their Social Security Numbers; their income tax withholding exemption certificates, Form R-1300 (L-4); the employer's tax identification number; record of quarterly and annual returns filed; and the dates and amounts of payments made. For nonresident employees, a record of the allocation of working days must be kept. The employer should also keep such other records that would assist the Department of Revenue in auditing their books and records.

### Determining the amount of tax to be withheld

The law provides that the amount of tax to be deducted and withheld may be determined by the use of either

- (a) the percentage method or
- (b) the wage bracket method.

The **percentage method** is used for machine calculation of the amount of state income taxes to be withheld. Using this method, the employer must deduct and withhold tax calculated on the amount by which the employee's wages exceed the sum of the withholding personal exemptions and cred-

For example, an employee earning \$200 weekly and filing a joint return with one dependent would have his withholding calculated as follows:

\$ 200	(Gross per week)
- 172	(Personal exemption—Table 1)
28	
- 19	(Dependency credit—Table 1)
9	per week
x 52	weeks per year
468	
x 2%	(Two exemptions—Table 2)
\$ 9.36	per year

◆ Table 1 ◆

Payroll period	Amount of one withholding personal exemption	Amount of one dependency credit
Daily (or miscellaneous per day of such period)	\$ 12	\$ 2
Weekly	86	19
Biweekly	173	38
Semimonthly	187	41
Monthly	375	83
Quarterly	1,125	250
Semiannually	2,250	500
Annually	4,500	1,000

Since the employee is paid weekly, divide the \$9.36 per year by 52 weeks per year and deduct \$0.18 per week.

The **wage bracket method**, which uses the tables for determining the amount of tax to be deducted and withheld (based upon the employee's payroll period, number of withholding exemptions and dependency credits, and wage brackets), is illustrated

its for dependents (Table 1) applicable to the employee's payroll period. The withholding tax rates for one or two personal exemptions are shown in Table 2.

**Personal exemption:** Husband, wife, or single person

**Dependency credit:** Child, stepchild, etc., as described in Internal Revenue Code, Section 152.

The law provides that the Department may approve, upon application, any other plan of withholding by any employer that produces approximately the equivalent tax required to be withheld under the percentage method.

in the tables (Pages 10-21).

A suggested computer formula can be found in *Computer formula method*.

### Adjustments to wage bracket tables

The wage bracket tables provide withholding personal exemptions for single and married persons up to and including six credits for dependents. There is no provision for withholding based on head-of-household status. Such taxpayers may claim only a single withholding personal exemption and the appropriate number of dependency credits.

When an employee has more than six dependents, the amount to be withheld 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.

◆ Table 2 ◆

Filing status	Tax rate
One exemption	<ul style="list-style-type: none"> <li>• 2% of the first \$5,000 of taxable wages on an annualized basis</li> <li>• 3% of excess of taxable wages over \$5,000 on an annualized basis</li> </ul>
Two exemptions	<ul style="list-style-type: none"> <li>• 2% of the first \$15,000 of taxable wages on an annualized basis</li> <li>• 3% of excess of taxable wages over \$15,000 on an annualized basis</li> </ul>

<b>Payroll period</b>	<b>Amount of reduction</b>
Daily	\$ .05
Weekly	.40
Biweekly	.80
Semimonthly	.85
Monthly	1.70

### **Penalties**

A delinquent penalty of 5 percent is added to the tax for failure to file a timely return, if the failure is for no more than 30 days. An additional 5 percent for each additional 30 days or fraction thereof during which the failure to file continues will be added to the amount.

A late payment penalty of 5 percent is added to the tax for failure to remit the full amount due, if the failure is for no more than 30 days. An additional 5 percent for each additional 30 days or fraction thereof during which the failure continues will be added to the amount.

The combined delinquent and late payment penalties will not exceed 25 percent.

The law imposes severe civil and criminal penalties for failure to comply with the detailed requirements of the withholding law.

### **Interest**

All funds not timely remitted will bear interest at 15 percent per annum (1.25 percent per month) from the filing deadline of the withholding tax return to the date the taxes are paid.

### **Computer formula method**

The suggested method for the calculation of Louisiana withholding tax in automated payroll systems is as follows:

$$\text{Withholding tax} = .02 \left[ S - \left( \frac{A}{N} \left( \frac{X(\$4,500) + Y(\$1,000)}{N} \right) \right) \right] + .01 \left[ S - \frac{M}{N} - \left( \frac{B}{N} \left( \frac{X(\$4,500) + Y(\$1,000)}{N} \right) \right) \right]$$

A = Regular withholding, 2% of gross earnings minus exemptions and credits.

B = Additional withholdings for earnings in excess of \$5,000/year for single person or \$15,000/year for a married person. B cannot be negative, so if B is less than 0, set B = 0.

S = Salary per period.

X = Number of personal exemptions claimed for withholding; X may be 0, 1, or 2.

Y = Number of credits claimed for withholding; Y may be 0 or greater.

M = If X = 0, then M = \$5,000; if X = 1, then M = \$5,000; if X = 2, then M = \$15,000.

N = Pay-periods per year (for example, weekly = 52 or monthly = 12).

Minor deviations in this formula to accommodate special features of your system are allowable. However, the system must produce approximately the equivalent tax required to be withheld under this formula. No formula has yet been approved which will allow any sort of percentage-of-federal type of calculation.

The following illustrates the use of this formula:

**Example 1:** Married employee earning \$1,893 semimonthly, claiming himself, his spouse, and two children.

$$.02 \left[ \$1,893 - \left( \frac{A}{24} \left( \frac{2(\$4,500) + 2(\$1,000)}{24} \right) \right) \right] + .01 \left[ \$1,893 - \frac{\$15,000}{24} - \left( \frac{B}{24} \left( \frac{2(\$4,500) + 2(\$1,000)}{24} \right) \right) \right]$$

Tax = A + B

Tax = \$28.69 + \$8.10 = \$36.79

**Example 2:** Single employee earning \$666.67 monthly, claiming himself.

$$.02 \left[ \$666.67 - \left( \frac{A}{12} \left( \frac{1(\$4,500) + 0(\$1,000)}{12} \right) \right) \right] + .01 \left[ \$666.67 - \frac{\$5,000}{12} - \left( \frac{B}{12} \left( \frac{1(\$4,500) + 0(\$1,000)}{12} \right) \right) \right]$$

Tax = A + B

Tax = \$5.84 + (-\$1.25)

Tax = \$5.84 + 0

Tax = \$5.84

## **Assistance**

Employers who have questions or special problems not covered in this booklet may obtain assistance and answers to their questions by calling or visiting the nearest regional office of the Department of Revenue or from the Headquarters Office.

### **Louisiana Department of Revenue**

P.O. Box 91017  
Baton Rouge, LA 70821-9017  
(504) 925-4611

### **Alexandria**

900 Murray Street, Room B-100  
(318) 487-5333

### **Baton Rouge**

330 North Ardenwood  
(504) 925-4611

### **Lafayette**

825 Kaliste Saloom Road  
Brandywine III, Suite 150  
(318) 262-5455

### **Lake Charles**

One Lakeshore Drive, Suite 1550  
(318) 491-2504

### **Monroe**

122 St. John Street, Room 105  
(318) 362-3151

### **New Orleans**

1555 Poydras Street, Suite 900  
(504) 568-5233

### **Shreveport**

1525 Fairfield Avenue  
(318) 676-7505

### **Thibodaux**

1418 Tiger Drive  
(504) 447-0976

For forms, call (504) 925-7532. Some forms are also available on the Internet, bulletin board service (BBS), and Fax-on-Demand as follows:

Internet—<http://www.rev.state.la.us>

BBS—(504) 922-2529

Fax-on-Demand—(504) 922-2984.

## Wage bracket tables and instructions

- Select the set of tables that corresponds to the payroll period of the employee.
- 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.
  - If your employee claims neither himself, his spouse, nor any dependency credits, use Column 0.

- If your employee claims only himself, whether he is married or not, use Column 1. Also, use the appropriate subcolumn for the number of dependency credits he is claiming.
- If your employee claims himself and his spouse, use Column 2. Also, use the appropriate subcolumn for the number of dependency credits he is claiming.

### Daily or miscellaneous Louisiana income tax withholding table

Salary range	0 No exemption or credits claimed	1 Claiming one exemption and the following dependency credits							2 Claiming two exemptions and the following dependency credits						
		0	1	2	3	4	5	6	0	1	2	3	4	5	6
0.00 - 12.00	2.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.01 - 13.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13.01 - 14.00	0.27	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14.01 - 15.00	0.30	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.01 - 16.00	0.33	0.06	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16.01 - 17.00	0.36	0.08	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17.01 - 18.00	0.39	0.10	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18.01 - 19.00	0.42	0.12	0.07	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19.01 - 20.00	0.45	0.14	0.09	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20.01 - 21.00	0.48	0.16	0.11	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21.01 - 22.00	0.51	0.18	0.13	0.07	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.01 - 23.00	0.54	0.20	0.15	0.09	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23.01 - 24.00	0.57	0.22	0.17	0.11	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24.01 - 25.00	0.60	0.24	0.19	0.13	0.08	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25.01 - 26.00	0.63	0.26	0.21	0.15	0.10	0.04	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00
26.01 - 27.00	0.66	0.28	0.23	0.17	0.12	0.06	0.01	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00
27.01 - 28.00	0.69	0.31	0.25	0.19	0.14	0.08	0.03	0.00	0.00	0.06	0.00	0.00	0.00	0.00	0.00
28.01 - 29.00	0.72	0.34	0.27	0.21	0.16	0.10	0.05	0.00	0.00	0.08	0.02	0.00	0.00	0.00	0.00
29.01 - 30.00	0.75	0.37	0.30	0.23	0.18	0.12	0.07	0.01	0.00	0.10	0.04	0.00	0.00	0.00	0.00
30.01 - 31.00	0.78	0.40	0.33	0.25	0.20	0.14	0.09	0.03	0.00	0.12	0.06	0.01	0.00	0.00	0.00
31.01 - 32.00	0.81	0.43	0.36	0.27	0.22	0.16	0.11	0.05	0.00	0.14	0.08	0.03	0.00	0.00	0.00
32.01 - 33.00	0.84	0.46	0.39	0.30	0.24	0.18	0.13	0.07	0.00	0.16	0.10	0.05	0.00	0.00	0.00
33.01 - 34.00	0.87	0.49	0.42	0.33	0.26	0.20	0.15	0.09	0.00	0.18	0.12	0.07	0.01	0.00	0.00
34.01 - 35.00	0.90	0.52	0.45	0.36	0.28	0.22	0.17	0.11	0.00	0.20	0.14	0.09	0.03	0.00	0.00
35.01 - 36.00	0.93	0.55	0.48	0.39	0.31	0.24	0.19	0.13	0.00	0.22	0.16	0.11	0.05	0.00	0.00
36.01 - 37.00	0.96	0.58	0.51	0.42	0.34	0.26	0.21	0.15	0.00	0.24	0.18	0.13	0.07	0.02	0.00
37.01 - 38.00	0.99	0.61	0.54	0.45	0.37	0.29	0.23	0.17	0.00	0.26	0.20	0.15	0.09	0.04	0.00
38.01 - 39.00	1.02	0.64	0.57	0.48	0.40	0.32	0.25	0.19	0.00	0.28	0.22	0.17	0.11	0.06	0.00
39.01 - 40.00	1.05	0.67	0.60	0.51	0.43	0.35	0.27	0.21	0.00	0.30	0.24	0.19	0.13	0.08	0.02
40.01 - 41.00	1.08	0.70	0.63	0.54	0.46	0.38	0.30	0.23	0.00	0.32	0.26	0.21	0.15	0.10	0.04
41.01 - 42.00	1.11	0.73	0.66	0.57	0.49	0.41	0.33	0.25	0.00	0.34	0.28	0.23	0.17	0.12	0.06
42.01 - 43.00	1.14	0.76	0.69	0.60	0.52	0.44	0.36	0.27	0.00	0.36	0.30	0.25	0.19	0.14	0.08
43.01 - 44.00	1.17	0.79	0.72	0.63	0.55	0.47	0.39	0.30	0.00	0.38	0.32	0.27	0.21	0.16	0.10
44.01 - 45.00	1.20	0.82	0.75	0.66	0.58	0.50	0.42	0.33	0.00	0.40	0.34	0.29	0.23	0.18	0.12
45.01 - 46.00	1.23	0.85	0.78	0.69	0.61	0.53	0.45	0.36	0.00	0.42	0.36	0.31	0.25	0.20	0.14
46.01 - 47.00	1.26	0.88	0.81	0.72	0.64	0.56	0.48	0.39	0.00	0.44	0.38	0.33	0.27	0.22	0.16
47.01 - 48.00	1.29	0.91	0.84	0.75	0.67	0.59	0.51	0.42	0.00	0.46	0.40	0.35	0.29	0.24	0.18
48.01 - 49.00	1.32	0.94	0.87	0.78	0.70	0.62	0.54	0.45	0.00	0.48	0.42	0.37	0.31	0.26	0.20
49.01 - 50.00	1.35	0.97	0.90	0.81	0.73	0.65	0.57	0.48	0.00	0.50	0.44	0.39	0.33	0.28	0.22
50.01 - 51.00	1.38	1.00	0.93	0.84	0.76	0.68	0.60	0.51	0.00	0.52	0.46	0.41	0.35	0.30	0.24

## Daily or miscellaneous Louisiana income tax withholding table (continued)

Salary range	0 No exemption or credits claimed	1 Claiming one exemption and the following dependency credits							2 Claiming two exemptions and the following dependency credits						
		0	1	2	3	4	5	6	0	1	2	3	4	5	6
		51.01 - 52.00	1.41	1.03	0.96	0.87	0.79	0.71	0.63	0.54	0.54	0.48	0.43	0.37	0.32
52.01 - 53.00	1.44	1.06	0.99	0.90	0.82	0.74	0.66	0.57	0.56	0.50	0.45	0.39	0.34	0.28	0.23
53.01 - 54.00	1.47	1.09	1.02	0.93	0.85	0.77	0.69	0.60	0.58	0.52	0.47	0.41	0.36	0.30	0.25
54.01 - 55.00	1.50	1.12	1.05	0.96	0.88	0.80	0.72	0.63	0.60	0.54	0.49	0.43	0.38	0.32	0.27
55.01 - 56.00	1.53	1.15	1.08	0.99	0.91	0.83	0.75	0.66	0.62	0.56	0.51	0.45	0.40	0.34	0.29
56.01 - 57.00	1.56	1.18	1.11	1.02	0.94	0.86	0.78	0.69	0.64	0.58	0.53	0.47	0.42	0.36	0.31
57.01 - 58.00	1.59	1.21	1.14	1.05	0.97	0.89	0.81	0.72	0.66	0.60	0.55	0.49	0.44	0.38	0.33
58.01 - 59.00	1.62	1.24	1.17	1.08	1.00	0.92	0.84	0.75	0.68	0.62	0.57	0.51	0.46	0.40	0.35
59.01 - 60.00	1.65	1.27	1.20	1.11	1.03	0.95	0.87	0.78	0.70	0.64	0.59	0.53	0.48	0.42	0.37
60.01 - 61.00	1.68	1.30	1.23	1.14	1.06	0.98	0.90	0.81	0.72	0.66	0.61	0.55	0.50	0.44	0.39
61.01 - 62.00	1.71	1.33	1.26	1.17	1.09	1.01	0.93	0.84	0.74	0.68	0.63	0.57	0.52	0.46	0.41
62.01 - 63.00	1.74	1.36	1.29	1.20	1.12	1.04	0.96	0.87	0.76	0.70	0.65	0.59	0.54	0.48	0.43
63.01 - 64.00	1.77	1.39	1.32	1.23	1.15	1.07	0.99	0.90	0.78	0.72	0.67	0.61	0.56	0.50	0.45
64.01 - 65.00	1.80	1.42	1.35	1.26	1.18	1.10	1.02	0.93	0.80	0.74	0.69	0.63	0.58	0.52	0.47
65.01 - 66.00	1.83	1.45	1.38	1.29	1.21	1.13	1.05	0.96	0.82	0.76	0.71	0.65	0.60	0.54	0.49
66.01 - 67.00	1.86	1.48	1.41	1.32	1.24	1.16	1.08	0.99	0.85	0.78	0.73	0.67	0.62	0.56	0.51
67.01 - 68.00	1.89	1.51	1.44	1.35	1.27	1.19	1.11	1.02	0.88	0.80	0.75	0.69	0.64	0.58	0.53
68.01 - 69.00	1.92	1.54	1.47	1.38	1.30	1.22	1.14	1.05	0.91	0.82	0.77	0.71	0.66	0.60	0.55
69.01 - 70.00	1.95	1.57	1.50	1.41	1.33	1.25	1.17	1.08	0.94	0.85	0.79	0.73	0.68	0.62	0.57
70.01 - 71.00	1.98	1.60	1.53	1.44	1.36	1.28	1.20	1.11	0.97	0.88	0.81	0.75	0.70	0.64	0.59
71.01 - 72.00	2.01	1.63	1.56	1.47	1.39	1.31	1.23	1.14	1.00	0.91	0.83	0.77	0.72	0.66	0.61
72.01 - 73.00	2.04	1.66	1.59	1.50	1.42	1.34	1.26	1.17	1.03	0.94	0.86	0.79	0.74	0.68	0.63
73.01 - 74.00	2.07	1.69	1.62	1.53	1.45	1.37	1.29	1.20	1.06	0.97	0.89	0.81	0.76	0.70	0.65
74.01 - 75.00	2.10	1.72	1.65	1.56	1.48	1.40	1.32	1.23	1.09	1.00	0.92	0.84	0.78	0.72	0.67
75.01 - 76.00	2.13	1.75	1.68	1.59	1.51	1.43	1.35	1.26	1.12	1.03	0.95	0.87	0.80	0.74	0.69
76.01 - 77.00	2.16	1.78	1.71	1.62	1.54	1.46	1.38	1.29	1.15	1.06	0.98	0.90	0.82	0.76	0.71
77.01 - 78.00	2.19	1.81	1.74	1.65	1.57	1.49	1.41	1.32	1.18	1.09	1.01	0.93	0.85	0.78	0.73
78.01 - 79.00	2.22	1.84	1.77	1.68	1.60	1.52	1.44	1.35	1.21	1.12	1.04	0.96	0.88	0.80	0.75
79.01 - 80.00	2.25	1.87	1.80	1.71	1.63	1.55	1.47	1.38	1.24	1.15	1.07	0.99	0.91	0.82	0.77
80.01 - 81.00	2.28	1.90	1.83	1.74	1.66	1.58	1.50	1.41	1.27	1.18	1.10	1.02	0.94	0.85	0.79
81.01 - 82.00	2.31	1.93	1.86	1.77	1.69	1.61	1.53	1.44	1.30	1.21	1.13	1.05	0.97	0.88	0.81
3.0% of excess over \$82.00 plus															
82.01 and over	2.31	1.93	1.86	1.77	1.69	1.61	1.53	1.44	1.30	1.21	1.13	1.05	0.97	0.88	0.81

**Exemption:** Husband, wife, or single person

**Dependency credit:** Child, stepchild, etc., as described in Internal Revenue Code, Section 152.

### Adjustments to wage bracket tables

Provision is made in each of the wage bracket withholding tables for withholding personal exemption for a single and for a married person, up to and including six credits for dependents. There is no provision for withholding based on head-of-family status. Such taxpayers may claim only a single withholding personal exemption.

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

Payroll Period	Amount of Reduction
Daily	\$.05
Weekly	.40
Biweekly	.80
Semimonthly	.85
Monthly	1.70

When the employee claims only credits 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 shown above multiplied by the number of dependents claimed.

## Weekly Louisiana income tax withholding table

Salary range	0 No exemption or credits claimed	1 Claiming one exemption and the following dependency credits								2 Claiming two exemptions and the following dependency credits							
		0	1	2	3	4	5	6	0	1	2	3	4	5	6		
		0.00 - 86.00	2.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86.01 - 96.00	1.82	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
96.01 - 106.00	2.07	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
106.01 - 116.00	2.37	0.49	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
116.01 - 126.00	2.67	0.69	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
126.01 - 136.00	2.97	0.89	0.50	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
136.01 - 146.00	3.27	1.09	0.70	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
146.01 - 156.00	3.57	1.29	0.90	0.52	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
156.01 - 166.00	3.87	1.49	1.10	0.72	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
166.01 - 176.00	4.17	1.69	1.30	0.92	0.54	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
176.01 - 186.00	4.47	1.89	1.50	1.12	0.74	0.35	0.00	0.00	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
186.01 - 196.00	4.77	2.17	1.70	1.32	0.94	0.55	0.17	0.00	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
196.01 - 206.00	5.07	2.47	1.90	1.52	1.14	0.75	0.37	0.00	0.56	0.17	0.00	0.00	0.00	0.00	0.00	0.00	
206.01 - 216.00	5.37	2.77	2.19	1.72	1.34	0.95	0.57	0.18	0.76	0.37	0.00	0.00	0.00	0.00	0.00	0.00	
216.01 - 226.00	5.67	3.07	2.49	1.92	1.54	1.15	0.77	0.38	0.96	0.57	0.19	0.00	0.00	0.00	0.00	0.00	
226.01 - 236.00	5.97	3.37	2.79	2.22	1.74	1.35	0.97	0.58	1.16	0.77	0.39	0.00	0.00	0.00	0.00	0.00	
236.01 - 246.00	6.27	3.67	3.09	2.52	1.95	1.55	1.17	0.78	1.36	0.97	0.59	0.20	0.00	0.00	0.00	0.00	
246.01 - 256.00	6.57	3.97	3.39	2.82	2.25	1.75	1.37	0.98	1.56	1.17	0.79	0.40	0.02	0.00	0.00	0.00	
256.01 - 266.00	6.87	4.27	3.69	3.12	2.55	1.96	1.57	1.18	1.76	1.37	0.99	0.60	0.22	0.00	0.00	0.00	
266.01 - 276.00	7.17	4.57	3.99	3.42	2.85	2.26	1.77	1.38	1.96	1.57	1.19	0.80	0.42	0.04	0.00	0.00	
276.01 - 286.00	7.47	4.87	4.29	3.72	3.15	2.56	1.99	1.58	2.16	1.77	1.39	1.00	0.62	0.24	0.00	0.00	
286.01 - 296.00	7.77	5.17	4.59	4.02	3.45	2.86	2.29	1.78	2.36	1.97	1.59	1.20	0.82	0.44	0.05	0.05	
296.01 - 306.00	8.07	5.47	4.89	4.32	3.75	3.16	2.59	2.01	2.56	2.17	1.79	1.40	1.02	0.64	0.25	0.25	
306.01 - 316.00	8.37	5.77	5.19	4.62	4.05	3.46	2.89	2.31	2.76	2.37	1.99	1.60	1.22	0.84	0.45	0.45	
316.01 - 326.00	8.67	6.07	5.49	4.92	4.35	3.76	3.19	2.61	2.96	2.57	2.19	1.80	1.42	1.04	0.65	0.65	
326.01 - 336.00	8.97	6.37	5.79	5.22	4.65	4.06	3.49	2.91	3.16	2.77	2.39	2.00	1.62	1.24	0.85	0.85	
336.01 - 346.00	9.27	6.67	6.09	5.52	4.95	4.36	3.79	3.21	3.36	2.97	2.59	2.20	1.82	1.44	1.05	1.05	
346.01 - 356.00	9.57	6.97	6.39	5.82	5.25	4.66	4.09	3.51	3.56	3.17	2.79	2.40	2.02	1.64	1.25	1.25	
356.01 - 366.00	9.87	7.27	6.69	6.12	5.55	4.96	4.39	3.81	3.76	3.37	2.99	2.60	2.22	1.84	1.45	1.45	
366.01 - 376.00	10.17	7.57	6.99	6.42	5.85	5.26	4.69	4.11	3.96	3.57	3.19	2.80	2.42	2.04	1.65	1.65	
376.01 - 386.00	10.47	7.87	7.29	6.72	6.15	5.56	4.99	4.41	4.16	3.77	3.39	3.00	2.62	2.24	1.85	1.85	
386.01 - 396.00	10.77	8.17	7.59	7.02	6.45	5.86	5.29	4.71	4.36	3.97	3.59	3.20	2.82	2.44	2.05	2.05	
396.01 - 406.00	11.07	8.47	7.89	7.32	6.75	6.16	5.59	5.01	4.56	4.17	3.79	3.40	3.02	2.64	2.25	2.25	
406.01 - 416.00	11.37	8.77	8.19	7.62	7.05	6.46	5.89	5.31	4.76	4.37	3.99	3.60	3.22	2.84	2.45	2.45	
416.01 - 426.00	11.67	9.07	8.49	7.92	7.35	6.76	6.19	5.61	4.96	4.57	4.19	3.80	3.42	3.04	2.65	2.65	
426.01 - 436.00	11.97	9.37	8.79	8.22	7.65	7.06	6.49	5.91	5.16	4.77	4.39	4.00	3.62	3.24	2.85	2.85	
436.01 - 446.00	12.27	9.67	9.09	8.52	7.95	7.36	6.79	6.21	5.36	4.97	4.59	4.20	3.82	3.44	3.05	3.05	
446.01 - 456.00	12.57	9.97	9.39	8.82	8.25	7.66	7.09	6.51	5.56	5.17	4.79	4.40	4.02	3.64	3.25	3.25	
456.01 - 466.00	12.87	10.27	9.69	9.12	8.55	7.96	7.39	6.81	5.76	5.37	4.99	4.60	4.22	3.84	3.45	3.45	
466.01 - 476.00	13.17	10.57	9.99	9.42	8.85	8.26	7.69	7.11	6.05	5.57	5.19	4.80	4.42	4.04	3.65	3.65	

### Weekly Louisiana income tax withholding table (continued)

Salary range	<i>0</i> No exemption or credits claimed	<i>1</i> Claiming one exemption and the following dependency credits								<i>2</i> Claiming two exemptions and the following dependency credits						
		<i>0</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>0</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	
		476.01 - 486.00	13.47	10.87	10.29	9.72	9.15	8.56	7.99	7.41	6.35	5.77	5.39	5.00	4.62	4.24
486.01 - 496.00	13.77	11.17	10.59	10.02	9.45	8.86	8.29	7.71	6.65	6.07	5.59	5.20	4.82	4.44	4.05	
496.01 - 506.00	14.07	11.47	10.89	10.32	9.75	9.16	8.59	8.01	6.95	6.37	5.80	5.40	5.02	4.64	4.25	
506.01 - 516.00	14.37	11.77	11.19	10.62	10.05	9.46	8.89	8.31	7.25	6.67	6.10	5.60	5.22	4.84	4.45	
516.01 - 526.00	14.67	12.07	11.49	10.92	10.35	9.76	9.19	8.61	7.55	6.97	6.40	5.82	5.42	5.04	4.65	
526.01 - 536.00	14.97	12.37	11.79	11.22	10.65	10.06	9.49	8.91	7.85	7.27	6.70	6.12	5.62	5.24	4.85	
536.01 - 546.00	15.27	12.67	12.09	11.52	10.95	10.36	9.79	9.21	8.15	7.57	7.00	6.42	5.85	5.44	5.05	
546.01 - 556.00	15.57	12.97	12.39	11.82	11.25	10.66	10.09	9.51	8.45	7.87	7.30	6.72	6.15	5.64	5.25	
556.01 - 566.00	15.87	13.27	12.69	12.12	11.55	10.96	10.39	9.81	8.75	8.17	7.60	7.02	6.45	5.87	5.45	
566.01 - 576.00	16.17	13.57	12.99	12.42	11.85	11.26	10.69	10.11	9.05	8.47	7.90	7.32	6.75	6.17	5.65	
3.0% of excess over \$576.00 plus																
576.01 and over	16.17	13.57	12.99	12.42	11.85	11.26	10.69	10.11	9.05	8.47	7.90	7.32	6.75	6.17	5.65	

Exemption: Husband, wife, or single person

Dependency credit: Child, stepchild, etc., as described in Internal Revenue Code, Section 152

## Biweekly Louisiana income tax withholding table

Salary range	0 No exemption or credits claimed	1 Claiming one exemption and the following dependency credits								2 Claiming two exemptions and the following dependency credits						
		0	1	2	3	4	5	6	0	1	2	3	4	5	6	
		0.00 - 173.00	2.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
173.01 - 193.00	3.66	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
193.01 - 213.00	4.17	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
213.01 - 233.00	4.77	1.00	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
233.01 - 253.00	5.37	1.40	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
253.01 - 273.00	5.97	1.80	1.03	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
273.01 - 293.00	6.57	2.20	1.43	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
293.01 - 313.00	7.17	2.60	1.83	1.06	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
313.01 - 333.00	7.77	3.00	2.23	1.46	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
333.01 - 353.00	8.37	3.40	2.63	1.86	1.09	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
353.01 - 373.00	8.97	3.80	3.03	2.26	1.49	0.72	0.00	0.00	0.34	0.00	0.00	0.00	0.00	0.00	0.00	
373.01 - 393.00	9.57	4.28	3.43	2.66	1.89	1.12	0.35	0.00	0.74	0.00	0.00	0.00	0.00	0.00	0.00	
393.01 - 413.00	10.17	4.98	3.83	3.06	2.29	1.52	0.75	0.00	1.14	0.37	0.00	0.00	0.00	0.00	0.00	
413.01 - 433.00	10.77	5.58	4.42	3.46	2.69	1.92	1.15	0.38	1.54	0.77	0.00	0.00	0.00	0.00	0.00	
433.01 - 453.00	11.37	6.18	5.02	3.87	3.09	2.32	1.55	0.78	1.94	1.17	0.40	0.00	0.00	0.00	0.00	
453.01 - 473.00	11.97	6.78	5.62	4.47	3.49	2.72	1.95	1.18	2.34	1.57	0.80	0.03	0.00	0.00	0.00	
473.01 - 493.00	12.57	7.38	6.22	5.07	3.91	3.12	2.35	1.58	2.74	1.97	1.20	0.43	0.00	0.00	0.00	
493.01 - 513.00	13.17	7.98	6.82	5.67	4.51	3.52	2.75	1.98	3.14	2.37	1.60	0.83	0.06	0.00	0.00	
513.01 - 533.00	13.77	8.58	7.42	6.27	5.11	3.96	3.15	2.38	3.54	2.77	2.00	1.23	0.46	0.00	0.00	
533.01 - 553.00	14.37	9.18	8.02	6.87	5.71	4.56	3.55	2.78	3.94	3.17	2.40	1.63	0.86	0.09	0.00	
553.01 - 573.00	14.97	9.78	8.62	7.47	6.31	5.16	4.00	3.18	4.34	3.57	2.80	2.03	1.26	0.49	0.00	
573.01 - 593.00	15.57	10.38	9.22	8.07	6.91	5.76	4.60	3.58	4.74	3.97	3.20	2.43	1.66	0.89	0.12	
593.01 - 613.00	16.17	10.98	9.82	8.67	7.51	6.36	5.20	4.05	5.14	4.37	3.60	2.83	2.06	1.29	0.52	
613.01 - 633.00	16.77	11.58	10.42	9.27	8.11	6.96	5.80	4.65	5.54	4.77	4.00	3.23	2.46	1.69	0.92	
633.01 - 653.00	17.37	12.18	11.02	9.87	8.71	7.56	6.40	5.25	5.94	5.17	4.40	3.63	2.86	2.09	1.32	
653.01 - 673.00	17.97	12.78	11.62	10.47	9.31	8.16	7.00	5.85	6.34	5.57	4.80	4.03	3.26	2.49	1.72	
673.01 - 693.00	18.57	13.38	12.22	11.07	9.91	8.76	7.60	6.45	6.74	5.97	5.20	4.43	3.66	2.89	2.12	
693.01 - 713.00	19.17	13.98	12.82	11.67	10.51	9.36	8.20	7.05	7.14	6.37	5.60	4.83	4.06	3.29	2.52	
713.01 - 733.00	19.77	14.58	13.42	12.27	11.11	9.96	8.80	7.65	7.54	6.77	6.00	5.23	4.46	3.69	2.92	
733.01 - 753.00	20.37	15.18	14.02	12.87	11.71	10.56	9.40	8.25	7.94	7.17	6.40	5.63	4.86	4.09	3.32	
753.01 - 773.00	20.97	15.78	14.62	13.47	12.31	11.16	10.00	8.85	8.34	7.57	6.80	6.03	5.26	4.49	3.72	
773.01 - 793.00	21.57	16.38	15.22	14.07	12.91	11.76	10.60	9.45	8.74	7.97	7.20	6.43	5.66	4.89	4.12	
793.01 - 813.00	22.17	16.98	15.82	14.67	13.51	12.36	11.20	10.05	9.14	8.37	7.60	6.83	6.06	5.29	4.52	
813.01 - 833.00	22.77	17.58	16.42	15.27	14.11	12.96	11.80	10.65	9.54	8.77	8.00	7.23	6.46	5.69	4.92	
833.01 - 853.00	23.37	18.18	17.02	15.87	14.71	13.56	12.40	11.25	9.94	9.17	8.40	7.63	6.86	6.09	5.32	
853.01 - 873.00	23.97	18.78	17.62	16.47	15.31	14.16	13.00	11.85	10.34	9.57	8.80	8.03	7.26	6.49	5.72	
873.01 - 893.00	24.57	19.38	18.22	17.07	15.91	14.76	13.60	12.45	10.74	9.97	9.20	8.43	7.66	6.89	6.12	
893.01 - 913.00	25.17	19.98	18.82	17.67	16.51	15.36	14.20	13.05	11.14	10.37	9.60	8.83	8.06	7.29	6.52	
913.01 - 933.00	25.77	20.58	19.42	18.27	17.11	15.96	14.80	13.65	11.54	10.77	10.00	9.23	8.46	7.69	6.92	
933.01 - 953.00	26.37	21.18	20.02	18.87	17.71	16.56	15.40	14.25	12.14	11.17	10.40	9.63	8.86	8.09	7.32	

## Biweekly Louisiana income tax withholding table (continued)

Salary range	0 No exemption or credits claimed	1 Claiming one exemption and the following dependency credits							2 Claiming two exemptions and the following dependency credits						
		0	1	2	3	4	5	6	0	1	2	3	4	5	6
		953.01 - 973.00	26.97	21.78	20.62	19.47	18.31	17.16	16.00	14.85	12.74	11.58	10.80	10.03	9.26
973.01 - 993.00	27.57	22.38	21.22	20.07	18.91	17.76	16.60	15.45	13.34	12.18	11.20	10.43	9.66	8.89	8.12
993.01 - 1,013.00	28.17	22.98	21.82	20.67	19.51	18.36	17.20	16.05	13.94	12.78	11.63	10.83	10.06	9.29	8.52
1,013.01 - 1,033.00	28.77	23.58	22.42	21.27	20.11	18.96	17.80	16.65	14.54	13.38	12.23	11.23	10.46	9.69	8.92
1,033.01 - 1,053.00	29.37	24.18	23.02	21.87	20.71	19.56	18.40	17.25	15.14	13.98	12.83	11.68	10.86	10.09	9.32
1,053.01 - 1,073.00	29.97	24.78	23.62	22.47	21.31	20.16	19.00	17.85	15.74	14.58	13.43	12.28	11.26	10.49	9.72
1,073.01 - 1,093.00	30.57	25.38	24.22	23.07	21.91	20.76	19.60	18.45	16.34	15.18	14.03	12.88	11.72	10.89	10.12
1,093.01 - 1,113.00	31.17	25.98	24.82	23.67	22.51	21.36	20.20	19.05	16.94	15.78	14.63	13.48	12.32	11.29	10.52
1,113.01 - 1,133.00	31.77	26.58	25.42	24.27	23.11	21.96	20.80	19.65	17.54	16.38	15.23	14.08	12.92	11.77	10.92
1,133.01 - 1,153.00	32.37	27.18	26.02	24.87	23.71	22.56	21.40	20.25	18.14	16.98	15.83	14.68	13.52	12.37	11.32
3.0% of excess over \$1,153.00 plus															
1,153.01 and over	32.37	27.18	26.02	24.87	23.71	22.56	21.40	20.25	18.14	16.98	15.83	14.68	13.52	12.37	11.32

Exemption: Husband, wife, or single person

Dependency credit: Child, stepchild, etc., as described in Internal Revenue Code, Section 152

## Semimonthly Louisiana income tax withholding table

Salary range	0 No exemption or credits claimed	1 Claiming one exemption and the following dependency credits								2 Claiming two exemptions and the following dependency credits								
		0	1	2	3	4	5	6	0	1	2	3	4	5	6			
		0.00 - 187.00	2.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
187.01 - 207.00	3.94	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
207.01 - 227.00	4.43	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
227.01 - 247.00	5.03	0.99	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247.01 - 267.00	5.63	1.39	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
267.01 - 287.00	6.23	1.79	0.96	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
287.01 - 307.00	6.83	2.19	1.36	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307.01 - 327.00	7.43	2.59	1.76	0.92	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
327.01 - 347.00	8.03	2.99	2.16	1.32	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
347.01 - 367.00	8.63	3.39	2.56	1.72	0.89	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
367.01 - 387.00	9.23	3.79	2.96	2.12	1.29	0.46	0.00	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
387.01 - 407.00	9.83	4.20	3.36	2.52	1.69	0.86	0.02	0.00	0.00	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
407.01 - 427.00	10.43	4.80	3.76	2.92	2.09	1.26	0.42	0.00	0.00	0.84	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.01 - 447.00	11.03	5.40	4.16	3.32	2.49	1.66	0.82	0.00	0.00	1.24	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.01 - 467.00	11.63	6.00	4.76	3.72	2.89	2.06	1.22	0.39	0.00	1.64	0.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
467.01 - 487.00	12.23	6.60	5.36	4.12	3.29	2.46	1.62	0.79	0.00	2.04	1.21	0.37	0.00	0.00	0.00	0.00	0.00	0.00
487.01 - 507.00	12.83	7.20	5.96	4.70	3.69	2.86	2.02	1.19	0.00	2.44	1.61	0.77	0.00	0.00	0.00	0.00	0.00	0.00
507.01 - 527.00	13.43	7.80	6.56	5.30	4.09	3.26	2.42	1.59	0.00	2.84	2.01	1.17	0.34	0.00	0.00	0.00	0.00	0.00
527.01 - 547.00	14.03	8.40	7.16	5.90	4.65	3.66	2.82	1.99	0.00	3.24	2.41	1.57	0.74	0.00	0.00	0.00	0.00	0.00
547.01 - 567.00	14.63	9.00	7.76	6.50	5.25	4.06	3.22	2.39	0.00	3.64	2.81	1.97	1.14	0.31	0.00	0.00	0.00	0.00
567.01 - 587.00	15.23	9.60	8.36	7.10	5.85	4.61	3.62	2.79	0.00	4.04	3.21	2.37	1.54	0.71	0.00	0.00	0.00	0.00
587.01 - 607.00	15.83	10.20	8.96	7.70	6.45	5.21	4.02	3.19	0.00	4.44	3.61	2.77	1.94	1.11	0.27	0.00	0.00	0.00
607.01 - 627.00	16.43	10.80	9.56	8.30	7.05	5.81	4.55	3.59	0.00	4.84	4.01	3.17	2.34	1.51	0.67	0.00	0.00	0.00
627.01 - 647.00	17.03	11.40	10.16	8.90	7.65	6.41	5.15	3.99	0.00	5.24	4.41	3.57	2.74	1.91	1.07	0.24	0.00	0.00
647.01 - 667.00	17.63	12.00	10.76	9.50	8.25	7.01	5.75	4.50	0.00	5.64	4.81	3.97	3.14	2.31	1.47	0.64	0.00	0.00
667.01 - 687.00	18.23	12.60	11.36	10.10	8.85	7.61	6.35	5.10	0.00	6.04	5.21	4.37	3.54	2.71	1.87	1.04	0.00	0.00
687.01 - 707.00	18.83	13.20	11.96	10.70	9.45	8.21	6.95	5.70	0.00	6.44	5.61	4.77	3.94	3.11	2.27	1.44	0.00	0.00
707.01 - 727.00	19.43	13.80	12.56	11.30	10.05	8.81	7.55	6.30	0.00	6.84	6.01	5.17	4.34	3.51	2.67	1.84	0.00	0.00
727.01 - 747.00	20.03	14.40	13.16	11.90	10.65	9.41	8.15	6.90	0.00	7.24	6.41	5.57	4.74	3.91	3.07	2.24	0.00	0.00
747.01 - 767.00	20.63	15.00	13.76	12.50	11.25	10.01	8.75	7.50	0.00	7.64	6.81	5.97	5.14	4.31	3.47	2.64	0.00	0.00
767.01 - 787.00	21.23	15.60	14.36	13.10	11.85	10.61	9.35	8.10	0.00	8.04	7.21	6.37	5.54	4.71	3.87	3.04	0.00	0.00
787.01 - 807.00	21.83	16.20	14.96	13.70	12.45	11.21	9.95	8.70	0.00	8.44	7.61	6.77	5.94	5.11	4.27	3.44	0.00	0.00
807.01 - 827.00	22.43	16.80	15.56	14.30	13.05	11.81	10.55	9.30	0.00	8.84	8.01	7.17	6.34	5.51	4.67	3.84	0.00	0.00
827.01 - 847.00	23.03	17.40	16.16	14.90	13.65	12.41	11.15	9.90	0.00	9.24	8.41	7.57	6.74	5.91	5.07	4.24	0.00	0.00
847.01 - 867.00	23.63	18.00	16.76	15.50	14.25	13.01	11.75	10.50	0.00	9.64	8.81	7.97	7.14	6.31	5.47	4.64	0.00	0.00
867.01 - 887.00	24.23	18.60	17.36	16.10	14.85	13.61	12.35	11.10	0.00	10.04	9.21	8.37	7.54	6.71	5.87	5.04	0.00	0.00
887.01 - 907.00	24.83	19.20	17.96	16.70	15.45	14.21	12.95	11.70	0.00	10.44	9.61	8.77	7.94	7.11	6.27	5.44	0.00	0.00
907.01 - 927.00	25.43	19.80	18.56	17.30	16.05	14.81	13.55	12.30	0.00	10.84	10.01	9.17	8.34	7.51	6.67	5.84	0.00	0.00
927.01 - 947.00	26.03	20.40	19.16	17.90	16.65	15.41	14.15	12.90	0.00	11.24	10.41	9.57	8.74	7.91	7.07	6.24	0.00	0.00
947.01 - 967.00	26.63	21.00	19.76	18.50	17.25	16.01	14.75	13.50	0.00	11.64	10.81	9.97	9.14	8.31	7.47	6.64	0.00	0.00

## Semimonthly Louisiana income tax withholding table (continued)

Salary range	0 No exemption or credits claimed	1 Claiming one exemption and the following dependency credits							2 Claiming two exemptions and the following dependency credits						
		0	1	2	3	4	5	6	0	1	2	3	4	5	6
		967.01 - 987.00	27.23	21.60	20.36	19.10	17.85	16.61	15.35	14.10	12.04	11.21	10.37	9.54	8.71
987.01 - 1,007.00	27.83	22.20	20.96	19.70	18.45	17.21	15.95	14.70	12.44	11.61	10.77	9.94	9.11	8.27	7.44
1,007.01 - 1,027.00	28.43	22.80	21.56	20.30	19.05	17.81	16.55	15.30	13.01	12.01	11.17	10.34	9.51	8.67	7.84
1,027.01 - 1,047.00	29.03	23.40	22.16	20.90	19.65	18.41	17.15	15.90	13.61	12.41	11.57	10.74	9.91	9.07	8.24
1,047.01 - 1,067.00	29.63	24.00	22.76	21.50	20.25	19.01	17.75	16.50	14.21	12.96	11.97	11.14	10.31	9.47	8.64
1,067.01 - 1,087.00	30.23	24.60	23.36	22.10	20.85	19.61	18.35	17.10	14.81	13.56	12.37	11.54	10.71	9.87	9.04
1,087.01 - 1,107.00	30.83	25.20	23.96	22.70	21.45	20.21	18.95	17.70	15.41	14.16	12.91	11.94	11.11	10.27	9.44
1,107.01 - 1,127.00	31.43	25.80	24.56	23.30	22.05	20.81	19.55	18.30	16.01	14.76	13.51	12.34	11.51	10.67	9.84
1,127.01 - 1,147.00	32.03	26.40	25.16	23.90	22.65	21.41	20.15	18.90	16.61	15.36	14.11	12.86	11.91	11.07	10.24
1,147.01 - 1,167.00	32.63	27.00	25.76	24.50	23.25	22.01	20.75	19.50	17.21	15.96	14.71	13.46	12.31	11.47	10.64
1,167.01 - 1,187.00	33.23	27.60	26.36	25.10	23.85	22.61	21.35	20.10	17.81	16.56	15.31	14.06	12.81	11.87	11.04
1,187.01 - 1,207.00	33.83	28.20	26.96	25.70	24.45	23.21	21.95	20.70	18.41	17.16	15.91	14.66	13.41	12.27	11.44
1,207.01 - 1,227.00	34.43	28.80	27.56	26.30	25.05	23.81	22.55	21.30	19.01	17.76	16.51	15.26	14.01	12.76	11.84
1,227.01 - 1,247.00	35.03	29.40	28.16	26.90	25.65	24.41	23.15	21.90	19.61	18.36	17.11	15.86	14.61	13.36	12.24
3.0% of excess over \$1,247.00 plus															
1,247.01 and over	35.03	29.40	28.16	26.90	25.65	24.41	23.15	21.90	19.61	18.36	17.11	15.86	14.61	13.36	12.24

Exemption: Husband, wife, or single person

Dependency credit: Child, stepchild, etc., as described in Internal Revenue Code, Section 152

## Monthly Louisiana income tax withholding table

Salary range	0 No exemption or credits claimed	1 Claiming one exemption and the following dependency credits								2 Claiming two exemptions and the following dependency credits							
		0	1	2	3	4	5	6	0	1	2	3	4	5	6		
		0.00 - 375.00	2.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
375.01 - 400.00	7.75	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
400.01 - 425.00	8.25	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
425.01 - 450.00	8.96	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
450.01 - 475.00	9.71	1.75	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
475.01 - 500.00	10.46	2.25	0.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
500.01 - 525.00	11.21	2.75	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
525.01 - 550.00	11.96	3.25	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
550.01 - 575.00	12.71	3.75	2.08	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
575.01 - 600.00	13.46	4.25	2.58	0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
600.01 - 625.00	14.21	4.75	3.08	1.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
625.01 - 650.00	14.96	5.25	3.58	1.92	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
650.01 - 675.00	15.71	5.75	4.08	2.42	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
675.01 - 700.00	16.46	6.25	4.58	2.92	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
700.01 - 725.00	17.21	6.75	5.08	3.42	1.75	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
725.01 - 750.00	17.96	7.25	5.58	3.92	2.25	0.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
750.01 - 775.00	18.71	7.75	6.08	4.42	2.75	1.08	0.00	0.00	0.00	0.25	0.00	0.00	0.00	0.00	0.00		
775.01 - 800.00	19.46	8.25	6.58	4.92	3.25	1.58	0.00	0.00	0.00	0.75	0.00	0.00	0.00	0.00	0.00		
800.01 - 825.00	20.21	8.96	7.08	5.42	3.75	2.08	0.42	0.00	0.00	1.25	0.00	0.00	0.00	0.00	0.00		
825.01 - 850.00	20.96	9.71	7.58	5.92	4.25	2.58	0.92	0.00	0.00	1.75	0.08	0.00	0.00	0.00	0.00		
850.01 - 875.00	21.71	10.46	8.08	6.42	4.75	3.08	1.42	0.00	0.00	2.25	0.58	0.00	0.00	0.00	0.00		
875.01 - 900.00	22.46	11.21	8.71	6.92	5.25	3.58	1.92	0.25	0.00	2.75	1.08	0.00	0.00	0.00	0.00		
900.01 - 925.00	23.21	11.96	9.46	7.42	5.75	4.08	2.42	0.75	0.00	3.25	1.58	0.00	0.00	0.00	0.00		
925.01 - 950.00	23.96	12.71	10.21	7.92	6.25	4.58	2.92	1.25	0.00	3.75	2.08	0.42	0.00	0.00	0.00		
950.01 - 975.00	24.71	13.46	10.96	8.46	6.75	5.08	3.42	1.75	0.00	4.25	2.58	0.92	0.00	0.00	0.00		
975.01 - 1,000.00	25.46	14.21	11.71	9.21	7.25	5.58	3.92	2.25	0.00	4.75	3.08	1.42	0.00	0.00	0.00		
1,000.01 - 1,025.00	26.21	14.96	12.46	9.96	7.75	6.08	4.42	2.75	0.00	5.25	3.58	1.92	0.25	0.00	0.00		
1,025.01 - 1,050.00	26.96	15.71	13.21	10.71	8.25	6.58	4.92	3.25	0.00	5.75	4.08	2.42	0.75	0.00	0.00		
1,050.01 - 1,075.00	27.71	16.46	13.96	11.46	8.96	7.08	5.42	3.75	0.00	6.25	4.58	2.92	1.25	0.00	0.00		
1,075.01 - 1,100.00	28.46	17.21	14.71	12.21	9.71	7.58	5.92	4.25	0.00	6.75	5.08	3.42	1.75	0.08	0.00		
1,100.01 - 1,125.00	29.21	17.96	15.46	12.96	10.46	8.08	6.42	4.75	0.00	7.25	5.58	3.92	2.25	0.58	0.00		
1,125.01 - 1,150.00	29.96	18.71	16.21	13.71	11.21	8.71	6.92	5.25	0.00	7.75	6.08	4.42	2.75	1.08	0.00		
1,150.01 - 1,175.00	30.71	19.46	16.96	14.46	11.96	9.46	7.42	5.75	0.00	8.25	6.58	4.92	3.25	1.58	0.00		
1,175.01 - 1,200.00	31.46	20.21	17.71	15.21	12.71	10.21	7.92	6.25	0.00	8.75	7.08	5.42	3.75	2.08	0.42		
1,200.01 - 1,225.00	32.21	20.96	18.46	15.96	13.46	10.96	8.46	6.75	0.00	9.25	7.58	5.92	4.25	2.58	0.92		
1,225.01 - 1,250.00	32.96	21.71	19.21	16.71	14.21	11.71	9.21	7.25	0.00	9.75	8.08	6.42	4.75	3.08	1.42		
1,250.01 - 1,275.00	33.71	22.46	19.96	17.46	14.96	12.46	9.96	7.75	0.00	10.25	8.58	6.92	5.25	3.58	1.92		
1,275.01 - 1,300.00	34.46	23.21	20.71	18.21	15.71	13.21	10.71	8.25	0.00	10.75	9.08	7.42	5.75	4.08	2.42		
1,300.01 - 1,325.00	35.21	23.96	21.46	18.96	16.46	13.96	11.46	8.96	0.00	11.25	9.58	7.92	6.25	4.58	2.92		
1,325.01 - 1,350.00	35.96	24.71	22.21	19.71	17.21	14.71	12.21	9.71	0.00	11.75	10.08	8.42	6.75	5.08	3.42		
1,350.01 - 1,375.00	36.71	25.46	22.96	20.46	17.96	15.46	12.96	10.46	0.00	12.25	10.58	8.92	7.25	5.58	3.92		
1,375.01 - 1,400.00	37.46	26.21	23.71	21.21	18.71	16.21	13.71	11.21	0.00	12.75	11.08	9.42	7.75	6.08	4.42		
1,400.01 - 1,425.00	38.21	26.96	24.46	21.96	19.46	16.96	14.46	11.96	0.00	13.25	11.58	9.92	8.25	6.58	4.92		
1,425.01 - 1,450.00	38.96	27.71	25.21	22.71	20.21	17.71	15.21	12.71	0.00	13.75	12.08	10.42	8.75	7.08	5.42		
1,450.01 - 1,475.00	39.71	28.46	25.96	23.46	20.96	18.46	15.96	13.46	0.00	14.25	12.58	10.92	9.25	7.58	5.92		

## Monthly Louisiana income tax withholding table (continued)

Salary range	0 No exemption or credits claimed	1 Claiming one exemption and the following dependency credits							2 Claiming two exemptions and the following dependency credits						
		0	1	2	3	4	5	6	0	1	2	3	4	5	6
		1,475.01 - 1,500.00	40.46	29.21	26.71	24.21	21.71	19.21	16.71	14.21	14.75	13.08	11.42	9.75	8.08
1,500.01 - 1,525.00	41.21	29.96	27.46	24.96	22.46	19.96	17.46	14.96	15.25	13.58	11.92	10.25	8.58	6.92	5.25
1,525.01 - 1,550.00	41.96	30.71	28.21	25.71	23.21	20.71	18.21	15.71	15.75	14.08	12.42	10.75	9.08	7.42	5.75
1,550.01 - 1,575.00	42.71	31.46	28.96	26.46	23.96	21.46	18.96	16.46	16.25	14.58	12.92	11.25	9.58	7.92	6.25
1,575.01 - 1,600.00	43.46	32.21	29.71	27.21	24.71	22.21	19.71	17.21	16.75	15.08	13.42	11.75	10.08	8.42	6.75
1,600.01 - 1,625.00	44.21	32.96	30.46	27.96	25.46	22.96	20.46	17.96	17.25	15.58	13.92	12.25	10.58	8.92	7.25
1,625.01 - 1,650.00	44.96	33.71	31.21	28.71	26.21	23.71	21.21	18.71	17.75	16.08	14.42	12.75	11.08	9.42	7.75
1,650.01 - 1,675.00	45.71	34.46	31.96	29.46	26.96	24.46	21.96	19.46	18.25	16.58	14.92	13.25	11.58	9.92	8.25
1,675.01 - 1,700.00	46.46	35.21	32.71	30.21	27.71	25.21	22.71	20.21	18.75	17.08	15.42	13.75	12.08	10.42	8.75
1,700.01 - 1,725.00	47.21	35.96	33.46	30.96	28.46	25.96	23.46	20.96	19.25	17.58	15.92	14.25	12.58	10.92	9.25
1,725.01 - 1,750.00	47.96	36.71	34.21	31.71	29.21	26.71	24.21	21.71	19.75	18.08	16.42	14.75	13.08	11.42	9.75
1,750.01 - 1,775.00	48.71	37.46	34.96	32.46	29.96	27.46	24.96	22.46	20.25	18.58	16.92	15.25	13.58	11.92	10.25
1,775.01 - 1,800.00	49.46	38.21	35.71	33.21	30.71	28.21	25.71	23.21	20.75	19.08	17.42	15.75	14.08	12.42	10.75
1,800.01 - 1,825.00	50.21	38.96	36.46	33.96	31.46	28.96	26.46	23.96	21.25	19.58	17.92	16.25	14.58	12.92	11.25
1,825.01 - 1,850.00	50.96	39.71	37.21	34.71	32.21	29.71	27.21	24.71	21.75	20.08	18.42	16.75	15.08	13.42	11.75
1,850.01 - 1,875.00	51.71	40.46	37.96	35.46	32.96	30.46	27.96	25.46	22.25	20.58	18.92	17.25	15.58	13.92	12.25
1,875.01 - 1,900.00	52.46	41.21	38.71	36.21	33.71	31.21	28.71	26.21	22.75	21.08	19.42	17.75	16.08	14.42	12.75
1,900.01 - 1,925.00	53.21	41.96	39.46	36.96	34.46	31.96	29.46	26.96	23.25	21.58	19.92	18.25	16.58	14.92	13.25
1,925.01 - 1,950.00	53.96	42.71	40.21	37.71	35.21	32.71	30.21	27.71	23.75	22.08	20.42	18.75	17.08	15.42	13.75
1,950.01 - 1,975.00	54.71	43.46	40.96	38.46	35.96	33.46	30.96	28.46	24.25	22.58	20.92	19.25	17.58	15.92	14.25
1,975.01 - 2,000.00	55.46	44.21	41.71	39.21	36.71	34.21	31.71	29.21	24.75	23.08	21.42	19.75	18.08	16.42	14.75
2,000.01 - 2,025.00	56.21	44.96	42.46	39.96	37.46	34.96	32.46	29.96	25.38	23.58	21.92	20.25	18.58	16.92	15.25
2,025.01 - 2,050.00	56.96	45.71	43.21	40.71	38.21	35.71	33.21	30.71	26.13	24.08	22.42	20.75	19.08	17.42	15.75
2,050.01 - 2,075.00	57.71	46.46	43.96	41.46	38.96	36.46	33.96	31.46	26.88	24.58	22.92	21.25	19.58	17.92	16.25
2,075.01 - 2,100.00	58.46	47.21	44.71	42.21	39.71	37.21	34.71	32.21	27.63	25.12	23.42	21.75	20.08	18.42	16.75
2,100.01 - 2,125.00	59.21	47.96	45.46	42.96	40.46	37.96	35.46	32.96	28.38	25.87	23.92	22.25	20.58	18.92	17.25
2,125.01 - 2,150.00	59.96	48.71	46.21	43.71	41.21	38.71	36.21	33.71	29.13	26.62	24.42	22.75	21.08	19.42	17.75
2,150.01 - 2,175.00	60.71	49.46	46.96	44.46	41.96	39.46	36.96	34.46	29.88	27.37	24.92	23.25	21.58	19.92	18.25
2,175.01 - 2,200.00	61.46	50.21	47.71	45.21	42.71	40.21	37.71	35.21	30.63	28.12	25.63	23.75	22.08	20.42	18.75
2,200.01 - 2,225.00	62.21	50.96	48.46	45.96	43.46	40.96	38.46	35.96	31.38	28.87	26.38	24.25	22.58	20.92	19.25
2,225.01 - 2,250.00	62.96	51.71	49.21	46.71	44.21	41.71	39.21	36.71	32.13	29.62	27.13	24.75	23.08	21.42	19.75
2,250.01 - 2,275.00	63.71	52.46	49.96	47.46	44.96	42.46	39.96	37.46	32.88	30.37	27.88	25.38	23.58	21.92	20.25
2,275.01 - 2,300.00	64.46	53.21	50.71	48.21	45.71	43.21	40.71	38.21	33.63	31.12	28.63	26.13	24.08	22.42	20.75
2,300.01 - 2,325.00	65.21	53.96	51.46	48.96	46.46	43.96	41.46	38.96	34.38	31.87	29.38	26.88	24.58	22.92	21.25
2,325.01 - 2,350.00	65.96	54.71	52.21	49.71	47.21	44.71	42.21	39.71	35.13	32.62	30.13	27.63	25.12	23.42	21.75
2,350.01 - 2,375.00	66.71	55.46	52.96	50.46	47.96	45.46	42.96	40.46	35.88	33.37	30.88	28.38	25.87	23.92	22.25
2,375.01 - 2,400.00	67.46	56.21	53.71	51.21	48.71	46.21	43.71	41.21	36.63	34.12	31.63	29.13	26.62	24.42	22.75
2,400.01 - 2,425.00	68.21	56.96	54.46	51.96	49.46	46.96	44.46	41.96	37.38	34.87	32.38	29.88	27.37	24.92	23.25
2,425.01 - 2,450.00	68.96	57.71	55.21	52.71	50.21	47.71	45.21	42.71	38.13	35.62	33.13	30.63	28.12	25.63	23.75
2,450.01 - 2,475.00	69.71	58.46	55.96	53.46	50.96	48.46	45.96	43.46	38.88	36.37	33.88	31.38	28.87	26.38	24.25
2,475.01 - 2,500.00	70.46	59.21	56.71	54.21	51.71	49.21	46.71	44.21	39.63	37.12	34.63	32.13	29.62	27.13	24.75
3.0% of excess over \$2,500.00 plus															
2,500.01 and over	70.46	59.21	56.71	54.21	51.71	49.21	46.71	44.21	39.63	37.12	34.63	32.13	29.62	27.13	24.75

Exemption: Husband, wife, or single person

Dependency credit: Child, stepchild, etc., as described in Internal Revenue Code, Section 152



## Annual Louisiana income tax withholding table (continued)

Salary range	0 No exemption or credits claimed	1 Claiming one exemption and the following dependency credits							2 Claiming two exemptions and the following dependency credits						
		0	1	2	3	4	5	6	0	1	2	3	4	5	6
		17,700.01-18,000.00	485.50	350.50	320.50	290.50	260.50	230.50	200.50	170.50	177.00	157.00	137.00	117.00	97.00
18,000.01-18,300.00	494.50	359.50	329.50	299.50	269.50	239.50	209.50	179.50	183.00	163.00	143.00	123.00	103.00	83.00	63.00
18,300.01-18,600.00	503.50	368.50	338.50	308.50	278.50	248.50	218.50	188.50	189.00	169.00	149.00	129.00	109.00	89.00	69.00
18,600.01-18,900.00	512.50	377.50	347.50	317.50	287.50	257.50	227.50	197.50	195.00	175.00	155.00	135.00	115.00	95.00	75.00
18,900.01-19,200.00	521.50	386.50	356.50	326.50	296.50	266.50	236.50	206.50	201.00	181.00	161.00	141.00	121.00	101.00	81.00
19,200.01-19,500.00	530.50	395.50	365.50	335.50	305.50	275.50	245.50	215.50	207.00	187.00	167.00	147.00	127.00	107.00	87.00
19,500.01-19,800.00	539.50	404.50	374.50	344.50	314.50	284.50	254.50	224.50	213.00	193.00	173.00	153.00	133.00	113.00	93.00
19,800.01-20,100.00	548.50	413.50	383.50	353.50	323.50	293.50	263.50	233.50	219.00	199.00	179.00	159.00	139.00	119.00	99.00
20,100.01-20,400.00	557.50	422.50	392.50	362.50	332.50	302.50	272.50	242.50	225.00	205.00	185.00	165.00	145.00	125.00	105.00
20,400.01-20,700.00	566.50	431.50	401.50	371.50	341.50	311.50	281.50	251.50	231.00	211.00	191.00	171.00	151.00	131.00	111.00
20,700.01-21,000.00	575.50	440.50	410.50	380.50	350.50	320.50	290.50	260.50	237.00	217.00	197.00	177.00	157.00	137.00	117.00
21,000.01-21,300.00	584.50	449.50	419.50	389.50	359.50	329.50	299.50	269.50	243.00	223.00	203.00	183.00	163.00	143.00	123.00
21,300.01-21,600.00	593.50	458.50	428.50	398.50	368.50	338.50	308.50	278.50	249.00	229.00	209.00	189.00	169.00	149.00	129.00
21,600.01-21,900.00	602.50	467.50	437.50	407.50	377.50	347.50	317.50	287.50	255.00	235.00	215.00	195.00	175.00	155.00	135.00
21,900.01-22,200.00	611.50	476.50	446.50	416.50	386.50	356.50	326.50	296.50	261.00	241.00	221.00	201.00	181.00	161.00	141.00
22,200.01-22,500.00	620.50	485.50	455.50	425.50	395.50	365.50	335.50	305.50	267.00	247.00	227.00	207.00	187.00	167.00	147.00
22,500.01-22,800.00	629.50	494.50	464.50	434.50	404.50	374.50	344.50	314.50	273.00	253.00	233.00	213.00	193.00	173.00	153.00
22,800.01-23,100.00	638.50	503.50	473.50	443.50	413.50	383.50	353.50	323.50	279.00	259.00	239.00	219.00	199.00	179.00	159.00
23,100.01-23,400.00	647.50	512.50	482.50	452.50	422.50	392.50	362.50	332.50	285.00	265.00	245.00	225.00	205.00	185.00	165.00
23,400.01-23,700.00	656.50	521.50	491.50	461.50	431.50	401.50	371.50	341.50	291.00	271.00	251.00	231.00	211.00	191.00	171.00
23,700.01-24,000.00	665.50	530.50	500.50	470.50	440.50	410.50	380.50	350.50	297.00	277.00	257.00	237.00	217.00	197.00	177.00
24,000.01-24,300.00	674.50	539.50	509.50	479.50	449.50	419.50	389.50	359.50	304.50	283.00	263.00	243.00	223.00	203.00	183.00
24,300.01-24,600.00	683.50	548.50	518.50	488.50	458.50	428.50	398.50	368.50	313.50	289.00	269.00	249.00	229.00	209.00	189.00
24,600.01-24,900.00	692.50	557.50	527.50	497.50	467.50	437.50	407.50	377.50	322.50	295.00	275.00	255.00	235.00	215.00	195.00
24,900.01-25,200.00	701.50	566.50	536.50	506.50	476.50	446.50	416.50	386.50	331.50	301.50	281.00	261.00	241.00	221.00	201.00
25,200.01-25,500.00	710.50	575.50	545.50	515.50	485.50	455.50	425.50	395.50	340.50	310.50	287.00	267.00	247.00	227.00	207.00
25,500.01-25,800.00	719.50	584.50	554.50	524.50	494.50	464.50	434.50	404.50	349.50	319.50	293.00	273.00	253.00	233.00	213.00
25,800.01-26,100.00	728.50	593.50	563.50	533.50	503.50	473.50	443.50	413.50	358.50	328.50	299.00	279.00	259.00	239.00	219.00
26,100.01-26,400.00	737.50	602.50	572.50	542.50	512.50	482.50	452.50	422.50	367.50	337.50	307.50	285.00	265.00	245.00	225.00
26,400.01-26,700.00	746.50	611.50	581.50	551.50	521.50	491.50	461.50	431.50	376.50	346.50	316.50	291.00	271.00	251.00	231.00
26,700.01-27,000.00	755.50	620.50	590.50	560.50	530.50	500.50	470.50	440.50	385.50	355.50	325.50	297.00	277.00	257.00	237.00
27,000.01-27,300.00	764.50	629.50	599.50	569.50	539.50	509.50	479.50	449.50	394.50	364.50	334.50	304.50	283.00	263.00	243.00
27,300.01-27,600.00	773.50	638.50	608.50	578.50	548.50	518.50	488.50	458.50	403.50	373.50	343.50	313.50	289.00	269.00	249.00
27,600.01-27,900.00	782.50	647.50	617.50	587.50	557.50	527.50	497.50	467.50	412.50	382.50	352.50	322.50	295.00	275.00	255.00
27,900.01-28,200.00	791.50	656.50	626.50	596.50	566.50	536.50	506.50	476.50	421.50	391.50	361.50	331.50	301.50	281.00	261.00
28,200.01-28,500.00	800.50	665.50	635.50	605.50	575.50	545.50	515.50	485.50	430.50	400.50	370.50	340.50	310.50	287.00	267.00
28,500.01-28,800.00	809.50	674.50	644.50	614.50	584.50	554.50	524.50	494.50	439.50	409.50	379.50	349.50	319.50	293.00	273.00
28,800.01-29,100.00	818.50	683.50	653.50	623.50	593.50	563.50	533.50	503.50	448.50	418.50	388.50	358.50	328.50	299.00	279.00
29,100.01-29,400.00	827.50	692.50	662.50	632.50	602.50	572.50	542.50	512.50	457.50	427.50	397.50	367.50	337.50	307.50	285.00
29,400.01-29,700.00	836.50	701.50	671.50	641.50	611.50	581.50	551.50	521.50	466.50	436.50	406.50	376.50	346.50	316.50	291.00
29,700.01-30,000.00	845.50	710.50	680.50	650.50	620.50	590.50	560.50	530.50	475.50	445.50	415.50	385.50	355.50	325.50	297.00
3.0% of excess over \$30,000.00 plus															
30,000.01 and over	845.50	710.50	680.50	650.50	620.50	590.50	560.50	530.50	475.50	445.50	415.50	385.50	355.50	325.50	297.00

Exemption: Husband, wife, or single person

Dependency credit: Child, stepchild, etc., as described in Internal Revenue Code, Section 152

STATE OF LOUISIANA  
DEPARTMENT OF REVENUE  
PO BOX 91017  
BATON ROUGE LA 70821-9017

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