





























**Annual Louisiana Income Tax Withholding Table**

Exemptions:		1								2						
Dependents:																
Salary Range:																
Min	Max	0	0	1	2	3	4	5	6	0	1	2	3	4	5	6
85,701.00	86,100.00	3,462.95	3,368.45	3,347.45	3,326.45	3,305.45	3,284.45	3,263.45	3,242.45	2,619.75	2,598.75	2,577.75	2,556.75	2,535.75	2,514.75	2,493.75
86,101.00	86,500.00	3,483.15	3,388.65	3,367.65	3,346.65	3,325.65	3,304.65	3,283.65	3,262.65	2,634.75	2,613.75	2,592.75	2,571.75	2,550.75	2,529.75	2,508.75
86,501.00	86,900.00	3,503.35	3,408.85	3,387.85	3,366.85	3,345.85	3,324.85	3,303.85	3,282.85	2,649.75	2,628.75	2,607.75	2,586.75	2,565.75	2,544.75	2,523.75
86,901.00	87,300.00	3,523.55	3,429.05	3,408.05	3,387.05	3,366.05	3,345.05	3,324.05	3,303.05	2,664.75	2,643.75	2,622.75	2,601.75	2,580.75	2,559.75	2,538.75
87,301.00	87,700.00	3,543.75	3,449.25	3,428.25	3,407.25	3,386.25	3,365.25	3,344.25	3,323.25	2,679.75	2,658.75	2,637.75	2,616.75	2,595.75	2,574.75	2,553.75
87,701.00	88,100.00	3,563.95	3,469.45	3,448.45	3,427.45	3,406.45	3,385.45	3,364.45	3,343.45	2,694.75	2,673.75	2,652.75	2,631.75	2,610.75	2,589.75	2,568.75
88,101.00	88,500.00	3,584.15	3,489.65	3,468.65	3,447.65	3,426.65	3,405.65	3,384.65	3,363.65	2,709.75	2,688.75	2,667.75	2,646.75	2,625.75	2,604.75	2,583.75
88,501.00	88,900.00	3,604.35	3,509.85	3,488.85	3,467.85	3,446.85	3,425.85	3,404.85	3,383.85	2,724.75	2,703.75	2,682.75	2,661.75	2,640.75	2,619.75	2,598.75
88,901.00	89,300.00	3,624.55	3,530.05	3,509.05	3,488.05	3,467.05	3,446.05	3,425.05	3,404.05	2,739.75	2,718.75	2,697.75	2,676.75	2,655.75	2,634.75	2,613.75
89,301.00	89,700.00	3,644.75	3,550.25	3,529.25	3,508.25	3,487.25	3,466.25	3,445.25	3,424.25	2,754.75	2,733.75	2,712.75	2,691.75	2,670.75	2,649.75	2,628.75
89,701.00	90,100.00	3,664.95	3,570.45	3,549.45	3,528.45	3,507.45	3,486.45	3,465.45	3,444.45	2,769.75	2,748.75	2,727.75	2,706.75	2,685.75	2,664.75	2,643.75
90,101.00	90,500.00	3,685.15	3,590.65	3,569.65	3,548.65	3,527.65	3,506.65	3,485.65	3,464.65	2,784.75	2,763.75	2,742.75	2,721.75	2,700.75	2,679.75	2,658.75
90,501.00	90,900.00	3,705.35	3,610.85	3,589.85	3,568.85	3,547.85	3,526.85	3,505.85	3,484.85	2,799.75	2,778.75	2,757.75	2,736.75	2,715.75	2,694.75	2,673.75
90,901.00	91,300.00	3,725.55	3,631.05	3,610.05	3,589.05	3,568.05	3,547.05	3,526.05	3,505.05	2,814.75	2,793.75	2,772.75	2,751.75	2,730.75	2,709.75	2,688.75
91,301.00	91,700.00	3,745.75	3,651.25	3,630.25	3,609.25	3,588.25	3,567.25	3,546.25	3,525.25	2,829.75	2,808.75	2,787.75	2,766.75	2,745.75	2,724.75	2,703.75
91,701.00	92,100.00	3,765.95	3,671.45	3,650.45	3,629.45	3,608.45	3,587.45	3,566.45	3,545.45	2,844.75	2,823.75	2,802.75	2,781.75	2,760.75	2,739.75	2,718.75
92,101.00	92,500.00	3,786.15	3,691.65	3,670.65	3,649.65	3,628.65	3,607.65	3,586.65	3,565.65	2,859.75	2,838.75	2,817.75	2,796.75	2,775.75	2,754.75	2,733.75
92,501.00	92,900.00	3,806.35	3,711.85	3,690.85	3,669.85	3,648.85	3,627.85	3,606.85	3,585.85	2,874.75	2,853.75	2,832.75	2,811.75	2,790.75	2,769.75	2,748.75
92,901.00	93,300.00	3,826.55	3,732.05	3,711.05	3,690.05	3,669.05	3,648.05	3,627.05	3,606.05	2,889.75	2,868.75	2,847.75	2,826.75	2,805.75	2,784.75	2,763.75
93,301.00	93,700.00	3,846.75	3,752.25	3,731.25	3,710.25	3,689.25	3,668.25	3,647.25	3,626.25	2,904.75	2,883.75	2,862.75	2,841.75	2,820.75	2,799.75	2,778.75
93,701.00	94,100.00	3,866.95	3,772.45	3,751.45	3,730.45	3,709.45	3,688.45	3,667.45	3,646.45	2,919.75	2,898.75	2,877.75	2,856.75	2,835.75	2,814.75	2,793.75
94,101.00	94,500.00	3,887.15	3,792.65	3,771.65	3,750.65	3,729.65	3,708.65	3,687.65	3,666.65	2,934.75	2,913.75	2,892.75	2,871.75	2,850.75	2,829.75	2,808.75
94,501.00	94,900.00	3,907.35	3,812.85	3,791.85	3,770.85	3,749.85	3,728.85	3,707.85	3,686.85	2,949.75	2,928.75	2,907.75	2,886.75	2,865.75	2,844.75	2,823.75
94,901.00	95,300.00	3,927.55	3,833.05	3,812.05	3,791.05	3,770.05	3,749.05	3,728.05	3,707.05	2,964.75	2,943.75	2,922.75	2,901.75	2,880.75	2,859.75	2,838.75
95,301.00	95,700.00	3,947.75	3,853.25	3,832.25	3,811.25	3,790.25	3,769.25	3,748.25	3,727.25	2,979.75	2,958.75	2,937.75	2,916.75	2,895.75	2,874.75	2,853.75
95,701.00	96,100.00	3,967.95	3,873.45	3,852.45	3,831.45	3,810.45	3,789.45	3,768.45	3,747.45	2,994.75	2,973.75	2,952.75	2,931.75	2,910.75	2,889.75	2,868.75
96,101.00	96,500.00	3,988.15	3,893.65	3,872.65	3,851.65	3,830.65	3,809.65	3,788.65	3,767.65	3,009.75	2,988.75	2,967.75	2,946.75	2,925.75	2,904.75	2,883.75
96,501.00	96,900.00	4,008.35	3,913.85	3,892.85	3,871.85	3,850.85	3,829.85	3,808.85	3,787.85	3,024.75	3,003.75	2,982.75	2,961.75	2,940.75	2,919.75	2,898.75
96,901.00	97,300.00	4,028.55	3,934.05	3,913.05	3,892.05	3,871.05	3,850.05	3,829.05	3,808.05	3,039.75	3,018.75	2,997.75	2,976.75	2,955.75	2,934.75	2,913.75
97,301.00	97,700.00	4,048.75	3,954.25	3,933.25	3,912.25	3,891.25	3,870.25	3,849.25	3,828.25	3,054.75	3,033.75	3,012.75	2,991.75	2,970.75	2,949.75	2,928.75
97,701.00	98,100.00	4,068.95	3,974.45	3,953.45	3,932.45	3,911.45	3,890.45	3,869.45	3,848.45	3,069.75	3,048.75	3,027.75	3,006.75	2,985.75	2,964.75	2,943.75
98,101.00	98,500.00	4,089.15	3,994.65	3,973.65	3,952.65	3,931.65	3,910.65	3,889.65	3,868.65	3,084.75	3,063.75	3,042.75	3,021.75	3,000.75	2,979.75	2,958.75
98,501.00	98,900.00	4,109.35	4,014.85	3,993.85	3,972.85	3,951.85	3,930.85	3,909.85	3,888.85	3,099.75	3,078.75	3,057.75	3,036.75	3,015.75	2,994.75	2,973.75
98,901.00	99,300.00	4,129.55	4,035.05	4,014.05	3,993.05	3,972.05	3,951.05	3,930.05	3,909.05	3,114.75	3,093.75	3,072.75	3,051.75	3,030.75	3,009.75	2,988.75
99,301.00	99,700.00	4,149.75	4,055.25	4,034.25	4,013.25	3,992.25	3,971.25	3,950.25	3,929.25	3,129.75	3,108.75	3,087.75	3,066.75	3,045.75	3,024.75	3,003.75
99,701.00	100,100.00	4,169.95	4,075.45	4,054.45	4,033.45	4,012.45	3,991.45	3,970.45	3,949.45	3,144.75	3,123.75	3,102.75	3,081.75	3,060.75	3,039.75	3,018.75
100,101.00	100,500.00	4,190.15	4,095.65	4,074.65	4,053.65	4,032.65	4,011.65	3,990.65	3,969.65	3,163.80	3,142.80	3,121.80	3,100.80	3,079.80	3,058.80	3,037.80
(Add 5.05% for amounts in excess of \$100,500)									(Add 5.10% for amounts in excess of \$100,500)							

4. In place of the withholding tables in Subsection C.3, employers may use the Subsection D.

D. Income Tax Withholding Formulas. The overall structure of the formulas used to compute the withholding tax is to calculate the tax on the total wage amount and then subtract the amount of tax calculated on the 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. Any taxpayer may use the single taxpayer withholding formulas; however, only married taxpayers who will file a joint income tax return may use the married taxpayer formulas.

1. Single Taxpayer Withholding Formulas

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;  
 $A = .021((X * 4500) + (Y * 1000)) \div N$ .  
 B is the effect of the personal exemptions and dependency credits in excess of \$12,500;  
 $B = .016((X * 4500) + (Y * 1000)) - 25,000 \div N$ .  
 If annual wages are less than or equal to \$12,500, then  
 $W = .021(S) - (A + B)$ .  
 If annual wages are greater \$12,500 but less than or equal to \$50,000, then  
 $W = .021(S) + .0160(S - (12,500 \div N)) - (A + B)$ .  
 If annual wages are greater than \$50,000, then  
 $W = .021(S) + .0160(S - (12,500 \div N)) + .0135(S - (50,000 \div N)) - (A + B)$ .

2. Married Taxpayer Withholding Formulas

W is the withholding tax per pay period.  
 S is the employee's salary per pay period for each bracket.  
 X is the number of personal exemptions. X must be 0, 1, or 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;  
 $A = .021((X * 4500) + (Y * 1000)) \div N$   
 B is the effect of the personal exemptions and dependency credits in excess of \$25,000;  
 $B = .0165((X * 4500) + (Y * 1000)) - 25,000 \div N$   
 If annual wages are less than or equal to \$25,000, then  
 $W = .021(S) - (A + B)$ .  
 If annual wages are greater \$25,000 but less than or equal to \$100,000, then

$W = .021(S) + .0165(S - (25,000 \div N)) - (A + B)$ .  
 If annual wages are greater than \$100,000, then  
 $W = .021(S) + .0165(S - (25,000 \div N)) + .0135(S - (100,000 \div N)) - (A + B)$ .

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:

**Family Impact Statement**

As required by Act 1183 of the 1999 Regular Session of the Louisiana Legislature the following Family Impact Statement is submitted to be published with the notice of intent in the Louisiana Register. A copy of this statement will also be provided to our legislative oversight committees.

1. The Effect on the Stability of the Family. Implementation of this proposed Rule will have no effect on the stability of the family.
2. The Effect on the Authority and Rights of Parents regarding the education and supervision of their children. Implementation of this proposed Rule will have no effect on the authority and rights of parents regarding the education and supervision of their children.
3. The Effect on the Functioning of the Family. Implementation of this proposed Rule will have no effect on the functioning of the family.
4. The Effect on Family Earnings and Family Budget. Implementation of this proposed Rule will have no effect on family earnings and family budgets.
5. The Effect on the Behavior and Personal Responsibility of Children. Implementation of this proposed Rule will have no effect on the behavior and personal responsibility of children.
6. The Ability of the Family or a Local Government to Perform the Function as Contained in the Proposed Rule. Implementation of this proposed Rule will have no effect on the ability of the family or a local government to perform this function.

Interested persons may submit written data, views, arguments or comments regarding this proposed Rule to Leonore Heavey, Revenue Tax Assistant Director, Policy Services Division by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098 or by fax to 225-219-2759. All comments must be received no later than 4:30 p.m., Friday, December 26, 2008. A public hearing will be held on Monday, December 29, 2008 at 10:00 a.m. in the River room on the

seventh floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802.

Cynthia Bridges  
Secretary

**FISCAL AND ECONOMIC IMPACT  
STATEMENT FOR ADMINISTRATIVE  
RULES**

**RULE TITLE: Income Tax Withholding  
Tables**

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

This proposed amendment to LAC 61:I.1501 establishes the individual income tax withholding tables based on the new income tax rates provided by Act 396 of the 2008 Regular Session. The Act imposes the individual income tax on joint returns as follows: two percent of the first \$25,000, four percent of income from \$25,000 to \$100,000, and six percent of income over \$100,000. For single returns the bracket thresholds are one-half those of joint returns.

Implementation of this proposed regulation as amended will result in less than \$100,000 of additional costs associated with system reprogramming, testing, and form adjustment to incorporate the changes.

There will be no costs or savings to local governmental units.

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

Effective January 1, 2009, Act 396 expands the four percent bracket, creating a decrease to state individual income tax revenue. However, because Act 396 does not require the

amendment of the withholding tables until July 1, 2009, it is expected that taxpayers will not adjust withholdings in the first half of the 2009 calendar year. The income tax losses over the next several years are \$359 million for FY 09-2010, \$251 million for FY 10- 2011 and \$262 million for FY 11-2012 according to the Legislative Fiscal Office

The new tables will be effective on July 1, 2009, as provided in Act 396.

There will be no impact on local revenue collections.

**III. ESTIMATED COSTS AND/OR ECONOMIC  
BENEFITS TO DIRECTLY AFFECTED PERSONS  
OR NONGOVERNMENTAL GROUPS (Summary)**

This proposed amendment to LAC 61:I.1501 directs employers required to deduct and withhold income tax pursuant to R.S. 47:112, to deduct and withhold the tax in an amount determined in accordance with the tables provided in the regulation, or by use of a formula that produces equivalent amounts. The impact on costs for these employers should be negligible since they are currently required to withhold tax on employees.

**IV. ESTIMATED EFFECT ON COMPETITION AND  
EMPLOYMENT (Summary)**

This proposed amendment to LAC 61:I.1501 should not affect competition or employment.

Cynthia Bridges  
Secretary  
0811#050

Robert E. Hosse  
Staff Director  
Legislative Fiscal Office