

NOTICE OF INTENT

**Department of Revenue
Policy Services Division**

Individual Income Tax Tables
(LAC 61:I.1310)

Under the authority of R.S. 47:295, and R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, proposes to amend LAC 61:I.1310 to establish the individual income tax tables based on the new individual income tax brackets provided by Act

396 of the 2008 Regular Session of the Louisiana Legislature.

Act 396 amended R.S. 47:32(A), and provides for a reduction in tax rates and tax brackets. This statutory amendment became effective January 1, 2009.

Title 61

REVENUE AND TAXATION

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

**Chapter 13. Income: Individual Income Tax Tables
§1310. Income Tax Tables**

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

Single or Married Filing Separately Filing Status									
If your Louisiana tax table income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
Your Louisiana tax is:									
0	4,500	0	0	0	0	0	0	0	0
4,500	4,750	3	0	0	0	0	0	0	0
4,750	5,000	8	0	0	0	0	0	0	0
5,000	5,250	13	0	0	0	0	0	0	0
5,250	5,500	18	0	0	0	0	0	0	0
5,500	5,750	23	3	0	0	0	0	0	0
5,750	6,000	28	8	0	0	0	0	0	0
6,000	6,250	33	13	0	0	0	0	0	0
6,250	6,500	38	18	0	0	0	0	0	0
6,500	6,750	43	23	3	0	0	0	0	0
6,750	7,000	48	28	8	0	0	0	0	0
7,000	7,250	53	33	13	0	0	0	0	0
7,250	7,500	58	38	18	0	0	0	0	0
7,500	7,750	63	43	23	3	0	0	0	0
7,750	8,000	68	48	28	8	0	0	0	0
8,000	8,250	73	53	33	13	0	0	0	0
8,250	8,500	78	58	38	18	0	0	0	0
8,500	8,750	83	63	43	23	3	0	0	0
8,750	9,000	88	68	48	28	8	0	0	0
9,000	9,250	93	73	53	33	13	0	0	0
9,250	9,500	98	78	58	38	18	0	0	0
9,500	9,750	103	83	63	43	23	3	0	0
9,750	10,000	108	88	68	48	28	8	0	0
10,000	10,250	113	93	73	53	33	13	0	0
10,250	10,500	118	98	78	58	38	18	0	0
10,500	10,750	123	103	83	63	43	23	3	0
10,750	11,000	128	108	88	68	48	28	8	0
11,000	11,250	133	113	93	73	53	33	13	0
11,250	11,500	138	118	98	78	58	38	18	0
11,500	11,750	143	123	103	83	63	43	23	3
11,750	12,000	148	128	108	88	68	48	28	8
12,000	12,250	153	133	113	93	73	53	33	13
12,250	12,500	158	138	118	98	78	58	38	18
12,500	12,750	165	145	125	105	85	65	45	25

Single or Married Filing Separately Filing Status									
If your Louisiana tax table income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
Your Louisiana tax is:									
12,750	13,000	175	155	135	115	95	75	55	35
13,000	13,250	185	165	145	125	105	85	65	45
13,250	13,500	195	175	155	135	115	95	75	55
13,500	13,750	205	185	165	145	125	105	85	65
13,750	14,000	215	195	175	155	135	115	95	75
14,000	14,250	225	205	185	165	145	125	105	85
14,250	14,500	235	215	195	175	155	135	115	95
14,500	14,750	245	225	205	185	165	145	125	105
14,750	15,000	255	235	215	195	175	155	135	115
15,000	15,250	265	245	225	205	185	165	145	125
15,250	15,500	275	255	235	215	195	175	155	135
15,500	15,750	285	265	245	225	205	185	165	145
15,750	16,000	295	275	255	235	215	195	175	155
16,000	16,250	305	285	265	245	225	205	185	165
16,250	16,500	315	295	275	255	235	215	195	175
16,500	16,750	325	305	285	265	245	225	205	185
16,750	17,000	335	315	295	275	255	235	215	195
17,000	17,250	345	325	305	285	265	245	225	205
17,250	17,500	355	335	315	295	275	255	235	215
17,500	17,750	365	345	325	305	285	265	245	225
17,750	18,000	375	355	335	315	295	275	255	235
18,000	18,250	385	365	345	325	305	285	265	245
18,250	18,500	395	375	355	335	315	295	275	255
18,500	18,750	405	385	365	345	325	305	285	265
18,750	19,000	415	395	375	355	335	315	295	275
19,000	19,250	425	405	385	365	345	325	305	285
19,250	19,500	435	415	395	375	355	335	315	295
19,500	19,750	445	425	405	385	365	345	325	305
19,750	20,000	455	435	415	395	375	355	335	315
20,000	20,250	465	445	425	405	385	365	345	325
20,250	20,500	475	455	435	415	395	375	355	335
20,500	20,750	485	465	445	425	405	385	365	345
20,750	21,000	495	475	455	435	415	395	375	355
21,000	21,250	505	485	465	445	425	405	385	365
21,250	21,500	515	495	475	455	435	415	395	375
21,500	21,750	525	505	485	465	445	425	405	385
21,750	22,000	535	515	495	475	455	435	415	395
22,000	22,250	545	525	505	485	465	445	425	405
22,250	22,500	555	535	515	495	475	455	435	415
22,500	22,750	565	545	525	505	485	465	445	425
22,750	23,000	575	555	535	515	495	475	455	435
23,000	23,250	585	565	545	525	505	485	465	445
23,250	23,500	595	575	555	535	515	495	475	455
23,500	23,750	605	585	565	545	525	505	485	465
23,750	24,000	615	595	575	555	535	515	495	475
24,000	24,250	625	605	585	565	545	525	505	485
24,250	24,500	635	615	595	575	555	535	515	495

Single or Married Filing Separately Filing Status									
If your Louisiana tax table income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
Your Louisiana tax is:									
24,500	24,750	645	625	605	585	565	545	525	505
24,750	25,000	655	635	615	595	575	555	535	515
25,000	25,250	665	645	625	605	585	565	545	525
25,250	25,500	675	655	635	615	595	575	555	535
25,500	25,750	685	665	645	625	605	585	565	545
25,750	26,000	695	675	655	635	615	595	575	555
26,000	26,250	705	685	665	645	625	605	585	565
26,250	26,500	715	695	675	655	635	615	595	575
26,500	26,750	725	705	685	665	645	625	605	585
26,750	27,000	735	715	695	675	655	635	615	595
27,000	27,250	745	725	705	685	665	645	625	605
27,250	27,500	755	735	715	695	675	655	635	615
27,500	27,750	765	745	725	705	685	665	645	625
27,750	28,000	775	755	735	715	695	675	655	635
28,000	28,250	785	765	745	725	705	685	665	645
28,250	28,500	795	775	755	735	715	695	675	655
28,500	28,750	805	785	765	745	725	705	685	665
28,750	29,000	815	795	775	755	735	715	695	675
29,000	29,250	825	805	785	765	745	725	705	685
29,250	29,500	835	815	795	775	755	735	715	695
29,500	29,750	845	825	805	785	765	745	725	705
29,750	30,000	855	835	815	795	775	755	735	715
30,000	30,250	865	845	825	805	785	765	745	725
30,250	30,500	875	855	835	815	795	775	755	735
30,500	30,750	885	865	845	825	805	785	765	745
30,750	31,000	895	875	855	835	815	795	775	755
31,000	31,250	905	885	865	845	825	805	785	765
31,250	31,500	915	895	875	855	835	815	795	775
31,500	31,750	925	905	885	865	845	825	805	785
31,750	32,000	935	915	895	875	855	835	815	795
32,000	32,250	945	925	905	885	865	845	825	805
32,250	32,500	955	935	915	895	875	855	835	815
32,500	32,750	965	945	925	905	885	865	845	825
32,750	33,000	975	955	935	915	895	875	855	835
33,000	33,250	985	965	945	925	905	885	865	845
33,250	33,500	995	975	955	935	915	895	875	855
33,500	33,750	1,005	985	965	945	925	905	885	865
33,750	34,000	1,015	995	975	955	935	915	895	875
34,000	34,250	1,025	1,005	985	965	945	925	905	885
34,250	34,500	1,035	1,015	995	975	955	935	915	895
34,500	34,750	1,045	1,025	1,005	985	965	945	925	905
34,750	35,000	1,055	1,035	1,015	995	975	955	935	915
35,000	35,250	1,065	1,045	1,025	1,005	985	965	945	925
35,250	35,500	1,075	1,055	1,035	1,015	995	975	955	935
35,500	35,750	1,085	1,065	1,045	1,025	1,005	985	965	945
35,750	36,000	1,095	1,075	1,055	1,035	1,015	995	975	955
36,000	36,250	1,105	1,085	1,065	1,045	1,025	1,005	985	965

Single or Married Filing Separately Filing Status									
If your Louisiana tax table income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
Your Louisiana tax is:									
36,250	36,500	1,115	1,095	1,075	1,055	1,035	1,015	995	975
36,500	36,750	1,125	1,105	1,085	1,065	1,045	1,025	1,005	985
36,750	37,000	1,135	1,115	1,095	1,075	1,055	1,035	1,015	995
37,000	37,250	1,145	1,125	1,105	1,085	1,065	1,045	1,025	1,005
37,250	37,500	1,155	1,135	1,115	1,095	1,075	1,055	1,035	1,015
37,500	37,750	1,165	1,145	1,125	1,105	1,085	1,065	1,045	1,025
37,750	38,000	1,175	1,155	1,135	1,115	1,095	1,075	1,055	1,035
38,000	38,250	1,185	1,165	1,145	1,125	1,105	1,085	1,065	1,045
38,250	38,500	1,195	1,175	1,155	1,135	1,115	1,095	1,075	1,055
38,500	38,750	1,205	1,185	1,165	1,145	1,125	1,105	1,085	1,065
38,750	39,000	1,215	1,195	1,175	1,155	1,135	1,115	1,095	1,075
39,000	39,250	1,225	1,205	1,185	1,165	1,145	1,125	1,105	1,085
39,250	39,500	1,235	1,215	1,195	1,175	1,155	1,135	1,115	1,095
39,500	39,750	1,245	1,225	1,205	1,185	1,165	1,145	1,125	1,105
39,750	40,000	1,255	1,235	1,215	1,195	1,175	1,155	1,135	1,115
40,000	40,250	1,265	1,245	1,225	1,205	1,185	1,165	1,145	1,125
40,250	40,500	1,275	1,255	1,235	1,215	1,195	1,175	1,155	1,135
40,500	40,750	1,285	1,265	1,245	1,225	1,205	1,185	1,165	1,145
40,750	41,000	1,295	1,275	1,255	1,235	1,215	1,195	1,175	1,155
41,000	41,250	1,305	1,285	1,265	1,245	1,225	1,205	1,185	1,165
41,250	41,500	1,315	1,295	1,275	1,255	1,235	1,215	1,195	1,175
41,500	41,750	1,325	1,305	1,285	1,265	1,245	1,225	1,205	1,185
41,750	42,000	1,335	1,315	1,295	1,275	1,255	1,235	1,215	1,195
42,000	42,250	1,345	1,325	1,305	1,285	1,265	1,245	1,225	1,205
42,250	42,500	1,355	1,335	1,315	1,295	1,275	1,255	1,235	1,215
42,500	42,750	1,365	1,345	1,325	1,305	1,285	1,265	1,245	1,225
42,750	43,000	1,375	1,355	1,335	1,315	1,295	1,275	1,255	1,235
43,000	43,250	1,385	1,365	1,345	1,325	1,305	1,285	1,265	1,245
43,250	43,500	1,395	1,375	1,355	1,335	1,315	1,295	1,275	1,255
43,500	43,750	1,405	1,385	1,365	1,345	1,325	1,305	1,285	1,265
43,750	44,000	1,415	1,395	1,375	1,355	1,335	1,315	1,295	1,275
44,000	44,250	1,425	1,405	1,385	1,365	1,345	1,325	1,305	1,285
44,250	44,500	1,435	1,415	1,395	1,375	1,355	1,335	1,315	1,295
44,500	44,750	1,445	1,425	1,405	1,385	1,365	1,345	1,325	1,305
44,750	45,000	1,455	1,435	1,415	1,395	1,375	1,355	1,335	1,315
45,000	45,250	1,465	1,445	1,425	1,405	1,385	1,365	1,345	1,325
45,250	45,500	1,475	1,455	1,435	1,415	1,395	1,375	1,355	1,335
45,500	45,750	1,485	1,465	1,445	1,425	1,405	1,385	1,365	1,345
45,750	46,000	1,495	1,475	1,455	1,435	1,415	1,395	1,375	1,355
46,000	46,250	1,505	1,485	1,465	1,445	1,425	1,405	1,385	1,365
46,250	46,500	1,515	1,495	1,475	1,455	1,435	1,415	1,395	1,375
46,500	46,750	1,525	1,505	1,485	1,465	1,445	1,425	1,405	1,385
46,750	47,000	1,535	1,515	1,495	1,475	1,455	1,435	1,415	1,395
47,000	47,250	1,545	1,525	1,505	1,485	1,465	1,445	1,425	1,405
47,250	47,500	1,555	1,535	1,515	1,495	1,475	1,455	1,435	1,415
47,500	47,750	1,565	1,545	1,525	1,505	1,485	1,465	1,445	1,425
47,750	48,000	1,575	1,555	1,535	1,515	1,495	1,475	1,455	1,435

Single or Married Filing Separately Filing Status									
If your Louisiana tax table income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
Your Louisiana tax is:									
48,000	48,250	1,585	1,565	1,545	1,525	1,505	1,485	1,465	1,445
48,250	48,500	1,595	1,575	1,555	1,535	1,515	1,495	1,475	1,455
48,500	48,750	1,605	1,585	1,565	1,545	1,525	1,505	1,485	1,465
48,750	49,000	1,615	1,595	1,575	1,555	1,535	1,515	1,495	1,475
49,000	49,250	1,625	1,605	1,585	1,565	1,545	1,525	1,505	1,485
49,250	49,500	1,635	1,615	1,595	1,575	1,555	1,535	1,515	1,495
49,500	49,750	1,645	1,625	1,605	1,585	1,565	1,545	1,525	1,505
49,750	50,000	1,655	1,635	1,615	1,595	1,575	1,555	1,535	1,515
50,000	50,250	1,668	1,648	1,628	1,608	1,588	1,568	1,548	1,528
50,250	50,500	1,683	1,663	1,643	1,623	1,603	1,583	1,563	1,543
50,500	50,750	1,698	1,678	1,658	1,638	1,618	1,598	1,578	1,558
50,750	51,000	1,713	1,693	1,673	1,653	1,633	1,613	1,593	1,573

Plus 6% of Tax Table Income in Excess of \$51,000

Married Filing Jointly Or Qualifying Widow(er) Filing Status									
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:							
At Least	Less Than	2	3	4	5	6	7	8	
Your Louisiana Tax Is:									
0	9,000	0	0	0	0	0	0	0	0
9,000	9,250	3	0	0	0	0	0	0	0
9,250	9,500	8	0	0	0	0	0	0	0
9,500	9,750	13	0	0	0	0	0	0	0
9,750	10,000	18	0	0	0	0	0	0	0
10,000	10,250	23	3	0	0	0	0	0	0
10,250	10,500	28	8	0	0	0	0	0	0
10,500	10,750	33	13	0	0	0	0	0	0
10,750	11,000	38	18	0	0	0	0	0	0
11,000	11,250	43	23	3	0	0	0	0	0
11,250	11,500	48	28	8	0	0	0	0	0
11,500	11,750	53	33	13	0	0	0	0	0
11,750	12,000	58	38	18	0	0	0	0	0
12,000	12,250	63	43	23	3	0	0	0	0
12,250	12,500	68	48	28	8	0	0	0	0
12,500	12,750	73	53	33	13	0	0	0	0
12,750	13,000	78	58	38	18	0	0	0	0
13,000	13,250	83	63	43	23	3	0	0	0
13,250	13,500	88	68	48	28	8	0	0	0
13,500	13,750	93	73	53	33	13	0	0	0
13,750	14,000	98	78	58	38	18	0	0	0
14,000	14,250	103	83	63	43	23	3	0	0
14,250	14,500	108	88	68	48	28	8	0	0
14,500	14,750	113	93	73	53	33	13	0	0
14,750	15,000	118	98	78	58	38	18	0	0

Married Filing Jointly Or Qualifying Widow(er) Filing Status								
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:						
At Least	Less Than	2	3	4	5	6	7	8
Your Louisianan Tax Is:								
15,000	15,250	123	103	83	63	43	23	3
15,250	15,500	128	108	88	68	48	28	8
15,500	15,750	133	113	93	73	53	33	13
15,750	16,000	138	118	98	78	58	38	18
16,000	16,250	143	123	103	83	63	43	23
16,250	16,500	148	128	108	88	68	48	28
16,500	16,750	153	133	113	93	73	53	33
16,750	17,000	158	138	118	98	78	58	38
17,000	17,250	163	143	123	103	83	63	43
17,250	17,500	168	148	128	108	88	68	48
17,500	17,750	173	153	133	113	93	73	53
17,750	18,000	178	158	138	118	98	78	58
18,000	18,250	183	163	143	123	103	83	63
18,250	18,500	188	168	148	128	108	88	68
18,500	18,750	193	173	153	133	113	93	73
18,750	19,000	198	178	158	138	118	98	78
19,000	19,250	203	183	163	143	123	103	83
19,250	19,500	208	188	168	148	128	108	88
19,500	19,750	213	193	173	153	133	113	93
19,750	20,000	218	198	178	158	138	118	98
20,000	20,250	223	203	183	163	143	123	103
20,250	20,500	228	208	188	168	148	128	108
20,500	20,750	233	213	193	173	153	133	113
20,750	21,000	238	218	198	178	158	138	118
21,000	21,250	243	223	203	183	163	143	123
21,250	21,500	248	228	208	188	168	148	128
21,500	21,750	253	233	213	193	173	153	133
21,750	22,000	258	238	218	198	178	158	138
22,000	22,250	263	243	223	203	183	163	143
22,250	22,500	268	248	228	208	188	168	148
22,500	22,750	273	253	233	213	193	173	153
22,750	23,000	278	258	238	218	198	178	158
23,000	23,250	283	263	243	223	203	183	163
23,250	23,500	288	268	248	228	208	188	168
23,500	23,750	293	273	253	233	213	193	173
23,750	24,000	298	278	258	238	218	198	178
24,000	24,250	303	283	263	243	223	203	183
24,250	24,500	308	288	268	248	228	208	188
24,500	24,750	313	293	273	253	233	213	193
24,750	25,000	318	298	278	258	238	218	198
25,000	25,250	325	305	285	265	245	225	205
25,250	25,500	335	315	295	275	255	235	215
25,500	25,750	345	325	305	285	265	245	225
25,750	26,000	355	335	315	295	275	255	235
26,000	26,250	365	345	325	305	285	265	245
26,250	26,500	375	355	335	315	295	275	255
26,500	26,750	385	365	345	325	305	285	265

Married Filing Jointly Or Qualifying Widow(er) Filing Status								
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:						
At Least	Less Than	2	3	4	5	6	7	8
Your Louisianan Tax Is:								
26,750	27,000	395	375	355	335	315	295	275
27,000	27,250	405	385	365	345	325	305	285
27,250	27,500	415	395	375	355	335	315	295
27,500	27,750	425	405	385	365	345	325	305
27,750	28,000	435	415	395	375	355	335	315
28,000	28,250	445	425	405	385	365	345	325
28,250	28,500	455	435	415	395	375	355	335
28,500	28,750	465	445	425	405	385	365	345
28,750	29,000	475	455	435	415	395	375	355
29,000	29,250	485	465	445	425	405	385	365
29,250	29,500	495	475	455	435	415	395	375
29,500	29,750	505	485	465	445	425	405	385
29,750	30,000	515	495	475	455	435	415	395
30,000	30,250	525	505	485	465	445	425	405
30,250	30,500	535	515	495	475	455	435	415
30,500	30,750	545	525	505	485	465	445	425
30,750	31,000	555	535	515	495	475	455	435
31,000	31,250	565	545	525	505	485	465	445
31,250	31,500	575	555	535	515	495	475	455
31,500	31,750	585	565	545	525	505	485	465
31,750	32,000	595	575	555	535	515	495	475
32,000	32,250	605	585	565	545	525	505	485
32,250	32,500	615	595	575	555	535	515	495
32,500	32,750	625	605	585	565	545	525	505
32,750	33,000	635	615	595	575	555	535	515
33,000	33,250	645	625	605	585	565	545	525
33,250	33,500	655	635	615	595	575	555	535
33,500	33,750	665	645	625	605	585	565	545
33,750	34,000	675	655	635	615	595	575	555
34,000	34,250	685	665	645	625	605	585	565
34,250	34,500	695	675	655	635	615	595	575
34,500	34,750	705	685	665	645	625	605	585
34,750	35,000	715	695	675	655	635	615	595
35,000	35,250	725	705	685	665	645	625	605
35,250	35,500	735	715	695	675	655	635	615
35,500	35,750	745	725	705	685	665	645	625
35,750	36,000	755	735	715	695	675	655	635
36,000	36,250	765	745	725	705	685	665	645
36,250	36,500	775	755	735	715	695	675	655
36,500	36,750	785	765	745	725	705	685	665
36,750	37,000	795	775	755	735	715	695	675
37,000	37,250	805	785	765	745	725	705	685
37,250	37,500	815	795	775	755	735	715	695
37,500	37,750	825	805	785	765	745	725	705
37,750	38,000	835	815	795	775	755	735	715
38,000	38,250	845	825	805	785	765	745	725
38,250	38,500	855	835	815	795	775	755	735

Married Filing Jointly Or Qualifying Widow(er) Filing Status								
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:						
At Least	Less Than	2	3	4	5	6	7	8
Your Louisianan Tax Is:								
38,500	38,750	865	845	825	805	785	765	745
38,750	39,000	875	855	835	815	795	775	755
39,000	39,250	885	865	845	825	805	785	765
39,250	39,500	895	875	855	835	815	795	775
39,500	39,750	905	885	865	845	825	805	785
39,750	40,000	915	895	875	855	835	815	795
40,000	40,250	925	905	885	865	845	825	805
40,250	40,500	935	915	895	875	855	835	815
40,500	40,750	945	925	905	885	865	845	825
40,750	41,000	955	935	915	895	875	855	835
41,000	41,250	965	945	925	905	885	865	845
41,250	41,500	975	955	935	915	895	875	855
41,500	41,750	985	965	945	925	905	885	865
41,750	42,000	995	975	955	935	915	895	875
42,000	42,250	1,005	985	965	945	925	905	885
42,250	42,500	1,015	995	975	955	935	915	895
42,500	42,750	1,025	1,005	985	965	945	925	905
42,750	43,000	1,035	1,015	995	975	955	935	915
43,000	43,250	1,045	1,025	1,005	985	965	945	925
43,250	43,500	1,055	1,035	1,015	995	975	955	935
43,500	43,750	1,065	1,045	1,025	1,005	985	965	945
43,750	44,000	1,075	1,055	1,035	1,015	995	975	955
44,000	44,250	1,085	1,065	1,045	1,025	1,005	985	965
44,250	44,500	1,095	1,075	1,055	1,035	1,015	995	975
44,500	44,750	1,105	1,085	1,065	1,045	1,025	1,005	985
44,750	45,000	1,115	1,095	1,075	1,055	1,035	1,015	995
45,000	45,250	1,125	1,105	1,085	1,065	1,045	1,025	1,005
45,250	45,500	1,135	1,115	1,095	1,075	1,055	1,035	1,015
45,500	45,750	1,145	1,125	1,105	1,085	1,065	1,045	1,025
45,750	46,000	1,155	1,135	1,115	1,095	1,075	1,055	1,035
46,000	46,250	1,165	1,145	1,125	1,105	1,085	1,065	1,045
46,250	46,500	1,175	1,155	1,135	1,115	1,095	1,075	1,055
46,500	46,750	1,185	1,165	1,145	1,125	1,105	1,085	1,065
46,750	47,000	1,195	1,175	1,155	1,135	1,115	1,095	1,075
47,000	47,250	1,205	1,185	1,165	1,145	1,125	1,105	1,085
47,250	47,500	1,215	1,195	1,175	1,155	1,135	1,115	1,095
47,500	47,750	1,225	1,205	1,185	1,165	1,145	1,125	1,105
47,750	48,000	1,235	1,215	1,195	1,175	1,155	1,135	1,115
48,000	48,250	1,245	1,225	1,205	1,185	1,165	1,145	1,125
48,250	48,500	1,255	1,235	1,215	1,195	1,175	1,155	1,135
48,500	48,750	1,265	1,245	1,225	1,205	1,185	1,165	1,145
48,750	49,000	1,275	1,255	1,235	1,215	1,195	1,175	1,155
49,000	49,250	1,285	1,265	1,245	1,225	1,205	1,185	1,165
49,250	49,500	1,295	1,275	1,255	1,235	1,215	1,195	1,175
49,500	49,750	1,305	1,285	1,265	1,245	1,225	1,205	1,185
49,750	50,000	1,315	1,295	1,275	1,255	1,235	1,215	1,195
50,000	50,250	1,325	1,305	1,285	1,265	1,245	1,225	1,205

Married Filing Jointly Or Qualifying Widow(er) Filing Status								
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:						
At Least	Less Than	2	3	4	5	6	7	8
Your Louisianan Tax Is:								
50,250	50,500	1,335	1,315	1,295	1,275	1,255	1,235	1,215
50,500	50,750	1,345	1,325	1,305	1,285	1,265	1,245	1,225
50,750	51,000	1,355	1,335	1,315	1,295	1,275	1,255	1,235
51,000	51,250	1,365	1,345	1,325	1,305	1,285	1,265	1,245
51,250	51,500	1,375	1,355	1,335	1,315	1,295	1,275	1,255
51,500	51,750	1,385	1,365	1,345	1,325	1,305	1,285	1,265
51,750	52,000	1,395	1,375	1,355	1,335	1,315	1,295	1,275
52,000	52,250	1,405	1,385	1,365	1,345	1,325	1,305	1,285
52,250	52,500	1,415	1,395	1,375	1,355	1,335	1,315	1,295
52,500	52,750	1,425	1,405	1,385	1,365	1,345	1,325	1,305
52,750	53,000	1,435	1,415	1,395	1,375	1,355	1,335	1,315
53,000	53,250	1,445	1,425	1,405	1,385	1,365	1,345	1,325
53,250	53,500	1,455	1,435	1,415	1,395	1,375	1,355	1,335
53,500	53,750	1,465	1,445	1,425	1,405	1,385	1,365	1,345
53,750	54,000	1,475	1,455	1,435	1,415	1,395	1,375	1,355
54,000	54,250	1,485	1,465	1,445	1,425	1,405	1,385	1,365
54,250	54,500	1,495	1,475	1,455	1,435	1,415	1,395	1,375
54,500	54,750	1,505	1,485	1,465	1,445	1,425	1,405	1,385
54,750	55,000	1,515	1,495	1,475	1,455	1,435	1,415	1,395
55,000	55,250	1,525	1,505	1,485	1,465	1,445	1,425	1,405
55,250	55,500	1,535	1,515	1,495	1,475	1,455	1,435	1,415
55,500	55,750	1,545	1,525	1,505	1,485	1,465	1,445	1,425
55,750	56,000	1,555	1,535	1,515	1,495	1,475	1,455	1,435
56,000	56,250	1,565	1,545	1,525	1,505	1,485	1,465	1,445
56,250	56,500	1,575	1,555	1,535	1,515	1,495	1,475	1,455
56,500	56,750	1,585	1,565	1,545	1,525	1,505	1,485	1,465
56,750	57,000	1,595	1,575	1,555	1,535	1,515	1,495	1,475
57,000	57,250	1,605	1,585	1,565	1,545	1,525	1,505	1,485
57,250	57,500	1,615	1,595	1,575	1,555	1,535	1,515	1,495
57,500	57,750	1,625	1,605	1,585	1,565	1,545	1,525	1,505
57,750	58,000	1,635	1,615	1,595	1,575	1,555	1,535	1,515
58,000	58,250	1,645	1,625	1,605	1,585	1,565	1,545	1,525
58,250	58,500	1,655	1,635	1,615	1,595	1,575	1,555	1,535
58,500	58,750	1,665	1,645	1,625	1,605	1,585	1,565	1,545
58,750	59,000	1,675	1,655	1,635	1,615	1,595	1,575	1,555
59,000	59,250	1,685	1,665	1,645	1,625	1,605	1,585	1,565
59,250	59,500	1,695	1,675	1,655	1,635	1,615	1,595	1,575
59,500	59,750	1,705	1,685	1,665	1,645	1,625	1,605	1,585
59,750	60,000	1,715	1,695	1,675	1,655	1,635	1,615	1,595
60,000	60,250	1,725	1,705	1,685	1,665	1,645	1,625	1,605
60,250	60,500	1,735	1,715	1,695	1,675	1,655	1,635	1,615
60,500	60,750	1,745	1,725	1,705	1,685	1,665	1,645	1,625
60,750	61,000	1,755	1,735	1,715	1,695	1,675	1,655	1,635
61,000	61,250	1,765	1,745	1,725	1,705	1,685	1,665	1,645
61,250	61,500	1,775	1,755	1,735	1,715	1,695	1,675	1,655
61,500	61,750	1,785	1,765	1,745	1,725	1,705	1,685	1,665
61,750	62,000	1,795	1,775	1,755	1,735	1,715	1,695	1,675

Married Filing Jointly Or Qualifying Widow(er) Filing Status								
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:						
At Least	Less Than	2	3	4	5	6	7	8
Your Louisianan Tax Is:								
62,000	62,250	1,805	1,785	1,765	1,745	1,725	1,705	1,685
62,250	62,500	1,815	1,795	1,775	1,755	1,735	1,715	1,695
62,500	62,750	1,825	1,805	1,785	1,765	1,745	1,725	1,705
62,750	63,000	1,835	1,815	1,795	1,775	1,755	1,735	1,715
63,000	63,250	1,845	1,825	1,805	1,785	1,765	1,745	1,725
63,250	63,500	1,855	1,835	1,815	1,795	1,775	1,755	1,735
63,500	63,750	1,865	1,845	1,825	1,805	1,785	1,765	1,745
63,750	64,000	1,875	1,855	1,835	1,815	1,795	1,775	1,755
64,000	64,250	1,885	1,865	1,845	1,825	1,805	1,785	1,765
64,250	64,500	1,895	1,875	1,855	1,835	1,815	1,795	1,775
64,500	64,750	1,905	1,885	1,865	1,845	1,825	1,805	1,785
64,750	65,000	1,915	1,895	1,875	1,855	1,835	1,815	1,795
65,000	65,250	1,925	1,905	1,885	1,865	1,845	1,825	1,805
65,250	65,500	1,935	1,915	1,895	1,875	1,855	1,835	1,815
65,500	65,750	1,945	1,925	1,905	1,885	1,865	1,845	1,825
65,750	66,000	1,955	1,935	1,915	1,895	1,875	1,855	1,835
66,000	66,250	1,965	1,945	1,925	1,905	1,885	1,865	1,845
66,250	66,500	1,975	1,955	1,935	1,915	1,895	1,875	1,855
66,500	66,750	1,985	1,965	1,945	1,925	1,905	1,885	1,865
66,750	67,000	1,995	1,975	1,955	1,935	1,915	1,895	1,875
67,000	67,250	2,005	1,985	1,965	1,945	1,925	1,905	1,885
67,250	67,500	2,015	1,995	1,975	1,955	1,935	1,915	1,895
67,500	67,750	2,025	2,005	1,985	1,965	1,945	1,925	1,905
67,750	68,000	2,035	2,015	1,995	1,975	1,955	1,935	1,915
68,000	68,250	2,045	2,025	2,005	1,985	1,965	1,945	1,925
68,250	68,500	2,055	2,035	2,015	1,995	1,975	1,955	1,935
68,500	68,750	2,065	2,045	2,025	2,005	1,985	1,965	1,945
68,750	69,000	2,075	2,055	2,035	2,015	1,995	1,975	1,955
69,000	69,250	2,085	2,065	2,045	2,025	2,005	1,985	1,965
69,250	69,500	2,095	2,075	2,055	2,035	2,015	1,995	1,975
69,500	69,750	2,105	2,085	2,065	2,045	2,025	2,005	1,985
69,750	70,000	2,115	2,095	2,075	2,055	2,035	2,015	1,995
70,000	70,250	2,125	2,105	2,085	2,065	2,045	2,025	2,005
70,250	70,500	2,135	2,115	2,095	2,075	2,055	2,035	2,015
70,500	70,750	2,145	2,125	2,105	2,085	2,065	2,045	2,025
70,750	71,000	2,155	2,135	2,115	2,095	2,075	2,055	2,035
71,000	71,250	2,165	2,145	2,125	2,105	2,085	2,065	2,045
71,250	71,500	2,175	2,155	2,135	2,115	2,095	2,075	2,055
71,500	71,750	2,185	2,165	2,145	2,125	2,105	2,085	2,065
71,750	72,000	2,195	2,175	2,155	2,135	2,115	2,095	2,075
72,000	72,250	2,205	2,185	2,165	2,145	2,125	2,105	2,085
72,250	72,500	2,215	2,195	2,175	2,155	2,135	2,115	2,095
72,500	72,750	2,225	2,205	2,185	2,165	2,145	2,125	2,105
72,750	73,000	2,235	2,215	2,195	2,175	2,155	2,135	2,115
73,000	73,250	2,245	2,225	2,205	2,185	2,165	2,145	2,125
73,250	73,500	2,255	2,235	2,215	2,195	2,175	2,155	2,135
73,500	73,750	2,265	2,245	2,225	2,205	2,185	2,165	2,145

Married Filing Jointly Or Qualifying Widow(er) Filing Status								
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:						
At Least	Less Than	2	3	4	5	6	7	8
Your Louisianan Tax Is:								
73,750	74,000	2,275	2,255	2,235	2,215	2,195	2,175	2,155
74,000	74,250	2,285	2,265	2,245	2,225	2,205	2,185	2,165
74,250	74,500	2,295	2,275	2,255	2,235	2,215	2,195	2,175
74,500	74,750	2,305	2,285	2,265	2,245	2,225	2,205	2,185
74,750	75,000	2,315	2,295	2,275	2,255	2,235	2,215	2,195
75,000	75,250	2,325	2,305	2,285	2,265	2,245	2,225	2,205
75,250	75,500	2,335	2,315	2,295	2,275	2,255	2,235	2,215
75,500	75,750	2,345	2,325	2,305	2,285	2,265	2,245	2,225
75,750	76,000	2,355	2,335	2,315	2,295	2,275	2,255	2,235
76,000	76,250	2,365	2,345	2,325	2,305	2,285	2,265	2,245
76,250	76,500	2,375	2,355	2,335	2,315	2,295	2,275	2,255
76,500	76,750	2,385	2,365	2,345	2,325	2,305	2,285	2,265
76,750	77,000	2,395	2,375	2,355	2,335	2,315	2,295	2,275
77,000	77,250	2,405	2,385	2,365	2,345	2,325	2,305	2,285
77,250	77,500	2,415	2,395	2,375	2,355	2,335	2,315	2,295
77,500	77,750	2,425	2,405	2,385	2,365	2,345	2,325	2,305
77,750	78,000	2,435	2,415	2,395	2,375	2,355	2,335	2,315
78,000	78,250	2,445	2,425	2,405	2,385	2,365	2,345	2,325
78,250	78,500	2,455	2,435	2,415	2,395	2,375	2,355	2,335
78,500	78,750	2,465	2,445	2,425	2,405	2,385	2,365	2,345
78,750	79,000	2,475	2,455	2,435	2,415	2,395	2,375	2,355
79,000	79,250	2,485	2,465	2,445	2,425	2,405	2,385	2,365
79,250	79,500	2,495	2,475	2,455	2,435	2,415	2,395	2,375
79,500	79,750	2,505	2,485	2,465	2,445	2,425	2,405	2,385
79,750	80,000	2,515	2,495	2,475	2,455	2,435	2,415	2,395
80,000	80,250	2,525	2,505	2,485	2,465	2,445	2,425	2,405
80,250	80,500	2,535	2,515	2,495	2,475	2,455	2,435	2,415
80,500	80,750	2,545	2,525	2,505	2,485	2,465	2,445	2,425
80,750	81,000	2,555	2,535	2,515	2,495	2,475	2,455	2,435
81,000	81,250	2,565	2,545	2,525	2,505	2,485	2,465	2,445
81,250	81,500	2,575	2,555	2,535	2,515	2,495	2,475	2,455
81,500	81,750	2,585	2,565	2,545	2,525	2,505	2,485	2,465
81,750	82,000	2,595	2,575	2,555	2,535	2,515	2,495	2,475
82,000	82,250	2,605	2,585	2,565	2,545	2,525	2,505	2,485
82,250	82,500	2,615	2,595	2,575	2,555	2,535	2,515	2,495
82,500	82,750	2,625	2,605	2,585	2,565	2,545	2,525	2,505
82,750	83,000	2,635	2,615	2,595	2,575	2,555	2,535	2,515
83,000	83,250	2,645	2,625	2,605	2,585	2,565	2,545	2,525
83,250	83,500	2,655	2,635	2,615	2,595	2,575	2,555	2,535
83,500	83,750	2,665	2,645	2,625	2,605	2,585	2,565	2,545
83,750	84,000	2,675	2,655	2,635	2,615	2,595	2,575	2,555
84,000	84,250	2,685	2,665	2,645	2,625	2,605	2,585	2,565
84,250	84,500	2,695	2,675	2,655	2,635	2,615	2,595	2,575
84,500	84,750	2,705	2,685	2,665	2,645	2,625	2,605	2,585
84,750	85,000	2,715	2,695	2,675	2,655	2,635	2,615	2,595
85,000	85,250	2,725	2,705	2,685	2,665	2,645	2,625	2,605
85,250	85,500	2,735	2,715	2,695	2,675	2,655	2,635	2,615

Married Filing Jointly Or Qualifying Widow(er) Filing Status								
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:						
At Least	Less Than	2	3	4	5	6	7	8
Your Louisianan Tax Is:								
85,500	85,750	2,745	2,725	2,705	2,685	2,665	2,645	2,625
85,750	86,000	2,755	2,735	2,715	2,695	2,675	2,655	2,635
86,000	86,250	2,765	2,745	2,725	2,705	2,685	2,665	2,645
86,250	86,500	2,775	2,755	2,735	2,715	2,695	2,675	2,655
86,500	86,750	2,785	2,765	2,745	2,725	2,705	2,685	2,665
86,750	87,000	2,795	2,775	2,755	2,735	2,715	2,695	2,675
87,000	87,250	2,805	2,785	2,765	2,745	2,725	2,705	2,685
87,250	87,500	2,815	2,795	2,775	2,755	2,735	2,715	2,695
87,500	87,750	2,825	2,805	2,785	2,765	2,745	2,725	2,705
87,750	88,000	2,835	2,815	2,795	2,775	2,755	2,735	2,715
88,000	88,250	2,845	2,825	2,805	2,785	2,765	2,745	2,725
88,250	88,500	2,855	2,835	2,815	2,795	2,775	2,755	2,735
88,500	88,750	2,865	2,845	2,825	2,805	2,785	2,765	2,745
88,750	89,000	2,875	2,855	2,835	2,815	2,795	2,775	2,755
89,000	89,250	2,885	2,865	2,845	2,825	2,805	2,785	2,765
89,250	89,500	2,895	2,875	2,855	2,835	2,815	2,795	2,775
89,500	89,750	2,905	2,885	2,865	2,845	2,825	2,805	2,785
89,750	90,000	2,915	2,895	2,875	2,855	2,835	2,815	2,795
90,000	90,250	2,925	2,905	2,885	2,865	2,845	2,825	2,805
90,250	90,500	2,935	2,915	2,895	2,875	2,855	2,835	2,815
90,500	90,750	2,945	2,925	2,905	2,885	2,865	2,845	2,825
90,750	91,000	2,955	2,935	2,915	2,895	2,875	2,855	2,835
91,000	91,250	2,965	2,945	2,925	2,905	2,885	2,865	2,845
91,250	91,500	2,975	2,955	2,935	2,915	2,895	2,875	2,855
91,500	91,750	2,985	2,965	2,945	2,925	2,905	2,885	2,865
91,750	92,000	2,995	2,975	2,955	2,935	2,915	2,895	2,875
92,000	92,250	3,005	2,985	2,965	2,945	2,925	2,905	2,885
92,250	92,500	3,015	2,995	2,975	2,955	2,935	2,915	2,895
92,500	92,750	3,025	3,005	2,985	2,965	2,945	2,925	2,905
92,750	93,000	3,035	3,015	2,995	2,975	2,955	2,935	2,915
93,000	93,250	3,045	3,025	3,005	2,985	2,965	2,945	2,925
93,250	93,500	3,055	3,035	3,015	2,995	2,975	2,955	2,935
93,500	93,750	3,065	3,045	3,025	3,005	2,985	2,965	2,945
93,750	94,000	3,075	3,055	3,035	3,015	2,995	2,975	2,955
94,000	94,250	3,085	3,065	3,045	3,025	3,005	2,985	2,965
94,250	94,500	3,095	3,075	3,055	3,035	3,015	2,995	2,975
94,500	94,750	3,105	3,085	3,065	3,045	3,025	3,005	2,985
94,750	95,000	3,115	3,095	3,075	3,055	3,035	3,015	2,995
95,000	95,250	3,125	3,105	3,085	3,065	3,045	3,025	3,005
95,250	95,500	3,135	3,115	3,095	3,075	3,055	3,035	3,015
95,500	95,750	3,145	3,125	3,105	3,085	3,065	3,045	3,025
95,750	96,000	3,155	3,135	3,115	3,095	3,075	3,055	3,035
96,000	96,250	3,165	3,145	3,125	3,105	3,085	3,065	3,045
96,250	96,500	3,175	3,155	3,135	3,115	3,095	3,075	3,055
96,500	96,750	3,185	3,165	3,145	3,125	3,105	3,085	3,065
96,750	97,000	3,195	3,175	3,155	3,135	3,115	3,095	3,075
97,000	97,250	3,205	3,185	3,165	3,145	3,125	3,105	3,085

Married Filing Jointly Or Qualifying Widow(er) Filing Status								
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:						
At Least	Less Than	2	3	4	5	6	7	8
Your Louisiana Tax Is:								
97,250	97,500	3,215	3,195	3,175	3,155	3,135	3,115	3,095
97,500	97,750	3,225	3,205	3,185	3,165	3,145	3,125	3,105
97,750	98,000	3,235	3,215	3,195	3,175	3,155	3,135	3,115
98,000	98,250	3,245	3,225	3,205	3,185	3,165	3,145	3,125
98,250	98,500	3,255	3,235	3,215	3,195	3,175	3,155	3,135
98,500	98,750	3,265	3,245	3,225	3,205	3,185	3,165	3,145
98,750	99,000	3,275	3,255	3,235	3,215	3,195	3,175	3,155
99,000	99,250	3,285	3,265	3,245	3,225	3,205	3,185	3,165
99,250	99,500	3,295	3,275	3,255	3,235	3,215	3,195	3,175
99,500	99,750	3,305	3,285	3,265	3,245	3,225	3,205	3,185
99,750	100,000	3,315	3,295	3,275	3,255	3,235	3,215	3,195
100,000	100,250	3,328	3,308	3,288	3,268	3,248	3,228	3,208
100,250	100,500	3,343	3,323	3,303	3,283	3,263	3,243	3,223
100,500	100,750	3,358	3,338	3,318	3,298	3,278	3,258	3,238
100,750	101,000	3,373	3,353	3,333	3,313	3,293	3,273	3,253

Plus 6% of Tax Table Income in Excess of \$101,000

Head of Household Filing Status									
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
Your Louisiana Tax Is:									
0	9,000	0	0	0	0	0	0	0	0
9,000	9,250	3	0	0	0	0	0	0	0
9,250	9,500	8	0	0	0	0	0	0	0
9,500	9,750	13	0	0	0	0	0	0	0
9,750	10,000	18	0	0	0	0	0	0	0
10,000	10,250	23	3	0	0	0	0	0	0
10,250	10,500	28	8	0	0	0	0	0	0
10,500	10,750	33	13	0	0	0	0	0	0
10,750	11,000	38	18	0	0	0	0	0	0
11,000	11,250	43	23	3	0	0	0	0	0
11,250	11,500	48	28	8	0	0	0	0	0
11,500	11,750	53	33	13	0	0	0	0	0
11,750	12,000	58	38	18	0	0	0	0	0
12,000	12,250	63	43	23	3	0	0	0	0
12,250	12,500	68	48	28	8	0	0	0	0
12,500	12,750	75	55	35	15	0	0	0	0
12,750	13,000	85	65	45	25	0	0	0	0
13,000	13,250	95	75	55	35	5	0	0	0
13,250	13,500	105	85	65	45	15	0	0	0
13,500	13,750	115	95	75	55	25	0	0	0
13,750	14,000	125	105	85	65	35	0	0	0
14,000	14,250	135	115	95	75	45	5	0	0
14,250	14,500	145	125	105	85	55	15	0	0

Head of Household Filing Status									
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
Your Louisiana Tax Is:									
14,500	14,750	155	135	115	95	65	25	0	0
14,750	15,000	165	145	125	105	75	35	0	0
15,000	15,250	175	155	135	115	85	45	5	0
15,250	15,500	185	165	145	125	95	55	15	0
15,500	15,750	195	175	155	135	105	65	25	0
15,750	16,000	205	185	165	145	115	75	35	0
16,000	16,250	215	195	175	155	125	85	45	5
16,250	16,500	225	205	185	165	135	95	55	15
16,500	16,750	235	215	195	175	145	105	65	25
16,750	17,000	245	225	205	185	155	115	75	35
17,000	17,250	255	235	215	195	165	125	85	45
17,250	17,500	265	245	225	205	175	135	95	55
17,500	17,750	275	255	235	215	185	145	105	65
17,750	18,000	285	265	245	225	195	155	115	75
18,000	18,250	295	275	255	235	205	165	125	85
18,250	18,500	305	285	265	245	215	175	135	95
18,500	18,750	315	295	275	255	225	185	145	105
18,750	19,000	325	305	285	265	235	195	155	115
19,000	19,250	335	315	295	275	245	205	165	125
19,250	19,500	345	325	305	285	255	215	175	135
19,500	19,750	355	335	315	295	265	225	185	145
19,750	20,000	365	345	325	305	275	235	195	155
20,000	20,250	375	355	335	315	285	245	205	165
20,250	20,500	385	365	345	325	295	255	215	175
20,500	20,750	395	375	355	335	305	265	225	185
20,750	21,000	405	385	365	345	315	275	235	195
21,000	21,250	415	395	375	355	325	285	245	205
21,250	21,500	425	405	385	365	335	295	255	215
21,500	21,750	435	415	395	375	345	305	265	225
21,750	22,000	445	425	405	385	355	315	275	235
22,000	22,250	455	435	415	395	365	325	285	245
22,250	22,500	465	445	425	405	375	335	295	255
22,500	22,750	475	455	435	415	385	345	305	265
22,750	23,000	485	465	445	425	395	355	315	275
23,000	23,250	495	475	455	435	405	365	325	285
23,250	23,500	505	485	465	445	415	375	335	295
23,500	23,750	515	495	475	455	425	385	345	305
23,750	24,000	525	505	485	465	435	395	355	315
24,000	24,250	535	515	495	475	445	405	365	325
24,250	24,500	545	525	505	485	455	415	375	335
24,500	24,750	555	535	515	495	465	425	385	345
24,750	25,000	565	545	525	505	475	435	395	355
25,000	25,250	575	555	535	515	485	445	405	365
25,250	25,500	585	565	545	525	495	455	415	375
25,500	25,750	595	575	555	535	505	465	425	385
25,750	26,000	605	585	565	545	515	475	435	395
26,000	26,250	615	595	575	555	525	485	445	405

Head of Household Filing Status									
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
Your Louisiana Tax Is:									
26,250	26,500	625	605	585	565	535	495	455	415
26,500	26,750	635	615	595	575	545	505	465	425
26,750	27,000	645	625	605	585	555	515	475	435
27,000	27,250	655	635	615	595	565	525	485	445
27,250	27,500	665	645	625	605	575	535	495	455
27,500	27,750	675	655	635	615	585	545	505	465
27,750	28,000	685	665	645	625	595	555	515	475
28,000	28,250	695	675	655	635	605	565	525	485
28,250	28,500	705	685	665	645	615	575	535	495
28,500	28,750	715	695	675	655	625	585	545	505
28,750	29,000	725	705	685	665	635	595	555	515
29,000	29,250	735	715	695	675	645	605	565	525
29,250	29,500	745	725	705	685	655	615	575	535
29,500	29,750	755	735	715	695	665	625	585	545
29,750	30,000	765	745	725	705	675	635	595	555
30,000	30,250	775	755	735	715	685	645	605	565
30,250	30,500	785	765	745	725	695	655	615	575
30,500	30,750	795	775	755	735	705	665	625	585
30,750	31,000	805	785	765	745	715	675	635	595
31,000	31,250	815	795	775	755	725	685	645	605
31,250	31,500	825	805	785	765	735	695	655	615
31,500	31,750	835	815	795	775	745	705	665	625
31,750	32,000	845	825	805	785	755	715	675	635
32,000	32,250	855	835	815	795	765	725	685	645
32,250	32,500	865	845	825	805	775	735	695	655
32,500	32,750	875	855	835	815	785	745	705	665
32,750	33,000	885	865	845	825	795	755	715	675
33,000	33,250	895	875	855	835	805	765	725	685
33,250	33,500	905	885	865	845	815	775	735	695
33,500	33,750	915	895	875	855	825	785	745	705
33,750	34,000	925	905	885	865	835	795	755	715
34,000	34,250	935	915	895	875	845	805	765	725
34,250	34,500	945	925	905	885	855	815	775	735
34,500	34,750	955	935	915	895	865	825	785	745
34,750	35,000	965	945	925	905	875	835	795	755
35,000	35,250	975	955	935	915	885	845	805	765
35,250	35,500	985	965	945	925	895	855	815	775
35,500	35,750	995	975	955	935	905	865	825	785
35,750	36,000	1,005	985	965	945	915	875	835	795
36,000	36,250	1,015	995	975	955	925	885	845	805
36,250	36,500	1,025	1,005	985	965	935	895	855	815
36,500	36,750	1,035	1,015	995	975	945	905	865	825
36,750	37,000	1,045	1,025	1,005	985	955	915	875	835
37,000	37,250	1,055	1,035	1,015	995	965	925	885	845
37,250	37,500	1,065	1,045	1,025	1,005	975	935	895	855
37,500	37,750	1,075	1,055	1,035	1,015	985	945	905	865
37,750	38,000	1,085	1,065	1,045	1,025	995	955	915	875

Head of Household Filing Status									
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
Your Louisiana Tax Is:									
38,000	38,250	1,095	1,075	1,055	1,035	1,005	965	925	885
38,250	38,500	1,105	1,085	1,065	1,045	1,015	975	935	895
38,500	38,750	1,115	1,095	1,075	1,055	1,025	985	945	905
38,750	39,000	1,125	1,105	1,085	1,065	1,035	995	955	915
39,000	39,250	1,135	1,115	1,095	1,075	1,045	1,005	965	925
39,250	39,500	1,145	1,125	1,105	1,085	1,055	1,015	975	935
39,500	39,750	1,155	1,135	1,115	1,095	1,065	1,025	985	945
39,750	40,000	1,165	1,145	1,125	1,105	1,075	1,035	995	955
40,000	40,250	1,175	1,155	1,135	1,115	1,085	1,045	1,005	965
40,250	40,500	1,185	1,165	1,145	1,125	1,095	1,055	1,015	975
40,500	40,750	1,195	1,175	1,155	1,135	1,105	1,065	1,025	985
40,750	41,000	1,205	1,185	1,165	1,145	1,115	1,075	1,035	995
41,000	41,250	1,215	1,195	1,175	1,155	1,125	1,085	1,045	1,005
41,250	41,500	1,225	1,205	1,185	1,165	1,135	1,095	1,055	1,015
41,500	41,750	1,235	1,215	1,195	1,175	1,145	1,105	1,065	1,025
41,750	42,000	1,245	1,225	1,205	1,185	1,155	1,115	1,075	1,035
42,000	42,250	1,255	1,235	1,215	1,195	1,165	1,125	1,085	1,045
42,250	42,500	1,265	1,245	1,225	1,205	1,175	1,135	1,095	1,055
42,500	42,750	1,275	1,255	1,235	1,215	1,185	1,145	1,105	1,065
42,750	43,000	1,285	1,265	1,245	1,225	1,195	1,155	1,115	1,075
43,000	43,250	1,295	1,275	1,255	1,235	1,205	1,165	1,125	1,085
43,250	43,500	1,305	1,285	1,265	1,245	1,215	1,175	1,135	1,095
43,500	43,750	1,315	1,295	1,275	1,255	1,225	1,185	1,145	1,105
43,750	44,000	1,325	1,305	1,285	1,265	1,235	1,195	1,155	1,115
44,000	44,250	1,335	1,315	1,295	1,275	1,245	1,205	1,165	1,125
44,250	44,500	1,345	1,325	1,305	1,285	1,255	1,215	1,175	1,135
44,500	44,750	1,355	1,335	1,315	1,295	1,265	1,225	1,185	1,145
44,750	45,000	1,365	1,345	1,325	1,305	1,275	1,235	1,195	1,155
45,000	45,250	1,375	1,355	1,335	1,315	1,285	1,245	1,205	1,165
45,250	45,500	1,385	1,365	1,345	1,325	1,295	1,255	1,215	1,175
45,500	45,750	1,395	1,375	1,355	1,335	1,305	1,265	1,225	1,185
45,750	46,000	1,405	1,385	1,365	1,345	1,315	1,275	1,235	1,195
46,000	46,250	1,415	1,395	1,375	1,355	1,325	1,285	1,245	1,205
46,250	46,500	1,425	1,405	1,385	1,365	1,335	1,295	1,255	1,215
46,500	46,750	1,435	1,415	1,395	1,375	1,345	1,305	1,265	1,225
46,750	47,000	1,445	1,425	1,405	1,385	1,355	1,315	1,275	1,235
47,000	47,250	1,455	1,435	1,415	1,395	1,365	1,325	1,285	1,245
47,250	47,500	1,465	1,445	1,425	1,405	1,375	1,335	1,295	1,255
47,500	47,750	1,475	1,455	1,435	1,415	1,385	1,345	1,305	1,265
47,750	48,000	1,485	1,465	1,445	1,425	1,395	1,355	1,315	1,275
48,000	48,250	1,495	1,475	1,455	1,435	1,405	1,365	1,325	1,285
48,250	48,500	1,505	1,485	1,465	1,445	1,415	1,375	1,335	1,295
48,500	48,750	1,515	1,495	1,475	1,455	1,425	1,385	1,345	1,305
48,750	49,000	1,525	1,505	1,485	1,465	1,435	1,395	1,355	1,315
49,000	49,250	1,535	1,515	1,495	1,475	1,445	1,405	1,365	1,325
49,250	49,500	1,545	1,525	1,505	1,485	1,455	1,415	1,375	1,335
49,500	49,750	1,555	1,535	1,515	1,495	1,465	1,425	1,385	1,345

Head of Household Filing Status									
If Your Louisiana Tax Table Income:		And the total exemptions claimed is:							
At Least	Less Than	1	2	3	4	5	6	7	8
Your Louisiana Tax Is:									
49,750	50,000	1,565	1,545	1,525	1,505	1,475	1,435	1,395	1,355
50,000	50,250	1,578	1,558	1,538	1,518	1,488	1,448	1,408	1,368
50,250	50,500	1,593	1,573	1,553	1,533	1,503	1,463	1,423	1,383
50,500	50,750	1,608	1,588	1,568	1,548	1,518	1,478	1,438	1,398
50,750	51,000	1,623	1,603	1,583	1,563	1,533	1,493	1,453	1,413

Plus 6% of Tax Table Income in Excess of \$51,000

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

1. Married Individuals Filing Joint Returns and Qualified Surviving Spouses

If taxable income is	The tax is:
Not over \$25,000	2 percent of taxable income excluding the proportionate share of personal exemptions and deductions allowed for in R.S. 47:294.
Over \$25,000 but not over \$100,000	\$500 plus 4 percent of the excess over \$25,000. This amount is to be reduced by 2 percent of the first \$25,000 of the proportionate share of personal exemptions and deductions and 4 percent of the proportionate share of personal exemptions and deductions over \$25,000.
Over \$100,000	\$3,500 plus 6 percent of the excess over \$100,000. This amount is to be reduced by 2 percent of the first \$25,000 of the proportionate share of personal exemptions and deductions and 4 percent of the proportionate share of personal exemptions and deductions over \$25,000 but not over \$100,000 and 6 percent of the proportionate share of personal exemptions and deductions over \$100,000.

2. Single Individuals and Married Individuals Filing Separate Returns

If taxable income is	The tax is:
Not over \$12,500	2 percent of taxable income excluding the proportionate share of personal exemptions and deductions allowed for in R.S. 47:294.

If taxable income is	The tax is:
Over \$12,500 but not over \$50,000	\$250 plus 4% of the excess over \$12,500. This amount is to be reduced by 2% of the first \$12,500 of the proportionate share of personal exemptions and deductions and 4% of the proportionate share of personal exemptions and deductions over \$12,500.
Over \$25,000	\$1,750 plus 6% of the excess over \$50,000. This amount is to be reduced by 2% of the first \$12,500 of the proportionate share of personal exemptions and deductions and 4% of the proportionate share of personal exemptions and deductions over \$12,500 but not over \$50,000 and 6% of the proportionate share of personal exemptions and deductions over \$50,000.

3. Head of Households

If taxable income is:	The tax is:
Not over \$12,500	2 percent of taxable income excluding the proportionate share of personal exemptions and deductions allowed for in R.S. 47:294.
Over \$12,500 but not over \$50,000	\$250 plus 4 percent of the excess over \$12,500. This amount is to be reduced by 2 percent of the first \$12,500 of the proportionate share of personal exemptions and deductions and 4 percent of the proportionate share of personal exemptions and deductions over \$12,500.
Over \$50,000	\$1,750 plus 6 percent of the excess over \$50,000. This amount is to be reduced by 2 percent of the first \$12,500 of the proportionate share of personal exemptions and deductions and 4 percent of the proportionate share of personal exemptions and deductions over \$12,500 but not over \$50,000 and 6 percent of the proportionate share of personal exemptions and deductions over \$50,000.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:295 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 29:1502 (August 2003), amended LR 35:

Family Impact Statement

This proposed Rule, LAC 61:I.1310, which establishes the individual income tax tables based on the new individual

income tax brackets provided by Act 396 of the 2008 Regular Session of the Louisiana Legislature, should not have any known or foreseeable impact on any family as defined by R.S. 49:972(D) or on family formation, stability and autonomy. The implementation of this proposed Rule will have no known or foreseeable effect on:

1. the stability of the family;
2. the authority and rights of parents regarding the education and supervision of their children;
3. the functioning of the family;
4. family earnings and family budgets;
5. the behavior and personal responsibility of children;
6. 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, Senior Policy Consultant, 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, Wednesday July 29, 2009. A public hearing will be held on Thursday July 30, 2009 at 1:30 p.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: Individual Income Tax Tables**

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

This proposed amendment to LAC 61:I.1310 establishes the individual income tax tables based on the new income tax rates and brackets provided for in Act 396 of the 2008 Regular Session. The Act imposes the individual income tax on joint returns as follows: 2% of the first \$25,000, 4% of income from \$25,000 to \$100,000, and 6% of income over \$100,000. For single filer returns the bracket thresholds are one-half those of joint returns.

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

This additional cost will be absorbed within the current agency budget.

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 of 2008 expands the 4 percent income tax bracket. This will result in a decrease in state revenues. The income tax losses over the next several years are \$359 million for FY 09/10, \$251 million for FY 10/11, \$262 million for FY 11/12 and \$273 million for FY 12/13, according to the Legislative Fiscal Office.

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 establishes for resident, non-resident, and part-year resident individuals tax tables that these individuals will use to determine the tax due on their tax table income beginning with the 2009 tax year.

The effect on individuals from this proposed amendment is for a lesser amount of individual income tax to be assessed than was previously.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

This proposed amended rule should not affect competition or employment.

Cynthia Bridges
Secretary
0907#080

Robert E. Hosse
Staff Director
Legislative Fiscal Office