

Annual Louisiana Income Tax Withholding Table																					
Exemptions:		1							2												
Dependents:		0	0	1	2	3	4	5	6	0	1	2	3	4	5	6					
Salary Range:																					
Min	Max																				
98,501.00	98,900.00	3,613.50	3,530.25	3,511.75	3,493.25	3,474.75	3,456.25	3,437.75	3,419.25	2,875.50	2,857.00	2,838.50	2,820.00	2,801.50	2,783.00	2,764.50					
98,901.00	99,300.00	3,630.50	3,547.25	3,528.75	3,510.25	3,491.75	3,473.25	3,454.75	3,436.25	2,889.50	2,871.00	2,852.50	2,834.00	2,815.50	2,797.00	2,778.50					
99,301.00	99,700.00	3,647.50	3,564.25	3,545.75	3,527.25	3,508.75	3,490.25	3,471.75	3,453.25	2,903.50	2,885.00	2,866.50	2,848.00	2,829.50	2,811.00	2,792.50					
99,701.00	100,100.00	3,664.50	3,581.25	3,562.75	3,544.25	3,525.75	3,507.25	3,488.75	3,470.25	2,917.50	2,899.00	2,880.50	2,862.00	2,843.50	2,825.00	2,806.50					
100,101.00	100,500.00	3,681.50	3,598.25	3,579.75	3,561.25	3,542.75	3,524.25	3,505.75	3,487.25	2,933.75	2,915.25	2,896.75	2,878.25	2,859.75	2,841.25	2,822.75					
										(Add 4.25% for amounts in excess of \$100,500)						(Add 4.25% for amounts in excess of \$100,500)					

4. ...

D. Income Tax Withholding Formulas. The overall structure of the formulas used to compute the withholding tax is to calculate the tax on the total wage amount and then subtract the amount of tax calculated on the personal exemptions and dependency credits the taxpayer claims for withholding purposes. The correct withholding formula depends upon the number of personal exemptions claimed and annual wages.

1. Effective on or after January 1, 2022:

a. Withholding Formulas for Single or Married Taxpayers Claiming 0 or 1 Personal Exemption:

W is the withholding tax per pay period.  
 S is employee's salary per pay period for each bracket.  
 X is the number of personal exemptions; X must be 0 or 1.  
 Y is the number of dependency credits; Y must be a whole number that is 0 or greater.  
 N is the number of pay periods.  
 A is the effect of the personal exemptions and dependency credits equal to or less than \$12,500;  
 $A = .0185((X * 4500) + (Y * 1000)) \div N$ .  
 B is the effect of the personal exemptions and dependency credits in excess of \$12,500;  
 $B = .0165(((X * 4500) + (Y * 1000)) - 12,500) \div N$ .

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

If annual wages are greater \$12,500, but less than or equal to \$50,000, then  
 $W = .0185(S) + .0165(S - (12,500 \div N)) - (A + B)$ .

If annual wages are greater than \$50,000, then  
 $W = .0185(S) + .0165(S - (12,500 \div N)) + .0075(S - (50,000 \div N)) - (A + B)$ .

b. Withholding Formulas for Married Taxpayers Claiming 2 Personal Exemptions:

W is the withholding tax per pay period.  
 S is employee's salary per pay period for each bracket.  
 X is the number of personal exemptions; X must be 2.  
 Y is the number of dependency credits; Y must be 0 or greater.  
 N is the number of pay periods.  
 A is the effect of the personal exemptions and dependency credits equal to or less than \$25,000;  
 $A = .0185((X * 4500) + (Y * 1000)) \div N$ .  
 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  
 $W = .0185(S) - (A + B)$ .

If annual wages are greater \$25,000, but less than or equal to \$100,000, then  
 $W = .0185(S) + .0165(S - (25,000 \div N)) - (A + B)$ .

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

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

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:32, R.S. 47:112, R.S. 47:295 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 28:2557 (December 2002), amended LR 35:255 (February 2009), LR 35:1543 (August 2009), LR 44:1062 (June 2018), LR 48:2173 (August 2022).

Kevin J. Richard, CPA  
 Secretary

2208#001

**RULE**

**Department of Transportation and Development  
 Office of Multimodal Commerce**

**State Safety Oversight for Rail Fixed Guideway Public  
 Transportation Systems (LAC 70:IX.Chapter 15)**

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and through the authority granted in R.S. 48:214, that the Department of Transportation and Development, Office of Multimodal Commerce, State Safety Oversight Division has amended the rules for State Safety Oversight for Rail Fixed Guideway Public Transportation Systems. These amendments update the code to be compliant with the most current issue of the National Transit Database Safety and Security Policy Manual. The rule revision updates the State Safety Oversight Program Standard (SSOPS) required by 49 CFR Part 674 State Safety Oversight, to address a full transition from federal rule 49 CFR Part 659 to, 49 CFR Parts 673 and 674, as published by the Federal Transit Administration (FTA). Specifically, to transition references from 49 CFR Part 659 to refer to 49 CFR Part 673, and updates Accident Reporting requirements to reflect updated reportable thresholds contained in FTA Safety and Security Reporting Policy Manual. Consequently, there will be no impact to the public, businesses, local or state governmental entities. This Rule is hereby adopted on the day of promulgation.

**Title 70**

**TRANSPORTATION**

**Part IX. Intermodal Transportation**

**Chapter 15. State Safety Oversight for Rail Fixed  
 Guideway Public Transportation Systems  
 §1509. Oversight of RTA Safety Plans and Internal  
 Safety Reviews**

A. RTA Safety Plan Review. The RTA is required to develop and submit a safety plan to the SSOA for its review

and written approval. The safety plan must be compliant with the SSOPS, any federal rules (i.e., 49 C.F.R. Part 673 and 49 U.S.C. 5329(d)) specifically addressing RTA safety plans, any specific guidance found in the SSOA procedures manual, and other guidance provided through FTAs national public transportation safety plan. The SSOA may require changes to safety plan based on changes in federal or state requirements, audit results, inspections, investigations, or findings based on safety data analysis. After written notification from the SSOA for safety plan modifications, the RTA and SSOA will determine a reasonable timeline for completing the revision(s). The RTA must assess its safety plan annually and revise it as needed to reflect changes in the organization, procedures, equipment, facilities, and operating environment. The RTA must submit any revisions to the SSOA to ensure compliance with the SSOPS. The SSOA will complete a compliance review of the safety plan within 30 calendar days of receipt, or notify the RTA if additional time is needed. If the RTA safety plan complies with the SSOPS and other guidance as necessary, the SSOA will issue a written approval of the safety plan (along with appropriate checklists) and request that the RTA send a final copy of the safety plan with appropriate signatures and other endorsements as required. The safety plan and any revisions to the safety plan must be approved by the RTA Board of Commissioners and signed by a designee of the RTA Board of Commissioners. The approved RTA safety plan remains in effect until another such safety plan or revisions to the existing safety plan is/are submitted and approved in accordance with this SSOPS. If the SSOA determines that the submitted safety plan does not meet the requirements of the SSOPS or other appropriate guidance, a written rejection of the safety plan will be sent to the RTA along with a description (comments and appropriate checklists) of necessary changes to gain approval. The RTA will make such changes in an expeditious manner, unless otherwise specified in the rejection letter. The RTA may request a meeting with the SSOA to discuss the safety plan review comments. In the event the RTA objects to a noted deficiency or requested change from the SSOA, a written notice of the objections and suggested alternatives will be provided to the SSOA within 30 days. Both the SSOA and the RTA must agree on an appropriate course of action or the SSOA will follow the escalation procedures.

B. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 48:214; 49 C.F.R Part 674; 49 U.S.C. § 5329.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of Multimodal Commerce, LR 44:924 (May 2018), amended LR 48:2187 (August 2022).

**§1513. Accident Notification**

A. - A.1.v. ...

c. *substantial damage*—damage to any involved vehicles, facilities, equipment, rolling stock, or infrastructure that disrupts the operations of the rail transit agency and adversely affects the structural strength, performance, or operating characteristics of the asset, such that it requires towing, rescue, on-site maintenance, or immediate removal prior to safe operation;

- d. a collision involving a rail transit vehicle that:
  - i. meets an injury, fatality, substantial damage, or evacuation threshold;
  - ii. includes suicides or attempted suicides that involve contact with a transit vehicle;
  - iii. occurs at a rail grade crossing;
  - iv. involves an individual in the right-of-way;
  - v. involves a rail transit vehicle and a second rail transit vehicle; or
  - vi. includes collisions that do not involve a transit revenue vehicle but meet a threshold.
- e. a runaway train;
- f. an evacuation for life safety reasons;
- g. any derailment of a rail transit vehicle, at any location, at any time, whatever the cause.

A.2. - B.15. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 48:214; 49 C.F.R Part 674; 49 U.S.C. § 5329.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of Multimodal Commerce, LR 44:925 (May 2018), amended LR 48:2144 (August 2022).

**§1521. Procedures Manual Content**

A. - A.2.k. ...

B. Minimum Safety Standards. RTA system safety and security related documents in effect January 2021.

Document	Current Version
2021 Agency Safety Plan (ASP)	March 2021
Security and Emergency Preparedness Plan (SEPP)	April 2021
Hurricane Emergency Preparedness Plan (HEPP)	April 2021
Operations Manual	In development
Continuity of Operations Plan (COOP) (in revision)	June 2020
Roadway Worker Protection Manual (RWPM)	In development
Safety and Security Certification Program Plan	August 2017
Transit Asset Management Plan	September 2018
Streetcar Operator Manual	2016
Dispatchers Training Manual	2016 (revisions in development)
Rail Maintenance Plan	May 2019
Vehicle Maintenance Plan	May 2019
Facilities Maintenance Plan	June 2019
Infectious Disease/Pandemic Plan	May 2020
Company Policies	August 2021
Employee Onboarding Handbook	November 2021
Employee Code of Conduct	November 2021
COVID-19 Plan	February 2021
Procurement Manual	October 2020
Safety Department SOPs	March 2021
RTA SOPs	In effect January 2021

**C. Safety Plan Review**

1. RTA system safety program plan must be compliant with 49 CFR Part 673.

2. Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 48:214; 49 C.F.R Part 674; 49 U.S.C. § 5329.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of Multimodal Commerce, LR 44:928 (May 2018), amended LR 48:2188 (August 2022).

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Secretary

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