



LOUISIANA
DEPARTMENT
of REVENUE

Employee's Withholding Certificate (L-4)

This form must be filed with your employer.

For Questions:

Phone: (855) 307-3893

Send an email by visiting

<https://revenue.louisiana.gov/contact-us/>.

Purpose: Complete Form L-4 so that your employer can withhold the correct amount of state income tax from your salary.

Instructions: Employees who are subject to state withholding must provide their expected tax return filing status in Block A.

- Employees must file a new certificate within 10 days if the number of their deductions decreases, except if the change is the result of the death of a spouse.
- Employees may file a new certificate any time the number of their deductions increases.
- Line 7 should be used to increase or decrease the tax withheld for each pay period. Decreases should be indicated as a negative amount.

Penalties will be imposed for willfully supplying false information or willfully failing to supply information that would reduce the withholding amount.

This form must be filed with your employer. If an employee fails to complete this withholding certificate, the employer must withhold Louisiana income tax from the employee's wages without any standard deduction.

Note to Employer: Keep this certificate with your records.

Block A

- Enter "0" to claim no standard deduction and check the appropriate box under number 3 below. You may enter "0" if you are married, and have a working spouse or more than one job to avoid having too little tax withheld.
- Enter "1" to claim a standard deduction if your filing status is single or married filing separate and check the appropriate box under number 3 below if you did not claim this deduction in connection with other employment or if your spouse has not claimed a deduction.
- Enter "2" to claim a standard deduction if your filing status is married filing jointly, head of household, or qualifying surviving spouse and check the appropriate box under number 3 below.

A.

Cut here and give the bottom portion of certificate to your employer. Keep the top portion for your records.

Form **L-4**
Louisiana
Department of
Revenue

Employee's Withholding Certificate

1. First name and middle initial		Last name	
2. Social security number	3. Select one: <input type="checkbox"/> No deduction <input type="checkbox"/> Single or married filing separately <input type="checkbox"/> Married filing jointly, qualifying surviving spouse, or head of household		
4. Home address (number and street or rural route)			
5. City		State	ZIP
6. Total number of deductions claimed in Block A			6.
7. Adjustments. Enter any increase or decrease in the amount of tax to be withheld each pay period. Decreases should be indicated as a negative amount and cannot result in an amount less than zero to be withheld each pay period.			7.

I declare under the penalties imposed for filing false reports that the number of deductions claimed on this certificate do not exceed the number to which I am entitled.

Employee's signature	Date
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The following is to be completed by employer.

8. Employer's name and address	9. Employer's state withholding account number
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**State of Louisiana Exemption from
Withholding Louisiana Income Tax**

Form L-4E

This form must be filed with your employer.

For Questions:

Phone: (855) 307-3893

Send an email by visiting

<https://revenue.louisiana.gov/contact-us/>.

TAX YEAR 20 _____

For use by employees who meet the following requirements: *(Check all that apply.)*

incurred no tax liability in the prior year and anticipate no tax liability for the current year.

meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Veterans Auto and Education Improvement Act of 2022 with a tax domicile in the State of _____.

PLEASE PRINT OR TYPE

First name, middle initial, and last name		Social security number	
Home address <i>(Number and Street)</i>			
City	State	ZIP	

EMPLOYEE S CERTIFICATION

Under penalty of perjury, I declare that I anticipate that I will incur no liability for Louisiana income tax for the current year based on the exemption checked above and to the best of my knowledge and belief, this form is true, correct, and complete.

Signature

Date *(mm/dd/yyyy)*

Employee - File this certificate with your employer. Otherwise, your employer must withhold Louisiana income tax from your wages.

Employer - Keep this certificate with your records. This certificate may be used instead of Form L-4, *Employee's Withholding Certificate*, by those employees qualified to claim the exemption.



LOUISIANA
DEPARTMENT
of REVENUE

**State of Louisiana Exemption from
Withholding Louisiana Income Tax**

Form L-4E

INSTRUCTIONS

Who may claim exemption from withholding of income tax:

You may be entitled to claim exemption from withholding Louisiana income tax if you meet one of the three qualifications below.

1. You incurred no liability for Louisiana income tax for the prior year and you anticipate that you will incur no liability for such income tax for the current year. For this purpose, you incur tax liability if your joint or separate return shows tax before the allowance of any credit for income tax withheld. If you claim this exemption, your employer will not withhold Louisiana income tax from your wages.
2. You are exempt from Louisiana income taxes under the Servicemember Civil Relief Act, as amended by the Veterans Auto and Education ("SCRA") Improvement Act of 2022, when Louisiana is not your chosen tax domicile. For taxable years beginning on or after January 1, 2023, servicemembers and their spouse may choose one of three jurisdictions for state tax purposes: (a) the servicemember's residence or domicile; (b) the military spouse's residence or domicile; or (c) the servicemember's permanent duty station.

This provision does not apply to non-military, Louisiana-sourced income, earned by the servicemember or nonresident spouse other than wages, interest and dividends.
3. You are exempt from Louisiana income taxes as a nonresident mobile worker if you meet the qualifications. For your wages to be exempt from Louisiana income taxes, (a) you must be a nonresident of Louisiana; (b) you will be paid wages for employment duties performed in Louisiana for 30 or fewer days in the calendar year; (c) you performed employment duties in more than one state during the calendar year; (d) the wages are not paid for employment as a professional athlete, staff member of a professional athletic team, professional entertainer, public figure, or qualified production employee; (e) your state of residence either provides a substantially similar exemption or does not impose an individual income tax; and (f) you did not have any other income derived from sources within Louisiana during the calendar year. If you meet the qualifications, an exemption certificate is not needed. However, within 10 days from the 31st day of performing employment duties within Louisiana during the current year you must file Form L-4 with your employer.

When to claim exemption:

File this certificate with your employer as soon as you determine you are entitled to claim this exemption. You must file a certificate each year if you wish to continue to claim the exemption.

Multiple employers:

If you are employed by more than one employer, you may claim the exemption from withholding with each employer, provided that the total of your anticipated income will not cause you to incur any liability for Louisiana income tax for the current year and you incurred no liability for Louisiana income tax for the previous year.

When to revoke exemption:

You must revoke this exemption certificate:

1. within 10 days from the day you anticipate you will incur Louisiana income tax liability for the current year; or
2. by the first day of the last month of your current taxable year if you anticipate you will incur Louisiana income tax liability for the following year;
3. within 10 days from the 31st day of performing employment duties within Louisiana during the current year; or
4. For taxable periods beginning on or after January 1, 2023, an election made under the SCRA will be governed as follows:

Temporary Duty (TDY)

- If a spouse is in Louisiana to be with a servicemember in compliance with PCS orders and the servicemember receives a TDY order to another state, the servicemember and spouse cannot elect to use the TDY location as their domicile state. If the spouse remains in Louisiana while the servicemember is away in compliance with the TDY orders, the spouse's Louisiana wages, interest, or dividends will not be subject to Louisiana income tax.

Permanent Change of Station (PCS)

- If the spouse is in Louisiana for less than six months after the servicemember relocates in compliance with a PCS order, Louisiana wages, interest, or dividends earned by the spouse during that period of time will not be subject to Louisiana income tax, provided the spouse has not changed their legal domicile to Louisiana.
- If the spouse remains in Louisiana for more than six months but less than one year after the servicemember's PCS order, the spouse is considered to be a part-year resident for the period of time spent in Louisiana. All of the spouse's Louisiana-sourced income received during that time will be subject to Louisiana income tax.
- If the spouse remains in Louisiana for more than one year after the servicemember's PCS order, the spouse is considered to be a resident of Louisiana. All of the spouse's income received during that time will be subject to Louisiana income tax.

Combat Zones (includes contingency operation or qualified hazardous duty area)

- If the spouse remains in Louisiana after the servicemember's deployment to a combat zone, Louisiana wages, interest, or dividends earned by the spouse during the period of time in which the servicemember is serving in a combat zone will not be subject to Louisiana income tax, provided the spouse has not changed their legal domicile to Louisiana.

If you want to discontinue, or are required to revoke this exemption, you must file a new L-4 with your employer.

Out-of-State Motor Vehicles

Duties of employees and employers

- A. Any person who is a resident of a state which requires registration of the motor vehicle or motor vehicles of a person who is employed in that state within thirty days of such employment, and who is employed in and maintains a residence in Louisiana and who operates one or more vehicles on the public streets and roads in Louisiana shall apply for a certificate of registration for each of those vehicles within thirty days of the date on which the person was employed in Louisiana.
- B. Each employer in this state shall notify each person employed by that employer of the requirement of Subsection A of this Section. The notice shall be by direct communication at the time of employment and by posting a notice in a prominent location at the place of employment.
- C. The provisions of this Section shall not be applicable to members actively serving in the armed forces of the United States.

Acts 1993, No. 765, §1.

This notice must be posted in a conspicuous place, setting forth information to effectuate this purpose. R.S. 47:501.1

Revised July 2004



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Pregnancy Rights of Employees

Non-Discrimination

Louisiana employers who employ more than twenty-five employees for each working day in each of twenty or more calendar weeks in the current or preceding calendar year are prohibited from discriminating against an applicant for employment or an employee with medical needs causing limitations arising from **pregnancy, childbirth, and related medical conditions**.

Reasonable Accommodations

Louisiana employers have a general duty to reasonably accommodate an employee's physical limitations caused by her pregnancy, unless the employer can demonstrate the accommodation would pose an undue hardship on the operation of its business. "Reasonable accommodation" may include but is not limited to:

- Making existing facilities readily accessible to and usable by an applicant or employee with covered limitations;
- Providing scheduled and more frequent or longer compensated break periods;
- Providing more frequent bathroom breaks;
- Providing a private place, other than a bathroom stall, for the purpose of expressing breast milk;
- Modifying food or drink policy;
- Providing seating or allowing the employee to sit more frequently if the job requires the employee to stand;

- Assistance with manual labor and limits on lifting;
- Temporarily transferring the employee to a less strenuous or hazardous vacant position, if qualified;
- Providing job restructuring or light duty, if available;
- Acquiring or modifying equipment or devices necessary for performing essential job functions; or
- Modifying work schedules.

Employer Obligations

In addressing an employee's pregnancy, childbirth, or related medical condition, Louisiana employers may not:

- Refuse to promote her;
- Refuse to select her for a training program leading to promotion, provided she is able to complete the training program at least three months prior to the anticipated date of departure for her pregnancy leave;
- Discharge her from employment or from a training program leading to promotion;
- Discriminate against her in compensation or in terms, conditions, or privileges of employment;
- Deny the same benefits and privileges of employment given other non-pregnant persons, including the taking of disability or sick leave made available to temporarily disabled employees;
- Deny leave to her for a reasonable amount of time;
- Refuse to transfer her to a less strenuous or hazardous position, if so requested and if a policy, practice, or collective bargaining agreement is in place authorizing such a transfer.

The provisions of law detailed herein may be found in La. R.S. 23:341 and 23:342.

Complaints arising from these provisions of law may be made to the Louisiana Commission on Human Rights (LCHR). To learn more or to file a complaint online please visit the following site: <https://gov.louisiana.gov/page/chr>.

La. R.S. 23:342 states that this notice shall be posted in a conspicuous place in an area that is accessible to employees in an employer's place of business.

November 2021



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