Louisiana

Poor Families in Louisiana Remain Subject to the Income Tax

Louisiana's 2001 income tax threshold — the income level at which families begin paying income tax:

Ranking among 42 states with income taxes

For two-parent families of four: \$13,400.

9th lowest (tie)

For single-parent families of three: \$11,000.

10th lowest

Louisiana's 2001 income tax on working-poor and near-poor families:

For families of four with *incomes at the poverty line (\$18,104)*: **\$143**. **13**th **highest**

For families of three with *incomes at the poverty line (\$14,129)*: **\$125**. **9**th **highest**

For families of three with *incomes at 125% of poverty line (\$17,661):* **\$265.**

12th highest

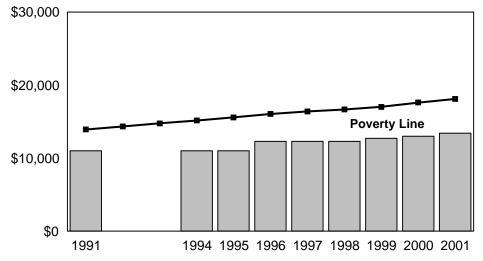
For families of four with *incomes at 125% of the poverty line (\$22,630):* **\$285.**

17th highest

Louisiana has consistently taxed families with incomes below the poverty line.

- In 1991, a family of four owed tax when its income exceeded 79 percent of the poverty line. For 2001, Louisiana's tax threshold has fallen to 74 percent of the poverty line.
- The tax on a family of four with poverty-level income (\$143) represents a 44 percent increase since 1994.

Income Tax Threshold for Family of Four



Year	Threshold
1991	\$11,000
1994	\$11,000
1995	\$11,000
1996	\$12,300
1997	\$12,300
1998	\$12,300
1999	\$12,700
2000	\$13,000
2001	\$13,400

Source: CBPP, State Income Tax Burdens on Low-Income Families in 2001, February 26, 2002.