

Office of State Uniform Payroll
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

January 24, 2018

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OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2018-34

TO: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: Tax Guidance for Calendar Year 2018

The Federal Tax Cuts and Jobs Act signed into law December 22, 2017 overhauls the U.S. tax code and contains a number of payroll provisions that will require modification of federal tax withholdings in the LaGov HCM Payroll System. The Internal Revenue Service (IRS) recently released the 2018 tax withholding tables reflecting changes made by the tax reform legislation. The IRS has established a transition period for employers to implement the new tax tables. The 2017 tax tables will continue to be used in the calculation of federal taxes until the new tax tables are implemented in the LaGov HCM payroll system.

IRS Publication 15 (Circular E, Employer's Tax Guide) and Form W-4, (Employee's Withholding Allowance Certificate) will be revised for Tax Year 2018 and released by the IRS at a later date. Agencies that hire new employees in 2018 should use the 2017 Form W-4 to enter employee federal withholding on IT 0210 (Withholding Info W4/W5) in the payroll system until the new form is released. Non-Resident Alien employees with the "Non-Resident tax calculation" indicator on IT 0210 will continue to have the 2017 biweekly amount of \$88.50 added to their wages prior to the calculation of taxes until the payroll system is updated with the 2018 amount.

Follow-up correspondence will be released to agencies once system changes have been implemented. If you have any questions, please contact a member of the OSUP Wage and Tax Administration Unit at _DOA-OSUP-WTA@la.gov or (225):

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