

Office of State Uniform Payroll  
State of Louisiana  
Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

October 01, 2020

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2021-12

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

FROM: Andrea P. Hubbard  
Director

SUBJECT: Presidential Memorandum Payroll Tax Deferral  
Employee Share Social Security Tax

President Trump signed a [Presidential Memorandum](#) on August 8, 2020 allowing employers to defer withholding, deposit, and payment of the employee share of Social Security tax on wages paid between September 1 and December 31, 2020. The Internal Revenue Service (IRS) released guidance in IRS [Notice 2020-65](#) on August 28, 2020 regarding the implementation of the deferral. The notice advised that any taxes deferred would be owed in installments between January 1, 2021 and April 30, 2021 with penalties to begin after that period. The IRS confirmed on September 3, 2020 that employers have the controlling choice to implement the deferral. Employer participation is optional.

Most employees of LaGov HCM paid agencies participate in a Louisiana State or Statewide Retirement System and do not pay Social Security taxes. Thus, the deferral would only affect those employees who pay Social Security taxes and meet the bi-weekly wage requirements in the IRS Notice. At this time, OSUP is exercising the employer option to not implement the payroll tax deferral.

If you have any additional questions, please contact a member of the OSUP WTA Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

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