

Office of State Uniform Payroll
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



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COMMISSIONER OF ADMINISTRATION

March 20, 2018

UPDATED BY OSUP MEMORANDUM [#2018-55](#)
OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2018-43

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

FROM: Andrea P. Hubbard
Director

SUBJECT: 2018 Form W-4 and IRS Withholding Calculator
Update to OSUP Memoranda [#2018-34](#) and [#2018-30](#)

The Internal Revenue Service (IRS) released on February 28, 2018 a new version of [Form W-4](#) (Employee's Withholding Allowance Certificate) following passage of the 2017 Federal Tax Cuts and Jobs Act. The IRS is not requiring employers to obtain a new Form W-4 from their employees. The 2018 tax withholding tables released in January 2018 were developed to work with previously filed W-4 forms. Effective immediately, agencies who hire new employees and employees who want to change their withholding for 2018 should use the new form.

The IRS has released an updated [withholding calculator](#) for use with the revised Form W-4 to help employees check their 2018 federal tax withholding. The online calculator is designed to help employees determine the correct amount of federal income taxes to be withheld. Agencies should advise employees of this tool and encourage them to use the withholding calculator to review their federal withholdings to avoid having too little tax withheld and facing an unexpected tax bill or penalty at tax time next year. A link to the 2018 Form W-4 and the withholding calculator has been added to the LEO welcome page to assist employees.

The IRS has released guidance regarding employees who filed exempt from federal withholding for 2018 by using the 2017 Form W-4. Agencies should run ZP65 (Employee Tax Report) to identify employees who filed exempt for 2018 and to assure the requirements below have been met. The 2017 Form W-4 (filed in 2018) is valid for 2018 if one of the following conditions are met:

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- Modifying the 2017 Form W-4 by striking “2017” in the text on Line 7 of the Form W-4 and entering “2018” in its place and signing the form in 2018;
- Modifying the 2017 Form W-4 by entering “Exempt 2018” on Line 7 of the 2017 Form W-4 and signing the form in 2018;
- Any method substantially similar to one of the previously mentioned conditions that clearly conveys in writing an employee’s intent to certify his or her exemption from withholding for 2018.

Note: Any alteration or unauthorized addition to a 2017 Form W-4, other than the ones indicated above will cause the form to be invalid for 2018. Employees who claim exemption from withholding for 2018 using the 2017 form as permitted do not have to furnish a 2018 Form W-4; however, new filings received on or after the date of this memo must use the 2018 Form W-4.

Employees should consult their tax professional if they have questions about tax withholding. OSUP does not provide tax advice to employees. If you have additional questions, please contact a member of the Wage and Tax Administration Unit at _DOA-OSUP-WTA@la.gov or (225):

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APH:GMB/mgc