

Office of State Uniform Payroll  
State of Louisiana  
Division of Administration

JEFF LANDRY  
GOVERNOR



TAYLOR F. BARRAS  
COMMISSIONER OF ADMINISTRATION

October 14, 2025

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-20

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

FROM: Andrea P. Hubbard  
Director

SUBJECT: Review of IRC §457 and §403(b) Year-To-Date Deductions

This is a reminder to agencies that the balances of IRC §457 and §403(b) deductions for employees must be monitored to determine if calendar year limits have been or will be exceeded. Refer to OSUP Memorandum [#2025-35](#) for calendar year 2025 limits. The procedure for [IRC §457 and §403\(b\) Voluntary Retirement Savings Contributions](#) on the [OSUP Procedures](#) page provides instructions on reports to execute and steps necessary to monitor these limits. **Corrections must be made prior to Dec. 22, 2025 to ensure accurate W-2 reporting; therefore, it is imperative that agencies contact OSUP in order for manual corrections to be made before pay period 26 payroll processes.**

Direct LaGov HCM report questions to the [LaGov HCM Help Desk](#). Contact Louisiana Deferred Compensation for questions regarding §457 maximums and refunds at 225.926.8082 or toll free at 800.937.7604. Direct questions regarding §403(b) maximums to the specific vendor. Direct any additional questions to a member of the OSUP Wage and Tax Administration Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

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