

Office of State Uniform Payroll
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



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COMMISSIONER OF ADMINISTRATION

February 4, 2025

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2025-37

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

FROM: Andrea P. Hubbard
Director

SUBJECT: 2025 Revised Louisiana State Tax Tables

Louisiana state withholding tables have been amended effective Jan. 1, 2025 based on new income tax rates as provided by [Act 11 of the 2024 Third Extraordinary Session](#) of the Louisiana Legislature. The Louisiana Department of Revenue adopted the revised income tax withholding tables through an [Emergency Rule](#), which was necessary to avoid unnecessary penalties for employers and incorrect withholding of income tax for taxpayers.

Due to the late release of the finalized state tax tables by the LDOR, the tables were not in place for pay period 1/2025 regular payroll processing. The revised state tax tables were updated in LaGov HCM and will be used beginning with pay period 3/2025 regular payroll processing.

Employees may see a difference in their net pay due to the tax changes above. In the event an employee processes retroactively to period 1/2025, the system will recalculate the taxes for those pay periods and make the adjustments. A message has been added to the Feb. 7, 2025 checks and payroll statements advising employees of this. A message has also been added on the LEO Welcome page.

The LDOR has revised the Form R-1300, Employee Withholding Exemption Certificate ([Form L-4](#)). Programming changes will be made to LaGov HCM Infotype 0210, Withholding Info W4/W5 US, to accommodate the new form. Additional information regarding those changes are forthcoming.

Direct questions to a member of the OSUP Wage and Tax Administration Unit at _DOA-OSUP-WTA@la.gov or (225):

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