

Office of State Uniform Payroll  
State of Louisiana  
Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

June 28, 2018

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2018-55

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

FROM: Andrea P. Hubbard  
Director

SUBJECT: IRS Withholding Calculator  
Update to OSUP Memoranda #[2018-30](#), #[2018-34](#), and #[2018-43](#)

Following passage of the 2017 Federal Tax Cuts and Jobs Act and the subsequent changes to the Internal Revenue Service's (IRS) 2018 withholding tax tables, the IRS created a [withholding calculator](#) to help employees determine the correct amount of federal income taxes to be withheld. Throughout 2018, the IRS has been continually reminding employers and taxpayers to review their tax situation and use the IRS' withholding calculator to ensure that they will have the correct amount of taxes withheld from their 2018 wages.

The message below is now on the LEO welcome page to notify employees. Agencies should also 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. OSUP recommends agencies use the below language when notifying employees using the delivery method most suitable to their operation:

"The IRS urges taxpayers to utilize their [withholding calculator](#) to perform a "paycheck checkup" to make sure the appropriate amount of taxes are being withheld. The withholding calculator is the easiest, most accurate way for taxpayers with complicated tax situations to determine the correct withholding. The IRS strongly advises two-income families, persons working multiple jobs, and persons who itemize deductions to check their withholding immediately to prevent being over-withheld or under-withheld when the 2018 tax returns are filed in 2019. Taxpayers can use the results from the withholding calculator to determine if they should complete a new

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Form W-4 and, if so, what information to put on the new Form W-4. Taxpayers whose personal circumstances change during the year should return to the withholding calculator to determine if their withholding should be adjusted. If Form W-4 changes are needed, employees can make those changes directly in LEO or submit a Form W-4 to their HR/Payroll office.”

Employees should consult their tax professional if they have questions about tax withholding. OSUP does not provide tax advice to employees. Please direct agency 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):

Tiko Ary	342-1651	Michelle Richmond	342-2053
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APH:GMB/mgc