

Office of State Uniform Payroll
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

February 18, 2022

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2022-38

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

FROM: Andrea P. Hubbard
Director

SUBJECT: 2022 Revised Louisiana State Tax Tables

Louisiana state withholding tables have been amended based on new income tax rates as provided by [Act 395 of the 2021 Regular Session](#) of the Louisiana Legislature. The rates are effective Jan. 1, 2022 due to the passage of Constitutional Amendment Two during the Nov. 13, 2021 election. The Louisiana Department of Revenue adopted the revised income tax withholding tables through an Emergency Rule, which was necessary to prevent incorrect state tax liability for taxpayers.

Due to the late release of the finalized state tax tables by the Louisiana Department of Revenue, the tables were not in place for pay period 1/2022 regular payroll processing. The revised state tax tables were updated in LaGov HCM on Feb. 10, 2022, and will be used beginning with pay period 4/2022 regular payroll processing. Any off-cycles processed on or after Feb. 10, 2022, used the new Louisiana state tax tables.

Employees may see a difference in their net pay due to the tax changes above. Employees for whom taxes were over-withheld may see a refund of state taxes in any future pay period where retroactive activity triggers the recalculation of the employee's payroll results. However, for employees whose taxes were under-withheld, retroactive processing will not trigger the withholding of additional taxes. Employees who would like to "catch up" the under-withheld taxes can enter an additional withholding amount via LEO or complete an L-4 for their Human Resources/Employee Administration office to enter on IT0210.

A message will be added to the Feb. 25, 2022 checks and payroll statements advising employees of this. A message will also be added on the LEO Welcome page.

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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