

Office of State Uniform Payroll
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

October 07, 2024

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2025-09

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 [#2024-34](#) for calendar year 2024 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. 23, 2024 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 or (225):

Myrtle Cain	342.5346	Jamie Douglas	342.2053
Trenisha Blue	342.0714	Wendy Eggert	342.1652

APH:MGC/kme