

Office of State Uniform Payroll
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

September 3, 2019

Updated by OSUP Memorandum #[2020-32](#)

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2020-09

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

FROM: Andrea P. Hubbard
Director

SUBJECT: 2020 Draft Form W-4 and Employer Instructions - Second Draft
Update to OSUP Memorandum #[2019-50](#)

The Internal Revenue Service (IRS) released a second draft of the 2020 Form W-4, revising the initial draft released in May of this year. Revisions to Form W-4 were needed due to the passage of the 2017 Federal Tax Cuts and Jobs Act, which suspended the use of withholding allowances to calculate individual tax liability. The title of the form has changed to Employee's Withholding Certificate, removing "allowance" from the name. The IRS stated no further substantive changes will be made to the form. The final version of Form W-4 is expected to be released later this year.

A revised draft of Publication 15-T, Federal Income Tax Withholding Methods, has also been released. The publication provides the computation for employers to use in the calculation of federal withholding for the new 2020 Form W-4 and Forms W-4 prior to 2020. This draft contains instructions for employees who claim exempt from withholding and how employers should calculate withholding for Non-Resident Alien employees. The IRS stressed that the tables and amounts in the draft are for testing only, as the official numbers for 2020 will not be released until later this year.

The IRS is soliciting comments on Form W-4 and employer instructions (Publication 15-T). Comments for both revised drafts may be sent to the IRS at WI.W4.Comments@IRS.GOV by September 9, 2019. Click the following links to view the latest drafts of the [Form W-4](#) and the [employer instructions](#). Agency comments should be submitted directly to the IRS.

September 3, 2019

Page 2 of 2

The IRS has launched a revised [Tax Withholding Estimator](#), a mobile-friendly online tool designed to easily assist employees in calculating the right amount of tax liability during the year. Employees completing the 2020 Form W-4 will no longer claim withholding allowances. Instead, employees will provide whole dollar amounts as indicated on the form for more accurate withholding throughout the year. The Tax Withholding Estimator makes it simpler to enter wages and withholding for each job held by the taxpayer and their spouse, as well as separately entering pension and other sources of income in order to determine the correct withholding. The IRS encourages employers to advise employees about this tool. This tool will make specific withholding recommendations to taxpayers.

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

Tiko Ary 342-1651
Wendy Eggert 342-0714
Michelle Richmond 342-2053

Tracy Smith 219-0191
Courteney Young 342-1652

APH:GMB/mfr