



# LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

## PAYROLL MEMORANDUM 2018.07

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**TO:** All Employees of Community and Technical Colleges, including Baton Rouge Community College, Bossier Parish Community College, Central Louisiana Technical Community College, Delgado Community College, L. E. Fletcher Technical Community College, Louisiana Delta Community College, Northshore Technical Community College, Northwest Louisiana Technical College, Nunez Community College, River Parishes Community College, South Central Louisiana Technical College, South Louisiana Community College, SOWELA Technical Community College and the LCTCS Office

**FROM:** Sharon Dunham  
LCTCS Payroll, Sr Payroll Manager

**DATE:** March 1, 2018

**RE:** **Updated LA State Income Tax Withholding**

The Louisiana Department of Revenue (LDR) has adopted updated Income Tax Withholding tables to account for changes in federal tax law passed by the U.S. Congress late last year in the federal Tax Cuts and Jobs Act of 2017.

LDR has issued an emergency rule to ensure that employers are withholding the correct amount of state income taxes from employee paychecks in order to avoid unnecessary penalties for businesses and unexpected tax liabilities for workers. Changes to the Louisiana Income Tax Withholding tables will be reflected on paychecks dated, March 16, 2018.

The updated withholding tables are effective February 16, 2018. They are published in [LAC 61:I.1501](#).