



# LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

## PAYROLL MEMORANDUM 2017.01

### *Changing Lives, Creating Futures*

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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, Senior Payroll Manager

**DATE:** January 9, 2017

**RE: Federal/State Tax Exempt Status**

**Federal and State Tax Exempt Status:**

**2016** Forms W-4 for employees claiming exempt status will expire **February 15, 2017**. A list of employees who are currently claiming this status has been provided to each institution's human resource department. A new effective dated row must be setup within Banner to reflect the new Form W-4/L-4 for employees claiming exempt status in 2017.

Employees claiming exempt status for calendar year 2017 must submit a new Form W-4 to their local human resource office. If a new Form W-4 is not submitted, Human Resources will review/change the employee's deduction record and withhold tax based on the last record/Form W-4 that **does not** claim exemption from withholding or, if one does not exist, as if he or she is single with zero withholding allowances. For employees who are claiming exempt status in **2017** and a new withholding form has been received, a new deduction record must be created. Louisiana state tax rules mirror the federal requirements; therefore, you should follow the same guidelines above for anyone who claimed state exempt status in **2016**.

**Withholdings:**

Employees claiming more than 10 allowances must submit a paper W-4 to your local human resource department. The IRS and the LA Department of Revenue no longer require LCTCS Centralized Payroll to send copies of W-4/L-4 forms for employees who claim more than 10 allowances or who claim exempt. However, each institution should maintain these paper forms on file.

**IRS Lock-In Letters:**

In certain situations, the IRS may issue a lock-in letter specifying the maximum number of withholding allowances permitted for a particular employee. LCTCS Centralized Payroll will review/change the deduction record, if needed, with this information. Centralized Payroll will check the IRS mandate box on the current record and send formal letters to the employee and the employees' human resources department, instructing them that no changes are permitted on the tax deduction record.