



# LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

## PAYROLL MEMORANDUM 2018.01

### *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 29, 2018

**RE:** Federal Tax Cuts and Jobs Act - Calendar Year 2018

The Federal Tax Cuts and Jobs Act signed into law December 22, 2017 overhauls the U.S. tax code and contains a number of payroll provisions that required a modification of federal tax withholdings in the Banner Payroll System. The Internal Revenue Service (IRS) recently released the 2018 tax withholding tables reflecting changes made by the tax reform legislation. The IRS has established a transition period for employers to implement the new tax tables. The 2017 tax tables were used in the calculation of federal taxes in the month of January. The new tax tables have been implemented in the Banner payroll system, employees may notice a difference in their net pay as a result of the tax tables changes on their pay check dated February 2, 2018.

IRS Publication 15 (Circular E, Employer's Tax Guide) and Form W-4, (Employee's Withholding Allowance Certificate) will be revised for Tax Year 2018 and released by the IRS at a later date. Colleges that hire new employees in 2018 should use the 2017 Form W-4 to enter employee federal withholding in the payroll system until the new form is released.