



LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

PAYROLL MEMORANDUM 2018.06

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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: February 28, 2018

RE: IRS Releases 2018 Form W-4, Expands Allowances Worksheet

An updated online calculator for use with [Form W-4](#), Employee's Withholding Allowance Certificate, was released Feb. 28 by the Internal Revenue Service.

The calculator allows employees to do a quick paycheck checkup, the IRS said. The procedure is important in 2018 because of the changes brought about by the recent federal tax code overhaul (Pub. L. 115-97), the agency said on its [withholding calculator page](#).

Employees should check their withholding because the process "can help protect against having too little tax withheld and facing an unexpected tax bill or penalty at tax time next year," the IRS said in a [news release](#).

The calculator may help employees ensure that an adequate amount of tax is withheld from paychecks each pay period, the IRS said. The calculator asks taxpayers to estimate their 2018 gross income and other items that may affect taxes, including the number of children claimed for the Child Tax Credit and Earned Income Tax Credit. The new tax law increased the standard deduction, removed the personal exemptions, and increased the child credit, and changed tax rates and brackets.

If changes to withholding are to be made, the calculator gives employees the information needed to fill out and submit a new Form W-4 to their employer, the IRS said.

Although the withholding changes do not affect 2017 tax returns due in April, a completed 2017 individual tax return may help taxpayers work with the calculator to determine the proper withholding for 2018 and avoid issues when they file next year, the IRS said.

For 2019, the IRS plans to make further changes involving withholding. The agency plans to work with businesses and the tax and payroll communities to explain and implement these additional changes, it said.