

Office of State Uniform Payroll
State of Louisiana
Division of Administration

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March 21, 2025

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2025-43

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

FROM: Andrea P. Hubbard
Director

SUBJECT: 2025 Revised Louisiana State Tax Tables
Update to OSUP Memorandum #[2025-37](#)

As advised in OSUP Memorandum #[2025-37](#), the Louisiana Department of Revenue revised the state tax tables and the [Form L-4](#), Employee's Withholding Allowance Certificate, effective Jan. 1, 2025. The new tax tables were used for calculating Louisiana state taxes beginning in pay period 3/2025. Additional system changes were made to LEO and IT0210, Withholding Info, beginning in pay period 7/2025. Employees may see a change to their taxes and net pay due to the system changes described below. In the event an employee processes retroactively to period 1/2025, the system will recalculate the taxes for those pay periods and make the adjustments.

As part of the revision to the tax tables and [Form L-4](#), the specific filing status of "Married" was removed. This removal impacts how LaGov HCM handles Louisiana state tax withholdings for pre-2025 withholding records. Employees with pre-2025 withholding records who have "Married" as their state filing status will now have their Louisiana state withholding treated as "Single", which may result in a higher Louisiana withholding rate. If an employee wants to avoid this higher rate, they should change their state withholding information in LEO or submit a [Form L-4](#) to their Human Resources office.

LaGov has been updated to reflect the following changes to the Louisiana State Withholding record on IT0210 and in LEO. Louisiana withholding taxes will be calculated based on the table below. Please note that you must populate both the filing status **and** the personal allowance/exemption fields.

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Form L-4	LaGov/LEO Filing Status Options	LaGov/LEO Personal Allowance/Exemption	Standard Deduction Used for Tax Calculation
Box 6 (Block A) = 0 Box 3 = No Deduction	<ul style="list-style-type: none"> • Single / Married Filing Separately • Married Filing Jointly / Widow(er) / Head of Household 	0	No Standard Deduction (\$0.00)
Box 6 (Block A) = 1 Box 3 = Single or Married Filing Separately	<ul style="list-style-type: none"> • Single / Married Filing Separately 	1	Single Standard Deduction (\$12,500)
Box 6 (Block A) = 2 Box 3 = Married Filing Jointly, Qualifying Surviving Spouse, or Head of Household	<ul style="list-style-type: none"> • Married Filing Jointly / Widow(er) / Head of Household 	1 or 2	Married Standard Deduction (\$25,000)

Effective 3/18/2025, LEO and IT0210 entries have been restricted to the following fields only: filing status, personal allowance (exemption), additional withholding, and additional percentage. An error will occur if anything is entered on any of the other fields.

Employees can change their withholding status by either creating a new record in LEO or submitting a new completed [Form L-4](#) to their Human Resources office. As a reminder, the 2025 [Form L-4](#) should be used for all new hires and employees making changes to their withholding status.

Direct questions regarding system entry to the [LaGov HCM Help Desk](#). Direct agency questions to a member of the OSUP Wage and Tax Administration Unit at _DOA-OSUP-WTA@la.gov or (225):

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