



*State of Louisiana*  
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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COMMISSIONER OF ADMINISTRATION

November 16, 2005

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2006-26

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary  
Director

SUBJECT: Review of Tax Shelter Year-to-Date Deductions

This is a reminder to agencies that the balances of tax shelter deductions for employees must be monitored to determine if calendar year limits have been or will be exceeded. In ISIS HR, execute transaction code ZP68 to monitor deferred compensation §457 amounts. Execute ZP119 to verify §403(b) amounts. Refer to [OSUP Memorandum #2005-47](#) for calendar year 2005 limits. Agencies must review these reports to avoid possible W-2c's.

**Deferred Compensation Plan:** If an employee's deduction amount for a §457 plan has exceeded or will exceed the maximum prior to the end of the year; the deduction should be stopped or changed as necessary. **Agencies must contact the Louisiana Deferred Compensation Office and the employee to make changes to the deduction amount.** Any refunds due to the employee will be processed by the Louisiana Deferred Compensation Office. Refer to [OSUP Memorandum #2005-07](#) regarding on-line enrollment and deduction changes.

**403(b) Plan:** If an employee's deduction amount for a §403(b) plan has exceeded or will exceed the maximum prior to the end of the year, the deduction should be stopped or changed and if necessary, a refund processed. **Agencies must contact the vendor prior to stopping a deduction or refunding a prior deduction for a §403(b) plan. OSUP must also be notified before refunding any prior deductions for this plan.**

For questions regarding ZP68, ZP119, or how to issue a refund, refer to On-line Help or contact the ISIS HR Help Desk at (225) 342-2677. Questions regarding §457 maximums and refunds should be directed to Louisiana Deferred Compensation at (225) 926-8082. Questions about maximums and refunds for §403(b) tax sheltered amounts should be directed to the specific vendor. Any additional questions should be directed to a member of the OSUP Wage and Tax Administration Unit at (225):

Rhonda Desselle	219-0338	Tiko Ary	342-1652
Rachel Bryant	342-1651	Wendy Eggert	219-0191
Chelette Jarrett	342-0714		

JWC:RLD:kmb