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COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

December 24, 2008

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2009-26

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary  
Director

SUBJECT: Tax Rates for Calendar Year 2009

Effective January 1, 2009, the new Federal Tables for income tax withholding and advance earned income credit payments will be used in calculating tax deductions. A message will appear on the January 2, 2009 checks and payroll statements advising employees that **net pay may differ due to 2009 tax rate changes.**

The withholding allowance amount for a biweekly payroll period has increased to **\$140.38** for 2009. The Social Security wage base for 2009 has increased to **\$106,800.00**. The maximum Social Security Tax withheld from each employee and matched by the employer has increased to **\$6,621.60**. As usual, there is no wage base limit for Medicare tax. The tax rate remains at 6.2% for Social Security and 1.45% for Medicare tax for 2009.

IRS Publication 15, Circular E, Employer's Tax Guide, revised for 2009 has been released electronically. Agencies may not receive a hard copy in the mail due to all state agencies being under one tax ID. The entire publication can be accessed through the IRS website at <http://www.irs.gov/pub/irs-pdf/p15.pdf>. The new tax tables begin on page 36 of the Circular E.

If you have any questions, please call a member of the OSUP Wage and Tax Administration Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

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