

Office of State Uniform Payroll  
State of Louisiana  
Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

October 27, 2020

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2021-21

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

FROM: Andrea P. Hubbard  
Director

SUBJECT: Review of IRC §457 and §403(b) Year-To-Date Deductions

This is a reminder to agencies that the balances of IRC §457 and §403(b) deductions for employees must be monitored to determine if calendar year limits have been or will be exceeded. Refer to OSUP Memorandum #2020-30 for calendar year 2020 limits. **Note: Employees will receive 27 paychecks in 2020; therefore, the extra pay period may cause employees to contribute over the IRS limits if they are on track to contribute the maximum.** The procedure for [IRC §457 and §403\(b\) Voluntary Retirement Savings Contributions](#) on the [OSUP Procedures](#) page provides instructions on reports to execute and steps necessary to monitor these limits. **Corrections must be made prior to 12/28/2020 to ensure accurate W-2 reporting; therefore, it is imperative that agencies contact OSUP in order for manual corrections to be made before pay period 27 payroll processes.**

For questions regarding LaGov HCM reports refer to On-line Help or contact the LaGov HCM Help Desk via [LaGov HCM web ticket](#). Questions regarding §457 maximums and refunds should be directed to Louisiana Deferred Compensation at (225) 926-8082 or toll free at (800) 937-7604. Questions regarding §403(b) maximums 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 [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

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