



State of Louisiana  
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

KATHLEEN BABINEAUX BLANCO  
GOVERNOR

JERRY LUKE LEBLANC  
COMMISSIONER OF ADMINISTRATION

July 12, 2005

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2006-06

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary  
Director

SUBJECT: Policy for Retro Changes to Tax Models and/or Benefit Plans

This memorandum details the procedures to be used for recoupments that may be necessary due to retro changes to tax models and/or benefit plans.

A retro correction to either a tax model and/or a benefit plan could result in a deduction amount that would adversely impact an employee's paycheck. Agencies should notify the OSUP Wage and Tax Administration Unit if they anticipate the need for a payment plan in this situation. The Wage and Tax Administration Unit will coordinate the establishment of the payment plan with the agency and will make all necessary entries to process the recoupment and create necessary W-2c's if applicable.

Payment plans require agencies to discuss with the employee the pay periods needed for the recoupment. Payment plans are limited to 26 periods. The Wage and Tax Unit will make the necessary entries in ISIS HR to charge the agency for the total amount due which will be repaid by the employee over the course of the repayment period. Agencies should monitor repayments each pay period until the full amount has been repaid. If for any reason the full amount is not repaid or employee will be termed, contact the Wage and Tax Administration Unit immediately to process any necessary adjustments on the employee's final check. Any amounts not recouped in employee paychecks will remain the responsibility of the agency.

Attached is the agency request and agreement form ([OSUP/F44](#)) to be used for this purpose. Agencies should follow agency policy for recoupment agreements between the agency and the employee.

Refer to OSUP Memorandum [#2005-41](#) and OSUP Memorandum [#2005-44](#) concerning the rule on recoupment of overpayments.

If there are any questions please contact a member of OSUP's Wage and Tax Administration Unit at (225):

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

JWC:RB:kmb

Attachment