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COMMISSIONER OF ADMINISTRATION

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

April 24, 2009

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2009-40

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard  
Acting Director

SUBJECT: Update to OSUP Memo #2009-37 American Recovery and Reinvestment Act (ARRA), Federal Withholding Table Changes

The American Recovery and Reinvestment Act (ARRA) signed into law February 17, 2009 contains a provision reducing federal tax withholdings for most employees for calendar years 2009 and 2010.

Non-Resident Aliens (NRA) that are subject to federal withholding are ineligible for the ARRA tax credit. Changes were implemented in the ISIS HR system for period 9 (pay date 04/24/2009) to correctly calculate income tax withholding on NRA's per provisions contained in ARRA. As NRA changes have a 02/19/2009 effective date, NRA employees who happen to retro to a period on or after pay period 5/2009 may see an increase in federal taxes.

Taxation for Non-Resident Aliens is addressed in [Publication 15-T](#). [Publication 919](#) can be reviewed for additional guidance on adjusting tax withholding. Employees should be advised to consult with tax professionals.

If you have any questions about the information in this memorandum, contact 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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