

**NOTICE TO UNEMPLOYMENT INSURANCE CLAIMANTS
OF FEDERAL INCOME TAX WITHHOLDING PROGRAM**

Mail or Fax to:

**LOUISIANA WORKFORCE COMMISSION
POST OFFICE BOX 94094
BATON ROUGE, LOUISIANA 70804-9094
Fax: 225-346-6068**

Unemployment benefits are subject to federal income tax. If federal income taxes are not withheld from taxable income that you receive, you are required to make quarterly estimated income tax payments to the Internal Revenue Service.

The Louisiana Workforce Commission has established a program, in accordance with federal law, to enable you to have federal income taxes deducted directly from your weekly unemployment benefits. This program will allow you to avoid the necessity of making quarterly estimated tax payments based on your unemployment benefits. Under this program, ten (10%) percent of your gross weekly benefit amount will be deducted for payment of federal income taxes.

The choice of whether to make the income tax deduction from your weekly benefit amount is entirely up to you. If you choose to have federal income tax deducted, you will not be required to make a quarterly estimated tax payment to the Internal Revenue Service on the income you receive from unemployment benefits. If you do not choose to have federal income taxes deducted from your benefits, you should consult an agent of the Internal Revenue Service or your tax preparer to obtain the proper forms and instructions necessary to make your quarterly estimated tax payment.

Any deductions, however, for outstanding overpayment of unemployment benefits or child support obligations, or any other amounts required under law, shall first be deducted and withheld before any deduction is made for the payment of federal income taxes. After any such deductions are made, the federal income tax will be withheld. If not enough money remains to issue an unemployment benefit check, notice shall be given that no unemployment benefit payment shall be made for such week.

The Louisiana Workforce Commission shall not deduct any state income taxes due the State of Louisiana or any other state.

After you have made your original decision on your withholding status, you may change your decision one (1) time during your benefit year by notifying the Louisiana Workforce Commission, in writing, of your desire to change your withholding status.

***** COMPLETE ONLY IF YOU WISH TO CHANGE YOUR ORIGINAL DECISION! *****

___ Yes, I choose to have federal income taxes deducted from my weekly unemployment benefits.

___ No, I do not choose to have federal income taxes deducted from my unemployment benefits.

Signature _____ Social Security Number _____

Print Name _____ Date _____

LWC-ES 494

(Revised 08/09)