

Office of State Uniform Payroll
State of Louisiana
Division of Administration

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OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-14

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

FROM: Andrea P. Hubbard
Director

SUBJECT: Affordable Care Act – 2026 Waiver Documentation

The Affordable Care Act requires applicable large employers to offer health coverage to ACA full-time employees and their dependents. The Office of State Uniform Payroll has advised that agencies are responsible for maintaining documentation of offers of health coverage, particularly for ACA eligible employees who waive coverage. OSUP will seek this information from the agency in response to any subsidy notice, Internal Revenue Service penalty notice, or IRS audit.

Employees can decline (waive) an offer of health coverage via the Office of Group Benefits GB-01 form or via the LEO on-line Annual Enrollment application. The LEO application contains the same waiver language as the GB-01. Agencies can choose whether to require employees to use LEO or to complete the GB-01 to waive coverage.

OGB requires agencies to submit documentation of an employee's waiver of health coverage. The acceptable documentation to meet both OGB's and OSUP's requirements are described below.

When an employee waives coverage via LEO

- The employee can print a confirmation waiver form for their documentation.
- An IT9004 waived (WA) record is automatically created by the system for the applicable plan year.
- A system-generated email is automatically sent to OGB and the agency's benefit contact notifying them of the waiver. This meets OGB's documentation requirement. It is not necessary for the agency to submit anything to OGB. A signed GB-01 is not required.

- Agencies can run ZP269 for specific personnel area(s) with the “Show History” box checked. Filter the “Infotype” column in the report output to show “9004” records for all employees who waived. The “Create Message” column will show “EE selection for IT9004 Waiver”. This can be run by personnel number also.
- Agencies can print waiver documentation using the “Print” button on IT9004. This includes the employee’s electronic signature (personnel number and date and time of LEO entry).

When an employee waives coverage via the GB-01

- A GB-01, signed by the employee and the agency representative, is required for agency documentation.
- The agency must enter a waived (WA) IT9004 record in LaGov HCM for the applicable plan year.
- The agency must submit waiver documentation to OGB using the “Email to OGB” button on IT9004. This meets OGB’s documentation requirement. It is not necessary for the agency to submit the paper GB-01 to OGB.

As a reminder, ACA full-time rehired retirees (working an average of 30 or more hours per week) must be offered insurance by the agency. As reported in [OSUP Memorandum #2018-28](#), these health premiums must be withheld from their LaGov HCM paycheck, not their pension check. There should be very few situations where an ACA full-time rehired retiree would continue to have health premiums deducted from their pension check. When this does occur, the agency must obtain an offer of coverage waiver for the ACA full-time position. The reporting/handling of this must be coordinated between OSUP, OGB, and the LaGov HCM Help Desk. Rehired retirees who are not considered full-time (in a measurement period or working less than 30 hours per week) are not eligible for health insurance through payroll and should continue to have their health premiums withheld from their pension check, if enrolled in coverage.

Direct questions to a member of the OSUP Benefits and Financial Administration Unit at _DOA-OSUP-BFA@LA.GOV.

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