

State of Louisiana
Office of State Uniform Payroll

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OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-32

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

FROM: Andrea P. Hubbard
Director

SUBJECT: Mid-Year Flexible Benefits Plan Eligible Statewide Vendor Processing in
LaGov HCM

This is a reminder to agencies that, per Internal Revenue Service §125 cafeteria plan regulations, an employee cannot make changes (stop, increase, or decrease) to a flex (pre-tax) deduction without penalty, unless he/she has a qualifying reason.

When requests are received to change flex deductions in the middle of the year, agencies should refer to the OSUP procedure, [Mid-Year Flexible Benefits Plan \(Flex\) Eligible Statewide Vendor Processing in LaGov HCM](#), located on the [OSUP Procedures](#) page of the [OSUP website](#) for important information regarding this process and specific instructions on how different scenarios are handled.

Direct questions to a member of the OSUP Benefits and Financial Administration Unit at _DOA-OSUP-BFA@LA.GOV or (225):

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c: April White, OGB