

State of Louisiana  
Office of State Uniform Payroll

Jeff Landry  
Governor

Taylor F. Barras  
Commissioner of Administration



Division of Administration  
P.O. Box 94095  
Baton Rouge, Louisiana 70804-9095  
Phone (225) 342-0713  
Fax (225) 342-1650

November 25, 2025

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-28

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

FROM: Andrea P. Hubbard  
Director

SUBJECT: 2025 Affordable Care Act Reporting

As required by the Patient Protection and Affordable Care Act, the Office of State Uniform Payroll will complete ACA reporting in 2026 (reporting calendar year 2025 data). Employers are required to report health information to the Internal Revenue Service using Form 1095-C (Employer Provided Health Insurance Offer and Coverage).

In addition to reporting for active employees, OSUP will report ACA information for retirees, survivors, and COBRA participants who were enrolled in a self-insured [Louisiana Blue (formerly Blue Cross/Blue Shield) or LSU Health] health plan through the Office of Group Benefits during 2025. OGB provides the required data for these covered individuals to OSUP. These individuals are reported on the ACA Audit Report (transaction ZP189) under the "OGB ACA File" option and are identified in the "EE Sts" column as R (Retiree), C (COBRA), S (Survivor), or O (Other).

**Change in IRS Requirements**

Recent federal changes have eliminated the requirement for employers to print and mail Form 1095-C to individuals. Accordingly, OSUP will no longer print or mail these forms beginning in 2026 (for tax year 2025).

All Forms 1095-C will be available by the IRS deadline of March 2, 2026, as follows:

- **Active Employees:** Forms will be available in LEO for viewing and printing. Employees who are unable to print their form may contact their agency's HR office for assistance. Agency HR staff can access the forms through the new transaction - 1095-C Form Builder (ZP394).
- **Inactive Employees (separated employees, retirees, survivors, and COBRA participants):** Forms will be provided only upon request. Individuals may request

November 25, 2025

Page 2

their form by emailing [\\_DOA-OSUP-ACA.Hotline@la.gov](mailto:_DOA-OSUP-ACA.Hotline@la.gov) or calling 225.219.9434. They must provide their full name, the last four digits of their Social Security number, and a phone number in case additional information is needed.

### **Address Accuracy Reminder**

Employees are responsible for keeping their contact information up to date in LEO or by notifying their agency's EA/HR office. Accurate addresses are necessary for proper agency communication and for ensuring that correct information is reported to the IRS. Agencies should use the Employee Address Report (ZP120) to verify employee addresses. When a mailing address (Infotype 0006, Subtype 5) has been temporarily changed to route a check to the agency (e.g., for a terminated employee), it must be updated back to the employee's actual mailing address to avoid inaccurate IRS reporting.

Attached is an OGB document that provides the 2025 employee share of the lowest cost self-only premium rates. Employees can use this tool, as necessary, to complete their tax return.

**NOTE: Agencies will be locked out of IT9004 at close of business on Feb. 3, 2026. Please make sure that all 2025 updates are completed by this date. New hires and rehires hired in the month of December 2025 should have an IT9004 entered immediately upon hire.**

Direct employee questions to the agency's human resources office or to OSUP's dedicated ACA telephone number, 225.219.9434. This number will have a pre-recorded message for employees and give them the option to leave a voice message. Employees can also visit [OSUP's ACA webpage](#) for state employees. Agency questions concerning ACA and/or the IRS form should be directed to the OSUP Benefits and Financial Administration Unit at [\\_DOA-OSUP-BFA@LA.GOV](mailto:_DOA-OSUP-BFA@LA.GOV) or (225):

Jodi Bullock	342.5377	Angela Collins	342.5354
Kyler Gagliano	342.5345	Kimberly Edmond	342.5344

APH:JAB/rel

Attachment: [OGB Employee Lowest Cost Self-Only Premium Information for 2025](#)