

Office of State Uniform Payroll
State of Louisiana
Division of Administration

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September 24, 2025

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-13

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

FROM: Andrea P. Hubbard
Director

SUBJECT: Affordable Care Act Standard Measurement Period Actions

As a reminder, it is time to prepare to measure non-full-time employee hours worked in the Standard Measurement Period to determine health coverage eligibility. The SMP began pay period 22 2024 (**Oct. 14, 2024**) and continues through pay period 21 2025 (**Oct. 12, 2025**).

ZP136, Attendance/Absence Report, should be used to count hours for employees over the SMP to determine the average number of hours worked. Any employee who worked an average of 30 or more hours during the SMP must be offered coverage during annual enrollment. The report results should be printed and maintained in agency files. The report results serve as eligibility backup documentation in the event of an IRS audit, subsidy notice, or employee questions.

The ACA Measurement Period Chart is available for use on the OSUP website on the [ACA Webpage](#). ZP250, ACA Dates Calculator, can also be used to automatically generate important dates needed for a new non-full-time employee. These dates do not automatically populate on IT9004. Also, refer to the [OSUP ACA Training Presentation with Notes](#) for detailed ACA information.

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

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