

State of Louisiana
Office of State Uniform Payroll

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OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-25

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

FROM: Andrea P. Hubbard
Director

SUBJECT: Fringe Benefits Reporting for Calendar Year 2025

As a reminder, agencies are required to report certain information about employee fringe benefits to the Commissioner of Administration annually. **All** fringe benefits (cash, non-cash, taxable and non-taxable) must be entered in LaGov HCM. Taxable fringe benefits are reportable on employees' Forms W-2; therefore, agencies must ensure that the appropriate fringe benefit wage types are used in LaGov HCM to reflect the correct information on the employee's Form W-2. Refer to the [Procedures](#) page on the Office of State Uniform Payroll website for the [Fringe Benefits Reporting](#) procedure.

All fringe benefits for 2025 must be entered by Monday, Dec. 22, 2025, with a date of origin no later than Dec. 21, 2025, or W-2c's will be required.

Contact the Office of Statewide Reporting and Accounting Policy at 225.342.0708 for questions about PPM 73 reporting requirements. Share this memorandum and procedures with fiscal staff responsible for OSRAP reporting. It is important to ensure that the information reported to OSRAP by fiscal staff is also captured/reported in LaGov HCM.

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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