

State of Louisiana
Office of State Uniform Payroll

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December 03, 2025

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-30

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

FROM: Andrea P. Hubbard
Director

SUBJECT: 2025 Form W-2 Processing

The Office of State Uniform Payroll is responsible for the annual preparation, issuance and reporting of Forms W-2 to the Internal Revenue Service, through the Social Security Administration, and to the appropriate state revenue departments for all LaGov HCM paid agencies. Agencies should utilize information contained in this memo to assist in the accurate preparation of this form.

Active LaGov HCM paid employees have two options available to them for the issuance of their Form W-2. Employees can choose the W-2 on-line self view and print option available through LEO, or they may continue to receive a paper copy through the United States Postal Service. Refer to OSUP Memo [#2026-27](#) for more information on the self view and print option. Employees who separated from employment in 2025 or active employees not choosing the self view and print option will have a paper Form W-2 mailed on Monday, Feb. 2, 2026.

Employees should always maintain their current contact information in LEO or through their agency EA/HR departments. Correct contact information will ensure agency correspondence and/or Forms W-2 (if applicable) will be received by the employee and the correct address will be reported to the IRS and SSA. Agencies should use the Employee Address Report (ZP120) for verification of addresses.

Note: If an employee's mailing address was changed in LaGov HCM to have a check sent to the agency for a special circumstance (ex. termed employee), the mailing address infotype (IT0006, Subtype 5) must be changed back to the employee's mailing address. If this is not done, the Form W-2 (if applicable) will be mailed to the agency, and the address reported to the IRS and SSA will not be correct.

If an employee has multiple personnel numbers (dual employment), he/she will have a Form W-2 issued for each personnel number. Make sure the address is correct for each.

Reminder: Employees should be advised that the Form W-2 is the official form to be used to complete IRS Form 1040. Employees should not use the YTD figures on their payroll statement to complete the IRS Form 1040.

Agencies are responsible for the information reported on the Forms W-2. Refer to the following procedures and/or OSUP Memoranda for information on W-2 items to review:

OSUP Procedures

[Employee Claims Processing](#)

[Employees Living and/or Working in Another State or Country](#)

[Employee Name Changes](#)

[Fringe Benefits Reporting](#)

[IRC §457 and §403\(b\) Voluntary Retirement Savings Contributions](#)

[Maintaining Employee Addresses](#)

[Military Payments](#)

[Non-Resident Alien \(Alien Authorized to Work\)](#)

[Retirement Processing](#)

[Social Security Verification Report](#)

[Worker's Compensation](#)

2025 and 2026 OSUP Memoranda

[#2025-35](#) IRC §457 and §403(b) Retirement Savings Contribution Limits for Calendar Year 2025

[#2025-40](#) 2025 Tax Withholding for Non-Resident Aliens

[#2026-02](#) 2024 Flexible Spending Account Unsubstantiated Claims

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-30

December 03, 2025

Page 3

- [#2026-11](#) Outstanding Employee Claim/Overpayment Balances as of Jun. 30, 2025 for Separated Employees – Immediate Action Required
*Agency specific employee details were e-mailed to the Employee Administrator and HR Director.
- [#2026-16](#) Social Security Number Verification Report
- [#2026-19](#) Update to OSUP Memorandum #2026-02 2024 Flexible Spending Account Unsubstantiated Claims - Immediate Action Required
- [#2026-20](#) Review of IRC §457 and §403(b) Year-To-Date Deductions
- [#2026-23](#) IRS Forms 1099-MISC and 1099-INT for Calendar Year 2025
- [#2026-25](#) Fringe Benefits Reporting for Calendar Year 2025
- [#2026-27](#) W-2 On-line Self View and Print Option

If agencies know of any problems that may require adjustments to correct an employee's Form W-2, contact the OSUP Wage and Tax Administration Unit as soon as possible. This will help reduce the number of Forms W-2c required for 2025.

Duplicate Forms W-2 will be available to employees Feb. 1, 2026 through LEO. **OSUP will not issue duplicate Forms W-2 to active employees.** OSUP will accept requests for duplicate 2025 Forms W-2 for separated employees beginning Feb. 16, 2026. All requests must be submitted on Form [OSUP/F037](#) (Request for Duplicate IRS Tax Form). Please refer to the [Request a Duplicate IRS Tax Form procedure](#) on the [OSUP Procedures](#) page for further instructions.

Agencies are also reminded that employees should not receive both Form W-2 and Form 1099 except in certain situations. The reporting of deceased wages, reporting of attorney fees paid on behalf of employee (1099 MISC) and/or interest payments (1099 INT) require reporting on a Form 1099. In these circumstances OSUP must be notified immediately to ensure proper reporting. Compliance audits may be performed by the IRS for instances where an employee has received both a Form W-2 and 1099.

All employee questions regarding 2025 W-2 processing and issuance of duplicate Forms W-2 must be addressed by the agency. **Agencies must not forward employee calls to OSUP.** Direct agency questions regarding 2025 W-2 processing to a member of the OSUP WTA Unit at _DOA-OSUP-WTA@la.gov or (225):

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