



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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COMMISSIONER OF ADMINISTRATION

October 25, 2004

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2005-09

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary
Director

SUBJECT: FMLA – Employer (ER) for Employee (EE) Health and Life Payments

The Office of State Uniform Payroll (OSUP) is sending out this directive to assure that agencies are in compliance with provisions in the Office of Group Benefits (OGB) Plan Document relative to FMLA Employer and Employee Premium Payments. In accordance with OGB Plan Document:

“An employee on approved F.M.L.A. leave may retain coverage for the duration of such leave. The participant employer shall pay the employer’s share of the premium during F.M.L.A. leave, whether paid leave or leave without pay. ***The participant employer shall pay the employee’s share of the premium during unpaid F.M.L.A. leave, subject to reimbursement by the employee.***”

Agencies must follow the ISIS HR On-Line Help Script “HR Arrears/Payment to Group Benefits and Recovery (ZPUOC_10A)” in order to process the ER for EE health and/or life payment(s) to the Office of Group Benefits. The same script must also be used to recover payments from employees once they return to work.

Effective January 1, 2005, if an agency is unable to recover a payment from an employee (e.g. employee separates while on FMLA leave of absence), agencies must report the balance due to OSUP’s Wage and Tax Administration Unit in order to record this amount, plus applicable taxes, as taxable income on the employee’s Form W-2.

If you have any questions, please contact a member of the OSUP Wage and Tax Administration Unit at (225):

Rachel Bryant	342-1651	Rhonda Desselle	219-0338
Chelette Jarrett	342-0714	Wendy Eggert	219-0191
Tiko Ary	342-1652		

JWC/APH/kmb