

Office of State Uniform Payroll
State of Louisiana
Division of Administration

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GOVERNOR



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COMMISSIONER OF ADMINISTRATION

September 10, 2025

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-10

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

FROM: Andrea P. Hubbard
Director

SUBJECT: Important Update on IRS 1095-C Forms

Since 2016, the Office of State Uniform Payroll (OSUP) has provided IRS 1095-C forms to employees, retirees, and other covered individuals of agencies paid through the State's LaGov HCM payroll system. This form shows whether the employee had health insurance coverage through the Office of Group Benefits.

Due to recent federal changes, the IRS no longer requires these forms to be printed and mailed. Starting in 2026 (tax year 2025), OSUP will no longer print or mail 1095-C forms.

- **Active employees** can view and print their form in **LEO**. If they are unable to print it and need a copy, agency HR Offices will be able to access and print the form for employees.
- Individuals without access to LEO, such as **retirees, separated employees, or other covered individuals**, may request their form by emailing _DOA-OSUP-ACA.Hotline@LA.GOV or calling **225.219.9434**. Agency HR Offices may have access to these forms and can assist as needed.
- **Note:** These forms contain health information protected under HIPAA. If an employee provides written consent to have their form sent by email, it must be transmitted securely and encrypted.

Agencies must notify currently active employees about this change. This [sample communication](#) may be used to inform employees about this change.

Direct agency questions concerning ACA and/or the IRS form to the OSUP BFA Unit at _DOA-OSUP-BFA@LA.GOV or (225):

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