

State of Louisiana  
Office of State Uniform Payroll

Jeff Landry  
Governor

Taylor F. Barras  
Commissioner of Administration



Division of Administration  
P.O. Box 94095  
Baton Rouge, Louisiana 70804-9095  
Phone (225) 342-0713  
Fax (225) 342-1650

December 30, 2025

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-33

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

FROM: Andrea P. Hubbard  
Director

SUBJECT: Affordable Care Act Health Insurance Marketplace Information and  
Subsidy Notices Procedures

The Federal Health Insurance marketplace open enrollment occurs annually beginning in November. Employers are required by the United States Department of Labor to provide a Health Insurance Marketplace notice to all new employees at the time of hire. As a reminder, agencies should refer to the [ACA Health Insurance Marketplace Notices](#) procedure that is available on the [OSUP Procedures](#) page of the [OSUP Website](#).

The Affordable Care Act requires each health insurance marketplace/exchange to notify employers when their employees have enrolled in marketplace/exchange health coverage and are eligible for a premium tax credit subsidy. This notice will be sent to the employer's mailing address provided by the employee on their marketplace/exchange coverage application. (NOTE: Louisiana does not have a state-run marketplace/exchange, so Louisiana residents use the federally facilitated health insurance marketplace/exchange at HealthCare.Gov). Agencies should refer to the [ACA Subsidy Notices](#) procedure that is available on the [OSUP Procedures](#) page of the [OSUP Website](#). **When an agency receives a subsidy notice, the agency must contact the OSUP Benefits and Financial Administration Unit immediately.**

As a reminder, agencies can refer employees to the [Affordable Care Act](#) page for employees on the [OSUP Website](#) for additional ACA information.

Direct questions to a member of the Benefits and Financial Administration Unit at [\\_DOA-OSUP-BFA@LA.GOV](mailto:_DOA-OSUP-BFA@LA.GOV) or (225):

Kyler Gagliano	342.5345	Jodi Bullock	342.5377
Angela Collins	342.5354	Kimberly Edmond	342.5344

APH:KG/reI