

State of Louisiana  
Office of State Uniform Payroll

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Office Of State Uniform Payroll Memoranda #2026-46

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

From: Andrea P. Hubbard  
Director

Subject: Outstanding Employee Claim/Overpayment Balances as of December 31,  
2025 for Separated Employees - Immediate Action Required

The Office of State Uniform Payroll is reporting the total outstanding employee claim/overpayment balances for your agency from 2003 through the quarter ending Dec. 31, 2025. Each agency's claims report will be sent separately from this memo directly to the HR Personnel listed on LaGov HCM report ZP200 (Agency Contacts for HR Director and HR Employee Administrator). **Note: OSUP sends claims to agencies semi-annually.**

**Immediate Action Required**

In accordance with [R.S. 47:1676](#), all debts owed to the state shall be referred to either the Office of the Attorney General or the Department of Revenue's Office of Debt Recovery for collection. **OSUP, ODR, and the Office of the Attorney General have agreed for OSUP to report payroll claims to ODR for collection on behalf of LaGov HCM Paid agencies. This requires immediate agency action. Please refer to OSUP's procedure on [Employee Claims Processing](#) on the [Payroll Procedures for Agency Use](#) page for specific information about claims and to review the immediate action that must be taken by your agency.**

Note: Your agency must send up to two, separate letters to overpaid employees before payroll debt is turned over to ODR for collection. These letters are available through the procedure document on the OSUP website. OSUP will only forward debt greater than \$25.00 to ODR for collection; however, agencies continue to be responsible for making every attempt to collect this debt.

**Please note the deadlines to complete this process:**

- **By April 30, 2026**, research and authenticate the claim amount and send the final debt 60 day notice to each employee. By authenticating the debt, the

agency is agreeing that the employee has been overpaid, the amount of the overpayment is correct, and the employee does owe the money to the agency. If an employee disputes the overpayment, the debt should not be sent to OSUP with the attestation until the dispute has been resolved.

- 30 days after the date the 60 day letter was sent (no later than May 30, 2026), send a 30 day reminder notice to those employees who have not yet responded to the first letter.
- **By July 15, 2026**, submit to OSUP the Attestation Form ([OSUP/F102](#)) and a separate list of debt that is being certified to send to ODR. In addition, return the completed report/spreadsheet to OSUP. **Note: Before attesting debt, ensure employees have been provided sufficient documentation to substantiate the overpayment.** When an agency returns the list of authentic and delinquent debt along with the signed attestation form to OSUP, the agency is officially authenticating that the employee has been overpaid, the amount of the overpayment is correct, the employee owes the money to the agency, and that all required measures have been taken to notify the employee of the debt.

**Note: OSUP will forward all former employee inquiries regarding ODR debt collection to the agency who submitted the attested debt to OSUP.**

Direct questions to a member of the [OSUP Wage and Tax Administration Unit](#). Contact information is available on the [staff directory page](#).

APH:WRE/tlb

cc: Michael Ullo, Legislative Auditor  
Brett Poirrier, Office of Debt Recovery  
Stacey Landry, Office of the Attorney General

Attachment: Agency Specific Spreadsheet