Office of State Uniform Payroll

State of Louisiana

Division of Administration

John Bel Edwards Governor



JAY DARDENNE Commissioner of Administration

November 28, 2023

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2024-23

- TO: LaGov HCM Paid Agency Human Resources and Employee Administration Staff
- FROM: Andrea P. Hubbard Director
- SUBJECT: Mid-Year Flexible Benefits Plan Eligible Statewide Vendor Processing in LaGov HCM

This is a reminder to agencies that, per Internal Revenue Service §125 cafeteria plan regulations, an employee <u>cannot</u> make changes (stop, increase, or decrease) to a flex (pre-tax) deduction without penalty, unless he/she has a qualifying reason.

When requests are received to change flex deductions in the middle of the year, agencies should refer to the OSUP procedure, <u>Mid-Year Flexible Benefits Plan (Flex)</u> <u>Eligible Statewide Vendor Processing in LaGov HCM</u>, located on the <u>OSUP Procedures</u> page of the OSUP website for important information regarding this process and specific instructions on how different scenarios are handled.

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

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APH/JAB:kme

c: April White, OGB