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

November 23, 2026

Office of State Uniform Payroll Memorandum #2027-23

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

From: Andrea P. Hubbard
Director

Subject: 2026 Affordable Care Act Reporting

As required by the Patient Protection and Affordable Care Act, the Office of State Uniform Payroll will complete ACA reporting in 2027 (reporting calendar year 2026 data). Employers are required to report health information to the Internal Revenue Service using Form 1095-C (Employer Provided Health Insurance Offer and Coverage).

In addition to reporting for active employees, OSUP will report ACA information for retirees, survivors, and COBRA participants who were enrolled in a self-insured [Louisiana Blue (formerly Blue Cross/Blue Shield) or LSU Health] health plan through the Office of Group Benefits during 2026. OGB provides the required data for these covered individuals to OSUP. These individuals are reported on the ACA Audit Report (transaction ZP189) under the “OGB ACA File” option and are identified in the “EE Sts” column as R (Retiree), C (COBRA), S (Survivor), or O (Other).

All Forms 1095-C will be available by the IRS deadline of March 2, 2027, as follows:

- **Active Employees:** Forms will be available in LEO for viewing and printing. Employees who are unable to print their form should contact their agency's Human Resources office for assistance. Agency HR staff can access the forms using transaction - 1095-C Form Builder (ZP394).
- **Inactive Employees (separated employees, retirees, survivors, and COBRA participants):** Forms will only be provided upon request. Agency HR staff can access some of these forms using transaction - 1095-C Form Builder (ZP394).
- If a form cannot be accessed through LEO or via the 1095-C Form Builder (ZP394), agency HR staff and inactive employees may request the form by using

the contact information provided on the OSUP ACA Information for Employees page of the OSUP Website.

Address Accuracy Reminder
Employees are responsible for keeping their contact information up to date in LEO or by notifying their agency's EA/HR office. Accurate addresses are necessary for proper agency communication and for ensuring that correct information is reported to the IRS. Agencies should use the Employee Address Report (ZP120) to verify employee addresses. When a mailing address (Infotype 0006, Subtype 5) has been temporarily changed to route a check to the agency (e.g., for a terminated employee), it must be updated back to the employee's actual mailing address to avoid inaccurate IRS reporting.

Attached is an OGB document that provides the 2026 employee share of the lowest cost self-only premium rates. Employees can use this tool, as necessary, to complete their tax return.

NOTE: Agencies will be locked out of IT9004 at close of business on Feb. 2, 2027. Please make sure that all 2026 updates are completed by this date. New hires and rehires hired in the month of December 2026 should have an IT9004 entered immediately upon hire.

Direct employee questions to the agency's human resources office or to OSUP's dedicated ACA telephone number, 225.219.9434. This number will have a pre-recorded message for employees and give them the option to leave a voice message. Employees can also visit OSUP's ACA webpage for state employees. Agency questions concerning ACA and/or the IRS form should be directed to a member of the OSUP Benefits and Financial Administration Unit. Contact information can be found on the staff directory page.

APH:JAB/par

Attachment: OGB Employee Lowest Cost Self-Only Premium Information for 2026