

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

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Office of State Uniform Payroll Memorandum #2027-13

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

From: Andrea P. Hubbard
Director

Subject: Affordable Care Act Standard Measurement Period Actions

As a reminder, it is time to prepare to measure non-full-time employee hours worked in the Standard Measurement Period to determine health coverage eligibility. The SMP began pay period 22 2025 (**Oct. 13, 2025**) and continues through pay period 21 2026 (**Oct. 11, 2026**).

ZP136, Attendance/Absence Report, should be used to count hours for employees over the SMP to determine the average number of hours worked. Any employee who worked an average of 30 or more hours during the SMP must be offered coverage during annual enrollment. The report results should be printed and maintained in agency files. The report results serve as eligibility backup documentation in the event of an IRS audit, subsidy notice, or employee questions.

ZP250, ACA Dates Calculator, should be used to generate the Initial Measurement and Stability Period dates needed for a new non-full-time employee for ACA reporting on IT9004. These dates do not automatically populate on IT9004. Also, refer to the [OSUP ACA Training Presentation with Notes](#) for detailed ACA information.

Direct questions regarding the ACA Standard Measurement Period to a member of the [OSUP Benefits and Financial Administration Unit](#). Contact information can be found on the [staff directory page](#).

APH/JAB:par