

Office of State Uniform Payroll
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

November 25, 2024

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2025-26

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

FROM: Andrea P. Hubbard
Director

SUBJECT: 2024 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 2025 (reporting calendar year 2024 data). The ACA requires employers to provide an Internal Revenue Service form to employees/covered individuals as well as report information to the IRS. OSUP will be reporting health care offers and coverage via IRS Form 1095-C (Employer- Provided Health Insurance Offer and Coverage).

In addition to reporting this information for employees, OSUP will also be reporting for retirees, survivors, and COBRA participants who participated in a self-insured [Louisiana Blue (formerly Blue Cross/Blue Shield) or LSU Health] health plan through the Office of Group Benefits during 2024. OGB is providing the required information for these covered individuals to OSUP. These individuals are reported on the ACA Audit Report (transaction ZP189) using the "OGB ACA File" option. These individuals are identified in the "EE Sts" column as R (Retiree), C (COBRA), S (Survivor), and O (Other).

All Forms 1095-C will be mailed by the IRS deadline of March 3, 2025. **Note:** There is no electronic self-view and print option available for Form 1095-C. This does not, however, affect the employee's option he/she has chosen for receipt of his/her IRS Form W-2. Forms will be mailed to active employees using the LaGov HCM mailing address, or permanent address if no mailing address exists. For inactive employees (retirees, survivors, and COBRA participants), forms will be mailed using the address provided by OGB.

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Note: Employees should always maintain their current contact information in LEO or through their agency EA/HR departments. Correct contact information will ensure agency correspondence and/or Forms 1095-C (if applicable) will be received by the employee and the correct address will be reported to the IRS. Agencies should use the Employee Address Report (ZP120) for verification of addresses. Also, if an employee's mailing address was changed in LaGov HCM to have a check sent to the agency for a special circumstance (ex. termed employee), the mailing address infotype (IT0006, Subtype 5) must be changed back to the employee's mailing address. If this is not done, the Form 1095-C (if applicable) will be mailed to the agency, and the address reported to the IRS will not be correct.

In an effort to mitigate questions and phone calls, OSUP will include a letter with each form explaining the purpose of the form.

Attached is an OGB document that provides the 2024 employee share of 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 Jan. 27, 2025. Please make sure that all 2024 updates are completed by this date. New hires and rehires hired in the month of December 2024 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 the OSUP Benefits and Financial Administration Unit at _DOA-OSUP-BFA@LA.GOV or (225):

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APH:AC/par

Attachment: [OGB Employee Lowest Cost Self-Only Premium Information for 2024](#)