

State of Louisiana  
Office of State Uniform Payroll

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February 03, 2026

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-39

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

FROM: Andrea P. Hubbard  
Director

SUBJECT: Release of 2025 Forms W-2

2025 Forms W-2 will be mailed Feb. 2, 2026 to all active employees **not** electing to self view and print their W-2 through Louisiana Employees On-line Services and employees who separated from employment in 2025. W-2s will be mailed to these employees using the mailing address that was current at the time the W-2 file was created (Jan. 6, 2026). **Note: 2025 Forms W-2 will be mailed in 6-inch by 9-inch tax form envelopes, replacing the pressure-sealed forms used for Tax Year 2023 and prior and letter envelopes used for Tax Year 2024.**

**NEW FOR 2025:** All mailed Forms W-2 will include a notice regarding the availability of 2025 Qualified Overtime Compensation (QOC) reports in LEO. Refer to OSUP Memoranda [2026-35](#) and [2026-37](#) for more information about QOC reports and the One Big Beautiful Bill Act (OBBA).

Note: If an employee's address was changed in LaGov HCM to have a check sent to the agency for a special circumstance (ex. deceased employee, termed employee) and the address was not corrected prior to Jan. 6, 2026, the Form W-2 will be mailed to the agency. Agencies are responsible for distributing these W-2s to the employees **and** making the address correction in LaGov HCM.

**Address Changes**

Forms W-2 with an incorrect address will be returned to OSUP. If an agency has been notified of address changes, these must be updated in the LaGov HCM system, or the employee can update using LEO. **Do not have employees call OSUP for address changes.** When Forms W-2 are returned to this office due to an incorrect address, OSUP personnel will first check LaGov HCM for the correct address. If the address in the system is the same as on the Form W-2, agency personnel will be contacted to obtain the correct address. These forms will be processed and sent to the correct address as they are received and corrected.

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### **Duplicate W-2s**

Beginning Feb. 1, 2026, duplicate 2025 Forms W-2 will be available to **active** employees through LEO. A quick reference card is available under **Help> Open On-line Help> My Info> [Address & Phone, Bank, Tax, and W-2 Quick Reference](#)**. Note: **OSUP will not issue duplicate Forms W-2 to active employees.** Advise employees to contact the agency's HR/EA office for all questions concerning retrieving duplicate Forms W-2 in LEO.

OSUP will accept requests for duplicate 2025 Forms W-2 for **separated** employees only beginning Feb. 16, 2026. This will allow time for forms returned to OSUP to be forwarded to the correct address. For this reason, agencies should not accept requests for duplicate 2025 Forms W-2 until Feb. 16, 2026. Once printed, the reissued forms will be mailed directly to the employee.

Separated employees who no longer have access to LEO will have to contact their HR/EA office to obtain duplicate copies by completing the OSUP Request for Duplicate IRS Tax form ([OSUP/F037](#)). Refer to the [Request a Duplicate IRS Tax Form](#) procedure on the [OSUP Procedures](#) page for form instructions. The request can be faxed to this office at 225.342.1650 or e-mailed to the [OSUP Wage and Tax Administration Unit](#).

Initially, duplicate forms will be printed on a weekly basis; however, as the requests increase, OSUP will analyze and adjust the reprint schedule as necessary. Agencies should keep a copy of the Request for Duplicate form in the employee's personnel file. Agencies will not be notified when duplicates are mailed.

### **Incorrect W-2s (W-2cs)**

If an agency is notified by an employee that his/her Form W-2 is incorrect, the Employee Administrator must first utilize LaGov HCM to research the problem. Refer to the [Verifying Form W-2 Figures](#) procedure on the [OSUP Procedures](#) page for useful reports and calculations. After researching, if it is determined that the W-2 is incorrect, the Employee Administrator must then contact OSUP. If an agency is already aware of any situations and/or problems related to 2025 Forms W-2, contact OSUP for assistance. **Do not instruct employees to call OSUP directly.**

Employees should be advised that Form W-2 is the official form to be used to complete IRS Form 1040. Employees should not use the YTD figures on their earning statement or any reports in LaGov HCM to complete the IRS Form 1040.

Direct LaGov HCM reports questions to the [LaGov HCM Help Desk](#). Direct questions pertaining to 2025 Form W-2 processing to a member of the [OSUP Wage and Tax Administration Unit](#). Contact information is available on the [staff directory page](#).