

State of Louisiana  
Office of State Uniform Payroll

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January 30, 2026

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-37

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

FROM: Andrea P. Hubbard  
Director

SUBJECT: One Big Beautiful Bill Act – Qualified Overtime Compensation – Update to  
OSUP Memorandum #[2026-35](#)

In OSUP Memorandum #[2026-35](#), HR offices were advised of the new federal Qualified Overtime Compensation (QOC) deduction available to eligible individuals. Please refer to that memorandum for background and guidance.

The **Estimated Qualified Overtime Compensation Reports** are now available:

- **Employees** may access their report in Louisiana Employees Online (LEO).
- **HR Offices** may access the report in LaGov HCM using transaction ZP407.

Refer to the [LaGov listserv message](#) dated Jan. 30, 2026, for instructions on accessing and running the reports. Reports will not be generated for employees who:

- Did not have qualified overtime compensation in 2025, or
- Were not eligible due to exempt FLSA status.

As a reminder, when **system overtime override codes** were used instead of system-evaluated overtime codes, the amounts shown on the reports are **estimates only**. Any row highlighted in red indicates the use of override codes. In such cases, HR staff may need to review supporting documentation (e.g., remuneration statements, time reports, physical time sheets) to determine whether the payments qualify as FLSA QOC.

Please advise employees that their **Estimated Qualified Overtime Compensation Report** is now available. In addition, if your agency has not yet distributed the sample employee notification included with OSUP Memorandum #[2026-35](#), please do so at this time. A message has been posted on the LEO Welcome Page advising employees of the report's availability. All mailed Forms W-2 will include a notice regarding the availability of estimated QOC statements. Separated employees must contact their former HR office to obtain their report.

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January 30, 2026

Page 2

Employees with questions regarding how the overtime deduction applies to their individual tax situation should be directed to consult a qualified tax professional; OSUP does not provide tax advice. Questions related to report access, functionality, or data should be directed to the [LaGov HCM Help Desk](#). Agency questions regarding OBBBA should be sent to OSUP Management at [\\_DOA-OSUP-PRNotifica@la.gov](mailto:_DOA-OSUP-PRNotifica@la.gov) with “OBBBA” included in the subject line.

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