

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 #2027-21

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

From: Andrea P. Hubbard  
Director

Subject: Fringe Benefits Reporting for Calendar Year 2026

As a reminder, agencies are required to report to the Commissioner of Administration certain information about employee fringe benefits annually. **All** fringe benefits (cash, non-cash, taxable and non-taxable) must be entered in LaGov HCM. Taxable fringe benefits are reportable on employees' Forms W-2; therefore, agencies must ensure that the appropriate fringe benefit wage types are used in LaGov HCM to reflect the correct information on the employee's Form W-2. Refer to the [Procedures](#) page on the Office of State Uniform Payroll website for the [Fringe Benefits Reporting](#) procedure.

**All fringe benefits for 2026 must be entered by Monday, Dec. 21, 2026, with a date of origin no later than Dec. 20, 2026, or W-2c's will be required.**

Contact the Office of Statewide Reporting and Accounting Policy at 225.342.0708 for questions about PPM 73 reporting requirements. Share this memorandum and procedures with fiscal staff responsible for OSRAP reporting. It is important to ensure that the information reported to OSRAP by fiscal staff is also captured/reported in LaGov HCM.

Direct questions via Email to the [OSUP Benefits and Financial Administration Unit](#) or by phone from our [Staff Directory](#) page.

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