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Office of State Uniform Payroll

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Office of State Uniform Payroll Memorandum #2027-22

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

From: Andrea P. Hubbard
Director

Subject: IRS Forms 1099-MISC and 1099-INT for Calendar Year 2026

The Office of State Uniform Payroll is in the process of preparing IRS Forms 1099-MISC and 1099-INT for the tax year 2026 for payroll related activity. This includes wages paid on behalf of deceased employees, back pay awarded under a statute and related attorney fees and interest. Refer to the Annual 1099 Payroll Reporting to OSUP Procedure and Back Pay Awarded Under a Statute Procedure on the OSUP Procedures page for more information on these types of payments and reporting requirements.

Act 84 of the 2024 Regular Legislative session removed the requirement for employers to submit inheritance tax release documents to the Louisiana Department of Revenue when paying out a deceased employee's final wages. For all remaining submission requirements, please review the revised Deceased Employee Final Payment Procedure on the OSUP Procedures page.

There has been a change to the Form 1099-MISC reporting threshold with the passage of the One Big Beautiful Bill Act (OBBBA), signed into law July 4, 2025. For applicable payments made after December 31, 2025, the threshold for Form 1099-MISC reporting has increased from $600 to $2,000. Beginning in tax year 2027, the $2,000 reporting limit may be adjusted annually for inflation.

In order for OSUP to prepare these forms accurately, each agency is responsible for the timely submission of all documentation to OSUP for all payments requiring special payroll reporting. Contact a member of the OSUP Wage and Tax Administration Unit immediately if you are aware of any of these payments previously made to employees, if you have not already done so, in order for OSUP to complete end-of-year processing timely.

Direct questions to a member of the OSUP Wage and Tax Administration Unit. Contact information is available on the staff directory page.

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