

Office of State Uniform Payroll
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

October 10, 2024

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2025-14

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 2024

The Office of State Uniform Payroll is in the process of preparing IRS Forms 1099-MISC and 1099-INT for the tax year 2024 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.

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 at _DOA-OSUP-WTA@la.gov or (225):

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APH:MGC/kme