

State of Louisiana
Office of State Uniform Payroll

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OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2026-23

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 2025

The Office of State Uniform Payroll is in the process of preparing IRS Forms 1099-MISC and 1099-INT for the tax year 2025 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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