1099-MISC / 1099-NEC / W-2

This list has been comprised based on the most common questions presented by school districts and is therefore, not exhaustive. If you have questions about other individuals or companies you made payments to, we recommend you contact the IRS.

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| **Description** | **1099-MISC** | **1099-NEC** | **W-2** |
| Royalties (ie one act plays, music, etc…) | If over $10 |  |  |
| Professional Services Payments **excluding** attorneys (examples: accountants, architects, contractors, etc…) |  | If over $600 |  |
| Professional Services Payments **to** attorneys | Fees charged in normal course of business if over $600 | Settlement Agreement payment |  |
| Deceased employee wages pd after death | If pd in same year |  |  |
| Employee Wages, travel reimbursements, benefits |  |  | X |
| Pmt to Independent Contractor, including travel reimbursements |  | If over $600 |  |
| Employee business expense reimbursements |  |  | X |
| Rent pd by district for real estate, machines, land, etc… | If over $600 |  |  |
| Medical/Health Care Pmts (examples: physicals for athletes) | If over $600 |  |  |
| Payments to Auditors |  | If over $600 & independent contractor |  |
| Employees who do addl work for you after hours (example: painting a building during the summer) |  | Only if they have a true business outside of school employment | X  Normally, this will be more applicable |