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EMPLOYEE SERVICES

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If an employee dies, his/her **beneficiaries or executors** will receive IRS Form 1099-MISC in January for payments issued to them during the prior tax year. Payments may include unpaid wages owed, vacation payout of unused vacation hours and benefit deduction refunds.

In addition, they may receive IRS Form 1099-R to report the $\frac{1}{4}$ sick leave hours paid, if eligible, at the time of the employee's death. Vacation and sick leave payments are subject to the employee's maximum leave payout guidelines.

Retirees who receive a supplemental annuity payment from the university will be issued IRS Form 1099-R in January for payments issued during the prior tax year.

For additional information on these payments, please contact Employee Services.

Note: **Independent contractors** will receive IRS Form 1099-MISC. Contact the Procurement Service Center or your campus human resources department for more information.

Source URL: <http://www.cu.edu/employee-services/business-partners-ppldr/business-partner-resources/employee-services-procedure-63>