

# Tax Reporting and Withholding Matrix

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Payment Processed in COFRS / use OBJT Code:

Type of Award	Reportable Income	Form Used to Report Award	Payments Processed in CPPS	Claimant as Sole Payee	Attorney as Sole Payee – the Amount of Attorney Fee is Known	Gross Proceeds to Attorney and Claimant as Joint Payees
Interest	Yes	1099-INT		4116		4118
Punitive with Physical Injury / Illness	Yes	1099-MISC		4114		4118
Punitive - Other	Yes	1099-MISC		4115		4118
Personal Injury (including amounts for Emotional Distress Due to Personal Injury)	Yes	1099-MISC		4117		4118
Claimant Attorney Fees	Yes	1099-MISC			4119	4118
Back Pay Front Pay Severance Pay Other wages	Yes	W-2				
Employment Compromise	Yes	1099-MISC		4117	4119	4118
State Personnel Board Settlements	Yes	W-2				
Physical Injury / Physical Sickness (including amounts for Emotional Distress due to the Physical Injury and/or Physical sickness)	No	NONE		4112		4118
Property Damage	No	NONE		4113		4118