

Taxes, Corrected W-2 (Form W-2c)

Purpose

This recommended practice describes the process for requesting a Form W-2c from OSPS. This practice does not cover requesting a re-issued W-2. A W-2c corrects information reported on the original W-2. A re-issued W-2 is a reprint of the original form.

When you discover that we have reported the information on the employee's W-2 for a prior tax year incorrectly, you have the legal and fiduciary responsibility to correct the information as soon as you discover the error and have done the research to determine the correct information to report. You can request a W-2c for the prior three tax years.

Some of the reasons that you may request a W-2c follow. See Notes and Attachments below for additional information.

- Employee's SSN is incorrect
- Employee's name is misspelled
- The employee repaid an overpayment of wages, where the overpayment occurred in a prior tax year
- Wages were incorrectly categorized as taxable or non-taxable
- The employee redeemed a December paid January paycheck before December 31
- The employee's wage and tax information is incorrect
- There was a system error in the reporting of wages and/or taxes

You will not need to request a corrected W-2 if:

- The employee was overpaid in a prior year and has not repaid the agency
- The correction is for the current year
- The employee has reported an address change
- The employee has reported a name change because of a change in marital status

Authority / References

26 USC § 3402 Income tax collected at source
ORS 316.167 Withholding of tax required

Scope / Applicability

This recommended practice applies to agencies that are requesting a corrected W-2 from OSPS.

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Responsibilities

Entity	Responsibility
Agency Payroll Office	<ul style="list-style-type: none"> • Identifies error, does research to determine correct information, and documents needed changes • Identifies overpayments, works with employee to establish a repayment plan, notifies agency accounting of an account receivable, enters deductions on the P070, forwards payments to OSPS • Completes Request for Corrected W-2 (W-2c) and sends to OSPS • If we have over withheld social security and Medicare, asks employee to complete OSPS Form 99.13 Social Security and Medicare Taxes Certification • Requests reimbursement of Joint Payroll Account when OSPS invoices the agency and works with employee to pay amount owed • Ensures the deposit of agency refunds and delivers any refund checks to employee • Forwards new W-2c to employee • Places copy of W-2c with documentation in the employee's file
OSPS Accountant	<ul style="list-style-type: none"> • Processes and prints W-2c's and forwards to applicable agency payroll offices, with cover memo • Submits tax payments and required reports to the IRS, SSA, and DOR, including W-2c information • Processes refund of Medicare and social security taxes if over withheld • Notifies DAS Operations if social security and Medicare taxes were under withheld and the agency and/or employee owes additional taxes
OSPS Help Desk	<ul style="list-style-type: none"> • Processes return of overpayment, if applicable
Business Services Section, Operations Division, DAS	<ul style="list-style-type: none"> • Invoices agencies for taxes owed • Manages DAS accounts receivable and receipts
Publishing & Distribution, State Services, DAS	<ul style="list-style-type: none"> • Prints and distributes W-2's and reissued W-2's to agencies

SYSTEMS / APPLICATIONS

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System / Application	Functionality
OSPA	<ul style="list-style-type: none">• Calculates wages and taxes• Produces original and re-issued W-2's

Prerequisites

We can only adjust the current tax year in OSPA. The application will accept adjustments until December run 2 final (see the OSPS Processing Calendar) for each tax year.

If you discover an error after December run 2 of the tax year, instead of making an adjustment in OSPA, request a corrected W-2 from OSPS.

Recommended Practice

The general process described below may vary for specific circumstances. See Notes and Attachments for additional information.

Under normal circumstances, we do not change the employee's income tax withholding. The W-2c will reflect changes in the employee's taxable income, which the employee will include on his/her income tax returns. This may affect the amount of tax the employee owes. System or administrative errors may create an exception to this practice.

If we under withheld social security or Medicare taxes, we will pay the additional taxes and bill the agency. If we withheld too much social security and Medicare taxes, we will request a refund from the IRS / SSA and repay the agency and employee.

Changes to income may affect percent deductions and retirement contributions. For retirement contributions, contact DAS HRSD Centralized PERS Services Team for guidance. See Notes.

Action	More
1. As soon as you identify a needed correction, conduct the necessary research to determine the error and identify how to correct it.	See Notes
2. Document your research (see Supporting Documentation / Forms below)	

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Action	More
<p>3. On the Request for Corrected W-2 (W-2c), mark the applicable areas in the Reason for Correction.</p> <p>The possible entries include:</p> <ul style="list-style-type: none"> ▪ The reason for the correction ▪ Confirmation that the employee has repaid an overpayment in a prior tax year in full ▪ Tickler for the employee to complete OSPA 99.13 Social Security and Medicare Taxes Certification, if applicable <p>If the reason is an incorrect SSN or a misspelled name, see Notes, Name Misspelled or Social Security Number Incorrect and skip to step #8 below.</p>	
<p>4. Complete the Detail of Correction Needed section, beginning with the As Reported (WAS) column.</p> <p>Enter reported values in the applicable fields listed below. You only need to enter the values that will change. See Supporting Documentation / Forms, Guidelines for Completing Detail of Correction Needed below for sources for finding the reported values.</p> <ul style="list-style-type: none"> ▪ Taxable Income ▪ Social Security Subject Income ▪ Medicare Subject Income ▪ Non-Taxable Income ▪ Social Security Tax ▪ Medicare Tax ▪ Healthcare Spending Acct ▪ Dependent Spending Acct ▪ Employer Social Security ▪ Employer Medicare 	<p>See Supporting Documentation / Forms.</p> <p>See Notes for specific situations.</p> <p>Unless system or administrative actions caused the error(s), we will not change Federal Income Tax or State Income Tax.</p>

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Action	More
<p>5. Next, in the Correct To (SHOULD BE) column, enter the amounts that we should have reported.</p> <p>Fields may include any of the following. You only need to include the values that will change.</p> <ul style="list-style-type: none"> ▪ Taxable Income ▪ Social Security Subject Income ▪ Medicare Subject Income ▪ Non-Taxable Income ▪ Social Security Tax ▪ Medicare Tax ▪ Healthcare Spending Acct ▪ Dependent Spending Acct ▪ Employer Social Security ▪ Employer Medicare 	<p>See Supporting Documentation / Forms</p> <p>See Notes for specific situations.</p> <p>Unless system or administrative actions caused the error(s), we will not change Federal Income Tax and State Income Tax.</p>
<p>6. The fields in the Adjustment column contain formulas. Review the totals to make sure they accurately reflect the changes.</p>	
<p>7. If the amounts in the Adjustment column for Social Security Tax and Medicare Tax are negative, ask the employee to complete an OSPS Form 99.13 Social Security and Medicare Taxes Certification. Check the box under Reason for Correction.</p>	
<p>8. Always complete the following:</p> <ul style="list-style-type: none"> ▪ If reported wages will increase or decrease ▪ Tax year to correct ▪ Employee Name and SSN ▪ Agency Name and Number 	<p>See Supporting Documentation / Forms.</p>
<p>9. In Prepared By, print and sign your name and enter the date.</p>	
<p>10. Have the manager to whom Payroll reports sign and date the request If the corrections will change taxable income:</p> <ul style="list-style-type: none"> ▪ By \geq \$2,000 ▪ For a tax year two or three years prior 	
<p>11. Mail or fax the Request for Corrected W-2 (W-2c), OSPS.99.13 Social Security and Medicare Taxes Certification (if applicable), and supporting documentation to the OSPS Accountant.</p>	

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Action	More
<p>12a.If the employee’s taxable income was overstated and too much tax withheld, the OSPS Accountant will submit a W-3c and request a refund of social security and Medicare taxes.</p> <p>12b.If the employee’s social security and Medicare income was understated, which resulted in taxes being under withheld, the OSPS Accountant will:</p> <ul style="list-style-type: none">▪ Submit a W-3c and an additional payment to the Social Security Administration for social security and Medicare taxes▪ Ask the Business Services Section, Operations Division, DAS to invoice your agency to reimburse the Joint Payroll Account for the additional payment	
<p>13. The OSPS Accountant will produce the W-2c and cover memo and mail them to your agency’s payroll office.</p>	See Notes
<p>14. If you receive an invoice from DAS:</p> <ul style="list-style-type: none">▪ Work with your agency’s accounting staff to reimburse the Joint Payroll Account for the additional payment▪ Work out a repayment plan with the employee▪ If the employee will repay through a payroll deduction, make the PANN entry on the P070 Deductions and Deduction Adjustments▪ If the employee will repay through a check or money order, forward the payment to OSPS for processing	
<p>15. Provide the copies of the W-2c to your agency’s employee.</p>	

Notes

Cover Memo – The OSPS accountant will include a cover memo with the Form W-2c that describes the resolution of your request for a corrected W-2. You may see the following:

Columns -- The memo includes an employee and employer column for each of the categories listed. The total for the employee column indicates the amount the employee owes (positive) or will receive (negative). The total for the employer column indicates the amount the agency will owe (positive) or will receive (negative).

Gross – This is the total amount of the adjustment from the Request for Corrected W-2 (W-2c). The sign will be the same sign as on the form. A negative amount indicates a reduction. A positive amount indicates an increase.

Amount paid by agency – The amount that has processed through payroll; i.e., the amount the agency has reimbursed the joint payroll account. The sign will be the opposite of Gross. A zero amount may indicate an administrative or system error.

Refunded by IRS – The OSPS accountant has reported the overpayment of social security and Medicare taxes to the federal government and has received a refund. Both the agency and the employee will be eligible for the refund. If the employee has repaid an overpayment, you may have included the potential refund when you calculated the employee's repayment plan.

Due employee – The OSPS accountant has received a refund, which rightfully belongs to the employee.

Total Employee / Agency Owed – A positive amount in the first column indicates that the employee owes additional tax. A positive amount in the second column indicates that the agency owes additional tax. The OSPS Accountant will ask DAS Operations to bill the agency for the total of both.

A negative amount in either of the columns indicates that the employee / agency over paid taxes and that the OSPS Accountant has received a refund of the Medicare and social security taxes.

Agency invoice / Total Due OSPS – The corrected W-2 resulted in the employee and the employer owing additional social security and Medicare taxes. The OSPS accountant will forward the information to DAS Operations to bill the agency for both the employee and employer's amount. Work with the employee to collect the employee's share.

The amounts listed on the memo will equal the comparable amounts in the Adjustment column on the Request for Corrected W-2 (W-2c).

Fringe Benefits – See IRS Publication 15-B Employer’s Tax Guide to Fringe Benefits and the FSLG Taxable Fringe Benefit Guide (see Resources) to determine if a fringe benefit is taxable or non-taxable. Additional guidance includes:

- Education Assistance Payments (OAM 50.10.00.PO and 50.10.00.PR)
- Moving Expenses (HR State Policies, Employee Relocation 40.055.10 and 40.055.20, OAM 50.20.00.PO and 50.20.00.PR)
- Statewide Travel Policy (OAM 40.10.00.PO)
- Fringe Benefits - Vehicles (OAM 50.30.00.PO and 50.30.00.PR)
- Recommended Practice, Taxes, Reimbursements and Fringe Benefits

If you need to request a corrected W-2 for a prior tax year, you may be adjusting taxable income and/or non-taxable income. See PTB2 Payroll Benefit Package Table, INCOME-SUBJ-TO SS-RMT-TAX-MT, for each pay type to determine if the pay type is taxable income or income subject to social security or Medicare taxes. Enter the amounts that will change in Taxable Income and/or Non-taxable Income.

January Check Cashed Early – If an employee cashes a December paid January check on or before December 31, request two corrected W-2’s. For the tax year in which the employee cashed the check, request a corrected W-2 to increase taxable, Medicare subject and social security subject income by the amount covered in the check. For the subsequent tax year, request a W-2c to decrease the taxable, Medicare subject, and social security subject income by the same amounts.

Name Misspelled– If the printed W-2 has the employee’s name misspelled, complete the following elements on the Request for Corrected W-2 (W-2c):

- Reason for Correction: Other/Comments -- name as shown on the original W-2
- Reporting for tax year
- Employee Name – as it should appear
- Employee SSN
- Agency Name and Number
- Prepared By

In addition, if you have not already done so, contact your agency’s Personnel office to correct the employee’s name in the PPDB.

Overpayment of Wages Repaid – Because the employee has the use of the cash from an overpayment, it is taxable income to the employee in the tax year that the employee received it, unless the employee pays it back in that year. If the employee pays it back in a subsequent tax year, request a corrected W-2 for the tax year the employee received the overpayment. The OSPA Accountant will request a refund of social security and Medicare taxes.

PEBB Dependent Care Flexible Spending Accounts – Before you request a corrected W-2, obtain approval / confirmation from PEBB of the change to an employee's flexible spending account. Scenarios that you may encounter include:

Move Funds from Dependent Care to Health Care FSA -- If the employee has a dependent care FSA and was actually eligible for a health care FSA, BHS, PEBB's third-party administrator, may transfer the funds to a health care account. This transfer will not change taxable income; but we need to change the reporting. In this case, complete the following on the Request for Corrected W-2 (W-2c). See Attachments for an example.

- Reason for Correction: Other/Comments – change in FSA
- Detail of Correction Needed, As Reported (WAS): Dependent Spending Acct – amount moved, negative
- Detail of Correction Needed, Correct To (SHOULD BE): Healthcare Spending Acct – amount moved, positive
- Reporting for tax year
- Employee Name and SSN
- Agency Name and Number
- Prepared By

Refund to Employee -- Employees may receive a refund from their Dependent Care Flexible Spending Accounts for a variety of reasons. Because OSPA takes the FSA deduction prior to calculating taxes, a refund will increase the employee's taxable income. You will need to adjust the following. See Attachments for an example.

- Taxable Income
- Social Security Subject Income
- Medicare Subject Income
- Social Security Tax
- Medicare Tax
- Dependent Spending Acct
- Employer Social Security
- Employer Medicare

PEBB Domestic Partner Insurance – Under federal tax law, health insurance benefits provided by an employer to an employee are not taxable for the employee, as long as the benefits are for the employee, or the employee's spouse or eligible tax dependents.

Unless the employee has submitted a PEBB Domestic Partner Certification for Dependent Tax Status for the partner and/or children, the imputed value of the benefit for the domestic partner and/or the DP's eligible children is taxable income for the employee. In addition, part-time employees who have a DPT entry and have out-of-pocket costs for domestic partner insurance may have a negative DPN entry to reduce their taxable income by the amount of the out-of-pocket costs.

If you discover incorrect entries for a prior tax year or you learn that the DP and/or eligible children were not tax dependents for the entire year, request a corrected W-2. See the Entry Guide, PEBB, Domestic Partners. PEBB provides an imputed value chart and worksheet each calendar year and the PEBB “dot” Benefits (PDB) application, Plan Management Module, includes imputed values. Use these tools to calculate the amount of the adjustment.

PEBB Health Care Flexible Spending Accounts – Employees may receive a refund from their Health Care Flexible Spending Accounts for a variety of reasons. Because OSPA takes the FSA deduction prior to calculating taxes, a refund will increase the employee’s taxable income.

If you receive notice from PEBB that the employee has received a refund, you will need to adjust the following. See Attachments for an example.

- Taxable Income
- Social Security Subject Income
- Medicare Subject Income
- Non-Taxable Income
- Social Security Tax
- Medicare Tax
- Employer Social Security
- Employer Medicare

Retirement Contributions – OSPA makes percentage calculations for the contributions the state makes to the state’s retirement plan. See Introduction, Payroll Calculation; Interfaces, PERS; and Entry Guides, PERS, Wage and Contribution Adjustments.

Contact the Centralized PERS Services Team at DAS HRSD if the employee’s wages subject to retirement change for a prior tax year.

Social Security Number Incorrect – If the employee’s SSN is incorrect on the W-2, complete the following elements on the Request for Corrected W-2 (W-2c):

- Reason for Correction – check Incorrect SS# and enter the incorrect SSN
- Reporting for tax year _____
- Employee Name
- Employee SSN -- correct SSN
- Agency Name and Number
- Prepared By, including printed and signed name and date

In addition, if you have not already done so, contact your agency’s Personnel office to change the SSN in the PPDB.

Exceptions

Troubleshooting

Supporting Documentation / Forms

Possible documentation includes:

- Completed Request for Corrected W-2 (W-2c)
- Employee's original W-2 and/or screen prints of the P090 YTD Wages, Taxes, and Retirement
- Copies of the applicable XREF43, XREF44, XREF45, XREF46, or XREF46D Payroll Registers
- OSPA Form 99.13 Social Security and Medicare Taxes Certification
- Method of and proof the employee repaid an overpayment
- Spreadsheet for calculating the repayment plan for an overpayment

GUIDELINES FOR COMPLETING THE DETAIL OF CORRECTION NEEDED ON THE REQUEST FOR CORRECTED W-2 (W-2c)

Enter values in the first two columns for each row where the value will change. **You do not need to enter values in the rows that will remain the same.**

Columns

As Reported (WAS): Take these amounts from the employee's W-2 (preferred documentation); the P090 YTD Wages, Taxes, and Retirement screen; or the XREF68 Year to Date report.

Correct To (SHOULD BE): The numbers that should have been on the W-2.

Adjustment: These fields contain formulas to calculate the difference between the As Reported (WAS) and the Correct To (SHOULD BE). If the amounts were originally overstated, the totals will be negative.

Rows

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Request for Corrected W-2 (W-2c) Description Column	Box on W-2 or P090 YTD Field¹ for the As Reported (WAS) Column	Correct To (SHOULD BE) Column
Taxable Income	W-2: Box 1, Wages, tips, other compensation P090: TXI TAXABLE INCOME + OTI OTHER TAXABLE INCOME	
Social Security Subject Income	W-2: Box 3, Social security wages P090: FSW SOC SEC SUBJECT WAGES	
Medicare Subject Income	W-2: Box 5, Medicare wages and tips P090: HSW MEDR SUBJECT WAGES	
Non-taxable Income	P090: NTI NON-TAXABLE INCOME	
Social Security Tax	W-2: Box 4, Social security tax withheld P090: FTE SOC SEC TAX PD - EMPLOYEE	Multiply the correct Social Security Subject wages by the rate given in Publication 15 (Circular E). Round the resulting number to 2 places to the right of the decimal.
Medicare Tax	W-2: Box 6, Medicare tax withheld P090: HTE MEDR TAX PD - EMPLOYEE	Multiply the correct Medicare Subject wages by the rate given in Publication 15 (Circular E). Round the resulting number to 2 places to the right of the decimal.
Federal Income Tax	W-2: Box 2, Federal income tax withheld P090: FIT FED TAX WITHHELD	Generally, the FIT will not change. It may change with special circumstances created by a system or administrative error.
State Income Tax	W-2: Box 17, State income tax P090: SIT STATE TAX WITHHELD	Generally, the SIT will not change. It may change with special circumstances created by a system or administrative error.

¹ See Screen Descriptions, P090 for an explanation of how pay and leave codes post to the tax categories on the P090.

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Request for Corrected W-2 (W-2c) Description Column	Box on W-2 or P090 YTD Field¹ for the As Reported (WAS) Column	Correct To (SHOULD BE) Column
Healthcare Spending Acct	Included in P090: NTI NON-TAXABLE INCOME	Obtain the amount and confirmation of the change from PEBB. See Notes, PEBB Health Care Flexible Spending Accounts
Dependent Spending Acct	W-2 Box 10, Dependent care benefits	Obtain the amount and confirmation of the change from PEBB. See Notes, PEBB Dependent Care Flexible Spending Accounts
Employer Social Security	P090: FTS SOC SEC TAX PD - EMPLR	The state matches the amount of social security taxes withheld from the employee.
Employer Medicare	P090: HTS MEDR TAX PD – EMPLR	The state matches the amount of Medicare taxes withheld from the employee.

Resources

IRS web site: www.irs.gov , including:

- Publication 15 (Circular E) Employer's Tax Guide
- Publication 15-A Employer's Supplemental Tax Guide
- Publication 15-B Employer's Tax Guide to Fringe Benefits
- FSLG Taxable Fringe Benefit Guide

HR State Policies: <http://www.oregon.gov/DAS/HR/rules.shtml> , including:

- 40.055.10 Current Employee Relocation
- 40.055.20 New Employee Relocation

Oregon Accounting Manual: http://www.oregon.gov/DAS/SCD/SARS/oam_toc.shtml , including:

- 40.10.00 PO Statewide Travel Policy
- 50.10.00 PO and PR Education Assistance Payments
- 50.20.00 PO and PR Moving Expenses
- 50.30.00 PO and PR Fringe Benefits -- Vehicles

OSPS web site: <http://www.oregon.gov/DAS/SCD/OSPS/index.shtml> , including:

- Guide to Understanding Your YYYY W-2 Form
- OSPS Form 99.13 Social Security and Medicare Taxes Certification
- OSPS Services Offered, Corrected W-2s

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- Request for Corrected W-2 (W-2c)
- Recommended Practices, Taxes, Reimbursements and Fringe Benefits

Reports

Attachments

Request for Corrected W-2 (W-2c) examples:

- Incorrect SSN
- Late Entry of DPT Gross Pay Adjustment
- Housing Allowance Taxed Incorrectly
- Shift from Dependent Care Flexible Spending Account to Health Care FSA
- Refund from Dependent Care Flexible Spending Account
- Refund from Health Care Flexible Spending Account

Revision History

Date	Rev. No.	Modification
09/12/07	1.0	Original
10/29/08	1.1	WR #3278, P090 field title changes; revisions to Request for Corrected W-2 (W-2c); examples
02/13/09	1.2	Add P090 OTI to Requesting a Corrected W-2 Form description
06/22/09	1.3	Revisions to Request for Corrected W-2 (W-2c); detail for FSA changes

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INCORRECT SSN

Request for Corrected W-2 (W-2c)

Note: Shaded cells have formulas

Reason for Correction

- DPT Error Overpayment
 Taxable Income Adjustment
 (Example: Flexible Spending Account [FSA] or Housing)
 Incorrect SSN: ### ## #### (incorrect)
 Other / Comments _____

Please Increase Decrease wage reporting for tax year _____ YYYY

Employee Name	SSN
Firstname Lastname	### ## #### (correct)

- | | | |
|--|--------------------------|--------------------------|
| Has the employee repaid in full any overpayments for requested tax year correction? | YES | NO |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| Has the employee completed Social Security and Medicare Taxes Certification form (OSPS.99.13)? | <input type="checkbox"/> | <input type="checkbox"/> |

Agency Name	Number
Department of AAAAAA	#####

Completion Instructions

Complete the "As Reported" column from the employee's W-2 or Year-To-Date report.
 Complete the "Correct To" column as the amounts should have been reported on the employee's W-2.
 There is a formula in the "Adjustment" column. Verify these amounts.

Prepared By

Printed Name	Date
Firstname Lastname	MMDDYY
Preparer's Signature	
<i>Firstname Lastname</i>	

Detail of Correction Needed

P090 Code	Description	As Reported (WAS)	Correct To (SHOULD BE)	Adjustment
TXI	Taxable Income	\$ -	\$ -	\$ -
FSW	Social Security Subject Income	\$ -	\$ -	\$ -
HSW	Medicare Subject Income	\$ -	\$ -	\$ -
NTI	Non-Taxable Income	\$ -	\$ -	\$ -
FTE	Social Security Tax	\$ -	\$ -	\$ -
HTE	Medicare Tax	\$ -	\$ -	\$ -
FIT	Federal Income Tax	\$ -	\$ -	\$ -
SIT	State Income Tax	\$ -	\$ -	\$ -
N/A	Healthcare Spending Acct	\$ -	\$ -	\$ -
N/A	Dependent Spending Acct	\$ -	\$ -	\$ -
FTS	Employer Social Security	\$ -	\$ -	\$ -
HTS	Employer Medicare	\$ -	\$ -	\$ -

You must get a signature from the Payroll Manager or Agency Manager or to whom payroll reports if:
 * This request changes taxable income by \$2,000 or more (positive or negative), or
 * This request is for two or three years prior to the current tax year.

Approver

Printed Name	Date
Approval Signature	

If PERS contributions are involved, contact DAS Centralized PERS Team. Prior year payments must not be made through OSPS.

FOR OSPS USE ONLY

Date Received

Check Issued Check # _____
 Date to Agency _____
 Comments _____

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LATE ENTRY OF DPT P050 ADJUSTMENT

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Note: Shaded cells have formulas

Reason for Correction

- DPT Error Overpayment
- Taxable Income Adjustment
(Example: Flexible Spending Account [FSA] or Housing)
- Incorrect SSN: _____
- Other / Comments _____

Please Increase Decrease wage reporting for tax year _____ YYYY

Employee Name	SSN
Firstname Lastname	###-##-####

- | | | |
|--|--------------------------|--------------------------|
| Has the employee repaid in full any overpayments for requested tax year correction? | YES | NO |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| Has the employee completed Social Security and Medicare Taxes Certification form (OSPS.99.13)? | YES | NO |
| | <input type="checkbox"/> | <input type="checkbox"/> |

Agency Name	Number
Dept. of AAAAA	#####

Completion Instructions

Complete the "As Reported" column from the employee's W-2 or Year-To-Date report.
 Complete the "Correct To" column as the amounts should have been reported on the employee's W-2.
 There is a formula in the "Adjustment" column. Verify these amounts.

Prepared By

Printed Name	Date
Firstname Lastname	MMDDYY
Preparer's Signature	
Firstname Lastname	

Detail of Correction Needed

P090 Code	Description	As Reported (WAS)	Correct To (SHOULD BE)	Adjustment
TXI	Taxable Income	\$ 28,076.62	\$ 32,520.82	\$ 4,444.20
FSW	Social Security	\$ 28,076.62	\$ 32,520.82	\$ 4,444.20
HSW	Subject Income Medicare	\$ 28,076.62	\$ 32,520.82	\$ 4,444.20
NTI	Subject Income Non-Taxable	\$ 28,076.62	\$ 32,520.82	\$ 4,444.20
FTE	Income Social Security Tax	\$ -	\$ -	\$ -
HTE	Medicare Tax	\$ 1,740.75	\$ 2,016.29	\$ 275.54
FIT	Federal Income Tax	\$ 407.11	\$ 471.55	\$ 64.44
SIT	State Income Tax	\$ -	\$ -	\$ -
N/A	Healthcare Spending Acct	\$ -	\$ -	\$ -
N/A	Dependent Spending Acct	\$ -	\$ -	\$ -
FTS	Employer Social Security	\$ 1,740.75	\$ 2,016.29	\$ 275.54
HTS	Employer Medicare	\$ 407.11	\$ 471.55	\$ 64.44

You must get a signature from the Payroll Manager or Agency Manager or to whom payroll reports if:
 * This request changes taxable income by \$2,000 or more (positive or negative), or
 * This request is for two or three years prior to the current tax year.

Approver

Printed Name	Date
Firstname Lastname	MMDDYY
Approval Signature	
Firstname Lastname	

If PERS contributions are involved, contact DAS Centralized PERS Team. Prior year payments must not be made through OSPS.

FOR OSPS USE ONLY	
Date Received	
<input type="checkbox"/> Check Issued	Check # _____
<input type="checkbox"/> Date to Agency	_____
Comments _____	

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HOUSING ALLOWANCE TAXED INCORRECTLY

Request for Corrected W-2 (W-2c)

Note: Shaded cells have formulas

Reason for Correction

- DPT Error
- Overpayment
- Taxable Income Adjustment
(Example: Flexible Spending Account [FSA] or Housing)
- Incorrect SSN: _____
- Other / Comments Mandatory housing reported as taxable

Please Increase Decrease wage reporting for tax year _____ YYYY

Employee Name	SSN
Firstname Lastname	###-##-####

Has the employee repaid in full any overpayments for requested tax year correction? YES NO
 YES NO

Has the employee completed Social Security and Medicare Taxes Certification form (OSPS.99.13)? YES NO

Agency Name	Number
Dept. of AAAAA	#####

Completion Instructions

Complete the "As Reported" column from the employee's W-2 or Year-To-Date report.

Complete the "Correct To" column as the amounts should have been reported on the employee's W-2.

There is a formula in the "Adjustment" column. Verify these amounts.

Prepared By

Printed Name	Date
Firstname Lastname	MMDDYY
Preparer's Signature	
Firstname Lastname	

Detail of Correction Needed

P090 Code	Description	As Reported (WAS)	Correct To (SHOULD BE)	Adjustment
TXI	Taxable Income	\$ 42,804.70	\$ 41,804.70	\$ (1,000.00)
FSW	Social Security Subject Income	\$ 42,804.70	\$ 41,804.70	\$ (1,000.00)
HSW	Medicare Subject Income	\$ 42,804.70	\$ 41,804.70	\$ (1,000.00)
NTI	Non-Taxable Income	\$ -	\$ 1,000.00	\$ 1,000.00
FTE	Social Security Tax	\$ 2,653.89	\$ 2,591.89	\$ (62.00)
HTE	Medicare Tax	\$ 620.67	\$ 606.17	\$ (14.50)
FIT	Federal Income Tax	\$ -	\$ -	\$ -
SIT	State Income Tax	\$ -	\$ -	\$ -
N/A	Healthcare Spending Acct	\$ -	\$ -	\$ -
N/A	Dependent Spending Acct	\$ -	\$ -	\$ -
FTS	Employer Social Security	\$ 2,653.89	\$ 2,591.89	\$ (62.00)
HTS	Employer Medicare	\$ 620.67	\$ 606.17	\$ (14.50)

You must get a signature from the Payroll Manager or Agency Manager or to whom payroll reports if:

- * This request changes taxable income by \$2,000 or more (positive or negative), or
- * This request is for two or three years prior to the current tax year.

Approver

Printed Name	Date
Approval Signature	

If PERS contributions are involved, contact DAS Centralized PERS Team. Prior year payments must not be made through OSPS.

FOR OSPS USE ONLY	
Date Received	
<input type="checkbox"/> Check Issued	Check # _____
<input type="checkbox"/> Date to Agency	_____
Comments _____	

OSPA Reference Manual

Recommended Practices

Taxes, Corrected W-2 (Form W-2c)

OSPA Reference Manual

Recommended Practices

Taxes, Corrected W-2 (Form W-2c)

DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT REFUND

Request for Corrected W-2 (W-2c)

Note: Shaded cells have formulas

Reason for Correction

- DPT Error
- Overpayment
- Taxable Income Adjustment
(Example: Flexible Spending Account [FSA] or Housing)
- Incorrect SSN: _____
- Other / Comments Depend Care refund, ee termed w/o exp

Has the employee repaid in full any overpayments for requested tax year correction? YES NO
 YES NO

Has the employee completed Social Security and Medicare Taxes Certification form (OSPS.99.13)? YES NO
 YES NO

Completion Instructions

Complete the "As Reported" column from the employee's W-2 or Year-To-Date report.

Complete the "Correct To" column as the amounts should have been reported on the employee's W-2.

There is a formula in the "Adjustment" column. Verify these amounts.

Detail of Correction Needed

P090 Code	Description	As Reported (WAS)	Correct To (SHOULD BE)	Adjustment
TXI	Taxable Income	\$ 47,356.82	\$ 47,606.82	\$ 250.00
FSW	Social Security	\$ 47,952.82	\$ 48,202.82	\$ 250.00
HSW	Subject Income Medicare	\$ 47,952.82	\$ 48,202.82	\$ 250.00
NTI	Subject Income Non-Taxable	\$ 47,952.82	\$ 48,202.82	\$ 250.00
FTE	Income Social Security	\$ -	\$ -	\$ -
HTE	Tax Medicare Tax	\$ 2,973.07	\$ 2,988.57	\$ 15.50
FIT	Tax Federal Income	\$ 695.32	\$ 698.95	\$ 3.63
SIT	Tax State Income	\$ -	\$ -	\$ -
N/A	Tax Healthcare	\$ -	\$ -	\$ -
N/A	Spending Acct Dependent	\$ -	\$ -	\$ -
N/A	Spending Acct	\$ 250.00	\$ -	\$ (250.00)
FTS	Employer Social Security	\$ 2,973.07	\$ 2,988.57	\$ 15.50
HTS	Employer Medicare	\$ 695.32	\$ 698.95	\$ 3.63

If PERS contributions are involved, contact DAS Centralized PERS Team. Prior year payments must not be made through OSPS.

Please Increase Decrease wage reporting for tax year _____ YYYY

Employee Name	SSN
Firstname Lastname	###-##-####

Agency Name	Number
Dept. of AAAAAAA	#####

Prepared By

Printed Name	Date
Firstname Lastname	MMDDYY
Preparer's Signature	
Firstname Lastname	

You must get a signature from the Payroll Manager or Agency Manager or to whom payroll reports if:
 * This request changes taxable income by \$2,000 or more (positive or negative), or
 * This request is for two or three years prior to the current tax year.

Approver

Printed Name	Date
Approval Signature	

FOR OSPS USE ONLY	
Date Received	
<input type="checkbox"/> Check Issued	Check # _____
<input type="checkbox"/> Date to Agency	_____
Comments _____	

OSPA Reference Manual

Recommended Practices

Taxes, Corrected W-2 (Form W-2c)

HEALTH CARE FSA REFUND

Request for Corrected W-2 (W-2c)

Note: Shaded cells have formulas

Reason for Correction

- DPT Error
- Overpayment
- Taxable Income Adjustment
(Example: Flexible Spending Account [FSA] or Housing)
- Incorrect SSN: _____
- Other / Comments Health care FSA, s/b depend care, refund

Has the employee repaid in full any overpayments for requested tax year correction? YES NO
 YES NO
 Has the employee completed Social Security and Medicare Taxes Certification form (OSPS.99.13)? YES NO

Completion Instructions

Complete the "As Reported" column from the employee's W-2 or Year-To-Date report.
 Complete the "Correct To" column as the amounts should have been reported on the employee's W-2.
 There is a formula in the "Adjustment" column. Verify these amounts.

Detail of Correction Needed

P090 Code	Description	As Reported (WAS)	Correct To (SHOULD BE)	Adjustment
TXI	Taxable Income	\$ 35,490.98	\$ 35,730.98	\$ 240.00
FSW	Social Security	\$ 40,014.24	\$ 40,254.24	\$ 240.00
HSW	Subject Income Medicare	\$ 40,014.24	\$ 40,254.24	\$ 240.00
NTI	Subject Income Non-Taxable	\$ 40,014.24	\$ 40,254.24	\$ 240.00
FTE	Income Social Security	\$ 240.00	\$ -	\$ (240.00)
HTE	Tax Medicare Tax	\$ 2,480.88	\$ 2,495.76	\$ 14.88
FIT	Tax Federal Income	\$ 580.21	\$ 583.69	\$ 3.48
SIT	Tax State Income	\$ -	\$ -	\$ -
N/A	Tax Healthcare	\$ -	\$ -	\$ -
N/A	Spending Acct Dependent	\$ -	\$ -	\$ -
N/A	Spending Acct	\$ -	\$ -	\$ -
FTS	Employer Social Security	\$ 2,480.88	\$ 2,495.76	\$ 14.88
HTS	Employer Medicare	\$ 580.21	\$ 583.69	\$ 3.48

If PERS contributions are involved, contact DAS Centralized PERS Team. Prior year payments must not be made through OSPS.

Please Increase Decrease wage reporting for tax year _____ YYYY

Employee Name	SSN
Firstname Lastname	###-##-####

Agency Name	Number
Dept. of AAAAAAA	#####

Prepared By

Printed Name	Date
Firstname Lastname	MMDDYY
Preparer's Signature	
Firstname Lastname	

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Approver

Printed Name	Date
Approval Signature	

FOR OSPS USE ONLY	
Date Received	
<input type="checkbox"/> Check Issued	Check # _____
<input type="checkbox"/> Date to Agency	_____
Comments _____	