# Overpayment Checklist for Corrected W-2's

Employee: _____ Agency: _____

OR Number: _____ Est Payoff date: _____ SED: _____

Reason: _____

| | | | | Tax Year | Amount |
|---|---|---|---|---|---|
| ☐ | 1 - Determine overpayment amount | | | | |
| ☐ | 2 - Send overpayment letter | | **G / N** | | $ |
| ☐ | 3 - Request BT | | **G / N** | | $ |
| ☐ | 4 - Request AR / AI | | **G / N** | | $ |
| ☐ | 5 - Email Payment Notification form to OSPS | | | Total Owed | $ |
| ☐ | 6 - Add ZSN for the gross amount on the P050 (YearW2gross) | | | | |
| ☐ | 7 - Add PANN to the P070; use AR/AI for comments | | | | |
| ☐ | 8 - 45 days prior to payoff, send "Tax Certification" form to employee | | | | |
| ☐ | 9 - Request corrected W-2 from OSPS | | | | |

Salary: $ _____ 5% of Salary: $ _____

| Date | Beginning Balance | Payment Amount | Balance |
|---|---|---|---|
| | | | |
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PBEN

DEPT OF ADMIN SVCS
SSN CORRECTION

CURRENT EMP: . . . .
CURRENT SSN: 123-45-6789. . . . . .
L-NAME: BOB. . . . . .
F-NAME: JIM . . . . . .
M-NAME: . . . . . .
DOB . . . . . .
SEX: . ETH: . . DIS: . . .
ORIG HIRE: .11/09/16. . . . . TERM: . . . . . .
OLD SSN: 123-45-6788. . . . . .

NEW EMP: . . . . . .
NEW SSN: . . . . . .

PA PRINT: .
PA NUM: . . . . . .

| ACTIVE JOBS | | | PRIOR JOBS | | |
|---|---|---|---|---|---|
| AGENCY | JOBNO | AUTHNO | AGENCY | JOBNO | AUTHNO |
| . . . . . | . . | . . . . . | . . . . . | . . | . . . . . |
| . . . . . | . . | . . . . . | . . . . . | . . | . . . . . |
| . . . . . | . . | . . . . . | . . . . . | . . | . . . . . |
| . . . . . | . . | . . . . . | . . . . . | . . | . . . . . |
| . . . . . | . . | . . . . . | . . . . . | . . | . . . . . |

ACTION: NXT PA C/N: CONFIRM: PAGE: 001 OF 001
CANCEL: . NXT ACT: PBEN AGENCY: . . . . . SSN: . . . . . JOBNO: . . POSNO: . . . . . .
AUTHNO: . . . . . EFF DTE: 000000 OTHER: . . . . . .
MSG AREA: E0002-NOT ENOUGH DATA TO SPECIFY EMPLOYEE

4-© 1 Sess-1 127.0.0.1 HGW0WY9E 3/15

## FOR OREGON STATE GOVERNMENT EMPLOYEES ONLY

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

**Correction reason:** Use drop down menu

**Tax Year:** 2016

| Incorrect SSN (enter incorrect SSN below) |
|---|
| 123-45-6788 |

**EE Name:** Jim Bob

**Correct SSN:** 123-45-6789

**Additional detail:** Use drop down menus

Has the employee fully repaid all overpayments for requested tax year correction?

Has the employee completed the **Tax Refund Certification** form **OSPS.99.13**

Backup documentation used to determine wage adjustment attached?

**REQUIRED >> Copy of W-2 Attached << REQUIRED**

Department of Human Services

**Agency Name (e.g. DHS, OHA, DOR):**

10000

**Agency Number**

**Prepared By:**

Shawn Harksen

**Print Name**

**Date**

**Preparer's Signature**

## Table Instructions

Complete the "As Reported" column from the employee's W-2.
Complete the "Adj" column with **negative** or ***positive*** amount of adjustment. You must use a minus sign (–) for reduction adj.
Verify "Correct Amt" Column.

| Description | As Reported | (+/–) Adj | Correct Amt |
|---|---|---|---|
| Taxable Income | - | - | - |
| Soc Sec Subj. Inc. | - | - | - |
| M/C Subj. Inc. | - | - | - |
| Non-Tax Income | - | - | - |
| EE Soc Sec Tax | - | - | - |
| EE Medicare Tax | - | - | - |
| Federal Tax | - | - | - |
| State Tax | - | - | - |
| Healthcare FSA | - | - | - |
| Dep Care FSA | - | - | - |
| ER Soc Sec Tax | - | - | - |
| ER Medicare Tax | - | - | - |

If PERS contributions are involved, contact the DAS Centralized PERS Team. Do not make prior year adjustments in OSPA.

**IMPORTANT!**

**You must obtain a signature from Payroll Manager, or Agency Manager to whom payroll reports if:**

**A.** This request changes the taxable income by $2000 or more (positive or negative), or;

**B.** This request is for two or three years prior to the current tax year.

**Approver:**

**Print Name**

**Date**

**Approver Signature**

### For OSPS Use Only

OSPS Date Received

**Returned to Agency:**

- [ ] Information missing or illegible
- [ ] Incorrect Information
- [ ] Prior to three years back
- [ ] Other _____

Check # Issued: _____

Date to Agency: _____

Comments: _____

Revised 2/2016

# Overpayment

Do I charge this employee the net or gross amount of their overpayment? Is there enough time left in the tax year (including FMLA/OFLA time off) to pay off the net overpayment through payroll deductions of 5% (SEIU - gross salary)?

1. **Send the employee a letter regarding payment options;**
   a. Send in a check for the net amount of the overpayment (CURRENT TAX YEAR ONLY).
   b. Contact payroll tech within 30 days (or specific date) to arrange higher monthly deductions to pay off the net amount (CURRENT TAX YEAR ONLY).
   c. Pay back the gross amount of the overpayment.

2. **Employee response:**
   a. If the employee does not pay off the net in full but wants to arrange higher monthly deductions, request a BT to clear the negative and an AR and set up the payments. Send an email to the employee to confirm payment arrangements and let them know if a payment is missed, they may be required to pay back the net amount.
   b. If no response, the employee wants to pay back the gross and/or it is determined that the overpayment will not be paid in full by the 1/1 check (2/1?), you will need to charge the gross amount to the employee. Set up an AR to track the payments.

## Charging the Gross amount of the overpayment:

1. **Negative on the system; time was backed out after payroll ran and the employee will not be** back to work for the negative to be deducted from the following paycheck.
   a. Print out the P370 showing the gross negative.
   b. Go to the P050 in the pay period the overpayment occurred. Add a ZSN entry for the gross amount as a positive number and use xxxxW2GROSS for the comment. (xxxx = tax year). Print this screen and set a corrective. Check the p370 to see if any money is being paid to the employee after the P050 entry. If there is, add a PANN in the P070 to recoup that money.
   c. Retain these printouts with any other paperwork related to the overpayment.

2. **Timesheet correction is submitted for a prior pay period, but current tax year:**
   a. Add P050 adjustment in the pay period it occurred, using RG and entering a negative gross amount. This will allow you to determine the net overpayment, so that you can let the employee know. This will also let PERS know where to make the adjustment (RG in correct pay period) and should prevent the need for a YTD correction. (If November is the only month open, you will need to use ZST as the code as long as it is the same tax year).
   b. If the employee is paying back the gross, add another P050 adjustment in the pay period it occurred with ZSN and the positive gross amount.
   c. The timesheet correction with the negative calculated on it will suffice as documentation for the corrected W-2.

**For an overpayment that is discovered/reported after the tax year has closed, save the documentation and proceed with charging the gross amount to the employee, by requesting an AR# and tracking the 5% deductions.**

Sue Bob

P370 [redacted],10000,093017,103117,0 CURRENT PAY CALCULATION 11/16/17 PROD
[redacted] 8050-NET PAY NEGATIVE
NET PAY = 4058.86- GR PAY = 5560.55-

| INCOME TYPE | RATE | UNITS | AMOUNT | TAX /RET | AMOUNT | DEDUCTIONS | | AMOUNT |
|---|---|---|---|---|---|---|---|---|
| TOTAL L N | | 32.00 | | FIT | 396.86- | DONN | SEIU | 94.53- |
| TOTAL-R T | 5349.75 | 32.00- | 1019.00- | SIT | 297.00- | KD1NDDD | KSR | 1.52- |
| TOTAL-R T | 5610.15 | 136.00- | 4541.55- | SSEC | 344.15- | KD1N104 | AKSR | 1.52 |
| AHEM INC T | | | 17.50- | MEDR | 80.49- | LTNN001 | DEP | 1.29- |
| TOTAL L N | | 136.00 | | WBF | 2.24- | LTNN001 | ADEP | 1.29 |
| AHEM INC T | | | 17.50 | RETG | 333.63- | PV1NDDD | PRCH | 4.95- |
| | | | | ERETG | 599.43- | PV1N104 | APRCH | 4.95 |
| | | | | | | SL1N001 | BASI | .01- |
| | | | | | | SL1N101 | ABASI | .01 |
| | | | | | | TDNN111 | SEIU | 2.75- |
| | | | | | | UCNNCCC | EMP | 3.00- |
| | | | | | | UCNN040 | AEMP | 3.00 |
| | | | | | | UQNN020 | SP/D | 10.26- |
| | | | | | | UQNN020 | ASP/D | 10.26 |
| | | | | | | VS1NDDD | VSP | .21- |
| | | | | | | VS1N104 | AVSP | .21 |
| | | | | | | 9999001 | PRIO | 49.96 |

GROSS 5560.55- TX/RT 1454.37- DED 4106.18- NET/ACH .00 / .00
CALC YTD? N

4-© 1 Shawn 127.0.0.1 H709F335 1/9

Sue Bob

P050 [redacted]10000,1,093017 GROSS PAY ADJUSTMENTS 11/16/17 PROD
[redacted] GP93 TRANSACTION COMPLETE

| | PAY TYP | STRT DATE | STOP DATE | ADJ TYP | RATE | UNITS | AMOUNT | DAYS WRKD | TRAN DATE | ERROR MSG |
|---|---|---|---|---|---|---|---|---|---|---|
| ? | ZSN | 093017 | 093017 | A | .00 | .00 | 5560.55 | | 111617 | |
| | R STR NO PER | | | | | | | | COMMENT | 2017W2GROSS |
| ? | HEM | 123116 | 113017 | | .00 | .00 | 17.50 | | 111317 | |
| | HEM INCENT | | | | | | PRO | | COMMENT | |
| ? | IR | 013114 | 999999 | | .00 | .00 | .00 | | 021514 | |
| | INS RETURN | | | | | | PRO | | COMMENT | INS RETURN |
| ? | | | | A | | | | | | |
| | | | | | | | | | COMMENT | |
| ? | | | | A | | | | | | |
| | | | | | | | | | COMMENT | |
| ? | | | | A | | | | | | |
| | | | | | | | | | COMMENT | |

10000
ETV7RDC

O-S-P-S ATTENDANCE REPORTING SYSTEM



EMPLOYEE MONTHLY TIMESHEET FOR PAY PERIOD ENDING: 09/30/2017 RUN: 10/09/2017 19:35:31
/TIME SHEET PERIOD: 09/01/2017 - 09/30/2017

CHECK DIST: 11209

EMPL.NAME: Jim Bob EMPL. ID: CONC.JOB 1 POS.NMBR: 9410151 POS.REPR/CLASS: OAH /C6657

APPT. TYPE: P PAY BASIS: S WORK SCHED: AA7 OT ELIG: YN BEN.PKGE: H1



| DAY | HOURS PROJ. | RG | HO | SI2 | VA2 | PB2 | LO2 | TOTAL FOR DAY | |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 8.00 | 8.00 | | | | | | 8.00 | 1 |
| 2 | | | | | | | | | 2 |
| 3 | | | | | | | | | 3 |
| 4 | 8.00 | | 8.00 | | | | | 8.00 | 4 |
| 5 | 8.00 | 8.00 | | | | | | 8.00 | 5 |
| 6 | 8.00 | 8.00 | | | | | | 8.00 | 6 |
| 7 | 8.00 | 8.00 | | | | | | 8.00 | 7 |
| 8 | 8.00 | ~~8.00~~ | | 8.00 | | | | 8.00 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | 8.00 | ~~8.00~~ | | 8.00 | | | | 8.00 | 11 |
| 12 | 8.00 | ~~8.00~~ | | 1.51 | 6.49 | | | 8.00 | 12 |
| 13 | 8.00 | ~~8.00~~ | | | 4.00 | 4.00 | | 8.00 | 13 |
| 14 | 8.00 | ~~8.00~~ | | | 8.00 | | | 8.00 | 14 |
| 15 | 8.00 | ~~8.00~~ | | | 8.00 | | | 8.00 | 15 |
| 16 | | | | | | | | | 16 |
| 17 | | | | | | | | | 17 |
| 18 | 8.00 | ~~8.00~~ | | | 8.00 | | | 8.00 | 18 |
| 19 | 8.00 | ~~8.00~~ | | | 8.00 | | | 8.00 | 19 |
| 20 | 8.00 | ~~8.00~~ | | | 8.00 | | | 8.00 | 20 |
| 21 | 8.00 | ~~8.00~~ | | | | | 8.00 | 8.00 | 21 |
| 22 | 8.00 | ~~8.00~~ | | | | | 8.00 | 8.00 | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | 8.00 | ~~8.00~~ | | | | | 8.00 | 8.00 | 25 |
| 26 | 8.00 | ~~8.00~~ | | | | | 8.00 | 8.00 | 26 |
| 27 | 8.00 | ~~8.00~~ | | | | | 8.00 | 8.00 | 27 |
| 28 | 8.00 | ~~8.00~~ | | | | | 8.00 | 8.00 | 28 |
| 29 | 8.00 | ~~8.00~~ | | | | | 8.00 | 8.00 | 29 |
| 30 | | | | | | | | | 30 |
| 31 | | | | | | | | | 31 |
| TOTAL HOURS WORKED | 168.00 | ~~160.00~~ 32.00 | 8.00 | 17.51 | 50.49 | 4.00 | 56 | 168.00 | TOTAL |

CERTIFIED TRUE AND ACCURATE

EMPLOYEE SIGNATURE DATE SUPERVISOR SIGNATURE = 10/31/17 DATE

POSD
- 56 RG =
943.67

*Department of Human Services*
*Leave Without Pay Worksheet*

Name: Jim Bob SSN/OR#: Sep-17

Adjusted Base Pay $ 2,831.00 Forcasted Hours: 168.00 VA accrual rate 8.00

| | Time coded as: | | | | | | Time should have been coded as: | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Date | RG | LO | SL | VA | PB | CTL | RG | LO | SL | VA | PB | CTL |
| 9/8/2017 | 8.00 | | | | | | | | 8.00 | | | |
| 9/11/2017 | 8.00 | | | | | | | | 8.00 | | | |
| 9/12/2017 | 8.00 | | | | | | | | 1.51 | 6.49 | | |
| 9/13/2017 | 8.00 | | | | | | | | | 4.00 | 4.00 | |
| 9/14/2017 | 8.00 | | | | | | | | | 8.00 | | |
| 9/15/2017 | 8.00 | | | | | | | | | 8.00 | | |
| 9/18/2017 | 8.00 | | | | | | | | | 8.00 | | |
| 9/19/2017 | 8.00 | | | | | | | | | 8.00 | | |
| 9/20/2017 | 8.00 | | | | | | | | | 8.00 | | |
| 9/21/2017 | 8.00 | | | | | | | 8.00 | | | | |
| 9/22/2017 | 8.00 | | | | | | | 8.00 | | | | |
| 9/25/2017 | 8.00 | | | | | | | 8.00 | | | | |
| 9/26/2017 | 8.00 | | | | | | | 8.00 | | | | |
| 9/27/2017 | 8.00 | | | | | | | 8.00 | | | | |
| 9/28/2017 | 8.00 | | | | | | | 8.00 | | | | |
| 9/29/2017 | 8.00 | | | | | | | 8.00 | | | | |
| Totals: | 128.00 | - | - | - | - | - | - | 56.00 | 17.51 | 50.49 | 4.00 | - |

Total amount of overpayment
(Additional LWOP hours/Forcasted Hours x Adjusted Base)
**P050 RG $ (943.67)**

Notes

Leave time to be restored
(# hours originally coded - # hours that should have been coded)

| LO | SL | VA | PB | CTL |
|---|---|---|---|---|
| **(56.00)** | **(17.51)** | **(50.49)** | **(4.00)** | **-** |

Leave accrual adjustment
(Additional LWOP hours/Forcasted Hours x Accrual Rate)
**SL (2.67)**
**VA (2.67)**

P050 ,10000,1,113017 GROSS PAY ADJUSTMENTS 12/27/17 PROD

Jim Bob GP93 TRANSACTION COMPLETE

| | PAY TYP | STRT DATE | STOP DATE | ADJ TYP | RATE | UNITS | AMOUNT | DAYS WRKD | TRAN DATE | ERROR MSG |
|---|---|---|---|---|---|---|---|---|---|---|
| ? | HEM | 123116 | 113017 | | .00 | .00 | 17.50 | | 111317 | |
| | HEM INCENT | | | | | | PRO | | COMMENT | |
| ? | ZSN | 113017 | 113017 | A | .00 | .00 | 943.67 | | 122717 | |
| | R STR NO PER | | | | | | | | COMMENT | 2017W2GROSS |
| ? | ZST | 113017 | 113017 | A | .00 | .00 | 943.67- | | 122717 | |
| | RETRO STR T | | | | | | | | COMMENT | -56RG TSC917 |
| ? | IR | 113014 | 999999 | | .00 | .00 | .00 | | 122314 | |
| | INS RETURN | | | | | | PRO | | COMMENT | INS RETURN |
| ? | | | | A | | | | | | |
| | | | | | | | | | COMMENT | |
| ? | | | | A | | | | | | |
| | | | | | | | | | COMMENT | |

4-© 1 Shawn 127.0.0.1 H709F335 7/2

# Corrected W-2 Process

**To request a corrected W-2:**

1. Verify that the full overpayment has been repaid – via pay registers or a query.
2. Print out the W-2 for the year that needs correcting.
3. Pull up the "Request for Corrected W-2" form from the OSPS website.
   a. Choose an option under "Correction Reason"
   b. If due to an overpayment, choose "Other" and type in "Repayment of Overpayment for...(overpayment pay period/timeframe)
   c. Choose the Tax Year from the drop down for the year you need corrected.
   d. Enter the employee's Name and SSN.
   e. There are 3 boxes under Additional Detail – Use the drop down for a yes/no answer. Choose yes for the 2nd drop down "Has the employee completed the Tax Refund Certification form?" for a future step.
   f. When you are filling out the "As Reported" column, you will only enter in the Soc Sec Subj. (Social Security wages) and the M/C Subj. (Medicare wages) from the W-2. We do not change the taxable income since they had access to this cash at year end. They are only entitled to a refund of FICA taxes (Tax Refund Certification form).
   g. In the "(+/-) Adj" column, you will enter in the gross negative of the overpayment. This must match the documentation you are submitting.
4. Tax Refund Certification (Middle drop down under Additional Detail)
   a. Once you have the SS/MC wages entered on the CW2 form, you can fill out the "Tax Refund Certification" form. The CW2 will show amounts in the EE SEC TAX "As Reported" and "(+/-) ADJ" columns if you clicked on "yes" on the second drop down mentioned above. Once you have entered the numbers on to the tax cert form, you can see that $425.38 is the difference owed to the employee for SS and MC tax. I send the form in an email to the employee and give them a deadline of a couple weeks to sign and return it to me, if they would like the State to reimburse their FICA taxes. If they do not return the form to me by that date, I change the drop down to "No", prior to printing.
5. If the overpayment is $2000 or greater, the Payroll/Agency Manager will need to sign off on it. Gather the documentation, and attach it to the CW2 and tax cert paperwork, then fax to OSPS.

**Documentation to submit to OSPS = Original W-2, Request for Corrected W-2 form, Tax Certification form (if returned to you) and paperwork showing the gross overpayment amount.**

If you have any questions or need assistance with the Corrected W-2 process, please feel free to contact me.

Shawn Harksen
DHS/OHA Payroll
503-945-6859
Monday – Thursday 6:30 – 4pm
Friday 7-11am

**Copy B To Be Filed With Employee's FEDERAL Tax Return**

**2017** OMB No. 1545-0008

| | | |
|---|---|---|
| a Employee's soc sec no [redacted] | 1 Wages, tips, other comp 57,080.06 | 2 Federal income tax withheld 4,690.95 |
| | 3 Social security wages 60,360.72 | 4 Social security tax withheld 3,742.36 |
| b Employer ID Number (EIN) 93-1070707 | 5 Medicare wages and tips 60,360.72 | 6 Medicare tax withheld 875.23 |

c Employer's name, address, and ZIP code
10000 [redacted]
DEPT OF HUMAN SERVICES
500 SUMMER ST NE E22
SALEM OR 97301

d Control Number
REISSUE STATEMENT

e Employee's name, address, and ZIP code
[redacted]
Sue Bob

| | | |
|---|---|---|
| 7 Social security tips | 8 Allocated tips | 9 Verification code |
| 10 Dependent care benefits | 11 Nonqualified plans | |

| | | | |
|---|---|---|---|
| 12a | DD 18,316.20 | 13 Stat Emp | Ret plan 3rd party sick pay<br>X |
| 12b | | | |
| 12c | | 14 Other | |
| 12d | | | |

| | | |
|---|---|---|
| OR 0500107-1<br>15 State Employer's state ID no | 57,080.06<br>16 State wages, tips, etc | 3,383.00<br>17 State income tax |
| 18 Local wages, tips, etc | 19 Local income Tax | 20 Locality name |

Form W-2 Wage and Tax Statement — Dept. of Treasury -- IRS

## FOR OREGON STATE GOVERNMENT EMPLOYEES ONLY

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

**Tax Year:** 2017

**Correction reason:** Use drop down menu

**Other (provide details below)**

Repayment of overpayment - 9/30/17

**EE Name:** Sue Bob

**Correct SSN:** 123-45-6789

**Additional detail:** Use drop down menus

Has the employee fully repaid all overpayments for requested tax year correction?

Has the employee completed the **Tax Refund Certification** form **OSPS.99.13** **Yes**

Backup documentation used to determine wage adjustment attached?

**REQUIRED >> Copy of W-2 Attached << REQUIRED**

Department of Human Services

**Agency Name (e.g. DHS, OHA, DOR):**

10000

**Agency Number**

## Table Instructions

Complete the "As Reported" column from the employee's W-2.
Complete the "Adj" column with **negative** or ***positive*** amount of adjustment. You must use a minus sign (–) for reduction adj.
Verify "Correct Amt" Column.

| Description | As Reported | (+/–) Adj | Correct Amt |
|---|---|---|---|
| Taxable Income | - | - | - |
| Soc Sec Subj. Inc. | 60,360.72 | (5,560.55) | 54,800.17 |
| M/C Subj. Inc. | 60,360.72 | (5,560.55) | 54,800.17 |
| Non-Tax Income | - | - | - |
| EE Soc Sec Tax | 3,742.36 | (344.75) | 3,397.61 |
| EE Medicare Tax | 875.23 | (80.63) | 794.60 |
| Federal Tax | - | - | - |
| State Tax | - | - | - |
| Healthcare FSA | - | - | - |
| Dep Care FSA | - | - | - |
| ER Soc Sec Tax | 3,742.36 | (344.75) | 3,397.61 |
| ER Medicare Tax | 875.23 | (80.63) | 794.60 |

If PERS contributions are involved, contact the DAS Centralized PERS Team. Do not make prior year adjustments in OSPA.

**Prepared By:**

Shawn Harksen

**Print Name**

**Date**

**Preparer's Signature**

**IMPORTANT!**

**You must obtain a signature from Payroll Manager, or Agency Manager to whom payroll reports if:**

**A.** This request changes the taxable income by $2000 or more (positive or negative), or;

**B.** This request is for two or three years prior to the current tax year.

**Approver:**

Michelle Barrett

**Print Name**

**Date**

**Approver Signature**

**For OSPS Use Only**

OSPS Date Received

**Returned to Agency:**

- [ ] Information missing or illegible
- [ ] Incorrect Information
- [ ] Prior to three years back
- [ ] Other _____

Check # Issued: _____

Date to Agency: _____

Comments: _____

Revised 2/2016

# TAX REFUND CERTIFICATION

Use this form to document the employee's choice for receiving a refund of social security and Medicare taxes resulting from a Corrected W-2.

| Agency No. | Employee SSN | Employee Name |
|---|---|---|
| 10000 | 123-45-6789 | Sue Bob |

**Corrected W-2 Detail**

Tax Year Being Corrected: 2017

| | Original Amount | Corrected Amount | Difference |
|---|---|---|---|
| Social Security Tax | $ 3,742.36 | $ 3,397.61 | $ 344.75 |
| Medicare Tax | $ 875.23 | $ 794.60 | $ 80.63 |
| | | TOTAL REFUND | $ 425.38 |

**Employee Certification**

I choose to collect the social security and Medicare tax refund due to me as outlined above by (choose one):

☐ Filing a claim for refund directly with the Internal Revenue Service

> **STOP!** If you checked the option above, do not complete the rest of this form. You are not eligible for direct payment by your employer.

■ Receiving a check from the State of Oregon

→ Complete and sign the certification statement below:

I certify that I choose to receive payment for the over-collected taxes outlined above directly from my employer. I have not and will not file a claim with the Internal Revenue Service for recovery of this refund.

Signature: _____ Date: _____

**Authority**

The Internal Revenue Service requires employers to obtain certification from employees regarding the treatment of over-collected taxes.

**Relevant Language:**

*"...you received written statements from the employees stating that they did not and will not receive a refund or credit for the prior year taxes."* -- Instructions for Form 941X, Page 4.

Find this information online at: http://www.irs.gov/pub/irs-pdf/i941x.pdf


**OREGON STATEWIDE PAYROLL SERVICES (OSPS)**
(503) 378-3518 fax
E-mail:
OSPS.Help@oregon.gov


Online Resource Center:
http://go.usa.gov/bEJk

**INSTRUCTIONS TO EMPLOYEES:**

Complete this form online at http://go.usa.gov/BVNG

1. Print and give to your agency payroll office.

**INSTRUCTIONS TO PAYROLL OFFICES:**

1. Collect employee certification signature.
2. Retain for your records.
3. Mark the related checkbox on the Request for Corrected W-2 form.

**For Agency Use**
Received Date Stamp


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