**Corrected W-2’s**

*When would I need to request a Corrected W-2?*
When information pertaining to a prior year's wage, identity or tax data is changed, you may have to work with OSPS to process a corrected W-2 (IRS Form W-2c) for your employee.

*You will need to submit a Corrected W-2 if:*

- The name of your employee needs to be corrected
  - Should be a hyphenated name
  - Incorrect spelling of name
- Your employee’s social security number (SSN) is incorrect
  - Wrong SSN given
  - SSN entry error
- *Prior year social security and Medicare* wages or withholdings reported incorrectly, such as:
  - The employee cashed the December paid January 1 check in December.
  - A fringe benefit reported as taxable when it is non-taxable
  - An employee repaid an overpayment in a subsequent tax year.
  - An employee’s wages are under reported (for example: When an agency repays an employee’s net pay negative and the employee has not reimbursed the agency. This could artificially reduce the employee’s taxable income in OSPA.)

*You will not need to submit a Corrected W-2 if:*

- In a prior year, employee was overpaid, but has not repaid agency
- The correction is for a current year
- The employee’s address changed
- The employee’s name changed because of a change in marital status

*How do I request a Corrected W-2?*
When you determine that a Corrected W-2 is necessary, make sure you keep documentation for the following:

- The circumstances warranting the need for the Corrected W-2
- Proof that the employee has repaid an overpayment from a prior year


If the employee is eligible for a refund of social security and Medicare taxes, also submit a completed Tax Refund Certification (available online at: [http://www.oregon.gov/das/Financial/Payroll/Documents/OSPS.99.13.pdf](http://www.oregon.gov/das/Financial/Payroll/Documents/OSPS.99.13.pdf)) from the employee stating s/he will not also ask IRS for a refund.

Questions? Call or email the OSPS Helpdesk at 503.378.6777 or [OSPS.help@oregon.gov](mailto:OSPS.help@oregon.gov).