

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 OSPAs.)

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

Submit a completed Request for Corrected W-2 (available online at:

<http://www.oregon.gov/das/Financial/Payroll/Documents/OSPS.99.12.xls>) to the OSPS Accountant.

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>) from the employee stating s/he will not also ask IRS for a refund.