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MEMORANDUM

To: Chief Fiscal Officers, MMARS Liaisons, and Payroll Directors
From: Tryntje Bumgardner, Assistant Comptroller
Date: December 19, 2025
Re: Calendar Year 2025 Tax Reporting and Year End Processing

Comptroller Memo FY2026-08

EXECUTIVE SUMMARY

This memo provides departments with instructions and important processing dates for year-end tax reporting and payroll processing. This information should be shared with relevant staff in your department.

Tax Reporting and Distribution

W-2 Forms and ACA 1095-C Forms

The Office of the Comptroller (CTR) requests that departments encourage all employees to go paperless for their W-2 and 1095-C forms. Electronic forms reduce the risk of forms being lost or stolen via physical mail and reduce the cost of printing and mailing more than 95,000 forms. Employees may request paperless receipt of Forms W-2 and 1095-C online through HR/CMS self-service. Even if your department does not use self-service time and attendance, all employees have access to self-service in HR/CMS.

Employees should be notified as soon as possible that the deadline to update their consent to receipt of paperless forms is January 1, 2026.

Electronic Forms – W-2 Available in January

Electronic 2025 W-2s will be available in January only to employees who go paperless through HR/CMS. In early January, employees going paperless will receive a notification in HR/CMS when their electronic W-2 is available.

Employee Instructions to Go Paperless

- To consent to receive electronic W-2s, employees can log into HR/CMS and select the payroll tile, then select the W-2 Consent tile.
- To consent to receive Electronic 1095-C, employees can log into HR/CMS and select the Benefit Details tile and then select the 1095C Consent Tile.
- Electronic versions of the W-2 and the 1095-C (ACA) will be permanently available in HR/CMS.
- To view W-2s for prior tax years, select the correct tax year through the Payroll Tile in Self-Service.

Paper Forms W-2

The paper Form W-2 will be postmarked by January 31, 2026, and paper Form 1095-C will be postmarked by March 1, 2026, and mailed to the employee's home address. CTR will not mail to addresses outside the US . A post office box may only be used if the employee's street address does not receive mail delivery.

All undeliverable forms will be returned to CTR for disposal.

W-2 Form and 1095-C Questions

CTR publishes a Form W-2 Instructional Brochure, which will be posted electronically in HR/CMS and on the CTR website, and included with mailed W-2 Forms.

The 1095-C Frequently Asked Questions can be found [here](#).

All W-2 and 1095-C questions from employees should be referred to the employee's payroll office. The CTR Payroll Team will help department Payroll offices with any questions submitted through ServiceNow. **Please do not refer employees directly to CTR.**

Form W-2 Reprint Process

Employees can reprint prior W-2 forms as far back as 2010 using HR/CMS. Reprint instructions for forms in HR/CMS can be found [here](#).

For assistance printing W-2 forms prior to 2010, employees will need to contact their payroll department. Forms can be found on Mobius report HMTAX007.

Form W-2 Corrections or Form 1095-C Corrections

Departments should begin today to ensure that all information included on tax forms is correct. If, after tax forms are processed, a department or employee determines that the name, social security number, or any of the information reported on an employee's tax forms is incorrect, the department should:

- Complete a Request for Form W-2c or Request for Form 1095-C. Request forms should be forwarded to:

Office of the Comptroller
Attn: Statewide Payroll Team
One Ashburton Place, 9th Floor
Boston, MA 02108

- Include a copy of the original W-2 or 1095-C. Provide a detailed explanation of what happened and explain how the change affects each box amount (negatively or positively).
- Update HR/CMS with corrections to non-tax information (e.g., name, address). Corrections that require updates to tax information will be made by CTR.
- The employee must log into HR/CMS Self Service and update their Form W-4, if necessary. CTR will create Forms W-2c and W-3c and file these with both the Social Security Administration and the Department of Revenue. For Forms 1095-C, CTR will file with the IRS.
- Forms W-2c and 1095-C corrections will be available online through HR/CMS. Employees will receive an automated email when the Form W-2c is available (only if they are paperless, otherwise the agency will have to print and mail the Form).

Year End Business

Please carefully review year end business to prevent the need for Form W-2c/1095-C corrections.

Final Wages/Deductions for 2025

The pay period ending December 13, 2025, will be the final employee paycheck for Calendar Year 2025 and will be paid on December 19, 2025.

HR/CMS will come down at 6 PM on Monday, December 15, 2025, which is the final day for payroll approvals for the pay period ending December 13, 2025. Please remind your staff and employees to plan accordingly. The final remittance advice/check date will be Friday, December 19, 2025.

Reminder: Year-end balances on the pay stub may not match the W-2 values. Non-taxable earnings, such as travel reimbursements paid through HR/CMS, are included on the pay stub but are excluded from taxable earnings. Only earnings subject to income taxes will be reported on the W-2.

Payroll Refund Receipt Voucher Deadline

All Payroll Refund Receipt Vouchers must be processed and submitted to the State Retirement Board by the following dates:

- December 5, 2025, for pay periods ending November 29, 2025, and earlier.
- December 22, 2025, for the pay period ending December 13, 2025.

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Payroll Refund Receipt Vouchers submitted close to, but before, the deadlines will be processed in HR/CMS in time for W-2 reporting, if time allows. However, Payroll Refund Receipt Vouchers will not be processed in MMARS until January.

Vouchers submitted after the deadline or not processed in HR/CMS in time for W-2 reporting will require a W-2c.

Cc: Internal Distribution