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MEMORANDUM

To: Chief Fiscal Officers, MMARS Liaisons, and Payroll Directors

From: Kevin McHugh, Assistant Comptroller

Date: December 18, 2020

Re: 2020 Tax Reporting and Year End Processing

Comptroller Memo FY#2021-13

Executive Summary

This memo provides departments with instructions and important processing dates for year-end tax reporting and payroll processing.

TAX REPORTING and DISTRIBUTION

W-2 Forms and ACA 1095-C Forms

Employees are now able to suppress both 1095-C and W-2 forms online through HR/CMS Self-Service.

We request that departments encourage all employees to suppress their paper W-2 and 1095-C. Employees should be notified as soon as possible; the suppression deadline is January 1, 2021.

The benefits of electronic forms include a reduced risk of forms being lost or stolen via the regular mail and earlier availability of the forms. Electronic 2020 W-2 Forms will be available in January **only** to employees who suppressed their W-2 Form through HR/CMS. Those employees will receive an email when the W-2 Form is available, and will not receive a paper W-2 through the mail.

If not suppressed, the W-2 Forms and 1095-C Forms will be postmarked by January 31, 2021 and mailed to the employee's home address. All undeliverable forms will be returned to the Office of the Comptroller for disposal.

The Office of the Comptroller has published a W-2 Form Instructional Brochure, which will also be posted in HR/CMS, and mailed along with paper W-2 Forms.

- To View W-2/W-2C or Consent to Receive Electronic W-2, employees can log into HR/CMS and go to Self Service>Payroll and Compensation.
- To View 1095-C or Consent to Receive Electronic 1095-C, employees can log into HR/CMS and go to Self Service>Benefits.
- W-2s for prior Tax Years are also available by selecting the correct Tax Year.
- The 1095-C Frequently Asked Questions can be found [here](#).

W-2 Form and 1095-C Questions

All W-2 and 1095-C questions should be referred to the employee's Payroll Office. The Comptroller's Payroll Team will help with any questions submitted through CommonHelp. **Please do not refer employees directly to the Office of the Comptroller.**

W-2 Form Reprint Process

Employees can reprint prior W-2 Forms as far back as 2012 using HR/CMS. Forms prior to 2012 can be reprinted by Departments. Reprint instructions can be found [here](#).

W-2 Form Corrections (W-2C) or 1095-C Form Corrections (1095-C-Corrections)

If 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 W2 Correction Form](#). Complete a [Request for 1095 – C form](#) here.

- The 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 the Office of the Comptroller.
- The Employee must log on to e-Pay and update their W-4 Form, if necessary. The Comptroller's Office will create the W-2C and W-3C Forms and file these with both the Social Security Administration and the Department of Revenue. For 1095-C Forms, the Office of the Comptroller will file with the IRS.
- W-2C Forms and 1095-C corrections will be available online through HR/CMS. Employees will receive an automated email when the W-2C Form is available.

YEAR END BUSINESS

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

Final Wages/Deductions for 2020

Pay period ending December 19, 2020 will produce the final employee compensation to be reported in Tax Year 2020.

Christmas is observed on Friday, December 25. There is an accelerated schedule. HR/CMS will come down at 6 PM on Monday December 21, which is the final day for payroll approvals for pay period ending 12/19. Please remind your staff and employees to plan accordingly. The final remittance advice/check date will be Thursday, December 24, 2020.

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 Retirement Board by the following dates:

- 12/12/20 for pay periods ending 12/5/20 and earlier
- 12/26/20 for the pay period ending 12/19/20

Payroll Refund Receipt Vouchers submitted close to, but before, the deadlines will be processed in HR/CMS in time for W-2 Reporting if possible. 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.

Comptroller Memo FY#2021-13
2020 Tax Reporting and Year End Processing
December 18, 2020
Page 4

cc: General Counsels
Internal Distribution