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# Commonwealth of Massachusetts

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## MEMORANDUM

**To:** Chief Fiscal Officers, MMARS Liaisons, and Payroll Directors  
**From:** Kevin McHugh, Assistant Comptroller  
**Cc:** General Counsels  
Internal Distribution  
**Date:** December 8, 2021  
**Re:** 2021 Tax Reporting and Year End Processing

Comptroller Memo FY#2022-12

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### Executive Summary

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

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## Tax Reporting and Distribution

### W-2 Forms and ACA 1095-C Forms

Employees are now able to suppress both Forms 1095-C and W-2 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, 2022.

The benefits of electronic forms include 1) a reduced risk of forms being lost or stolen via the regular mail and 2) earlier availability of the forms.

### Suppressed or Electronic Forms – W-2 Available in January

Electronic 2021 Forms W-2 will be available in January **only** to employees who suppressed their Form W-2 through HR/CMS. Those employees will receive an email when the Form W-2 is available, and will not receive a paper W-2 through the mail.

## Non-Suppressed or Paper Forms – W-2 Postmarked January 31st / 1095-C Postmarked March 2nd

If not suppressed, the paper Form W-2 will be postmarked by January 31, 2022 and paper Form 1095-C postmarked by March 2, 2022, and mailed to the employee's home address.

All undeliverable forms will be returned to the Office of the Comptroller (CTR) for disposal.

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

- To View W-2/W-2c or Consent to Receive Electronic W-2 (This is how one may suppress the paper form from issuing), employees can log into HR/CMS and go to Self Service>Payroll.
- To View 1095-C or Consent to Receive Electronic 1095-C (This is how one may suppress the paper form from issuing), employees can log into HR/CMS and go to Self Service>Benefit Details.
- 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 from employees should be referred to the employee's Payroll Office. The CTR's Payroll Team will help with any questions submitted through CommonHelp. **Please do not refer employees directly to the Office of the Comptroller.**

### Form W-2 Reprint Process

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

### Form W-2 Corrections (W-2c) or Form 1095-C 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 Form W-2c](#). Complete a [Request for Form 1095-C](#) 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 CTR .
- The Employee must log on to e-Pay and update their Form W-4, if necessary. The CTR will create the Forms W-2c and W-3c and file these with both the Social Security Administration and the Department of Revenue. For Forms 1095-C, the Office of the Comptroller 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.

## Year End Business

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

### Final Wages/Deductions for 2021

Pay period ending December 18, 2021 will produce the final employee compensation to be reported in Tax Year 2021.

Christmas is Saturday, December 25 there is no change in payroll processing. HR/CMS will come down at 6 PM on Monday December 20, which is the final day for payroll approvals for pay period ending December 18<sup>th</sup>. . Please remind your staff and employees to plan accordingly. The final remittance advice/check date will be Friday, December 24, 2021.

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:

- December 11, 2021 for pay periods ending December 4, 2021 and earlier
- December 27, 2021 for the pay period ending December 18, 2021.

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.