



Office of the State Comptroller PAYROLL BULLETIN

Subject 1982 Wage and Tax Statements	Bulletin No. P-340
	Date December 17, 1982

I WAGE AND TAX STATEMENTS PREPARED BY THE OFFICE OF THE STATE COMPTROLLER

A. W-2's for Machine Prepared Payrolls

For the tax year 1982 the State of New York will report wage and tax information for all employees paid on machine-prepared payrolls to the Federal Government, Social Security Administration, New York State and New York City on magnetic tape under Employer Identification Number 14-6013200. Employee copies of W-2 Forms processed on tape will be prepared by the Office of the State Comptroller and mailed to agency payroll units for distribution before January 31, 1983.

Tax statements will show the agency code (but not the agency name) and the employee's line number to the right of the Federal ID Number in the Employer's Name and Address (Box 2) with a check sort code, if any. The Office of the State Comptroller uses a 3-part W-2 Form consisting of copies B, C and 2. Description of data requirements for each box of the 1982 W-2 Form are included in Part VII of this Bulletin.

W-2's generated from machine payrolls during the calendar year 1982 will include earnings paid between the following paydates:

1. Institutions

Normal - (1/7/82) to (12/23/82)
Rotating - (1/7/82) to (12/28/82)

2. Administration

Normal - (1/13/82) to (12/29/82)
Rotating - (1/13/82) to (12/20/82)

NOTE: The W-2 generated will include the CSEA 1% Bonus paid on December 14, 1982. However, since the December 20, 1982 payroll check was prepared before the 1% Bonus check, employees on the Administrative Rotating schedule receiving the Bonus will find their final W-2 information on the Bonus check pay stub, and not on the December 20 check. Also, the complete year-to-date information appears on the YTD Summary you received for the 1% Bonus payment payroll and not on the Administration 19-R Summary.

In addition, if this Department prepares a typewritten payroll (AC-39) for an employee who is normally paid on a machine payroll, the Office of the State Comptroller will include these earnings and withholdings in the W-2 Form forwarded to the payroll agency.

An employee who has worked for more than one State agency during the year will receive a W-2 from each agency. Each W-2 will show the total Social Security deductions made during his/her employment in that agency. Employees automatically transferred by the OSC to non-lag payrolls in period 17 will not receive an additional W-2 as a result of these transfers.

Listings - Alphabetical Listings and W-2 Summary Listings

In addition to the employees' W-2's, agencies will receive:

1. An alphabetical listing of all employees (POL-23) providing line number, name, address, Social Security Number and activity status (A-Active, I-Inactive).
2. A W-2 Payroll Summary Listing (PRG-16) providing salary, Social Security wages and tax information as reported on the tax statements. The listing classifies employees first into active and inactive categories, and secondly into a missing address category. It will be necessary for the payroll agency to add the address on the tax form. Missing addresses for active employees should be reported on an AC-1040 and submitted in the usual manner with your payroll forms for the next period.
3. A W-2 Adjustment Listing (PDL-27) reporting all AC-230 Salary Refunds and miscellaneous adjustments which are processed after the last payrolls of the year are paid but before the W-2's are printed. The W-2's produced by the Office of the State Comptroller are adjusted by the amounts shown on the W-2 Adjustment Listing. It is not necessary to prepare a corrected W-2 for AC-230's and other adjustments reported on this listing.

B. Submission of AC-230 Refunds for Payrolls of 1982

In order that the refunds for 1982 checks be properly reflected in the W-2 issued each employee, the following deadline must be adhered to:

- (a) Administration 19-R paid on 12/20/82
Institution 19-N paid on 12/23/82

Submit AC-230's so that they will be received in the Office of the State Comptroller no later than December 28, 1982.

- (b) Institution 19-R paid on 12/28/82
Administration 20-N paid on 12/29/82

Submit AC-230's so that they will be received in the Office of the State Comptroller no later than January 3, 1983.

If AC-230's are not received by these deadlines, the agency payroll unit will be responsible for replacing the machine prepared W-2 with new W-2 Forms, showing the corrected information. These corrected W-2's must be submitted to the Office of the State Comptroller as soon as possible. (See Part IV - Batching and Mailing Instructions).

C. Corrected and Reissued W-2's1. Corrected Statements

When it is necessary for an agency to change the information on an Office of the State Comptroller W-2, a 5-part W-2 Form must be prepared by the agency and issued to the employee. Corrected W-2's must have an X placed in Box 5 under "CORRECTION". Corrected W-2 Forms copies B, C and 2 are given to the employee and corrected copies A and 1 are batched and transmitted to the Office of the State Comptroller as per instructions found in Part IV of this Bulletin. Agencies should return all copies of the original W-2 to the Office of the State Comptroller.

NOTE: When replacing a W-2, the agency should not increase Social Security wage or tax beyond the maximum amount. In cases where an employee's deductions for Social Security exceed the maximums (\$32,400 and \$2170.80 respectively) the Payroll Deduction Unit of the Office of the State Comptroller should be contacted (518-473-1989) so that a refund can be generated.

2. Reissued Statements

When a W-2 Form is lost or destroyed a substitute 5-part W-2 Form, must be prepared by the agency and issued to the employee. It must be clearly marked "REISSUED STATEMENT". Copies B, C and 2 are given to the employee. Copies A and 1 are batched and sent to the Office of the State Comptroller as per instructions in Part IV of this Bulletin.

II RECONCILIATION

Individual machine prepared W-2 Forms should be matched line by line to the data appearing on the PRG-16, Payroll Summary of W-2's. Secondly, agencies should reconcile the total amounts withheld from machine and typewritten payrolls to the amounts deposited with governmental units by the Revenue Unit. The Revenue Unit will send you Withholding Tax Transmittal and a final machine prepared PR-7. Withholding Tax Report which should be used in the reconciliation process.

In order to reconcile the year-to-date totals on the PRG-16, Payroll Summary of W-2's to the PR-7, Withholding Tax Report (deposits) the following adjustments may be necessary:

1. Add deduction data for all 1982 typewritten payrolls which should have appeared on the Office of the State Comptroller's machine payrolls.
2. Deduct salary refunds applying to 1982 earnings submitted after the refund deadline dates.
3. Add or deduct Special Charge Voucher data or W-2 adjustments processed after the refund deadline dates.
4. Deduct Earned Income Credit amounts shown on the PRG-16. The Federal Withholding amounts on the PR-7 are not reduced by the Income Credit.

These adjustments, including amounts from additional W-2's you have prepared (do not count replacement items), should be entered on the 1982 Withholding Tax Transmittal Form; the form should be signed and returned to the Revenue Unit.

III W-2's PREPARED BY AGENCIES

Original W-2's prepared by agencies must be on the 5-part form supplied by OSC. Show the agency code (but not the name) and the employee's line number to the right of the Federal ID Number in the Employer's Name and Address Box (2). A description of the data requirements is at the end of this Bulletin.

A sub-total W-2 is required after each 41st W-2 and after the last W-2 you prepare. The final W-2 should be a total W-2. Instructions for the sub-total and total W-2's are contained on page 6.

Corrected and Reissued W-2's must also be on the 5-part form supplied by OSC. They must be prepared separately so that they can be mailed to OSC as separate batches (Copy A of the W-2 is printed 3 to a page and can not be cut or separated.) Sub-total and total W-2's are also required.

Copies B, C, and 2 of all W-2's are distributed to the employee.

IV Batching and Mailing Copies A and 1

The W-2's must be prepared in three separate groups-original, corrected and reissued. For each batch, separate Copy A and Copy 1 and process as follows:

1. Original W-2's

Submit Copy A so that it is received no later than February 9, 1983.

NOTE: Agencies reporting social security deductions for typewritten payrolls will receive additional instructions by the end of December.

Submit Copy 1 so that it is received no later than February 9, 1983.

2. Corrected W-2's

Submit Copies A and 1, along with a covering memo explaining the changes, and all copies of all original W-2's so that they are received in OSC as soon as possible.

3. Reissued W-2's

Submit Copies A and 1. Mark batches REISSUED. Submit so that they will be received in OSC by June 1, 1983.

See page 6 for sub-totals and totals required.

Mail all Copies A and 1 with required attachments to:

Revenue Unit, Bureau of Accounts
Office of the State Comptroller
AESOB - 4th Floor
Albany, New York 12236

V UNDELIVERABLE AND UNUSED W-2 FORMS

- (a) All copies of the Office of State Comptroller issued W-2 Forms that are undeliverable must be sent back to the Revenue Unit of the Office of the State Comptroller. The forms must be received in the Office of the State Comptroller by June 1, 1983.
- (b) All blank 5-part W-2's may be retained by the agency for future use. The forms should be stored in a secure location and should not be reissued without the authorization of the agency payroll officer.

VI INQUIRIES(a) Agency inquiries pertaining to:

1. Reissued or amended W-2's, and Federal, State or New York City Withholdings

TO: Revenue Unit, Bureau of Accounts
Office of the State Comptroller
AESOB 4th Floor
Albany, New York 12236
(518-474-8329 Harold Canter)

2. Social Security Withholdings

TO: Deduction Section-Bureau of Payroll Audit
Office of the State Comptroller
AESOB 8th Floor
Albany, New York 12236
(518-473-1989)

(b) Employee inquiries pertaining to:

1. W-2's
2. Sick leave

should be directed to the employee's Personnel Office. The Office of the State Comptroller does not maintain sick leave records.

VII GENERAL DESCRIPTION OF DATA REQUIREMENTS FOR THE W-2BOX 1 Control Number

Not used

Form Identifying Numbers - 22222

This box appears only on Copy A and Copy 1 of the 5-part set. This number tells the scan equipment used by the Social Security Administration which information document it is scanning.

BOX 2 Employer's Name and Address and Zip Code

Employer's name, address and zip code including the State's Federal ID and Social Security Administration numbers. This data is pre-printed on the form. The employee's agency code, line number, and check sort code, if any, appears to the right of the ID Number in this Box.

BOX 3 Not used

BOX 5 Deceased - Shows "X" if employee is deceased.

Pension Plan - Shows "X" if employee is covered by State Pension Plan.

Sub-total - Shows "X" in the block.

After every 41st W-2 within an agency, a sub-total W-2 must be printed with the following cumulative money fields for only the preceding 41 forms:

Box 7-Advance EIC payment, Box-9 Federal Income Tax Withheld, Box 10-Wages, Box 11-FICA Tax Withheld, Box 13-FICA Wages, Box 20-State Tax Withheld, Box 22-Local (NYC) Tax Withheld. A sub-total W-2 must follow the last employee W-2 regardless of the fact that there may be fewer than 41 employees.

The last W-2 should be a total of all W-2's being submitted. In addition to totals listed above, enter the total number of W-2's (excluding sub-total W-2's and voided W-2's) in the lower left hand corner of the Employee's Address Block

Corrections - Used by agencies when it is necessary to correct an Office of the State Comptroller issued W-2 or an agency issued W-2. Shows "X" for corrected form.

Void - Used by agencies when a W-2 they are preparing is in error. All voided W-2's must be returned to the Office of the State Comptroller.

BOX 6 Not used.

BOX 7 Advance EIC Payments

Total Earned Income Credit paid to employee.

BOX 8 Employee's Social Security Number

Employee's Social Security Number.

BOX 9 Federal Income Tax Withheld

Total Federal Income Taxes withheld from employee's wages and earnings.

BOX 10 Wages, Tips and Other Compensation

Reported in this box are:

(a) Salary paid in the calendar year 1982.

(b) Payment, In Lieu of Expense and Travel

Excluded from the amount in this box are:

(c) Non-taxable Maintenance (Maintenance for convenience of employer).

(d) Annuity payments per Section 403-b of the IRS Code.

NOTE: Non-taxable maintenance and annuity payments per IRS Code are reported in Block A and Block B on the W-2.

BOX 11 FICA Tax Withheld

Shows the total employee FICA (Social Security) tax deducted in that agency.

BOX 12 Employee's Name (First, Middle, Last) and Address

Employee's first, middle and last name and address if any.

NOTE: On the 5-part form only the employee's address appears in BOX 15.

BOX 13 FICA Wages

Shows the total wages subject to FICA (Social Security) taxes.

NOTE: Non-taxable maintenance is no longer included in FICA Wages.

BOX 14 FICA Tips

Shows the amount an employee reported as tips, if applicable.

BOX 15 Employee's Address

This box appears only on the 5-part form.

BOX 19 Name of State

Shows New York (preprinted).

BOX 20 State Tax Withheld

Shows total New York State Income Tax withheld from employee.

BOX 21 Name of Locality

Shows name of locality if local income tax was withheld.

BOX 22 Local Tax Withheld

Shows total local tax withheld, if applicable.

BLOCK A & B

A - MAINTENANCE FOR CONVENIENCE OF EMPLOYER consists of:

All non-taxable maintenance in calendar year (excluded from BOX 10).

B - ANNUITY SECTION 403-b IRS CODE consists of:

All exempt annuity (per Section 403-b, IRS Code Payments) in the calendar year (excluded from BOX 10).

