Office of the State Comptroller
PAYROLL BULLETIN

Subject	Bulletin No.
1983 Wage and Tax Statements	P-378
	Date December 23, 1983

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 1983 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, 1984.

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 1983 W-2 Form are included in Part VII of this Bulletin.

W-2's generated from machine payrolls during the calendar year 1983 will include earnings paid on checks dated between the following dates:

1. Institutions

   Normal - 1/6/83 to 12/22/83
   Lag - 1/12/83 to 12/22/83

2. Administration

   Normal - 1/12/83 to 12/28/83
   Lag - 1/4/83 to 12/28/83

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 withholding and Social Security deductions made during his/her employment in that agency.

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 5.

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 OF ALL 5-PART W'2'S

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 and Copy 1 so that they are received no later than February 8, 1984.

   NOTE: As it was last year, agencies reporting social security deductions for typewritten payrolls will receive additional instructions by the end of December.

2. Corrected W-2's

   Submit Copies A and 1, along with the W-2 Correction Worksheet(s) 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, 1984.

   See page 5 for sub-totals and totals required for all agency prepared W-2's.

Mail all Copies A and 1 with required attachments to the Payroll Deduction Section. See Part VI for address.

UNDELIVERAGLE 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 Payroll Deduction Section of the Office of the State Comptroller. The forms must be received in the Office of the State Comptroller by June 1, 1984.

(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 issued without the authorization of the agency payroll officer.

VI INQUIRIES

(a) Agency inquiries pertaining to:

1. 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. Reissued and amended W-2's, and 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 W-2's should be directed to the employee's Personnel Office.

VII GENERAL DESCRIPTION OF DATA REQUIREMENTS FOR THE W-2

BOX 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 preprinted 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.

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-Social Security Tax Withheld, Box 13-Social Security 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 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 1983.

(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 Social Security Withheld

Shows the total employee 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 Social Security Wages

Shows the total wages subject to Social Security taxes.

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

BOX 15 Employee's Address

This box appears only on the 5-part form.

BOX 16 Miscellaneous Information

Use only if instructed by OSC.

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).