



Office Memorandum

Date: January 7, 2016
To: Agency Payroll and Human Resources Staff
From: Mary Muellner, Director, Statewide Payroll Services
Subject: 2015 W-2 Forms Are Available In Self Service

Please notify employees that the 2015 electronic W-2 forms are available. A notification to employees is posted on the Self Service Announcements page and on the SEMA4 Payroll Bulletins page with this memo. Feel free to use that notification as a template. Note: The IRS requires the subject line of the notification to say: "IMPORTANT TAX RETURN DOCUMENT AVAILABLE." We suggest adding a second subject line for clarification: "W-2 forms are now available in Self Service."

The 2015 Wage and Tax Statements (Form W-2s) are now available in Self Service for:

- Employees in active status who consented to receive their W-2 form electronically.
- Employees not in active status (i.e., separated or on leave) who had earnings in 2015 and consented to receive their W-2 form electronically.
- Retired employees who consented to receive their W-2 form electronically. (Retirees who received an additional employee ID to access insurance information upon retirement must use their original employee ID to access their W-2.)
- Individuals employed by the state and an independent billing unit (IBU) during 2015 must use their state employee ID to access their state W-2. (Note: An IBU is an organization not paid through the state's central payroll system (SEMA4) that is authorized by Minnesota Statute to participate in the State Employee Group Insurance Program.)

Accessing W-2 Forms

To access the W-2 in Self Service:

1. On the State of MN Self Service home page, select Other Payroll > W-2 Information > View W-2 Forms.
NOTE: If an employee lives or works in a state other than Minnesota, there may be more than one W-2 listed on the Employee W-2 Forms page. In this situation, each W-2 needs to be opened and printed separately.
2. For PDF format:
 - On the Employee W-2 Forms page, select the PDF checkbox for Calendar Year 2015, then click the View W-2 button.
 - The W-2 form displays in PDF format and can be viewed or printed.
3. For non-PDF format:
 - On the Employee W-2 Forms page, click the View W-2 button for Calendar Year 2015.
 - The W-2 form displays.
NOTE: Some employees may have a W-2 that includes two pages. These employees will have a link at the top of the page that indicates Page 1 of 2. Clicking this link displays the second page, Page 2 of 2, which will have additional entries for Box 12.

- Click the Print This W-2 link if a paper copy is needed. Try another printing method if this does not provide desired results. The W-2 should be printed on white paper and in black ink. If the W-2 form includes two pages, each page needs to be printed separately.

If agency staff need to print a W-2 form for an employee, the following options are available in SEMA4:

- To print a current W-2, select Payroll > W-2 > W-2 Forms.
 - Enter search criteria and click Search.
 - For PDF format:
 - On the Employee W-2 Forms page, select the PDF checkbox for Calendar Year 2015, then click the View W-2 button.
 - The W-2 form displays in PDF format and can be viewed or printed.
 - For non-PDF format:
 - On the Employee W-2 Forms page, click the View W-2 button for Calendar Year 2015. The W-2 form displays.
 - Click the Print This W-2 link.
 - The W-2 should be printed on white paper and in black ink. If the W-2 form includes two pages, each page needs to be printed separately.
- There is an On-Demand report available for printing W-2s. Select On-Demand Reports > Payroll > FIHU2419 *W-2 Reprint > = 2001*. Enter a calendar year and employee ID(s), and run the report.
- A comprehensive W-2 Reference document is available in SEMA4 Help. In the Help Index, type W-2 - Reference. (Note: This reference is within SEMA4 Help; it is not accessible to employees.)

Paper W-2 forms will be mailed no later than February 1, per IRS guidelines, to:

- Employees who have not consented to receive the W-2 form electronically.
- Employees who have never accessed Self Service.
- Deceased employees, at the employee's last home address. If the post office has a forwarding address, the W-2 will be forwarded.
- Employees not in active status and with job records where the last effective date is less than 01/01/2015. (Example: An employee retired December 26, 2014, but is receiving a W-2 because the last earnings were paid in 2015.)
- Employees who had no earnings for 2015, but received before-tax deduction refunds.

Employees (current and former) who have not consented to receive their W-2 electronically may consent at any time. On the Self Service website, employees select Other Payroll > View W-2 Forms and a pop-up box displays, allowing the employee to consent to receive the W-2 form electronically. Once consent is provided, the employee will be able to access the W-2 form immediately. If consent is given prior to the time W-2s are printed by the state, a W-2 will not be mailed.

To determine whether or not an employee has consented to receive a W-2 online, you can view the Changing Access to W-2 Online page in SEMA4. Select Set Up HRMS > Payroll Setup > Other > W-2 Access Change. (Note: After submitting search criteria, the message "No matching values were found." displays in cases where the employee has never accessed Self Service.) Once consent is given, it applies to future years unless withdrawn in writing. The written consent withdrawal is forwarded to Statewide Payroll Services for entry.

Explaining W-2 Form Information

An explanation of the information on the W-2 form, entitled "W-2 Information," is available on:

- The Minnesota Management & Budget website at <http://www.mn.gov/mmb/images/w2andyou-1.pdf>.
- The Self Service website. Select Other Payroll > W-2 Information > W-2 Information.

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A W-2 Calculator, updated for 2015, is available at <http://www.mn.gov/mmb/images/calculator-w2.xls>. Agency payroll staff should use this tool to answer employee questions about how amounts are calculated on the W-2 form. Most amounts used to compute W-2 information are found on the employee's last pay stub for 2015.

Corrected W-2 Forms

If an employee believes that his or her W-2 form is incorrect:

- The employee submits a written request to the agency payroll office.
 - The request must include employee name, Social Security number, current address, former address if the employee moved recently, agency, phone number (where the employee can be reached), explanation of the error, and employee signature.
 - Alternatively, the required information may be provided on the Request for Duplicate or Corrected Wage and Tax Statement (W-2) form, available on the Minnesota Management & Budget website at <http://www.mn.gov/mmb/accounting/payroll/Forms/> under the Taxes heading.
- The agency payroll staff investigates and contacts Statewide Payroll Services for assistance, if needed. Only payroll staff, not employees, should contact Statewide Payroll Services for assistance.
- If an error exists and a correction is required, forward the written request to: Minnesota Management & Budget, W-2 Correction, 400 Centennial Building, 658 Cedar Street, Saint Paul, MN 55155.

Form 1095-C

The new tax form, Form 1095-C Employer-Provided Health Insurance Offer and Coverage, will be mailed by SEGIP by March 31, 2016 to the home of any employee who was a full-time employee or was offered health coverage during 2015. For more information, refer to <http://www.mn.gov/mmb/segip/humanresources/information-1095-c.jsp>.

NOTE: Form 1095-C will NOT be available on the Self Service website.

Form 1099-MISC

As designated by the IRS, some employees had income in 2015 that must be reported on Form 1099-MISC, rather than Form W-2. All 1099s will be mailed by February 1. Payments made following the date of death are reported on Form 1099-MISC to deceased employees' survivors or estates. (Payments prior to the date of death are reported on Form W-2.)

2015 Form 1099-MISCs issued through SEMA4 will be available in SEMA4 before the end of January. Viewing Form 1099-MISC is very similar to viewing Form W-2 in SEMA4.

NOTE: Form 1099s issued through the Minnesota State Retirement System (MSRS) CANNOT be viewed in SEMA4.

To view or print an employee's current Form 1099-MISC:

- In SEMA4, select Payroll > Form 1099 > 1099 Forms.
- Enter search criteria and click Search. The employee's 2015 Form 1099-MISC displays.
- To print, click the Print link on the upper right side of the page. Form 1099-MISC should be printed on white paper and in black ink.

Questions

If there are questions, agency Payroll and Human Resources staff should contact Jennifer Goossen at jennifer.goossen@state.mn.us or 651.201.8072.

PLEASE SHARE THIS INFORMATION WITH APPROPRIATE AGENCY STAFF.