



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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### MEMORANDUM

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

**From:** Jeffrey S. Shapiro, Esq. First Deputy Comptroller

**Date:** December 21, 2017

**Re:** 2017 Tax Reporting and Year End Processing

Comptroller Memo FY#2018-14

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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

We request all employees suppress their 2017 W-2 form and access it on-line through HR/CMS anytime it is needed, if not the W-2 Forms and 1095-C Forms, with their informational brochure, will be postmarked by January 31, 2018 and mailed to employee's home address. All Forms that are undeliverable will be returned to CTR for disposal. Employees should be directed to complete their suppress option online via Self-service as soon as possible but not later than January 11<sup>th</sup>.

Form 1095-C: Under the Individual Shared Responsibility Provision of the Affordable Care Act, applicable large employers, like the Commonwealth of Massachusetts, are now required to provide information annually to employees about health insurance offers and coverage.

Suppression is not an option yet for the 1095-C but both the W-2 and 1095-C will be available on-line through HR/CMS.

#### HR/CMS On-line Forms

All 2017 W-2 Forms will be available to employees online through HR/CMS prior to the mailing of W-2s. Employees who have consented to receive an electronic W-2 will receive an email when the W-2 Form is available. A paper W-2 will not be mailed to those who consent.

- Departments should encourage employees to suppress the printing of paper forms. There is less risk of lost/stolen mailings as well as earlier availability.
- The Comptroller's W-2 Form Instructional Brochure will be posted in HR/CMS; and mailed along with the W2.

- 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.
- W-2s for prior Tax Years are also available by selecting the correct Tax Year.

### **Online ACA 1095-C Forms and Frequently Asked Questions**

To view the tax year 2017 and 2016 1095-C Forms, employees should log on to HR/CMS and go to Self Service>Benefits>View Form 1095-C.

Departments can view their employees' 1095-C forms. To view the forms go to Benefits>ACA Annual Processing>Transmittal and Forms>View Form 1095-C.

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 (CTR-PRB) will help with any questions submitted through COMMONHELP. **Please do not refer employees directly to CTR.**

### **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)**

If a Department or employee determines that the name, social security number or any of the information reported on an employee's W-2 Form is incorrect, the Department should:

- Complete a Request for W2 Correction Form ([link](#)).
- The Request Forms should be forwarded to:

Office of the Comptroller, Attn: Statewide Payroll Team  
One Ashburton Place, 9th Floor  
Boston, MA 02108 Phone: 617-973-2318
- Include a copy of the original W-2. 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 Comptroller's Office.
- The Employee must log on to e-Pay and update their W-4.
- The Comptroller's Office will create the W-2C and W-3C Forms and file these with both the Social Security Administration (SSA) and the Department of Revenue (DOR).
- W-2Cs will be available online through HR/CMS. Employees will receive an automated email when the W-2C Form is available.
- Departments can view the W-2C in HR/CMS. See: Payroll for North America > US Annual Processing > Create W-2 Processing > Create W-2 Data > View W\_2/W\_2C Form.

**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 1095-C Form is incorrect, the Department should:

- Complete a [Request for 1095-C Correction Form](#).
- The Request Forms should be forwarded to:

Office of the Comptroller, Attn: Central Payroll  
One Ashburton Place, 9th Floor  
Boston, MA 02108 Phone: 617-973-2318

Include a copy of the original 1095-C. Provide a detailed explanation of what happened and explain the reason for changes. Update HR/CMS or e-Profile with corrections to non-tax information (e.g., name, address). Corrections that require updates to tax information will be made by the Comptroller's Office.

- The Comptroller's Office will create the 1095-C Forms and file these with IRS. Forms 1095-C will be available online via Self-service.
- Departments can view the 1095-C in HR/CMS. Departments can view their employees' 1095-C forms. To view the forms go to Benefits>ACA Annual Processing>Transmittal and Forms>View Form 1095-C.

**YEAR END BUSINESS**

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

**Final Wages/Deductions for 2017**

Pay period ending December 23, 2017 will produce the final employee compensation to be reported in Tax Year 2017.

Christmas is observed on Monday December 25, which is also the final day for payroll approvals and payroll reconciliation for pay period ending (PPE) 12/23; please remind your areas to plan accordingly. The final remittance advice/check date will be Friday, 12/29/2017. Encourage employees to go paperless to eliminate the need for pick-up that day.

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 and PRRVs must be processed and submitted to the Retirement Board by 12/29/17. Receipt Vouchers submitted close to, but before, the deadlines will be processed in HR/CMS in time for W-2 Reporting if possible. However, the Receipt Vouchers will not be processed in MMARS until January.

Vouchers not submitted by the December 29<sup>th</sup> deadline will require a W-2C.

cc: General Counsels  
Internal Distribution