

## Instructions for Completing the Request for Issuance of W-2C Form

Form OSCPXAW2C

Form OSCPXAW2C, Request for Issuance of W-2C Form, is comprised of three sections:

- Employee and Payroll Unit Information
- Reason for Request
- Required Attachments
- Required Authorizations

### Employee and Payroll Unit Information Section

Complete the following fields:

Date of Request	Indicate the date the request was prepared.
Unit Number	Provide the three-digit Central Payroll System Unit Number.
Unit Name	Enter the agency name requesting the W-2C form.
Employee Name	Provide the name of the employee for whom the W-2C is requested.
Employee Social Security Number	Enter the employee's social security number.
Employee Address	Complete the employee address ONLY if the W-2C form is to be mailed directly to the employee.
Employee Email Address	Provide the employee's email address ONLY if the W-2C form is to be mailed directly to the employee.
Employee Work Phone Number	Enter the employee's work phone number ONLY if the W-2C form is to be mailed directly to the employee.

### Reason for Request (Mark Appropriate Boxes) Section

Complete the following fields:

Year for Which Correction is Requested	Indicate the year to be corrected. Complete ONLY one form for each year requested. If multiple years are requested, one form must be completed for each year.
Taxable Wage Adjustment	Mark this box if the reason for the request is an adjustment to correct an employee's taxable wages for a previous calendar year. The adjustment amount entered in the field to the right is the wage adjustment subject to income taxes.
FICA Wage Adjustment	Mark this box if the reason for the request is to correct the employee's Social Security and Medicare taxable wages for a previous calendar year. A completed Form OSCPXA16, FICA Wage and Tax Adjustment Request Waiver, must accompany the form if this box is marked.
Refund of 403(b) Annuity Contributions (Deduction Code 200)	Mark this box if the reason for the request is to correct an erroneous deduction processed against the employee's pay in a previous calendar year. The adjustment amount

	entered in the field to the right is the wage adjustment subject to income taxes. An approval letter from the vendor authorizing the refund must be attached and proof of repayment to the employee must also be attached.
Refund of 401(k) Contributions (Deduction Code 225)	Mark this box if the reason for the request is to correct an erroneous deduction processed against the employee's pay in a previous calendar year. The adjustment amount entered in the field to the right is the wage adjustment subject to income taxes. An approval letter from the vendor authorizing the refund must be attached and proof of repayment to the employee must also be attached.
Refund of 457(b) Contributions (Deduction Code 249)	Mark this box if the reason for the request is to correct an erroneous deduction processed against the employee's pay in a previous calendar year. The adjustment amount entered in the field to the right is the wage adjustment subject to income taxes. An approval letter from the vendor authorizing the refund must be attached and proof of repayment to the employee must also be attached.
Imputed Income (Deduction Code 055)	Mark this box if the reason for the request is to correct imputed income reported in a previous calendar year. The adjustment amount entered in the field to the right is the wage adjustment subject to income and FICA taxes. An approval letter from the vendor authorizing the adjustment must be attached and a completed Form OSCPXA16, FICA Wage and Tax Adjustment Request Waiver, must accompany the form if this box is marked.
Dependent Care Flex Plan (Deduction Code 446)	Mark this box if the reason for the request is to correct amounts contributed by the employee for dependent care in a previous calendar year. The adjustment amount entered in the field to the right is the wage adjustment subject to income and FICA taxes. An approval letter from the vendor that authorizes the adjustment must be attached and a completed Form OSCPXA16, FICA Wage and Tax Adjustment Request Waiver, must accompany the form if this box is marked.
Correction of Social Security Number	Mark this box if the reason for the request is to correct an employee's social security number. Enter the incorrect social security number, as shown on the original W-2 form(s), and then the correct number. A legible copy of the employee's social security card must be attached to the request.
Correction of Employee Name	Mark this box if the reason for the request is to correct an employee's name. Enter the incorrect name, as shown on the original W-2 forms(s), and then the correct name. A legible copy of the employee's social security card

must be attached to the request.
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## **Required Attachments Section**

The following must be attached to Form OSCPXAW2C, as appropriate, when submitted to the Central Payroll Division:

### Payroll Register Page(s) Related to Request

Include the appropriate pages from the applicable payroll registers that relate to the amount for which adjustments are requested. The register pages should be manually marked to indicate the amounts that SHOULD HAVE BEEN PROCESSED.

### Employee FICA Refund Waiver

If the reason for the request is to correct any of the following, then Form OSCPXA16, FICA Wage and Tax Adjustment Request Waiver, must accompany the W-2C form request:

- FICA Wage Adjustment
- Imputed Income Adjustment (Deduction Code 055)
- Dependent Care Flex Plan Adjustment (Deduction Code 445)

FICA amounts improperly withheld from the employee and employer will be reimbursed by the OSC when reimbursement is received from the Social Security Administration. Federal reimbursements are typically received approximately three months from the date of application.

### Copy of the Employee's Original W-2 Form(s)

A copy of the employee's W-2 form for which the correction is requested must be attached in all cases. If multiple W-2 forms were issued to the employee under difference social security numbers or employee name, then a copy of all the forms must be attached.

### Copy of the Employee's Social Security Card

A legible copy of the employee's social security card must be attached for social security number or name changes. The correction should match the information printed on the social security card. If no social security card is currently available, a valid application for a new social security card that includes the employee's corrected social security number or name is acceptable. Information printed on the social security card must be legible. If it is not, the request will not be processed.

### Vendor Refund Approval

If the reason for the request is to correct taxable wages related to refunds of the following types of deductions, then a letter from the vendor authorizing the refund and proof that the employee was reimbursed the amount of the adjustment must be included with Form OSCPXAW2C.

- 403(b) Annuity Contributions (Deduction Code 200)
- 401(k) Plan Contributions (Deduction Code 225)
- 457(b) Plan Contributions (Deduction Code 249)
- Imputed Income Adjustment (Deduction Code 055)
- Dependent Care Flex Plan Adjustment (Deduction Code 445)

## **Required Authorizations**

The signature of the Unit Payroll Officer and the agency or university fiscal officer **MUST BE PROVIDED** or the request will not be processed.

## **Summary**

All employees that will have income tax consequences from the requested adjustments should be advised to retain their original W-2 form, which must be submitted with the correcting W-2C form when their income tax return is prepared.

W-2 forms are prepared ONLY for the reasons indicated in the "Reasons for Request" section of Form OSCPXAW2C. Any other types of adjustments or refunds of deductions are processed independently of the W-2 form process. Refer to the Central Payroll Division Policy Manual at [http://www.ncosc.net/sigdocs/sig\\_docs/payroll/index.html](http://www.ncosc.net/sigdocs/sig_docs/payroll/index.html) for more information.

Requests for the issuance of W-2C forms received by the Central Payroll Division will not be processed if all required information, supporting documentation, and appropriate signatures are not provided. Signatures of the agency or university Chief Fiscal Officers should be obtained after all the appropriate documentation is attached.