

## Chapter 25 - Payroll

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### 25.35

### Wage Reporting

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## **25.35 Wage Reporting**

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### **25.35.10 Policy**

Once an employer has paid wages that are taxable to an employee in a calendar year, the employer must report to the employee the taxable amounts paid and any tax withheld so the employee can file their individual income tax returns. These amounts must also be reported to Maine Revenue Services and the Social Security Administration (SSA) so an employee's earnings and benefit accounts can be properly credited. The SSA shares employee earnings and tax information with the IRS.

The employer reports Forms W-2, Wage and Tax Statements to the SSA, and the state and local taxing agencies. The deadline for issue of a Form W-2 is January 31<sup>st</sup> of the following year.

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### **25.35.20 Distribution of Form W-2**

The State of Maine's policy is to mail Form W-2's to employees at their home addresses. When an employer is unable, after a reasonable effort, to deliver an employee's Form W-2, the employee's Department is required to keep those copies for four years. Mailing the Form W-2 to an employee's last known address is considered a reasonable effort to make delivery.

To ensure proper delivery of Form W-2's, payroll officers must verify that employees' home addresses are accurately recorded in the payroll system prior to W-2 processing. Undeliverable Form W-2's will be returned to the employee's Department, and the Department's Payroll Department is responsible for distributing them to employees. If the employee worked for multiple state Departments during the tax year, the undeliverable W-2 will be returned to the last Department associated with the most recent "active job".

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**25.35.30 Reissued Form W-2**

If an employee loses a Form W-2 or it is destroyed, the employee's Department will request a duplicate W-2 by completing a "duplicate W-2 or Wage Statement Request Form" and forwarding it to the Office of the State Controller.

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**25.35.40 Form W-2 Corrections**

There are two types of corrections that can be made to a Form W-2, Non-Financial and Financial. Non-Financial corrections are necessary when the employee's name, social security number or address is incorrect on the Form W-2. Financial corrections are necessary when the employee has incorrect wage or tax information on the Form W-2.

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**25.35.50 Non-financial W-2 Corrections**

If the Department or employee determines that the name or social security number, on an employee's Form W-2 is incorrect, the Department must submit a request in writing to the Office of the State Controller. The Office of the State Controller will file the forms W-2C and W-3C with both the Social Security Administration (SSA) and Revenue Services on behalf of the employee.

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**25.35.60 Financial W-2 Corrections**

If the Department or employee determines that the wage or tax information on an employee's Form W-2 is incorrect, the Department must submit a request for the correction W-2 to the Office of the State Controller. The Office of the State Controller will complete and file Forms W-2C and W-3C to SSA and Revenue Services on behalf of the employee.