



## Policy 2.52 W-2 Tax and Wage Statements

**Responsible Official:** VP for Finance  
**Administering Division/Department:** Payroll  
**Effective Date:** January 01, 2008  
**Last Revision:** March 13, 2009

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### Overview

It is the policy of the Payroll Department to issue accurate W-2 Tax and Wage Statements as required by federal and state regulations.

### Applicability

All employees.

### Policy Details

#### 2.52.1 General

The W-2 Wage and Tax Statement form is mailed by the University's outside vendor, [TALX W2 eXpress](#), to employees on January 31 each year. The statement reports the amount of taxable wages paid during the previous calendar year and the amounts withheld for state, federal, and FICA (Social Security and Medicare) income taxes as well as reportable deductions. All University employees who earned wages in the prior calendar year will be issued a W-2 form in January.

#### 2.52.2 Electronic Forms

Employees may sign up to receive their forms electronically through the [W-2 eXpress](#) website. The electronic W-2 statements are usually available by mid-January.

#### 2.52.3 Multiple Departments

Individuals employed by multiple or different departments during a calendar year will receive only one W-2 form.

#### 2.52.4 Replacement of W-2 Forms

Any employee who does not receive a W-2 by January 31, or who has an original form that is illegible or is lost, must contact the University's vendor [W-2 eXpress](#) to request a replacement form. Re-issues of any kind will not be available for employees until mid-February.

Employees can call [W2 eXpress](#) at 1.800.367.2884 or contact them at [www.W2eXpress.com](http://www.W2eXpress.com). Complete instructions can be found on the Finance Department [online W-2](#) website.

Replacement W-2 forms are distributed in the same manner as the original W-2 form.

##### 2.52.4.1 Limitations on Replacements

Employees can request replacement W-2 forms for up to three previous calendar years directly through the University's vendor [W-2 eXpress](#).

Individuals requesting a replacement W-2 form for years prior to three previous calendar years should contact the Internal Revenue Service or the Georgia Department of Revenue directly.

#### 2.52.5 Form W-2c Corrected Wage and Tax Statement

Employees may find that their W-2 is incorrect. In appropriate circumstances, the Payroll Department will correct and

reissue a valid W-2 or issue a Form W-2c Corrected Wage and Tax Statement. To avoid any problems with these statements, the Payroll Department strongly encourages all employees to verify the accuracy of their personal information in the [Human Resources](#) system regularly.

### 2.52.5.1 Incorrect Name or Social Security Number

Corrections to W-2 forms are processed when an employee identifies an error on the original form related to an incorrect name or social security number. The employee must first notify [Human Resources](#) Data Services and correct their personal information. This can be done through one of the two ways:

1. Use the [Human Resources system](#) to change contact information.

Or

2. Complete a Human Resources [Personal Information Change Form](#) and fax it to Human Resources at 404.727.4008.

Students also need to change their profile through the [OPUS online system](#) (Online Pathway to University Students).

Once information is corrected, employees must submit an [email request](#) to the Payroll Department for the issuance of a corrected W-2 or W-2c to include the following:

- Subject line: W-2c Corrected Statement
- Employee's Name
- Employee's ID Number
- Employee's Record Number
- Time period for the W-2c
- Explanation of the incorrect and corrected information

If an employee is issued a corrected W-2 then the first W-2 should be destroyed. The employee should use the corrected W-2 to file their taxes. Employees who receive a W-2c should retain the original incorrect form(s) because both the original and the W-2c forms must be submitted when the appropriate tax documents are filed by the employee. Corrected W-2s and W-2c forms are distributed by the Payroll Department and are mailed to the employee's W-2 address.

### 2.52.5.2 Overpayments to Employees

Payments made to an employee in error in a prior year that were recovered by the University prior to March 15 will receive a corrected W-2.

Payments made to an employee in error in a prior year, but recovered by the University after March 15, remain taxable to the employee for that year because the employee received and had use of those funds during that year.

The employee is entitled to a W-2c in the year in which the repayment is made. The W-2c will not adjust the employee's taxable wages, but will adjust the wages subject to FICA tax.

The W-2c should be automatically generated by the Payroll Department when the overpayment is corrected. If it is not, the employee should contact the [Payroll Department](#) directly to facilitate the issuance of the W-2c.

### 2.52.5.3 FICA Tax Adjustments

A W-2c is issued for any over-withheld FICA taxes if notification of the over-withheld amounts is submitted to the Payroll Department within three years of the date of the incorrect W-2 Form. The employee must submit an [email request](#) to the Payroll Department for the issuance of a W-2c to include the following:

- Subject line: W-2c Corrected Statement
- Employee's Name
- Employee's ID Number
- Employee's Record Number
- Time period for the W-2c
- Explanation of the over-withheld taxes

Employees should retain the original incorrect form(s) because both the original and the W-2c forms must be submitted when the appropriate tax documents are filed by the employee. W-2c forms are distributed in the same manner as the original W-2 form.

## Definitions

**W-2 Form:** A standard tax form showing the total wages paid to an employee and the taxes withheld during the calendar year. It is provided by an employer for each employee.

## Related Links

- Current Version of This Policy: <http://policies.emory.edu/2.52>
- [Payroll Department](#): (<http://www.finance.emory.edu/external/deptpages/pay/index.cfm>)
- [University Vendor - W-2 eXpress](#): (<http://www.w2express.com>)
- [Online W-2 request or replacement W-2](#): (<http://www.finance.emory.edu/external/forms/onlineW2.cfm>)
- [Human Resources](#): (<http://emory.hr.emory.edu/index.html>)
- [Human Resources System](#): (<https://psofthr.cc.emory.edu/psp/hrprod/?cmd=login>)
- [Personal Information Change Form](#): (<http://emory.hr.emory.edu/eu/Forms%20and%20Brochures/Employee%20Forms/Personal%20Information%20Updat>)
- [OPUS \(Online Pathway to University Students\)](#): (<https://softsa.cc.emory.edu>)

**Contact Information**

<b>Subject</b>	<b>Contact</b>	<b>Phone</b>	<b>Email</b>
W-2 Forms	Payroll Department	404.727.6100	payroll@emory.edu
W-2 Forms	W-2 eXpress	800.367.2884/877.325.9239	www.w2express.com

**Revision History**

**No previous versions of this policy were found.**