



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

KATHLEEN BABINEAUX BLANCO
GOVERNOR

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

December 13, 2004

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2005-21

TO: ISIS HR Paid Agencies

FROM: Jena W. Cary
Director

SUBJECT: Form W-2 Processing for 2004

The Office of State Uniform Payroll (OSUP) is responsible for the processing/issuance of 2004 Forms W-2. Original forms will be mailed directly to each employee before the January 31, 2005 deadline. Agencies will not receive copies of the 2004 Forms W-2. OSUP will report 2004 W-2 information to the Internal Revenue Service through the Social Security Administration for all ISIS HR Paid Agencies and to the appropriate state revenue departments.

Forms W-2 will be mailed to employee's mailing address or permanent address if there is no mailing address. It is important for agencies to verify the mailing address for each employee. Agencies may want to utilize the Employee Address Report (ZP120) for verification of addresses.

NOTE: If an employee's mailing address was changed in ISIS HR to have a check sent to the agency for a special circumstance (ex. deceased employee, termed employee), the mailing address infotype (IT0006, Subtype 5) must be changed back to the employee's mailing address. If this is not done, the Form W-2 will be mailed to the agency, and the address reported to IRS/SSA will not be correct.

If an employee has multiple personnel numbers (dual employment), he/she will receive multiple Forms W-2. Make sure the address is correct for each personnel number.

Reminder: Employees should be advised that the Form W-2 is the official form to be used to complete IRS Form 1040. Employees should not use the YTD figures on their earning statement to complete the IRS Form 1040.

Agencies are responsible for the information reported on the Forms W-2. Refer to the following OSUP Memoranda for information on W-2 items to review:

- #2002-08 Retroactive Tax Model and/or Retirement Benefits Changes
- #2002-29 Use of FICA Refund Codes by Agencies
- #2003-15 Characters Allowed for Address Line 1 & 2 on Infotype 0006

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2005-21

December 13, 2004

Page 2

- #2003-53 Employee Claims
- #2004-03 §403(b) Tax Shelter Annuities
- #2005-19 IRS Forms 1099-Misc and 1099-INT for Calendar Year 2004
- #2004-43 Increase to Deferred Compensation and Tax Shelter Annuity Limits for Calendar Year 2004
- #2005-04 General Travel Regulations – PPM Number 49
- #2005-12 Review of Tax Shelter Year-to-Date Deductions
- #2005-15 IRS Penalties for Incorrect Name and/or Social Security Number

If agencies know of any problems that may require adjustments to correct an employee's Form W-2, contact the OSUP WTA Unit as soon as possible. This will help reduce the number of Forms W-2c required for 2004.

Duplicate Forms W-2 will continue to be handled by the OSUP Wage and Tax Administration (WTA) Unit. All requests must be submitted on Form [OSUP/F037](#) (Request for Duplicate). The OSUP/F037 form(s) should be completed by both the employee and Employee Administration (EA)/Payroll Office. Agencies should check the following items prior to submission to OSUP. Failure to do so may cause a delay in the reprint.

1. The employee has indicated the appropriate year of the W-2 being requested.
2. The Employee Administration section is completed.
3. The employee's address is updated in ISIS HR.

Agencies are also reminded that employees should not receive both Forms W-2 and Form 1099 except in certain situations. The reporting of deceased wages (1099 Misc) and/or interest payments (1099 INT) require the reporting on a Form 1099. In these circumstances OSUP must be notified immediately to ensure proper reporting. Compliance audits are being performed by the IRS for instances where an employee has received both a Form W-2 and 1099.

All employee questions regarding 2004 W-2 processing and re-issuance must be addressed by the agency. Agencies must not forward employee calls to OSUP. Agency questions regarding 2004 W-2 processing should be directed to a member of the OSUP Wage and Tax Administration Unit at (225):

| | | | |
|------------------|----------|--------------|----------|
| Rhonda Desselle | 219-0338 | Tiko Ary | 342-1652 |
| Chelette Jarrett | 342-0714 | Wendy Eggert | 219-0191 |
| Rachel Bryant | 342-1651 | | |

JWC:RLD:kmb