



**Excellence and Equity in Education**

Nancy Magee • County Superintendent of Schools

**TO:** District Payroll and Chief Business Officials  
**FROM:** Dhanya Unni, Executive Director, District Business Services  
**DATE:** December 9, 2025  
**SUBJECT:** 2025 W-2 Processing - Instructions and Deadlines

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Please review the following instructions and deadlines to ensure an accurate and timely W-2 processing cycle. This memo outlines the required setup verification, error checking procedures, and the schedule for final printing and filing.

**Note:** All W-2 forms for this tax year will be printed and mailed by our third-party vendor. Hard copies will be mailed directly to the employee addresses on file. Employees can also access the electronic versions on the Frontline ERP Employee Portal after W-2s have been processed.

### **I. System Setup Verification**

Before W-2s can be generated, districts must verify their system setup. Below are some tips, and please also refer to the Frontline ERP W2 webinar recording and documentation available in the Learning Center.

- **Organization:**
  - Review **Section 9 - W2 Overrides** to ensure the fields are accurate.
  - *For 2025 Only: Please notify us who should be listed as your district's W-2 contact. You can either email [help@smcoe.org](mailto:help@smcoe.org) or we will use the Contact Name from the W-2 Authorization Form you submit to the SMCOE.*
- **Contributions & Deductions:**
  - Review all records to ensure the **W2 Box** and **W2 Category** fields are accurate.
  - **Box 12:** Ensure the appropriate IRS-defined code is selected (e.g., Code DD for health coverage).
  - **Box 14:** Ensure the appropriate code defined by your organization is entered. If you need additional W-2 Categories created, please contact your payroll auditor.

- **Add-ons:**
  - Verify that earnings generated by add-ons are mapped to the correct W-2 box (10, 11, 12, or 14).

## II. Validate Employee W-2s

- **Employee Address:** Please verify the address information in ERP. This is especially important this year in case you missed dually maintaining employee address in ERP for terminated employees.
- **Reports:** Please utilize ERP reports, such as the ones listed below, to validate W-2s.
  - **Pay01:** Payroll Summary
  - **Pay27:** W-2 Summary
  - **Pay31:** W-2 Errors
- **Employee W-2s:** Review all employees from the **Employee W2** activity. Validate for accuracy and ensure there are no errors.

## III. Corrections and W-2 add-ons

- Correct any errors you find in the December Main Payroll, December W-2 Corrections Payroll, or January W-2 Corrections Payroll.
- If you need add-ons to correct errors, please submit the Add-on request form linked here. [Add-on Request form](#)

#### IV. Critical Dates and Deadlines

Please note the following tasks and deadlines.

Task/Details	Deadline
Perform W-2 validation and corrections	Now until January 12, 10 am
December Main Payroll District Cut-off	December 11, 10 am
December Manual Payroll for W-2 Corrections (By Request Only) - District Cut-off Date <ul style="list-style-type: none"><li>This is the last chance to complete W-2 corrections in December. If you need this payroll, please email me and your payroll auditor.</li><li>Check date will be December 18.</li></ul>	December 17, 10 am
January Manual Payroll for W-2 Corrections (By Request Only) - District Cut-off <ul style="list-style-type: none"><li>Check date will be January 13.</li><li>Please note that we <b>cannot</b> offer extensions for this payroll.</li></ul>	January 12, 10 am
Submit W-2 Authorization Form to the SMCOE <ul style="list-style-type: none"><li>The form is linked here: <a href="#">W-2 Authorization Form</a>.</li><li>Note: If we do not receive a form from you by the deadline, we will consider that you have completed all the required W-2 corrections.</li></ul>	January 12, 10 am
Prepare W-2 forms and send to third-party for printing and mailing (COE task)	January 13
W-2 Data Filing (COE task)	January 28

If you have any questions, please contact me and your assigned payroll auditor.