

INSTRUCTIONS FOR REQUESTING W-2C, CORRECTED WAGE AND TAX STATEMENT

Internal Revenue Service (IRS) Form W-2C, Corrected Wage and Tax Statement, is an employer form that notifies the IRS and Social Security Administration of corrections to Form W-2, Wage and Tax Statement. The instructions below explain how to notify the San Mateo County Office of Education that a W-2C is needed for an employee.

District Instructions to Request a W-2C

If corrections are required for multiple years, submit a separate request for each calendar year.

1. Post the following on SharePoint:
 - a. F-146, including the reason for requesting a corrected W-2 and the calendar year to be adjusted.
 - b. A copy of the original W-2 form. Line out the incorrect information and write the correct information directly on the form.
 - c. Copies of all applicable supporting documents, such as a TSA refund check from a vendor, a check from an employee for an overpayment, or email correspondence from a dependent care vendor, etc..)
 - d. If a FICA or MEDI refund is requested, attach a copy of the following documents:
 - i. District Request for FICA/MEDI Refund.
 - ii. Employee Social Security and/or Medicare Certification Statement.
 - e. If an SDI refund is requested, attach a copy of the following documents:
 - i. District Request for SDI Refund.
 - ii. Employee SDI Certification Statement.
 - f. A completed Request for W-2C spreadsheet for each calendar year requiring correction.
2. Email the SMCOE Payroll Audit Manager and the district's Payroll Auditor to advise them that the W-2C request has been posted to SharePoint in the Payroll Document Sharing > W-2C Request folder for the appropriate calendar year.

District Instructions for Disbursing W-2C

The district will be notified when the W-2C and W-3C have been posted to SharePoint in W2 Reports/Files > W2C Forms > calendar year folder.

1. Provide the following W-2C copies to the employee:

- a. Copy 1 — State, City, or Local Tax Department.
- b. Copy 2 — To Be Filed with Employee's State, City, or Local Income Tax Return.
- c. Copy C — For Employee's Records.
- d. Copy B — To Be Filed with Employee's Federal Tax Return.

2. Retain the following district copies:

- Form W-3C.
- Copy D — For Employer.

DISTRICT REQUEST FOR FICA/MEDI REFUND

Field	Response
District Number	
District Name	
Employee ID Number	
Employee Name	
District Signature	

When corrections are made to Form W-2, Wage and Tax Statement, Form 941-X must be completed to correct applicable quarterly reports previously filed.

For over-reported Social Security tax and/or Medicare tax, the Internal Revenue Service requires certification of the adjustment when there is a request for a refund of employee contributions.

Select the applicable option:☐

The district requests a refund of employer contributions only.

☐

The district requests a refund of employer and employee contributions. The district certifies that the employee has been repaid or reimbursed for the employee share of prior-year taxes and that the district has received a written statement from the employee confirming that the employee did not and will not receive a refund or credit for the prior-year taxes.

EMPLOYEE SOCIAL SECURITY AND/OR MEDICARE CERTIFICATION STATEMENT

The Internal Revenue Service suggests that the employee statement include the information shown in the sample below when a claim is filed for a refund of employee contributions. When applicable, the employer will refund any employee contributions withheld in error.

Sample Certification Statement

Field	Response
Employee Name	
Employer Name	

I give my consent to have my employer, named above, file a claim on my behalf with the Internal Revenue Service requesting \$_____ in over-collected Social Security and/or Medicare taxes for 20____. I have not claimed a refund or credit of the over-collected taxes from the IRS; or, if I did, that claim was rejected. I will not claim a refund or credit for this amount.

Field	Response
Employee Signature	
Date	

DO NOT SEND THIS STATEMENT TO THE IRS. KEEP IT FOR THE DISTRICT'S RECORDS.

DISTRICT REQUEST FOR SDI REFUND

Field	Response
District Number	
District Name	
Employee ID Number	
Employee Name	
District Signature	

When corrections are made to Form W-2, Wage and Tax Statement, Form DE 9ADJ must be completed to correct applicable quarterly reports previously filed with the Employment Development Department (EDD).

For over-reported State Disability Insurance (SDI), EDD requires the following information when there is a request for a refund of employee contributions.

Select the applicable response for each question:

Was the credit claimed withheld from the employee's wages?

☐ Yes

☐ No

If yes, has this amount been refunded to the employee?

☐ Yes

☐ No

NOTE: EDD cannot refund these contributions to the district unless the district first refunds the erroneous deductions to the employee.

EMPLOYEE SDI CERTIFICATION STATEMENT

In compliance with state payroll tax laws, the employee statement should include the information shown in the sample below when a claim is filed for a refund of employee contributions. When applicable, the employer will refund any employee contributions withheld in error.

Sample Certification Statement

Field	Response
Employee Name	
Employer Name	

I give my consent to have my employer, named above, file a claim on my behalf with EDD requesting \$_____ in over-collected SDI taxes for 20____. I have not claimed a refund or credit of the over-collected taxes from EDD; or, if I did, that claim was rejected. I will not claim a refund or credit for this amount.

Field	Response
Employee Signature	
Date	

DO NOT SEND THIS STATEMENT TO EDD. KEEP IT FOR THE DISTRICT'S RECORDS.