

Corrected W-2s

W-2c and W-3c Instructions:

Please refer to the IRS 2026 General Instructions for Forms W-2 and W-3, pages 25-32 for instructions of how to correct a W-2 and W-3.

<https://www.irs.gov/pub/irs-pdf/iw2w3.pdf>

W-2c and W-3c Forms:

- **(Preferable)** Forms W-2c & W-3c are available as Fill-In Forms (courtesy of American Payroll Association) on the Payroll Services Forms website) and can be saved with Adobe Acrobat (not Reader version).

<https://www.sdcoe.net/administrative-services/business-services/district-financial-services/payroll-services>

Helpful Reminders:

- Corrected W-2(s) and W-3c(s) are submitted to SSA on behalf of the district by the Payroll Services SS/MED/W2c Unit.
- SDCOE is **NOT** responsible for auditing and/or correcting mistakes on the forms submitted.
- Please ensure that all forms are audited prior to submission to the Payroll Services SS/MED/W2c Unit.
- Please remember that no adjustments can be made to W-2 Box-2, Federal Income tax withheld, and Box-17, State Income tax withheld. Federal and State taxes are permanently credited to the employee after the last payroll of 2026 and cannot be subsequently recovered by the District, only overpaid Social Security and Medicare taxes can be recovered.
- A request for consent (SSMEDI letter) may be solicited on paper or in electronic format. It must provide a reasonable period of time to respond, which shall be not less than 45 days from the day of the request.
- Please truck mail or upload via SFTS all submission packets.
- Do not email anything with an employee's SSN on it.
- An adjusted return must be filed 90 days before the expiration of the period of limitations on credit or refund under IRS section 6511.

Submission to Payroll Services SS/MED/W2c Unit:

- 1) W-3c with explanation for correction (for both decreases and increases)
- 2) W-2c (Copy A only)
- 3) A copy of the Original W-2
- 4) Depending on whether the correction is a Decrease or an Increase in Gross Pay:
 - a) For a DECREASE in SS and/or Medi Gross, please submit:
 1. SS/Medi Letter signed by employee
OR
 2. Unsigned SS/Medi Letter with one of the following explanations (written diagonally across full page and signed/dated by district personnel)
 - ✓ Employee declined to sign
 - ✓ No timely response from employee
 - b) For an INCREASE in SS and/or Medi Gross, please submit proof of payment:
 1. Cancelled check
 2. Receipt of payment
 3. If a payment plan is utilized, do not send. Please send only a memo that confirms that re-payment to the district has been made in full.
- 5) Detailed back-up documentation showing reason(s) for the corrected W-2.
 - a) Workers Compensation Abatement:
 1. Abatement Worksheet for Workers Compensation
 2. 3rd Party Administrator Workers Compensation Report
 - b) Salary Overpayment
 1. Form 113 : Salary Overpayment worksheet
 2. Copy of the "Review Self Service Paycheck" screen
 - c) Canceled Warrant
 1. A copy of the Form 96

6) There is a MAXIMUM of five W-2c per W-3c allowed per each packet submission to the Payroll Services SS/MED/W2c Unit to expedite handling.

7) W-2C packets should be grouped by:

- a. Increases to Income/taxes
- b. Decreases to Income/taxes
- c. Refund of Employer and Employee taxes (with signed SS/Medi letter)
- d. Refund of Employer Taxes Only (with unsigned SS/Medi letter)

An employee consent letter must:

- Contain the name, address, and social security number (or truncated taxpayer identification number, when appropriate) of the employee;
- Contain the name, address, and EIN of the employer;
- Contain the tax period(s), type of tax, and the amount of tax for which the consent is provided;
- Affirmatively state that the employee authorizes the employer to claim a refund for the overpayment of the employee share of tax;
- For amounts collected in a prior year, include the employee's written statement certifying that the employee hasn't made any previous claims (or the claims were rejected) and won't make any future claims for refund or credit of the amount of the overcollection;
- Identify the basis of the claim;
- Be dated and contain the employee's signature under penalties of perjury. The penalties of perjury statement should be located immediately above the required signature.

Sample Employee Consent Letter (SS/MEDI Letter)

(insert district letterhead)

Employee Name:

Social Security Number:

Address:

Phone Number:

I, _____, authorize my employer, _____
EIN _____, to file a claim on my behalf for refund of \$ _____ in
overcollected Social Security and/or Medicare contributions for the employee
share of taxes withheld from wages paid in error for 20____. I certify that I have
not, nor will I, make any claims for refund or credit of the over collection of these
taxes from the IRS.

I declare, under penalty of perjury under the laws of the United States of America,
that the foregoing is true and correct.

(Employee Signature)

(Date)

Sample Employee Consent Letter (SS/MEDI Letter)

Letterhead

Employee Name:

Social Security Number:

Address:

Phone Number:

I, _____, authorize my employer, _____
EIN _____, to file a claim on my behalf for refund of \$ _____ in
overcollected Social Security and/or Medicare contributions for the employee share
of taxes withheld from wages paid in error for 20____. I certify that I have not, nor
will I, make any claims for refund or credit of _____ over collection of these taxes from
the IRS.

I declare, under penalty of perjury under the laws of the United States of America,
that the foregoing is true and correct.

(Employee Signature)

(Date)

(Completed by District for County Office use)

DISTRICT USE ONLY:

Date sent/give to employee: mm/dd/yyyy
By _____ Date: _____

Signature of Payroll Personnel

Payroll employee
initials and date

E E Declined to sign.

Sample Employee Consent Letter (SS/MEDI Letter)

Letterhead

Employee Name: _____

Social Security Number: _____

Address: _____

Phone Number: _____

I, _____, authorize my employer, _____
EIN _____, to file a claim on my behalf for refund of \$ _____ in
overcollected Social Security and/or Medicare contributions for the employee share
of taxes withheld from wages paid in error for 20_____. I certify that I have not, nor
will I, make any claims for refund or credit of collection of these taxes from
the IRS.

I declare, under penalty of perjury under the laws of the United States of America,
that the foregoing is true and correct.

(Employee Signature)

(Date)

(Completed by District for County Office use)

DISTRICT USE ONLY:

Date sent/give to employee: mm/dd/yyyy
By _____ Date: _____

Signature of Payroll Personnel

Payroll employee
initials and date

No timely response from employee