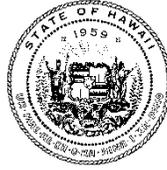


DAVID Y. IGE
GOVERNOR



DOUGLAS MURDOCK
Comptroller

AUDREY HIDANO
Deputy Comptroller

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

September 28, 2015

COMPTROLLER'S MEMORANDUM NO. 2015-21

TO: Heads of Departments and Agencies
ATTN: Payroll Offices
FROM: Douglas Murdock, Comptroller
SUBJECT: Payroll Considerations at End of Calendar Year 2015

A handwritten signature in black ink, appearing to read "Douglas Murdock".

To ensure prompt and accurate reporting of wages and to minimize the issuance of amended wage and tax statements for calendar year 2015, departmental staffs are required to clear all pending payroll adjustments as soon as possible.

Payroll checks to be cancelled, overpayment reimbursements, and workers compensation adjustments should be submitted to DAGS' Central Payroll immediately by the employing departments and agencies. Departments with decentralized payroll activities should remind their units to route all cancellations and reimbursements to the appropriate central offices without delay.

All adjustments that affect the period between the January 2015 to June 2015, should be submitted to DAGS Central Payroll no later than October 5, 2015. All adjustments that affect the period between July 2015 to November 2015, should be submitted to DAGS Central Payroll no later than November 27, 2015.

Any adjustments that occurred after the November 20, 2015 pay date should be submitted to DAGS' Central Payroll as soon as possible but no later than 8:00 a.m. on Thursday, December 24, 2015. The adjustments include OP D60 salary recoveries made on the December 18, 2015 pay date. These adjustments will be reflected in the wage and tax statements for calendar year 2015.

Payroll adjustments received after the above deadline will require corrected wage and tax statements that will be released after the adjustments have been made in the payroll system and the necessary work involved in preparing corrected wage statements have been completed. The corrected wage and tax statements will be released no earlier than the end of March 2016. Payroll adjustments for cash recovery of overpayments, which are received by DAGS' Central Payroll after the deadline, must include State and Federal income taxes.

The 2015 wage and tax statements should be released to employees no later than January 29, 2016.

Your cooperation in keeping the issuance of corrected statements to a minimum will improve State efficiency.