

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 27, 2016

**COMPTROLLER'S MEMORANDUM NO. 2016-16**

TO: Heads of Departments and Agencies

ATTN: Payroll Offices

FROM: Douglas Murdock, Comptroller 

SUBJECT: Payroll Considerations at End of Calendar Year 2016

To ensure prompt and accurate reporting of wages and to minimize the issuance of amended wage and tax statements for calendar year 2016, 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 January 2016 to June 2016, should be submitted to DAGS Central Payroll no later than October 10, 2016. All adjustments that affect the period between July 2016 to November 2016, should be submitted to DAGS' Central Payroll no later than November 25, 2016.

Any adjustments that occurred after the November 18, 2016 pay date should be submitted to DAGS' Central Payroll as soon as possible but no later than 4:00 p.m. on Friday, December 23, 2016. The adjustments include OP D60 salary recoveries made on the December 20, 2016 pay date. These adjustments will be reflected in the wage and tax statements for calendar year 2016.

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 2017. 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 2016 wage and tax statements should be released to employees no later than January 31, 2017.

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