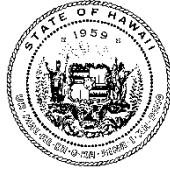


DAVID Y. IGE  
GOVERNOR



CURT T. OTAGURO  
COMPTROLLER  
AUDREY HIDANO  
DEPUTY COMPTROLLER

**STATE OF HAWAII**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES**  
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

January 23, 2019

**COMPTROLLER'S MEMORANDUM NO. 2019-03**

TO: Heads of Departments and Agencies  
ATTN: Payroll Office  
FROM: Curt T. Otaguro, Comptroller  
SUBJECT: Wage and Tax Statements for 2018

A handwritten signature in black ink, appearing to read "Curt T. Otaguro".

Employees' Wage and Tax Statements (Form W-2) for calendar year 2018 will be available for pick up by employing departments on **January 28, 2019 at 1:00 p.m., for distribution to employees no later than January 31, 2019.**

There are format revisions to this year's Wage and Tax Statement. Please reference [http://ags.hawaii.gov/hawaiipay/files/2018/10/W2\\_Blank.pdf](http://ags.hawaii.gov/hawaiipay/files/2018/10/W2_Blank.pdf) for the 4-part Form W-2. Employees will continue to receive only one (1) set of the Wage and Tax Statement. Statements will be laser-printed on one (1) sheet of paper.

Inquiries from employees concerning the correctness of the information contained on the Wage and Tax Statements are to be handled by the departmental payroll offices. If such inquiries cannot be resolved at that level, only then will Central Payroll review the matter. In these cases, the following documents must be submitted to DAGS Central Payroll: a) a photocopy of the Wage and Tax Statements in question; b) a written request from the employee explaining the nature of the inquiry; and c) a memo from the employing department containing its initial research data.

As in prior years, the procedure below should be followed to minimize requests for duplicate statements that have been lost or otherwise not received by employees:

1. Distribute each Wage and Tax Statement as directly as possible to the employee. Be sure the chain of responsibility for delivery can be traced in the event an employee claims non-receipt.

2. If the statement is mailed, make every effort to address it to the employee's current address. Please note that, on some of the statements, your own departmental mailing address is used because the payroll files do not contain the employee's mailing address.
3. If the statement is mailed, be sure that the mailing requirements are observed. It is especially important that the return address on your mailing envelope be followed by the endorsement "RETURN SERVICE REQUESTED" so that any undelivered statement will be returned to you with either an address correction or the reason for non-delivery.
4. Advise employees who have transferred to your department during the year that they will receive one statement, which will include all earnings for the year. Reference to the computer report PRE343 "Department List of W-2 Recipients" will indicate the department payroll number and warrant distribution code (W-2 PR-DST" column) indicating where the statement was sent or reference the Payroll tab of Job Data in HIP.
5. Urge your employees to protect their statements from being misplaced or otherwise lost. Employees may login into the Employee Self Service of HIP to print out their W-2 otherwise there is a \$10 fee assessed to the employee for a duplicate statement requested through the Pre-Audit Branch. Please be advised that if a personal check is accepted from the employee, and it subsequently bounces, due to insufficient funds, etc., the employing department will immediately reimburse DAGS-Pre-Audit the \$10 W-2 fee and the \$25 bounced check fee.
6. Retain statements that are returned as undeliverable in a controlled file so that requests for duplicates can first be screened against that file efficiently. Per IRS instructions, keep for four (4) years any employee copies of Forms W-2 that you tried but were not able to deliver. The statements are NOT to be returned to DAGS Central Payroll.
7. Make all requests for duplicate statements to the Comptroller in writing, marked to the attention of the Pre-Audit Branch, Clerical Section. All requests must include the following:
  - a. Employee's name.
  - b. Social Security Number.
  - c. Payroll number and distribution code as indicated in the "W-2 PR-DST" column on the computer report PRE343 "Department List of W-2 Recipients".
  - d. The reason for the request.

- e. The \$10 assessment fee. (Note: Personal checks are to be made payable to the "Director of Finance". Any check made payable to the employing department will not be accepted, including checks endorsed to DAGS Pre-Audit.)
8. Requests for duplicate statements received by us directly from employees will be referred to the departmental payroll offices for follow up.

The instructions in this memorandum are intended to provide optimum service to employees with due regard for the deadlines externally imposed, the volumes involved, and the interwoven workloads of departmental payroll offices and our own Central Payroll office. Your help in forwarding these instructions to the responsible office in your department and in ensuring that the instructions are followed will be critical to that level of service.