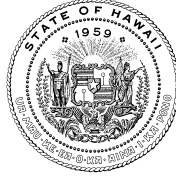


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STATE OF HAWAII | KA MOKU'ĀINA O HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWÉ LAULĀ
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

January 8, 2025

COMPTROLLER'S MEMORANDUM NO. 2025-02

TO: Heads of Departments and Agencies
ATTN: Payroll Offices
FROM: Keith A. Regan, Comptroller 
SUBJECT: Wage and Tax Statements for 2024

Employees' Wage and Tax Statements (Forms W-2) for the calendar year 2024 will be available for employing departments to pick up on **January 21, 2025, at 1:00 p.m.** for distribution to employees **no later than January 31, 2025.**

The departmental payroll offices are to handle employee inquiries concerning the accuracy of the information on the Forms W-2. If such inquiries cannot be resolved at that level, only then will Central Payroll review the matter. For these cases, the following documents must be submitted to DAGS Central Payroll, attached to a HIP ticket: a) a photocopy of the Form W-2 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.

The procedures below should be followed to minimize requests for duplicate statements that have been lost or otherwise not received by employees.

1. Distribute each Form W-2 to the employee as directly as possible. 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 some statements use the departmental mailing address because the payroll files do not contain the employee's mailing address.
3. The mailing envelopes need to have the "RETURN SERVICE REQUESTED" endorsement follow the return address so that any undelivered statement will be returned to you with either an address correction or a reason for non-delivery.

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. Refer to the computer report PRE343 "Department List of W-2 Recipients", which will indicate the department payroll number and warrant distribution code (W-2 PR-DST column), indicating where the statement was sent or refer to the Payroll tab of Job Data in the HIP system. Departmental payroll offices may assist with their own W-2 reprint requests for terminated employees for calendar year 2024. All W-2 reprint requests from 2018 and prior should be submitted to the DAGS Pre-Audit Office, along with the \$10 reprint fee.

Payroll Department Supervisors can fill out and submit a Request Form for a Reprinted Wage and Tax Statement online at:

https://docs.google.com/forms/d/e/1FAIpQLSfv5_ZCvgAkyeBte2UT9kjG18_THEPROZAtvHvjAyzc3HSPJQ/viewform?usp=sf_link

A copy of the completed form and the employee's payment of \$10 per reprint can be sent to the following address:

Department of Accounting and General Services
Accounting Division, Pre-Audit Office
P.O. Box 119
Honolulu, HI 96810-1019

Once the reprint is completed, you will be contacted to pick up the W-2 from the Department of Accounting and General Services, Pre-Audit Office, Room 324, Kalanimoku Building. Your department will be responsible for distributing the W-2 to the employee.

4. A representative from each departmental payroll office will have access to their department's 2024 W-2 statements by going to Payroll for North America > U.S. Annual Processing > Create W-2 Data > View W-2/W-2c Forms in the HIP system. That individual is responsible for reprinting copies for their department as necessary.
5. Urge your employees to protect their statements from being misplaced or lost. Employees may log in to the HIP Employee Self-Service portal to print out their Forms W-2. Otherwise, they can request a duplicate statement from their departmental payroll office. Employee requests for duplicate statements made directly to Central Payroll will be referred to the departmental payroll offices for follow-up.
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, returned Forms W-2 are to be retained for four (4) years. Those statements are NOT to be returned to DAGS Central Payroll for retention.

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January 8, 2025
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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 ensuring that the instructions are followed will be critical to that level of service.