



**Ohio Department of  
Administrative Services**  
DIVISION OF HUMAN RESOURCES  
OFFICE OF PAYROLL PROCESSING  
30 EAST BROAD STREET  
COLUMBUS, OHIO 43266-0405

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George V. Voinovich  
Governor

James Conrad  
Director

Payroll Letter 671

December 5, 1994

To: Payroll Officers, Personnel Officers, Labor Relations  
Officers and Fiscal Officers of All Departments,  
Institutions, Boards and Commissions

From: Robert L. Cruse, Administrator  
Payroll Systems  
DAS Division of Human Resources  
Office of Payroll Processing

Subject: Year End Payroll Procedures and Due Dates

This payroll letter summarizes important information that you will need to process payroll data as we come to the end of the calendar year. As in previous years, your assistance and cooperation regarding the reporting of any refunds and adjustments to employee earnings is essential to insure accurate Form W-2's.

All corrections to payroll information must be received by Payroll Deductions by **December 30, 1994** to insure that Payroll Deductions staff can correct earnings records prior to the printing of the Form W-2. In addition, please be alert to the following items:

***Employee Name***

Federal rules require that we report the employee's name exactly as it appears on the social security card. When accepting name changes, please have the employee show his/her original social security card. Name changes must be updated or submitted with the Payroll Journals for pay period ending **December 10, 1994**. After that date, in order to correct the W-2s send a request to Joan Johnson with a copy of the employee's social security card.

***Social Security Number***

Federal rules require that the employer verify that the social security number is accurate at the time of appointment. Please make a copy of social security cards for new employees or when correcting an existing social security number. Keep the copy of the Social Security Card for your files. Social Security Number changes must be updated or submitted with the Payroll Journals for pay period ending

**December 10, 1994.** After that date, in order to correct the W-2s send a request to Joan Johnson with a copy of the employee's social security card.

### ***Mailing Address***

The address on the employee's payroll record will be printed on the Form W-2. **All address changes must be updated on-line if you have that capability.** If not, updates or submittal of Address Change Cards to Payroll Processing must be received no later than **December 9, 1994.** After that date, in order to correct the W-2s, send a request to Joan Johnson. Also make sure that the employee completes a new Form IT-4 (State of Ohio Withholding Exemption Certificate) since a change of address may result in different municipal and school district income taxes being withheld.

### ***School District Income Tax***

An employee's place of residence determines if a school district income tax is to be withheld. Changes in the School District Income Tax must be reported on a Form IT-4 (State of Ohio Withholding Exemption Certificate).

### ***Earned Income Credit***

The current Form W-5 for 1994 is no longer valid after 1994. An employee who wishes an Earned Income Credit for 1995 must complete a new Form W-5 and submit it to the payroll officer. Copies will be forwarded to you as soon as they are available.

### ***Municipal Taxes***

Employees are responsible to pay municipal taxes in the locality in which they work and may also be responsible to pay municipal taxes to the locality of their residence. The amount of these taxes is **located in the Municipal Tax Directory.**

### ***Canceled Warrants***

Review your records and make sure that all outstanding canceled warrant forms for calendar year 1994 have been processed. If you have additional warrants to cancel, continue to send the original paperwork through the regular channels and also send a copy to Payroll Deductions through **December 30, 1994.** Questions can be directed to Michael Jeter at 466-2939. Any canceled warrants received after that date will result in a delayed W-2 form for the affected employee.

### ***Tax Refunds***

Tax refunds for federal, state, local and school districts need to be reported to Payroll Deductions by **December 30, 1994** to insure that adjustments can be made to employees earnings records before the Form W-2's are printed.

### ***Deferred Compensation***

Many employees make a special effort at the end of the year to maximize their tax savings by making large deductions for deferred compensation. New or additional deductions which employees wish to report on their 1994 Form W-2 must be submitted with the Payroll Journals for pay period ending **December 10, 1994.** **Any changes in deduction amount must be approved by the Deferred Compensation program.** It is essential that these transactions be monitored very closely since special checks written

for the pay period ending of December 10 will be reported as 1995 earnings. If you have any questions, please feel free to contact Joan Johnson at (614) 466-0154.

***W-4 Form***

An employee who wishes to claim total exemption from withholding for 1995 or claims 10 or more exemptions is required to complete a new W-4 Form for 1995. A copy of the new form must be sent to Michael Jeter by ***February 15, 1995***.

***Form W-2 Envelopes***

The 1994 Form W-2 will be printed on two pages of paper (7 1/2" x 11") with two forms to a page perforated for folding in the middle. They should be folded and inserted in a 6" X 9" brown kraft envelope which you can order from Creative Computer Specialties. The vendor is on a term contract and the envelope is item #310-30-27-131-1 on page 8 of Index No. GDC-36-H. Address labels for each of your employees will be sent to you with your Form W-2's in January.

***Payroll Deductions Assistance***

If you have any questions, please feel free to contact Joan Johnson, Payroll Deductions W-2 Coordinator at (614) 466-0154 or David Breckenridge, Payroll Deductions Manager at (614) 466-2942. Please direct mail to:

Department of Administrative Services  
Division of Human Resources  
Office of Payroll Processing  
Payroll Deductions Section  
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**FAX (614) 466-5127**