

Year End 2019 and Beginning 2020

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Remember, Year-End Happens All Year Long!

1. Key Dates

NOW:

Complete Year End Planning:

Look at lessons learned from 2018 and incorporate as needed

Complete an internal calendar that shows cutoffs for the following:

- Address changes (W-2's print correctly) (periodically ask employees to verify during the year)
- Any documents that affect gross pay
- Account coding changes if applicable
- Cash allowances to be paid through payroll
- Commute Trip Allowance Requests
- Health/Life/LTD insurance changes

- Leave (all types) – including Leave without pay
- Miscellaneous deduction changes
- Overtime/Standby/Callback/Shift Differential hours
- Part-time employee hours
- Salary rate changes if applicable
- Travel – taxable issues
- Work location changes
- Moving Expenses
- Non-cash/taxable fringe benefits reporting

- New hires
- Settlement Issues
- Terminations
- Anything else as identified by the agency

Communicate with the following groups:

- Agency Human Resources Office
- Accounts Payable
- Executive Office
- Employees
- Department managers
- Travel desk
- Field offices
- Commute Trip Reduction Coordinator
- Other offices having payroll related business

Plan adequate staffing availability during the holidays

- Ensure proper staffing levels for December and January

Be mindful that a severe weather event could occur during payroll processing

- Remember the 2012 and 2019 storms!

Key Dates (Continued)

Obtain, review, and have ready procedures for manual transactions. *What can you do to prevent these from occurring?*

- Emergency payroll payments – [OFM Payroll Resources Site](#)
- Manual ACH/warrant cancellations – [OFM Payroll Resources Site](#)
- Manual tax deposits - [OST Cash Management Forms and Instructions Site](#)

Run Forms 941 and W-3 in HRMS each payday and:

- Reconcile deposits
- Balance 941 to W-2
- Prior to filing Form 941:
 - Check for a balance due on Line 14 or an overpayment (refund) on Line 15. Additional research may be needed.
 - Check for errors and warnings in PU19.
- This is not only a year-end activity! **Do this throughout the year!**

Remind employees to submit amended Forms W-4 (if applicable), review beneficiaries, and verify SSA records:

- Per the IRS, remind employees to file an amended W-4 if their filing status, allowances, or exempt status has changed since the last time they filed a W-4. Do this by December 1. IRS Withholding Calculator: <https://www.irs.gov/individuals/irs-withholding-calculator>
- Be sure to tell employees that if there are no changes, there is no requirement to file a new W-4.
- IRS Tax Withholding page: <https://www.irs.gov/individuals/employees/tax-withholding>

Encourage employees to use the IRS Withholding Estimator:

<https://apps.irs.gov/app/withholdingcalculator/>

Year-end is a great time for employees to review their beneficiaries for life insurance, retirement, deferred comp, and Health Savings Account (HSA).

Also, remind employees to contact the SSA if they have had an event that would create a change of record.

Remind employees who will not be participating in a Consumer Directed Health Plan (CDHP) after 2019 to stop their HSA payroll deduction (if they have one).

Note: Employees cannot enroll in a CDHP/HSA if the employee or spouse/registered domestic partner enrolls in a Flexible Spending Account (FSA) in 2020, unless the FSA is a limited purpose FSA. The PEBB FSA cannot be made limited purpose.

Key Dates (Continued)

Not all employees need to reattest for a covered spouse or registered domestic partner in 2020. For more information, go to the PEBB surcharge site at <http://www.hca.wa.gov/public-employee-benefits/employees/spousal-coverage-surcharge>.

Remind employees who have a non-qualified tax dependent to review IRS Section 152 eligibility (this should take place throughout the year):

- For complete instructions, including forms, go to the following Public Employee Benefits Board (PEBB) site: <https://www.hca.wa.gov/assets/pebb/50-704-pebb-declaration-tax-status-2020.pdf>. Employees who want to add a non-qualified tax dependent would also go to this site.
- The Rates page on the PersPay site will be updated with the 2020 Tax Issues Related to non-qualified tax dependents: <https://www.hca.wa.gov/assets/perspay/pebb-ntqd-2020.pdf>

Verify that Accounts Payable has all Form 1099-MISC data needed for amounts paid to the claimant of deceased employee's estates:

- Use wage type 3102 for net pay – it accrues to general ledger 5145 (Due to Deceased Employees Estates).
- Forms 1099-MISC must be filed with the IRS by January 31, 2020. Be sure the preparer has the data in time to meet the deadline. If your agency is using Account Ability, be aware that there are internal deadlines as well.

Final Off-Cycle Workbench for December 24, 2019: Watch for HRMS communication!

Tuesday, December 24, 2019: PAYDAY!

End 2019 and Beginning 2020: Be aware of employee health insurance premium collections between years (cannot be pretax, unless agency administrative error – means a W-2 correction for 2019 – 2020 should not be affected). *Be sure to communicate with affected employees!*

Prior to sending out 4th quarter 2019 IRS Form 941: Ensure that Forms 941, 941-X, W-2, and W-2c are in balance. Doing so will help avoid penalties from the IRS, SSA, or both. *Note: Once HRMS has processed Forms W-2, this means a W-2c.*

- **DON'T wait until the end of January to complete the 2019 reconciliation process! You should have reconciled all for 2019 already.**

Key Dates (Continued)

- **DO wait until the 941 filing deadline to file!** Why? Avoids a 941-X if you find a correction for your 4th Quarter 2019 Form 941.

Items to be postmarked by January 31, 2020:

- IRS Fourth Quarter, 2019 Form 941 (Employer's Federal Quarterly Tax Return). Note: Per IRS Publication 15 (<http://www.irs.gov/pub/irs-pdf/p15.pdf>), extra 10 days if you don't owe money.
- Forms W-2 to employees

Mid-February, 2020: Exempt Forms W-4 expire.

- Per IRS Publication 15, any Form W-4 previously given to you claiming exemption from withholding has expired.
- Begin withholding for any employee who previously claimed exemption from withholding, but has not given you a new Form W-4 for the current year.
 - If the employee does not give you a new Form W-4, withhold tax as if he or she is Single or Married filing separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of the 2020 Form W-4.
 - If you have an earlier Form W-4 for this employee that is valid, withhold based on the earlier Form W-4.
- After Day 4 for the 12/10 payroll, you can run **HRMS report ZHR_RPTPY661** "Tax Exempt Status Report" to find out which employees are claiming exempt.

TIP: Run this report after every payroll to make sure that:

- Employees listed on the report have a current exempt W-4 on file.
- Employees filing exempt are listed as "reportable" in HRMS. Why? Even though an employee turns in an exempt W-4, wages are still reportable in Box 1 of the W-2!

After Completing the Year-End Process

- Schedule a Year-End debriefing meeting to review successes and failures.
- Document lessons learned in 2019 in preparation for the next Year-End.
- Go over the 2020 payroll calendar: Be aware of deadlines and paydates! Of special note are:
 - May 22 – Day 1 on a Saturday

Throughout the year, watch "effective dating" on Form W-4 changes

- If you use a date that does not include a time period in the employees' tenure in your agency, you may affect another agency's payroll revolving account (035), causing an out of balance condition for both agencies.

Go to the HR site and check out the year-end schedule!

<https://support.hrms.wa.gov/resources/year-end-activities>

2. Internal Revenue Service

Taxable Fringe Benefits:

The IRS guide to Taxable Fringe Benefits can be viewed at the following web address: https://www.irs.gov/pub/irs-pdf/p15b.pdf?_ga=1.14343934.873758405.1453249327

Webinars for Tax-Exempt & Government Entities (includes a link to past webinars): <https://www.irs.gov/government-entities/webinars-for-tax-exempt-government-entities>

Items of note:

- Taxable travel – work with Accounts Payable
 - Based on your agency's policy, be sure to use the appropriate HRMS wage types to either:
 - Tax the value of the taxable travel (traveler was already reimbursed outside of the system) or
 - Reimburse and tax the taxable travel (traveler is reimbursed for taxable travel using HRMS)
- Commute Trip Reduction payments
- Allowance payments
- QDP – rate changes (automatically updated)
- Special Accounting Rule for benefits provided in November/December (or a shorter period)

IRS Contact Information for Government Agencies:

- 1-877-829-5500
- <http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments>
- Washington's Federal, State, and Local Government contact
 - Jennifer Macht
 - Jennifer.A.Macht@irs.gov
 - (206) 946-3477 – (however, email is best)

Internal Revenue Service (Continued)

Deceased Employees – reporting rules

- IRS requirements:
 - **All payroll payments** made to a deceased employee (in the calendar year of death as well as future calendar years) are **not subject to federal income tax**.
 - With the **exception of sick leave buyouts**, all wage payments (pay, overtime, comp time, annual leave, etc.) to a deceased employee are **subject to social security and Medicare taxes in the calendar year of death, but not in subsequent years** (Excluding payments to employees who have reached their respective maximums). The earning period being processed is not relevant – only the actual pay date.
 - **Sick leave buyouts** made to deceased employees' survivors are **exempt from social security and Medicare taxes**.
 - The **claimant** of payouts made to the deceased employee receives a Form **1099-MISC**. Per previous conversations with the IRS, **Gross Pay** less deferrals are reported. Report in Box 3, "Other Income."

Forms and Instructions:

- Form **W-2** (Wage and Tax Statement), Form **W-3** (Transmittal of Wage and Tax Statements) and instructions

Forms **W-2c** (Corrected Wage and Tax Statement), Form **W-3c** (Transmittal of Corrected Wage and Tax Statements), (multiple copies) and instructions – Can register with the SSA and **submit on line:**
<http://www.ssa.gov/employer/>

Electronic Forms W-2c are strongly recommended.

- Form **941-X** (Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund)
- IRS definition of "administrative error:" <https://www.irs.gov/pub/irs-wd/201727008.pdf>

The following website can be used to research any of the above mentioned forms and instructions as well as all other forms and instructions provided by the IRS: <https://apps.irs.gov/app/picklist/list/formsPublications.html>

Internal Revenue Service (Continued)

Overpayments Collected for Prior Years:

Per the IRS, wages repaid for prior years do not reduce the actual wages paid to an employee in the current tax year.

The example below relates to Form W-2 Box 1 (Wages, Tips, and Other Compensation) only:

- Employee paid \$31,000 in 2019, \$1,000 of which was an overpayment
 - Employee pays back the \$1,000 in 2020
 - Employee paid \$35,000 in 2020
 - Therefore:
 - 2019 Box 1 is \$31,000
 - 2020 Box 1 is \$35,000
 - Employee may take a deduction for \$1,000 in 2020 on their 1040.
 - Employer DOES NOT reduce 2019 wages to \$34,000
-

For further information, see IRS Publication 15 "Wage Repayments:"

<https://www.irs.gov/pub/irs-pdf/p15.pdf?ga=1.11678589.873758405.1453249327>

For repayments of income after for prior years, the employee will need to follow the procedure found in IRS Publication 525, Taxable and Nontaxable Income.

Refer to "Repayments:" <https://www.irs.gov/pub/irs-pdf/p525.pdf>

3. Social Security Administration

The Social Security Administration (SSA) has updated its “Critical Links” document, which provides guidance to employers on correctly reporting names and social security numbers on Forms W-2 so that SSA can match each W-2 to the employee’s lifelong earnings history. The “Critical Links” page can be found at: <http://www.ssa.gov/employer/critical.htm>

The SSA encourages:

- Employers to verify an employee’s name and social security number (SSN) on the employee’s W-4 form as part of the hiring process for tax withholding and reporting purposes.
- Employers to use the Social Security Number Verification Service (SSNVS) to verify social security numbers on-line. More information is available at <http://www.ssa.gov/employer/ssnv.htm>.
- Workers NOT to carry their SSN or social security card on them because of identity theft.

The social security card *cannot be a required* document for purposes of proving the employee’s authorization to work in the U.S. under the immigration law (I-9).

Social Security Number Randomization is discussed here:

<http://www.ssa.gov/employer/randomization.html>

IRS Penalties: If Form W-2 does not contain the employee’s correct name or social security number, under the Internal Revenue Code, the employer “may be” penalized up to \$270.00 for each incorrect Form W-2 (maximums apply – see the IRS Forms W-2/W-3 Instructions at <http://www.irs.gov/pub/irs-pdf/iw2w3.pdf>).

Helpful Hint: If an employee has only one name, it would be considered the last name for W-2 reporting purposes.

The SSA returns electronic and paper wage reports to employers that contain a W-2 with any of the following conditions:

- Medicare wages and tips less than the sum of social security wages and social security tips on the W-2
- Social security tax is greater than zero and social security wages and social security tips equal to zero
- Medicare tax is greater than zero and Medicare wages and tips are equal to zero

See page ii of the 2019 Specifications for Filing Forms W-2 Electronically booklet (SSA Publication 42-007): <https://www.ssa.gov/employer/efw/19efw2.pdf>
(Note: You may need to cut/past the link into your browser).

Social Security Administration (Continued)

The SSA provides a helpful site called [Hints for Preventing Resubmission Notices from Social Security](#). Check it out!

Washington's SSA contacts:

- Armond Joseph
- SEA.RO.CPS.ESLO@ssa.gov
- (425) 215-2229

- Stephanie Winker
- SEA.RO.CPS.ESLO@ssa.gov
- (425) 215-2677

4. Other State Withholding Tax (as provided by Social Security Administration)

State and local tax data needs to be reported on the employee's copy of the W-2 so that they can file state or local tax returns. However, the W-2 file that the state sends to the SSA does not need to contain that information. The SSA does not read state and local tax data nor pass it on to anyone.

Depending upon the locality involved, agencies may need to send state or local W-2 data to that entity. For example, Oregon requires W-2 data to be sent electronically.

Each state is slightly different rules and regulations so you need to check with those in which you have employees.

Further instructions for 2019 W-2 & W-3 forms can be found at the following IRS web address: <http://www.irs.gov/pub/irs-pdf/iw2w3.pdf>

Agencies using HRMS can include other state wage and tax information by following HRMS procedures.

- *For other state's income taxes to be reported on employees' Forms W-2, a state ID is required.*
- *HRMS must have the state's ID number in the system.*
- *For state ID numbers that are not presently in HRMS, complete a State ID Number Form and send it to HRMS by December 13, 2019: Refer to the OFM Service Notification sent on October 30, 2019.*

Agencies not using HRMS can include other state wage and tax information by updating (but not sending) the Form W-2 found on SSA's Business Services Online website at <http://www.ssa.gov/employer/>.

5. EFTPS Payments Not Made Through HRMS

Journal vouchers to be sent to the Office of the State Treasurer (OST) for IRS payments (EFTPS) are due by **11:30am** in order to process for next day settlement. In the event you require same-day tax transmission, the wire must be at OST by **11:00am**.

Here is the link to the OST site: <http://www.tre.wa.gov/> In the top right hand corner click on the "Online Forms", then scroll down and select the Cash Management forms and instructions link. Links to the EFTPS instructions and the EFTPS form are available.

Note: In order for the deposit to show on the HRMS generated IRS Forms 941/Schedule B, agencies still have to go in to HRMS and enter it. Use transaction code **PU19**.

It's always a good idea for your Accounting Office to review what signatures are on file with OST. Doing so will ensure that your agency has the right people in place for year-and and beyond.

6. Office of Financial Management (OFM)

Manual Processing Tasks

The following manual processing tasks can be found on OFM's website in the Accounting page under "Find Administrative & Accounting Resources" (Payroll): <http://www.ofm.wa.gov/resources/payroll.asp>

If you are unable to find what you need at this website, contact Steve Nielson.

- Manual warrant cancellations
- Emergency payroll payments
- Federal tax Reconciliations
- Year-end reconciliations

Other items of interest in the Payroll Resources Site:

- IRS/SSA materials (forms and publications)
- Deceased employees
- State paydates, federal holidays, IRS \$100,000 next day deposit dates
- ACH authorization form
- Payroll card information
- Garnishments and Overpayments
- Reconciliation
- Settlement payments attributable to wages
- Comp time cash-out for terminating employees
- Mid-Period transfer template
- PPA Website
- There are many other items in this site as well. Check it out!

OFM Home Page: <http://www.ofm.wa.gov>

State Administrative and Accounting Manual (SAAM) - Payroll = Chapter 25

<http://www.ofm.wa.gov/policy/default.asp>

7. Rates/Limits for 2020

Social Security Wage Base:

- \$132,900 in 2019 and
- **\$137,700 for 2020**

The employee and employer tax rates remain at **6.2% each** (12.4% total).

Note: For employees that are at or near the max that transfer in to your agency from another HRMS agency, follow HRMS procedures to ensure that Social Security will not be deducted when the employee maxes out for the year (the state of Washington is one employer for Social Security purposes).

The employee and employer **Medicare Tax Rates** remains at **1.45% each** (2.90% total). **See note below.** There is no maximum wage base for Medicare taxes.

Note: Employers must withhold an additional 0.9% from wages paid to an employee that exceed \$200,000 during the year (regardless of the employee's filing status). This makes the effective *employee* Medicare tax rate **2.35% on wages over \$200,000.**

Supplemental Withholding Rate (for supplemental wages less than \$1 Million):

- 22% in 2019 and
- **22% for 2020 (unchanged)** (37% for supplemental wages over \$1 million)

Election Worker exclusion threshold for applicable states:

- \$1,800 in 2019 and
- **\$1,900 for 2020**

POV Mileage Rate:

- \$0.58 per mile max in 2019 and
- **\$0.575 per mile max for 2020** (refer to [SAAM 10.10.10.b.](#))

Qualified Transportation Fringe Benefit Limits:

- Qualified parking provided by an employer to an employee:
 - \$265/mo in 2019 and **\$270/mo for 2020**
- Combined Commuter Highway Vehicle Transportation, Transit Passes and Vanpool Privileges:
 - \$265/mo in 2019 and **\$270/mo for 2020**

Rates/Limits for 2020 (Continued)

Limitations on Exclusions for Elective Deferrals Under:

- IRS Section 403(b); Non-Profit Employers and Public Schools and IRS Section 457 (State and Local Governments and Tax Exempts)
 - \$19,000 in 2019 and
 - **\$19,500 for 2020**

Flexible Spending Accounts:

- \$2,650/yr. maximum (PEBB is \$2,650, IRS is \$2,700) in 2019 and
- **\$2,700/yr. for 2020 (\$240 minimum)**
- **Remember, use or lose!**
- Note: The IRS limit increased to \$2,750 in 2020, but PEBB decided to go with a \$2,700 limit.

Health Savings Accounts:

- **Individual contribution limit:**
 - \$3,500/yr. maximum in 2019 and
 - **\$3,550/yr. maximum for 2020**
- **Family contribution limit** (Employee + one or more family members enrolled in the Consumer Directed Health Plan (CDHP)):
 - \$7,000/yr. maximum in 2019
 - **\$7,100/yr. maximum for 2020**
- **Note:** The above limits include the employer's annual contributions (\$700.08 for an individual, \$1,400.04 for a family)
- Members ages 55 and older may contribute up to \$1,000 more annually (in addition to the limits above)
- Note: The \$125 wellness incentive counts towards the yearly limit! Employees should take this amount, as well as the employer's annual contributions, into account when figuring out any of their own contributions.

Compensation Limits for Retirement Contributions:

- \$280,000 in 2019 and
- **\$285,000 for 2020**

The rates and limits listed above are based on information supplied by the American Payroll Association, the Health Care Authority, and OFM. The IRS and SSA are the final authority on rates and limits.

8. Affordable Care Act

W-2 Reporting of Cost of Employer Provided Health Coverage

The federal Affordable Care Act (ACA) requires employers to report the total cost of employer sponsored health coverage on employees' Forms W-2.

- Effective for 2012 and later Forms W-2
- Reported in Box 12 using code DD
- Provides information to the employee
- **Note:** The cost of employer provided health insurance does **not equal employee premiums + state share.**
 - The amount shown on the W-2 will be the amount paid to health insurance providers by HCA. The amounts can differ. Examples: Single vs. family, one provider vs. another.
 - This means that the amount shown on the earnings statement will differ from the amount on the W-2.
- **Remember!**
 - Be sure that employee premiums and state share are recorded properly for all employees, especially:
 - New employees
 - Terminating employees
 - Employees on leave without pay
 - When processing ER medical cost (wage type 2550), be sure to *also use wage type 2575 (insurance provider cost).*
 - Failing to do so will cause inaccurate reporting on Box 12 DD.
- Reconciling your health insurance general ledger (account 035, GL 5181) will help you find discrepancies!
- Utilize the HRMS Health Care Activity Report.
 - ZHR_RPTBNN36
 - Use Tax Reporter File Format

Affordable Care Act (Continued)

Employee and Employer Reporting Requirements

IRS Form 1095-C: Employer-Provided Health Insurance and Coverage

IRS Form 1094-C: Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

- The 1095-C is the detail, and the 1094-C is the summary (think W-2 and W-3).
 - The forms are virtually unchanged.
- What type of information is to be reported?
 - 1095-C
 - Employee and employer name, address, ID numbers, etc.
 - Type of health insurance offered to the employee, employee's spouse, and dependents *by month*.
 - Each covered individual's name, SSN (or date of birth if SSN isn't available), and which months were covered.
 - And more!
 - 1094-C
 - Employer's name, EIN, address, contact person.
 - Number of Forms 1095-C
 - Full-time employee count *by month*.
 - Total employee count *by month*.
 - And more!
- The Health Care Authority works with HRMS (as well as the other 7 higher education payroll systems) on data compilation for reporting to the IRS.
- 2019 forms will be postmarked by January 31, 2020.
 - Why is your agency the contact for retirees?
 - There is only one contact line available for your entire agency (active and retirees).
 - Retirees in Uniform Medical Plan will receive a report from the employer
 - Retirees in other plans will receive a report from the plan.
 - Questions can be directed to PEBB.
- For further information, refer to the following HCA/PEBB resources:
 - "Decoding Form 1095-C:
[https://www.hca.wa.gov/assets/perspay/Decoding_Form_1095-C\(022819\).pdf](https://www.hca.wa.gov/assets/perspay/Decoding_Form_1095-C(022819).pdf)
 - ACA Guidance page: <http://www.hca.wa.gov/perspay/affordable-care-act>
 - Q&A document: <https://www.hca.wa.gov/assets/perspay/1095-OT-FAQs-2019.pdf>

9. Taxing the Value of Amazon.com Gift Cards (SmartHealth)

Each month, HRMS will be automatically be taxing the value of the \$25 Amazon gift card for active employees who have qualified for the gift card through SmartHealth.

IRS Publication 15-B, page 9 De Minimis (Minimal) Benefits requires gift cards be taxed: <https://www.irs.gov/pub/irs-pdf/p15b.pdf>.

Employees were notified that the gift card is taxable when they accepted the gift from SmartHealth. The taxable amount will be included in gross earnings on their W-2.

Refer to page 30 of Publication 15-B for the IRS Special Accounting Rule.

For further information, go to the [Smart Health Wellness](#) website.

10. All Moving Expense Payments Are Now Taxable

All employer provided moving expenses are taxable ([Public Law 115-97](#)). Effective January 1, 2018, payments to employees or to vendors on behalf of employees are to be included as taxable income on IRS Form W-2 of affected employees.

For further information, refer to:

- [IRS Publication 15-B](#). "What's New," page 2, "Section 11048 suspends the exclusion..."
- <https://www.irs.gov/pub/irs-pdf/iw2w3.pdf>.
 - "What's New," page 1, "Suspension of exclusion for qualified moving expense reimbursements."
 - "Moving expenses," page 11.

The appropriate subsections is the *State Administrative and Accounting Manual* (SAAM) have been updated to reflect this change. Refer to [SAAM Technical Correction](#) dated February 18, 2018.

11. Paid Family and Medical Leave (PFML)

Refer to [SSB 5975](#) and ESD's website: <https://esd.wa.gov/paid-family-medical-leave>.

Premiums for non-represented employees were effective January 1, 2019. Refer to Section 8 of the bill

Premiums for represented employees were effective July 1, 2019. Refer to Section 87 of the bill.

All agencies are participating.

Premiums are currently 0.4% (includes both employee and employer costs).

General Ledger code for use in Account 035 (State Payroll Revolving Account):
5180.

Subobject for employer costs: **BK.**

Pay ESD the amount invoiced by ESD each quarter.

Employees who qualify can begin taking PFML beginning January, 2020.

Watch for communications from OFM State HR.

12. 2020 IRS Form W-4

Following feedback from the payroll and tax communities, the IRS issued a final draft of the 2020 Form W-4 on .

<https://www.irs.gov/pub/irs-pdf/fw4.pdf>

Current employees are not required to complete the form. However, current employees can complete and submit the form to payroll voluntarily.

Employees hired by your agency in 2020 must complete and submit the new form.

This handout will include a link to the final version of the form once finalized by the IRS.

Steps 1 and 5 are required

- Step 1 – personal info and filing status
- Step 5 – signature and date

The employee will decide whether or not to complete Steps 2 – 4. *Remember, you are not the employee's tax advisor.*

- Step 2 – Multiple jobs or spouse works
- Step 3 – Claim dependents
 - Qualifying children
 - Other dependents
- Step 5 – Other adjustments
 - Other income
 - Deductions
 - Extra withholding

Employees claiming exempt from withholding will do so by writing "Exempt" in the space below Step 4(c).

Be sure to familiarize yourself with the form.

More information can be found on the following IRS websites:

FAQs on the 2020 Form W-4: <https://www.irs.gov/newsroom/faqs-on-the-2020-form-w-4>

Publication 15-t (draft): <https://www.irs.gov/pub/irs-dft/p15t--dft.pdf>

13. Contact Information – OFM and OST

When You Need Help

OFM – Statewide Accounting

Contact OFM for any accounting-related problem or concern, plus anything where help is needed in regard to a payroll issue other than HRMS system concerns or OST-related issues.

Steve Nielson: (360) 725-0226 steve.nielson@ofm.wa.gov

Heidi Algieri: (360) 725-0182 heidi.algieri@ofm.wa.gov

OST - Office of the State Treasurer

Tax payments not made through HRMS/OFM

Cindy Doughty: (360) 902-8908 EFTJV@tre.wa.gov
Ryan Pitroff: (360) 902-8917 EFTJV@tre.wa.gov
Lesa Williams (360) 902-8911 EFTJV@tre.wa.gov
Fax: (360) 704-5155

Payroll direct deposit:

Lesa Williams: (360) 902-8911
Kristy Sartain: (360) 902-8909
Ryan Pitroff (360) 902-8917
Cindy Doughty (360) 902-8908

Payroll warrants:

Warrant Division (360) 902-8994 WarrantInquiry@tre.wa.gov
Mary Ann Johnson: (360) 902-8985 WarrantInquiry@tre.wa.gov

OFM – Information Technology Services

Processing schedules; HRMS questions:

OFM Help Desk: (360) 407-9100 HereToHelp@ofm.wa.gov
(855) 928-3241 toll free

Payroll Vendors (3rd party payments)

Payee Help Desk (360) 407-8180 payeeregistration@ofm.wa.gov