



Payroll Bulletin

Office of the State Comptroller
Bureau of State Payroll Services

Date: October 28, 2019

Bulletin Number: 1772

Subject	New York State Payroll Online (NYSPO) Electronic Delivery of 2019 Form W-2 Statement
Purpose	The purpose of this bulletin is to inform agencies that employees with NYSPO access can opt out of receiving a paper Form W-2 statement.
Affected Employees	Employees participating with New York State Payroll Online (NYSPO) who choose to opt out of receiving a paper Form W-2 statement are affected.
Background	<p>In accordance with IRS Publications 15-A, Employer's Supplemental Tax Guide 2019, and 1141 General Rules and Specifications for Substitute Forms W-2 and W-3, employers may electronically furnish Form W-2, Wage and Tax Statements to employees, if the following requirements are met:</p> <ul style="list-style-type: none">• All employees who opt out of receiving a paper Form W-2 statement must provide consent.• The consent by the employee must be made electronically in a way that demonstrates that the employee can access the statement in the electronic format in which it will be furnished.• The employee must be informed that he or she will receive a paper Form W-2 statement if consent is not given.• The employee must be informed of the scope and duration of the consent.• The employee must be informed of any procedure changes for obtaining a paper copy of his or her Form W-2 statement and whether or not the request for a paper statement is treated as a withdrawal of his or her consent to receiving his or her Form W-2 statement electronically.• The employee must be informed about any conditions under which electronic Forms W-2 statement will no longer be furnished (for example, termination of employment, retired).• The employee must be notified about how to withdraw a consent and the effective date and manner by which the employer will confirm the withdrawn consent. The employee must be notified that the withdrawn consent does not apply to previously issued Form W-2 statement(s).• Electronic Forms W-2 statements must be furnished by the same due date as the paper Forms W-2 statement.
Effective Date(s)	Employees may provide consent to opt out of receiving a paper Form W-2 statement at any time during the year, but no later than the day prior to the OSC 2019 Form W-2 statement print processing. As the print date approaches, OSC will issue a PayServ bulletin board message informing agencies of the date.

**Eligibility
Criteria**

Employees must be active in PayServ, employed with a NYS agency participating in NYSPO, and have been provided a username to log into NYSPO.

**Employee
Actions/
Information**

- Employees with NYSPO access are able to provide Form W-2 statement consent at any time.
- When an employee elects to opt out of receiving a paper Form W-2 statement the consent will apply to all future Form W-2 statements until consent is withdrawn or the employee is no longer an active employee.
- If an employee provides Form W-2 statement consent on or after the day of print, a paper Form W-2 statement for 2019 will be issued to the employee and consent will be applied to subsequent years.
- If an employee withdraws Form W-2 statement consent on or after the day of print, no paper Form W-2 statement will be mailed to the employee. The employee will have the option of viewing their Form W-2 statement on NYSPO or contacting their Agency Payroll Officer for a paper copy of their Form W-2 statement.
- An active employee being paid by multiple companies must only provide Form W-2 statement consent once. They will not be required to provide consent for each company.
- If an employee's previously provided Form W-2 statement consent was turned off because of separation from NYS service, the employee must provide consent again if they want to opt out of receiving a paper Form W-2 statement upon returning to NYS service.

OSC Actions

- Whenever a change is made to an employee's consent status, NYSPO will generate an automated email to all email addresses on file indicating a change has been made. The message will be generic and will apply to any change made to consent status.
- OSC will create and run a program during year-end processing to automatically remove employees who have opted out of receiving a printed Form W-2 statement if their job status is Terminated, Deceased, or Retired.
- OSC will continue to report all employee Form W-2 statements to the IRS regardless of consent status.
- OSC will prepare communication in the form of:
 - Email notification to agency coordinators announcing that Form W-2 statement consent is available in NYSPO.
 - An updated news announcement on NYSPO that Form W-2 statement consent is available, including instructions for employees to provide or withdraw Form W-2 statement consent.
 - Updated NYSPO Job Aids will contain detailed instructions for employees to provide or withdraw Form W-2 statement consent.
- OSC will provide a paper Form W-2 statement for employees who do not provide Form W-2 statement consent.
- OSC will provide a paper Form W-2 statement for employees providing consent after printing is completed for the 2019 calendar year and a paperless Form W-2 statement for subsequent years.

**Agency
Actions**

Agencies can run query LQ_NYSPO_003_W_2_CONSENT to view a list of employees who have opted out of receiving a printed W-2 statement.

Please Note: If an employee who previously provided Form W-2 statement consent is Terminated, Retired, or Deceased after the day of W-2 print, no paper Form W-2 statement will be provided to them. Because these employees will no longer have access to NYSPO, they or their estate must contact their agency payroll officer to request a paper copy of their Form W-2 statement.

**Query
Available for
Agencies**

The following query will be available in PS Query for agencies to run:
LQ_NYSPO_003_W_2_CONSENT (Description Consent for electronic W-2s)

This query identifies all employees who have provided Form W-2 statement consent and can be run at any time.

Output fields will include Employee Name, Empl ID, Effective Date, and Dept ID.

Questions

Questions regarding this bulletin may be directed to the Tax and Compliance mailbox.