

Memo

Date: December 8, 2025

To: Agency Payroll, Human Resources, and Accounting Staff

From: Katie Karow, Director, Statewide Payroll Services

RE: Send 2025 Payroll Reversal Requests to Statewide Payroll Services Immediately

Outstanding calendar year 2025 paycheck reversal requests were due to Statewide Payroll Services on **Tuesday, 12/2/2025**.

- To discover and send all reversal requests **before the end of the calendar year**, payroll staff should be especially prompt in reviewing the payroll for the last paydays in 2025, including any off-cycle paychecks with a check date in December.
- Paycheck reversal requests for checks dated 12/26/2025 must be sent **no later than Tuesday, 12/23/2025**.
- **Monday, 12/29/2025** will be the last planned day for any reversal requests requiring repayment of funds. Beginning Tuesday, 12/30/2025 you may contact reversals.mmb@state.mn.us to inquire if a reversal remains an option for a 2025 paycheck; or if the **gross pay** must be collected and a W-2C issued.

Each reversal request must include the detailed reason for the reversal, the employee's name, employee ID, and the pay period end date, as well as the contact information of the agency contact who will be able to answer questions if any arise. Statewide Payroll Services will process the reversal in SEMA4.

Due to direct deposit processing, it is always important to contact Statewide Payroll Services as soon as the need for a reversal is identified. For on-cycle paychecks, processing a reversal within the first two business days after payroll was processed (one business day when Monday or Tuesday is a holiday) will prevent the direct deposit from occurring. **If a direct deposit does occur, then agencies must collect the net pay from the employee to reverse the paycheck within processing deadlines of the same calendar year.**

The timeliness of sending reversal requests to Statewide Payroll Services is critical. **It is essential that employee earnings be accurately reflected on their Form W-2 for calendar year 2025.**

- Send reversal requests to reversals.mmb@state.mn.us. For repayments of overpayments, include a scanned copy of the employee's repayment check.
- Then, mail the physical check to:

Minnesota Management & Budget
Statewide Payroll Services, Reversals
658 Cedar Street, Ste 400
Saint Paul, MN 55155

Agency Payroll and Human Resources staff should contact Halley Bui at 651-201-8021 or reversals.mmb@state.mn.us if there are any questions.

PLEASE SHARE THIS INFORMATION WITH APPROPRIATE AGENCY STAFF