

Memo

Date: December 9, 2025

To: Agency Payroll, Human Resources, and Accounting Staff

From: Katie Karow, Director, Statewide Payroll Services

RE: Year-End Payroll and Tax-Related Reminders

An announcement has been posted on the Self Service Announcements page reminding employees of the following tax-related items that may require their attention:

- Updating home addresses in the HR/Payroll system.
- Refiling Form W-4, Form W-4MN and Form MWR information for 2026 (if applicable) beginning on January 1, 2026.

Note: If employees are teleworking from another state other than their work state, it is the agency's responsibility to obtain Form W-4 for the additional state. Employees identify days worked in an additional state by using the additional state's earnings code (\$XX), which is set-up in SEMA4 by agency staff.

Employees should be encouraged to use Self Service to periodically review or update their information. If an employee has not consented to receive their W-2 electronically via Self Service, it is the employee's responsibility to ensure their correct mailing address is listed in Self Service.

Exempt status

- Employees working in Minnesota who are residents of North Dakota or Michigan and want to remain exempt from Minnesota state income tax withholding must refile Form MWR each year between January 1, 2026, and February 28, 2026.
 - Employees who are residents of Minnesota who perform work in North Dakota must also complete [Form NDW-R, Reciprocity Exemption from Withholding in North Dakota](#) and submit to their Human Resources or Payroll Office to remain exempt from North Dakota taxes.
 - Employees who are residents of Minnesota who perform work in Michigan must also complete [Form MI-W4, Michigan Withholding Exemption Certificate](#) and submit to their Human Resources or Payroll Office to remain exempt from Michigan taxes.
- Employees who want to remain exempt from federal income tax withholding must refile a Form W-4 between January 1, 2026, and February 17, 2026.

- Employees who want to remain exempt from state withholding must refile the appropriate state withholding form (for Minnesota residents this is the Form W-4MN) between January 1, 2026, and February 17, 2026.

Note: Information is reported to the Minnesota Department of Revenue when an employee claims more than 10 withholding allowances or an exemption from Minnesota withholding.

A bulletin [Payroll Tax Withholding & Refiling for Calendar Year 2026](#) dated December 2, 2025, includes complete information on the steps agencies and employees will need to take in the various refiling situations.

Resources

- Policy and Procedure [PAY0002, Changing an Employee's Tax Status](#)
- [Adding Employee Tax Information - Tasks](#)
- On-Demand Report FIHU2457, designated agency staff should run the report and encourage employees to consent to receive their W-2 online.

FIHU2457, Employees No W-2 Consent

This On-Demand report will identify employees who are in an active or paid leave status on their Primary Job and:

- Have not consented to receive their W-2 online.
- Waived their consent.
- Not answered W-2 consent question.

Forms

For employees who choose not to submit refiling information using Self Service, the following forms are available to be submitted to your office:

- **Form W-4, Employee's Withholding Certificate**, is available from the IRS at 800-829-3676 or www.irs.gov. We anticipate the IRS will make the 2026 Form W-4 available before year-end (The 2026 Form W-4 will be available to employees via the State of Minnesota Self Service website and the Minnesota Management & Budget website [on the [Forms-Payroll page](#) select Taxes] when the IRS makes it available).
- **Form W-4MN, Minnesota Employee Withholding Allowance/Exemption Certificate**, is available from the Minnesota Department of Revenue at 651-296-4444 or www.revenue.state.mn.us. We anticipate the Minnesota Department of Revenue will make the updated 2026 Form W-4MN available before year-end. The 2026 Form W-4MN will be available to employees via the State of Minnesota Self Service website and the Minnesota Management & Budget website [on the [Forms-Payroll page](#) select Taxes when the Minnesota Department of Revenue makes it available).
- **Form MWR, Reciprocity Exemption/Affidavit of Residency**, is available from the Minnesota Department of Revenue at 651-296-4444 or www.revenue.state.mn.us (The 2026 Form MWR will be available via the State of Minnesota Self Service website and the Minnesota Management & Budget website [on the [Forms-Payroll page](#) select Taxes]. It will be available in Self Service around January 1).

Questions?

Agency Payroll and Human Resources staff should contact Jennifer Goossen at 651-201-8072 or Halley Bui at 651-201-8021 by email at spsops.employee4.mmb@state.mn.us.

PLEASE SHARE THIS INFORMATION WITH APPROPRIATE AGENCY STAFF