



Memo

Date: January 7, 2026

To: Agency Payroll and Human Resources Staff

From: Katie Karow, Director, Statewide Payroll Services

RE: 2025 W-2 Forms Are Available in Self Service

Please notify employees that the 2025 electronic W-2 forms are available. A notification to employees has been posted on the Self Service Announcements page and on the SEMA4 Payroll Bulletins page. Feel free to use that notification as a template.

Note: The IRS requires the subject line of the notification to say: "IMPORTANT TAX RETURN DOCUMENT AVAILABLE." We suggest including: "W-2 forms are now available in Self Service," for clarification.

The 2025 Wage and Tax Statements (Form W-2s) are now available in Self Service for:

- Employees in active status who consented to receive their W-2 form electronically.
- Employees not in active status (i.e., separated or on leave) who had earnings in 2025 and consented to receive their W-2 form electronically.
- Retired employees who consented to receive their W-2 form electronically (Retirees who received an additional employee ID to access insurance information upon retirement must use their original employee ID to access their W-2).
- Individuals employed by the state and an independent billing unit (IBU) during 2025 must use their state employee ID to access their state W-2.

Note: An IBU is an organization not paid through the state's central payroll system (SEMA4) that is authorized by Minnesota Statute to participate in the State Employee Group Insurance Program.

- Employees will receive multiple W-2s if:
 - They have tax withholding for more than one state or
 - They have more than 4 box 12 codes.

Accessing W-2 Forms

- To access the W-2 in Self Service, follow the [Self Service W-2 Information](#) instructions.
- If agency staff need to print a W-2 form for an employee, follow the [Print W-2 Forms for Years 2001 to Current – Steps](#) instructions in SEMA4 Help.

Paper W-2 forms will be mailed no later than January 31, per IRS guidelines, to:

- Employees who have not consented to receive the W-2 form electronically.
- Employees who have never accessed Self Service.
- Deceased employees, at the employee's last home address. If the post office has a forwarding address, the W-2 will be forwarded.
- Employees not in active status and with job records where the last effective date is less than 1/1/2025 (Example: An employee retired 12/22/2024 but is receiving a W-2 because the last earnings were paid in 2025).
- Employees who had no earnings for 2025 but received before-tax deduction refunds.

Employees (current and former) who have not consented to receive their W-2 electronically may consent at any time. On the Self Service Landing page, employees select Tax Forms > View W-2 Forms and a pop-up box displays, allowing the employee to consent to receive the W-2 form electronically. Once consent is provided, the employee will be able to access the W-2 form immediately. If consent is given prior to the time W-2s are printed by the state, a W-2 will not be mailed.

To determine if an employee has consented to receive a W-2 online, you can view the Changing Access to W-2 Online page in SEMA4. Select Payroll > Payroll Setup > Other Payroll Setup > W-2 Access Change.

Note: After submitting search criteria, the message "No matching values were found." displays in cases where the employee has never accessed Self Service. Once consent is given, it applies to future years unless withdrawn in writing. The written consent withdrawal must be forwarded to Statewide Payroll Services for entry.

Explaining W-2 Form Information

An explanation of the information on the W-2 form, titled "[W-2 Information](#)," is available on:

- The Minnesota Management & Budget website.
- The Self Service Portal: Select Tax Forms > View W-2 Forms > W-2 Information.

A W-2 Calculator, updated for 2025, is available on the [Calculators](#) page. Agency payroll staff should use this tool to answer employee questions about how amounts are calculated on the W-2 form. Most amounts used to compute W-2 information are found on the employee's last pay stub for 2025.

Corrected W-2 Forms

If an employee believes that his or her W-2 form is incorrect:

- The employee submits a written request to the agency payroll office.
 - The request must include employee name, Social Security number, current address, former address if the employee moved recently, agency, phone number (where the employee can be reached), explanation of the error, and employee signature.
 - Alternatively, the required information may be provided on the Request for Duplicate or Corrected Wage and Tax Statement (W-2) form, available on the Minnesota Management & Budget website at <https://mn.gov/mmb/accounting/payroll/forms/> under the Taxes link.
- The agency payroll staff investigates and contacts Statewide Payroll Services for assistance, if needed. Only payroll staff, not employees, should contact Statewide Payroll Services for assistance.
- If an error exists and a correction is required, forward the written request to: Minnesota Management & Budget, W-2 Correction, 400 Centennial Building, 658 Cedar Street, Saint Paul, MN 55155.

Form 1099-MISC

As designated by the IRS, some employees had income in 2025 that must be reported on Form 1099-MISC, rather than Form W-2. All 1099s will be mailed by January 31. Payments made following the date of death are reported on Form 1099-MISC to deceased employees' survivors or estates. (Payments prior to the date of death are reported on Form W-2.)

2025 Form 1099-MISCs issued through SEMA4 will be available in SEMA4 before the end of January. Viewing Form 1099-MISC is very similar to viewing Form W-2 in SEMA4.

Note: Form 1099s issued through the Minnesota State Retirement System (MSRS) **CANNOT** be viewed in SEMA4.

To view or print an employee's current Form 1099-MISC, follow the [View Form 1099 – Steps](#) instructions in SEMA4 Help.

Questions?

Agency Payroll and Human Resources staff should contact Halley Bui in Statewide Payroll Services at 651-201-8021 or by email at spsops.employeew4.mmb@state.mn.us.

PLEASE SHARE THIS INFORMATION WITH APPROPRIATE AGENCY STAFF