MANAGEMENT AND BUDGET

Memo

Date: November 4, 2026

To: Agency Payroll, Human Resources, and Accounting Staff

From: Katie Karow, Director, Statewide Payroll Services

RE: Send 2026 Payroll Reversal Requests to Statewide Payroll Services Immediately

Outstanding calendar year 2026 paycheck reversal requests are due to Statewide Payroll Services by **Tuesday, 12/1/2026**.

The timeliness of sending reversal requests is critical to ensure employee earnings are correctly reflected on 2026 W-2 Forms. To discover and send all reversal requests before the end of the calendar year, payroll staff should be especially prompt in reviewing payroll for the last paydays in 2026, including any off-cycle paychecks with a check date in December.

Key Year-End Deadlines

- Reversal requests for paychecks dated **12/24/2026** are due **no later than Tuesday, 12/22/2026**.
- **Monday, 12/28/2026** is the final planned day to process reversals requiring repayment.
- Beginning **Tuesday, 12/29/2026**, agencies must contact reversals.mmb@state.mn.us to determine whether a reversal remains possible for a 2026 paycheck or if repayment of the gross pay and a W-2C will be required.

Required Information for Reversal Requests

Each reversal request must include:

- Detailed reason for the reversal request.
- Employee name and employee ID.
- Check number.
- Pay period end date.
- Net and gross amount of the check.
- Agency contact information for follow-up questions.

Statewide Payroll Services will process all approved reversal requests in SEMA4.

Direct Deposit Timing and Repayment Requirements

- Contact Statewide Payroll Services immediately when a reversal is needed.

- For on-cycle paychecks, reversals submitted within **two business days** of payroll processing (or **one business day** when Monday or Tuesday is a holiday) will prevent the direct deposit from occurring.
- **If the direct deposit has already occurred, the agency must collect the net pay from the employee to complete the reversal within calendar-year deadlines.**

Submitting Reversal Requests

- Send reversal requests to reversals.mmb@state.mn.us.
- For repayments of overpayments, attach a scanned copy of the employee's repayment check. This can expedite reversal processing.
- Then, mail the physical check and supporting documentation to:

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

Questions?

Agency Payroll, Human Resources, and Accounting staff should contact Halley Bui at 651-201-8021 or email if there are questions.

Have a Payroll Question About Something Else?

Agency Payroll, Human Resources, and Accounting Staff may email their questions to Statewide Payroll Services. Use the Agency Payroll Contacts list to find your payroll subject and where to email.

PLEASE SHARE THIS INFORMATION WITH APPROPRIATE AGENCY STAFF