

To: All university employees
Subject: W-2s and the UKG (Kronos) outage

The UKG (Kronos) outage continues. Teams across the University are working diligently to limit the impact to employees as much as possible. Thank you for your understanding and patience during this time.

The outage has generated questions regarding the W-2 process. The details below are provided to assist in employees' understanding of this process.

For 2021 earnings:

- The 2021 W-2 amounts are based on **paid wages** (*not* earned wages) through 12/31/21, which would include the 12/22/21 paycheck for the 12/15/21 pay period and any special checks provided by 12/31/21. Please note – this does not include the regular paycheck for the 12/16-12/31/21 pay period which was paid on January 7, 2022, and which is considered 2022 earnings.
- Therefore, 2021 W-2 amounts will accurately report amounts **paid** in 2021 to employees, even if an employee was under- or overpaid in 2021.

For 2022 earnings:

- The 2022 W-2 amounts will be based on paid wages, beginning with the January 7, 2022 paycheck and any special checks received beginning January 1, 2022.
- During 2022, any reconciliation or updates to 2022 pay will also be reflected on the 2022 W-2 issued in 2023.

Correcting under-/overpayments:

- If underpaid in 2021 and you received a payment for the underpayment in **2021**, then the 2021 W-2 is correct.
- If underpaid in 2021 and you received a payment for the underpayment in **2022**, then the 2021 W-2 is correct and the 2022 W-2 will be correct.
- If you were overpaid during the Kronos outage AND the University requires collection of the excess, your HR team will work directly with you for a repayment schedule and assist with receiving a corrected 2021 W-2 if necessary.
 - Note: teams are still doing calculations to determine what, if any, overpayments were made and what, if any, actions will be taken to forgive or collect repayments from employees.