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**STATE OF HAWAII**  
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OCT 21 2008

**COMPTROLLER'S MEMORANDUM NO. 2008-16**

TO: Heads of Departments  
ATTN: Payroll Offices  
SUBJECT: Payroll Considerations at End of Calendar Year 2008

To ensure prompt and proper reporting of wages and to minimize the issuance of amended wage and tax statements for calendar year 2008, departmental payroll staffs are required to clear all pending payroll adjustments as soon as they are made known.

Payroll checks to be cancelled, overpayment reimbursements, and workers compensation adjustments should be submitted to DAGS' Central Payroll immediately by the employing departments and agencies. Departments with decentralized payroll activities should remind their units to route all cancellations and reimbursements to the departmental central offices without delay.

Check cancellations, overpayment reimbursements, and workers' compensation adjustments received at DAGS' Central Payroll by 8:00 a.m. on Friday, December 26, 2008, will be reflected in the wage and tax statements for calendar year 2008. The statements will be released to employees on January 30, 2009.

Payroll adjustments received after the above deadline will require corrected wage and tax statements that will be released after the adjustments have been made in the payroll system and the necessary work involved in preparing corrected wage and tax statements has been completed. Payroll adjustments for cash recovery of overpayments, which are received by DAGS' Central Payroll after the deadline, must include State and Federal income taxes.

Your cooperation in keeping the issuance of corrected statements to a minimum will improve State efficiency.

RUSS K. SAITO  
State Comptroller