



STATE OF NEVADA  
DEPARTMENT OF ADMINISTRATION

February 20, 2020

**Notification: Some W-2 Forms for State Employees with Health Savings Accounts May Contain an Error**

Today, Central Payroll discovered that some 2019 W-2 Forms issued by the state may contain incorrect information related to contributions to Health Savings Accounts (HSA). It is a small subset of HSA account holders who are affected. Please see below to determine if you may be affected and, if so, what you should do.

**Am I affected?**

If you do not have an HSA through the Public Employees' Benefits Program, you are not affected by this issue, and there is nothing you need to do.

If you do have an HSA through the Public Employees' Benefits Program, you need to compare amounts reported on your 2019 W-2 Form from the state and your 2019 5498-SA Tax Form from HealthScope to determine if you are affected.

1. Compare the amount shown on your W-2 in box 12, code W with the amount shown on your 5498-SA Tax Form in Box 2

d Control number CCPWB1		1 Wages, tips, other compensation 67701.08		2 Federal income tax withheld 5096.19	
OMB NO. 1545-0008 This information is being furnished to the Internal Revenue Service.		3 Social security wages 0.00		4 Social security tax withheld 0.00	
		5 Medicare wages and tips 67701.08		6 Medicare tax withheld 961.67	
c Employer's name, address and ZIP code STATE OF NEVADA - OFFICE OF STATE CONTROLLER 101 N CARSON ST, STE 5 CARSON CITY NV 89701-4786					
7 Social security tips 0.00		8 Allocated tips 0.00		9 Advance EIC payment	
10 Dependent care benefits 0.00		11 Nonqualified plans 0.00		12a W 2500.24	
12b DD 6295.37		12c			
b Employer identification number (EIN) 886000022			a Employee's social security number		
13 Statutory employee X		Retirement plan		14 Other 992.28 2 HTHDP	
13 Third-party sick pay					
e Employee's name, address and ZIP code					
2019 Form W-2 Wage and Tax Statement Copy B - To Be Filed With Employee's FEDERAL Tax Return Department of the Treasury Internal Revenue Service		15 State Employer's state ID No.		16 State wages, tips, etc. 0.00	
				17 State income tax 0.00	
				18 Local wages, tips, etc. 0.00	
				19 Local income tax 0.00	
				20 Locality name	

**5498-SA Tax Form**  
HSA, Archer MSA, or Medicare Advantage MSA Information  
Tax Year: 2019

CORRECTED  
Copy B for Participant (keep for your records only)

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**Trustee Information**  
Name: Healthcare Bank a division of Bell Bank  
Federal Identification Number: 450283315  
Address: PO Box 9184  
 Fargo, ND 581069184

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**Participant Information**  
Name:  
Social Security Number:  
Address:  
Account Number:

Box 2 Total contributions made in 2019 \$2,500.24  
Box 3 Total HSA contributions made in 2020 for 2019 \$0.00  
Box 4 Rollover Contributions \$0.00  
Box 5 Fair market value of HSA \$6,445.03  
Box 6 Account type HSA

Instructions for Participant  
This information is submitted to the Internal Revenue Service by the trustee of your health savings account (HSA), Archer medical savings account (MSA), or Medicare Advantage MSA (MA MSA). Generally, contributions you make to your Archer MSA are deductible. Employer contributions are excluded from your income and are not deductible by you. If your employer makes a contribution to one of your Archer MSAs, you cannot contribute to any Archer MSA for that year. If you made a contribution to your Archer MSA when your employer has contributed, you cannot deduct your contribution, and you will have an excess contribution. If your spouse's employer makes a contribution to your spouse's Archer MSA, you cannot make a contribution to your Archer MSA if your spouse is covered under a high deductible health plan that also covers you.

2. **If the amounts are the same**, you are not affected by this issue, and there is nothing more you need to do. Please note that you may still receive a corrected W-2 (Form W-2C) for an incorrect “cost of employer-sponsored health coverage” (box *12b*, code *DD*) reported on your original W-2. If you receive this W-2C, it is for informational purposes only and *does not change your tax filing*.

**If the amounts are different**, your W-2 has an error, which means you are affected by this issue.

To access your 5498-SA Tax Form:

- Log in to your PEBP account at <https://pebp.state.nv.us/>
- Select “HealthScope/ESI/HCBP single sign on” under the “RESOURCES” section
- Select “HealthScope”; select “FSA HSA & HRA” from the right column
- Select “HRA/HSA Administration”
- Select “Message Center”
- Look for “5498-SA (2019)” in the “SUBJECT” field and select “View”

To access your 2019 Form W-2:

- Log in to your NEATS account at <https://nvapps.state.nv.us/NEATS/admin/Home.aep>
- Select “View My W-2 Information”
- Select “View W-2’s/Save Changes Above”
- Select “2019 W-2”

***I’ve determined I’m affected. What should I do?***

You will need to obtain a corrected W-2, known as Form W-2C, so that you can report correctly when you file your taxes. Central Payroll is working to produce these W-2Cs and will notify you when they are ready. They do not yet have an estimated timeframe but are working to produce them as quickly as possible.

If you have not already filed your taxes, do not use the W-2 on file in NEATS. Wait until you have received the W-2C.

If you have already filed your taxes, you may need to amend your return when you receive your W-2C.