STATE CONTROLLER'S OFFICE PERSONNEL AND PAYROLL SERVICES DIVISION P.O. BOX 942850 SACRAMENTO, CA 94250-5878

DATE: October 1, 2019

PAYROLL LETTER #19-019

TO: All Agencies and Campuses in the Uniform State Payroll System

FROM: Marissa Revelino, Chief Personnel and Payroll Services Division

## RE: DIRECT MAILING OF 2019 FORM W-2 AND 2019 FORM 1095-C RETURN ADDRESS ON THE FORMS TO EMPLOYEES

This Payroll Letter provides information and distribution details regarding the 2019 Form W-2 (W-2) and the 2019 Form 1095-C (1095-C).

## W-2s

The State Controller's Office (SCO) will mail all W-2s to the employee's current mailing address.

- 1. The SCO will pre-print the agency or campus return address and reporting unit codes as the return address for all W-2s. This will expedite the return of undeliverable W-2s by the United States Postal Service (USPS) to the appropriate agency or campus.
  - a. IMPORTANT: Please validate that your agency or campus' return address used last year is correct for this year's W-2. If you are unsure whether the return address is correct or need to correct your address, contact the PPSD Tax Support Section at <u>PPSDtaxsupsect@sco.ca.gov</u> by November 1, 2019.
  - b. When the SCO processes your address change, Tax Support will send an email confirming the change by November 8, 2019. If you do not receive a confirmation by this date, please send an email to <u>PPSDtaxsupsect@sco.ca.gov</u>.
- 2. In November 2019, SCO will include a global message on the employee's October Pay Period Statement of Earning and Deductions (pay stub) to remind employees to verify their mailing address and to notify their personnel/payroll office if the address is incorrect. The global message will include the employee's current address as reported on SCO's Employment History Database.
  - a. If the address is incorrect, the employee must submit an Employee Action Request Form, STD. 686, with their new address to their Personnel Office.
  - b. All agencies and campuses must update employee address changes, including administrative changes for permanently separated employees, prior to **December 19, 2019**.
- 3. The SCO will issue a Payroll Letter in December 2019 informing agencies and campuses of the mailing date for the W-2s, and the date the agencies and campuses can access employee address listings on View Direct.
  - a. Agencies and campuses will incur a service fee of \$0.64 for each W-2 mailed to offset SCO's postage and handling costs. The fee is subject to adjustment for 2020 anticipated postal increase by the USPS. Your agency or campus will receive an invoice from SCO for these services by April 2020.

## 1095-Cs

The SCO will mail all 1095-Cs to the employee's current mailing address.

- 1. The SCO will pre-print the SCO address as the return address for all 1095-Cs.
  - a. The SCO will send undeliverable 1095-Cs to the agency or campus for distribution to the employees.
- 2. The SCO will issue a Payroll Letter in December 2019 informing agencies and campuses of the mailing date for 1095-Cs, and the date the agencies or campuses can access employee address listings on View Direct.

If you have any questions regarding this Payroll Letter, please contact PPSD Tax Support Section at <u>PPSDtaxsupsect@sco.ca.gov</u>. For questions related to the 1095-C reporting information, please contact the ACA Support Team at <u>acasupport@sco.ca.gov</u>.

MR:AR:SF:STSP:PPOB