

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

DATE: October 21, 2025

PAYROLL LETTER #25-013

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

FROM: Lisa Dean, Acting Chief
Personnel and Payroll Services DivisionRE: **REVISED: DOCUMENT CUT-OFF DATES FOR 2025 CALENDAR YEAR-END
PROCESSING**

The State Controller's Office (SCO) must obtain all required documentation by the dates listed below for the 2025 Form W-2, Wage and Tax Statement to be accurate. Please refer the [Payroll Procedures Manual \(PPM\)](#).

DOCUMENT	PROCESS	CUT-OFF DATE
FORM STD. 676P/V Section N 120-163 and Section N 170-176	Federal and State Income and Social Security/Medicare/State Disability Insurance Taxes Withheld	November 7, 2025
FORM STD. 676P/V Section N 120-163 and Section N 170-176	*Social Security/Medicare/State Disability Insurance Taxes Withheld	December 5, 2025
FORM STD. 674 Section I 050-056	Nonresident Alien with Tax Treaty Exemption	December 5, 2025
FORM STD. 674 Section E 203	LC 4800/LC 4811	December 15, 2025
FORM STD. 422 Section N 103-111	Salary Advances/Offsets	December 1, 2025
FORM STD. 675 Section N 147	Non-Qualified Moving Expenses Federal and State Income and Social Security/Medicare/ State Disability Insurance Taxes Withheld	December 1, 2025
FORM STD. 675 Section N 147	Qualified Moving Expense Federal Income and Social Security/Medicare Taxes Withheld	December 1, 2025

DOCUMENT	PROCESS	CUT-OFF DATE
FORM STD. 995A Section I 178-179	Agency Collection A/R	December 5, 2025
FORM STD. 995R Section I 180-181	Refund of Over-Collected A/R	December 5, 2025
FORM PPSD21 Section I 900-913	Deceased Employee Data	December 5, 2025

* NOTE: Fringe Benefits processed in December can generate a one-time payroll deduction A/R for the January monthly payroll. This is for accurate Form W-2 reporting purposes only.

If the SCO does not receive the documents by the specified cut-off dates, employees may receive a Form W-2 C, Corrected Wage and Tax Statement.

Please contact the [Statewide Customer Contact Center](#) at (916) 372-7200, if you have any questions. If you are submitting documents for the W-2 and do not have access to ConnectHR, please send an encrypted email to PPSDW2MiscDed@sco.ca.gov. When sending documents, please include the following information:

Subject Line: (Agency Name, Employee Name, SCO Program, Last 4 of SSN)

Example Subject Line Requirement: (SCO/HR, John Doe, W-2 Unit, 1234)

- Agency Name: Indicates the agency submitted document(s)
- Name of EE: Must have first and last name of employee
- SCO Program: Indicates the program to receive document(s)
- Last 4 SSN: List only the last four digits of the employee's SSN

PPSD and CSU Contact Information:

- [PPSD Contacts and Additional Information](#)
- [Campus Information Retrieval System \(CIRS\) | Contact Email](#)

Web Resources:

- [For HR Personnel](#)
- [For State Employees](#)

LD:BE:STSP