

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

DATE: January 2, 2026

PAYROLL LETTER #25-016

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

FROM: Lisa Dean, Chief
Personnel and Payroll Services Division

RE: **REVISED** - DIRECT MAILING OF 2025 FORM W-2 AND FORM 1095-C AND RETURN ADDRESS ON THE FORMS TO EMPLOYEES

This Payroll Letter provides information and distribution details regarding the 2025 Form W-2, Wage and Tax Statement (W-2), and the 2025 Form 1095-C, Employer-Provided Health Insurance Offer and Coverage (1095-C).

Form W-2 (Wage and Tax Statement)

The Internal Revenue Service allows the State Controller's Office (SCO) to provide Form W-2s, by mail or electronic delivery. For the 2025 tax year, all employees will receive their Form W-2 by mail or electronic delivery through [Cal Employee Connect](#) by January 31, 2026.

1. The State Controller's Office will mail the 2025 Form W-2s to the employee's current mailing address. Our office will forward all undeliverable Form W-2s to the appropriate agency/campus pre-printed above the employee's mailing address on the Form W-2.
 - a. **IMPORTANT:** Please validate that the return address used last year for your agency or campus is correct for 2025 Form W-2s. If you are unsure whether the return address is correct or need to correct your address, contact the Personnel and Payroll Services Division (PPSD) Statewide Tax Support Program at PPSDSTSP@sco.ca.gov by **November 21, 2025**.
 - b. Once SCO has processed your address change, the Statewide Tax Support Program will send an email to confirm the change by December 1, 2025. If you have not received a confirmation by this date, please contact SCO via email at PPSDSTSP@sco.ca.gov.
2. In November 2025, SCO will include a global message on the employees' October Monthly Statement of Earnings and Deductions (pay stub) to remind employees to verify that their address is correct. The global message will include the employees' current address as reported on SCO's Employment History Database. If the address is incorrect, the employee can do the following:
 - a. Civil Service employees can log into their [Cal Employee Connect](#) account to make changes within the portal.
 - b. Agency/Campus employees that do not have access to make changes in [Cal Employee Connect](#) must submit an [Employee Action Request Form, STD. 686](#) to their personnel/payroll office with their new address.

- c. All address changes must be completed, including administrative changes for permanently separated employees, prior to **December 19, 2025**.
3. In December 2025, SCO will issue a Payroll Letter informing agencies and campuses of the mailing date for the Form W-2s, and the date the agencies and campuses can access the employee address listing on [ViewDirect and Mobius View](#).
 - a. Agencies and campuses will incur a service fee of **\$1.45** for each Form W-2 mailed to offset SCO's printing, postage, and handling costs. The agency or campus will receive an invoice from SCO for these services by April 2026. Please encourage your employees to register by November 30, 2025, to opt-in for paperless Form W-2 through [Cal Employee Connect](#) to reduce the department costs.

Form 1095-C (Employer Provided Health Insurance Offer and Coverage)

The State Controller's Office will mail all Form 1095-Cs to the employee's current mailing address on file in the Employment History (EH) system as of December 31, 2025. Any undeliverable Form 1095-Cs returned to SCO will be forwarded to the appropriate agency/campus for distribution to the employee.

The State Controller's Office will issue a Personnel Letter in early 2026 to inform agencies and campuses of reporting completion and distribution of the 2025 Form 1095-Cs to qualifying employees, along with the date human resource staff may access the 1095-C Issued report, PDA1782, on [ViewDirect and Mobius View](#).

Please direct questions regarding this Payroll Letter to the Statewide Tax Support Program via email at PPSDSTSP@sco.ca.gov.

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](#)

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