

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

DATE: March 5, 2026

PERSONNEL LETTER #26-006
(CSU Only)

TO: All Campuses in the Uniform State Payroll System

FROM: Lisa Dean, Chief
Personnel and Payroll Services Division

RE: AFFORDABLE CARE ACT 2025 1095-C INFORMATION

Under the Affordable Care Act (ACA), the State of California is required to furnish a statement to federally qualified full-time employees with information regarding the health coverage that was offered, if any, to the employee and their dependents using Internal Revenue Service (IRS) Form 1095-C, Employer-Provided Health Insurance Offer of Coverage. Employees who performed an average of 130 or more hours of service per month for any state entity during an applicable measurement period were issued a Form 1095-C statement.

2025 FORM 1095-C DISTRIBUTION

The State Controller's Office (SCO) has completed the distribution of the 2025 Form 1095-C to all qualified employees. The State Controller's Office has mailed Form 1095-Cs to the employee's address listed in the Employment History database as of December 31, 2025.

- The return address on Form 1095-Cs is the SCO address.
- Undeliverable Form 1095-Cs returned to the SCO will be forwarded to the employee's human resources (HR) office.
- Human Resources staff are responsible for forwarding to the employee any undeliverable Form 1095-Cs returned to SCO. Human Resources staff should ensure that each employee's most current postal address is on file by having the employee submit a corrected Student Payroll Action Request Form (STD. 457) or through [Cal Employee Connect \(CEC\)](#), where available as an optional feature, HR staff may establish internal procedures requiring use of CEC.

The State Controller's Office provided a report of all employees who were mailed a 1095-C on [ViewDirect and Mobius View](#).

- Report ID: PDA1782
- Report Name: 1095-C Issued

For inquiries specific to Personnel staff authorized to access ViewDirect and Mobius View, contact Personnel and Payroll Services Division Decentralized Security by emailing dsa@sco.ca.gov. Refer to the [ViewDirect and Mobius View](#) webpage for access and printing procedures.

1095-C BILLING

The State Controller's Office will not assess HR offices a fee for 2025 1095-Cs.

PURPOSE OF THE FORM 1095-C

Form 1095-Cs are for informational purposes only and are not required to file taxes to the IRS. Employees may use Form 1095-B from their health coverage provider, if applicable, to substantiate individuals (including dependents) who were enrolled in minimum essential coverage for at least one month during the preceding calendar year.

Employees may need the information provided on Form 1095-C to assist the IRS in determining eligibility for a premium tax credit for purchasing individual health coverage through a health benefits exchange, such as Covered California. The Internal Revenue Service will use information reported on the form to determine if the state is complying with the ACA's employer mandate.

For more information about the purpose of Form 1095-C and Form 1095-B, please see the Annual Health Coverage Statements Required under the ACA [Frequently Asked Questions](#) on California Department of Human Resources website.

REQUESTS FOR DUPLICATE 1095-Cs

Prior to requesting a duplicate 1095-C, HR staff must confirm that the employee is listed on the PDA1782 "ACA 1095-C Issued" report using ViewDirect or Mobius View. Do not request a duplicate Form 1095-C for an employee who is not listed on the report.

There is currently no charge for duplicate 1095-Cs. To request a duplicate 1095-C:

1. Verify that the employee was issued a Form 1095-C by reviewing report PDA1782, "ACA 1095-C Issued" on ViewDirect or Mobius View.
2. If the employee was issued a Form 1095-C, request a duplicate from ACA Online Support by emailing acasupport@sco.ca.gov or by calling (916) 322-3770. Include the employee's full name and the last four digits of their Social Security Number in the request.

Duplicate Form 1095-Cs will be mailed directly to the address listed in the Employment History database as of December 31, 2025.

For questions regarding Form 1095-C distribution, replacement, or any other inquiries related to the Affordable Care Act System, contact ACA Online Support by emailing acasupport@sco.ca.gov or by calling (916) 322-3770.

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](#)