Who should I contact if my W-2 was damaged, not sealed?
Contact your Personnel Office to order a replacement.
I am concerned that my personal information has been compromised?

Here are two suggested contacts:
Federal Trade Identity Theft Hotline 1-877-438-4338
Social Security Fraud Hotline 1-800-269-0271

Why did I receive this W-2?

If you received a W-2 from State Controller Betty Yee’s Office then you received wages and/or had withholding or other information that had to be reported while employed with the State of California. As the chief fiscal officer of California, the State Controller is responsible for mailing all Form W-2s to civil service and California State University employees paid by the state’s Uniform State Payroll System. The federal Internal Revenue Service (IRS) requires employers to report employees’ wage and salary information on Form W-2. The W-2 also reports the amount of federal, state and other income taxes withheld from the employee’s paycheck during the calendar year.

When will my Form W-2 be mailed?

The State Controller's Office will mail the 2018 Form W-2s to state and California State University employees on January 31, 2019.

What if I have not received my Form W-2 or my mailing address has changed?

Contact your Personnel/Payroll Office after January 31. Form W-2s that are undeliverable by the post office will be returned to your Personnel/Payroll Office.

What wages are reflected on the Form W-2?

The Form W-2 reflects wages paid by warrants/direct deposit payments issued during the 2018 tax year, regardless of the pay period wages were earned. The 2018 Form W-2 includes warrants/payments with issue dates of January 1, 2018 through December 31, 2018. The Form W-2 contains all wages and tax information for an employee regardless of the number of state agencies/campuses for which he or she worked during the tax year.

Why is the year-to-date gross on my final earnings statement/direct deposit advice different than what is shown in Box 1?

The year-to-date gross on the final earnings statement/direct deposit advice for 2018 may not agree with Box 1 (Wages, Tips, Other Compensation) due to the following items:
- Accounts Receivable deductions
- Salary advances, fringe benefits, employee business expense reimbursements
Deferred Compensation deductions
  o Pre-Tax Benefit deductions (Health, Dental, Health Care Reimbursement, Dependent Care Reimbursement, Other Post-Employment Benefits - OPEB). Please refer to the following page for OPEB FAQs: https://www.sco.ca.gov/Files-PPSD/OPEB%20FAQs.pdf
  Pre-Tax Parking deductions
  Flex Benefit deductions
  Retirement, Part-time/Seasonal/Temporary or Alternate Retirement Plan contributions
  Labor Code Section 4800 (LC 4800) disability payments
  Tax Sheltered Annuity deductions
  Consolidated Benefits

Are Non-Industrial Disability, Temporary Disability and Industrial Disability Leave Supplementation payments considered wages?
Yes, all are considered wages and are included in Box 1.

Are Industrial Disability Leave (IDL) payments considered wages?
No, Industrial Disability Leave (IDL) payments and LC 4800 payments are considered employee benefits rather than wages and are not included in Box 1. Additionally, IDL and LC 4800 payments are not subject to Social Security, Medicare, or State Disability Insurance wages and will not be reflected in Box 3 (Social Security Wages) or Box 5 (Medicare Wages and Tips) or Box 14 (Other) CASDI.

What are the maximum wages subject to Social Security?
The maximum wages subject to Social Security for the tax year 2018 is $128,400.00. Box 4 (Social Security Tax Withheld) is computed based upon the 2018 rate of 6.20% of wages subject to Social Security with an annual maximum contribution of $7,960.80.

What are the maximum wages subject to Medicare?
There is no maximum amount of wages subject to Medicare. Box 6 (Medicare Tax Withheld) is computed based upon the 2018 rate of 1.45% of wages subject to Medicare.

Also, beginning January 1, 2013, individuals with earned income of more than $200,000.00 pay an additional 0.9% in Medicare taxes.
Why is Retirement Plan “X’d” in Box 13?

Box 13 (not titled) is used to identify if an employee is in a pension plan. An “X” indicates employees are members of either the Public Employees’, State Teachers’, Judges’ or Legislators’ Retirement System. Employees in the Alternate Retirement Plan or Part-time/Seasonal/Temporary retirement plan will not have an “X” indicated.

Why are the wages reported in Box 1 different from Box 3 or 5?

Box 1 and Box 3 or 5 may not agree due to the following items:

- Accounts Receivable deductions
- Reaching Social Security maximum wages
- Deferred Compensation deductions
- Retirement, Part-time/Seasonal/Temporary or Alternate Retirement Plan contributions
- Flex Benefit deductions
- Tax Sheltered Annuity deductions
- Pre-Tax Benefit deductions (Health, Dental, Health Care Reimbursement, Dependent Care Reimbursement, Other Post-Employment Benefits)
- Pre-Tax Parking deductions
- Consolidated Benefits

Why are the wages reported in Box 1 Federal Wages different from Box 16 State Wages?

The amount in Box 16 state wages and Box 1 federal wages are usually the same. However, CA wages in Box 16 may differ from Box 1 federal wages for the following reasons:

- Wages earned in another state.
- Medical expenses. CA allows an exclusion from gross income for certain employer-provided benefits for a taxpayer's registered domestic partner and that partner's dependents.
- California does not conform to federal law regarding health savings accounts (HSAs).
- CA taxpayers cannot deduct contributions to an HSA from their Federal Wages.
- Ridesharing benefits.
- Sick pay under FICA.
- Clergy Housing Exclusion
- Income exempt by U.S. treaties (applies to the employees from the country that has treaty with the US).
- California and New York do not conform to the federal suspension of exclusion from income for qualified moving expense reimbursements under the 2017 federal tax law, HR.1, Pub. L. 115-97. CA and New York allow exclusion from income for qualified moving expense reimbursements.
What is the Dependent Care maximum contribution?
The Dependent Care maximum contribution for the tax year 2018 is $5,000. Deduction amounts withheld are reported in Box 10 (Dependent Care Benefits).

Are Fringe Benefits reported on the Form W-2?
Yes, fringe benefits are reported in Boxes 1 and 14 (Other). This amount will also be included in Boxes 3 and 5, if applicable.

Are Deferred Compensation or Tax Sheltered Annuity deductions reported on the Form W-2?
Yes, employees who have Deferred Compensation or Tax Sheltered Annuity deductions withheld will have the deduction amounts reported in Box 12 with codes “D” for 401(k), “G” for 457(b) and “E” for 403(b).

Are Part-time/Seasonal/Temporary (PST) and/or Alternate Retirement Plan (ARP) contributions reported on the Form W-2?
Yes, employees who have contributed to the PST retirement plan will have the contributions reported in Box 12 with code “G”. However, employees who contributed to the ARP plan will not have the contributions reported on Form W-2.

What other amounts are reported in Box 12?
- Non-taxable Standard Mileage reimbursement amounts up to the State’s allowances is reported in Box 12 with Code “L”.
- Non-taxable portion of the Moving Expense Mileage Reimbursements paid directly only to a member of the U.S. Armed Forces (not included in box 1, 3, or 5) is reported in Box 12 with code “P”.
- The qualified (non-taxable) reimbursement amount of Moving Relocation Expenses paid only to a member of the U.S. Armed Forces (not included in box 1, 3, or 5) is reported in Box 12 with code “P”.
- The imputed value of Group Term Life Insurance coverage in excess of $50,000 is reported in Box 12 with code “C”.
- The cost of employer-sponsored health coverage is reported in Box 12 with code “DD”. The amount reported is not taxable.
- Designated Roth contributions under a section 401(K) plan with code "AA".
- Designated Roth contributions under a section 403(b) plan with code "BB".
- Designated Roth contributions under a governmental section 457(b) plan with code "EE".
What are the maximum wages subject to California State Disability Insurance (CASDI)?

The maximum wages subject to SDI for the tax year 2018 is $114,967.00. Box 14 (Other) CASDI is computed at the 2018 rate of 1.0% with an annual maximum contribution amount of $1,149.67.

What should I do if I received a Form W-2 with an incorrect social security number or two or more Form W-2s with different social security numbers?

Contact your Personnel/Payroll Office regarding incorrect social security number.

Who should I contact for questions concerning federal or state income tax returns?

Any questions concerning federal or state income tax returns must be directed to the local Internal Revenue Service at (800) 829-1040 or Franchise Tax Board at (800) 338-0505.

Who should I contact if I have any further questions about my Form W-2?

Contact your Personnel/Payroll Office with any further questions.

How do I request a duplicate Form W-2?

Refer to the following page: Request a Duplicate Form W-2

I did a name change but I received a W-2 with my former name. What do I do?

The W-2 prints with the name you had per your first payment issued in the tax year. It will not show your current name.

I worked for multiple state agencies/campuses. Will I be receiving multiple W-2s?

If you had multiple employers in a given year, you will only be receiving one W-2.
As an IHSS (In Home Support Service) employee, who do I contact to request a duplicate/corrected W-2 form?

The State Controller's Office does not provide W-2's for IHSS employees. Please contact the social worker or the local IHSS personnel/payroll office of the county where you work or worked to request a duplicate W-2. Go online and search for the county IHSS personnel/payroll office you service to get their phone number.