



*It is the mission of the Personnel and Payroll Services Division to provide accurate and timely payroll assistance through high-quality customer service.*

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## CONTACT US

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Newsletter Suggestions

[ppsdregister@sco.ca.gov](mailto:ppsdregister@sco.ca.gov)

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## Verification of Nonresident Alien Employees

Departments must verify nonresident alien (NRA) employees by February 28. To help ensure compliance with IRS requirements, review [Personnel Letter #20-006](#) and [IRS Notice 2005-76](#) and follow these steps.

1. Review the report "Employees Identified as Nonresident Aliens" (PDW7170) in [ViewDirect](#) to determine if all NRA employees subject to IRS Notice 2005-76 are listed.
2. To add or delete employees from the report, follow the directions in Personnel Letter #20-006. Complete the form on page 3 of the Personnel Letter and submit it to SCO by the February 28 deadline. Reminder: Departments must submit this form whether or not there are NRA employees subject to IRS Notice 2005-76. Changes to a department's list of NRA employees should be reported to SCO monthly.
3. Verify that NRA employees have completed a Std. 686 Employee Action Request Form correctly per IRS Notice 2005-76 and Personnel Letter #20-006.

For questions, contact the Personnel and Payroll Services Division Statewide Tax Support Program at [PPSDTaxSupSect@sco.ca.gov](mailto:PPSDTaxSupSect@sco.ca.gov).

## Duplicate W-2 Wage and Tax Statements

All W-2 forms were mailed before January 31. If an employee did not receive their Form W-2 and there has been no change to the mailing address, please have the employee complete a [Std. Form 436 Duplicate Wage and Tax Statement Request](#).

For an employee to have the \$8.50 fee for a duplicate Form W-2 waived, the request must be submitted by the department's Human Resources Office and received by SCO by March 5. Otherwise, the employee can request directly through SCO. Requests take approximately three weeks to process.

For questions, call the Statewide Duplicate W-2 Customer Contact at (916) 445-2849.

## March 2020 Dependent Eligibility Verification Reminder

Verify dependent eligibility in myCalPERS before March 1 to avoid loss of dependents' health care coverage and the creation of accounts receivable. Review the [Dependent Re-Verification FAQs for Human Resource Offices](#) for additional information.

*This publication is intended for reference only. It does not supersede current applicable laws or regulations, and it is not intended for purposes of providing legal advice.*