



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

## HELPFUL TOOLS

[COVID-19 FAQ](#)

[EPSLA/E-FMLA FAQ](#)

[Email Subscriptions](#)

[Civil Service Weekly  
Processing Dates](#)

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## SCO KEY INITIATIVES

[Cal Employee Connect](#)

[CalATERS Replacment  
Project](#)

[California State Payroll  
System](#)

## Statewide Tax Support Program: Verification of Nonresident Alien Employees

Departments must verify nonresident alien (NRA) employees by March 15, 2021. To ensure compliance with Internal Revenue Services (IRS) requirements, review [Personnel Letter #21-005](#) and [IRS Notice 2005-76](#), and follow the steps below.

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 #21-005. Complete the form on page 3 of the Personnel Letter and submit it to the State Controller's Office (SCO) by March 15, 2021.  
Reminder: Departments must submit this form even if they do not have any 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 #21-005.

For questions, contact the Statewide Tax Support Program at [PPSDSTSP@sco.ca.gov](mailto:PPSDSTSP@sco.ca.gov).

## Statewide Tax Support Program: Duplicate W-2 Wage and Tax Statements

All W-2 forms were mailed before January 31, 2021. If an employee did not receive their Form W-2 and there has been no change to their mailing address, please have the employee complete a [Std. Form 436 Duplicate Wage and Tax Statement Request](#) and email it to [PPSDW2DUPCOR@sco.ca.gov](mailto:PPSDW2DUPCOR@sco.ca.gov).

There is a non-refundable \$8.50 processing fee to [request a duplicate Form W-2](#). This fee will be waived if an employee's departmental Human Resources Office submits a request by March 15, 2021. An employee can request a fee waiver directly through SCO. Requests submitted to SCO take approximately three weeks to process.

Employees also can use [Cal Employee Connect \(CEC\)](#) to print a copy of their Form W-2.

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

*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.*