



Transaction Specialists' Educational Forum

Presented By: Nastassja Johnson

Contact: TSEF@sco.ca.gov

Office of State Controller Malia M. Cohen

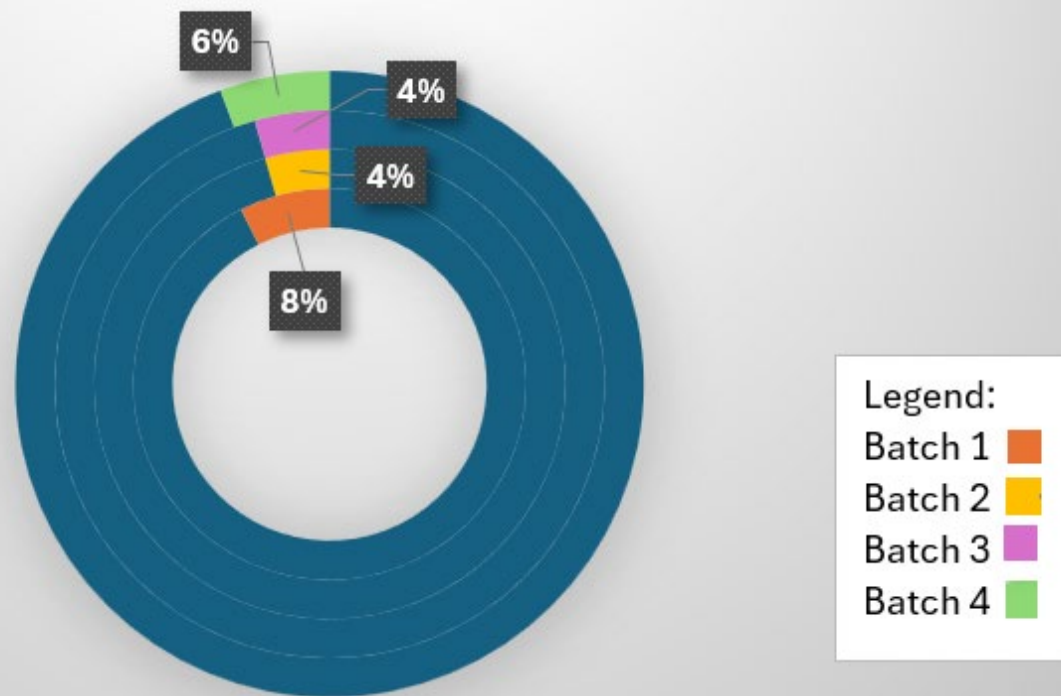
April 2, 2026

Department Enrollment Error Resolution Project



Presenter: Natasha Washington
Statewide Customer Contact Center (916) 372-7200

Percentage of Class Sign-ups By Batch, Immersion Period



Department Enrollment Error Resolution Project

Presenter: Natasha Washington
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Reminders:

1. If your department is not listed in the [Project Immersion Schedule](#), please call the Statewide Customer Contact Center at (916) 372-7200 and follow the Retirement prompt to add your department to the schedule.
2. When approved by your manager to clear the enrollment errors, HR Staff are expected to take advantage of the following opportunities for education to clear the enrollment errors during their department's immersion period:
 - [myCalPERS Retirement Enrollment](#)
 - [Business Rules & myCalPERS Classes | CalPERS](#)
 - [Retirement Enrollment Preprocessing Toolkit](#)





Department Enrollment Error Resolution Project

Presenter: Natasha Washington
Statewide Customer Contact Center (916) 372-7200

Reminders Continued:

3. SCO will give priority to department's inquiries submitted during their scheduled immersion period. HR staff are encouraged to utilize all available resources prior to reaching out for assistance. Once the department's immersion period has ended, employers are expected to take over the clearing of enrollment errors in myCalPERS. The 1st batch of department immersing, their period is up this March 31.
4. Please ensure that the retirement code entered in PIMS is correct to avoid downstream effects to your employee's pay records in myCalPERS.
5. If you are unable to resolve the appointment issue due to contribution errors, please contact the Statewide Customer Contact Center, and follow the Retirement prompt. For all other inquiries, please contact CalPERS at (888) 225-7377.



CalPERS Resources

Statewide Customer Contact Center (916) 372-7200

Request in person or virtual training at:

- CalPERS_employer_communications@calpers.ca.gov
- [Introduction to myCalPERS for Business Partners](#)
 - This guide contains the steps of navigating myCalPERS as well as how to sign up for classes
- [Retirement Enrollment Student Guide](#)
- [SCO - Retirement Enrollment Preprocessing Toolkit](#)



APRIL 2, 2026

CalHR Benefits Division Updates

*Benefits for a
Life Well Lived.*

About the Benefits Division

OUR MISSION

We administer benefits through stakeholder collaboration that empowers strategic partners to attract, retain and enhance the wellbeing of the State of California workforce.

OUR VISION

A thriving State of California workforce that is empowered by high-quality, comprehensive and competitive benefit options to lead healthy, secure and prosperous lives.





Employee Assistance Program

Presenter: Shannon MacGregor

Employee Assistance Program: Spring Health

Presenter: Shannon MacGregor

Email: Eap@calhr.ca.gov

A New Chapter for the Statewide Employee Assistance Program: Enhancing Access, Innovation, and “Whole You” Support with Spring Health

- Transition to Spring Health | July 1, 2026
 - What’s Coming
 - Enhanced Access to Care
 - Holistic Wellbeing Support
 - Specialized Support for High-Impact Roles
 - Improved Digital Experience
 - Stronger Program Integration
 - What to Expect Next
 - For any questions, please email eap@calhr.ca.gov.





Public Service Recognition Week | May 3 - 9

Presenter: Shannon MacGregor

Recognize. Reconnect. Reignite

Presenter: Shannon MacGregor

Email: Engagement@calhr.ca.gov

Recognizing the People Who Make a Difference

- May 3 - 9
- Office Hours
 - Thursday, Apr. 9 from 11:00 a.m. - 12:00 p.m.
- Learn more about PSRW: [California's PSRW Toolkit](#)
- For questions, contact the Employee Engagement Program at Engagement@calhr.ca.gov



The poster features the CALHR logo at the top left, with the text 'CALIFORNIA DEPARTMENT OF HUMAN RESOURCES' below it. The main title 'PUBLIC SERVICE RECOGNITION WEEK' is in large blue letters, with 'RECOGNIZE. RECONNECT. REIGNITE.' in smaller blue letters below it. A yellow box on the right contains the year '2026'. The background shows a group of people in a meeting. Overlaid on the poster are five white boxes, each representing a day of the week with a theme and date:

- MEANINGFUL MONDAY • MAY 4**
Start the week with purpose and pride. See how your daily work contributes to the greater good.
- TEAMWORK TUESDAY • MAY 5**
Celebrate collaboration and camaraderie. Strengthen workplace relationships and mutual appreciation.
- WELLBEING WEDNESDAY • MAY 6**
Appreciate the people behind the work. Be seen, valued and supported as a whole person.
- THANK YOU THURSDAY • MAY 7**
Show gratitude in every direction. Enjoy a culture of gratitude throughout the day.
- FUTURE FRIDAY • MAY 8**
Recognize potential and invest in growth. Feel supported in your professional journey and celebrate your strengths.

Resources – CalHR Benefits Webpages

- [Benefits Website](#)
- [State HR Professionals](#)
- [State HR Professionals Benefits Toolkit](#)
- [State HR Professionals OE Resources](#)
- [HR Manual](#)
- [Open Enrollment](#)
- [CalPERS Open Enrollment for Active Members](#)
- [Virtual Library](#)
- [Benefits Calculator](#)
- [State Employees](#)
- [Health](#)
- [Dental](#)
- [Vision](#)
- [Insurance Benefits](#)
- [Consolidated Benefits \(CoBen\)](#)
- [FlexElect Reimbursement Account](#)
- [Life Insurance for Excluded Employees](#)
- [Group Legal Services](#)
- [Group Long-Term Disability Insurance \(LTD\) – Excluded Employees Only](#)
- [Work Resources](#)
- [Engagement Resources](#)

Resources – CalHR Benefits Contacts

- ACA Program ACA.Policy@calhr.ca.gov
- BAM Training BenefitsInquiries@calhr.ca.gov
- COBRA COBRA@calhr.ca.gov
- Dental Program dental@calhr.ca.gov
- Dependent Re-verification (DRV) Program DRV@calhr.ca.gov
- FlexElect Program FlexElect@calhr.ca.gov
- CoBen Program CoBen@calhr.ca.gov
- Group Legal Grouplegal@calhr.ca.gov
- Life Insurance LifeInsurance@calhr.ca.gov
- Long-Term Disability LTD@calhr.ca.gov
- Third Party Pre-Tax Parking Reimbursement Account Pre-TaxParking@calhr.ca.gov
- Vision/Dental Authorization Portal VisionDental.Authorization@calhr.ca.gov
- Vision Program vision@calhr.ca.gov
- Open Enrollment OpenEnrollment@calhr.ca.gov
- General Questions BenefitsInquiries@calhr.ca.gov



Affordable Care Act (ACA) Program

Information Reporting Penalties (IRPs) Overview

Presented By: Jordan Kergan

Contact: acasupport@sco.ca.gov



Information Reporting Penalties (IRPs)

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

What are Information Reporting Penalties?

The State is subject to Information Reporting Penalties (IRPs) based on the retroactive changes in the Affordable Care Act System (ACAS) that cause changes in the benefit status data reported on the Form 1095-C to the Internal Revenue Service (IRS) and the employee through the SCO correction process

How are they calculated?

There are two separate penalties assessed for each Form 1095-C record during the corrections process:

- Each corrected Form 1095-C reported to the IRS
- Each corrected Form 1095-C statement furnished to the employee



IRPs - Amounts

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

The IRS has provided penalty relief for several years since the enactment of the ACA reporting requirements. It is important to note that this relief is no longer available beginning with corrections to the 1095-C statements for the 2021 reporting year.

The following are the IRP amounts for each reporting year:

Year	Failure To File a Correct 1095-C With The IRS	Failure To Provide a Correct 1095-C To Employee	Total Penalty
2021	\$280	\$280	\$560
2022	\$290	\$290	\$580
2023	\$310	\$310	\$620
2024	\$330	\$330	\$660
2025	TBA	TBA	TBA



SCO ACA IRP Webpage

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

The SCO ACA IRP webpage provides helpful information and resources on IRS Information Reporting Penalties.

- [**Affordable Care Act \(ACA\) Information Reporting Penalties \(IRP\)**](#)
- [**Information Reporting Penalties \(IRP\)**](#)
- [**IRPs for 2021 1095-C Corrections**](#)
- [**IRP Amounts**](#)
- [**The Phased Approach**](#)
- [**IRPs Compound Over Time**](#)
- [**IRP Appeal Process**](#)
- [**Resources**](#)
 - **FAQs – [**Frequently Asked Questions regarding IRPs**](#)**



IRP Report

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200



Information Reporting
Penalty (IRP) Report



Issued after each
1095-C correction cycle



Enterprise File Transfer
(EFT)



IRP Report Contents

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

What is on the report?

Employee:

- Social Security Number (SSN)
- First Name MI
- Last Name
- Position Number
- Position Sequence Number
- File Indicator
 - N: New
 - C: Corrected
 - V: Voided
- Total Potential Penalty



Expectations of Business Offices

Presenter: Jordan Kergan

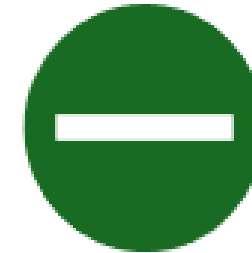
Statewide Customer Contact Center (916) 372-7200

Business Offices must review the IRP Report to determine when an appeal is necessary:



Appeal

- Complete the IRP PSD-005 Form
- Ensure supporting documentation is attached



Do Not Appeal

- Accept the penalties that are associated with your office. Do not submit the IRP PSD-005 Form



IRP Appeal Form PSD-005

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

- Business Offices will have the opportunity to review their corrected records submitted to the IRS for each corrections cycle using the IRP Report. If Business Offices disagree with the IRP SCO has assessed to them, they may appeal using the IRP appeal process.

State of California – Controller's Office
 Affordable Care Act Information Reporting Penalty (IRP) Appeal Form
 PSD-005

TO BE COMPLETED BY HR OFFICE FILING AN IRP APPEAL.
 Complete all sections before submitting to SCO.
 (APPEALS WITHOUT SUPPORTING DOCUMENTATION WILL NOT BE REVIEWED)

Section 1 - Requester Information (Required)

Full Name:	Phone Number:	Email Address:
Department/Campus/DAA Name:	Facility Name (if applicable):	Agency Code:

Section 2 - Employee Information (Required)

Full Name:	Last 4 of SSN:	Date of Request:
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Section 3 - Reason For Appeal (Required)

Option (Select only one)

SCO Mass Update Agency/Campus/DAA Split
 SCO Update Other: _____

Section 4 - Correction Year of Appeal (Required)

Correction Year: _____

Section 5 - Explanation of Appeal (Required)
 Provide brief explanation of appeal below:

**SUBMIT ALL SUPPORTING DOCUMENTATION AND APPEAL FORM TO: THE STATE
 CONTROLLER'S OFFICE – AFFORDABLE CARE ACT UNIT INFORMATION REPORTING
 PENALTY INBOX**

PPSDACAIRP@SCO.CA.GOV

Section 6 – ACA Use Only

Reviewed By:	Date:	Approved/Denied:	Date:
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IRP Appeal Form Instructions

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

- Section 1 – Requester information
- Section 2 – Employee Information
- Section 3 – Reason for Appeal
- Section 4 – Correction Year of Appeal
- Section 5 – Explanation of Appeal

Line Instructions for Form PSD-005 ACA Information Reporting Penalty (IRP) Appeal Form

**All fields are required*

Section 1 – Requester Information

Full Name

Enter the name of the HR office representative submitting the appeal form

Phone Number

Enter the HR representative's phone number

Email Address

Enter the HR representative's email address

Department/Campus Name/District Agricultural Association (DAA)

Enter the name of the department, campus, or DAA submitting the appeal form

Facility Name (if applicable)

Enter the facility name

Agency Code

Enter the three-digit agency code

Section 2 – Employee Information

Full Name

Enter the name of the employee you are appealing in the space provided

Last 4 of SSN

Enter the last four digits of the employee's Social Security Number

Date of Request

Enter the date of appeal submission

Section 3 – Reason for Appeal

Check only one of the following options:

- **SCO Mass Update** – Check this option if the appeal is due to an SCO Mass Update. ACAS will indicate SCO Mass Update in the "Updated By" field
- **SCO Update** – Check this option if the appeal is due to an update made by SCO. ACAS will indicate SCO Update in the "Updated By" field
- **Agency/Campus/DAA Split** – Check this option if there is a split. A split is considered when multiple agencies, campuses, or DAAs are equally at fault for the penalty
- **Other** – Check this option only if appeal is due to:
 - Previous and/or another department/campus/DAA 100% at fault or,
 - Any other scenario not mentioned above that qualifies for an appeal

Late entries and voids in ACAS are not acceptable appeals and will be denied automatically.

Section 4 – Correction Year of Appeal

Enter the correction year for which you are appealing.

Section 5 – Explanation of Appeal

Provide a brief explanation for the appeal and why the HR office should not be responsible for the assessed penalty, based on the selection option made in the "Reason for Appeal" section. Attach all documentation which supports the reason for appeal with submission of the PSD-005.

IRP Appeal Form Instructions

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

- Section 6 – ACA Use Only and
- **Supporting Documentation**

Section 6 – ACA Use Only

ACA unit use only. Do not complete.

Supporting Documentation

Any appeal submitted will need supporting documentation for the appeal to be reviewed. Without supporting documentation, the appeal will not be reviewed, and the appeal will be denied. The following are examples of supporting documentation that must be submitted with the appeal form:

- ACAS Screenshot (Redact confidential employee information. Example: include only last four of employee's social security number)
- EH screenshot (Redact confidential employee information. Example: include only last four of employee's social security number)
- Other:
 - Any applicable forms/documentation that supports your appeal (Redact confidential employee information. Example: include only last four of employee's social security number and exclude employee's address)

****Documentation must be included to support the appeal. Appeals submitted without supporting documentation will be denied.**

**SUBMIT ALL SUPPORTING DOCUMENTATION AND APPEAL FORM (PSD-005) TO:
THE STATE CONTROLLER'S OFFICE – AFFORDABLE CARE ACT UNIT INFORMATION
REPORTING PENALTY INBOX:**

PPSDACAIRP@SCO.CA.GOV



IRP Appeal Form

Presenter: Jordan Kergan
Statewide Customer Contact Center (916) 372-7200

Supporting Documentation Suggestions:



SCREENSHOTS
OF EMPLOYEE'S
ACAS



SCREENSHOTS
OF EMPLOYEE'S
EH



HBD-12 FORMS



CALPERS
ACCOUNT
SCREENSHOT



IRP Appeal Process – Submission Overview

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

SCO ACA Unit Email: ppsdacairp@sco.ca.gov

1

Fill out form PSD-005

Fill out all required fields
for Sections 1-5

2

**Add Supporting
Documentation**

Include all documentation
to support your appeal

3

**Submit to SCO ACA
Unit**

ppsdacairp@sco.ca.gov

IRP Appeal Approval

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

SCO will review all complete IRP appeal packages. If the appeal is approved, the penalty associated with that appeal will be waived for the associated Department/Campus/DAA.

IRP appeal approval will be considered in the following circumstances:

- SCO Mass Update
- SCO Update
- Agency/Campus/DAA Split
- Other: Extenuating circumstances





IRP Appeal Denial

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

SCO will send a denial email to the requester if an IRP appeal does not meet all the requirements for approval. The penalty associated with that appeal will not be waived for the DAA.

For an IRP appeal to be denied, the appeal did not meet the criteria such as:

- A required field(s) or section on the PSD-005 form was not complete
- Appropriate supporting documentation was not submitted
- The documentation provided did not support the appeal



IRP Appeal Resubmission

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

SCO may accept resubmission of an IRP appeal when:

- PSD-005 Form is incomplete
- The appeal is missing supporting documentation
- There is insufficient explanation of the appeal

Let's Review!

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

- SCO will provide the IRP Report to Business Offices after each 1095-C correction process via View Direct/Mobius and through Enterprise File Transfer (EFT) for DAAs.
- Staff will review the IRP Report to determine records that may be eligible for the IRP Appeal Process.
- The IRP Appeal Process will open for Business Offices and will last two calendar months. *April 1 – May 31, 2026.*
- If appealing, staff will submit one IRP Appeal Form PSD-005 per record to the SCO ACA team with supporting documentation.
- SCO will provide the requester with an Appeal Identification (ID) number for each appeal.
- SCO will notify the requester if the appeal is approved or denied.





IRP – Payment Overview

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

1

IRP Appeal Process Closes

- SCO will reconcile IRP amounts based on any approved appeals
- SCO Initiates request for IRS payment

2

IRS Issues IRP Assessment to the State

- SCO will notify the Department of Finance when the assessment is received
- SCO will provide DOF final IRP amounts

3

State Completes Payment Process

- SCO makes payment to the IRS
- DOF initiates reimbursement from campus/agency/DAA to the General Fund

IRP Resources

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

- [Affordable Care Act \(ACA\) Training Website](#)
- SCO ACA Unit Email: ppsdacairp@sco.ca.gov
- [ACA Information Reporting Penalties \(IRP\)](#)
- ACA Helpdesk
 - Phone number: (916) 322-3770
 - Email: acasupport@sco.ca.gov





IRP Overview

Presenter: Jordan Kergan

Statewide Customer Contact Center (916) 372-7200

This concludes SCO's Information Reporting Penalties (IRP) Overview. Thank you!

Any questions?

PPSD General Reminders



When you reconcile payroll, check that these *details* are correct:

- Withholdings and deductions
- Employer taxes
- Hours worked, including overtime, vacation time, sick days, etc.
- Wages and salaries

Make sure the numbers recorded are reasonable. Look at past payrolls to see if current pay period is similar. If there is a large difference, learn the cause. Then, make sure each transaction you entered is correct.

Resource: Payroll Procedures Manual (PPM) [Section M](#)

PPSD General Reminders

- Utilize ConnectHR to submit documents or upload data
- Please **do not** email forms that include employees' social security number (SSN) to the ConnectHR Team. All attachments containing SSNs are automatically deleted.
- Check [Weekly Processing Dates](#) before utilizing the [Escalation Email](#) process
- Update [California Personnel Office Directory \(CPOD\)](#)
- All HR Offices must promptly address all email messages that come through their Departmental Universal Email established with SCO (e.g., Ding Notices, ConnectHR Direct Deposit Feature – Approval Required, etc.)
- The [PPSD Register](#) – PPSD's Monthly Newsletter
- Check out our recommended Human Resources [subscriptions](#)
- HR offices calling the [Statewide Customer Contact Center](#) (916) 372-7200 must listen to the prompts carefully and patiently to select the appropriate program area who may best assist with their inquiry.
- Share this information with your Human Resources Team!



Helpful Resources



State Controller's Office:

- [SCO Website](#)
- [Library and Resources](#) - Communication. Manuals/Guides/Toolkits. Forms. FAQs.
- [Personnel Action Manual \(PAM\)](#)
- [Payroll Procedures Manual \(PPM\)](#)
- [Statewide Customer Contact Center \(SCCC\)](#)

CalHR:

- [CalHR Website](#)
- [Contact CalHR](#)
- [Human Resources Professionals](#)
- [Benefits Website](#)

CalPERS:

- [CalPERS Website](#)
- [Circular Letters](#)
- [my|CalPERS](#)
- [State Reference Guide \(PDF\)](#)
- [CalPERS Email Subscriptions](#)

When in doubt, ask your Supervisor or Manager for guidance!

SCO Contacts

Web Resources:

- HR Personnel | [Webpage](#)
- State Employees | [Webpage](#)

Contacts:

- Affordable Care Act (ACA) | [Contact Email](#)
- Cal Employee Connect (CEC) | [Help and Feedback](#)
- ConnectHR | [Help and Feedback](#)
- California Leave Accounting System (CLAS) | [Contact Email](#)
- Civil Service Escalation Email (HR Supervisors and Managers) | [Contact Email](#)
- Decentralized Security Administration & ViewDirect Access | [Contact Email](#)
- PPSD HR suggestions (All HR Staff) | [Contact Email](#)
- Management Information Retrieval System (MIRS) | [Contact Email](#)

