STATE OF CALIFORNIA   MALIA M. COHEN
                                                                        California State Controller
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STATE CONTROLLER'S OFFICE
PERSONNEL AND PAYROLL SERVICES DIVISION
P.O. BOX 942850
SACRAMENTO, CA 94250-5878

DATE: November 8, 2023   PAYROLL LETTER #23-021

TO: All Agencies/Campuses in the Uniform State Payroll System

FROM: Jil Barraza, Chief
          Personnel and Payroll Services Division

RE: DIRECT MAILING OF 2023 W-2 AND 1095-C FORMS AND RETURN ADDRESS ON THE FORMS TO
          EMPLOYEES

This Payroll Letter provides information and distribution details regarding the 2023 Form W-2, Wage and Tax
Statement (W-2), and the 2023 Form 1095-C, Employer-Provided Health Insurance Offer and Coverage (1095-C).

Form W-2 (Wage and Tax Statement)
The Internal Revenue Service allows the State Controller's Office (SCO) to provide the Form W-2, by mail or
electronic delivery. For the 2023 tax year, all employees will receive their Form W-2 by mail or electronic
delivery through the Cal Employee Connect by **January 31, 2024**.

1. SCO will mail the 2023 Form W-2s to the employee's current mailing address. Our office will forward all
   undeliverable Form W-2s to the appropriate agency/campus pre-printed above the employee's mailing
   address on the Form W-2.

   a. **IMPORTANT**: Please validate that the return address used last year for your agency or campus is correct for
      2023 Form W-2s. If you are unsure whether the return address is correct or need to correct your address,
      contact the PPSD Statewide Tax Support Program at PPSDSTSP@sco.ca.gov by **November 20, 2023**.
   b. Once SCO has processed your address change, the Statewide Tax Support Program will send an email
      to confirm the change by November 30, 2023. If you have not received a confirmation by this date,
      please contact SCO via email at PPSDSTSP@sco.ca.gov.

2. In November 2023, SCO will include a global message on the employee's October Monthly Statement of
   Earning and Deductions (pay stub) to remind employees to verify their mailing address and to notify their
   personnel/payroll office if the address is incorrect. The global message will include the employee's current
   address as reported on SCO's Employment History Database. If the address is incorrect, the employee can
   do the following:

   a. Civil Service employees can log into their Cal Employee Connect account to make changes within the portal.
   b. Agencies/Campuses employees that do not have access to make changes in Cal Employee Connect, must
      submit an Employee Action Request Form, STD. 686, to their personnel/payroll office with their new
      address.

c. All address changes must be completed, including administrative changes for permanently separated employees, prior to **December 18, 2023**.

3. In December 2023, SCO will issue a Payroll Letter informing agencies and campuses of the mailing date for the Form W-2s, and the date the agencies and campuses can access employee address listing on [ViewDirect and Mobius View](#).

   a. Agencies and campuses will incur a service fee of $0.71 for each Form W-2 mailed to offset SCO's postage and handling costs. The agency or campus will receive an invoice from SCO for these services by April 2024. Please encourage your employees to register by November 30, 2023 to opt-in for paperless W-2 through [Cal Employee Connect](#) to reduce the department's costs.

1095-C (Employer-Provided Health Insurance Offer and Coverage)
SCO will mail all 1095-Cs to the employee's current mailing address. Any undeliverable 1095-Cs returned to SCO will be forwarded to the appropriate agency/campus for distribution to the employee.

SCO will issue a Personnel Letter in early 2024 to inform agencies and campuses of reporting completion and distribution of the 2023 Form 1095-Cs to eligible employees, along with the date personnel/payroll staff may access the 1095-C issued report on [ViewDirect and Mobius View](#).

Please direct questions regarding this Payroll Letter to the Statewide Tax Support Program via email at [PPSDSTSP@sco.ca.gov.](#)

Additional Contacts:
- Affordable Care Act (ACA) Email [ACASupport@sco.ca.gov](#)
- [Cal Employee Connect (CEC) - Help and Feedback](#)
- [ConnectHR - Help and Feedback](#)
- California Leave Accounting System (CLAS) Email [CLAS@sco.ca.gov](#)
- CS Escalation Email (HR Supervisors and Managers) [PPSDOps@sco.ca.gov](#)
- Inquiry Email (HR Supervisors and Managers) [PPSDCSUInquiry@sco.ca.gov](#)
- Decentralized Security Administration (DSA) & ViewDirect Access (916) 619-7234 or [DSA@sco.ca.gov](#)
- HR Suggestions Email (All HR Staff) [PPSDHRSuggestions@sco.ca.gov](#)
- Management Information Retrieval System (MIRS) Email [PPSDMIRS@sco.ca.gov](#)
- Campus Information Retrieval System [CIRS@calstate.edu](#)
- [Statewide Customer Contact Center](#) (916) 372-7200

SCO Key Initiatives:
- [Cal Employee Connect](#)
- [California State Payroll System Project](#)

Websites:
- [HR](#)
- [State Employees](#)

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