

STATE CONTROLLER'S OFFICE
PERSONNEL AND PAYROLL SERVICES DIVISION
P.O. BOX 942850
SACRAMENTO, CA 94250-5878

DATE: September 24, 2024

PAYROLL LETTER #24-010

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

FROM: Lisa Dean, Acting Chief
Personnel and Payroll Service Division**RE: DIRECT MAILING OF 2024 FORM W-2 AND 1095-C FORMS AND RETURN ADDRESS ON THE FORMS TO EMPLOYEES**

This Payroll letter provides information and distribution details regarding the 2024 Form W-2, Wage and Tax Statement (W-2), and the 2024 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 2024 tax year, all employees will receive their Form W-2 by mail or electronic delivery through [Cal Employee Connect](#) by **January 31, 2025**.

1. SCO will mail the 2024 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 2024 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, 2024**.
 - b. Once SCO has processed your address change, the Statewide Tax Support Program will send an email to confirm the change by November 30, 2024. If you have not received a confirmation by this date, please contact SCO via email at PPSDSTSP@sco.ca.gov.
2. In November 2024, SCO will include a global message on the employee's October Monthly Statement of Earnings and Deductions (pay stub) to remind employees to verify that their address is correct. 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. Agency/Campus 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 19, 2024**.

3. In December 2024, 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 the employee address listing on [ViewDirect and Mobius View](#).
 - a. Agencies and campuses will incur a service fee of \$0.92 for each Form W-2 mailed to offset SCO's printing, postage, and handling costs. The agency or campus will receive an invoice from SCO for these services by April 2025. Please encourage your employees to register by November 30, 2024, to opt-in for paperless Form W-2 through [Cal Employee Connect](#) to reduce the department costs.

Form 1095-C (Employer-Provided Health Insurance Offer and Coverage)

SCO will mail all Form 1095-Cs to the employee's current mailing address on file in the Employment History (EH) system as of December 31, 2024. Any undeliverable Form 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 2025 to inform agencies and campuses of reporting completion and distribution of the 2024 Form 1095-Cs to eligible employees, along with the date personnel/payroll staff may access the Form 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.

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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