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

DATE: November 26, 2024

PAYROLL LETTER #24-020

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

FROM: Lisa Dean, Acting Chief  
Personnel and Payroll Service Division**RE: DISTRIBUTION AND BILLING OF 2024 FORM W-2 WAGE AND TAX STATEMENT****DISTRIBUTION OF 2024 FORM W-2 WAGE AND TAX STATEMENT**

The State Controller's Office (SCO) will mail the 2024 Form W-2, Wage and Tax Statement (Form W-2) to employees who chose not to receive their Form W-2 electronically by January 31, 2025.

**2024 FORM W-2 PAPER/ENVELOPE FORMAT**

In 2023, SCO has modernized its Disbursement Print and Mail Operations with the standardization of the paper materials used to print and mail state payments and documents. This has transitioned printing from pressured sealed paper to standard 8 ½ by 11-inch paper into a standard envelope. In 2024, SCO will continue to send Form W-2s to employees who chose to receive a paper Form W-2 in the same paper/envelope format.

**VIEW DIRECT – CIVIL SERVICE****CAMPUS INFORMATION RETRIEVAL SYSTEM (CIRS) PROGRAM – CSU**

1. A report will be available on [ViewDirect](#) no later than February 3, 2025, to assist agencies and campuses in responding to questions from employees regarding mailed Form W-2s. This report identifies the employee mailing address as printed on the Form W-2 or if the employee opted for electronic delivery.
2. Agencies can access ViewDirect Report ID: PDC9820, "2024 W-2 To Be Mailed." Campuses can access CIRS Program PDC0101 CSU (compendium report code number D92, Cycle date 25-01). Refer to the [ViewDirect and Mobius View](#) webpage.
3. The report provides the following information in agency code order:
  - Social Security number
  - Employee name
  - Employee mailing address

**UNDELIVERABLE FORM W-2**

The State Controller's Office will receive all undeliverable Form W-2s. Undeliverable Form W-2s will be forwarded to the appropriate agency/campus pre-printed above the employee's mailing address on the Form W-2.

Please update invalid address records when distributing undeliverable Form W-2s to your employees. This will prevent the issue from happening in the future. If an employee's address needs to be

updated, then the employee's Personnel/Payroll Office must attach an Employee Action Request ([Form STD. 686](#)) or CSU Student Payroll Action Request ([Form STD. 457](#)) with a request for the employee to complete the form to update the invalid address.

## **BILLING FOR MAILING OF THE 2024 FORM W-2**

The cost of this service is \$0.92 per Form W-2 to defray postage/processing costs. The fee is subject to increase when the postage rate is released in January 2025. The State Controller's Office will send an invoice to your office in the Spring of 2025.

For more information about the Form W-2, visit the SCO website for [Frequently Asked Questions \(FAQ\) Regarding Form W-2 Wage and Tax Statement](#). Please direct employees to this webpage if they have any questions or need information on the contents of their Form W-2.

**Please note:** Form W-2s are mailed to the employee's home address on file. If they did not receive their Form W-2, they can view an electronic version on [Cal Employee Connect](#) under the W-2 tab. If requesting a paper duplicate, SCO will waive the fee for providing a duplicate Form W-2 if the request is received by March 10, 2025. To apply for a fee waiver, the employee's Personnel/Payroll Office must complete the fee waiver request [Form STD. 436](#). This form should show that the employee did not receive his or her 2024 Form W-2 and that they verified the correct mailing address from ViewDirect or the CIRS report.

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

### **Contacts:**

- Affordable Care Act (ACA) Email [ACASupport@sco.ca.gov](mailto: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](mailto:CLAS@sco.ca.gov)
- CS Escalation Email (HR Supervisors and Managers) [PPSDOps@sco.ca.gov](mailto:PPSDOps@sco.ca.gov)
- Inquiry Email (HR Supervisors and Managers) [PPSDCSUInquiry@sco.ca.gov](mailto:PPSDCSUInquiry@sco.ca.gov)
- Decentralized Security Administration (DSA) & ViewDirect Access (916) 619-7234 or [DSA@sco.ca.gov](mailto:DSA@sco.ca.gov)
- HR Suggestions Email (All HR Staff) [PPSDHRSuggestions@sco.ca.gov](mailto:PPSDHRSuggestions@sco.ca.gov)
- Management Information Retrieval System (MIRS) Email [PPSDMIRS@sco.ca.gov](mailto:PPSDMIRS@sco.ca.gov)
- Campus Information Retrieval System [CIRS@calstate.edu](mailto: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](#)