

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

DATE: January 21, 2026

PAYROLL LETTER #26-002

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

FROM: Lisa Dean, Chief
Personnel and Payroll Services Division**RE: DISTRIBUTION AND BILLING OF 2025 FORM W-2 WAGE AND TAX STATEMENT****DISTRIBUTION OF 2025 FORM W-2 WAGE AND TAX STATEMENT**

The State Controller's Office (SCO) will mail the 2025 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, 2026.

2025 FORM W-2 PAPER/ENVELOPE FORMAT

The SCO will continue to send Form W-2s to employees who chose to receive a paper Form W-2 printed on standard 8 ½ by 11-inch paper in a standard envelope.

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

1. The View Direct Report ID: PDC9820, "2025 W-2 To Be Mailed" will be available on [ViewDirect](#) no later than February 6, 2026, to assist agencies 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 if the employee opted for electronic delivery. Campuses can access CIRS Program PDC0101 CSU (compendium report code number D92, Cycle date 26-01). Refer to the [ViewDirect and Mobius View](#) webpage.
2. The report provides the following information in agency code order:
 - Social Security number
 - Employee name
 - Employee mailing address

UNDELIVERABLE FORM W-2

The SCO 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. Civil Service Employees can update their address through the [Cal Employee Connect \(CEC\)](#) portal. Civil Service Employees who do not wish to use the CEC portal and California State University (CSU) employees addresses can be updated by completing an Employee Action Request ([Form STD. 686](#)). CSU Student Employees must use the Student Payroll Action Request ([Form STD. 457](#)) to update their address.

BILLING FOR MAILING OF THE 2025 FORM W-2

The cost of this service is \$1.45 per Form W-2 to defray postage/processing costs. The fee is subject to increase when the postage rate is released in January 2026. The State Controller's Office will send an invoice to your office in the Spring of 2026.

For more information about the Form W-2, visit the SCO website for [Frequently Asked Questions \(FAQs\) 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 16, 2026. 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 2025 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.

PPSD and CSU Contact Information:

- [PPSD Contacts and Additional Information](#)
- [Campus Information Retrieval System \(CIRS\) | Contact Email](#)

Web Resources:

- [For HR Personnel](#)
- [For State Employees](#)

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