CALIFORNIA DEPARTMENT OF GENERAL SERVICES

| HUMAN RESOURCES MEMORANDUM 26-018 | DATE ISSUED: 11/17/26 |
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| SUBJECT: **Distribution and Billing of 2026 W-2 Wage and Tax Statement** | REFERENCE: N/A |
| TO: All Department of General Service Employees and Client Service Agencies | SUPERCEDES: HR Memo 25-023 |

**PLEASE ENSURE THAT THIS INFORMATION IS SHARED WITH YOUR EMPLOYEES**

## Purpose

The purpose of this memorandum is to inform employees that the State Controller's Office (SCO) will mail all Form W-2s and Form 1095-Cs to each employee's current mailing address, as reported in SCO's Employment History Database, by January 31, 2027.

## Verify Your Mailing Address

Employees are encouraged to verify the mailing address listed on their paystub or Cal Employee Connect account to ensure timely receipt of their Form W-2 and Form 1095-C. If the address is incorrect, employees should take one of the following actions:

1. Log into Cal Employee Connect to update their address directly through the portal.
2. If unable to update via Cal Employee Connect, submit an Employee Action Request Form (STD. 686) with the new address to their designated Attendance Clerk (AC) by Friday, **December 18, 2026**.

## Paperless W-2 Option

Employees are encouraged to register for the paperless Form W-2 option through Cal Employee Connect by **November 30, 2026**.

Employees who enroll in the paperless option by the deadline will not receive a paper Form W-2 by mail. Instead, they will be able to download current and prior years' Form W-2s from any internet-connected device. Additionally, electronic W-2s are typically available earlier than mailed copies.

Employees who have previously registered for the paperless Form W-2 option through Cal Employee Connect do not need to take any action.

## Requesting a Duplicate W-2

Employees, who do not enroll in the paperless form option, will be mailed their Form W-2s and Form 1095-Cs at no cost. However, if you lose your Form W-2 or need a duplicate for any reason, you may request one by completing the Request for Duplicate Wage and Tax Statement (STD. 436).

- There is an **$8.50 processing fee** for each tax year requested.
- More information is available on the SCO website: https://www.sco.ca.gov/ppsd_empinfo_dpw-2.html.
- For current state employees, the fee will be deducted from the next applicable pay warrant once the STD. 436 is received by SCO's Payroll Services Division.
- Completed Request for Duplicate Wage and Tax Statement (STD. 436) forms are to be submitted to the Personnel Transactions Unit.

## Questions

If you have questions regarding this memorandum, please contact your designated AC.

**Rachel L. Grant Kiley**, Deputy Director
Administration Division