



County of San Bernardino, California

December 2, 2019

2019 Year-End NOTICE TO ALL EMPLOYEES

Central Payroll is in the process of preparing the 2019 Form W-2 Wage and Tax Statements. The Form W-2 is an annual form that reports your Federal and State wages and other tax information required by Federal and State agencies. It is also used by the Social Security Administration as a verification document to ensure individuals are properly credited for future Social Security and/or Medicare benefits, if eligible.

- ✓ **Consent for Electronic Delivery** - As a convenience to County employees and to enhance the efficiency of the W-2 process, the option is now available to receive your Form W-2 electronically only, without the redundancy of a mailed paper form. You can consent to receive your W-2 form electronically by accessing EMACS and navigating to Employee Self Service> W-2/W-2c Consent Form. If you did not consent to electronic delivery, your paper W-2 will be mailed to your address in EMACS no later than January 31, 2020.
- ✓ **Name Verification** – Verify that your name and Social Security number in EMACS match your name and Social Security number on your issued Social Security card. The Social Security Administration regards names and Social Security numbers as "critical links" connecting your W-2 data to your lifetime earnings record. Your name and Social Security number must match the Social Security Administration's records. If you recently changed your legal name, please contact the Social Security Administration to obtain a new card. We will continue to use the name in EMACS until you obtain a new social security card. After you receive a new Social Security Card, please notify your Payroll Specialist of the change. Using a new name without updating Social Security Administration's records may prevent the proper posting of your Social Security and/or Medicare earnings. You may request a new Social Security card online at <https://www.ssa.gov/myaccount/replacement-card.html> or call the Social Security Administration toll free at 1-800-772-1213 to request Form SS-5, Application for a Social Security Card.
- ✓ **Address Verification** – If you moved or will be moving soon, please review your home and mailing address on file with EMACS through Employee Self Service>Personal Details>Addresses. If any information is not correct, please update in EMACS Employee Self Service by **January 2, 2020**, to ensure your Form W-2 is mailed to the correct mailing address.
- ✓ **Misplaced or Lost Form W-2** – If your paper W-2 is lost in the mail or is misplaced, electronic Form W-2s will be available to current County employees by January 31, 2020. Central Payroll will not provide replacement copies of W-2s to current employees. If you need a replacement copy of your 2019 Form W-2, please print through EMACS Employee Self Service at:
 - Employee Self Service>Pay>View W-2/W-2c Forms. For instructions on how to print your PDF Form W-2, please click here: [View W-2 Forms Online](#); or go to: <http://www.sbcounty.gov/uploads/emacs/forms/view%20w2%20forms%20online.pdf>
 - If you need assistance with printing your PDF Form W-2, please call the ISD Help Desk at (909) 884-4884.

Affordable Care Act (ACA) Reporting – IRS Form 1095-C

As of the date of this notice, the IRS deadline to mail out IRS Form 1095-Cs is **March 2, 2020**. The County will be in compliance with the mailing deadline; however, the deadline is subject to change at the discretion of the IRS. Please contact the Employee Benefits and Services Division if you have questions regarding the IRS Form 1095-C at ebbsd@hr.sbcounty.gov or by calling (909) 387-5787.

Annual Reminders

Now is the time to check your Federal and State tax withholding. Did you marry or divorce, gain or lose a dependent, or have major changes in your family income or deductions? If you answered "yes," you may need to file a new Form W-4.

- ✓ If you claimed "Exempt" from tax withholding in 2019, you must recertify your "Exempt" status for 2020 by February 16, 2020. Otherwise, your withholdings for Federal and State taxes will revert to your last Form W-4 on file that did not claim exempt from withholding. If one does not exist, then "Single" with no adjustments will be used as your withholding status. Please note that if you claim "Exempt" you will be certifying that you had no Federal tax liability in 2019 and you expect to have no Federal tax liability in 2020.
- ✓ To update your Form W-4 and/or recertify your "Exempt" status, please go to EMACS Employee Self Service at: Employee Self Service>Pay>Tax Withholding.
 - ***To ensure your exempt status is updated for 2020, please do not recertify until December 15, 2019. If recertifying before January 1, 2020, it is best to use a mobile device which will offer the ability to change the year under "Claim Exemption" from 2019 to 2020. If you recertify on January 1, 2020, or later, a new process and form would be required. More information on this change will be provided.***
 - EMACS Employee Self Service may be accessed from the internet using the following link: [EMACS Sign In – https://emacsbapp.sbcounty.gov](https://emacsbapp.sbcounty.gov); however, access to update both Federal and State forms is available only from a desktop computer.
 - Prior to filling out your Form W-4, please take a moment to carefully read the W-4 Instructions, which can be found at: Employee Self Service>Pay>Tax Withholding. When submitting your Form W-4 online, please remember to CAPITALIZE the first letter of your User ID if your User ID contains an alpha character, and enter your EMACS password, not your County login password.
- ✓ It may be necessary to update your beneficiary forms. Even if you had no changes and it has been some time since you reviewed your Last Warrant (Paycheck) Designation form, please review and update if necessary. Please contact your Payroll Specialist for a "[Beneficiary Designation for Last Warrant form](#)".
- ✓ Review and update your emergency contacts in EMACS. You can do this by accessing EMACS and navigating to Employee Self Service>Personal Details>Emergency Contacts.

Upcoming 2020 Changes

Pay Period 27 - Calendar year 2020 will have 27 pay periods. This will result in an additional payday and additional leave accruals for pay period 27. If you make the maximum annual contributions to your 401(k) or 457 etc. based on 26 pay periods, you will reach your maximum by PP26/20. Please evaluate your deductions in light of the extra pay period for 2020.

Contribution Limits – The contribution limits, for employees who participate in 401(k) and 457 plans, will increase from \$19,000 to \$19,500 for 2020. The catch-up contribution limit for employees aged 50 and over who participate in these plans will increase from \$6,000 to \$6,500.

New W-4 - The 2020 Form W-4, Employee's Withholding Certificate, is very different from previous versions. This is due to the Federal tax law changes that took place in 2018. The Internal Revenue Service (IRS) is not requiring all employees to complete the revised form and has designed the withholding tables so that they will work with both the new and prior year forms. However, certain employees will be required to use the new form. Employees hired in 2020 who must complete a new W-4 and anyone who makes withholding changes during 2020, including employees who re-certify an exemption from withholding, will be required to use the 2020 Form W-4.

If you have any questions regarding the above information, please contact Central Payroll at (909) 382-3154.