



OFFICE OF THE  
COUNTY AUDITOR-CONTROLLER

County Administrative Center  
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## Employee Payroll Action Items & Information

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### **Electronic W-2 (e-W-2) Registration and Assistance**

In late January 2016, the 2015 W-2s will be available electronically through PeopleSoft ESS (Employee Self-Service).

Per IRS regulations, employees wishing to receive their W-2s electronically must log in to ESS and submit their consent to receive their electronic W-2. If you currently receive electronic W-2 and are wishing to opt out, you will need to withdraw consent in ESS to return to paper forms.

If you do not consent to receive your W-2 electronically by January 08, 2016 your W-2 will be postmarked by February 01, 2016 and mailed to your address of record in PeopleSoft (January 31<sup>st</sup>, falls on a Sunday, therefore, the deadline will be the next business day, in this case, February 1<sup>st</sup>).

If you need assistance in registering for PeopleSoft ESS electronic W-2, please e-mail Auditor-Controller's Payroll Division at [ACO\\_Payroll@co.riverside.ca.us](mailto:ACO_Payroll@co.riverside.ca.us).

### **Mailing Address for mailed W-2s: Help Ensure Delivery of Your W-2**

This is especially important for receipt of your W-2, if you do not select to receive your W-2 electronically. Every year, the U.S. Post Office returns, as undeliverable, numerous W-2s. In order to avoid delay of your W-2, update your mailing address with your Department Payroll Representative.

### **When Will My 2015 W-2 Be Available?**

W-2s (annual wage and tax statement) are processed after the end of the calendar year, and are ready for distribution in late January. Per IRS regulations, all employers must have 2015 W-2s available no later than February 01, 2016. Generally, those who are registered for electronic W-2s (e-W-2) will have access to their W-2 online before employees who have elected to continue receiving their W-2 by U.S. Mail.

### **Form W-4: Employee's Withholding Allowance Certificate**

Form W-4 is the IRS form that is used by an employee to communicate to their employer their tax filing status and number of allowances, which determines how much federal income tax to withhold from their pay. If you have filed a Form W-4 claiming Exempt status for 2015, the form expires February 16, 2016. You must file a new form by February 06, 2016 (to be applied to pay check dated February 17, 2016) otherwise your tax status will be updated to single with

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zero withholding allowances. For more information see IRS Publication 919 *How Do I Adjust My Tax Withholding* at [www.irs.gov](http://www.irs.gov).

Employees are able to change their W-4 withholding status and allowances via PeopleSoft ESS. This is for federal withholding not state withholding.

### **Form 1095-C- Employer Provided Health Insurance Offer and Coverage**

Under the Health Care Reform and the Affordable Care Act (ACA), employers are required to report to the IRS on the health insurance offered to full-time employees. Form 1095-C includes information about health insurance coverage offered to you and, if applicable, your family. You may need to submit information from the form in 2016 as a part of your personal tax filing for 2015. Form 1095C will be ready for distribution no later than February 1, 2016 which will cover information for the 2015 calendar year.

### **Beneficiary Designation Information**

California Government Code - Section 53245. Any person employed by a county, may file with his appointing power a designation of a person who, notwithstanding any other provision of law, shall, on the death of the employee, be entitled to receive all warrants or checks that would have been payable to the decedent had he survived. The employee may change the designation from time to time. The designated person shall claim such warrants or checks from the appointing power.

It is important that you maintain current on your Beneficiary Designation forms. Please contact your Department Representative for the form *Designation of Person to Receive Warrants or Checks Upon Death of Employee*.

### **Social Security Taxes for 2016**

Wage base for 2016 stays at \$118,500; the tax rate is 6.20% (maximum tax \$7,347.00).

### **Medicare Taxes for 2016**

There is no maximum wage base and tax rate remains at 1.45%. However, employees who earn more than \$200,000 will pay an extra 0.9% Medicare tax in 2016.

### **Mileage Rate for 2016**

IRS business standard mileage rate is down beginning Jan 1, 2016 and will be 54 cents a mile. Per County Board of Supervisors Policy D-1 Travel expense (mileage) claims should be submitted promptly and normally no later than the end of the month or within 30 days of travel.

### **Still Have Questions?**

Here are some resources if you have questions about any of the information provided:

- 1) Contact your Department Representative. The Department & Payroll Representative Contact List can be obtained at [www.WorkforceExchange.net](http://www.WorkforceExchange.net) under HR Toolbox tab at the top > Resources > Employee Services > Department & Payroll Clerk Contact List.
- 2) Visit the Riverside County Auditor-Controller's website at [www.auditorcontroller.org](http://www.auditorcontroller.org)
- 3) Visit the Internal Revenue Service website at [www.irs.gov](http://www.irs.gov)
- 4) Visit the California Employment Development website at [www.edd.ca.gov](http://www.edd.ca.gov)

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