



San Bernardino County, California

December 9, 2021

2021 YEAR-END NOTICE TO ALL EMPLOYEES

Central Payroll is in the process of preparing the 2021 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 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>Consent to Electronic W-2s Tile. If you do not consent to electronic delivery, your paper W-2 will be mailed to your address in EMACS no later than January 31, 2022.
- ✓ **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 3, 2022**, 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 retained and made available to current County employees. Central Payroll will not provide replacement copies of W-2s to current employees. If you need a replacement copy of your 2021 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 additional 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 **February 28, 2022**. The County will comply 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, have major changes in your family income or deductions, or can no longer claim head-of-household status? If you answered "yes," you may need to file a new Form W-4 and DE 4.

- ✓ If you claimed "Exempt" from tax withholding in 2021, you must recertify your "Exempt" status for 2022 by February 15, 2022. Otherwise, your withholdings for Federal and State taxes will revert to your last Form W-4 or DE 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 2021 and you expect to have no Federal tax liability in 2022.
- ✓ To update your Form W-4 or DE 4 and/or recertify your "Exempt" status, please go to EMACS Employee Self Service at: Employee Self Service>Pay>Tax Withholding: Fed W4, State.
 - ***To ensure your exempt status is updated for 2022, please do not recertify until December 15, 2021. If recertifying between December 15, 2021 and December 31, 2021 it is best to use a mobile device which will offer the ability to change the year under "Claim Exemption from Withholding" from 2021 to 2022. If you recertify on January 1, 2022, or later, you may use the online process to select "Exempt" from the dropdown box under Step 4(c) on the electronic Form W-4 or write "Exempt" under Step 4(c) on the paper form.***
 - EMACS Employee Self Service may be accessed from the internet using the following: [EMACS Sign In – https://emacsbapp.sbcounty.gov](https://emacsbapp.sbcounty.gov); however, access from a mobile device is limited to Form W-4 only.
 - Prior to filling out your Form W-4 or DE 4, please take a moment to carefully read the instructions, which can be found at: Employee Self Service>Pay>Tax Withholding>Select Federal or State. When submitting your forms online, you will be required to authenticate after pressing the submit button, 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 recently, it may be some time since you have 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](#)". You will soon be able to update your last warrant designation through EMACS Employee Self Service. Stay tuned for more information.

- ✓ 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.

What's New

Contribution Limits – The contribution limits, for employees who participate in 401(k) and 457 plans, will increase from \$19,500 to \$20,500 in 2022. The catch-up contribution limit for employees aged 50 and over who participate in these plans will remain the same at \$6,500.

Truncating Social Security Numbers - The IRS now permits truncation of the Social Security number on the employee's copy of Form W-2; as such, your 2021 W-2 will show only the last four digits of your Social Security number.

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