Electronic Delivery of W-2

General Information

The Form W-2 is an annual statement 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. San Bernardino County is required by the Internal Revenue Service (IRS) to provide each employee with a Form W-2 for the calendar year on or before January 31st of the following year. The County currently issues over 24,000 paper W-2’s annually, those forms are also available electronically to active employees through EMACS Employee Self Service. The IRS permits the use of electronic Form W-2 as the sole delivery method; however, employees’ consent is required. 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.

The benefits of receiving an electronic Form W-2 statement are:

- It is a more secure way to receive your W-2 statement.
- You will have earlier access to Form W-2’s, as the postal delivery time will be eliminated.
- It reduces the likelihood of identity theft by eliminating the risk of Form W-2’s being lost or stolen from the U.S. mail.
- Access to the electronic Form W-2 is possible, even if you are away from your usual home or work location.
- It reduces the County’s use of paper which is better for the environment.

Consent

Employers must comply with specific IRS regulations in order to furnish Form W-2’s electronically, and employees must provide their consent to receive them electronically. This notice contains the required IRS disclosures and instructions for you to provide consent to receive your Form W-2 electronically.

Please read this entire notice and, if you wish to receive all future Form W-2 statements from San Bernardino County electronically, provide your consent as instructed below. If you do not provide this consent, the County will continue to mail your Form W-2 through the United States Postal Service (USPS).

As required by the IRS, this consent must be made electronically in a manner which will reasonably demonstrate that you can access your Form W-2 in the electronic format in which it will be provided. For that reason, the consent must be made by accessing EMACS Self-Service at Employee Self-Service > Pay > W-2/W-2c Consent.

Disclosures

The following disclosures are provided as information to you regarding your consent to receive your Form W-2’s electronically:
- You may use Employee Self-Service now to give consent to receive your Form W-2’s electronically. Consent will be effective immediately, except those received after January 15th may not be effective for Form W-2’s due that January 31st.

- If you choose not to give consent to receive your Form W-2’s electronically, you will continue to receive a paper Form W-2.

- After receiving your consent, the County will deliver your Form W-2 electronically until you withdraw that consent, or you terminate employment with the County.

- Adobe reader will be required to view your electronic W-2. The reader can be obtained at: https://get.adobe.com/reader/

- You may withdraw your consent at any time through EMACS Self-Service, at Employee Self-Service > Pay > W-2/W-2c Consent or by completing a Withdrawal of Consent for Electronic Delivery of W-2 Form available through your Department Payroll Specialist at Central Payroll or on the EMACS Forms website. Any withdrawal of consent received by January 15th will be effective for Form W-2’s due by January 31st of that year, and subsequent years. Forms received after January 15th will be effective within five working days for all W-2’s not already issued.

- Upon request, a paper copy of the current Form W-2 will be made available to active employees at Central Payroll after January 30th. Requests for a paper copy will not be considered a withdrawal of consent for electronic delivery of your Form W-2.

- If there is any change in the manner San Bernardino County will deliver Form W-2’s electronically, you will be notified immediately, via e-mail, EMACS Self-Service or U.S. Mail. Please keep your e-mail, home, and mailing addresses on file with EMACS updated through Employee Self-Service > Personal Details.

You will be notified by e-mail and EMACS Self-Service no later than January 31st with the subject line "Important Tax Return Document Available," to let you know your electronic Form W-2 is delivered and ready to be viewed or downloaded.

If you have any questions regarding this notice, or about your Form W-2, please contact Central Payroll at (909) 382-3154.