Santa Clara County Office of Education
Jon R. Gundry
County Superintendent of Schools

Informational Bulletin

For Santa Clara County Districts

District Business and Advisory Services

Ann Redd-Oyedele, Interim Director, DBAS: 408-453-6599

Bulletin: 16-013

Date: December 2, 2015

To: District Fiscal Directors
District Payroll and Personnel Directors

From: Ann Redd-Oyedele, Interim Director-DBAS
Mark Skvarna, Interim Chief Business Officer

Re: 2015 Calendar Year End Payroll Processing

This bulletin provides important deadline information for the 2015 Calendar Year End Payroll Processing. District Business and Advisory Services (DBAS) will produce the annual *W-2 Employee Wage and Tax Statements* for all Santa Clara County dependent district employees with taxable wages in 2015. In addition, 2015 wage and tax data will be electronically transmitted by DBAS to the Social Security Administration (SSA) as part of the annual W-2 production process. Districts do not need to submit a *Form W-3* for the W-2s to be produced in QCC.

W-2s are created based on final year-to-date data in QCC. However, errors will need to be corrected as DBAS staff reconciles this data. Lists of these errors will be sent to districts by each Advisory team. All errors will need to be corrected during December for timely processing of W-2 forms.

Additionally, there are a variety of year-end "additional compensation" items that may require some special district processing in order to be included on the W-2. Generally, Internal Revenue Service (IRS) publication 15-B requires that all fringe benefits be reported as taxable compensation unless specifically excluded by law. A copy of the latest Publication 15-B is attached for reference. 4

Important Deadlines

• December End of Month Payroll Close	December 11, 2015	5:00 pm
• Group Term Life Insurance	December 14, 2015	5:00 pm
• Other Non GLI W-2 Changes	December 14, 2015	5:00 pm
• Payroll Warrants Available	December 17, 2015	3:00 pm
• Estimated W2 Processing for DBAS	December 28, 2015 through January 22, 2016	
• First 2016 Payroll Close	January 4, 2016	5:00 pm
• First 2016 Payroll Warrants Available	January 7, 2016	3:00 pm
• W2-C Forms due from Districts	February 5, 2016	5:00 pm

This bulletin and its attachments are not intended as tax advice, but only to assist school districts in understanding the W-2 reporting requirements.

Attachment A – *IRS Publication 15-B for 2015*

Attachment B – 2015 Year W-2 changes Group Life Insurance Form

Attachment C – *2015 Year W-2 changes other Non GLI Form*

Please distribute this information within your District as deemed appropriate.

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