



District Business and Advisory Services

Bulletin: 23-013

Date: November 18, 2022

To: District Directors of Fiscal Services
 District Human Resource and Payroll Managers

From: Susan Ady Director- District Business Services
 Dennis Loo Supervisor-Payroll, Taxes and Retirement

Re: 2022 Calendar Year *W-2 Employee Wage and Tax Statements*

This bulletin provides important information for the 2022 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 2022. In addition, 2022 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. During December, as DBAS staff reconciles this data and identifies discrepancies, we will need support from the districts to resolve any errors. Corrections will need to be processed during December for the timely production of the W-2 forms.

As a reminder, districts should record Group Term Life Insurance (GLI) payments in the QSS payroll system on a monthly basis to ensure proper withholding of applicable taxes as premiums are paid, using voluntary deduction code 8999. The last opportunity to enter the cumulative GLI excess premiums in the QSS system will be **December 12, 2022, if not properly withheld in each payroll period**. If required corrections or other updates are not completed by December 12, 2022, districts will be responsible for issuing supplemental W-2 Correction Forms and a per transaction error correction fee of \$50 may apply.

Occasionally, there are a variety of year-end “additional compensation” transactions that may require special processing to be included on the W-2. DBAS staff will reach out to district staff to work through these items. 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 linked [here](#) for your reference.

Important Deadlines

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| • December payroll cancellations | December 12, 2022 | 3:00 pm |
| • December End of Month Payroll Close | December 12, 2022 | 5:00 pm |
| • Group Term Life Insurance (GLI) correction cutoff | December 12, 2022 | 5:00 pm |
| • Other Non GLI W-2 correction cutoff | December 12, 2022 | 5:00 pm |
| • W2 Processing by DBAS | December 29, 2022 through January 20, 2023 | |
| • W2-C Forms due from Districts, if needed | February 6, 2023 | 5:00 pm |

This bulletin and its attachments are not intended as tax advice but included as background information on the W-2 reporting requirements and to coordinate the processing of W-2's. You can find the DBAS bulletin website and attachments here:

<https://www.sccoe.org/depts/bizserv/DBAS/Pages/bulletins.aspx>

<https://www.sccoe.org/depts/bizserv/DBAS/Pages/forms.aspx>

Attachment Excel – 2022 Year W-2 changes Group Life Insurance Form/2022 Year W-2 changes other Non GLI Form

Please distribute this bulletin within your District as deemed appropriate.