



San Bernardino County, California

December 12, 2024

2024 YEAR-END NOTICE TO ALL EMPLOYEES

Central Payroll is in the process of preparing the 2024 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. The Social Security Administration also uses it 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. 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, 2025.
- ✓ **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 incorrect, please update in EMACS Employee Self Service by **January 3, 2025**, 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 2024 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 printing your PDF Form W-2, please call the ITD 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 **March 3, 2025**. 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 2024 and continue to meet the eligibility for 2025, you must recertify your "Exempt" status for 2025 by February 15, 2025. Otherwise, Central Payroll is required to begin withholding Federal taxes as if you checked the box for Single or Married filing separately with no adjustments. Your State tax withholding will also be updated to Single with zero allowances. Please note that if you claim "Exempt", you will be certifying that you had no Federal tax liability in 2024 and expect to have no tax liability in 2025.
- ✓ 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 2025, please do not recertify until December 23, 2024. If recertifying between December 23, 2024 and December 31, 2024, it is best to use a mobile device which will offer the ability to change the year under "Claim Exemption from Withholding" from 2024 to 2025. If you recertify on January 1, 2025, 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://emacssapp.sbcounty.gov) – <https://emacssapp.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.

Review and update your Last Warrant beneficiary. It's important to periodically review your Designation for Last Warrant to confirm the information on file is accurate and up to date. You can do this by accessing EMACS and navigating to Employee Self Service>Benefit Details>Designation for Last Warrant.

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 \$23,000 to \$23,500 in 2025. The catch-up contribution limit for employees aged 50 and over who participate in these plans will remain the same at \$7,500.

Super Catch-Up – Starting in 2025, employees who participate in 401(k) and 457(b) plans who will be ages 60, 61, 62, or 63 by the end of the calendar year are eligible for a higher “super catch-up” contribution limit. The “super catch-up” contribution limit is \$11,250 for 2025.

New Leave Cash-Out Pre-Designation Module – We are excited to announce a new Leave Cash-Out Pre-Designation Module in EMACS self-service, replacing paper forms for pre-designating leave hours to cash out in 2025. If you qualify and wish to predesignate vacation, PTO, and/or holiday hours to cash out in 2025, please submit your irrevocable election by Tuesday, December 31, 2024, by accessing EMACS and navigating to Employee Self Service>Pay>Leave Cash-Out Pre-Designation. Please see your Payroll Specialists for more information, as some unit exceptions may apply.

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