



3939 Thirteenth Street
P.O. Box 868
Riverside, California
92502-0868
(951) 826-6530

47-336 Oasis Street
Indio, California
92201-6998
(760) 863-3363

24980 Las Brisas Road
Murrieta, California
92562
(951) 600-5680

**Riverside County
Board of Education**

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Lisa A. Conyers

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Adolfo Mediano, Jr.

Elizabeth R. Toledo

DATE: December 3, 2010

TO: Chief Business Officials (letter only)
Payroll Administrators
K-12 Districts, Community College Districts, and Charter Schools

FROM: Carolyn Nielsen, District Payroll and Retirement Coordinator
District Fiscal Services
Division of Administration and Business Services
(951) 826-6538 / FAX [951] 826-6961

SUBJECT: Data Required for 2010 Wage and Tax Statement, Form W-2

ACTION: **Return by January 07, 2011**

As you are aware, the Riverside County Superintendent of Schools operates a uniform payroll system that includes processing of tax deposits, quarterly tax reports, and the creation and filing of W-2 data. Although payments and data are currently filed under one taxpayer identification number for the Schools of Riverside County, each district is responsible for the accuracy of data reported for its employees and any penalties and/or interest assessed for non-compliance with applicable laws and regulations and the resolution of such issues.

Internal Revenue Service (IRS) regulations require employers to report the value of specified benefits and payments by third parties for applicable employees on the W-2 and in some instances these values are subject to FICA and Medicare tax. This memorandum provides the requirements for collecting and reporting this data. All data submitted will require certification by an authorized district employee that the data is in compliance with applicable federal and state laws and regulations. Information will not be accepted directly from third party administrators.

All data must be submitted within the prescribed timelines in order to allow sufficient time for our office to input and validate data reported by each school district. Data and corrections submitted by school districts after the deadline will be processed after the initial W-2 process is completed. Revised W-2s will be issued for affected employees.

As in the past, both employer and employee cost/refund of FICA and Medicare taxes on reported amounts for applicable employees will be transferred from/to district holding account 01/03-000-0000-0-0000-7200-3999 (K-12 districts), 11-000-0000-0-0000-0000-3999 (community college districts). The district is responsible for collection/refund of employee taxes from/to applicable employees.

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Please carefully review the enclosed information and reporting forms and develop a plan that will allow your district to submit the required information within the prescribed timeline. Detailed instructions from the IRS are available upon request or can be accessed at <http://www.irs.gov/formspubs/index.html>.

This memo and attachments are available on the RCOE internet at www.rcoe.us.

Please use the following directions to access the DFS Payroll and Retirement Processing information:

- Click on the link “*Administration and Business Services*” – this will be on the left side of screen
- Locate the “*District Fiscal Services*” heading – this will be on the right side of screen
- Locate the “*District Payroll and Retirement Processing*” heading
- Click on the link “*Bulletins*” heading

Please access this site to obtain the Excel spreadsheet for completion of the applicable forms for your district. Formulas have already been programmed into each worksheet. **Please complete only the shaded areas and verify the calculated data. Do not alter the spreadsheets. The data submitted on the spreadsheets will be electronically uploaded into Galaxy.**

A 2010 W-2 Data Checklist and Certification form has been provided to indicate the categories of reportable benefits and payments applicable to your school district. **Please complete all worksheets applicable to your district, complete and certify the Checklist and return to Carolyn Nielsen, District Fiscal Services Payroll, no later than January 07, 2011.**

Please contact Lisa Smith at (951) 826-6557 if you have any questions regarding the information provided.

CN:lf

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Enclosures