SAN MATEO COUNTY OFFICE OF EDUCATION
Excellence and Equity in Education
Marco A. Chávez • County Superintendent of Schools

TO: District Payroll and Chief Business Officials

FROM: Lingqi Zhang, Director, District Business Services (Payroll and Retirement Reporting)

DATE: November 6, 2026

SUBJECT: 2026 W-2 Processing Deadlines

Please review the following tasks and deadlines to ensure accurate and timely W-2 processing.

Critical Dates and Deadlines

Task/Details	Deadline
Perform W-2 validation and corrections	Now until January 11, 10 am
December Main Payroll (Pay Day 12/18/26) District Cut-off	December 10, 10 am
Any checks issued prior to December with a credential hold that have not been cleared will be canceled on 12/15/26, with a posting date of 12/16/26.	December 15, 1 pm
December Manual Payroll (Pay Day 12/30/26) for W-2 Corrections. District Cut-off • This is the last chance to complete W-2 corrections in December.	December 28, 10 am
Any checks issued in December with a credential hold that have not been cleared will be canceled on 12/28/26, with a posting date of 12/29/26.	December 28, 1 pm
January W2 Adjustment Payroll (Pay Day 12/31/26) for W-2 Corrections. District Cut-off • Enter adjustments using the special W2 pay cycle. • Please note that we **cannot** offer extensions for this payroll. • Any adjustments that result in additional tax liabilities may be subject to late payment penalties imposed by the IRS and EDD. Because we are on a next-business-day tax deposit schedule and the pay day is December 31.	January 11, 10 am

Submit W-2 Authorization Form to the SMCOE. Note: If we do not receive a form from you by the deadline, we will consider that you have completed all the required W-2 corrections.	January 11, 10 am
Prepare W-2 forms and send them to third-party for printing and mailing (COE task)	January 12
W-2 Data Filing (COE task)	January 28

Note: All W-2 forms will be printed and mailed by our third-party vendor. Hard copies will be mailed directly to the employees' addresses on file. Employees can also access the electronic versions on the Frontline ERP Employee Portal after W-2s have been processed.

If you have any questions, please contact your assigned payroll auditor.