



TRAVEL INFORMATION & POLICY

Subject: How to Avoid a Corrected Wage and Earnings Statement, Form W-2C - Travel Expense Claim Payments	Number: TIP 06-11 <hr/> Date Issued: October 24, 2006
References: State Controller's Office Payroll Letter 2006-20	Expires: January 1, 2007

Purpose

To inform employees how to avoid the issuance of a 2006 Corrected Wage and Earnings Statement Form W-2C (Form W-2C).

Form W-2Cs are issued for many reasons. One specific reason is when a **Travel Expense Claim (TEC) with taxable fringe benefits is reimbursed between December 1 and December 31, 2006.**

Below are examples of taxable fringe benefits commonly reimbursed on TECs:

- Call back and Overtime mileage.
- Overtime meals.
- Meals (breakfast and dinner) paid for travel lasting less than 24 hours.
- Private aircraft mileage.
- Travel for 50-Mile Rule exceptions.
- Travel advances (over 90 days old).
- Moving expenses (Relocation).
- LTA assignment (Over 365 Days).

What can I do to avoid a Corrected Form W-2C?

To avoid a Form W-2C:

- Submit all outstanding TECs for the above fringe benefits to the Division of Accounting by **Wednesday November 8, 2006 and,**
- Submit any subsequent TECs with taxable fringe benefits **after January 1, 2007.**

If my taxable TEC is paid in December, when will I receive the Corrected W-2C?

The Division of Human Resources receives and distributes Form W-2Cs several weeks after the original Form W-2s are issued in late January. Form W-2Cs may delay an employee's filing of Federal & State tax returns and generates additional expenses to the Department.

If you have questions regarding this information, please contact Katie Kennedy at (916) 227-8652

For individuals with sensory disabilities, documents may be obtained in alternate formats. To obtain such services, please e-mail Katie_Kennedy@dot.ca.gov. TTY users may also call (800) 735-2922.