



TRAVEL INFORMATION & POLICY

Subject: How to Avoid a Corrected Wage and Earnings Statement, Form W-2C - Travel Expense Claim Payments	Number: TIP 07-005 Date Issued: October 24, 2007
References: State Controller's Office Payroll Letter 2007-017	Expires: January 1, 2008

Purpose

To inform employees on how to avoid the issuance of a 2007 Corrected Wage and Earnings Statement Form W-2 (Form W-2C) resulting from year-end fringe benefit (income) reporting.

This memo pertains to all Travel Expense Claims (TECs) that include any taxable fringe benefits.

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 without over night stay.
- Private aircraft mileage.
- Travel for 50-Mile Rule exceptions.
- Travel advances (over 90 days old).
- Moving expenses (Relocation).
- Long term assignment (Over 365 Days).

Corrected Form W-2

Corrected W-2C will be issued by the State Controller's Office for taxable travel expense claims processed/paid between December 1st and December 31, 2007.

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

- Submit all outstanding TECs for the above fringe benefits to the Division of Accounting by **Wednesday November 8, 2007** to allow time for processing prior to December 1, 2007 **and**,
- Submit any subsequent TECs with taxable fringe benefits **after January 1, 2008**.

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.

To view the Department's travel policies, please visit the [Caltrans Travel Guide](#).

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.