

**TRAVEL INFORMATION & POLICY**

Subject: How to Avoid a Corrected Wage and Earnings Statement, Form W-2C - Travel Expense Claim Payments	Number: TIP 08 - 007 Date Issued: October 17, 2008
References: State Controller's Office Payroll Letter 2008-012	Expires: January 1, 2009

Purpose

To inform employees on how to avoid the issuance of a 2008 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 31st, 2008.

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

- Send your outstanding TECs which include the above fringe benefits to Accounting in time for them to be received by **Wednesday, November 12, 2008**. This allows time for processing prior to December 1, 2008 **and**,
- Submit any subsequent TECs with taxable fringe benefits **after January 1, 2009**.

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.