

**TRAVEL INFORMATION & POLICY**

Subject:  How to Avoid a Corrected Wage and Earnings Statement, Form W-2C - Travel Expense Claim Payments	Number: TIP 09-005  Date Issued: October 20, 2009
References:  State Controller's Office Payroll Letter 09-011	Expires: January 1, 2010

<b>Purpose</b>	<p>To inform employees on how to avoid the issuance of a 2009 Corrected Wage and Earnings Statement Form W-2 (Form W-2C) resulting from year-end fringe benefit (income) reporting.</p> <p>This memo pertains to all Travel Expense Claims (TECs) that include any taxable fringe benefits commonly reimbursed on TECs as follows:</p> <ul style="list-style-type: none"><li>• Call back and Overtime mileage.</li><li>• Overtime meals.</li><li>• Meals (breakfast and dinner) paid for travel lasting less than 24 hours without over night stay.</li><li>• Private aircraft mileage.</li><li>• Travel for 50-Mile Rule exceptions.</li><li>• Travel advances (over 90 days old).</li><li>• Moving expenses (Relocation).</li><li>• Long term assignment (Over 365 Days).</li></ul>
<b>Corrected Form W-2</b>	<p>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, 2009.</p>
<b>What can I do to avoid a Corrected Form W-2C?</b>	<ul style="list-style-type: none"><li>• Send your TECs which include the above fringe benefits to Accounting in time for them to be received by <b>Wednesday, November 11, 2009</b>. This allows time for processing prior to December 1, 2009 <i>and</i>,</li><li>• Submit subsequent TECs with fringe benefits <b>after January 1, 2010</b>.</li></ul>
<b>If my taxable TEC is paid in December, when will I receive the Corrected W-2C?</b>	<p>The Division of Human Resources receives and distributes Form W-2Cs <u>several weeks</u> after the original Form W-2s are issued in late January. Form W-2Cs may delay an employee's filing of Federal &amp; State tax returns and generates additional expenses to the Department.</p>

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 [asni\\_tefera@dot.ca.gov](mailto:asni_tefera@dot.ca.gov). TTY users may also call (800) 735-2922.