



Subject:	Number: TIP 15-02
Travel/Relocation Programs – Change in the Definition and Reimbursement of an Incidental Expense	Date Issued: February 20, 2015
References: Department of Human Resources (CalHR) Memorandum 2015-003	Expires:

Policy

Effective February 1, 2015, the Department of Human Resources (CalHR) has updated the state’s definition of the items that may be claimed as an incidental expense on Travel Expense Claims. This change has been made to ensure that the state is in compliance with the recent standards set by the Internal Revenue Service (IRS) in IRS Publication 463.

The new definition is:

The term “incidental expenses” means fees and tips given to porters, baggage carriers, hotel staff, and staff on ships.

It is important to note that no other items may be claimed as an incidental expense.

Reimbursement of incidental expenses will be made for actual expenses up to the maximum amounts allowed. Receipts for incidental expenses are not required to accompany the travel expense claim.

Questions

If you have questions regarding this information, please contact the Travel Information Line at (916) 227-9061. 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.