



TRAVEL INFORMATION & POLICY

Subject: How to Avoid a Corrected Wage and Earnings Statement, Form W-2C - Travel Expense Claim Payments	Number: TIP 14-06 Date Issued: November 4, 2014
References: State Controller's Office Payroll Letter 14-015	Expires: January 1, 2015

Purpose

To inform employees on how to avoid the issuance of a corrected Wage and Earnings Statement Form W-2 (Form W-2C) resulting from 2014 year-end fringe benefit income reporting.

This memo pertains to all Travel Expense Claims (TECs) that include any taxable fringe benefits commonly reimbursed on TECs as follows:

- Call Back Mileage
- Overtime Meals
- Meals paid for travel lasting less than 24 hours without an overnight stay
- Private aircraft mileage
- Travel approved for 50-Mile Rule exceptions
- Travel advances (over 120 days old)
- Moving and Relocation expenses
- Long Term Assignment (Over 365 Days)

Corrected Form W-2C

A corrected Form W-2C will be issued by the State Controller's Office (SCO) for taxable travel expense claims processed/paid between **December 1, 2014 and December 31, 2014.**

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

Send TECs which include the above fringe benefits to Accounting in time for them to be received by **Wednesday, November 12, 2014.** This allows time for processing prior to December 1, 2014. Submit subsequent TECs with fringe benefits **after January 1, 2015.**

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

The Division of Human Resources receives the documents from the SCO and distributes the Form W-2Cs several weeks after the original Form W-2s are issued.

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 Terence Hung at (916) 227-9330. 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.