

**Department of Human Resources
Memorandum**

TO: Personnel Management Liaisons (PML)

SUBJECT: Travel/Relocation Programs – Change in the Definition of What May be Claimed as an Incidental	REFERENCE NUMBER: 2015-003
DATE ISSUED: 1/26/2015	SUPERSEDES:

This memorandum should be forwarded to:

**Accounting Officers
Budget Officers
Claims Coordinators
Employee Benefit Officers
Labor Relations Officers
Personnel Officers
Personnel Transactions Staff
Personnel Transactions Supervisors
Travel and Relocation Liaisons**

FROM: Department of Human Resources
Benefits Division

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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. 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 of an incidental 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.

If you have questions or need assistance with the information provided above, please contact Ray Asbell at the phone number or email address listed above.

/s/Darlene Schell

Darlene Schell, Chief
Benefits Division