

<b>HUMAN RESOURCES MEMORANDUM 15-003</b>		DATE ISSUED: February 23, 2015
SUBJECT: <b>Travel/Relocation Programs – Change in the Definition of What May be Claimed as an Incidental</b>		REFERENCE: PML 2015-003, and PML 2015-004
TO: Managers, Supervisors, Personnel Liaisons, Attendance Clerks, Accounting Officers, Budget Officers and Claims Coordinators		SUPERSEDES: None

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**PLEASE ENSURE THAT THIS INFORMATION IS SHARED WITH YOUR EMPLOYEES**

**Purpose**

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 was made to ensure that the state is in compliance with the recent standards set by the Internal Revenue Service (IRS) in IRS Publication 463 and IRS Notice 2014-57.

**New Incidental Definition**

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.

**Questions**

If you have questions or need assistance with information provided above, please email Ray Asbell, CalHR Statewide Travel/Relocation Program Manager or call (916) 324-0526.

**ANGIE BOLDRINI**, Personnel Officer  
Office of Human Resources

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