

STATE CONTROLLER'S OFFICE
PERSONNEL AND PAYROLL SERVICES DIVISION
P.O. BOX 942850
SACRAMENTO, CA 94250-5878

DATE: November 20, 2025

CALATERS GLOBAL LETTER #25-007

TO: All Agencies Participating in the California Automated Travel Expense Reimbursement System

FROM: Lisa Dean, Acting Chief
Personnel and Payroll Services Division**RE: 2025 CALATERS YEAR-END TAXABLE EXPENSE DEADLINES**

The State Controller's Office (SCO) has established deadlines to ensure timely and accurate Form W-2, Wage and Tax Statement reporting. Refer to [Payroll Letter 25-013](#) for the complete list of 2025 Document Cut-off Dates. Please see below 2025 California Automated Travel Expense Reimbursement System (CalATERS) year-end taxable expense deadlines:

- **Departmental Approval Deadline:** CalATERS expense reimbursement forms containing taxable/reportable expenses must be approved by departmental accounting offices **no later than 5:00 p.m. on Wednesday, December 10, 2025.**

Final Reporting Deadline: All taxable expenses approved through CalATERS must be reported by **Thursday, December 18, 2025.**

Important Compliance Note:

If a CalATERS expense reimbursement form containing taxable/reportable expenses is approved **after 5:00 p.m. on December 10, 2025**, and the payment issue date occurs **before January 1, 2026**, the employee's Form W2 may require correction via **Form W2C**.

Assistance:

For questions, please contact the CalATERS Help Desk at calaters@sco.ca.gov and reference this letter.

All PPSD Contact Information:

- [PPSD Contacts and Additional Information](#)

Web Resources:

- [For HR Personnel](#)
- [For State Employees](#)

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