

**U.S. Department of Energy**  
**Washington, D.C.**

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**ORDER**

DOE 1500.2A

6-7-89

**SUBJECT: TRAVEL POLICY AND PROCEDURES**

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1. PURPOSE. To establish the official travel policy and procedures for the Department of Energy (DOE).
  2. CANCELLATION. DOE 1500.2, TRAVEL POLICY AND PROCEDURES, of 3-16-81.
  3. REFERENCES.
    - a. DOE 1130.7, DEPARTMENTAL CONFERENCE ACTIVITY, of 1-27-87, which establishes the policy, procedures, and responsibilities for the management and conduct of conferences within DOE.
    - b. DOE 1325.1A, CORRESPONDENCE MANUAL, of 6-18-81, page VIII-2, paragraph 1b, which provides general designations of Heads of Headquarters and Field Elements.
    - c. DOE 1500.3, FOREIGN TRAVEL AUTHORIZATION, of 11-10-86, which establishes DOE policy and procedures governing official and unofficial foreign travel.
    - d. DOE 1500.4, TRAVEL CHARGE CARD PROGRAM, of 5-4-88, which sets forth DOE policies and procedures for a travel and transportation expense payment system using General Services Administration contractor-issued charge cards and Government travel system accounts.
    - e. DOE 3410.1B, TRAINING, of 2-29-88, which prescribes policy, assigns responsibilities, and provides guidance and instructions for establishing, maintaining, and evaluating DOE employee development and training program and activities.
    - f. DOE 3630.1B, LEAVE ADMINISTRATION, of 12-31-86, which sets forth the policy, responsibilities, and procedures for the administration of leave within DOE.
    - g. Treasury Financial Manual (TFM), Volume 1, which sets forth instructions and guidance on fiscal matters for Federal departments and agencies.
    - h. Comptroller General decisions which relate to travel and transportation. Specific decisions are referenced throughout the Order.

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All Departmental Elements

**INITIATED BY:**  
Office of Financial Management  
and Controller

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Federal Travel Regulation (FTR), 41 Code of Federal Regulations (CFR), Chapters 301- 304, which contains the regulations governing (1) the travel and transportation of Government employees and others, (2) relocation allowances of Government employees and new appointees, (3) payment of expenses connected with the death of certain employees, and (4) reduction in allowances when contributions, awards, or payments are made to employees incident to training or attendance at meetings.

Federal Property Management Regulations (FPMR), Part 101-41, "Transportation, Documentation and Audit," which establishes policy and procedures governing the documentation and audit of payments for domestic and foreign freight and passenger transportation services furnished for the account of the United States.

Title 5, CFR, section 410.603, which prescribes Office of Personnel Management regulations for payment of subsistence expenses for employees on extended training assignments of more than 30 days.

Title 10, CFR, section 1010, which prescribes the standards of conduct for DOE employees. Section 1010.205 specifically sets forth the provisions regarding the acceptance by DOE employees of gifts, entertainment, and favors (including transportation, lodging, and subsistence).

Title 10, CFR, section 1050, which establishes policies and procedures pertaining to the acceptance, use, and disposition of gifts or decorations from foreign governments.

Title 10, CFR, section 1060, which establishes the Department's policy on the payment of travel expense of persons who are not Government employees.

Title 41, CFR, subpart 101-40.2, which contains General Services Administration regulations on the Centralized Household Goods Traffic Management Program.

Federal Personnel Manual (FPM), chapter 550, FPM supplement 990-2, book 550, which contains guidance on the entitlement of employees to overtime pay when traveling. For employees who are nonexempt from the Fair Labor Standards Act, see also letters in FPM series 551.

FPM, chapter 571, which contains guidance on the payment of travel and transportation expenses for preemployment interviews and recruitment.

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- r. Title 5, United States Code (U.S.C.), chapter 41, which contains laws pertaining to training and attendance at meetings.
- s. Title 5, U.S.C., chapter 57, which contains laws pertaining to travel, transportation, subsistence, and relocation allowances.

4. BACKGROUND.

- a. This Order is to serve not only as the source of requirements, instructions, guides, and procedures for DOE offices, but also as a ready reference by DOE personnel when traveling on official business or when transferred from one official station to another.
- b. Members of the uniformed services assigned to DOE traveling within or outside their duty stations shall be governed by the Joint Travel Regulations (JTR) of the services involved.

5. POLICIES.

- a. It is DOE policy that official travel is authorized, and related expenses allowed, for only those official purposes and by those means which are clearly in the best interest of the Government and which are in accordance with the provisions of the FTR, chapters 301-304, FPMR 101-41, pertinent statutes, Executive orders, and Comptroller General decisions.
- b. An employee accepting transportation, lodging, or subsistence in accordance with this Order and 10 CFR 1050.202 shall obtain prior written approval from the Head of the employee's organizational element, who must consult with the General Counsel (or the General Counsel's designee) in connection with granting such approval.
- c. Travel will be administratively approved only when it is necessary to transact business for the Government which cannot be handled satisfactorily by correspondence, telegraph, or telephone. To the maximum extent practicable, temporary duty should be scheduled to avoid the need for travel during other than the regularly scheduled workweek of an employee.

6. RESPONSIBILITIES AND AUTHORITIES.

- a. Director, Office of Administration and Human Resource Management (AD-1).
  - (1) Authorizes or approves the use of premium-class accommodations in accordance with the justifications specified on page III-12, paragraph 2b(1)(a).

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- (2) Approves the emergency cash purchases of transportation in excess of \$100 made by Headquarters employees.

Controller.

- (1) Implements statutes, Executive orders, regulations, and decisions governing the allowability and payment of expenses for official travel and for changes of official station.
- (2) Issues travel ceilings to all Departmental Elements.
- (3) Provides advice and guidance on matters relating to official travel and changes of official station.
- (4) Approves exceptions to procedures of this Order.
- (5) For Headquarters, certifies funds availability for obligation of authorized travel or delegates the certification of funds availability for obligation of authorized travel to selected program offices and adequately monitors their activity and audits and pays vouchers of DOE employees, members of the uniformed services assigned to DOE, employees of other Government agencies on loan to DOE, consultants, advisors, witnesses subpoenaed by Headquarters, and others invited by Headquarters offices, to perform official travel.
- (6) Provides appropriate training on travel authorization procedures and controls for those Headquarters personnel preparing and overseeing the issuance of travel authorizations.
- (7) For Headquarters, requests approval from the General Services Administration for nonemergency cash purchases of transportation made by DOE travelers.

Heads of Headquarters Elements.

- (1) Control the use of travel ceilings issued by the Controller.
- (2) Administratively approve:
  - (a) Requests for official travel, of:

- 1 DOE employees, members of the uniformed services, employees of other Government agencies on loan to DOE (see page 6, paragraph 6c(6)), and experts and consultants when such are under their jurisdiction. (See page 11-26, paragraph 7, for procedures to follow when it is necessary that official travel be performed by an employee under the jurisdiction of another organizational element.)
  - 2 Witnesses under subpoena.
  - 3 Private individuals invited by them to perform official travel which is in compliance with the approval provisions of 10 CFR, part 1060, and in the case of individuals invited for interview, obtain personnel concurrence. (see page 10, paragraph 6f).
- (b) In connection with relocation allowances, requests for official travel of 1 employees transferring to their organization, transportation of their immediate families, shipment of household goods and personal effects, temporary quarters, house hunting trips, temporary storage allowance, allowances in connection with real estate transactions and unexpired leases (including extensions of the 2-year limitation for settlement of such transactions), miscellaneous expenses, and other allowable expenses; and 2 new appointees eligible for certain travel and transportation expenses to their first duty station, in coordination with the Office of Administrative Services prior to initiating change of station orders and the appropriate personnel official when such requests involve entry or reentry of employees into the Federal Government (see page 10, paragraph 6f). (See page 10, paragraph 6g, for authorization of changes of station.)
- (c) Travel to and attendance at meetings which are connected with the statutory functions or activities of DOE or which will contribute to improved conduct or management of those functions or activities.
- (3) Approve vouchers submitted under travel authorized in paragraph 6c(2), above and assure approval of employee vouchers by first-level supervisor (see page 11-21, paragraph 4a(1)). In the case of cash purchases of transportation in excess of \$100, obtain appropriate approval as required on page 111-8, paragraph 2a(3)(c) 4.

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- (4) Authorize the official travel which they have administratively approved in paragraphs 6c(2)(a) and (c), pages 4 and 5. For authorization of establishment or change of official station, see page 10, paragraph 6g.
- (5) Assure that the following types of travel are approved at a level sufficient to provide policy approval: conference attendance, training, entitlement, relocation, and domestic travel outside the conterminous United States.
- (6) Assure that a letter agreement exists between DOE and another Federal agency before administratively approving DOE travel authorization for an employee of that agency.
- (7) Assure that employees under their jurisdiction are fully informed of official travel rules and regulations.
- (8) Assure that travelers under their jurisdiction are informed of insurance needs when traveling on nonscheduled air carriers (see page III-23, paragraph 3c).
- (9) Concur in requests for approval of use of premium-class accommodations of individuals under their jurisdiction, prior to submitting requests to the Director of the Office of Administrative Services.
- (10) Certify, on SF-1012, "Travel Voucher," that the use of telephones for long-distance calls is necessary in the interest of the Government.
- (11) Except for authority to authorize or approve one's own travel and the authorities contained on pages 5 and 6, paragraphs 6c(2)(a) 3, 6c(5), and (9), the authorities stated above may be further redelegate to the lowest management level responsible for both program accomplishment and obligation or commitment of funds. Redlegation of authority to authorize or approve actual expense reimbursement under unusual circumstances of the travel assignment is limited to one level below the Head of the Departmental element in order to maintain control of the authorization and approval of actual expenses and to assure consistent application and compliance with the intent of the regulations. (See page IV-29, paragraph 2b).

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- (12) Provide written notification of redelegation of authority concerning administratively approved travel as described on page 4, paragraph 6c(2), and travel vouchers as described on pages 5 and 6, paragraphs 6c(3) and (9), to the Director, Office of Administration and Human Resource Management, and the Chief of Payments Management, Office of Headquarters Accounting Operations, Office of Financial Management and Controller. Notification of redelegation of authority concerning requests for authorizations for change of official station as described on page 5, paragraph 6c(2)(b), shall be provided to the Director of the Office of Administrative Services.

d. Heads of Field Elements.

(1) Control the use of official travel funds.

(2) Administratively approve:

(a) Requests for official travel, of:

1 DOE employees, members of the uniformed services, employees of other Government agencies on loan to DOE (see page 9, paragraph 6d(7)), and experts and consultants when they are under their jurisdiction. (See page 11-26, paragraph 7, for procedures to follow when it is necessary that official travel be performed by an employee under the jurisdiction of another organizational element.)

2 Witnesses under subpoena.

3 Private individuals invited by them to perform official travel which is in compliance with the approval provisions of 10 CFR, part 1060, and in the case of individuals invited for interview, assure appropriate personnel concurrence. (See page 10, paragraph 6f).

(b) In connection with relocation allowances, requests for official travel of 1 employees transferring to their organization, transportation of their immediate families, shipment of household goods and personal effects, temporary quarters, house hunting trips, temporary storage allowance, allowances in connection with real estate transactions and unexpired leases (including extensions of the 2-year limitation for settlement of such transactions), miscellaneous

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expenses, and other allowable expenses; and 2 new appointees eligible for certain travel and transportation expenses to their first duty station, and when such requests involve entry or reentry of employees into the Federal Government, assure compliance with personnel laws and related Departmental policy (see page 10, paragraph 6f).

- (c) Travel to and attendance at meetings which are connected with the statutory functions or activities of DOE or which will contribute to improved conduct or management of those functions or activities.
- (3) Authorize:
- (a) Administratively approved official travel as described in paragraph 6d(2), page 7.
  - (b) Advances of funds for expenses incidental to temporary duty travel, and for expenses incident to change of official station or movement to official station of new Departmental appointees eligible to receive certain travel and transportation expenses to their first duty station (see FTR, Part 302-1.11). The amount advanced shall not be in excess of the minimum requirements considering the character and probable duration of the official travel to be performed (see page 11-7, paragraph 2).
- (4) Approve:
- (a) Vouchers submitted under travel authorized in paragraph 6d(2), page 7, and assure approval of employee vouchers by first-level supervisors (see page 11-21, paragraph 4a(1)).
  - (b) The emergency cash purchases of transportation in excess of \$100 made by employees under their jurisdictions and obtain approval from the General Services Administration on nonemergency cash purchases in excess of \$100 (see page 11-8, paragraph 2a(3)(c) 4).
- (5) Subsequently approve official travel if not previously authorized.
- (6) Assure that appropriate training on travel authorization procedures and controls is provided for those field personnel preparing and overseeing the issuance of travel authorizations.

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- (7) Assure that a letter agreement exists between DOE and another Federal agency before administratively approving a DOE travel authorization for an employee of that agency.
- (8) Assure that travelers under their jurisdictions are informed of insurance needs when traveling on nonscheduled air carriers (see page III-23, paragraph 3c).
- (9) Assure that employees under their jurisdictions are fully informed of official travel rules and regulations.
- (10) Assure the audit of travel vouchers and reimburse expenses of these individuals as outlined on page 7, paragraph 6d(2)(a).
- (11) Assure that the following types of travel are approved at a level sufficient to provide policy approval: conference attendance, training, entitlement, relocation, and domestic travel outside the conterminous United States.
- (12) Concur in requests for approval of premium-class accommodations of individuals under their jurisdiction, prior to submitting requests to the Director of the Office of Administrative Services.
- (13) Certify, on SF-1012, that the use of telephones for long-distance calls is necessary in the interest of the Government.
- (14) Review and approve DOE F 1520.1, "Employee Application for Reimbursement of Expenses Incurred Upon Sale or Purchase (or Both) of Residence Upon Change of Official Station," and authorize the extension of the 2-year limitation for settlement of residence sale, purchase, or lease transactions if they determine, after receipt of employee's written extension request, that acceptable extenuating circumstances prevented the employee from completing the residence transaction in the initial timeframe, and that the particular residence transaction is reasonably related to the transfer of official station.
- (15) Except for authority to authorize or approve one's own travel and the authorities outlined on page 7, paragraph 6d(2)(a) 3 and paragraph 6d(12) above, the authorities stated above may be further redelegate to the lowest management level responsible for both program accomplishment and obligation or commitment of funds. Redlegation of authority to authorize or approve actual expense reimbursement under unusual circumstances is limited to one level below the Head of the Departmental Element in order to maintain control of the authorization and approval of actual expenses and to

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assure consistent application and compliance with the intent of the regulations (see page IV-29, paragraph 2b). Written notification of such delegations or redelegations of authority shall be provided to the appropriate finance office.

Assistant General Counsel for General Law (the Counselor) approves acceptance by DOE employees of payment for any official travel expenses made by sources outside the Federal Government.

Director of the Office of Personnel and Career Development, or personnel officers with delegated authority, must approve or concur in personnel actions for persons entering or reentering the Federal sector (i.e., new appointments, reemployment, Intergovernmental Personnel Act (IPA) assignments) and in the personnel and travel requirements of IPA assignments of DOE employees prior to the processing of any travel requests. All travel authorizations or invitational travel requests for the purpose of interviewing potential or current Federal employees for positions must also be concurred in by an appropriate personnel official.

Director of the Office of Administrative Services.

- (1) Authorizes official travel of employees and transportation of their immediate families and household goods in connection with Headquarters changes of official station or reporting to first official stations, which have been administratively approved under page 5, paragraph 6c(2)(b).
- (2) Subsequently approves Headquarters official changes of station if not previously authorized.
- (3) Maintains Headquarters travel facilities for securing transportation reservations and tickets.
- (4) Authorizes advances of funds for expenses incidental to Headquarters changes of official station or movement to official station of new Headquarters appointees covered by positions for which it has been determined that a personnel shortage exists, new appointees to the Senior Executive Service, and eligible Presidential appointees. (See FTR, Part 302-1.11.) The amount advanced shall not be more than the minimum requirement considering the character and probable duration of the travel to be performed (see page II-7, paragraph 2).

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- (5) Reviews and approves DOE F 1520.1 and authorizes the extension of the 2-year limitation for settlement of residence sale, purchase, or lease transactions if he or she determines, after receipt of the employee's written extension request, that acceptable extenuating circumstances prevented the employee from completing the residence transaction in the initial timeframe, and that the particular residence transaction is reasonably related to the transfer of official station.
- (6) Obtains Director of the Office of Administration and Human Resource Management's approval on emergency cash purchases of transportation in excess of \$100 as provided on page III-8, paragraph 2a(3)(c) 4 .
- (7) May redelegate the authority contained above. Redellegation of such authority may not be further redelegated. Written notification of such redelegation shall be provided to the Chief of Payments Management, Office of Headquarters Accounting Operations, Office of Financial Management and Controller.

BY ORDER OF THE SECRETARY OF ENERGY:



JOHN J. NETTLES, JR.  
Director of Administration  
and Human Resource Management

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## CHAPTER I

### DEFINITIONS

1. ADMINISTRATIVE APPROVAL. Procedures and control reestablished by an office, division, or other organizational unit whereby appropriate officials approve planned official travel by determining that the travel is necessary and funds are available.
2. ADVISER. A person designated as a member of an advisory committee, board, or similar group to render advisory services. For further detail see DOE 3304.1, EMPLOYMENT OF EXPERTS AND CONSULTANTS, of 10-17-80.
3. AGENCY. An executive agency as defined in 5 U.S.C. 105; a military department; an office, agency, or other establishment in the legislative branch; and the government of the District of Columbia, but does not include a Government-controlled corporation, a Member of Congress, or an office or committee of either House of Congress or of the two Houses (41 CFR 301-1.3(C)(1)). See Attachment VI-1. page 69, paragraph 2-1.4c for definition of "agency" for change of station purposes.
4. AMERICAN AIRPLANE. An airplane registered under the laws of the United States, but excluding one operating under a certificate or permit held by a foreign airline.
5. APPROVING OFFICIAL. An official delegated the authority to approve planned official travel within an office or division and who determines that the travel is necessary and funds are available. This also includes the official responsible for reviewing travel vouchers to ensure that the traveler performed the travel as authorized.
6. AUTHORIZATION OF TRAVEL. The controls over official travel whereby appropriate officials direct the individual to perform approved travel and authorize the necessary expenses under the conditions indicated on the authorization form in accordance with the rules and regulations governing travel.
7. AUTHORIZING OFFICIAL. An official delegated the authority to authorize administratively approved travel or to subsequently approve official travel if not previously authorized.
8. BAGGAGE. Government property and personal property of the traveler necessary for the purpose of official travel.
9. COMMERCIAL HAULER. An individual, firm, or organization whose principal business consists of hauling or transporting property.
10. CONFERENCE. See DOE 1130.7, DEPARTMENTAL CONFERENCE ACTIVITY, of 1-27-87, and Major International Conference, page 1-3, paragraph 26.

11. CONSULTANT. A person who serves in an advisory capacity, giving his or her opinions regarding problems or questions to administrative officers of the Government. For further detail see DOE 3304.1, EMPLOYMENT OF EXPERTS AND CONSULTANTS, of 10-17-80.
12. CONTERMINOUS UNITED STATES. The contiguous 48 States and the District of Columbia (41 CFR 301-1.3(c)(5) and 302-1.4a).
13. COURIER. A DOE employee, or member of the Armed Forces assigned to and performing duties under the direction and control of the DOE, specifically designated for the armed protection in transit of Top Secret or other matter which in the opinion of the responsible Head of a Field or Headquarters Element, requires such protection.
14. DOMESTIC TRAVEL. Travel wholly within the continental United States, Alaska, Hawaii, all U.S. territories and possessions, and Puerto Rico.
15. EFFECTIVE DATE OF TRANSFER OR APPOINTMENT. The date on which an employee or new appointee reports for duty at his or her new or first official station (41 CFR 302-1.4(k)).
16. EMPLOYEE. The head of an agency, an agency official, or any other individual employed by an agency. This definition also includes an individual employed intermittently in the Government service as an expert or consultant and paid on a daily when-actually-employed (WAE) basis and an individual serving without pay or at \$1 a year (5 U.S.C. 5701(2)). (FTR 1-1.3c(6)). For change of station purposes, Attachment VI-1, see page 69, paragraph 2-1.4b.
17. ESCORT. A DOE employee or DOE contractor or common carrier employee specifically assigned for the safe delivery of a security shipment. Escorts include couriers, guards, truck drivers, and other attendants furnished by DOE, DOE contractors, or common carriers.
18. FOREIGN AREA. Any area (including the Trust Territory of the Pacific Islands) situated outside the United States, except the Commonwealth of Puerto Rico, and the possessions of the United States (41 CFR 301-7.2(b)).
19. FOREIGN TRAVEL. See DOE 1500.3, FOREIGN TRAVEL AUTHORIZATION, of 11-10-86.
20. GOVERNMENT-FURNISHED AUTOMOBILE. Includes an automobile which is owned by an agency, assignee or dispatched to an agency on a rental basis from a GSA interagency motor pool, or leased by the Government for 30 days or longer from a commercial firm (41 CFR 301-1.3(c)(7)).
21. GOVERNMENT CAR RENTAL. An automobile furnished by a commercial firm under rental car agreements negotiated for the Government by the Military Traffic Management Command.

22. HOUSEHOLD GOODS AND PERSONAL EFFECTS. Personal property which may be transported legally in interstate commerce and which belongs to employees and their immediate families at the time shipment or storage begins. The term includes household furnishings, equipment and appliances, furniture, clothing, books, and similar property. It does not include property which is for resale or disposal rather than for use by employees or members of their immediate families, nor does it include such items as automobiles, station wagons, motorcycles and similar motor vehicles, airplanes, house trailers, camper trailers, boats, birds, pets, livestock, cordwood, building materials, property belonging to any persons other than the employees or their immediate families, or any property intended for use in conducting a business or other commercial enterprise (41 CFR 301-1.4(i)).
23. IMMEDIATE FAMILY. See Attachment VI-1, page 71, subparagraph d.
24. INVITATIONAL TRAVEL. Refers to travel performed at Government expense by persons not employed by the Government. Also, such travel may apply to employees of other Federal agencies who are in an annual leave or leave without pay status for purposes of interviews to determine their qualifications for positions which the DOE is interested in filling. (See 10 CFR 1060 and page VII-5. paragraph 4.)
25. LOCAL TRAVEL. Refers to travel within a prescribed radius of 50 miles of the official station for which formal authorization (DOE F 1510.1) is not required. However, a greater distance may be prescribed for an official station when specifically requested and approved in writing by the Controller. Exceptions shall not be requested on a trip basis. See page II-4, paragraph 1e.
26. MAJOR INTERNATIONAL CONFERENCE. See DOE 1500.3, of 11-10-86.
27. MOBILE HOME. All types of house trailers and mobile dwellings constructed for use as residences and designed to be moved overland, either by being self-propelled or towed (41 CFR 302-1.4(h)).
28. NONTEMPORARY STORAGE. Storage of household goods while an employee is assigned to or is at an official station or post of duty to which he or she will not or cannot transport such household goods (41 CFR 302-1.4(g)).
29. OFFICIAL STATION - POST OF DUTY. Designated post of duty and official station mean one and the same. The limits of the official station will be the corporate limits of the city or town in which the officer or employee is stationed. If the employee is not stationed in an incorporated city or town, the official station is the reservation, station, or established area, or, in the case of large reservations, the established subdivision thereof having definite boundaries within which the designated post of duty is located (41 CFR 301-1.3(c)(3)). For change of station purposes, see Attachment VI-1, page 73, paragraph 2-1.4i.

30. OFFICIAL TRAVEL. Travel on official business, including travel on official business at no cost to DOE, which has been approved and authorized, or subsequently approved if not previously authorized.
31. PLACE OF ABODE. A home, address, domicile, considered by an individual as his or her place of residence in conjunction with his or her place of business. As used in the Federal Travel Regulations, the place from which the employee commutes daily to his or her official station (Comp. Gen. Decision B-176650, 2-28-73).
32. PLACE OF LODGING. Place where traveler spends the night. It does not include lodging provided on airplanes, trains, steamers, or buses.
33. PLACE OF TEMPORARY DUTY. Employee's temporary place of business away from his or her designated post of duty.
34. RURAL TRAVEL. Travel involving stops for official business in rural areas lacking adequate common-carrier facilities.
35. TEMPORARY STORAGE. Storage of household goods for a limited period of time at origin, destination, or en route in connection with transportation to, from, or between official stations or posts of duty or authorized alternate points (41 CFR 302-1.4(f)). The time allowable shall not exceed 90 days, except that an additional period of 90 days may be allowed under certain conditions if approved by approving and authorizing officials. See Attachment VI-1, page 133, paragraph 2-8.2c.
36. TRANSPORTATION. Methods of transportation authorized for official travel include railroads, airlines, helicopter services, ships, buses, streetcars, taxicabs, and other usual means of conveyance. Transportation expenses may include fares and such expenses incident to transportation as baggage transfer; official telegraph, telephone, radio, and cable messages in connection with items classed as transportation; steamer chairs, steamer cushions, and steamer rugs at customary rates actually charged; staterooms on steamers (41 CFR 301-2.1).
37. TRAVEL AUTHORIZATION. A properly issued document which is signed by appropriate Departmental officials and which directs an individual to perform official travel.
38. TRAVEL CEILING. A dollar amount which the cumulative obligations for a specific period should not exceed.
39. TRAVEL EXPENSES. Expenses incurred for transportation, subsistence, and other allowances incident to temporary duty travel or change of official station.



40. UNITED STATES. The continental United States, Alaska, Hawaii, and all territories and possessions.
41. UNITED STATES FLAG AIR CARRIER. An air carrier holding a certificate under section 401 of the Federal Aviation Act of 1958 (49 U.S.C. ), but excludes foreign air carriers operating under permits. See Chapter III, page III-15, paragraph 1b(3).



CHAPTER II

GENERAL INSTRUCTIONS AND PROCEDURES

1. REQUEST AND AUTHORIZATION FOR OFFICIAL TRAVEL.

a. General.

- (1) Requests for authorization of travel and related advance of funds are made on HQ F 1510.1B, "Travel Authorization," at Headquarters and DOE F 1510.1A "Travel Authorization," for field elements.
- (2) Except in cases of emergency, travel authorizations are issued pursuant to administratively approved requests by designated officials prior to incurring any travel expense.
- (3) In emergencies where there are no prior written travel authorizations, reimbursement cannot be made until the travel has been subsequently approved; the voucher must explain the emergency or reason why no prior written travel authorization was obtained.
- (4) If it becomes necessary to perform official travel not covered by a written authorization, the employee or his or her supervisor should initiate action for issuance of a proper travel authorization prior to commencement of such travel or request approval in writing as soon as possible after travel is performed.
- (5) Travel authorizations are to contain the following:
  - (a) Specific places where official business is to be conducted (e.g., state "Manhattan" rather than "New York City," "Chicago Operations Office" rather than "Chicago" or "Argonne").
  - (b) Appropriate subsistence reimbursement (see Chapter IV).
    - 1 For travel within CONUS, state maximum per diem rate and the M&IE rate for the traveler's TDY point. See Attachment IV-1.
    - 2 When specific per diem rate is established as exception to lodgings-plus method, state rate. (Justifications for such exceptions are to be provided to authorizing officials and stated on or attached to the travel authorization.)
    - 3 When travel involves unusual circumstances and actual expenses are approved, check the "actual" block and indicate actual expense maximum daily rate and provide statement of justification in "Remarks."

4 When actual expenses are authorized and the meals and incidental expenses are limited, check the "actual" block and indicate "Fixed M&IE" next to block. Justify actual expenses in "Remarks."

- (c) A statement in sufficient detail to clearly cover the specific purpose or objective of the travel. In addition, each purpose shall be categorized according to the general categories as shown in Attachment 11-1.
- (d) Specific primary method(s) of transportation to be used (see page 111-1 paragraph 1a(1)).
- (e) The signature of the traveler's first-line supervisor who is requesting and approving the travel. (Exception: those officials delegated authority to authorize and approve their own travel.)
- (f) Estimate of the travel cost to be incurred over the period covered by the authorization. See DOE 2200.5, FUND ACCOUNTING, page 111-9, paragraph 5e, for recording of travel obligations.

b. Authorizing and Approving Officials.

- (1) Shall authorize or approve only travel that is necessary to accomplish the Department's mission in the most effective and economical manner.
- (2) Should be aware of the traveler's travel plans, including plans to take annual leave (see page V-1, paragraph 1).
- (3) Shall ensure appropriate consideration of the need for the travel, the use of travel substitutes such as mail, telephone, and teleconferencing, and the most cost effective routing and means of accomplishing travel.
- (4) Shall state on the travel authorization under "Remarks" when they determine that temporary duty at a United States stopover en route to or from a foreign destination is incidental to the foreign trip. See DOE 1500.3, of 11-10-86, see DOE Budget and Reporting Classification Code YN 21 00 00 0, distributed by the Office of Departmental Accounting and Financial Systems Development (MA-34).
- (5) Shall ensure that the number of attendees whom they have authorized to attend a conference or meeting is necessary and justified.

c. Types and Use of Travel Authorizations. General or blanket travel authorizations for entire agencies or groups of employees are prohibited. To ensure adequate managerial and supervisory attention

to the need for all travel, each employee's travel shall be authorized separately under one of the following types of travel authorization:

- (1) Unlimited open authorization allows an individual to travel for any purpose (see subparagraph d below for exceptions) without further authorization. Unlimited open authorizations shall be used only for the (a) Secretary, (b) Deputy Secretary, (c) other principal officials of the Department as approved by the Secretary or Deputy Secretary, and (d) under justifiable circumstances which shall be stated on the authorization, by Heads of Field Elements and managers of major subunits where no supervisor is present. Unlimited open authorizations shall include an estimate of the travel costs to be incurred over the period covered by the authorization. Such authorizations should be identified by typing the notation "UNLIMITED OPEN" at the top of the authorization.
- (2) Limited open authorization allows an individual to travel without further authorization under certain specified conditions, such as for a specific purpose, within certain geographic areas, specified limitations on trip costs, and number and duration of trips. Limited open authorizations may be provided for employees whose work requires frequent repetitive travel. Limited open authorizations must be revalidated at least quarterly; include realistic limitations on the specified conditions; and an estimate of the travel costs to be incurred over the period covered by the authorization. Such authorizations should be identified by typing the notation "LIMITED OPEN" at the top of the authorization.
- (3) Trip-by-Trip authorization allows an individual or group of individuals to take one or more specific trips identified as to purpose, itinerary, and estimated cost. (See subparagraph d below for certain types of trips which may be authorized only on a trip-by-trip basis.)

d. Requirements for Certain Types of Travel.

- (1) The following types of travel shall be authorized on a trip-by-trip authorization and reviewed at a level sufficient to provide policy approval:
  - (a) Conferences and Meetings. The DOE official, Assistant Secretary level or equivalent, responsible for initiating or sponsoring any conference or meeting for which the total travel and per diem estimates for all Federal employee attendees exceed \$5,000, shall state and certify in writing the need for the conference. The written certification shall be maintained for the record by the certifying official.

(b) Training.(c) Relocation and Entitlements (see Chapter VI).

(d) Overseas and Foreign. Limited and unlimited open authorizations may be issued under the criteria contained in subparagraph c, if an individual's duties require repetitive overseas and foreign travel or emergency overseas and foreign travel without advance notification. However, see DOE 1500.3 for foreign travel approval requirements.

(2) Authorization of travel other than those listed in subparagraph (1) above should be delegated to the lowest management level which has responsibility for both program accomplishment and obligation or commitment of funds.

e. Local Travel.(1) Travel Authorizations.

(a) Travel authorizations are not required for travel within a radius of 50 miles of the official station. Where specifically requested by appropriate officials and approved in writing by the Chief Financial Officer, a greater distance for local travel may be established for a specific official station.

(b) Exception. Travel authorizations may be issued for travel within the local travel area when employees are required to remain over night at a temporary duty place which is outside the limits of the official station and the vicinity of their place of abode but within the local travel area; or when advances of funds are requested by employees directed to attend conferences or meetings which require the payment of a registration fee. (See pages 11-7 through 11-8b, paragraphs 2a, b, c, d, f, and g, for limitations on advances.)

(2) Per Diem. Payment of per diem will be limited in accordance with Chapter IV. However, neither actual subsistence expenses nor per diem will be allowed in instances involving local travel which is performed solely within a day and within a 50-mile radius of the employee's official duty station. (See Comptroller General Decision B-185195, 5-28-76.) This does not preclude reimbursement for a meal cost which is considered a registration or attendance fee (see page IV-36, paragraph 6c(6)).

(3) Use of Mass Transit or DOE Shuttle Bus Service. Employees performing local official travel are expected to use mass transit and/or DOE shuttle bus service when such methods of transportation are available at the DOE installation. Therefore, at such

DOE installations, before payment is approved, the unusual circumstances which required the use of a taxicab or privately owned vehicle must be stated on the travel voucher.

(4) Claims.

(a) General. Payment shall not be allowed for transportation expenses between an employee's home and official station for the purposes of commuting to and from work, the performance of overtime duty, or other emergency conditions, including such transportation expenses on nonregular workdays. However, transportation expenses are allowable when an employee departs from his or her office on an official trip requiring at least one night's lodging in accordance with pages III-28 and III-38, paragraphs 4d(2) and 6d(4), or when use of a taxi is authorized in connection with officially ordered overtime and the employee is dependent on public transportation. See page III-38, paragraph 6d(5).

(b) Local Travel Deductions. In the conduct of local official business, approving officials shall approve only those transportation and parking expenses incurred by employees which are in excess of the expense of commuting to or from their regular official station. Therefore, employees submitting claims for local official travel shall deduct their normal commuting costs from the total expenses incurred, when on a regular workday, they perform official travel between their residences and a local temporary duty point. The calculation of the normal commuting costs, i.e., actual cost of train, bus, and 25 cents per mile for use of privately owned automobile, including usually incurred parking fees, shall be shown on the employees' local travel voucher.

1 The deduction will be adjusted in cases where employees purchase transportation on a prepaid basis and no refund is given on those days when official local travel is performed by privately owned vehicles.

2 Employees who are regular members (or free riders) of a carpool and who receive approval to use their privately owned vehicles for official travel will base the amount of the deduction on the number of regular carpool members. Example:

Traveler, a member of a five-person carpool, drives own automobile from residence to temporary duty point and returns to residence. The distance between the residence and the official station is 15 miles one way. The amount to be deducted for the round trip

commuting mileage between traveler's residence and official station is \$1.50 (15 mi. x 2 x 25 cents (allowable mileage rate) =  $\frac{\$7.50}{5}$  (No. of persons in carpool)

- f. Scheduling During Employee's Worksheet and Workday. The time to be spent by an employee in travel status away from his or her official duty station shall, to the maximum extent practicable, be scheduled during the days and hours of his or her regularly scheduled work-week, in compliance with 5 U.S.C. 6101. When it is essential that travel be performed during non-duty hours and the employee may not be paid overtime, the official administratively approving the employee's travel must record his or her reasons for ordering travel at those hours. For additional information, refer to 5 U.S.C. 5542(b)(2) and FPM supplement 990-2, book 550, section S1-3, subparagraphs b(VI) and (VII).
- g. Instructions for Preparing HQ F 1510.1B and DOE F 1510.1A. "Travel Authorization" (see back of form for detailed instructions).
  - (1) The office or division originating the travel authorization:
    - (a) Determines that the travel is officially necessary, funds are available, whether an advance is required, and if leave is approved in connection with trip.
    - (b) Completes items 1 through 22. See page 11-1, paragraph 1a(5), for specific information required. Information on item 21 shall be supplied by the local travel unit. Item 19 should be used to indicate that an advance is requested (see page 11-7, paragraph 2). The word "none" shall be inserted when an advance is not requested. Item 22 shall be signed by the traveler's supervisor.
    - (c) Obtains organizational approval as appropriate in item 22.
    - (d) Forwards the form through established channels for authorization of travel and approval of advances (see page 11-7, paragraph 2) by officials who have been delegated this authority.
    - (e) Obtains authorization in item 23 by official administratively approving travel, when such travel will be performed at no expense to DOE.
  - (2) The official authorizing the travel:
    - (a) Completes item 23.

Vertical line denotes change.



(b) Forwards the form through established channels for required distribution prior to travel expenses being incurred.

(c) Forwards an approved copy of the form to the local finance office at least 10 days, if possible, before an advance is needed.

2. ADVANCES OF FUNDS FOR TRAVEL AND TRANSPORTATION.

a. Stipulations Regarding Advance of Funds.

- (1) A travel advance shall be issued only in conjunction with a travel authorization and generally will be made to any traveler who makes application for and requires funds in connection with official travel. Travelers who are authorized travel charge cards are expected to use their charge cards in lieu of cash advances for most travel expenses.
- (2) Persons entitled to per diem or mileage allowances generally will be authorized limited advances of travel funds in amounts established in paragraph 2c(1), below, considering the character and probable duration of the travel to be performed.
- (3) An advance will be limited to cover those estimated usual cash expenses ("cash transaction expenses" as defined in paragraph 2b, below) that can be expected in connection with authorized travel, including permanent change of station travel. This limitation applies to travel under single trip authorizations as well as travel under open travel authorizations.
- (4) Advances of funds shall be requested on DOE F 1510.1A (at Headquarters, HQ F 1510.1B is used) and processed as described on page 11-8b, subparagraph g. Finance officials are responsible for assuring that advances to individuals are properly accounted for and that the need for continuing advances is reviewed periodically.
- (5) Advances shall be liquidated by SF 1012, "Travel Voucher," submitted promptly at the end of each month by employees who travel regularly, or within 5 working days following the completion of the travel by employees who make occasional trips.
- (6) Notices of delinquencies shall be sent to travelers who have not repaid an outstanding travel advance within 30 calendar days after the completion of the travel. These notices shall conform to the notice of indebtedness provisions set forth in paragraph 15 of DOE 2200.2A. Collection action shall be in accordance with the other administrative offset provisions of DOE 2200.2A and initiated through payroll deductions if the outstanding advance is not repaid within 30 calendar days following the notice of delinquency.

(7) A traveler will be denied additional travel advances for a period of one year whenever payroll deduction is required for collection of an outstanding travel advance.

(a) Travelers who become ineligible to receive advances may be reinstated for advance purposes prior to the end of the year of ineligibility upon the written approval of the Chief Financial Officer (for Headquarters travelers) or the appropriate finance official (for field organization travelers).

(b) Requests for reinstatement submitted by travelers must contain: 1 the concurrence of the official authorized to approve travel authorizations within the traveler's organization; 2 an explanation of the circumstances which resulted in the payroll deduction; and 3 the reasons why the request should be approved.

b. Cash Transaction Expenses. Cash transaction expenses are those travel expenses that as a general rule cannot be charged and must, therefore, be paid using cash, personal checks, or traveler's checks. The following expenses are considered to be cash transaction expenses:

(1) Meals and incidental expenses (M&IE);

(2) Miscellaneous transportation expenses such as local transit system fares; taxi fares; parking fees; ferry fees; bridge, road, and tunnel fees; and airplane parking, landing, and tiedown fees;

(3) Gasoline and other variable operating costs in connection with use of privately owned vehicles; and

(4) Other authorized miscellaneous expenses.

c. Allowable Amount for Cash Transaction Expenses.

(1) Within the continental United States, the daily amount normally advanced for cash transaction expenses (as defined in paragraph 2b, above) shall be \$30 in a \$26 M&IE area, \$35 in a \$30 area, \$40 in a \$34 area, and \$45 in a \$38 area. If cash transaction expenses in a specific travel situation are expected to exceed the prescribed amount for the area, those anticipated cash expenses may be itemized and added to the appropriate M&IE rate to determine a new authorized maximum daily advance. This maximum amount will be indicated on the travel authorization along with the justification for the increase. When travel is on an actual expense basis, the amount advanced may not exceed 150 percent of the authorized M&IE for the area or areas.

(2) For travel outside the continental United States, the daily amount advanced shall not exceed the locality M&IE and other anticipated itemized cash transaction expenses. Advances for other cash transactions expenses shall not exceed the estimated amount of cash transaction expenses under paragraphs 2b(2) through (4), above.

d. Exceptions to the Travel Advance Limitation. This exception authority may not be exercised in situations where the employee has elected not to have the travel charge card or for those travelers whose travel charge cards have been suspended or revoked because of misuse or delinquent payments.

(1) Permanent Change-of-Station Exceptions. For changes of station, the cash transaction limitations set out above do not apply to temporary quarters subsistence expense, transportation and temporary storage of household goods, shipment of employee automobiles for transfers outside the continental United States, transportation of mobile homes, and in other instances when it is not feasible for an employee to use the travel charge card for cash transaction expenses incurred during en route travel and house hunting trips (e.g., when transferring between agencies).

(2) Use of the Charge Card Precluded. An exception may be granted when circumstances are expected to preclude the use of the travel charge card for transportation, lodging, car rental, or other travel expenses that normally would be chargeable.

(3) Charge Card Issuance Denied. An exception is authorized when the Department determines that in certain situations an employee or group of employees should not be issued travel charge cards. The basis for this determination should be documented in accordance with DOE 1500.4A, TRAVEL CHARGE CARD PROGRAM, of 4-22-91. Infrequent travelers are included under this exception.

(4) Amount Allowed. Advances under these exceptions shall not exceed 80 percent of the estimated additional cash expenses authorized on the travel authorization unless it is determined that the 80 percent limitation will result in financial hardship on the employee. In cases of financial hardship, an advance up to 100 percent of the estimated expenses for an individual trip may be authorized when documented by a written determination by the authorizing official that such an advance is warranted. Hardship advances under open travel authorizations may not exceed 45-day periods.

- e. Legal Authority. Title 5 U.S.C. 5705 authorizes the granting of advances of funds to employees to finance official travel and 5 U.S.C. 5724 authorizes advances to cover the expense of shipping household goods and personal effects upon change of employees' official station (see 41 CFR 301.10-3 and Attachment VI-1).
- f. Conditions for Receipt of Advances. Advances will be granted under usual conditions only when the requirement amounts to \$50 or more. Under unusual circumstances, an advance of less than \$50, but in no event less than \$10, may be approved. Under the provisions of Treasury Bulletin 85-13, of 6-28-85, travel advances not to exceed \$500 per trip may be made from imprest funds (see DOE 2200.6, FINANCIAL ACCOUNTING, Chapter I, "Cash," page I-57, paragraph 8). An advance from an imprest fund (cash advance) shall be vouchered on DOE F 1510.1A (HQ F 1510.1B, at Headquarters) in conjunction with authorization of official travel and signed by the traveler (see page 11-1, paragraph 1). Cash travel advances generally should be made to the traveler no more than 2 workdays before travel is scheduled to begin. Exceptions may be allowed when unusual situations exist. Disbursements of advances not made from the imprest fund will be made by check and sent directly to the traveler. Requests for travel advances to be paid by check should be processed at least 10 workdays in advance of travel in order to assure that checks are received by the traveler before travel begins.
- g. Computation and Repayment of Advances.
- (1) Trip Basis. The amount to be advanced on a trip by trip basis shall not exceed the allowable amount for cash transaction expenses under paragraphs 2c and 2d above.
- (a) When the amount due the employee exceeds the amount advanced, the employee shall receive payment for the difference.
- (b) When the amount advanced exceeds the amount due the employee, a remittance drawn payable to the Department of Energy shall accompany each travel voucher.
- (c) The statement on the travel voucher regarding the status of any advance shall be filled out appropriately.
- (d) Advances provided on a trip basis must be vouchered within 5 working days following the end of the official travel period.

- (2) Continuing Basis (Blanket). Blanket advances shall be issued for only continuous or frequently recurring travel and shall be repaid at the end of the fiscal year unless written justification indicating the continued need is provided to the appropriate finance office. These advances shall be reviewed quarterly by authorizing officials to assure that the advance is still required. Advances shall not exceed the allowable amount for cash transaction expenses under paragraphs 2c and 2d above. Continuing advances should permit the traveler to secure reimbursement of the first month's travel before the balance of the advance is spent for travel expenses incurred during the second month. Travel vouchers submitted shall be paid in full except when:
- (a) A reduction in the amount of the advance is desired.
  - (b) It is evident that the amount advanced is excessive.
  - (c) The advance is to be repaid in full because the need for continuous travel ceases.
- (3) Change of Official Station. The amount of advances for official change of station shall not exceed the allowable amount for cash transaction expenses under paragraphs 2c and 2d above and will be in accordance with the provisions of Attachment VI-1. An application for the advance of funds to be used in financing allowable cost in connection with change of official station should be submitted on SF-1038, "Advance of Funds Application and Account," to the appropriate fiscal office at least 10 work days, but not more than 1 month, prior to the date the expenses will be incurred. Such advances shall be liquidated on travel vouchers handled as described in paragraph 2g(1) above for those submitted on a "trip basis." Advances for any initial period of temporary quarters must be vouchered within 5 working days following the end of the authorized period. Advances for an approved additional period of temporary quarters shall be made in no more than 30 day increments and must be vouchered within 5 working days following the end of the applicable 30 day period. Advances are not permitted for real estate transactions, miscellaneous expenses, or nontemporary storage (see Chapter VI).
- (4) Repayment of Advances of Funds at Close of Fiscal Year. Unless written justification for the continued need of the advance is provided to the finance office, continuing advances must be repaid at the end of the fiscal year.

- h. Accounting for Advances. Finance offices are responsible for:
- (1) Establishing an accounts receivable subsidiary ledger identifying the amount of outstanding travel advances for individual travelers.
  - (2) Establishing procedures for aging of the individual travel advance accounts.
  - (3) Reconciling monthly the subsidiary travel advance ledger to the accounts receivable control account.
  - (4) Sending a notice of delinquency to the traveler if the outstanding advance has not been paid within 30 days following the completion of travel.
  - (5) Reviewing travel advances monthly and initiating collection action through payroll deduction if the advance is still outstanding 30 days after notifying the traveler of the delinquent account. (Certifying officers are authorized to promptly offset the amount of an advance to any employee against current salary or other amounts due the employee when the employee has failed to maintain his or her account on a current basis, has failed to repay any balance when demand is made, or, when in the judgment of the certifying officer, the action is necessary to protect the interest of the Government (see 41 CFR 301-10.3(c) and paragraph 6b of DOE 2200.2A regarding collection.)
  - (6) Assessing the reasonableness of blanket advances by comparing expenses claimed and if advance exceeds the expenses claimed, notify the traveler's approving and authorizing official.
- i. Transfer or Termination of Employees Holding Advances of Funds.
- (1) Within DOE. Employees transferring from one DOE official station to another are expected to settle all outstanding travel advances prior to transferring. In cases involving unusual circumstances, which are to be fully justified to the appropriate finance official in writing by the employee, the balance of the employee's advance account shall be transferred to the official station to which he or she is transferred. The transfer document shall be accompanied by a certified transcript of the employee's advance account.
  - (2) Outside DOE. An employee transferring to another Federal Agency, Department, or establishment, or separated from the

Federal service, shall settle all outstanding advances with the DOE upon receipt of a statement of his or her advance account and prior to his or her transfer or separation date.

3. GOVERNMENT TRANSPORTATION REQUESTS.

a. General.

- (1) SF 1169, "U. S. Government Transportation Request" (GTR's), serve as contracts between the Government and the carriers for transportation services and transportation accommodations furnished by the carrier and paid for by the Government. Passenger transportation services by air, bus, rail, or water generally must be procured direct from the carrier as opposed to travel agencies. Travel agencies may be used only to the extent as described on page 11-26, paragraph 5.
- (2) The instructions for the use of GTR's are applicable to passenger transportation services within the United States, between and within its possessions, between the United States and foreign countries, and where GTR's can be utilized, within and between foreign countries (see FPMR 101-41.203-1). (See page 11-17, subparagraph 1, for preparation of GTR's.)
- (3) The criminal statute relating to GTR's is found in 18 U. S. C. 508 and 509.
- (4) Quantity (Bulk) Ticket Purchase.
  - (a) Administrative Determination. Organizations should periodically survey their traffic flow patterns to ascertain if the bulk ticket purchase procedures can be applied. Heads of Field Elements and DOE foreign offices, and the Director of Administrative Services, Headquarters, are authorized to make this determination. Where it is determined to be more efficient and economical to issue one Government transportation request to procure a quantity of tickets or tokens rather than issue individual requests or purchase orders for such stocks, such action should be taken within the limitations and conditions stated in subparagraph (b), below.
  - (b) Limitations and Conditions. The quantity purchase of tickets or tokens is restricted to situations wherein:
    - 1 There is a continuing substantial volume of individual travel via the same mode and class of transportation between one origin and one destination.
    - 2 Each one-way or round trip single fare for such transportation does not exceed \$250 exclusive of Federal transportation tax.

- 3 Each group of tickets or tokens is to be used within any one 60-day period of a fiscal year.

(c) Administrative Control.

- 1 Procurement. Each GTR issued for the procurement of tickets or tokens shall be identified as a "BULK PURCHASE." Tickets so procured shall bear the words "GOVERNMENT" and "NOT REDEEMABLE FOR CASH EXCEPT BY THE U.S. GOVERNMENT."
- 2 Stocking. No more than the number of tickets to be used within any one 60-day period of a fiscal year should be in stock. Those tickets in stock should be prenumbered and a periodic review made in order to replenish the stock to the 60-day supply limitation.
- 3 Accountability. Offices maintaining a supply of tickets shall establish sufficient internal controls concerning the use and accountability of the tickets. The same care as is prescribed for the stocking, distribution, and accountability of transportation requests should be taken in safeguarding tickets and tokens (see FPMR 10-141.203-3).

b. Use of GTR's.

- (1) GTR's shall not be used (a) to obtain official passenger transportation on recognized common carriers when the amount involved is less than \$10; or (b) for air excess baggage charges costing \$15 or less for each leg of a trip, unless special circumstances justify the use of a GTR (see FPMR 101-41.207-1). The National Railroad Passenger Corporation (AMTRAK) will not accept a GTR for travel under \$100.
- (2) Cash payments shall be made when the value of the transportation or accommodation service is \$10 or less, exclusive of Federal transportation tax; and when excess baggage charges are \$15 or less for each leg of a trip. (See page III-7 paragraph 2a(3)(c) 3, for cash purchase of tickets.) Receipts, passenger coupons, or other appropriate evidence are required for such cash payments, except for use of local transit systems (see 41 CFR 301-10.2(b)).
- (3) GTR's shall be used to procure all passenger transportation services costing in excess of \$100, excluding Federal transportation tax.
- (4) Instructions and procedures for preparation of GTR's and related forms are outlined on page 11-17, subparagraph 31.



- c. Administrative Control. In order to safeguard properly the rights and interests of the United States, certain procedures are prescribed below for the procurement, stocking, distribution, and accountability of GTR's (see FPMR 101-41.207-4).
- (1) Procurement. GTR's are procured from GSA regional offices by the appropriate DOE supply offices (see FPMR 101-41.202-5).
  - (2) Stocking. DOE organizations or warehouses normally should stock a 6-month supply of GTR's. The central stock of GTR's in warehouses shall be kept in locked safes.
  - (3) Distribution. GTR's will be distributed to requesters only upon receipt of supply requisitions and/or signed receipts showing numbers of the GTR's issued.
  - (4) Accountability.
    - (a) Organizations issuing blank GTR's to employees shall maintain GTR accountability as follows:
      - 1 Keep all blank GTR's on hand in issuing organizations in locked safes with records maintained of those unissued.
      - 2 Upon issuance of blank GTR's, secure from employees concerned, a suitable receipt, and maintain an appropriate file of such receipts.
      - 3 Maintain records of GTR's issued on Stock Form 1120, "Transportation Request Accountability Record," or other suitable form, entering thereon the numbers of GTR's issued and other required information and subsequently listing the numbers of GTR's used, as reported on travel vouchers or returned.
      - 4 Check periodically on the use of GTR's and verify those in the possession of employees semiannually or more often if found necessary. Some simple form should be used for verification that indicates the GTR books in the possession of employees: spaces should be provided for employees to indicate over their signatures the unused GTR's which they have. Any discrepancies between records of issuing offices and employees' reports shall be reconciled promptly.
    - (b) Travelers shall keep a record of all GTR's used in the space provided on the inside covers of the books issued to them and shall return completed books or those no longer needed to the issuing organization.

- d. Use of Services Other than Authorized.
- (1) Any charges in excess of those authorized shall not be borne by the Government but shall be paid, by the traveler, to the carrier at the time the transportation and/or accommodations are obtained.
  - (2) Services furnished of a different type or lesser value than authorized shall be recorded and signed for by the traveler in the spaces provided on the reverse side of the GTR. That record shall be signed and dated by the carrier representative and countersigned by the traveler or person in charge of a group of travelers. The traveler or person in charge shall endorse similarly the memorandum card copy (SF-1169A). Such notations on the GTR will serve to restrict the carrier's billing to an amount consistent with the changed services or lesser cost factors, and avoid subsequent accounting adjustments with the Government (see FPMR 101-41.207-1 and 101-41.208-3).
- e. Honoring GTR's. The GTR shall be issued to the carrier that is expected to honor it for the transportation service. However, a carrier other than the one named may honor the GTR provided the substitute carrier furnishes comparable service when a different service or a service of lesser value is furnished. The honoring substitute carrier will require the traveler to record in the space on the reverse side of the GTR the name of the honoring carrier, the services actually received or covered by the tickets furnished, and to sign and date the statement. The traveler also shall make the same endorsement on the memorandum card copy of the GTR if possible, and if not, promptly forward written notification of such change to his or her finance office (see FPMR 101-41.208-3).
- f. Special Conditions--Rail, Sleeping, or Parlor Car. When a single GTR is presented for rail transportation and sleeping or parlor car accommodation, both rail and sleeping or parlor car tickets will be issued by ticket agents subject to the following exceptions and qualifications:
- (1) Unassigned Space.
    - (a) Sometimes an agent, at the point where travel begins, will be unable to assign space because:
      - 1 Sleeping or parlor car accommodations are not to begin at initial point of rail travel and advance reservations cannot be obtained.
      - 2 Sleeping or parlor car service is authorized from initial point of rail travel but the space assigned at such point has been exhausted.

- 3 Round trip sleeping or parlor car service is authorized and accommodations cannot be obtained in advance for the return trip.
- (b) In such circumstances, the agent will issue a sleeping or parlor car ticket, or tickets, endorsed to show the type and quantity of accommodations and points between which such are authorized in accordance with the GTR issuance. In these situations, there is no guarantee that the authorized accommodations will be available. Thus, it is incumbent upon travelers holding such tickets to attempt to obtain actual space assignments immediately upon arrival at points where such accommodations are to be furnished. When the accommodations or transportation service supplied are of a different character or lesser value than those authorized by the tickets, the traveler should endeavor to secure a written acknowledgment of that fact from the conductor. This written acknowledgment and any unused tickets or passenger coupons should be submitted promptly to the traveler's local finance office with a written report showing facts and circumstances and identifying the GTR used to procure the transportation involved (see FPMR 101-41.208-4).
- (2) Ticket Agent Not on Duty. When a ticket agent is not on duty, rail and sleeping or parlor car conductors will (a) honor the GTR to the first station en route where rail and sleeping or parlor car tickets can and shall be obtained; (b) endorse on the back of the GTR over their signature the points between which the GTR was honored without tickets; and (c) secure the signature of the traveler below the endorsement. The ticket agent at such en route station, in exchange for the GTR, will issue rail and sleeping or parlor car tickets from the initial points of service authorized by the GTR (see FPMR 101-1.208-5).
- (3) GTR's Presented on Trains for sleeping or parlor car accommodations only will be honored by the conductor (see FPMR 101-41.208-6).
- g. Special Conditions--Buses. When GTR's are presented (1) directly to a bus driver, (2) at a bus station not supplied with the proper ticket forms, (3) at a nonagent station, or (4) at a station in which the ticket office is not open for sale of tickets, the bus driver will honor the GTR to destination or arrange for a ticket at some intermediate point. When the GTR is exchanged at an intermediate ticket office, it shall be endorsed to show clearly that transportation was furnished from point of origin and not from the intermediate point at which the GTR was exchanged for a ticket (see FPMR 101-41.208-7).
- h. Charter and Contract Services. When air, bus, or water service is chartered for the account of DOE, the terms of the charter shall be

in writing and signed by the proper DOE contracting officers and carrier representatives. A GTR shall be issued to procure chartered service and shall be accompanied by the original charter order or certificate when it is presented for payment of charges on SF-1113, "Public Voucher for Transportation Charges," (see FPMR 101-41.204.4).

- i. Unauthorized Use of GTR's. GTR's shall not be issued for the following transportation service:
  - (1) Personal convenience to include at an additional cost unauthorized services, or to obtain services exceeding those authorized under the applicable travel authority or regulations, such as extra-fare trains or planes, stopovers which increase the cost of passage, and higher priced indirect routings. (See page 11-13, subparagraph 3d.)
  - (2) Taxicab, airport limousine, intracity transit, or so-called "drive-your-self" type or other for-hire automobile services.
  - (3) Toll road or toll bridge charges (see FPMR 101-41.207-1).
- j. Traveler's Responsibility for GTR's Received.
  - (1) When GTR's are issued to a traveler, he or she is held financially responsible for their unauthorized or improper use.
  - (2) Upon his or her separation from DOE, all unused GTR's shall be returned promptly to the issuing office. Failure to do so will result in delay of the final salary check.
  - (3) A GTR shall not be transferred from one employee to another except in an emergency, in which case the responsibility for it will rest with the employee to whom it was issued originally, and the amount of the GTR involved may be collected from him or her through its misuse.
  - (4) A GTR which has been signed by an employee as the traveler shall not be used by another employee.
  - (5) When a carrier without negligence and in good faith furnishes transportation on a GTR fraudulently used, it is entitled to payment for the services rendered. If the facts show negligence on the part of the employee to whom the GTR was issued in failing to properly safeguard it in accordance with requirements, the cost of the GTR shall be collected from the employee, (see 14 Comp. Gen. 631 and 41 CFR 301-10.2).
- k. Lost or Stolen GTR's.
  - (1) Lost or stolen GTR's shall be reported immediately by the employee by telephone and subsequently in writing to the issuing

office. The report shall give the number of the GTR and an explanation of the facts of the loss or theft.

- (2) If the GTR is known to have been filled out showing the carrier and services desired from a designated point of origin, the employee accountable for such GTR shall furnish promptly to the travel section, or office handling travel reservations, a written description of the lost or stolen document. Headquarters employees shall submit such reports to the Chief of Logistics Operations, Office of Administrative Services.
- (3) Upon receipt of such report, the travel section, or other office, shall immediately notify the carrier named on the GTR, as well as other local initial carriers, a description of the lost or stolen GTR and request that it not be honored.
- (4) Under no circumstances shall GTR's which have been reported as lost or stolen be used to obtain transportation or accommodations if such documents are found or recovered. Subsequently, recovered GTR's shall be transmitted promptly to the issuing officer who shall mark them "CANCELED" and then forward them through administrative channels to the office keeping the accountability records (see FPMR 101-41.211).

I. Detailed Instructions for Preparation of GTR's.

- (1) General. Care shall be taken to assure legibility and permanency of the GTR's. All GTR's shall be prepared by use of typewriter, pen, or indelible pencil. Corrections of errors must be legible and are a permanent record and therefore shall be legible and complete, reflecting all information and insertions, other than signatures, that appear on the original at the time they are surrendered for service. Memorandum copies shall be stapled to, and submitted with, the traveler's pertinent voucher. If a voucher will not be submitted within a reasonable time, the GTR copies shall be transmitted immediately by memorandum to the finance office. GTR's that are spoiled or canceled for any reason shall be endorsed "CANCELED" across the face of the original and memorandum copy. Both copies shall be forwarded immediately, through the official who furnished them, to the office where accountability records are maintained (see FPMR 101-41.207-3). When all the spaces on the face of the GTR are not required for the services being procured, horizontal lines shall be drawn through those spaces not utilized. When the available space on the front is inadequate for the insertion of the necessary information, the space on the reverse side shall be used as required. If the GTR is issued for a combination of classes of transportation and/or accommodations, specific information as to respective carriers and services authorized must be shown in detail in the "via" space or on the reverse of the GTR to preclude any ambiguity.

- (2) Specific entries on the GTR shall be made in accordance with the following.
- (a) Bill Charges To. Enter exact name and complete postal address of the DOE organization to which the carrier is to direct its bill for payment.
  - (b) Fiscal Data (Appropriation, Authorization). Enter necessary fiscal accounting information such as the authorization number, appropriation number, and allotment symbol. When payment is to be made in a currency other than U.S. dollars, show type of currency in "Special Accommodations and Requirements" box; e.g., "To be paid in Indian Rupees."
  - (c) Place and Date of Issue. Enter installation, point, or city, State, or country, and date of issue of the GTR and not date and place of the ticket issue or the date when transportation is to begin.
  - (d) Issuing Government Officer (Signature and Office). Sign name and enter name of organization (abbreviations may be used).
  - (e) Traveler (Type or Print). Enter name of traveler and his or her title or military rank where such designation is necessary to obtain special fares.
  - (f) Others (Number). Enter number of persons in addition to the traveler for whom transportation and/or accommodations are being requested. Include infants in the number of "Others" regardless of whether seating or other accommodations are authorized. When GTR is to cover only one person, enter the word "No."
  - (g) Dependent Travel --Children (Ages). Check "Spouse" block and list name of spouse if he or she is to accompany the traveler. Also, list names and ages of any dependent children that will accompany the traveler; example, use "8-5-4-1 (free)" or "8-5-4-1 (seat)" to show ages of four children 8, 5, 4, and 1, with the "(free]" or "(seat)" indicating whether a seat ticket is authorized for the child under 2 years of age. Ages of children as of the date of departure from first point of travel should be used. Draw horizontal line through this block if none of the travelers numbered under "Others" (subparagraph (f) above) are dependents of the person named as "Traveler" (subparagraph (e) above).
  - (h) Special Accommodations and Requirements. Enter number and type of special accommodations to be furnished at an additional charge and list points between which each type of accommodation is to be utilized. Abbreviate if necessary.

If special services or accommodations are not requested, draw horizontal line through block.

- 1 For rail travel, indicate whether parlor car seat or roomette;
- 2 For steamship travel, when known, show name of vessel, sailing date, and number of the assigned stateroom (bed or berth where less than room capacity is involved). Where use of a stateroom on a lake, river, or coastwise steamship involves a separate charge, enter the specific value of the authorized room in the "Special Accommodations and Requirements" box. If the available accommodation for the class desired is unknown at time of issuance of the GTR, enter the words "lowest available accommodation." Then, before surrendering the GTR to the carrier, travelers shall enter in the "Continuation of Services Required" box on the reverse of the GTR, over their signature, the following:

"I certify that berth \_\_\_\_\_, stateroom No. \_\_\_\_\_, on SS \_\_\_\_\_, date of sailing \_\_\_\_\_, was furnished as the lowest available accommodation at time reservation was made."

\_\_\_\_\_  
(Signature of Traveler)

- 3 The foregoing provision should not be construed as authorizing travelers to obligate the U.S. Government to pay for services in excess of those allowed by law or pertinent administrative regulations.
  - 4 For air travel, enter any special fares and/or charges, such as group fare-commercial air movement (GF-CAM), charter, contract, section 22 quotation, military recruit, youth fare, or discover America fare, followed by any pertinent movement, charter, or contract number. On a GTR issued for the U.S. domestic portion of any international journey, enter "Conj/intl travel."
- (i) Carrier or Agent Tendered To. Enter name of the carrier that is to honor the GTR. When blanket GTR's are issued under GSA master contract arrangements, enter name of contractor-carrier. When the GTR must be presented to a carrier or agent other than the one shown in this box, either issuing officers or the travelers shall endorse the GTR to that carrier or agent by entering in the "Service Furnished if Other Than Requested" box on reverse, over

their signature, the words: "Endorsed to (carrier/agent) for ticket issuance."

- (j) Cities. Enter in the "From" box the name of the origin, city and State, or point from which transportation and/or accommodations are to be furnished. In the "To" boxes, enter the cities and States or points to which such services are to be furnished. Draw a horizontal line through any "To" space not used. Use city/airport codes for air travel when such are known; otherwise, use the city with the Postal Service style of two-letter State and province abbreviations. For example, for a round trip authorized from Duluth to Gulfport and return, show from "DLH" to "GPT" to "DLH" (city/airport codes) or from "Duluth, MN" to "Gulfport, MS" to "Duluth, MN" (Postal Service style).
- (k) Stopover Authorized. Enter "Yes" before the cities at which stopovers are authorized and "No" for all others. Stopover does not include a stop to transfer to another carrier or another aircraft but does include a rest stop in international travel. In case of round trip, put a dash opposite final destination.
- (l) Carrier and Class of Service. Enter in the applicable box the initials or code name of each carrier and the name or officially identified code for the class of service authorized between each listed city or point. Standard carrier codes of air, rail, and motor coach carriers are found in the "Official Airline Guide," the "Official Railway Guide," and the "Official Bus Guide," respectively.
- (m) Excess Baggage Authorized. Enter the exact weight and/or number of pieces of excess baggage authorized to be transported for each leg of the trip. When the exact weight or number of pieces is unknown, show the maximum excess authorized. When a GTR covers excess baggage services for two or more travelers flying on the same aircraft, show the total number of pieces or total weight authorized. The travelers should then present their baggage to the ticket agent at the same time so that it may be "pooled" to prevent extra charges. If travelers are to fly on separate aircraft, show the number of pieces or the weight authorized for each traveler. If excess baggage is not authorized, enter the word "None" in the "Weight" and "Pieces" columns opposite the respective city or point entered in the "To" box. On a GTR issued to procure excess baggage only, complete the GTR as outlined above, but enter the words "Excess baggage only" in the "Special Accommodations and Requirements" box and the number of the GTR previously issued for the passenger transportation service.



4. TRAVEL VOUCHERS.

- a. General Instructions. Travelers traveling on official business are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business (see 41 CFR 301-1.3(a)). Travelers should keep an itinerary of places visited and expenditures made, noting each item at the time the expense is incurred together with the date. The information thus accumulated will be available for the accurate preparation of the voucher.
- (1) Approval and Audit. Review and approval of travel vouchers by first-level supervisors, who are fully knowledgeable of the traveler's activities, are required and will be considered sufficient approval that the traveler performed the travel as authorized. Auditing of the travel voucher for accuracy is the responsibility of the payment office. Voucher examiners are responsible for ensuring that vouchers are prepared according to the regulations and Departmental procedures and review the claim to ascertain accuracy of amounts claimed; whether expenses are authorized and allowable; and that all required statements, justifications, and receipts are attached (see 41 CFR 301-11.4).
  - (2) Forms. Claims for reimbursement of travel expenses shall be submitted on the regular authorized SF-1012, revised, "Travel Voucher," and shall be itemized and stated in accordance with the Federal Travel Regulation (FTR) and this Order. Claims for reimbursement for local travel expenses shall be submitted on SF-1164, revised. "Claim for Reimbursement for Expenditures on Official Business." The specific purpose and purpose category of the travel also shall be stated on both the SF-1012 and the SF-1164.
  - (3) Purpose Required. The specific purpose of the travel and purpose category shall be included on the front of all travel vouchers (see Attachment II-1 for travel purpose categories).
  - (4) Preparation of Local Travel Claims (SF 1164). Typing of vouchers is not required when travelers prepare vouchers which are legible and written in ink. The following information and documentation must be included or attached to all SF 1164's and should be submitted within 30 calendar days following the completion of the local travel:
    - (a) Specific purpose of the travel and purpose category (see Attachment II-1).
    - (b) Indication when applicable that traveler is a special Government employee (see DOE 3304.1) or invitee (private individual invited to perform official travel, see page VII-5, paragraph 4).

- (c) Justification for the use of privately owned vehicles when DOE shuttle service is provided between points of travel (e.g., between Forrestal and Germantown).
  - (d) Statement justifying the use of a taxi as advantageous to the Government when public transportation is readily available.
  - (e) The home address of the traveler and a computation of the deduction for normal commuting costs when requesting reimbursement for travel between residence and temporary duty station on a regular workday.
  - (f) A copy of the receipt for registration fees indicating the fee covers attendance at a meeting, conference, or symposium (see page IV-39, paragraph 6c).
  - (g) A copy of the overtime authorization when travel by taxi is approved incident to officially ordered overtime for an employee who is dependent on public transportation for travel between his or her residence and office during hours of infrequently scheduled public transportation or darkness (see page III-38, paragraph 6d(5)).
- (5) Preparation of SF 1012.
- (a) The completed travel voucher shall be prepared with one original (SF 1012, white copy) and at least two memorandum copies (SF 1012a, yellow copy). Typing of vouchers is not required when travelers prepare vouchers which are legible and written in ink.
  - (b) In preparing the schedule of expenses and amount claimed portion, show dates on which travel was performed or expenses incurred and describe briefly each item of expense in chronological order and indicate receipt number if any. Show actual subsistence expense when authorized to travel on that basis. When traveling on a per diem allowance, show the computation of per diem. State exact period for which per diem is claimed. Daily extensions are not necessary. Compute and enter as one total the per diem period allowed multiplied by the per diem rate allowed. The traveler by signing the voucher certifies that, when applicable, per diem claimed is based on the average cost of lodging incurred during the period covered by the voucher. Lodging receipts are required when subsistence reimbursement is on the actual expense basis and when per diem is based on the lodging-plus method. A statement can be accepted for the fee or service charge incurred for the use of Government quarters.

- (c) Show the time of departure and time of return to duty station when travel begins or ends during the regularly scheduled workday. Explain in full the taking of leave, interrupted travel for personal reasons, indirect travel, and delays at places other than duty posts. Indicate the time when travel is interrupted and resumed when the interruption is for personal reasons. The charges to the employee's leave account shall be noted on the travel voucher.
- (d) Include points of travel when using rental cars.
- (e) Erasures and alterations in totals shall be initialed by the traveler (see 41 CFR 301-11.5(f)).
- (f) The traveler shall not sign a blank SF 1012 before it has been prepared completely.
- (g) If no prior written travel authorization was prepared because a trip was made on an emergency status, the travel voucher must explain the emergency or reason why no prior authorization was obtained. Reimbursement cannot be made until the travel has been approved subsequently by the appropriate official.
- (h) Each travel voucher shall show in the spaces provided the status of any outstanding advance and appropriate liquidation information thereof. See page VII-5, paragraph 4, for instructions on preparation of travel vouchers for invitational travel.
- (i) When the voucher includes reimbursement of long-distance calls, the approving official, by approving the voucher, is certifying that the use of such calls is necessary and in the interest of the Government.
- (j) Persons who have traveled in foreign countries shall report their expenditures by items, in the money of the country in which made. The total expenditure in foreign currency must be converted into U.S. dollars at the rate or rates at which the foreign money was obtained. Indicate the rates of conversion and the commissions charged (see 41 CFR 301-11.5(e)).
- (k) When itineraries are changed or trips are canceled after the traveler has received the tickets, a statement shall be entered on the voucher and initialed by the traveler that all tickets have been used for official purposes or have been accounted for properly and attached to the voucher (see 41 CFR 301-3.5(a)(2)).

- (6) Attachments. The following papers shall be attached to travel vouchers:
- (a) Where practicable, a copy of the approved travel authorization. If the travel authorization has been submitted with a prior voucher, reference the prior voucher (see 41 CFR 301-1.4 and 41 CFR 301-11.3(b)).
  - (b) Original receipts or legible copies, as required, numbered consecutively and attached chronologically, commencing with number 1 (see 41 CFR 301-11.3(c) and 41 CFR 301-1.11.5(a)). Erasures and alterations in totals on receipts must be initialed by the person who signed the receipt. The failure to furnish required receipts must be explained on the voucher. Lodging receipts are required except for travel outside conterminous U.S. authorized on a per diem basis.
  - (c) Carbon or memorandum copies of the GTR's stapled to voucher to prevent loss.
  - (d) Unused tickets or portions thereof stapled to voucher to prevent loss.
  - (e) Comparative cost statements when required. Constructive cost comparisons will be prepared in accordance with instructions on page 111-29, paragraph 4f(2), and will reflect cost that would have been incurred had the travel been accomplished by the most expeditious means.
  - (f) Ticket stubs or copies of tickets stapled to voucher to prevent loss.
- (7) Submission. The completed travel voucher (SF 1012) shall be forwarded by the approving official to the local finance office. Travelers should submit travel vouchers within 10 calendar days following the completion of the trip. One voucher per month may be submitted combining all trips taken on open authorizations. Employees performing occasional travel are to submit vouchers at the completion of each trip (see 41 CFR 301-11.4).
- (8) No Claim Vouchers. When travel is performed by means of GTR's and no claim for reimbursement is involved, the traveler shall prepare an SF 1012 showing: the serial number of the used GTR; the complete itinerary--points visited and dates of travel; the word "none" in the space "amount claimed," sign the voucher, attach the white memorandum copies of the GTR's and forward it through normal channels (see page 11-17, subparagraph I, and 41 CFR 301-11.5(c)).
- (9) Reclaim Vouchers. Items which have suspended or disallowed but are found to be reimbursable when sufficient information or required supporting documents are furnished may be reclaimed on

a subsequent or separate travel voucher supported by a copy of the notice of suspension. Reclaim expenses borne by the traveler pending adjustments with carriers, such as lost tickets, shall be submitted on separate travel vouchers (see 41 CFR 301-11.7). Supplemental claims for items of expense omitted from a voucher shall refer by date and amount to the previous voucher.

- b. Examples of Common Errors. The traveler shall review carefully or have the travel voucher reviewed before submitting it for payment. Errors of omission or commission which cause most returns of travel vouchers or suspensions of payment are listed below:
- (1) Failure to furnish information concerning the necessity, and advantages to the Government, for the use of taxicabs as special conveyances (see 41 CFR 301-3.2(a) and 41 CFR 301-11.5(c)(2)).
  - (2) Failure to explain earlier departure from official station than the approved departure time.
  - (3) Failure to explain delayed departure from temporary post of duty after completion of work when travel could have been performed during the regular hours of work.
  - (4) Failure to explain claim for mileage in excess of distances shown on official mileage guides (see 41 CFR 301-4.1(b)).
  - (5) Failure to initial erasures or changes in totals of voucher (see FTR 1-11.5f).
  - (6) Failure to show for telegrams the information indicated on page IV-39, paragraph 5e(4) (see 41 CFR 301-6.5).
  - (7) Insufficient details shown in voucher on travel actually performed (e.g., dates and points of travel and use of rental car). (See 41 CFR 301-4.6 and 41 CFR 301-11.5(c)(1).)
  - (8) Omission of required statements on long-distance telephone calls (see page IV-37, paragraph 5d(1)(b)).
  - (9) Omission of information as to points of service involved in long-distance telephone calls (see page IV-37, paragraph 5d(1)(b), and 41 CFR 301-6.5).
  - (10) Failure to state disposition of unused tickets secured with GTR's.
  - (11) Failure to purchase round trip tickets (see 41 CFR 301-3.4(b)).
  - (12) Failure to explain deviation from usually traveled route (see 41 CFR 301-2.5).

5. USE OF TRAVEL AGENCIES AND TRAVEL MANAGEMENT CENTERS.

- a. The services of a travel agent may not be used except: (1) through a travel management center (TMC) under contract to the General Services Administration (GSA); (2) by delegation of authority obtained from GSA; or (3) by the exception provided in the Federal Travel Regulations for group or charter arrangements available through travel agents (see page III-5, paragraph 2a(2)(c)).
- b. When the services of a travel agent are determined to be necessary for their respective organizations, Heads of Field Elements or the Director of Administrative Services, Headquarters, or their designees, should provide the required information for each location to be serviced to the appropriate GSA Regional Customer Service Bureau, Transportation Services Branch (see Federal Property Management Regulation (FPMR) Temporary Regulation A-24, effective 5-25-84).

6. FISCAL YEAR CHARGEABLE.

- a. The round trip transportation costs are charged to the fiscal year in which travel begins.
- b. If the return portion of a round trip ticket is canceled after the start of the trip and another return ticket is issued, the cost of the return ticket is charged to the fiscal year in which the return trip begins.
- c. Per diem, subsistence expenses, and miscellaneous expenses are charged as incurred by the traveler to the appropriate fiscal year. (See 26 Comp. Gen. 961, 30 Comp. Gen. 147, and 35 Comp. Gen. 183.)

7. ADMINISTRATIVE APPROVAL AND TRANSFER OF FUNDS. When officials at one DOE location want to have official travel performed by a DOE employee from another location, the request will be made through the employee's Departmental Element which will be provided an approved obligated travel authorization by the requesting DOE location so that the costs may be transferred to the requesting element's finance office in accordance with the following procedures: Note: DOE elements asked to perform travel by another DOE location should not issue a travel authorization to the traveler until they have received an authorized travel authorization from the requesting DOE element since the costs cannot be transferred to the requesting element if its travel authorization is not forthcoming.a. Field Employees Traveling at Headquarters Request.(1) Headquarters Elements.

- (a) Process a completed HQ F 1510.1B, "Travel Authorization," for individual's official travel.

- (b) State under "Remarks" that travel costs are to be transferred to Headquarters.
  - (c) Transmit Headquarters trip authorization information to field element.
- (2) Field Elements.
- (a) Upon receipt of an approved Headquarters travel authorization, issue field travel authorization to employee.
  - (b) Pay travel voucher submitted by employee.
  - (c) Transfer the travel costs to Headquarters providing copies of pertinent travel documents (authorization, voucher) and indicate on the transfer document the name of traveler, dates of travel, Headquarters trip authorization number, and total travel costs broken down between transportation, per diem, and miscellaneous.
- b. Headquarters Employees Traveling at Field Element Request.
- (1) Headquarters Elements.
- (a) Process completed HQ F 1510.1B.
  - (b) Fill in appropriate accounting classification.
  - (c) State under "Remarks" which field element is to be billed for travel costs, provide field element funding information, and identify organization code for Headquarters element.
  - (d) Attach a copy of approved field travel authorization or telecommunication message containing travel funding received from field element.
  - (e) Administratively approve Headquarters employee's travel voucher and submit it for payment to the Office of Headquarters Accounting Operations.
- (2) Office of Headquarters Accounting Operations. When a Headquarters employee's travel voucher is paid. Accounting Operations Branch, Accounting Division, transfers the travel costs to the field element together with pertinent travel documents and cites the field element funding information.
- (3) Field Element.
- (a) Initiates the request by forwarding field approval for travel, together with field funding information, by

telecommunication message or memorandum to the Headquarters element.

- (b) Contacts its travel and accounting offices for any additional field instructions concerning the transfer of travel costs to the field element.

c. Field Employees Traveling at Another Field Element's Request.

(1) Requesting Field Element.

- (a) Contacts its travel and accounting offices for specific instructions concerning the transfer of travel costs from another DOE field organization.
- (b) Processes approved travel authorization; states in "Remarks" that the costs are to be transferred to the requesting organization; transmits travel funding information to the traveler's field organization and provides copy of the travel authorization to the traveler's organization.

(2) Traveler's Field Element.

- (a) Contacts its travel and accounting offices for specific instructions concerning the transfer of travel costs to another DOE field organization.
- (b) Upon receipt of requesting field element's travel authorization and travel funding information, issues travel authorization to traveler.
- (c) Pays travel voucher submitted by traveler and transfers costs to requesting field element finance office together with copies of pertinent travel documentation (requesting element's travel authorization and voucher).

8. RECEIPT OF PROMOTIONAL AND/OR BONUS GOODS MATERIAL BY TRAVELERS.

- a. General Rule. Federal employees are obligated to account for any gift, gratuity, or benefit received from private sources incident to the performance of official duty. This rule applies to situations where an employee enters a promotional program sponsored by an airline and, while traveling on official business, receives a discount as a result of entering that promotional program. (See 63 Comp. Gen. 229 and 63 Comp. Gen. 233.)
- b. Ownership of Promotional Materials. Promotional materials (e.g., bonus flights, reduced-fare coupons, and similar material) received by DOE employees in connection with official travel are the property of the Government and must be turned in to the DOE finance office. This includes promotional materials based on a combination of official and personal travel. Employees are liable to the Government



for the full value of any bonuses or promotional gifts used for personal benefit whenever the benefit was obtained as a result of official travel. A DOE employee who wishes to retain the benefits of a promotional program should make certain that all trips included in the program are paid from personal funds.

c. Redemption of Frequent Flyer Credits.

- (1) Employees who are members of an airline's frequent flyer program and who are receiving credit for official travel miles should inform their approving and authorizing officials prior to redeeming any mileage credits.
- (2) Headquarters approving and authorizing officials should consult with the Logistics Operations Branch (AD-236.2, Forrestal; AD-236.3, Germantown) for advice with respect to the maximum advantage available to the Government on the use of mileage credits. Field approving and authorizing officials should consult with either their travel or finance offices, as instructed by designated administrative officials.
- (3) Authorization or approval for the redemption of frequent flyer mileage credits for upgrades to premium-class accommodations must be obtained in accordance with page III-13, paragraph 2b(1)(a) 2f.
- (4) Employees who use any mileage credits earned while on official travel for unapproved upgrades or for personal purposes are liable to repay the Government for the value of the unauthorized accommodation upgrade or benefit used for personal purposes. (See 67 Comp. Gen. 79 (1987).)

d. Items of Nominal Value.

- (1) Employees may retain for their own use such benefits as free upgrades or service (for which no mileage redemption is required), memberships in clubs, check cashing privileges, or similar benefits considered to have no intrinsic value to the Government; also covered would be reduced-cost upgrades purchased at the employee's own expense.
- (2) Employees are allowed to keep promotional material such as pens, pencils, note pads, calendars, and other items of nominal value. Any questions regarding the acceptance of promotional Material should be directed to the Assistant General Counsel for General Law in the case of Headquarters employees, and to the appropriate field counsel in the case of field employees.

- e. Traveler's Instruction. Except as provided in subparagraph d above, travelers are instructed to turn in all material received while on official travel to the appropriate DOE travel or finance office. Promotional

Vertical line denotes change.

material required to be turned in to the DOE finance office includes but is not limited to:

- (1) Reduced-fare coupons.
- (2) Credits toward future free or reduced costs of goods such as car rental or services.
- (3) "Half-ounce gold nuggets."
- (4) Direct cash compensation received due to delayed boarding and/or cancellation of a reservation. (For exception, see subparagraph f below.)
- (5) Bonus flights.
- (6) Trading stamps.

f. Retention of Voluntary Payments. The Comptroller General has ruled (see 59 Comp. Gen. 203) that employees who voluntarily give up their airline seats may retain the payments received from the airlines only under the following conditions:

- (1) Additional expenses beyond those normally incurred must be offset against the payment received by the employee.
- (2) Government employees are not expected to voluntarily give up their reserved seats if it would impinge upon the performance of official duties.
- (3) To the extent the employee's travel is delayed during official duty hours, the employee will be charged annual leave for the additional hours. (This provision simply means that such absence cannot be excused without a charge to leave. It does not abrogate the supervisor's authority to decide whether annual leave will be approved. Normally it should be. However, there may be cases where the absence is so critical that it amounts to irresponsibility, and a charge to absence without leave may be justified.)

g. Denied Boarding Compensation. The Comptroller General has distinguished between voluntary payments and denied boarding compensation, the latter being liquidated-damages for the airline's failure to furnish accommodations for confirmed reserved space due the Government. Therefore, all denied boarding compensation must be remitted by employees to their local finance office.

h. Disposition of Material. For appropriate DOE disposition of promotional and/or bonus goods material, finance offices should refer to 41 CFR 101-125.103-4.

9. RETURN TO OFFICIAL STATIONS ON NONWORKDAYS.

- a. The Federal Travel Regulations (see 41 CFR.301-7.11(b) and 41 CFR 301-8.7) provide that, at the discretion of administrative officials, a traveler may be required to return to his or her official station for nonworkdays. In cases of voluntary return of a traveler for nonworkdays to the official station or place of abode from which he or she commutes daily to the official station, the reimbursement allowable for the round-trip transportation and per diem (or actual subsistence) en route may not exceed the per diem (or actual subsistence) and any travel expense which would have been allowable had the traveler remained at the temporary duty station. The Comptroller General has ruled that the cost of authorized weekend return travel for employees on extended temporary duty may be considered a necessary travel expense of the agency when the agency, after cost analysis, determines that the costs of reimbursing employees for periodic return travel between the temporary duty point and official station for nonworkdays are outweighed by savings in terms of employee efficiency and productivity and reduced costs of employment and retention of such employees (see 55 Comp. Gen. 1291).
- b. Employees who are performing extended temporary duty of more than 30 days may return to their official duty stations on nonworkdays under the following conditions:
  - (1) Authorized Required Return For Nonworkdays. Authorizing officials may direct travelers to return to their official stations when under proper travel authorizations:
    - (a) The traveler is required to conduct official Government business on a nonworkday, or
    - (b) The official has determined that the cost of round trip return travel is less than the total travel expenses which would have been allowed if the traveler had remained at the temporary duty station. In the case of an authorized required return, the traveler will be reimbursed for round trip transportation, allowable per diem (or actual subsistence) en route, and other allowable travel expenses.
  - (2) Authorized Periodic Returns For Nonworkdays. Authorizing officials may authorize an employee to return periodically to his or her official duty station during nonworkdays when after cost analyses they determine that the costs of reimbursing employees for the periodic return travel between the temporary duty point and the official station for nonworkdays are outweighed by savings in terms of employee efficiency, productivity, and reduced costs of employment and retention of such employees. As a general rule, periodic returns should not be authorized more frequently than every 30 days. In the case of an authorized periodic return, the traveler will be reimbursed

round trip transportation, allowable per diem (or actual subsistence) en route, and other allowable travel expenses.

- (3) Voluntary Return For Nonworkdays. A traveler may return voluntarily to his or her official duty station for nonworkdays. In the case of voluntary return, the maximum reimbursement for the round trip transportation and per diem (or actual subsistence) en route may not exceed the per diem (or actual subsistence) and any travel expense which would have been allowable had the traveler remained at the temporary duty station.
- (4) Cost Analysis and Determination Statement.
  - (a) Periodic return of travelers to their official stations on nonworkdays shall not be authorized by Heads of Departmental Elements, or their designees, unless they have determined in writing that the costs of such return travel are outweighed by the savings made in terms of increased efficiency and productivity, as well as reduced costs of recruitment and retention. As a general rule, reduced costs of recruitment and retention would be a consideration only in positions where frequent extended temporary duty is a normal condition of employment.
  - (b) When duties of a position are such that frequent extended temporary duty is required under essentially the same conditions (for example, some auditor or inspector positions) a separate cost analysis justifying periodic return travel is not required for each period of extended temporary duty, but such cost analyses justifying such travel shall be conducted no less frequently than every other year by those Heads of Departmental Elements, or their designees, making the required determination.
  - (c) Travel authorizations authorizing the periodic return of a traveler on nonworkdays must be supported by copies of the cost analysis and the determination statement made by the Head of the Departmental Element, or designee. Travel authorizations containing authorizations for such returns but lacking proper documentation shall be returned by the appropriate administrative control of funds office to the originating office for correction.
  - (d) Periodic nonworkday return travel may not be undertaken to areas other than the traveler's official station or place of abode from which he or she commutes daily to the official station. In addition, return travel must be performed outside the traveler's regular duty hours or during periods of authorized leave except where such travel on nonworkdays is considered "hours of work" for nonexempt employees for purposes of the Fair Labor Standards Act. Such travel is considered hours of work when it occurs during those hours

of a nonworkday which correspond with the employee's regular duty hours on a workday. For example, if a nonexempt employee's normal tour of duty is 8:30 a.m. to 5 p.m., Monday through Friday, travel which occurs between those hours on Saturday or Sunday is considered hours of work for overtime purposes. Consideration should be given to scheduling required return travel to minimize payment of overtime, including scheduling of travel during regular duty hours where necessary.



ILLUSTRATIVE TRAVEL PURPOSE CATEGORIES

<u>Purpose Category</u>	<u>Abbr. or Code</u>	<u>Defi ni ti on</u>
Site visit	A	Visit to a particular site in order to personally perform operational or managerial activities: e.g., oversee programs, grant operations, or management activities for internal control purposes; carry out an audit, inspection, or repair activity; conduct negotiations; provide instructions; provide technical assistance.
Information meeting	B	Attend a meeting to discuss general departmental operations, review status reports or discuss topics of general interest. If a site visit was conducted as part of the same trip, consider the entire trip to be site visit.
Training attendance	C	To receive training.
Speech or presentation	D	To make a speech or a presentation, deliver a paper, otherwise take part in a formal program other than a training course.
Conference attendance	E	To attend a conference, convention, seminar or symposium for purposes of observation or education only with no formal role in the proceedings.
Relocation	F	To move from one official duty station to another (same as a permanent change of station or PCS move).
Entitlement travel	G	Travel to which an employee (or dependent) is entitled as a result of an assignment; e.g., official vacation or home leave; medical emergency, and education travel.
Special mission travel	H	To carry out a special departmental mission; e.g., move non-combat military units; provide security to a person or shipment (such as a diplomatic pouch); move witnesses from residence to other locations; cover travel by Federal beneficiaries and other non-employees.
Emergency travel	I	Travel to return an employee from a temporary assignment location at Department expense to his or her

ILLUSTRATIVE TRAVEL PURPOSE CATEGORIES

<u>Purpose Category</u>	<u>Abbr. or Code</u>	<u>Definition</u>
		designated post or duty or home, or alternate location, where he or she would normally be present to take care of the emergency situation if the Department had not directed or assigned the employee to another location to perform official business.
Other travel	J	To travel for reasons (purposes) which are not shown in one of the other nine categories.



CHAPTER III

MODES OF TRANSPORTATION

1. GENERAL.

a. Methods of Transportation.

- (1) Authorized Methods. Methods of transportation authorized for official travel include railroads, airlines, helicopter service, ships, buses, streetcars, subway, taxicabs, Government-owned and contract rental automobiles and airplanes, privately owned and rented automobiles and airplanes, and other necessary means of conveyance (41 CFR 301-2.2(a)).
- (2) Selecting Method of Transportation to be Used. Travel on official business shall be by the method of transportation which will result in the greatest advantage to the Government, cost and other factors considered. The provisions of 5 U.S.C. 5733 require that the travel of an employee shall be by the most expeditious means of transportation practicable and shall be commensurate with the nature and purpose of the duties of the employee requiring such travel. In selecting a particular method of transportation to be used, consideration shall be given to energy conservation and to the total cost to the Government, including costs of per diem, overtime, and lost worktime as well as actual transportation costs. Additional factors to be considered are the total distance of travel, the number of points visited, and the number of travelers (41 CFR 301-2.2(b)).
- (3) Use of Unauthorized Methods of Transportation. A traveler shall provide full justification in or attached to his or her travel voucher for the use of methods of transportation different from those methods authorized. In the event it was officially necessary for the traveler to use methods of transportation different from those authorized, the appropriate official should approve subsequently such use of mixed methods of transportation. Any additional cost resulting from use of a method of transportation not specifically authorized, subsequently approved, or justified as required by regulation such as non-use of contract air service, shall be the traveler's responsibility.
- (4) Criteria to be Used in Selecting Most Advantageous Method of Transportation.
  - (a) Common Carrier. Common carrier (air, rail, or bus) shall be used whenever it is reasonably available, since it will generally result in the least costly and most expeditious performance of travel and will usually result in the most

efficient use of energy resources. Other methods of transportation may be authorized as advantageous only when the use of common carrier transportation would interfere seriously with the performance of official business, impose an undue hardship upon the traveler, or exceed the cost by some other method of transportation. Personal preference or minor inconvenience to the traveler resulting from common carrier scheduling are not to be used as a basis for determining that another method of transportation would be more advantageous to the Government than common carrier.

- 1 Contract Air Service. The use of contract air service between certain cities (city pairs) is advantageous to the Government and is mandatory for authorized air travel between the selected city pairs. See the Federal Travel Directory for the current listing of city pairs, fares, and general contract information.
- 2 Noncontract Air Service. The use of noncontract air service may be authorized or approved only when justified under one or more of the following non-use exceptions which must be certified either on the travel authorization or travel voucher by a DOE authorizing official.
  - a Space or scheduled flights are not available in time to accomplish the purpose of travel, or use of contract service would require the traveler to incur unnecessary overnight lodging costs which would increase the total cost of the trip; or
  - b The contractor's flight schedule is inconsistent with explicit policies individual Federal departments and agencies, where applicable, to schedule travel during normal working hours; or
  - c A noncontract carrier offers a lower fare available to the general public, the use of which will result in a lower total trip cost to the Government, to include the combined costs of transportation, lodging, meals, and related expenses. NOTE: THIS EXCEPTION DOES NOT APPLY IF THE CONTRACT CARRIERS(S) OFFERS A COMPARABLE FARE AND HAS SEATS AVAILABLE AT THAT FARE, OR IF THE LOWER FARE OFFERED BY A NON-CONTRACT CARRIER IS RESTRICTED TO GOVERNMENT AND MILITARY TRAVELERS ON OFFICIAL BUSINESS AND MAY ONLY BE PURCHASED WITH A GTR OR GOVERNMENT DINERS CLUB CARD, E. G. , 'YDG,' 'MDG,' 'QDG,' 'VDG,' AND SIMILAR FARES.

- 3 Rail or Bus Service. Rail or bus service may be used when determined to be advantageous to the Government, cost, energy, and other factors considered and when compatible with the requirements of the official travel. The use of discount fares offered to the Government by rail or bus carriers between selected cities (city pairs) is considered advantageous. Whenever these discount fares are offered and the accompanying service will fulfill mission requirements, they should be used to the maximum extent possible. (See page III-5, paragraph 2, for authorized service and accommodations and reduced fares.)
- (b) Government Flat Rate Agreement Rental or Government-Furnished Automobile. When an automobile is required for official travel, a Government flat rate agreement rental or a Government-furnished automobile shall be used as follows:
- 1 An automobile rented under rental car agreements negotiated for the Government by the Military Traffic Management Command (MTMC) is the first resource for short-term rental of an automobile by an employee on temporary duty (TDY) travel and applies for employees who travel to their destination by common carrier, and would customarily rent a Government-furnished vehicle for local transportation in the destination area. See Federal Travel Directory for additional information on rental cars.
  - 2 A Government-furnished automobile is the first resource when an automobile is required for official travel performed locally or within commuting distance of an employee's designated post of duty. If a Government-furnished automobile is unavailable, a rental automobile under the MTMC rental car program may be used.
- (c) Privately Owned Conveyance. Except as provided on page III-4, subparagraph (5), the use of a privately owned conveyance shall be authorized only when such use is advantageous to the Government. A determination that the use of a privately owned conveyance would be advantageous to the Government shall be preceded by a determination that transportation by common carrier, Government-furnished vehicle, or MTMC agreement rental is not available or would not be advantageous to the Government. These determinations and the authorization to use a privately owned conveyance shall be made, to the maximum extent possible, prior to the performance of travel. Justifications for selection of a privately owned conveyance as advantageous to the Government shall be stated on the travel authorization.

- (d) Special Conveyance. Commercially rented vehicles and other special conveyances shall be used only when it is determined that the use of the preceding methods of transportation would not be advantageous to the Government. Government car rentals available under MTMC rental car agreements shall be given first consideration in the selection of commercially rented vehicles. See page III-34, paragraph 5g (41 CFR 301-2.2(d)).
  - (5) Permissive Use of a Privately Owned Conveyance. Whenever a privately owned conveyance is used for official purposes as a matter of personal preference in lieu of common carrier transportation, and such use is compatible with the performance of the official business although not determined to be advantageous to the Government, payment on a mileage basis shall be limited to the constructive cost of appropriate common carrier transportation and any related per diem, as determined on page III-29, paragraph 4f(2) (41 CFR 301-2.2(e)).
  - (6) Travel by Ocean Vessel. Except for travel between points served by ferries, travel by ocean vessel shall not be regarded as advantageous to the Government in the absence of sufficient justification that the advantages accruing from the use of ocean transportation offset the higher costs associated with this method of transportation: i.e., per diem, transportation, and lost worktime (41 CFR 301-2.2(f)). The requirements for use of United States flagships shall be observed. See page III-21, paragraph 2d.
- b. Transportation Expenses.
- (1) Expenses Payable as Transportation. Transportation expenses which the Government may pay either directly or by reimbursement include: fares, rental fees, mileage payments, and any expenses incident to transportation such as those set forth on pages IV-34 through IV-39, paragraphs 4-6 (41 CFR 301-2.1).
  - (2) Return to Official Station Due to Illness or Injury. See Chapter VIII, (41 CFR 301-2.4).
- c. Routing of Travel.
- (1) Official Necessity. All travel shall be by a usually traveled route. Travel by other routes may be allowed when the official necessity therefore is established satisfactorily.
  - (2) Indirect Route or Interrupted Travel. The extra expense shall be borne by the traveler when for his or her own convenience he or she travels by an indirect route or interrupts travel by

direct route (41 CFR 301-2.5). See page V-3, paragraph 10b, for charging of leave for excess travel time.

2. COMMON CARRIER.

a. General.

- (1) Class of Service Authorized. It is the policy of the Government that less-than-first-class accommodations shall be used for all modes of passenger transportation. Common carrier accommodations shall be as provided specifically on page III-12, subparagraph b, through page III-21, subparagraph d, and such provisions apply to both domestic and international travel of civilian employees while on official business for the Government (41 CFR 301-3.3(a)). For approval of business and first class accommodations, see page III-12, paragraph 2b(1).
- (2) Special Fares and Reduced Rates.
  - (a) Extra-Fare Trains. See page III-21, paragraph 2c(3).
  - (b) Special Lower Fares Round Trip Tickets. Through fares, special fares, commutation fares, excursion, and reduced-rate round trip fares shall be used for official travel when it can be determined prior to the start of a trip that any such type of service is practical and economical. Round trip tickets shall be secured only when, on the basis of the journey as planned (including annual leave), it is known or can be reasonably anticipated that such tickets will be used (Comp. Gen. Decision B-174217, 1-26-72).
  - (c) Group or Charter Arrangements. Group or charter arrangements available through travel agents may be used by individuals or a group of employees, provided an administrative determination has been made by the authorizing official on a case-by-case basis that such use will result in monetary savings to the Government and will not interfere with the performance of official business. A copy of the administrative determination shall accompany the travel voucher (41 CFR 301-10.2(b)(2)(i)). In such instances, if payment for transportation cannot be made to a carrier with an SF-1169, "U.S. Government Transportation Request," but must be made to the travel agent, the traveler shall pay for the transportation from his or her own funds or from a travel advance and shall obtain a receipt for the cost of the transportation necessary in the performance of official business which shall accompany his or her voucher. Reimbursement shall not exceed the cost of accommodations authorized under paragraph 2a(1), above.

- (d) Unequal Fares Available. Except for use of contract airlines (see page III-2, paragraph 1a(4)(a)1), when common carriers furnish the same method of travel at different fares between the same points for the same type of accommodations, the lowest cost service shall be used unless it is determined that the use of a higher cost service is more advantageous to the Government. See page III-15, paragraph 2b(3), for use of American carriers (41 CFR 301-3.4).

(3) Reservations, Accommodations, Tickets.

(a) Reservations.

1 Cancellations. When a traveler finds he or she will not use accommodations which have been reserved for him or her, he or she shall release them within the time limits specified by the carriers. Complete explanations of cancellations attempted too late shall be included on the travel voucher. If the explanation is unsatisfactory, the traveler will reimburse the Government for any costs involved.

2 Reconfirmation. Travelers shall reconfirm foreign returning reservations as required by the servicing carrier, before departure time of the return accommodations. Space not reconfirmed as required before departure may be canceled by the carrier. Failure of travelers to take such action may subject them to liability for any resulting charges.

(b) Unused Accommodations. The traveler shall report promptly to the appropriate office and state on his or her travel voucher when transportation service furnished is inferior to that called for by a ticket or when a journey is terminated short of the destination specified on the transportation request. Failure of travelers to take such action may subject them to liability for any resulting losses. (41 CFR 101-41.209. )

(c) Tickets. The purchase of transportation tickets shall be in accordance with requirements of the transportation facility used. See page III-5, paragraph 2a(2), for information on fares.

1 Requirements for Obtaining Transportation Services. Normally, Government Transportation Requests (GTR's) (and tickets obtained through a Travel Management Center), Government-issued charge cards, or the Government Travel System shall be used to procure all passenger transportation services costing more than \$10 and

shall be used to procure all passenger services costing more than \$100. See subparagraph 4 below for provisions regarding approval for use of cash for the purchase of emergency transportation exceeding \$100.

## 2 Accountability.

- a In accordance with 41 CFR section 101.41.212, DOE administrative and finance offices are required to maintain adequate accounting and administrative control, including individual accountability of tickets and other transportation documents received in exchange for GTR's or other procuring instruments. Travelers and other accountable persons are advised that failure to account for these documents may result in personal liability.
- b DOE finance offices should assure that an approved travel authorization has been issued for each GTR billed to DOE. If an approved travel authorization has not been issued, finance offices shall take the necessary steps to bill the individual who obtained the ticket by use of the GTR.

## 3 Use of Cash.

- a Cash shall be used to procure all passenger transportation services costing \$10 or less, excluding Federal transportation tax, unless special circumstances justify the use of a GTR.
- b Travelers may pay cash for domestic passenger transportation up to \$100, plus tax, for each trip. Cash payment of official transportation expenses, without regard to the \$100 limitation, is authorized when employees have received authorization to secure group or charter fares available through travel agents and payment with a GTR cannot be made to the carrier (see page III-5, paragraph 2a(2)(c)); travel agents may not otherwise be used under these provisions (41 CFR 301-10.2). (See page II-26, paragraph 5, on the use of travel agencies for arranging travel within the United States. )
- c Use of credit cards other than the GSA contractor issued charge cards, and all travelers checks are considered cash purchases and subject to the \$100 limitation.
- d A travel advance may be requested to cover appropriate cash purchases of transportation. Travelers

paying cash for any authorized reimbursable transportation shall account for these expenses on their vouchers and shall support their claims for the passenger transportation charges with pertinent passenger coupons or other evidence as appropriate (41 CFR 301-11.3(C)(18)). Travelers shall assign to the Government their right to recover any excess payment involving a carrier's use of improper rates. That assignment is preprinted on the SF 1012, "Travel Voucher," and shall be initialed by the traveler (FPMR 101.41.203-2 and 41 CFR 301-11.5(c)(3)).

4 Use of Cash for the Purchase of Emergency Transportation Services in Excess of \$100.

a Advance Authorization. Authorization for the use of cash in excess of \$100 for procurement of passenger transportation services should be obtained before the actual travel unless emergency situations make advance authorization impossible. If advance authorization is not possible, the traveler shall obtain written approval from the appropriate official at the earliest practicable time.

b Submission of Requests for Approval. Cash purchases of transportation in excess of \$100, will be submitted for approval in the format shown in Attachment III-3, including the appropriate justification, to the Head of the Field Element by field employees and by Headquarters employees to the Director of Administrative Services for approval by the Deputy Assistant Secretary for Administration.

c Approval.

(1) Heads of Field Elements for field employees and the Deputy Assistant Secretary for Administration for Headquarters employees have authority to approve emergency cash purchases of transportation.

(2) For nonemergency cash purchases of transportation in excess of \$100, written approval must be obtained from the General Services Administration (GSA) before the traveler may be reimbursed. Requests for GSA approval will be submitted directly to GSA by the Head of the Field Element for field employees and by the Controller for Headquarters employees. Requests for GSA approval should be made to the Director,



Office of Transportation Audits (FW), General Services Administration, Washington, DC 20405.

(3) The authority to approve emergency cash purchases and to coordinate GSA approval of nonemergency cash purchases of transportation in excess of \$100 may be delegated by the officials cited above. Delegation of authority for authorizing and approving emergency cash purchases shall be in writing and held to as high an administrative level as practicable. Copies of delegations shall be retained to be available for examination by GSA auditors.

d Documentation to GSA for Audit. For any cash purchase costing more than \$100, the finance office shall forward copies of travel authorizations, ticket coupons, and any ticket refund applications, or SF-1170'S, "Redemption of Unused Tickets," for audit to the General Services Administration (FWCPR), Attention: CODE E, Washington, DC 20405.

e Travelers are advised to retain copies of the request and vouchers for their records until action is taken on their request. Receipts for other expenses claimed on the vouchers should be retained until the approved voucher is returned and the traveler submits the voucher for payment.

5 Liquidated Damage Payments. See page III-14, subparagraph (2), concerning liquidated damage payments because of air carrier's failure to provide confirmed reserved space.

6 Unused Tickets.

a Disposition of Unused Whole Tickets. When a trip has been canceled and a ticket has been obtained with a Government Transportation Request, the entire ticket shall be forwarded immediately to the appropriate finance office. The memorandum copy of the GTR used for the purchase of the ticket and an explanation of the circumstances shall be submitted with the unused ticket.

b Disposition of Unused Portions of Tickets. The unused portion of a ticket shall be forwarded to the appropriate finance office with the pertinent travel voucher in which should be noted the fact that part of the ticket was unused. If the part of a journey not completed was covered by a portion of the ticket

collected by a conductor or person in charge of the transportation facility, the travel voucher must contain this information. A statement of facts shall be obtained from the facility and attached to the travel voucher when the traveler surrenders sleeping or parlor car accommodations short of the destination.

c Portion of Tickets Used at a Later Date. Any portion of a ticket retained by a traveler for use at a later date shall be reported on the pertinent travel voucher showing the purchase thereof. If the traveler has not used the ticket at the end of the travel period and has not returned to his or her official duty station, no deduction will be made for the value of the unused ticket. If the traveler has returned to his or her official duty station without using the ticket or submitting it with his or her travel voucher, the value of the unused portion will be deducted. When the ticket has been used or surrendered to the finance office concerned, the amount so deducted may be reclaimed.

d Refunds on Tickets.

(1) Travelers.

(a) Shall not attempt to secure cash refunds on unused tickets, or portions thereof, which have been secured with GTR's. Travelers are required to obtain a refund certificate or other evidence when less costly service is used in place of that for which ticketed. However, under emergency conditions when tickets have been secured with cash, travelers shall negotiate required adjustments directly with carriers.

(b) Should give the carrier the correct billing address which has been provided to them whenever it becomes necessary to exchange an original ticket for one of lesser value. The carrier is required to provide the traveler with a refund receipt or application to effect a refund to DOE. Upon completion of the travel, travelers are to attach the refund receipt or application to their travel vouchers for submission to their finance officer.

(2) Departmental Elements.

- (a) Shall provide all travelers using commercial carriers with the appropriate DOE payment office address that is to be entered into the "bill charges to" block on SF 1169, "U.S. Government Transportation Request." Travelers, in turn, must give this "bill charges to" information to the carrier at the time an unused, downgraded, or exchanged ticket coupon is surrendered to the carrier. The carrier is required to use this information in remitting the refund directly to the Department within 60 days. If the carrier does not receive sufficient information to send the refund to the appropriate DOE payment office, the carrier will send the refund directly to the General Services Administration.
- (b) Shall not issue SF 1170, "Redemption of Unused Tickets," to claim refunds for unused, downgraded, or exchanged tickets for which receipts or ticket refund applications were issued by the carrier.
- (c) Shall use the SF 1170 for collection of refunds for unused or partially used tickets which have not been exchanged. (41 CFR 101-41.210)

e Lost or Stolen Tickets. When unused tickets, or portions thereof, secured by GTR's are lost or stolen, the employee shall report the incident on his or her travel voucher and indicate the points between which the ticket was not used. The value of the unused ticket in such circumstances shall be deducted from the traveler's voucher. The finance officer concerned shall request the carrier to refund the value of the unused ticket. If a refund is secured from the carrier, the employee shall be advised that he or she may submit a reclaim voucher and receive reimbursement for the amount secured from the carrier. Lost or stolen tickets recovered by the traveler shall be forwarded immediately to the proper DOE finance office for adjustment with the carrier and reclaim made for any deductions previously involved. If a lost ticket has been used and the Government has paid the carrier, the employee must reimburse the Government if the loss of the ticket was due to his or her fault or negligence. The

principle contained in 14 Comp. Gen. 631, which relates to lost GTR'S, applies equally to loss made by a deduction from a subsequent travel voucher or cash payment.

b. Commercial Airlines.

(1) Policy. It is the policy of the Department that employees who use commercial air carriers for domestic and international travel on official business shall use coach-class or equivalent accommodations. Premium-class air accommodations (such as business or first-class or equivalent accommodations) may be used only as permitted in subparagraph (1)(a) below.

(a) Use of Premium-Class Air Accommodations. Circumstances justifying the use of premium-class air accommodations are limited to the following:

- 1 When regularly scheduled flights between the authorized origin and destination points (including connection points) provide only premium-class accommodations, and the employee certifies this circumstance on the travel voucher;
- 2 When the Secretary, Deputy Secretary, Under Secretary, or Director of Administration and Human Resource Management authorizes or approves the use of premium-class accommodation because:
  - a Space is not available in coach-class or equivalent accommodations on any scheduled flight in time to accomplish the purpose of the official travel, which is so urgent that it cannot be postponed;
  - b Premium-class accommodations are necessary because the employee is so handicapped or otherwise physically impaired that other accommodations cannot be used, and this condition is substantiated by competent medical authority;
  - c Premium-class accommodations are required for security purposes or because exceptional circumstances, as determined by the Secretary, Deputy Secretary, Under Secretary, or Director of Administration and Human Resource Management, make their use essential to the successful performance of any Departmental mission;
  - d Less-than-premium class accommodations on foreign carriers do not provide adequate sanitation or health standards;
  - e The use of premium-class accommodations would result in an overall savings to the Government based on economic considerations, such as the avoidance of additional subsistence costs, overtime, or lost productive time that would be incurred while awaiting availability of less-than-premium accommodations; or

Vertical line denotes change.

- f Premium-class accommodations are obtained through the redemption of frequent traveler benefits. Heads of Departmental Elements may authorize or approve Premium-class accommodations obtained through frequent traveler benefits. Completed request and necessary attachments submitted to Heads of Departmental Elements for approval need not be forwarded to the Director of Administrative Services (AD-23). However, the same type of information contained in Attachment III-1 shall be provided in the request.
- (b) Advance Authorization. The Secretary, Deputy Secretary, Under Secretary, or Director of Administration and Human Resource Management, has the authority to authorize and approve the use of premium-class air accommodations (except for premium-class accommodations obtained through the redemption of frequent traveler benefits. See subparagraph (1)(a) 2f above). Such authorization shall be made in advance of the annual travel unless extenuating circumstances or emergency situations make advance authorization impossible. If advance authorization cannot be obtained, the employee shall obtain written approval from the Secretary, the Deputy Secretary, the Under Secretary, or Director of Administration and Human Resource Management at the earliest possible time.
- (c) Employee Responsibility and Documentation.
- 1 The employee shall certify on the travel voucher the reasons for the use of premium-class accommodations. Specific authorization or approval shall be attached to the travel voucher and retained for the record. In the absence of specific authorization or approval, the employee shall be responsible for all additional costs resulting from the use of premium-class accommodations. The additional cost shall be the difference between the premium-class accommodations and the next lower class below premium.
  - 2 In those instances where premium-class is the only service provided between the authorized origin and destination points, including connection points, the specific authorization or approval is not necessary and a certification by the employee will be sufficient.
- (d) Request for Approval of Premium-Class Accommodations.
- 1 Requests for approval of premium-class accommodations shall provide the information contained in Attachment III-1, "Format for Requesting Approval of Premium-Class Accommodations," and, except for those submitted under subparagraph 1(a) 2a through e above, the concurrence of the highest level official in the traveler's organizational element (i.e., Assistant secretary or equivalent, or Head of Field Element as appropriate).

- 2 The completed request and necessary attachments shall be sent to the Director of Administrative Services (AD-23) for processing except for those processed under subparagraph 1(a) 2f above.
  - 3 A copy of the approved request is to be provided to the appropriate travel office. A travel office will not issue a premium-class ticket or a GTR premium-class accommodations unless the traveler provides an approved request form, except in the following instances:
    - a When only premium-class is provided between the origin and destination or connecting points. (In this instance, a statement from the ticketing office will be provided to the traveler so that the traveler may make required certification on his or her travel voucher.); and
    - b When only premium-class service is available for a given flight and the purpose of the travel is so urgent that it cannot be postponed, and prior approval of the Secretary, Deputy Secretary, Under Secretary, or Director of Administration and Human Resource Management, cannot be obtained. In this instance, such use must be approved after the fact by the Secretary, Deputy secretary, Under Secretary, or Director of Administration and Human Resource Management; otherwise, the employee shall be responsible for the additional costs resulting from the use of premium-class.
  - 4 A copy of the approval should be attached to the traveler's travel voucher.
- (2) Oversold Reserved Accommodations. Under regulations of the Department of Transportation (DOT) (14 CFR part 250), certain scheduled air carriers are required to pay liquidated damages in certain situations if the carrier fail to provide confirmed reserved space. Since official travel performed by an individual is for the account of the United States, the Government would be damaged by the delay or failure and would be entitled to reimbursement if a carrier is liable under its tariff provisions for liquidated damages. Therefore, checks received by travelers from carriers covering denied boarding compensation are to be made payable to the "Treasurer of the United States" and in no case will the traveler be permitted to accept a check showing the traveler as payee. The traveler shall give the carrier a receipt for the check, retain a copy of the receipt, and forward the check and copy of the receipt as soon as possible to the appropriate finance office (FPMR 101-41.209.4; Comp. Gen. Decision B-48879, 5-26-69). See page II-30, paragraph 8f, for receipt of compensation when travelers voluntarily give up their airline seats. The amount of denied boarding compensation is based on the face value of the ticket coupons with a \$200 maximum. However, if the airline cannot arrange alternate transportation, as defined in the DOT regulations, the compensation is doubled.

Vertical line denotes change.

- (3) Use of American Airplanes. The term "certified air carriers" or "U.S. air carrier," means those carriers holding certificates under section 401 of the Federal Aviation Act of 1958, 49 U.S.C. 1517 (1970). Guidelines established by the Comptroller General require that U.S. air carriers be used for all Government-financed commercial foreign air transportation of persons or property if service provided by those carriers is available. The Comptroller General has established the following guidelines for determining the availability of U.S. flag air carriers (see Comp. Gen. decision B-138942, of 3-31-81 and 41 CFR 301-3.6(b)).
- (a) 1 Use of foreign air carrier service may be deemed necessary if a U.S. air carrier otherwise available cannot provide the foreign air transportation needed or if use of such service will not accomplish the Department's mission.
- 2 A U.S. air carrier able to furnish only premium-class accommodations to Government travelers where less-than premium-class accommodations are available on a foreign air carrier will be considered "unavailable" within the meaning of the Comptroller General's guidelines. See 60 Comp. Gen. 34.
- 3 The Fly America Act does not apply to foreign air transportation paid for directly and in full by a foreign government, international agency, or other organization, or when the expense for travel is paid out of funds which are later reimbursed by a foreign government, international agency, or other organization. (See 57 Comp. Gen. 546.)
- (b) U.S. air carrier service is considered available even though:
- 1 Comparable or a different kind of service can be provided at less cost by a foreign air carrier;
- 2 Foreign air carrier service is preferred by or is more convenient for the Department or traveler;
- 3 Service by a foreign air carrier can be paid for in excess foreign currency, unless U.S. air carriers decline to accept excess or near-excess foreign currencies for transportation payable only out of such monies.
- (c) Except as provided in subparagraph (a) above, U.S. air carrier service must be used for all Government-financed commercial foreign air travel if service provided by such carriers is available. In determining availability of a

Vertical line denotes change.

U.S. air carrier the following scheduling principles should be followed unless their application results in the last or first leg of travel to or from the United States being performed by foreign air carrier:

- 1 U.S. air carrier service available at point of origin should be used to destination or, in the absence of direct or through service, to the farthest interchange point on a usually traveled route;
  - 2 Where an origin or interchange point is not served by U.S. air carrier, foreign air carrier service should be used only to the nearest interchange point on a usually traveled route to connect with U.S. air carrier service;
  - 3 Where a U.S. air carrier involuntarily reroutes the traveler via a foreign carrier, the foreign carrier may be used notwithstanding the availability of alternative U.S. air carrier service.
- (d) For travel between a gateway airport in the United States (the last U.S. airport from which the traveler's flight departs or the first U.S. airport at which the traveler's flight arrives) and a gateway airport abroad (that airport from which the traveler last embarks en route to the U.S. or at which he or she first debarks incident to travel from the U.S.), passenger service by U.S. air carrier will not be considered available:
- 1 Where the gateway airport abroad is the traveler's origin or destination airport, if the use of U.S. air carrier service would extend the time in travel status, including delay at origin and accelerated arrival at destination, by at least 24 hours more than travel by foreign air carrier;
  - 2 Where the gateway airport abroad is an interchange point, if the use of U.S. air carrier service would require the traveler to wait 6 hours or more to make connections at that point, or if delayed departure from or accelerated arrival at the gateway airport in the United States would extend his or her time in a travel status by at least 6 hours more than travel by foreign carrier.
- (e) For travel between two points outside the United States the rules in subparagraphs (a) through (c) above, will be applicable, but passenger service by U.S. air carrier will not be considered to be reasonably available:



- 1 If travel by foreign air carrier would eliminate two or more aircraft changes en route:
  - 2 Where one of the two points abroad is the gateway airport (as defined in (d) above) en route to or from the United States, if the use of a U.S. air carrier would extend the time in a travel status by at least 6 hours more than travel by foreign air carrier, including accelerated arrival at the overseas destination or delayed departure from the overseas origin as well as delay at the gateway airport or other interchange point abroad:
  - 3 Where the travel is not part of trip to or from the United States, if the use of U.S. air carrier would extend the time in a travel status by at least 6 hours more than travel by foreign air carrier including delay at origin, delay en route and accelerated arrival at destination.
- (f) For all short-distance travel under either subparagraph (d) or (e), above, U.S. air carrier service will not be considered available when the elapsed travel time on a scheduled flight from origin to destination airport by foreign air carrier is 3 hours or less and service by U.S. air carrier would involve twice such travel time.
- (g) Nothing in these guidelines shall preclude and no penalty shall attend the use of a foreign air carrier which provides transportation under an air transport agreement between the United States and a foreign government, the terms of which are consistent with the international aviation policy goals set forth at 49 U.S.C. § 1502(b) and provide reciprocal rights and benefits.
- (h) Use of Foreign Flag Air Carriers.
- 1 Except as provided on page III-15, subparagraph (3)(a), U.S. air carrier service must be used for all Government-financed commercial foreign air travel if service provided by such carriers is available.
  - 2 Statement Required. A statement executed by the traveler, authorizing official, or Departmental ticketing office representative, as appropriate, justifying the use of a foreign air carrier for any part of foreign travel must be entered on or attached to the travel voucher, transportation request, or other payment document. Each request for a change in route or schedule which involves the use of a foreign air carrier must be accompanied by a statement justifying such use.

Expenditures for transportation on a foreign air carrier shall be disallowed in the absence of a justification statement. The following is provided as a guide for preparing the required statement:

I certify that it is necessary for

John Smith  
(Name of traveler or agency)

to use British Airways (BA)  
(Name of foreign flag vessel (s) or foreign flag air carrier(s))

BA-11 or to transport  
(Flight identification number)

(Personal effects) (Freight)

between London, Engl and

and Bombay, India, and return

en route from Dulles, Washington

to London-Bombay, London-Dulles

on 3-20-89 for the following reasons:  
(Date)

BA airline has only flights available in time to accomplish official business in Bombay on 3-20-89 and return to London for official business on 3-23-89.

3-16-89  
(Date)

John Smith  
(Signature of traveler, authorizing officer, or Departmental ticketing representative)

Director of Analysis  
(Title or position)

Office of Program Analysis  
(Division or Office)

- (i) Formula for Computing Penalty. The following formula will be used to calculate a traveler's liability for use of a foreign airline in violation of the Fly America guidelines.

<u>Sum of certificated carrier segment mileage, authorized</u>	x	Fare Payable by Government = \$_____
Sum of all segment mileage, authorized		
	MINUS	
<u>Sum of certificated carrier segment mileage, traveled</u>	x	Through fare paid = _____
Sum of all segment mileage, traveled		
		\$_____

The traveler is liable only if the difference is greater than zero and in no case is liable for an amount in excess of the segment fare payable for the segment improperly traveled. Segment distances can be found in the Official Airline Guide (56 Comp. Gen. 209). Penalties collected from the traveler are to be handled as miscellaneous receipts returned to Treasury. Example:

A traveler returns to Washington, DC, from official business in Paris via a personal stop in London. Since the official return travel could have been made direct from Paris via American carrier, the use of a foreign carrier from Paris to London is unauthorized.

Official Travel Schedule  
Authorized

			<u>Air Miles</u>
3-5 Lv. Dulles	TW-890	6: 20 p. m.	3831
3-6 Ar. Paris		7: 55 a. m.	
3-8 Lv. Paris	TW-891	12: 45 p. m.	3831
3-9 Ar. Dulles		3: 40 p. m.	<u>      </u>
		Total miles authorized	<b><u>7662</u></b>
	<u>\$707*</u>	American carrier miles	<b><u>7662</u></b>

Actual Travel

			<u>Air Miles</u>
3-5 Lv. Dulles	TW-890	6: 20 p. m.	3831
3-6 Ar. Paris		7: 55 a. m.	
3-8 Lv. Paris	AF-808	8: 30 a. m.	209
(personal) Ar. London	(Air France)	8: 30 a. m.	
3-11 Lv. London	PA-107	10: 30 a. m.	3658
Ar. Dulles		1: 50 p. m.	<u>      </u>
		Total miles traveled	<u>7698</u>
	<u>\$707.00**</u>	American carrier miles	<u>7489</u>

$$\frac{7662}{7662} = 1 \quad \times \quad \$707^* = \$707.00$$

$$\frac{7489}{7698} = .97 \quad \times \quad \$707^{**} = \underline{\underline{\$685.79}}$$

\$ 21.21 - Amount due from traveler for  
unauthorized use of foreign  
carrier

\* Fare payable by Government  
\*\* Through Fare Paid

c. Trains.

- (1) Sleeping Car Accommodations. When overnight travel is involved, the lowest first-class sleeping accommodations available shall be allowed. Higher cost accommodations may be authorized or approved on certification by the employee on the voucher that lowest first-class accommodations were not available or that use of superior accommodations were authorized or approved by the Secretary, or the Secretary's designee, as being required for security purposes. When practicable, through sleeping accommodations shall be obtained if they are more economical to the Government.
- (2) Parlor Car and Reserved Coach Accommodations. One seat in a parlor car may be allowed when the duration of the train travel exceeds 4 hours. However, when adequate reserved coach accommodations are available, officials authorizing travel shall require that those accommodations be used to the maximum extent possible.
- (3) Extra-Fare Trains. Travel by extra-fare trains may be authorized or approved whenever their use is administratively determined to be more advantageous to the Government or is required for reasons of security. The use of National Railroad Passenger Corporation (AMTRAK) Metroliner coach service is considered advantageous to the Government (41 CFR 301-3.3(b)).

d. Ships.

- (1) Steamer Staterooms. The minimum first-class accommodation will be allowed when a stateroom is included in the cost of passage or as a separate charge. Higher cost accommodations may be allowed upon certification by the employee on the voucher that lowest first-class accommodations were not available or that use of higher cost accommodations were authorized or approved by the Secretary, or the Secretary's designee, as being required for security purposes. The travel authorization may, however, specify the use of an accommodation less costly than the minimum first-class accommodations when suitable for a particular voyage. The term "minimum first-class accommodation" as used in this paragraph means one which provides direct access from within the stateroom to a washbasin, shower or bath, and toilet (41 CFR 301-3.3(c)).
- (2) Use of American Ships. There is a statutory requirement for use of ships registered under the laws of the United States, where such ships are available, unless the necessity for the mission require the use of a ship under a foreign flag (FTR 1-3.6; section 901 of the Merchant Marine Act of 1936; 46 U.S.C. 1241(a); (18 Comp. Gen. 858)).

e. Bus and Streetcar.

- (1) General. Intercity travel by bus is generally considered to be in a category similar to travel by other common carrier. Travelers should give consideration to travel by bus in the interest of the Government where it is more feasible, such as for relatively short distances, especially where short routes involve shorter distances than by rail. If bus service is the only available common carrier facility between two points included in his or her itinerary, the traveler should use this method of transportation rather than arrange for special conveyance.
- (2) To, From, and Between Places of Work. Transportation by bus or streetcar between places of business at an official station or temporary duty station, and between place of lodging and place of business at temporary duty station, will be allowed as a transportation expense (41 CFR 301-2.3(a)).
- (3) To Place Where Meals are Obtained. Where the nature and location of the work at a temporary duty station are such that suitable meals cannot be obtained there, the expense of daily travel required to obtain meals at the nearest available place will be considered necessary transportation not incidental to subsistence. A statement of the necessity for such daily travel shall accompany the travel voucher (41 CFR 301-2.3(b)).

3. GOVERNMENT-OWNED OR -FURNISHED VEHICLE.a. General.

- (1) Policy. The policy governing the use of Government-owned or -leased motor vehicles and aircraft is covered in DOE Property Management Regulations Subpart 109-38.54.
- (2) Vehicle Not Available. If a Government furnished vehicle is not available as a first resource, a Government flat rate rental car or other commercially rented vehicle may be used provided such use is consistent with the provisions on page III-1, subparagraph (4) (41 CFR 301-2.6(c)).
- (3) Use Limited to Official Purposes. When a Government-owned or Government-furnished vehicle is used by an employee for official travel, its use shall be limited to official purposes (31 U.S.C. 638a) which include transportation between places where the employee's presence is required incident to official business; between such places and places of temporary lodging when public transportation is unavailable or its use is impractical; and between either of the above places and suitable eating places, drugstores, barber shops, places of worship, cleaning establishments, and similar places necessary to the

sustenance, comfort, or health of the employee to foster the continued efficient performance of Government business. Use of a Government furnished automobile must be specifically authorized on the travel authorization. In addition, the travel authorization must contain a statement justifying such use. Claims related to the use of an automobile will not be processed without the statement of justification. (An automobile obtained from a car rental agency is not considered a Government-owned or -furnished automobile.) (41 CFR 301-2.6(a).)

- (4) Government Operator's Identification Card. Under instructions prescribed by the office of Personnel Management, a Federal employee who must occasionally use a Government vehicle for official business while on temporary duty away from his or her official station need not possess a Standard Form 46, "U.S. Government Motor Vehicle Operator's Identification Card," if he or she holds a valid State, District of Columbia, or territorial motor vehicle operator's license and presents travel orders specifically authorizing the temporary use of a Government-furnished vehicle. Those travelers obtaining a Government vehicle at their official duty stations need an operator's identification card.
  - (5) Traveler's Responsibility. Each traveler is responsible for being fully acquainted with the rules and regulations governing the use of Government-owned or -leased automobiles and the locations of General Services Administration Interagency Motor Pools. Travelers should refer to the Interagency Motor Pools Pamphlet, for additional information and instruction. The pamphlets may be obtained from the nearest Interagency Motor Pool installation or General Services Administration regional office.
- b. Accidents. Accidents involving a Government-owned or -leased motor vehicle resulting in personal injury and/or property damage shall be reported by the operator promptly through his or her supervisor as follows:
- (1) Personal injuries to the servicing personnel office using form CA-1, "Federal Employees Notice of Traumatic Injury and Claim."
  - (2) Property damage to the appropriate administrative services office using Standard Form 91, "Operator's Report of Motor Vehicle Accident." (FPMR 101-39.802. )
- c. Aircraft, Including Helicopters--Insurance Coverage.
- (1) DOE personnel performing official air travel in the planes of other than scheduled airlines, such as DOE contractor, and military-operated planes, including helicopters, should be advised that they may not be covered in the course of such

travel by their personal life or accident insurance policies. Employees anticipating official air travel by other than scheduled airlines should ascertain the extent of coverage under their policies by consulting their insurance agents or by writing directly to their insurance companies. An example of a letter requesting information on the extent of coverage is shown in Attachment III-2, page III-41. The benefits provided by the Federal Employees' Group Life Insurance and insurance plans administered by the Veterans Administration for former and present members of the Armed Forces cover this type travel.

- (2) Purchase of insurance on the person of an employee while traveling is for his or her own protection and is not to be considered as an expense in connection with official business.
  - (3) The Heads of Headquarters and Field Organizations are responsible for implementing the above by:
    - (a) Informing personnel under their jurisdictions of the above provisions of insurance coverage for trips made on other than scheduled airlines.
    - (b) Including such information in the orientation program for all new employees, with particular emphasis to those whose anticipated duties may require official air travel by other than scheduled airlines.
  - (4) Heads of Field Organizations, where aircraft are maintained and operated by DOE or its contractors for carrying DOE and other personnel on official businesses, are responsible for arranging for and advising personnel using such flights of the availability of "trip insurance."
- d. Expenses for Supplies and Services. Expenses incurred for the purchase of gasoline, motor oil, and, in emergencies, other supplies or services ordinarily stocked or furnished by service stations should be obtained on appropriate Government credit cards. These credit cards usually show the license number of a particular vehicle and cannot be used for purchases for any other vehicle. Copies of delivery tickets shall be retained and turned over to the motor vehicle dispatcher.
- e. Trading Stamps and Bonus Goods. Trading stamps and bonus goods, received by employees operating Government-owned or -rented vehicles, are to be attached to their travel vouchers for delivery to the appropriate official for disposition in accordance with the provisions of FPMR 101-25.103.
- f. Expenses for Parking Fees and Tolls. Expenditures incurred for the items in subparagraph d above, overnight garage storage, parking lot charges, ferry fares, and bridge, road, and tunnel tolls necessary to



the operation of the vehicle while on official business may be paid, when necessary, by cash and reimbursement claimed on the travel voucher. Receipts shall be obtained for cash expenditures in excess of \$25. Parking fees for metered street parking, privately owned or municipally owned parking lots will be reimbursed for parking Government owned vehicles (Comp. Gen. Decision B-147420, of 1-23-67).

4. PRIVATELY OWNED CONVEYANCES.

a. Regulations.

- (1) Mileage Payments. When employees and others rendering service to the Government use privately owned motor vehicles or airplanes in the conduct of official business within or outside their designated posts of duty or places of service and such use is authorized or approved as advantageous to the Government or as an authorized or approved exercise of the employee's preference, payment shall be made on a mileage basis unless payment on an actual expense basis is specifically authorized by law (41 CFR 301-4.1(a)).
- (2) Mileage Payment When Two or More Employees Travel Together. Mileage will be payable to only one of two or more employees traveling together on the same trip and in the same conveyance, but no deduction will be made from the mileage otherwise payable to the employee entitled thereto by reason of the fact that other passengers (whether or not Government employees) may travel with him or her and contribute in defraying the operating expense. The names of Government employees and their employing agencies should be stated (41 CFR 301-4.5). Reimbursement shall not be allowed to employees for payments made to other Government employees for transportation expenses except in cases of necessity which shall be satisfactorily explained (41 CFR 301-11.5(d)).
- (3) Change of Station Travel. The regulations contained in Attachment VI-1 apply when privately owned vehicles are used for travel involving a permanent change of station or reporting to a first duty station.

b. Use of Privately Owned Conveyance Advantageous to the Government.

- (1) Mileage Basis. When it is determined that the use of a privately owned conveyance by the traveler is advantageous to the Government as provided on page III-1, subparagraph (4), the mileage rates shall be as follows:
  - (a) For use of a privately owned motorcycle, 20 cents per mile.

- (b) For use of a privately owned automobile, 25 cents per mile. (Effective for travel performed on or after 6-30 -91.)
  - (c) For use of a privately owned airplane, 45 cents per mile.
- (2) Other Allowable Costs. Reimbursement for the cost of parking fees, ferry fares, bridge, road, and tunnel tolls, and airplane parking, landing, and tiedown fees shall be allowed in addition to the mileage allowance unless the travel order or other administrative determinations restrict such allowance. The fee for parking an auto at a common carrier terminal, or other parking area, while the traveler is away from his or her official station will be allowed only to the extent that the fee, plus the allowable reimbursement to and from the terminal or other parking area, does not exceed the estimated cost (including allowable tip) for the usual use of a taxicab and airport limousine to and from the terminal ((41 CFR 301-4.1(c) and 41 CFR 301-4.2(d)(4)).
- (3) Mileage Rates Outside the Conterminous United States. Generally, the mileage rates prescribed in subparagraph (1) above are applicable outside as well as within the conterminous United States. However, if an agency determines that any mileage rate which is below the statutory maximum (see subparagraph (a) below) is inadequate compensation for use of a privately owned conveyance in a particular area outside the conterminous United States, the agency may submit a request to GSA for establishment of a higher rate for that area. Any new mileage rate approved by GSA for a particular area shall be the uniform rate payable to all Federal employees in that area. A request to establish a higher rate should be sent to the Chief Financial Officer, Headquarters, who shall then forward the request to the General Services Administration (FBX), Washington, DC 20406. The following information shall be included in the request:
- (a) A recommended mileage rate not exceeding the following statutory maximums.
    - 1 For use of a privately owned motorcycle, 20 cents per mile.
    - 2 For use of a privately owned automobile, 25 cents per mile.
    - 3 For use of a privately owned airplane, 45 cents per mile.
  - (b) An analysis of the costs per mile of operating the privately owned conveyance in the particular area involved shall include the data listed below. Expenses which are

reimbursable as separate allowances on page III-24, subparagraph (2), shall not be included as cost factors in this analysis.

- 1 Size or type of conveyance to which the cost data apply.
- 2 Fixed operating costs: vehicle depreciation, insurance, taxes, and registration fees.
- 3 Variable operating costs: gasoline, motor oil, maintenance, repairs, and tires.
- 4 Other related cost factors affecting vehicle operating costs which are peculiar to the area involved (41 CFR 301-4.2(b)).

c. Distance Measurements.

- (1) Automobile and Motorcycles. When transportation is authorized or approved by privately-owned motorcycles or automobiles, distances between points traveled will be as shown in standard highway mileage guides or by speedometer readings. Any substantial deviations from distances shown in the standard mileage guides will be explained. The mileage rate as authorized or approved may be paid from whatever point the employee or other person rendering service to the Government begins his or her journey. (See page II-5, paragraph 1e(4), for mileage payment involving local travel. ) Deviations from the direct route may be allowed when required because of weather or road conditions when a satisfactory explanation is provided by the traveler on the travel voucher. There is no authority whereby a flat percentage increase in authorized mileage may be allowed.
- (2) Airplane. The air mileage between the origin and destination airports, as determined from airways charts issued by the National Oceanic and Atmospheric Administration, Department of Commerce, shall be reported on the reimbursement voucher and shall be used in computing payment for the use of a privately-owned airplane. If a detour was necessary on account of adverse weather, mechanical difficulty, or other unusual conditions, the additional air mileage may be included in the mileage reported on the reimbursement voucher and, if included, it must be explained. The formula of flight time multiplied by cruising speed of the airplane may be the basis for mileage determination when an official requirement for deviation from direct route travel is such that airway mileage charts are not adequate to determine mileage (41 CFR 301-4.1(b)).

d. Use of Privately-Owned Conveyance Instead of Taxi cab.

- (1) Round Trip to Carrier Terminals. Instead of the use of taxicab, payment on a mileage basis at the rate shown on page III-25, paragraph 4b(1), and other allowable costs as set forth on page III-26, paragraph 4b(2), shall be allowed for the round trip mileage of a privately-owned auto used by an employee going from either his or her home or place of business to a terminal or from a terminal to either his or her home or place of business.
- (2) Round Trip Between Residence and Office on Day of Travel. Payment on a mileage basis shall be made at the rate shown on page III-25, paragraph 4b(1), for round trip mileage from the employee's home to the office on the day of departure from his or her office on an official trip requiring at least a night's lodging and for round trip mileage from the office to the employee's home on the day of return to the office.
- (3) Reimbursable Limitation. The amount of reimbursement for the above round trips shall not exceed taxicab and airport limousine fare, including tip, for a one-way trip between the applicable points. The reimbursement on a mileage basis will be subject to the same restrictions and justifications imposed on the reimbursement for taxicab fares on page III-37, paragraph 6a, when other suitable Government or less costly public transportation is available (41 CFR 301-4.2(d)).

e. Use of Privately-Owned Conveyance on an Actual Expense Basis.

- (1) Only When Authorized by Law. Reimbursement may be made on the basis of actual expense for use of a privately-owned motorcycle, auto, or airplane only where such method of reimbursement is authorized by law; otherwise, reimbursement is to be made on a mileage basis.
- (2) Comparative Cost Required. The use of a privately-owned conveyance on an actual expense basis, as distinguished from a mileage basis, may be authorized or approved: provided, that the aggregate of allowable expenses, plus any increased subsistence expense through increased travel time, or less subsistence savings through reduced travel time, as the case may be, does not exceed the cost of transportation available by common carrier.
- (3) Reimbursable Costs. For such travel on an actual expense basis, the employee shall be entitled to reimbursement of the cost of gasoline, oil, and garage or hangar rent while officially detained en route, and bridge, ferry, and other tolls. For the purpose of determining the amount of increased subsistence expenses, or subsistence savings, for a given period of

time, the per diem rate of subsistence named in the travel order will be used. Charges for repairs, depreciation, replacements, grease, antifreeze, flushing crankcases, towage, and similar speculative expenses will not be allowed. Exemption from payment of tax on gasoline in States providing such exemption will be claimed. The standard Federal forms should be used for that purpose. When exemption is refused, receipts will be obtained in duplicate. (See 41 CFR 301-11.3(c)(7), 41 CFR 301-11.5(c)(2), and 41 CFR 301-4.6. )

f. Use of Privately-Owned Conveyance Instead of Common Carrier.

- (1) Reimbursement Limitation. Whenever a privately-owned conveyance is used for official purposes as a matter of personal preference instead of common carrier transportation, payment for such travel shall be made on the basis of the actual travel performed computed at the mileage rate shown on page III-25, paragraph 4b(1), plus the per diem allowance for the actual travel. The total allowable shall be limited to the total constructive cost of appropriate common carrier transportation including constructive per diem by that method of transportation (41 CFR 301-4.3).
- (2) Constructive Cost Rules. Constructive cost of transportation and per diem shall be determined under the following rules:
  - (a) Mode of Transportation for Comparison.
    - 1 Airplane. The constructive cost of coach accommodations (or tourist or economy accommodations if a carrier uses this term instead of "coach accommodations") on airplanes will be used when such service is provided by a carrier. If not provided, the comparison will be made with standard class accommodations, if provided; otherwise with first-class accommodations. When accommodations are provided on both jet and propeller-driven planes, the comparison shall be made with the jet planes. (For the purpose of this paragraph, a class of service is considered to be provided by a carrier when it is scheduled on flights serving origin and destination points, regardless of whether space would have been available had the traveler used air transportation for the official travel.)
    - 2 Train. When none of the accommodations described above are provided by an air carrier, first-class rail transportation or coach accommodations will be used when the elapsed time of the rail journey is 4 hours or less. The constructive cost comparison also may be made with rail transportation, even though air transportation is provided, when administrative determination is made

that such comparison, including related per diem, is more economical, and the travel order or other administrative directive so provides.

3 Bus. When neither air nor rail accommodations are provided, constructive cost of bus transportation will be used.

- (b) Additional Transportation Costs to be Considered. In determining the constructive common carrier cost, there also shall be included the usual transportation costs to and from the common carrier terminals. Except for the use of taxicabs for travel to and from common carrier terminals, the constructive cost of rental cars or taxicabs for local transportation is not included as a part of the constructive cost of the common carrier transportation. Rental cars and the use of taxicabs for local transportation are regarded as special conveyances, and as such are excluded as part of the constructive common carrier transportation (55 Comp. Gen. 192). In addition, the cost of excess baggage shall be included when it would have been allowed had the traveler used the carrier upon which the constructive transportation costs are determined, provided the traveler certifies as to the weight of the baggage or presents other acceptable evidence of its weight.
- (c) Per Diem Limitation. The constructive per diem shall be the amount which would have been allowable if the traveler had used the carrier upon which the constructive transportation costs are determined.
- (d) Use of Actual and Reasonable Schedules. In making the foregoing constructive cost comparisons of transportation, scheduled departures and arrivals of planes, trains, and buses at unreasonable hours shall be disregarded. (For this purpose, "unreasonable hours" means those which would unduly inconvenience travelers or adversely affect their safety, or which would result in unduly increasing the constructive per diem.) (41 CFR 301-4.3.)

g. Use of Privately-Owned Conveyance Instead of Government-owned Automobile.

- (1) Policy. When use of a privately-owned conveyance is authorized even though the use of a Government-owned automobile would be more advantageous to the Government, reimbursement shall be limited to the cost that would be incurred for use of a Government-owned automobile. See subparagraph (3) below.
- (2) Commitments for Use of Government-Owned Automobiles. In offices where the use of Government-owned automobiles is not already

known, commitments should be obtained from those employees who have extensive travel requirements as to whether they will use Government or elect to use privately-owned automobiles. Such commitments will be for periods of time which warrant the making of arrangements for supply of Government-owned automobiles. Commitment changes must be made in time to permit arrangements for acquisition or disposal of Government-owned automobiles as required (41 CFR 301-4.4(a)).

- (3) Reimbursement Rates. (Effective for travel performed on or after 6-19-83.)
- (a) The normal rate to be used when use of privately-owned automobile is authorized or approved under subparagraph (1) above and the use of a Government-owned automobile is more advantageous to the Government is 18 cents per mile. Exceptions to the above limitation may be authorized if the authorizing official determines that because of unusual circumstances the cost of providing a Government-furnished automobile would be higher than 18 cents. In such instances, reimbursement may be allowed at a higher rate up to the maximum indicated on page III-25, paragraph 4b(1).
- (b) Mileage rate (9.5 cents) to be used when an employee:
- 1 Is committed to use a Government-owned automobile.
  - 2 Would not be authorized ordinarily to use a privately-owned conveyance instead of a Government-furnished automobile but nevertheless requests use of a privately-owned conveyance.
- h. Vouchers in Support of Mileage Claims. Mileage reimbursement claims for official travel shall be submitted on SF-1012, "Travel Voucher." Claims for local travel shall be submitted on SF-1164, "Claim for Reimbursement for Expenditures on Official Business." The voucher shall show the distance traveled, dates, hours of arrival and departure, and the points of travel (41 CFR 301-11.5(c)(2)). (See page II-21, paragraph 4, for instructions on voucher preparation.)
- (1) Use of Conveyance Authorized as Advantageous to the Government. When administrative approval or authorization has been given in advance for use of a privately-owned conveyance, usually the mileage claim, if reasonable, will not be questioned. Although travel authorizations sometimes provide authority for travel within a larger metropolitan area, the traveler is expected to limit the use of a privately-owned conveyance to only the official business area of operation.
- (2) Use of Conveyance by More Than One Government Traveler. When the traveler rides with another Government employee at no

additional expense to the Government, the statement "Travel performed at no additional expense to the Government" shall be shown on the travel voucher. The traveler in charge of the vehicle shall show on his or her travel voucher the names of employees and their employing agencies (41 CFR 301-4.5).

- (3) Use of Privately-Owned Conveyance Instead of Common Carrier. When the travel authorization specifies that reimbursement for the use of a privately-owned conveyance will be limited to the cost of travel by common carrier, a comparative cost statement shall be furnished in or with the travel voucher. See page III-29, paragraph 4f(2). The employee's reimbursement claim shall be reduced, if necessary, to the constructive cost of common carrier travel (41 CFR 301-4.3).
  - (4) Use of Privately Owned Conveyance Instead of Government-owned Automobile. The employee shall state on his or her travel voucher that he or she has not made a commitment to use a Government-owned automobile and that reimbursement for use of the privately-owned automobile was not limited to the 9.5-cents mileage rate (41 CFR 301-4.4(d)).
  - (5) Indirect Route. When a traveler travels by a circuitous route for personal reasons, the extra expense shall be borne by him or her. Mileage shall be reported for the entire distance traveled and any substantial deviations from the standard highway mileage guides shall be explained (41 CFR 301-4.1(b)).
- i. Accidents. Accidents involving a privately-owned vehicle used on official business resulting in personal injuries and or property damage shall be reported promptly by the operator through his or her supervisor as follows:
- (1) Personal injuries to the servicing personnel office using form CA-1, "Federal Employees Notice of Traumatic Injury and Claim."
  - (2) Property damage to the appropriate administrative services office using Standard Form 91, "Operator's Report of Motor Vehicle Accident."

## 5. SPECIAL CONVEYANCES.

### a. Requirements.

- (1) Commercially rented vehicles (except taxicabs for use as indicated on page III-37, paragraph 6d) and other special conveyances shall be used only when other methods of transportation, such as common carrier and Government-furnished vehicles, would not be advantageous to the Government.



- (2) Approving and authorizing officials should, in justifying the use of a special conveyance, determine that the overall cost and size car requested is sufficient and reasonable in accomplishing the travel purpose.
  - (3) Use of special conveyance must be specifically authorized and justified on the travel authorization. Claims covering expenses incurred for special conveyances may not be processed for payment unless the travel authorization or amendment provides authorization and a statement of justification for such use.
  - (4) Authorizing and approving officials should exercise proper administrative judgment in approving the use of special conveyances in cities where public transportation is readily available, such as in Washington, DC.
  - (5) The first source of supply for commercial car rentals by travelers on temporary duty away from their official stations is the Government flat rate rental car. (See Federal Travel Directory for information.) However, other commercial rental cars may be used when Government flat rate rentals are not available.
- b. Required Receipts. Receipts are required for special conveyances and must describe the services rendered, articles purchased, and the unit prices. Claims for such expenditures made while in travel status shall be included on the travel voucher. When at official station, such claims shall be made on SF-1164.
  - c. Incidental Charges. If the hire of a special conveyance includes payment by the traveler of the incidental expenses of gasoline or oil, rent of garage, hangar, or boathouse, subsistence of operator, ferriage, and tolls, it should be first paid, if practicable, by the person furnishing the accommodation, or his or her operator, and itemized in the bill (41 CFR 301-3.2(b)).
  - d. Cost of Repairs. Reimbursement for the cost of repairs to a privately-owned conveyance necessitated by an accident while operated under hire by a Government employee at a specified rate is not allowed (2 Comp. Gen. 213).
  - e. Limitation on Hire of Conveyance. The hire of a conveyance from another Government employee, a member of the traveler's family, or a member of the family of another Government employee, is against public policy and shall not be allowed, unless it is shown conclusively that the conveyance was not procured because of the personal or official relationship and that the member of the family furnishing the conveyance was not dependent upon the traveler for support. The material facts shall be reported (41 CFR 301-3.2(d)).

f. Persons Traveling Together. Two or more persons traveling together by means of a special conveyance shall show, on their pertinent travel vouchers or SF-1164's, the names of the accompanying travelers and their respective employing agencies. The claim for reimbursement shall be made only by the person paying the bill. Normally, DOE personnel should not pay charges for special conveyances for those who are not Federal employees since there is the possibility of duplicate reimbursements if the persons are employees of Government contractors.

g. Procedures for Obtaining Government Flat Rate Rental Cars.

- (1) Refer to the Federal Travel Directory, which is published monthly, for instructions and the list of participating rental car companies.
- (2) Make reservations for rental cars at least 24 hours in advance, when time permits, and verify the availability of Government rates as all locations of the rental company are not participating in the program.
- (3) Provide the rental car company with the following information:
  - (a) Name of Government traveler(s) and agency;
  - (b) Type of vehicle(s) requested;
  - (c) Date and time vehicle(s) required, including traveler's inbound carrier and flight number or other such information; and
  - (d) Method of payment (agency billing, cash, check or personal credit card).
- (4) When picking up car, show Government ID or travel orders to verify eligibility for Government flat rate.
- (5) Government travelers on official travel orders are not required to leave either cash or credit card deposit at time of rental, but it is advisable to obtain verification of the no deposit rule in advance of rental reservation.

h. Rental Car Payments and Charges.

- (1) General. SF-1169, "U.S. Government Transportation Requests," shall not be used under any circumstances to pay for rental car services; a cash advance can be obtained for car rental service when such service is authorized and approved, and the traveler is not a designated frequent traveler eligible to receive a contractor-issued charge card.

- (2) Government Flat Rate Car Rentals. When use is made of the Government flat rates, the traveler shall be encouraged to pay cash (or use Government contractor-issued charge card or personal credit card) and claim reimbursement on his or her travel voucher.
- (3) Commercial Car Rentals. Travelers who have not been issued a rental car credit card by their office shall not direct rental agencies to bill DOE. Travelers not eligible for a contractor-issued charge card should request travel advances and pay cash for commercial car rentals.
- (4) Damage Waiver, Insurance Costs, and Accidents.
  - (a) Charges for extra collision insurance and any other optional charges which are not included in the basic rental fee are not reimbursable for travel in the United States (conterminous U.S., Alaska, Hawaii, Puerto Rico, United States territories and possessions). (Government rate agreements include full comprehensive and collision coverage. See Federal Travel Directory.) The cost of additional insurance (collision damage waiver or collision damage insurance) may be reimbursed when the vehicle is rented or leased for official travel in foreign areas.
  - (b) In the event a rental car is damaged while on official business the traveler should instruct the rental car company to submit any damage claim directly to the Department.
    - 1 When the vehicle has been rented under the Government flat rate rental agreement and the traveler encounters problems with rental car personnel concerning the above instruction the traveler should request that the rental car personnel contact their company's Government representative or the General Services Administration, Office of Transportation, FTS 557-1264 or commercial (703) 557-1264.
    - 2 When the vehicle has been rented from other than a Government flat rate rental car vendor and the traveler encounters problems with the rental car personnel concerning the damage claim, the traveler may either settle the claim and request reimbursement on his or her travel voucher or submit the damage claim to the Department for direct payment to the car rental company.
    - 3 Claims for rental car damages should be reviewed by the traveler's approving and authorizing officials and coordinated by them with legal counsel to determine the proper disposition of the claim as either a tort claim

or contractual obligation to the automobile lessor. Claims determined to be tort claims would be processed in accordance with DOE 2040.1 and those determined to be contractual obligations would be processed for payment as a travel expense item.

- (c) Employees on official business who are involved in an automobile accident while driving a rental vehicle are instructed to complete an SF-91, "Operator's Report of Motor Vehicle Accident," and submit it to their supervisor.
- (d) The cost of personal accident insurance is a personal expense and is not reimbursable (41 CFR 301-3.2(c)).

i. Traveler's Responsibility

- (1) Travelers are responsible for being fully acquainted with the rules and regulations governing the use of commercial rental vehicles and should refer to the Federal Travel Directory for current information on Government flat rate car rental companies. Failure to observe these rules and regulations may result in the disallowance of travel claims.
- (2) In addition, when travelers use commercial rental cars, they should identify themselves as Government travelers by presenting their Government travel orders, and request the available Government discounts offered by the commercial car rental agency.
- (3) Travelers are warned not to drive a rental vehicle rented by someone else, unless they are sure that the rental car agency (car owner) has granted written permission for such third party to drive the vehicle. Failure to have such permission can amount to a breach of contract and insurance violations having the effect of rendering driver and renter personally liable. Permission of the renter is not necessarily equivalent to the permission of the owner of the vehicle. Therefore, persons renting cars should avoid allowing others to drive without being assured that they have authority to do so.

j. Required Justification. The employee's travel voucher shall state:

- (1) The justification for the use of a special conveyance when such justification is not shown on the travel authorization.
- (2) The dates and points of travel and that a rental car was used (FTR 1-11.5c(2)).
- (3) The reason for a greater distance between points than the usually traveled route distance between the same points.

6. TAXI CABS.

- a. Approval Requirements. The use of taxicabs, when advantageous to the Government, will be allowed while a traveler is in travel status or performing local travel. Heads of Headquarters and Field Elements or their designees, are authorized to approve local taxicab use when advantageous to the Government. Normally, Government vehicles shall be used when available, and, under certain circumstances, public transportation facilities shall be used when possible and advantageous.
- b. Receipts. Receipts are required when fare is in excess of \$25 (41 CFR 301-11.3(C)). Joint use of a taxicab and payment of fares for others is covered on page III-34, paragraph 5f.
- c. Tips. In addition to reimbursement of the taxi fare, reimbursement will be allowed for tips in the amount of 15 cents when the fare is \$1 or less, or 15 percent of the reimbursable fare when it exceeds \$1. If the 15 percent is not a multiple of five, the reimbursable tip may be increased to the next multiple of five (41 CFR 301-3.1(b)).
- d. Local Taxi Transportation.

(1) To and From Carrier Terminals.

- (a) Amount Allowable. Reimbursement will be allowed for the usual taxicab and airport limousine fares, plus tip, from common carrier or other terminal to either the employee's home or place of business, from the employee's home or place of business to common carrier or other terminal, or between an airport and airport limousine terminal.
- (b) Limitation for Use of Taxi Only. Normally, reimbursement for these expenses will be limited to the costs the employee would have incurred for less costly means such as Government-furnished transportation, regularly scheduled public transportation, shuttle, limousine services, or hotel/motel courtesy transportation service for all or part of the distance involved. However, this restriction on reimbursement is not applicable when such services are neither suitable nor adequate considering the circumstances of the travel. Justification for the use of taxicab in lieu of other less costly public or Government-furnished transportation must be included on the voucher for reimbursement. If the traveler has more luggage than can be reasonably accommodated on ordinary public or Government-furnished transportation facilities, this will be sufficient justification (41 CFR 301-2.3(c)).

- (2) To, From, and Between Places of Work. The use of taxicabs between places of business at an official station or a temporary duty station and between place of lodging and place of business at a temporary duty station shall be allowed if authorized or approved as advantageous to the Government (41 CFR 301-2.3(a) and 301-3.1).
- (3) To Places Where Meals are Obtained. Where the nature and location of work at a temporary duty station are such that suitable meals cannot be obtained there, the expense of daily travel required to obtain meals at the nearest available place may be approved as necessary transportation not incidental to subsistence. A statement of the necessity for such daily travel should accompany the voucher (41 CFR 301-2.3(b) and 301-3.1).
- (4) Between Residence and Office on Day Travel is Performed. Reimbursement may be authorized or approved for the usual taxicab fares, plus tip, from the employee's home to the office on the day of departure from the office on an official trip requiring at least a night's lodging, and from the office to the employee's home on the day of return to the office, in addition to taxi fares for travel between office and carrier terminal (41 CFR 301-2.3(d)).
- (5) Between Residence and Office in Cases of Necessity. Incident to the conduct of official business at an employee's designated post of duty, reimbursement for the usual taxicab fares paid by an employee for travel between the office and home may be authorized or approved when the employee is dependent on public transportation for such travel incident to officially ordered work outside his or her regular working hours, and the travel is during hours of infrequently scheduled public transportation or darkness. Approving and authorizing officials are expected to exercise special care in assuring that reimbursement for such taxi fares is authorized only when the circumstances fully justify it and all the conditions set forth in this paragraph are met (41 CFR 301-2.3(e)). See page 11-22, subparagraph (g). for preparation of voucher.

(FORMAT FOR REQUESTING APPROVAL OF PREMIUM CLASS ACCOMMODATIONS)

REQUEST FOR APPROVAL OF PREMIUM CLASS ACCOMMODATIONS

Name of Traveler: John A. Smith

Grade: GS-13

Position or Title: Management Analyst

DOE Organization and Location: DP-671 Headquarters

<u>Date</u>	<u>Origin</u>	<u>Destination</u>	<u>1st Class Fare</u>	<u>Coach Class Fare</u>	<u>Difference</u>
1-10-90	Atlanta	Washington	\$429	\$129*	\$300

\* One way contract fare.

Justification:

Traveler was injured while on TDY in Atlanta. Following emergency surgery, attending physician is releasing traveler for flight home provided first-class seating is used due to physical problems. Attending physician's statement attached.

Concurrence: \_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

Approving Official:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date Approved: \_\_\_\_\_

(Send to Director of Administrative Services for processing.)

Vertical line denotes change.





DOE 1500.2A  
6-7-89

Attachment III-2  
III-41 (and III-42)

LETTER TO INSURANCE COMPANY

ACE Insurance Company  
New York, New York 10006

Date: 1-8-89

Gentlemen:

I have policy No. A 1012 which was issued to me on 6-20-88.

My employment with the Department of Energy occasionally requires official travel by any one of, or combination of, the following types of flights:

1. Regularly scheduled flights by airlines duly authorized by the Department of Transportation (DOT).
2. Nonscheduled flights by such airlines, including chartered flights.
3. Flights on military planes operated by the Military Air Transport Service or other military planes.
4. Scheduled and nonscheduled flights on commercial airlines not holding DOT certificates.
5. Flights in helicopters.

Please tell me whether official business travel by these types of flights are covered by the above policy. If any of the flights described above are excluded from my coverage, send me an endorsement which will include them. If there is an additional charge for the endorsement, please let me know that prior to issuing the endorsement.

Sincerely,

John Smith



DOE 1500.2A  
6-7-89

Attachment III-3  
III-43 (and III-44)

FORMAT FOR REQUESTING APPROVAL OF CASH PURCHASE OF  
TRANSPORTATION IN EXCESS OF \$100

Name of Traveler: John Smith

DOE Element & Location: MA-241, Washington, DC

Date of Cash Purchase: 11-23-88

Amount: \$506.00

Reasons for Cash Purpose:

While on temporary duty in Oakland, CA, I was instructed on Wednesday evening at 6:30 p.m. to return immediately to Headquarters. The airline refused to exchange my contract fare return ticket and would issue only a regular coach ticket. Since I am not a frequent traveler, I do not have a contractor-issued charge card nor did I have access to a Government Transportation Request. Therefore, I purchased the return ticket with my own funds.

\_\_\_\_\_  
Traveler's Signature and Date

concurrency:

\_\_\_\_\_  
Supervisor/Approval Official Signature and Date

\_\_\_\_\_  
Title

Approval Official:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date Approved

Attachments  
SF 1012, Travel Voucher  
Ticket Stub  
Credit Card Statement



CHAPTER IV

TRAVEL ALLOWANCES

1. PER DIEM.

a. General.

- (1) Except as specifically stated herein, the provisions of paragraph 1 apply worldwide (both within and outside CONUS). Per diem allowances shall be paid as provided herein for official travel away from the official station (including travel incidental to a change of official station), except when actual subsistence expense reimbursement is authorized or approved as provided on page IV-29, paragraph 2.
- (2) Retroactive Per Diem Changes to Travel Orders. A travel order may not be retroactively amended or modified to increase or decrease the rights of the traveler or to alter the liability of the Government except when it is ambiguous, incomplete, or irregular on its face, or when a provision originally intended to be included was omitted through error or inadvertence (B-148883, 5-21-62; 24 Comp. Gen. 439; 35 Comp. Gen. 124; and 35 Comp. Gen. 148).

b. Definitions.

- (1) Calendar Day means the 24-hour period from one midnight to the next midnight (reflected herein as 12:01 a.m.) and ending at 12:00 midnight.
- (2) CONUS refers to both the "Continental United States" and the "conterminous United States" (the 48 contiguous States and the District of Columbia).
- (3) Government Vessel includes vessels owned and operated, leased and operated, or chartered by the Government.
- (4) Locality Rates are maximum per diem rates prescribed for specific localities within CONUS. See Attachment IV-1.
- (5) Meals and Incidental Expenses (M&IE) Allowance refers to a fixed allowance for meals and incidental expenses related to subsistence such as: laundry; drycleaning; tips; telegrams and telephone calls to reserve lodging; and, when not approved as a necessary transportation expense, those charges for transportation between places of lodging or business and places where meals are taken. It is payable to the traveler without itemization of expenses or receipts. For partial days of travel, the M&IE rate shall be prorated as shown on pages IV-8, IV-9, and IV-10, paragraphs 1i(2)(a) 3, (b) 1, and (b) 3.

- (6) Per Diem Allowance is a daily payment instead of actual expenses for lodging, meals, and related incidental expenses (see page IV-2, paragraph 1c(3)).
  - (7) Recreational Vehicle includes mobile homes, campers, camping trailers, or other self-propelled recreational vehicles (41 CFR 301-7.9(b)).
- c. Types of Expenses Covered by Per Diem. The per diem allowance covers all charges, including taxes (see page IV-13, paragraph 1i(3)(c), for use of tax exemption certificates) and service charges where applicable, for the following types of subsistence expenses.
- (1) Lodging.
    - (a) The term "lodging" includes expenses for overnight sleeping facilities; baths; personal use of the room during daytime; and service charges for fans, air conditioners, heaters, and fires furnished in rooms when such charges are not included in the room rate.
    - (b) The term "lodging" does not include accommodations on airplanes, trains, buses, or vessels. The cost of accommodations furnished aboard common carriers is included in the transportation cost and is not considered a subsistence expense. However, in determining the overall cost to the Government when authorizing the mode of transportation to be used (see page III-1, paragraph 1a), the availability of these accommodations shall be considered.
  - (2) Meals. Expenses for breakfast, lunch, and dinner (specifically excluded are alcoholic beverage and entertainment expenses, and any expenses incurred for other persons).
  - (3) Incidental Expenses Related to Subsistence.
    - (a) Fees and tips to waiters and waitresses, porters, baggage carriers, bellhops, hotel maids, dining room stewards or stewardesses and others on vessels, and hotel servants in foreign countries.
    - (b) Laundry and cleaning and pressing of clothing.
    - (c) Transportation between places of lodging or business and places where meals are taken except as provided on page III-38, paragraph 6d(3).
    - (d) Telegrams and telephone calls necessary to reserve lodging accommodations. (See page IV-36, paragraph 5, for allowable telegram and telephone expenses incurred for other purposes.)

- d. Employee Responsibility. An employee traveling on official business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess Costs, circuitous routes, delays, or luxury accommodations and services unnecessary or unjustified in the performance of official business are not acceptable under this standard. Employees will be responsible for excess costs and any additional expenses incurred for personal preference or convenience.
- e. Responsibilities for Authorizing or Approving Rates. It is the policy of DOE and the responsibility of the approving and authorizing officials to authorize or approve only those per diem allowances that are justified by the circumstances affecting the travel and are allowable under the specific rules in paragraph 1. However, the per diem rates provided for under these rules represent the maximum allowable. To prevent authorization or approval of per diem allowances in excess of amounts required to meet the necessary subsistence expenses of official travel, consideration shall be given to factors such as those listed below that reduce the necessary expenses of employees. (See specific guidelines on page IV-20, paragraph 1k, for reducing rates.)
- (1) Known arrangements or established cost experience at temporary duty locations showing that lodging and/or meals can be obtained without cost or at reduced cost to the employee;
  - (2) Situations in which special rates for accommodations have been made available for a particular meeting, conference, training, or other temporary duty assignment;
  - (3) Traveler's familiarity with establishments providing lodging and meals at a lower cost in certain localities, particularly where repetitive travel or extended stays are involved;
  - (4) Modes of transportation where accommodations are provided as part of the transportation cost; and
  - (5) Situations in which the Department or another agency furnishes lodging, such as Government quarters or other lodging procured for the employee by means of a DOE purchase order (see page IV-33, paragraph 2g(3)).
- f. Maximum Per Diem Rates.
- (1) Per diem allowances for official travel authorized or approved under this paragraph shall be at daily rates not in excess of the following maximum per diem rates:
    - (a) Conterminous United State (CONUS). For official travel within CONUS, the per diem allowance shall not exceed the maximum per diem rates established by the Administrator of General Services and listed in Attachment IV-1.

- (b) Nonforeign Areas Outside CONUS. For official travel in nonforeign areas, which includes the States of Alaska and Hawaii, the Commonwealth of Puerto Rico, and the possessions of the United States, the per diem allowance shall not exceed the maximum per diem rates established by the Secretary of Defense and listed in Civilian Personnel Per Diem Bulletins published periodically in the Federal Register and the Federal Travel Directory. To be placed on distribution, contact distribution (Printing Operations Branch, MA-234.2).
  - (c) Foreign Areas. Per diem allowances payable for official travel in foreign areas shall not exceed the maximum per diem rates established by the Secretary of State and published in the Per Diem Supplement to the Standardized Regulations (Government Civilians, Foreign Areas). The term "foreign areas" includes any area (including the Trust Territory of the Pacific Islands) situated both outside CONUS and the nonforeign areas as described in paragraphs 1f(1)(a) and (b), above. To be placed on distribution, contact distribution (Printing Operations Branch, MA-234.2).
  - (d) Change of Official Station Within CONUS. The standard CONUS rate shall be the applicable maximum per diem rate for change of station travel.
- (2) Specific Per Diem Rate. The per diem rate for employees on temporary duty at the Nevada Test Site is limited to \$26 and is prorated by quarters for the first and last days. See pages IV-10 and IV-11, paragraphs 1i(2)(b) 1c and 3b.
- g. Rate Adjustment Requests for Travel Within CONUS.
- (1) Requests for review of areas where the standard CONUS rate applies and where traveler's experience indicates that the standard CONUS rate is inadequate should be submitted by the travelers' organization to the Controller who will submit a request to the General Services Administration to review the subsistence costs in the particular city or area. Departmental organizations submitting such requests to the Controller shall include a city designation and a description of the surrounding location involved (county or other defined area) and a recommended rate supported by a statement explaining the circumstances that cause the existing rate to be inadequate. The request also must contain an estimate of the annual number of trips to the location, the average duration of such trips, and the primary purpose of travel to the location.
  - (2) The General Services Administration will survey other per diem localities listed in Attachment IV-1 on an annual basis.



h. General Rules Affecting Entitlement to Per Diem.

- (1) No Allowance at Official Station. A per diem allowance shall not be allowed within the limits of the official station (see page I-3, paragraph 29) or at or within the vicinity of the place of abode (home) from which the employee commutes daily to the official station. (Note: The Comptroller General has ruled that the official station of an employee is a matter of fact, not merely one of administrative designation (32 Comp. Gen. 87).)
- (2) Local Travel. No per diem is allowed in instances involving local travel which is performed solely within a day and within a 50-mile radius of the employee's official duty station. See page II-4, paragraph Ie(2).
- (3) Travel of 10 Hours or Less (10-Hour Rule). Per diem shall not be allowed when the period of official travel, including change of station travel, is 10 hours or less. For employees who work nonstandard workdays (e.g., four 10-hour days or other compressed or flexible schedule), per diem shall not be allowed for travel periods less than or equal to an employee workday plus 2 hours.
- (4) Beginning and Ending of Entitlement. For computing per diem allowances, official travel begins at the time an employee leaves his or her home, office, or other authorized point of departure and ends when the traveler returns to his or her home, office, or other authorized point at the conclusion of the trip.
- (5) Reductions in Per Diem Rate When Meals and/or Lodging is Furnished.
  - (a) Appropriate deductions are required when:
    - 1 Sleeping accommodations are furnished as part of the transportation cost.
    - 2 Meals and/or lodging are furnished without charge by a Federal Government agency at a temporary duty station.
    - 3 Registration or tuition fees include charges for meals and/or lodging.
    - 4 Meals and/or lodging are furnished without cost by a foreign government because of the employee's DOE employment status (33 Comp. Gen. 183).Lodging or subsistence is furnished, in kind, to a DOE employee by any source outside DOE in connection with official travel (see 10 CFR 1010.205(d)).

(b) When flat per diem rates have been established for specific travel assignments and reductions are appropriate in accordance with this paragraph, the following percentage reductions are required from the daily per diem rate: (The deductions shall be made from the total per diem payable on the travel voucher.)

- 1 For lodging, 50 percent.
- 2 For meals, 40 percent with the following amounts for individual meals: breakfast, 7 percent; lunch, 10 percent; and dinner, 23 percent.
- 3 For incidentals, 10 percent.

(c) The following amounts will be used when deductions are required to be made from the M&IE rate. The total amount of deductions made on partial days shall not cause the employee to receive less than the amount indicated for incidentals.

M&IE	\$26	\$30	\$34	\$38
	Deducti ons			
Breakfast . . . . .	5 . . . . .	6 . . . . .	7 . . . . .	8
Lunch . . . . .	5 . . . . .	6 . . . . .	7 . . . . .	8
Dinner . . . . .	14 . . . . .	16 . . . . .	18 . . . . .	20
Incidentals . . . . .	2 . . . . .	2 . . . . .	2 . . . . .	2

(d) Deductions are not required for meals provided on commercial airlines.

- (6) Early Departures. An employee who is scheduled to perform official travel on Monday may not be paid per diem for two consecutive nonworkdays when he or she departs Friday in order to avoid traveling on the weekend (56 Comp. Gen. 847). If the departure on Friday is approved by the employee's approving official, per diem would be computed based on actual travel time on Friday with the employee's entitlement to per diem in a suspended status at midnight on Friday till midnight on Sunday.
  - (7) Return to Employee's Duty Station. An employee who completes his or her temporary assignment on a Friday at an hour that would require a return during nonduty hours, may delay the commencement of his or her return trip to his or her official station until the earliest reasonable hour on the ensuing Monday, if approved by the official administratively approving the travel. In such cases per diem should be computed on the basis that the employee's entitlement thereto was in a suspended status from midnight on Friday until midnight on Sunday, with consideration being given to the actual travel time involved on Monday. The same principle applies for an employee whose regular workweek is other than Monday through Friday (46 Comp. Gen. 425). Generally, once travel has begun it will be performed on a through basis and will not be interrupted for the employee's convenience simply to avoid travel during off-duty hours. In cases where a traveler completes temporary duty on a Friday at an hour that would require a return during nonduty hours, per diem will be allowed for the return at a reasonable hour the following morning.
  - (8) Determination of Travel Status for Payment of Per Diem. Travel as actually performed will be the controlling factor for the payment of per diem, except that an employee will not be entitled to additional per diem for time in travel status prior to approved departure time from the official station. When an employee chooses to return immediately after completing his or her temporary assignment and such travel is performed after his or her regular hours of work, even though return the following day was approved, per diem will cease upon arrival at his or her duty station. Leave shall be charged as determined appropriate in accordance with DOE 3630.1B, if the employee arrives at his or her duty station in time for performance of duty and does not report for such duty.
- i. Lodgings-Plus Per Diem Computation Rules for Travel Within Conus. Except as provided in paragraph 1, the per diem allowances authorized or approved for all official travel within CONUS, including travel incident to a change of official station, shall be computed under the lodgings-plus per diem system. Under this system, the per diem allowance for each travel day is established on the basis of the actual amount the traveler pays for lodgings plus an allowance for meals and incidental expenses (M&IE)--the total not to exceed the applicable maximum per diem rate. The rules provided in paragraphs

1i(1) through (4), below, shall be applied in the specific situations covered. (See Attachment IV-2, page 57, for example.)

(1) Maximum CONUS Per Diem Rates. See Attachment IV-1.

(a) Maximum Lodging Expense Allowance. The maximum per diem rates include a maximum amount for lodging expenses. The employee will be reimbursed for actual lodging costs incurred up to the applicable maximum amounts listed in Attachment IV-1. Receipts for lodging are required. See page IV-11, paragraph 1i(3)(a).

(b) Meals and Incidental Expenses (M&E) Allowance. The maximum per diem rates include a fixed allowance for meals and for incidental expenses related to subsistence. This allowance is reflected in Attachment IV-1 as the M&E rate. When the M&E rate, or fraction thereof for partial days, is authorized or approved, it is payable to the traveler without itemization of expenses or receipts. For partial days of travel, the M&E rate shall be prorated as provided on pages IV-8, IV-10, and IV-11, paragraphs 1i(2)(a) 3, (b) 1c, and (b) 3b.

(2) Per Diem Allowance Computations. The per diem allowance is to be calculated using the rules stated in paragraphs 1i(2)(a) through (c), below.

(a) Travel of 24 Hours or Less.

1 Ten Hours or Less. No per diem allowed. See page IV-5, paragraph 1h(3)(a).

2 Exception to 10-Hour Rule. Per diem shall not be allowed for employees who qualify for per diem solely on the basis of working a non-standard workday (e.g., four 10-hour days or other compressed or flexible schedule). In such instances, per diem shall not be allowed for travel periods less than or equal to the employee's workday hours plus 2 hours.

3 More Than 10 Hours. When the travel period (entire trip) for which per diem has been authorized is 24 hours or less, the travel period will be divided into 6-hour periods starting from the actual time travel begins and ending with the traveler's arrival at home, office, or other authorized point, upon conclusion of the trip. The per diem allowance for the trip will be calculated as follows:

a Lodging not Required. If lodging is not required, one-fourth of the M&E rate applicable to the location of the temporary duty assignment will be allowed

for each 6-hour period or fraction thereof. If more than one temporary duty point is involved, the per diem allowance will be calculated using the M&IE rate prescribed for the location where the majority of the time is spent performing official business. Example:

Traveler departs from residence at 7 a.m. to temporary duty point (TDY) outside local travel area; applicable M&IE rate for TDY locality is \$26; returns to residence at 9 p.m.

Calculation:

- Total time in travel status: 14 hours
- Count 3 quarters (7 a.m. to 1 p.m.; 1 p.m. to 7 p.m.; and 7 p.m. to 9 p.m.)
- Multiply number of quarters by M&IE rate: (\$26 x 3/4)
- Total per diem allowance = \$19.50

b Lodging Required. If lodging is required, the rules for travel of more than 24 hours apply.

- (b) Travel of More Than 24 Hours. The applicable maximum per diem rate (standard CONUS or locality rate from Attachment IV-1) for each calendar day of travel shall be determined by the travel status and location of the employee at 12:00 midnight and whether lodging is required at such location. When lodging is required, the applicable maximum per diem rate shall be the maximum rate prescribed in Attachment IV-1 for the temporary duty location, or a stopover point where lodging is obtained while en route to, from, or between temporary duty locations (see page IV-11, paragraphs 1i(2)(c) and (d), for rules on lodging location and travel incident to a change of official station, respectively). Only one maximum rate will be applicable to a calendar day or fraction thereof. The following rules shall be applied in calculating the allowable per diem for travel of more than 24 hours.

1 Day Travel Begins.

- a Lodging Required. When lodging is required on the day travel begins (day of departure from the official station or other authorized point), the per diem allowable shall be the actual cost of lodging incurred by the employee, limited to the applicable maximum lodging allowance prescribed in Attachment IV-1, plus the applicable M&IE rate prorated as provided in paragraph 1i(2)(b) 1c. below.

- b Lodging not Required. When lodging is not required on the day travel begins, the per diem allowable shall be the standard CONUS M&IE rate prorated as provided in paragraph 1i(2)(b) 1c. below.
- c Method of Prorating M&IE Rate. To prorate the M&IE rate, divide the day of departure into 6-hour periods starting from the actual time travel begins and running through 12:00 midnight. For each 6-hour period, or fraction thereof, one-fourth of the applicable M&IE rate shall be allowed. Example:

Traveler departs Washington, DC (official station), on Monday at 1 p.m. for temporary duty in Chicago (\$34 M&IE). M&IE calculation for first day:

Count 2 quarters (1 p.m. - 7 p.m.; 7 p.m. - 12:00 midnight)

Multiply number of quarters by M&IE rate: (\$34 x 2/4)

M&IE for 1st day = \$17.00

## 2 Full Calendar Days of Travel.

- a Lodging Required. For each full calendar day (12:01 a.m. to 12:00 midnight) that the employee is in a travel status and lodging is required (whether en route or at a temporary duty location), the actual cost of lodging incurred by the traveler shall be added to the applicable M&IE rate. The resulting amount, limited to the maximum per diem rate prescribed for the location in Attachment IV-1, shall be the allowable per diem for the full calendar day.
- b Lodging not Required. For any full calendar day or travel when lodging is not required (such as when the employee is en route overnight returning to the official station), the maximum per diem rate shall be the M&IE rate applicable to the preceding calendar day.

## 3 Day Travel Ends.

- a Determining Applicable Rate. For the day travel ends (when employee returns to the official station or other authorized point, or arrives at the new official station incident to a change of official station), the per diem allowable shall be the M&IE rate applicable to the preceding calendar day prorated as provided in paragraph 1i(2)(b) 3b. below.

b Method of Prorating M&IE Rate. The M&IE rate shall be prorated by dividing the day travel ends into 6-hour periods beginning at 12:01 a.m. and running until the employee arrives at home, office, or other authorized point at the conclusion of the trip. For each 6-hour period, or fraction thereof, one-fourth of the applicable M&IE rate shall be allowed.

4 Lodging Obtained After Midnight. In instances in which the employee is en route and does not arrive at the lodging location (either temporary duty location or en route stopover point) until after midnight, the lodging shall be claimed for the preceding calendar day and the applicable maximum per diem for the preceding day will be determined as if the employee had been at the lodging location at 12:00 midnight of that day.

(c) Lodging Location Rules.

1 Lodging Away From or Outside Temporary Duty Location.

If the employee obtains lodging away from or outside the temporary duty location because of personal preference or convenience, the allowable per diem shall be limited to the maximum per diem rate prescribed for the temporary duty location.

2 Lodging Not Available at Temporary Duty Location. When lodging accommodations are not available at the temporary duty location and the employee must obtain lodging in an adjacent locality where the prescribed maximum per diem rate is higher than the maximum per diem rate for the location of the temporary duty point, the approving and authorizing officials may make an administrative determination on an individual case basis to authorize or approve the higher maximum per diem rate. If the higher maximum rate is not justified and authorized in advance, the employee must furnish a statement with the travel voucher satisfactorily explaining the circumstances that caused him or her to obtain lodging in an area other than at the temporary duty point designated in the travel authorization.

(d) Maximum Rate Applicable to Change of Official Station Travel. The standard CONUS rate is the applicable maximum per diem rate for en route travel performed incident to a change of official station.

(3) Receipt Requirements and Allowable Lodging Expenses.

(a) Lodging Receipt Requirements. Receipts are required for all lodging except that a statement instead of a receipt may be accepted for the fee or service charge incurred for

the use of Government quarters. Receipts are not required when a specific or reduced rate has been authorized in advance of the travel as provided on pages IV-14 and IV-20, paragraphs 1i(4) and 1k.

1 Double Occupancy. If the lodging receipt shows a charge for double occupancy, that fact shall be shown on the travel voucher with the name and employing agency or office of the person sharing the room if such person is a Government employee on official travel. One-half of the double occupancy charge shall be allowable for each employee. If the person sharing the room is not another Government employee on official travel, identification of the person sharing the room is not required and the employee may be allowed the single room rate.

2 Receipts Lost or Impractical to Obtain. If receipts have been lost or destroyed or are impractical to obtain, a statement fully explaining the circumstances shall be furnished with the travel voucher, including the name and address of the lodging facility, the dates the lodging was obtained, and the cost incurred. An authorized certifying official may require employees to obtain copies of lost or destroyed receipts from the lodging establishment.

(b) Allowable Lodging Expenses. The traveler will be reimbursed only for his or her actual cost of lodging up to the maximum amount. No minimum amount is authorized for lodging under the lodgings-plus per diem system since reimbursement is based on the actual cost of lodging incurred by the employee. Expenses incurred in the situations described below will be allowed as lodging expenses.

1 Conventional Lodging. When an employee uses conventional lodging facilities (hotels, motels, boarding houses, etc.), the allowable lodging expense will be based on the single room rate for the lodging used (for double occupancy, see 1i(3)(a) 1 above). (See page IV-23, paragraph 1m(1), for computing daily lodging expense when lodging is rented on a weekly or monthly basis.)

2 Government Quarters. A fee or service charge paid for the use of Government quarters is an allowable lodging expense.

3 Lodging With Friends or Relatives. When the employee obtains lodging from friends or relatives with or without charge, no part of the per diem allowance will be allowed for lodging unless the host actually incurs additional costs in accommodating the traveler. In such



instances, the additional costs substantiated by the employee and determined to be reasonable by the authorized certifying official may be allowed as a lodging expense. Costs based on room rates for comparable conventional lodging in the area or flat "token" amounts will not be considered as reasonable.

4. Lodging in Nonconventional Facilities. When no conventional lodging facilities are present (e.g., in remote areas) or when there is a shortage of rooms because of an influx of attendees at special events (e.g., world's fairs or international sports events), costs of lodging obtained in nonconventional facilities may be allowed. Such facilities may include college dormitories or similar facilities and rooms generally not offered commercially that are made available to the public by area residents in their homes. In such cases, the traveler must provide a statement on the travel voucher giving an explanation of the circumstances which is acceptable to the authorized certifying official.
5. Use of Travel Trailer or Camping Vehicle for Lodging. A per diem allowance for lodging may be allowed when the traveler uses a travel trailer or camping vehicle while on temporary duty assignments away from his or her official station. Allowable expenses that may be considered as a lodging cost include parking fees; fees for connection, use, and disconnection of utilities (electricity, gas, water, and sewage); bath or shower fees; and dumping fees. Depreciation shall not be considered as a lodging cost.

(c) Tax Exemption Certificates - Applicability of State and Local Lodging Occupancy Taxes to Federal Travelers.

1. The Comptroller General has ruled that the Federal Government is constitutionally immune from payment of State and local lodging occupancy taxes only when payment is made by the Government directly to the vendor. When constitutional immunity does exist for the Government, the Comptroller General has also ruled that such immunity does not extend to an individual employee who incurs lodging occupancy taxes during official travel even though the employee is reimbursed for the lodging expenses (including the taxes) by the Government. (55 Comp. Gen. 1278.)
2. There are very few locations that offer specific exemptions to individual Federal employees. The tax jurisdictions known to offer exemptions are identified along with their procedural requirements in the Federal Travel Directory.

- 3 Federal employees on official travel should claim an occupancy tax exemption only in those jurisdictions where a specific exemption exists. Claims are to be made in accordance with the procedures required by the tax jurisdiction. DOE employees are instructed not to attempt to use make-shift tax exemption forms or to claim exemptions to which they are not entitled.
- (4) Deviation from Lodgings-Plus Per Diem System. Approving and authorizing officials may determine that the lodgings-plus per diem system is not appropriate for certain travel assignment situations, such as when quarters or meals, or both, are provided at no cost or at a nominal cost by the Government or when for some other reason the subsistence costs to be incurred by the employee can be determined in advance. See pages IV-20 and IV-23, paragraphs 1k and m. In such instances, the approving and authorizing officials may establish a specific per diem rate within the maximum per diem otherwise applicable to the travel situation reflecting appropriate reductions made in accordance with paragraph 1k, provided the exceptions from the lodgings-plus per diem system and the specific per diem rate are authorized in advance on the travel authorization. Such specific per diem rate authorized on the travel authorization shall be the per diem rate payable on the travel voucher without receipts and/or itemization by the employee.
- j. Per Diem Computation Rules for Travel To, From, Between, or Within Locations Outside CONUS. Per diem allowances authorized or approved for official travel to, from, between, or within locations outside CONUS (including travel incident to a change of official station) shall be computed under the quarter-day system as provided below. See Attachment IV-2, page 58, for example.
    - (1) Maximum Per Diem Allowable. Per diem allowances for official travel within localities outside CONUS will be at rates not to exceed the maximum per diem rate established on page IV-4, under paragraph 1f(1)(b) or (c), for the locality in which the travel is performed. Per diem allowances for en route travel to, from, or between localities outside CONUS will be determined as provided in paragraph 1j(3), below. Whenever lodging is not required during a calendar day of official travel under paragraph j, the applicable maximum rate shall be reduced to 50 percent of the total per diem rate to reflect such fact as provided on page IV-6, paragraph 1h(5)(b).
    - (2) Basic Per Diem Entitlements.
      - (a) Travel of 10 Hours or Less. Per diem shall not be allowed when the travel period is 10 hours or less during the same calendar day (or employee's workday hours plus two hours for employees who would otherwise qualify for per diem

solely on the basis of working a non-standard workday, e.g., four 10-hour days or other compressed or flexible schedule), except when the travel period is 6 hours or more and either begins before 6 a.m. or ends after 8 p.m. (This rule does not apply for en route travel incident to a change of official station. )

- (b) Methods of Prorating Travel Days. Basic per diem entitlements will be calculated on a calendar day basis. When a change in travel status requires a change in the applicable rate during a calendar day or a per diem allowance must be calculated for partial days of travel, the travel day will be prorated as follows:
- 1 Travel of 24 Hours or Less. For continuous travel of 24 hours or less, the travel period will be divided into 6-hour periods starting from the actual time travel begins and ending with its completion at home, office, or other authorized point. For each 6-hour period, or fraction thereof, one-fourth of the applicable per diem rate for a calendar day will be allowed.
  - 2 Travel of More than 24 Hours. In computing per diem allowances for travel periods covering more than 24 hours, the calendar day (midnight to midnight) shall be the unit. The calendar day shall be divided into four 6-hour periods (quarter days) and one-fourth of the applicable per diem rate shall be allowed for each quarter day. See Attachment IV-3 for per diem clock. The per diem rate in effect at the beginning of a quarter day shall continue to the end of that quarter. When the per diem rate is changed during a calendar day, such rate will take effect at the beginning of the next quarter day immediately following the quarter day in which the rate change occurred. For a partial day at the beginning or ending of a travel period, one-fourth of the applicable per diem rate for the calendar day shall be allowed for each quarter day, or fraction thereof, that the employee is in a travel status during the partial day.
  - 3 30-Minute Rule. When the time of departure from home, office, or other authorized point at the beginning of the trip or the time of return thereto at the end of the trip involves only a 30-minute fraction of a quarter day, per diem shall not be allowed for either such quarter day unless the traveler provides a statement with the travel voucher explaining the necessity for the specific time of departure or return that is acceptable to the authorized certifying official. This 30-minute rule applicable to the payment of per diem does not apply to the beginning of continuous travel of 24 hours

or less as provided in paragraph 1j(2)(b) 1 above; however, it is applicable to the end of such travel.

- (c) International Dateline. In computing per diem in cases where the traveler crosses the international dateline (180th meridian), the actual elapsed time shall be used to compute per diem rather than calendar days. See 39 Comp. Gen. 853 and unpublished Comptroller General decision, B-193499, of 6-28-79.
- (3) Per Diem Rates For En Route Travel To, From, or Between Locations Outside CONUS. The maximum per diem rate for en route travel to, from, or between locations outside CONUS is based on the traveler's travel time (including time spent at rest stop locations or stopovers at intermediate points) as prescribed below.
- (a) Duty Point. As used within paragraph 1j(3), duty point means the official station outside CONUS, any other place outside CONUS at which official travel begins or ends, or the point of exit or entry within CONUS.
- (b) Rates and Conditions. For en route travel beyond the limits of CONUS by airplane, train, or boat (regardless of whether commercially or Government-owned), whether en route between a duty point within CONUS and a locality beyond or between localities outside CONUS, including stopovers of less than 6 hours, the maximum per diem that may be authorized or approved (except for the provisions of subparagraph (2)(a), above) is as follows:
- 1 Same Day Return. When the traveler departs from a duty point within CONUS or a locality outside CONUS and returns during the same calendar day to a duty point within CONUS or the locality outside CONUS, respectively, the maximum per diem rate allowable for the trip shall be that of the duty point at which the trip began. Since lodging is not required in this instance, the per diem rate applicable to any duty point within CONUS shall be the standard CONUS M&IE rate prescribed in Attachment IV-1. For the same reason, the maximum per diem rate for the origin locality outside CONUS shall be reduced 50 percent to reflect no lodging costs. (See page IV-6, paragraph 1h(5) (b).)
  - 2 En Route Less Than 6 Hours. For travel other than that described in paragraph 1 above, when the en route travel time is less than 6 hours between a duty point within CONUS and a duty point in a locality outside CONUS or between two duty points outside CONUS, the maximum per diem rate allowable between duty points shall be that of the destination duty point. When the

destination duty point is within CONUS, the maximum per diem rate shall be the standard CONUS rate prescribed in Attachment IV-1, except when a higher rate for travel time at the duty point is authorized or approved as provided on page IV-18, paragraph 1j (3)(d) 2.

- 3 En Route 6 Hours or More. When the en route travel time is 6 hours or more between the duty points described in subparagraph 2. above, the per diem rate applicable for travel between the duty points is \$6, except:
- a For vessel travel of more than 9 successive calendar days, in addition to the fractional days of embarkation and debarkation, the per diem rate for the succeeding calendar days and for the fractional day of debarkation is \$2; and
  - b When either the prescribed \$6 or \$2 rate is not commensurate with a traveler's subsistence expenses, a different per diem rate may be authorized or approved not in excess of the maximum per diem rate applicable to the destination duty point or, with respect to vessel travel, not in excess of \$9, except that the rate for travel by the Alaska Ferry System shall not exceed the standard M&E rate for CONUS.
- (c) Stopovers of 6 Hours or More. When the en route travel period between origin and destination duty points involves a stopover at an intermediate point and the time spent at the stopover point is 6 hours or more, the per diem rate for the travel period at the stopover point shall be the rate applicable to the locality in which the stopover takes place. The applicable per diem rate shall take effect at the beginning of the quarter day following the actual time of arrival at the intermediate stopover point. For purposes of determining per diem rates for en route travel, the length of time at an intermediate stopover point is controlling regardless of whether the stopover is necessary because of official duty, common carrier scheduling, or an authorized rest stop (see page IV-18, paragraph 1j (3)(f)). Stopovers of less than 6 hours are considered part of the en route travel as provided on page IV-16, in paragraph 1j (3)(b).
- (d) Travel Beginning or Ending Within CONUS. When the travel covered by paragraph 1j (3), begins or ends at a place within CONUS other than a duty point, the maximum per diem applicable to the travel between such place and the duty point (place of exit or entry) within CONUS, including time

in a travel status at the duty point or an intermediate location, shall be determined as follows:

- 1 Except as provided in subparagraphs 2 and 3 below, the applicable maximum per diem rate shall be the standard CONUS maximum per diem rate prescribed in Attachment IV-1, which shall be limited to the M&IE portion of the standard CONUS rate in the following travel circumstances:
    - a For the day travel begins when the traveler is in an en route travel status at 12:00 midnight and no lodging is required that day because of the en route travel status; or
    - b For the day(s) of return (or day travel ends) when lodging is not required because of en route status at 12:00 midnight or arrival at home or official station;
  - 2 When either the standard CONUS maximum per diem rate, or the M&IE portion thereof, is not commensurate with a traveler's subsistence expenses (such as when lodging is required at the duty point or an intermediate location), a different rate may be authorized or approved not in excess of the maximum per diem rate applicable for the locality involved; or
  - 3 When the travel described above involves temporary duty within CONUS and lodging is required within CONUS, per diem shall be computed under the lodgings-plus per diem system as provided on page IV-19, paragraph 1j(6). In such instances, the provisions of paragraph (d) apply only to travel days prior to or immediately following the travel days for which the lodgings-plus per diem system is applicable.
- (e) Travel Beginning or Ending Outside CONUS. When en route travel outside CONUS is required between a home, official station, or some other location and the common carrier or other terminal or between localities outside CONUS, and such travel is by a mode of transportation other than airplane, train, or boat, per diem for the quarter days involved will be based on the locality rate where the traveler is located at the beginning of each quarter. Per diem for the first quarter day of the travel will be at the origin rate.
- (f) Rest Stops.
- 1 When travel is direct between duty points which are separated by several time zones and at least one duty

point is outside CONUS, a rest period not in excess of 24 hours may be authorized or approved when air travel between the duty points is by less-than-first-class accommodations and the scheduled flight time (including stopovers of less than 8 hours) exceeds 14 hours by a direct or usually traveled route.

- 2 The rest stop may be authorized at any intermediate point, including points within CONUS, provided the point is midway in the journey or as near to midway as requirements for use of U.S. flag air carriers and carrier scheduling permit.
  - 3 A rest stop shall not be authorized when an employee, for personal convenience, elects to travel by an indirect route resulting in excess travel time.
  - 4 The per diem rate for the rest stop shall be the rate applicable for the rest stop location (see page IV-17, paragraph 1j (3)(c)).
  - 5 When carrier schedules or the requirements for use of U.S. flag air carriers preclude an intermediate rest stop, or a rest stop is not authorized, the employee's schedule should provide for arrival at the temporary duty point with sufficient time to allow a reasonable rest period before reporting for duty. (See page III-15, paragraph 2b(3), for guidelines on the use of U.S. flag carriers.)
- (4) When Lodging Is Not Located at Duty Point Outside CONUS. When suitable lodging is not available at place of temporary duty in a locality outside CONUS and the employee is required to obtain lodging in a different locality, the maximum applicable per diem rate shall be that of the locality in which the lodging is obtained.
- (5) Deductions for Meals and/or Lodgings Furnished. See page IV-5, paragraph 1h(5).
- (6) Travel Involving Temporary Duty Within CONUS. As a general rule, when travel covered under subparagraph j, above, involves temporary duty within CONUS and lodging is required within CONUS incident to such temporary duty either at the temporary duty location, the entry or exit duty point within CONUS, or an intermediate stopover point within CONUS, the lodgings-plus per diem system prescribed in paragraph i, above, is applicable to the travel time within CONUS. For the remainder of the trip or when temporary duty is of such short duration that lodging is not required, per diem will be computed under the quarter-day system. The specific rules provided in paragraphs 1j (6)(a)

through (c), below, will be applied to determine specific time periods for application of the lodgings-plus system.

- (a) Round-trip Travel Beginning Outside CONUS. When round-trip travel is from a duty point outside CONUS for temporary duty within CONUS, the lodgings-plus per diem system takes effect at 12:01 a.m. on the first day lodging is required within CONUS and extends through 12:00 midnight of the last calendar day that lodging is required within CONUS.
  - (b) Travel Beginning Within CONUS. When travel begins within CONUS and temporary duty is performed within CONUS prior to departure from the CONUS exit duty point, the lodgings-plus per diem system will be in effect beginning on the day of departure from home, office, or other authorized point within CONUS through 12:00 midnight of the last calendar day that lodging is required within CONUS.
  - (c) Travel Ending Within CONUS. When travel ends within CONUS and temporary duty is performed within CONUS prior to conclusion of the travel, the lodgings-plus per diem system will be in effect beginning at 12:01 a.m. on the first day lodging is required within CONUS through the time of arrival at home, office, or other authorized point within CONUS upon completion of the travel.
- k. Reductions in Maximum Per Diem Rates When Appropriate (Worldwide). If it can be determined in advance of the travel that factors are present which will cause the traveler's subsistence expenses in a specific situation to be less than the applicable maximum rate, authorizing officials should authorize a reduced rate that is commensurate with the known expense levels. When reduced rates are authorized, that per diem rate is payable on the travel voucher without receipts and/or itemization by the employee. When reduced rate situations involve partial days, the rate will be prorated by quarters. Situations where reduced rates may be appropriate are provided below.
- (1) When No Lodgings Expenses Incurred.
    - (a) For travel within or outside CONUS which is less than 24 hours or in any other travel situation where lodging expenses will not be incurred, including instances where lodging is furnished by the Government without charge, the maximum per diem rate shall be reduced accordingly. For CONUS travel, the lodgings-plus per diem system automatically reduces the maximum per diem rate to the M&IE rate (or fraction thereof).
    - (b) When lodging is furnished at no cost to the employee through use of a Department purchase order, approving and authorizing officials shall not authorize or approve a per



diem allowance for other subsistence expenses that will, when combined with the cost of lodging furnished, exceed the applicable maximum per diem rate. Reimbursement to the employee shall be limited accordingly.

- (2) When Meals/Lodgings are Furnished by the Government. When all or part of the meals and/or lodging are furnished at no cost or at a nominal cost to the employee by the Federal Government, the applicable maximum per diem rate or the M&IE rate, as appropriate, shall be reduced to a daily amount commensurate with the remaining expenses expected to be incurred by the employee. If a reduced per diem rate was not authorized in advance of the travel, an appropriate deduction shall be made from the total per diem payable on the travel voucher; see page IV-5, paragraph 1h(5).
- (3) Extended Stays. When travel assignments involve extended periods of more than 30 days at temporary duty locations and travelers are able to secure lodging and/or meals at lower costs, the per diem rate should be reduced accordingly. If the extended temporary duty is for purposes of training, see page, IV-22, paragraph 1k(5) below. (See page IV-23, paragraph 1m. for calculation of allowable expenses in special situations.)
  - (a) To determine appropriate reduced per diem rates for such assignments, the approving and authorizing officials should determine whether the traveler will be able to obtain lodgings at a reduced cost either through weekly or monthly rentals of a hotel/motel room, furnished efficiency, or 1-bedroom apartment.
  - (b) If the assignment is of short duration (30 to 60 days) and rental facilities are available only through a longer period lease arrangement, a reduced per diem rate may not be appropriate.
  - (c) When cooking facilities are included in the rental cost or when meals are otherwise available at reduced costs, an appropriate reduction in the M&IE allowance should be made considering the additional subsistence expenses that the employee is incurring over and above what he or she would have incurred at the official duty station. Such would generally be the case for those assignments exceeding 90 days.
  - (d) When there is sufficient time prior to the beginning of an extended temporary duty assignment, the employee should normally be able to make inquiries at the temporary duty location to find out what lodging facilities are available. Such inquiries could be made of individuals at the particular temporary duty station location, the Chamber of Commerce, and apartment rental facilities. The employee would

then be requested to submit for the approving official's review, an itemization of all estimated subsistence expenses. Based on a review of the proposed estimate, the approving official could determine an appropriate fixed per diem rate.

- (e) If there is insufficient time prior to the start of an extended assignment for an employee to obtain reduced lodging or to make inquiries, the approving and authorizing officials can decide to authorize the maximum per diem under the lodgings plus per diem system for a short period of time, generally less than 30 days. Prior to the end of that period, a reduced fixed rate for the remainder of the assignment can be authorized based on a review of the expenses incurred by the employee during the first period of the assignment. To authorize the reduced per diem rate, an amendment to the initial travel authorization would be required.
- (4) Meetings and Conventions. In the interest of uniform treatment of employees, whenever a DOE organization arranges a meeting or conference which will involve the travel of attendees from other agencies or other DOE organizations and reduced cost lodging accommodations have been prearranged at the meeting or conference site, the Departmental organization sponsoring the meeting or conference shall recommend a reasonable per diem allowance to the other participating agencies or organizations.
- (5) Subsistence Payments for Extended Training Assignments.
- (a) The Government Employees Training Act (5 U.S.C. 4101-4118) authorizes agencies to pay all or a part of the subsistence expenses of an employee assigned to training at a temporary duty station. Implementing regulations prescribed by the Office of Personnel Management (OPM) in section 410.603 of Title 5, Code of Federal Regulations (5 CFR 410.603), provide specific guidelines for payment of subsistence expenses for employees on extended training assignments of more than 30 calendar days at temporary duty locations.
  - (b) Generally the OPM guidelines require a reduced subsistence payment of not more than 55 percent of the applicable maximum per diem rate prescribed in the Federal Travel Regulations (see page IV-3, paragraph 1f). Subsistence payments above these levels (not to exceed the maximum per diem rates) must be justified. Approving and authorizing officials shall refer to the OPM guidelines in 5 CFR 410.603 for specific criteria to determine the appropriate subsistence payments. Guidelines are also published by OPM in the Federal Personnel Manual, Chapter 411, Section 6-3. See DOE 3410.1B, TRAINING.

- l. Mixed Travel Reimbursements. Mixed travel occurs when official travel within a single trip is subject to payment of the daily subsistence expenses under different reimbursement systems (i.e., CONUS lodgings-plus, outside CONUS quarter-day, or actual subsistence expense).
  - (1) Transition Between Reimbursement Systems. Reimbursement for subsistence expenses will be computed under only one reimbursement system for each calendar day except when the provisions of paragraph 2 apply. When travel to or from locations outside CONUS involves temporary duty (with lodging) within CONUS, the rules in paragraph 1j(6) above govern the transition between the CONUS lodgings-plus system and the outside CONUS quarter-day system. When actual expense reimbursement for certain travel days is intermittent with the per diem method for others, the rules on page IV-29, paragraph 2, govern.
  - (2) Determining Maximum Daily Rate(s). Reimbursement for each day will be subject to only one maximum rate, except for travel under paragraph j which may require different rates within a calendar day due to the quarter-day per diem calculation method. The rules for determining maximum rates within each reimbursement system are provided on pages IV-7, IV-14, and IV-29, paragraphs 1i, 1j, and 2.
- m. Per Diem Allowance Computations for Special Situations (Worldwide).
  - (1) Per Diem for Weekly or Monthly Rentals.
    - (a) Types of Expenses Included in Lodging Costs. When an employee rents a room, apartment, house, or other lodging incident to a temporary duty assignment, the following expenses may be considered part of the lodging cost: the rental cost; if unfurnished, the rental cost of appropriate and necessary furniture and appliances, such as a stove, refrigerator, chairs, tables, bed, sofa, television, and vacuum cleaner; cost of connection, use, and disconnection of utilities; cost of reasonable maid fee and cleaning charges; monthly telephone use fee (does not include installation and long-distance calls); and, if ordinarily included in the price of a hotel or motel room in the area concerned, the cost of special user fees, such as cable TV charges and plug-in charges for automobile head bolt heaters.
    - (b) Computation of Daily Lodging Costs. When the employee obtains lodging on a weekly or monthly rental basis, the daily lodging cost shall be computed by dividing the total lodging cost for the expenses listed in (a), above, by the number of days the accommodations are actually occupied, provided that the employee acts prudently in renting by the week or month, and that the cost to the Government does not

exceed the cost of renting conventional lodging at a daily rate. Otherwise the daily lodging cost shall be computed by dividing by the number of days in the rental period (e.g., 7 or 30 days, as appropriate).

(c) Per Diem Allowable.

- 1 Under the lodgings-plus system for CONUS travel, the allowable per diem consists of the daily lodging cost calculated under paragraph 1m(1)(b), above, plus the applicable M&IE rate not to exceed the maximum per diem rate prescribed for the location involved.
- 2 When a reduced per diem rate is established (see page IV-20, paragraph 1k) in advance of the travel, the daily lodging cost calculated in subparagraph (b) above, shall be added to the amount determined by the approving and authorizing officials to be necessary for meals and incidental expenses.

(2) Per Diem Allowances for Use of a Recreational Vehicle for Lodging.

(a) Privately Owned.

- 1 Lodging Costs. When an employee uses a privately owned camping or recreational vehicle while on official travel, allowable expenses which may be considered as a lodging cost include: parking fees; fees for connection, use, and disconnection of utilities (electricity, gas, water, and sewage); bath or shower fees; and dumping fees. Depreciation shall not be considered as a lodging cost.
- 2 Meals and Incidental Expenses. The approving and authorizing officials shall determine an appropriate amount for meals and incidental expenses based on whether the type of recreational vehicle used by the employee has meal preparation facilities. When use of the recreational vehicle is for a temporary duty assignment within CONUS, such amount shall not exceed the applicable M&IE rate.
- 3 Per Diem Computation. The daily lodging costs plus an appropriate rate for meals and incidental expenses determined under paragraph 1m(2)(a) 2, above, shall be the per diem rate, limited to the applicable maximum rate prescribed for the locality involved. A reduced per diem rate within the applicable maximum per diem rates can be authorized if the actual costs expected to be incurred can be determined in advance of the travel.

- (b) Rented Recreational Vehicle. When the use of a rented recreational vehicle is authorized or approved as advantageous to the Government, the rental fee and the allowable expenses shown in paragraph 1m(2)(a) 1. above, may be considered as lodging costs. Advantageous use might occur when the employee is on an extended temporary duty assignment in a remote area or where conventional lodging facilities are limited or not available. If use of a rented recreational vehicle is not authorized or approved as advantageous, only those expenses listed in paragraph 1m(2)(a) 1. above, may be considered as lodging costs.
- (3) Per Diem Computations When Temporary Duty is Curtailed, Canceled, or Interrupted for Official Purposes (see 59 Comp. Gen. 609 (1981), 59 Comp. Gen. 612 (1980), 60 Comp. Gen. 630 (1981), and cases cited therein). When an employee has made advance arrangements for lodging (such as those described in paragraph 1m(1) or (2), above), with reasonable expectation of the travel assignment being completed as ordered or directed, and subsequently the temporary duty assignment is curtailed, canceled, or interrupted for official purposes, or for other reasons beyond the employee's control that are acceptable to the Department, lodging costs may be calculated and paid as follows:
- (a) Travel Assignment Curtailed or Interrupted. When the temporary duty assignment is curtailed or interrupted for the benefit of the Government or for other reasons beyond the employee's control and the employee is unable to obtain a refund of prepaid rent, expenses incurred for unused lodging may be reimbursed under the following conditions:
- 1 Determination of Reasonableness. The approving official must determine that the employee acted reasonably and prudently in incurring allowable lodging expenses pursuant to temporary duty travel orders. Included in this determination should be a consideration of whether the employee sought to obtain a refund of the prepaid lodging cost or otherwise took steps to minimize the costs once the temporary duty was officially curtailed or interrupted.
  - 2 Adjusted Calculation and Reimbursement of Lodging Costs. If the approving official determines that the employee acted reasonably, the unused portion of the prepaid lodging cost may be reimbursed as follows:
    - a The daily lodging costs for the period covered by the voucher shall be calculated by dividing the total cost for the rental period by the number of days of actual occupancy. The total of the lodging costs thus calculated plus the appropriate daily amount authorized for meals and incidental expenses may be

reimbursed not to exceed the per diem rate authorized in the employee's travel authorization for the days that the lodging was occupied.

- b If the authorized per diem rate is insufficient for the days of occupancy, the daily lodging cost calculated in subparagraph a above, plus the amount authorized for meals and incidental expenses may be reimbursed on an actual expense basis not to exceed appropriate maximum daily rates determined as provided on page IV-31, paragraph 2g.
- c The excess amount (if any) of the unrefunded lodging cost not reimbursed under subparagraph b above, may be paid as a miscellaneous travel expense incident to the travel assignment, if otherwise proper.
- d In instances where the travel assignment was interrupted for official purposes (e.g., when the employee is directed to perform temporary duty at another location), allowable subsistence expenses (if any) incurred during the interruption may be reimbursed separately from those reimbursements outlined in subparagraphs a and b above, if otherwise proper, and in conformance with the provisions of this Order.

(b) Travel Assignment Canceled. When the employee incurs lodging expenses in reasonable expectation of a travel assignment being completed as ordered or directed, and due to a change in travel orders the travel assignment is canceled prior to its commencement, the prepaid lodging expenses may be reimbursed as a miscellaneous travel expense provided the amounts are reasonable and the conditions on page IV-25, paragraph 1m(3)(a) 1, are met.

(c) Forfeited Rental Deposits. If, in situations described in paragraphs 1m(3)(a) and (b), above, the employee was required by the terms of a lease or rental agreement to pay a rental deposit and all or part of the deposit is forfeited to cover unpaid lodging costs, the amount of the forfeited deposit may be reimbursed as a miscellaneous travel expense provided the conditions on page IV-25, paragraph 1m(3)(a) 1, are met. Reimbursement for deposits forfeited for damages to lodging accommodations shall not be allowed.

(4) Per Diem While Aboard Government Vessel. For temporary duty aboard Government vessels where meals and lodgings are furnished at no cost or at a reduced cost, an appropriate per diem rate within the provisions of this chapter shall be established. The term "Government vessel" includes vessels owned and operated, leased and operated, or chartered by the Government.

n. Time Determinations.

- (1) Duty to Record Pertinent Times. The date and hour of departure from and arrival at the official station or any other place at which official travel begins or ends must be shown on the travel voucher. The same information also must be shown for points at which temporary duty is performed when such arrival or departure affects the per diem allowance or other travel expenses. Other points visited should also be shown but the time of arrival and departure need not be entered.
- (2) Use of Standard Time. The hours of departure and arrival recorded on the voucher shall be those of the standard time in effect at the place involved (41 CFR 301-7.10(b)).

o. Interruptions of Per Diem Entitlement. For purposes of this paragraph, the term "place of abode" means the place from which the employee commutes daily to the official station.

(1) Leave and Nonworkdays

- (a) General. Leave of absence (other than for illness, injury, or personal emergency (see page VIII-1, paragraph 1)) for one-half or less, of the prescribed daily working hours shall be disregarded for per diem purposes. Where the leave is more than one-half of the prescribed daily working hours, no per diem shall be allowed for that day.
- (b) Nonworkdays. Legal Federal Government holidays and week-ends or other scheduled nonworkdays are considered nonworkdays. Employees are considered to be in a per diem status on nonworkdays except when they return to their official station or place of abode (see paragraph 1o(2), below), or except under conditions stated in paragraph 1o(1)(b) 1 or 2, below. (See also page IV-7, paragraphs 1h(6) and (7).)

1 Leave Before and After Nonworkdays. Per diem shall not be paid for nonworkdays when:

- a Employees are in a leave status at the end of the workday before the nonworkdays and at the beginning of the workday following the nonworkdays, and
- b The period of leave on either of those days is more than one-half of the prescribed working hours for that day.

2 Leave Between Nonworkdays. Per diem shall not be paid for more than two nonworkdays in cases where leave of absence is taken for all of the prescribed working hours between the nonworkdays.

- (2) Return to Official Station for Nonworkdays.
- (a) Required Return--Official Business. An employee who is required by his or her approving official to return to his or her official station for the nonworkdays to perform official business or because it is otherwise advantageous to the Government shall be allowed the round-trip transportation expenses and per diem for the en route travel.
  - (b) Authorized Return--Substantial Cost Savings. Authorizing officials may authorize per diem and transportation expenses to an employee to return home for nonworkdays where a significant cost savings will be achieved. Travel time shall be scheduled within the employee's duty hours to the extent practicable. The cost of lost productivity attributable to the duty hours involved in traveling to and from the employee's residence for nonworkdays shall be considered in determining the cost savings (Comp. Gen. decision, B-202544, 8-31-81).
  - (c) Authorized Return Incident to Extended Temporary Duty. Employees who are required to routinely perform extended periods of temporary duty may be authorized round-trip transportation expenses and per diem en route for periodic return travel to their official stations or places of abode for nonworkdays in accordance with the provisions set forth on page II-31, paragraph 9.
  - (d) Voluntary Return. When an employee voluntarily returns to his or her official station or place of abode for nonworkdays, the maximum reimbursement for the round-trip transportation and per diem en route shall be limited to the per diem allowance and travel expenses which would have been allowed had the employee remained at the temporary duty station. The employee shall perform any such voluntary return travel during non-duty hours or periods of authorized leave.
- (3) Indirect Route or Interrupted Travel. If there is an interruption of travel or deviation from the direct route resulting in excess travel time because of an employee's personal preference or convenience or through the taking of leave, the per diem allowed shall not exceed that which would have been allowed on uninterrupted travel by a direct or usually traveled route except as provided on page VIII-1, paragraph 1, for certain emergency travel situations.
- (4) Illness or Injury or a Personal Emergency Situation. See page VIII-1, paragraph 1.



2. ACTUAL SUBSISTENCE EXPENSES.

- a. General. Reimbursement for the actual and necessary subsistence expenses of official travel not to exceed the maximum rates set forth on page IV-31, paragraph 2g, may be authorized or approved when such expenses are unusually high due to special or unusual circumstances or for occasional meals and/or lodging as provided herein. Authorization or approval of actual expenses shall be used for individual travel assignments or specific travel situations only after appropriate consideration of the actual facts existing at the time the travel is directed and performed.
- b. Approving and Authorizing Officials.
- (1) Heads of Departmental Elements may authorize or approve reimbursement for actual expenses under special or unusual circumstances (see page IV-30, paragraph 2f(1)), or if in their judgment, the applicable M&IE rate for the locality is adequate, may limit the reimbursement for meals and incidentals to the applicable M&IE as provided on page IV-32, paragraph 2g(1)(b) 2. Redlegation of this approving authority is limited to one level below the Head of the Departmental Element in order to maintain control of the authorization and approval of actual expenses and to assure consistent application and compliance with the intent of the regulations.
- (2) Officials delegated authority under paragraphs 7c and h of this Order may approve actual expense reimbursement under the following limitations in travel situations where the lodgings and meals are furnished without cost or at nominal cost to the traveler and the traveler necessarily incurs expenses for occasional lodgings and/or meals.
- (a) Within CONUS. For lodging, not to exceed the rates specified for lodging in Attachment VI-1, and for meals, not to exceed the individual meal allowances shown on page IV-6, paragraph 1b(5)(c).
- (b) Outside CONUS. For lodging and meals, not to exceed amounts based on the percentages set forth on page IV-6, paragraph 1b(5)(b).
- c. Relationship to Per Diem. Generally, authorization or approval of actual subsistence expenses is contingent on the entitlement to per diem. Except as otherwise provided herein, the definitions and rules stated on page IV-1, paragraph 1, applicable to the employee's entitlement to a per diem allowance shall apply to travel on an actual expense basis.
- d. Allowable Expenses. Actual subsistence expense reimbursement may be allowed for the same types of expenses that are covered by the per diem allowance on page IV-2, paragraph 1c, provided such expenses are

determined to be actual and necessary expenses incident to the particular travel assignment. When a meal is included in the price of the airline ticket, a traveler will not be reimbursed for a duplicate meal purchased, unless justifiable reasons are given for not eating the flight meal or, if the flight meal was eaten, why extra meals were required (Comp. Gen. Decision B-185826, of 5-28-76).

- e. Prudent Traveler. An employee traveling on the actual subsistence expense basis is expected to exercise the same care in incurring expenses as set forth on page IV-3, paragraph 1d, for travel on a per diem basis.
- f. Conditions Warranting Authorization or Approval of Actual Expenses.
  - (1) Travel Assignments Involving Special or Unusual Circumstances.
    - (a) Travel on an actual subsistence expense basis may be authorized or approved for travel assignments within and outside CONUS when the approving and authorizing officials determine that the applicable maximum per diem rate (see page IV-3, paragraph 1f) is inadequate due to special or unusual circumstances. The maximum per diem rate, although generally adequate, may be insufficient for a particular travel assignment because the actual and necessary subsistence expenses are unusually high due to special duties or because subsistence costs have escalated temporarily during special events. Actual subsistence expense reimbursement shall not be authorized or approved when the actual and necessary subsistence expenses exceed or are expected to exceed the applicable maximum per diem allowance by only a small amount. Since lodging costs constitute a major portion of the subsistence expenses, travel on an actual expense basis may be authorized or approved for travel when, due to special or unusual circumstances, the lodging costs absorb all or nearly all of the applicable maximum per diem allowance.
    - (b) Examples of travel assignments or situations that may warrant authorization or approval of actual and necessary expenses include but are not limited to the following:
      - 1 The employee attends a meeting, conference, or training session away from the official duty station where lodging and meals must be procured at a prearranged place (such as the hotel where the meeting, conference, or training session is being held) and the lodging costs incurred, because of these prearranged accommodations, absorb all or practically all of the applicable maximum per diem allowance.
      - 2 The travel is to an area where the applicable maximum per diem allowance is generally adequate but subsistence

costs have escalated for short periods of time during special functions or events such as missile launching periods, international or national sports events, world's fairs, conventions, or natural disasters.

- 3 Based on a situation described in paragraph 2f(1)(b) 2 above, affordable lodging accommodations are not available or cannot be obtained within a reasonable commuting distance of the employee's temporary duty point and transportation costs to commute to and from the less expensive lodging facility consume most or all of the savings achieved from occupying less expensive lodging.
- 4 The employee, because of special duties of the assignment, necessarily incurs unusually high expenses in the conduct of official business, such as to procure superior or extraordinary accommodations including a suite or other quarters for which the charge is well above that which he or she would normally have to pay for accommodations.
- 5 The employee necessarily incurs unusually high expenses incident to his or her assignment to accompany another employee in a situation as described in paragraph 2f(1)(b) 4 above.

(2) Situations Requiring Reimbursement for Occasional Meals and/or Lodging. Although lodging and/or meals are furnished without cost (or at a nominal cost) for a particular assignment, the employee may necessarily incur expenses for occasional lodgings and/or meals. Approving and authorizing officials may approve reimbursement of appropriate expenses incurred for occasional meals or lodging that are determined to be necessary and justified by the circumstances involved. For travel assignments within CONUS the actual expense allowable for lodging or each meal may not exceed the lodging or individual meal allowance set out on pages IV-8 and IV-6, paragraphs ii(1)(a) and 1b(5)(c), or 150 percent of those amounts if special or unusual circumstances are involved; for travel assignments outside CONUS, limitations on the amount of reimbursement for such expenses shall be determined based on the same percentages set forth for deductions on page IV-6, paragraph 1h(5)(b).

- g. Maximum Daily Rates and Reimbursement Limitations. The maximum amount of reimbursement for actual subsistence expenses that may be authorized or approved for each calendar day or fraction thereof is as provided in paragraphs 2g(1) and (2), below. Approving and authorizing officials shall determine appropriate and necessary daily maximum rates not to exceed these amounts when authorizing or approving travel under paragraph 2. Maximum daily rates need not be prorated for fractions of a day.

- (1) Travel Within CONUS.
- (a) Maximum Daily Rates. The maximum daily rate shall not exceed 150 percent of the applicable maximum per diem rate (rounded to the next higher dollar) prescribed in Attachment IV-1 for the travel assignment location.
- (b) Reimbursement Limitation.
- 1 When the actual subsistence expenses incurred during any one day are less than the maximum daily rate authorized, the employee shall be reimbursed only for the lesser amount. Expenses incurred and claimed (including those for fractional days) shall be reviewed and allowed only to the extent determined to be necessary and reasonable by the approving official and the authorized certifying official. Reimbursement for meals and incidental expenses shall not, under any circumstances, exceed 150 percent of the M&IE rate applicable to the temporary duty location.
  - 2 When specifically authorized, reimbursement for meals and incidental expenses will be limited to 100 percent of the applicable M&IE rate with no receipts and/or itemization of such expenses required. In such instances the M&IE rate shall be prorated for partial days of travel as provided on pages IV-8, IV-10, and IV-11, paragraphs 1i(2)(a) 3, (b) 1c, and (b) 3b.
- (2) Travel Outside CONUS.
- (a) Maximum Daily Rates. The maximum daily rate for subsistence expenses shall not exceed the amount prescribed by the Departments of Defense and State, respectively, for nonforeign and foreign areas as set forth in paragraph 2g(2)(a) 1 or 2, below, whichever is greater;
- 1 150 percent of the applicable maximum per diem rate (rounded to the next higher dollar) prescribed on page IV-4, paragraph 1f(1)(b) or (c).
  - 2 \$50 plus the applicable maximum per diem rate prescribed on page IV-4, paragraph 1f(1)(b) or (c).
- (b) Reimbursement Limitation. When the actual subsistence expenses incurred during any one day are less than the maximum daily rate authorized, the employee shall be reimbursed only for the lesser amount. Expenses incurred and claimed (including those for fractional days) shall be reviewed and allowed only to the extent determined to be necessary and reasonable by the approving official and the authorized certifying official. Reimbursement for meals

and incidental expenses generally should not exceed 50 percent of the maximum daily rate authorized under paragraph 2g(2)(a), above.

- (3) When Lodging is Procured Through Use of a Department Purchase Order. When actual subsistence expense reimbursement is authorized or approved and lodging is furnished to the employee at no cost through use of a Department purchase order, the authorizing official shall not authorize or approve reimbursement or other subsistence expenses that will, when combined with the cost of lodging furnished, exceed the maximum daily rate authorized under paragraph 2g(1) or (2), above.

h. Authorization or Approval.

- (1) Requests for Authorization or Approval of Actual Expense Reimbursement. It is the employee's responsibility to request authorization or approval for actual subsistence expense reimbursement when conditions appear to warrant such reimbursement and to furnish appropriate justification to support the request.
- (2) Prior Authorization of Actual Expense Travel. Normally, travel on an actual expense basis should be authorized in advance and the daily maximum rate authorized shall be stated in the travel authorization.
- (3) Approval After Travel is Completed. If travel is performed without prior written authorization or is authorized on a per diem basis and otherwise conforms to the provisions of paragraph 2, reimbursement for actual and necessary subsistence expenses may be approved after completion of the travel.

i. Requirements for Documentation, Review, and Administrative Controls.

- (1) Documentation of Actual Expenses on the Voucher.
  - (a) Itemization. The employee shall itemize on the travel voucher each expense for which reimbursement is claimed on a daily basis. Meals must be itemized separately; i.e., breakfast, lunch, and dinner. Those expenses that do not usually accrue on a daily basis, such as laundry and cleaning and pressing of clothing may be averaged over the number of days that actual expense reimbursement is authorized or approved.
  - (b) Receipts. Receipts are required for lodging, laundry, and cleaning of clothing (other than coin-operated) regardless of amount, and any individual meal when the cost is over \$25. The provisions shown on page IV-11, paragraph 1i(3)(a), covering double occupancy and missing receipts also apply.

(c) Exception to Receipts and/or Itemization Requirement. When reimbursement for meals and incidental expenses is limited to the applicable M&IE rate (as provided on page IV-32, paragraph 2g(1)(b) 2 ), receipts and/or itemization of the M&IE expenses is not required.

(2) Review and Administrative Controls. An appropriate review of the justification for travel on an actual subsistence expense basis shall be made by the approving and authorizing officials. Expenses claimed by an employee shall be reviewed by the approving official to determine that the expenses were necessarily incurred in connection with the travel assignment and by the authorized certifying official to determine that the expenses were reasonable and allowable.

j. Interruption of Subsistence Entitlements. The provisions on page IV-27, paragraph 1o, applicable to interruptions of per diem entitlements (leave and nonworkdays, return to official station for nonworkdays, indirect route or interrupted travel, and illness or injury or a personal emergency situation) also apply to travel on an actual subsistence basis.

### 3. MIXED TRAVEL (PER DIEM AND ACTUAL SUBSISTENCE EXPENSE) REIMBURSEMENT.

- a. When actual expense reimbursement is authorized or approved for a particular temporary duty location, and is the only reimbursement system involved, the partial day of travel to and from that location also will be on an actual expense basis including en route travel days.
- b. If actual expense reimbursement authorized for particular locations is intermingled with per diem at other locations in a single trip, either within or outside CONUS, the applicable rate and/or reimbursement method for each calendar day (beginning at 12:01 a.m.) will be determined by the employee's status and location at 12:00 midnight of that calendar day. Only one rate and reimbursement method will be authorized for each day except when reimbursement is authorized for occasional meals or lodging as provided on page IV-31, paragraph 2f(2). The reimbursement method and maximum rate for the day of departure from the official station will be the same as that authorized for the first location where lodging is required. On the day of return to the official station, the same method and maximum rate of reimbursement applicable to the previous calendar day shall apply.

### 4. BAGGAGE.

#### a. Definitions.

- (1) Baggage. Government property and personal property of the traveler necessary for the purposes of the official travel.

- (2) Excess Baggage. Baggage in excess of the weight, number of pieces, or size, that is carried free by transportation companies (41 CFR 301-5.1).
- b. Allowable Costs.
- (1) Transfer of Baggage. Necessary charges for the transfer of baggage shall be allowed.
  - (2) Storage of Baggage. Storage charges shall be allowed when it is shown that storage was solely on account of official business.
  - (3) Checking and Handling of Baggage. Charges for checking baggage shall be allowed. Charges or tips at transportation terminals shall be allowed for handling Government property carried by the traveler (41 CFR 301-5.3).
- c. Authorization for Excess Baggage. Excess baggage shall be allowed only when authorized or approved except where air-coach or air-tourist accommodations are used. Transportation of baggage up to the weight carried free on first-class service shall be allowed at Government expense (41 CFR 301-5.2).
- d. Transportation Charges for Excess Baggage. As a general rule, travelers shall pay cash for domestic airline excess baggage charges that do not exceed \$15. Where excess baggage services are specifically authorized, the travel authorization shall clearly state whether such charges are to be paid in cash by the traveler or to be authorized on the Government Transportation Request (GTR). If the authorization for excess baggage is not included on the GTR, the traveler's claim for reimbursement shall be included in the travel voucher (41 CFR 301-5.3(a)).
- e. Stoppage in Transit. Care should be taken to stop baggage that has been checked on a ticket beyond the point where the traveler leaves the carrier. If baggage cannot be intercepted or transferred and is carried through to original destination on the unused portion of the ticket, a full explanation shall be shown on the voucher or made at the time the unused ticket is forwarded for redemption. Failure to observe this rule shall result in any excess cost to the Department being charged to the employee (41 CFR 301-5.4).
- f. Shipment of Government Property and Personal Effects.
- (1) Selection of Transportation Service. When the total weight of Government property and personal effects or other property needed by the traveler exceeds the baggage allowance, quantities in excess of the allowance shall be shipped by parcel post, where practical, or, if not suitable for mailing, by freight or express if any of those less costly means of shipment will suffice. Shipments must not be made as accompanied baggage or

express when ordinary freight service will meet the official needs. Due consideration must be given to the probable cost of collecting and delivering the shipment and the time required for transmission.

- (2) Use of Government Bills of Lading. Express and freight shipments shall be made on Government bills of lading unless such handling will interfere with the official purposes of the trip or unless it is not practical. Charges on shipments made on Government bills of lading must not be paid by the traveler.
- (3) Government Bills of Lading not Accepted. When acceptance of shipments on Government bills of lading is refused, payment of the amount demanded shall be made. A report of the circumstances shall be attached to the travel voucher. When Government bills of lading are refused or not used and cash payment is demanded, the carrier's receipt showing the original point of shipment, destination, number of packages, contents and separate weight of each package, and rate and amount of charges paid shall be accepted in support of the charge (41 CFR 301-5.5).

5. COMMUNICATIONS SERVICES.

- a. Necessary Use. Telephone, teletype, telegraph, cable, and radio service may be used on official business when necessary (41 CFR 301-6.1(a)).
- b. Type of Service. As a general rule, official long distance telephone calls and other communications services shall be through the use of Government-owned or -leased equipment. If Government services are not available, the least expensive practicable type and class of commercial service shall be used. The time required to transmit and deliver telegrams, cablegrams, and radiograms, the difference in time between points, and the probable closing time of offices shall be considered in determining the method of communication (41 CFR 301-6.2).
- c. Official Purpose and Personal Business.
  - (1) Reservation of Accommodations. Charges for telegrams reserving common carrier accommodations are transportation expenses and may be allowed when supported by a satisfactory explanation showing the necessity therefor.
  - (2) Personal Business. Telephone calls, telegrams, cablegrams, and radiograms relating to leave of absence or extension thereof, or to payment of salary or expense vouchers and answers thereto, or those containing other matter of a purely personal nature, must not be made or sent at Government expense, and charges therefor shall not be allowed (41 CFR 301-6.4). However, costs of official telegrams which include the mention of hotel accommodations and is merely incident to the official business may be allowed (24 Comp. Gen. 583).



d. Authorized Use of Telephone.

- (1) Telephone service may be used on official business when necessary.
  - (a) Local Calls. Charges for local telephone calls on official business shall be allowed as a transportation expense. Travelers may enter on their travel vouchers the total amount spent for local calls during the period covered by the voucher (41 CFR 301-6.1 and 301-11.5(a)(1)).
  - (b) Long-Distance Calls. Claims for long distance calls must contain a statement furnishing points between which service was rendered, the date and the amount of each call and that the calls were required on official business. When the public interest so requires, the points of service may be stated in confidence to the official who administratively approved the travel (41 CFR 301-6.5). The following or a similar certification signed by the authorized certifying officer, showing that the long distance calls were necessary in the interest of the Government, shall appear on the pertinent SF-1166 OCR, "Voucher and Schedule of Payments":  
"Pursuant to section 4 of the Act approved May 10, 1939 (53 Stat. 738), I certify that the use of the telephone for the official long distance calls included in this payment was necessary in the interest of the Government."
- (2) DOE travelers are authorized to make the following long distance telephone calls:
  - (a) Calls to notify family, doctor, or others when the employee is injured on the job.
  - (b) Calls to notify family of transportation delays or changes in business schedule.
  - (c) Brief calls to family or residence within the United States when an employee is in a travel status in the United States for at least 2 nights. The maximum number of calls that may be authorized is an average of one per day, with the maximum amount that may be approved for reimbursement to be \$12.00 per trip, or each consecutive 7-day period of a single trip, not to exceed a cost of \$4.00 a call.
  - (d) Brief calls to family or residence within the United States when an employee is in travel status for at least 2 nights outside the United States; or outside the United States when an employee, whose official duty station is not the United States, is in travel status in the United States for at least 2 nights. The maximum amount that may be approved is \$16.00 per trip or \$16.00 for each consecutive 7-day

period of a single trip, not to exceed a cost of \$8.00 per call.

- (e) Claims for long distance calls made from hotels/motels or coin box telephones must be supported by traveler's statement or receipt that indicates the costs of claimed charges and the points between which the call was made and the date. The maximum reimbursement amounts specified above will also include costs such as surcharges or taxes incurred when making long distance calls.
- (f) As a general rule, long distance calls made while on TDY travel should be placed through the Federal Telecommunications System (FTS) intercity network or other Government-provided long distance telephone service. If Government-provided telephone services are not available, the least expensive and practicable type of commercial service shall be used, paid for by the employee, and claimed on his or her SF-1012, "Travel Voucher." All long distance calls must be approved by the approving official on the employee's SF-1012 before reimbursement may be made.

e. Written Messages.

- (1) Language and Form. Care in preparing messages shall be exercised to omit words, figures, and punctuation unnecessary to the meaning of the message. Initials and titles in the text and signature shall be used only when needed for identification. Numbers and dates in the text of telegrams, cablegrams, and radiograms shall be expressed in figures, except where impracticable in code messages. Every message shall show the place and date of transmission.
- (2) Coded Messages. When practicable, cablegrams and radiograms shall be coded in conformity with a DOE or standard code (41 CFR 301-6.3).
- (3) Payment of Charges.
  - (a) Official messages sent to Government offices having authorized charge accounts shall be sent "Official Business - Collect," unless directed otherwise. All others shall be sent prepaid.
  - (b) If "collect" service is refused, payment shall be made and the circumstances with a receipted copy of the message shall be reported immediately to the official who administratively approved the travel.
  - (c) All messages shall be subject in all respects to the prevailing commercial count of chargeable words. In cases where the charge for a Government message includes a frac-

tion of a cent, that fraction, if less than one-half, is to be disregarded; in one-half or more, it is to be counted as 1 cent (41 CFR 301-6.6).

- (4) Supporting Statement. Charges for official telegrams, cablegrams, or radiograms on official business shall be allowed provided a statement is furnished showing the points between which service was rendered, the date, the amount paid for each telegram, cablegram, or radiogram, and that they were required on official business (41 CFR 301-6.5).
  - (5) Priority of Official Messages. All Government communications by telegraph, cable, or radio shall have priority over all other business, except radio communications or signals which are given absolute priority under the Communications Act of 1934, as amended, and shall be subject to the prevailing classifications, practices, and regulations applicable to the corresponding commercial communications. Employees sending such telegrams shall endorse thereon the words "official business" and shall report to the Federal Communications Commission through their administrative offices any failure to transmit them in such priority and any charge made in excess of the rate prescribed (41 CFR 301-6.7).
6. MISCELLANEOUS EXPENSES. Miscellaneous expenses below and others properly explained and approved shall be allowed when necessarily incurred in the transaction of official business (41 CFR 301-9.1(e)).
- a. General. Necessary stenographic or typewriting services, or rental of typewriting machines in connection with the preparation of reports or correspondence, clerical assistance, services of guides, interpreters, packers, drivers of vehicles, and storage of property used on official business shall be allowed when administratively approved (FTR 1-9.1a). (Neither payment nor reimbursement will be allowed under any agreement made by the traveler with an officer or employee of the Government for personal services (41 CFR 301-9.2).)
  - b. Hire of Room. When necessary to engage a room at a hotel or other place to transact official business, such expense shall be allowed when administratively approved. Receipts for use of rooms are required (41 CFR 301-9.1(b) and 301-11.3(c)(8)).
  - c. Registration Fees. The following provisions cover the reimbursement of fees charged in connection with attendance at official conferences or meetings.
    - (1) Employees, while at their official stations or in a travel status away from their official stations, shall not be reimbursed fees covering attendance or admittance at official DOE or DOE contractor conferences and meetings except as provided below. Appropriate expenses incurred for arranging and conducting these types of meetings should be budgeted and accounted

for as normal operating expenses and as such are not to be charged to individual DOE attendees. Coordinators of internal DOE meetings who request advance payments from DOE personnel to cover costs of group meals taken during the course of a meeting shall provide an itemized receipt to each DOE attendee identifying the specific subsistence item collected. Any excess funds collected by the coordinators for such purposes are to be turned in to the DOE finance offices for return to the U.S. Treasury. Any subsistence expenses incurred by DOE employees attending DOE internal meetings are reimbursable only in connection with official travel away from their official duty stations and within the subsistence limitations of the Federal Travel Regulations as implemented within this Order.

- (2) Employees, while at their official stations or in a travel status away from their official stations, may be reimbursed fees covering attendance or admittance at outside (non-DOE) official conferences or meetings. See subparagraph (6) below when registration fees cover meal costs.
- (3) Employees, while at their official stations or in a travel status away from their official stations, may be reimbursed for the allowable portion of registration fees which are charged for attendance at conferences which are administratively controlled or sponsored by DOE or DOE contractors when the majority of attendees are non-DOE participants. Such registration fees reimbursed to DOE employees will include only allowable expenses such as the costs of necessary supplies and materials, printing, rental of facilities and equipment, and other items required for arranging and conducting the conference or meeting. Registration fees for attendance at such DOE sponsored meetings or conferences should identify separately that portion of the registration fee which covers unallowable items such as charges included for coffee breaks, cocktail parties, meals in which no formal business of the conference is conducted, and other similar items of a primarily social nature.
- (4) Registration fees are charged to funds available for travel expenses, except when approved by the appropriate DOE official as a training expense. (See DOE 3410.1B, TRAINING. )
- (5) An appropriate deduction shall be made from per diem when an employee is in travel status and reimbursement is made for registration fees which include meals at a conference or meeting. (See page IV-5, paragraph 1b(5).)
- (6) When DOE employees attend outside (non-DOE) official conferences or meetings which require the payment of a charge or registration fee covering only meals, reimbursement may be made when a determination is made in writing by the appropriate approving official that: (a) the meal is incident to the meeting; (b) the employee's attendance at the meal is necessary in order to

participate fully in the scheduled meeting and or conference; and (c) the employee is not free to partake of meals elsewhere without being absent from formal discussions, lectures, or speeches concerning the purpose of the meeting or conference. This determination shall be included with the employee's voucher. Receipts regardless of amount are required for reimbursement. (See paragraph (5), above, if the DOE employee is in a travel status.) (Comp. Gen. decisions B-166560, of 2-3-70, and B-160579, of 4-26-78. )

- (7) The cost of meals, coffee, or other incidental subsistence expenses shall not be reimbursed to DOE employees attending internal DOE staff or DOE contractor conferences or meetings. In addition, payment for such subsistence or related expenses shall not be arranged by use of purchase orders or other contractual arrangements unless specifically authorized by law (34 Comp. Gen. 321, Comp. Gen. decisions, B-95413, of 6-7-50, B-66978, of 8-25-47).
- d. Traveler's Checks, Money Orders, or Certified Checks. Reimbursement for the cost of such purchases may be allowed in connection with official travel. The amount of the checks or money orders may not exceed the amount of funds necessary to cover the estimated reimbursable expenses (41 CFR 301-9.1(c)).
- e. Fees Relating to Travel Outside the United States. The following items are allowed in accordance with 41 CFR 301-9.1(d):
- (1) Commissions for conversion of currency in foreign countries (41 CFR 301-11.5(e)).
  - (2) Charges covering exchange fees for cashing United States Government checks or drafts issued in reimbursement of expenses incurred for travel in foreign countries. However, fees charged for cashing checks or drafts issued in payment of salary are not reimbursable (41 CFR 301-11.5(e)(1)).
  - (3) Cost of trip insurance purchased in connection with the use of a Government-furnished or privately owned vehicle during official business for specific or individual trips into a foreign country. Trip insurance covers potential liability for property damage or personal injury or death to third parties. Reimbursement is limited to instances in which the purchase of such insurance is required by foreign statute or is a practical necessity due to the legal procedures of a foreign country which, in the event of an accident, could result in detainment of the driver and impoundment of the vehicle. The amount of reimbursement is limited to the cost of the minimum amount of insurance required for the use of a foreign country's roads or the minimum amount required to be purchased by industrial custom.

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(4) Fees in connection with the issuance of passports, visa fees, costs of photographs for passport and visas, costs of certificates of birth, health, and identity, and of affidavits and charges for inoculations which cannot be obtained through a Federal dispensary.

f. Exchange Losses. Losses incurred on a currency exchange are not reimbursable (63 Comp. Gen. 554).

7. RECEIPT FOR CASH PAYMENTS.

- a. Receipts are required for all cash expenditures in excess of \$25 plus any applicable tax. Receipts may be obtained on SF-1165, "Receipt for Cash - Subvoucher," (4 TFM 4020). Receipted bills or other forms of commercial receipts shall be accepted provided they are properly made out to show the period involved, services rendered, or articles purchased and the unit prices (41 CFR 301-11.3(a)). Receipts in foreign languages shall bear the English translation. The failure to obtain a required receipt because of impracticability shall be fully explained on the travel voucher. Mere inconvenience in the matter of taking receipts shall not be considered. When the duties of the traveler are of a confidential nature and the public interest so requires, the official who administratively approves the travel may waive the receipt requirements (41 CFR 301-11.3(d)). Erasures and alterations in the totals on receipts must be initialed by the person who signed the receipt (41 CFR 301-11.5(f)).
- b. Receipts are required for the following expenditures regardless of the amount (41 CFR 301-11.3(c)):
- (1) Excess baggage. The receipt shall indicate the weight of the baggage and the points between which the baggage was moved.
  - (2) Baggage, transfer, checking, and storage charges.
  - (3) Clerical assistance.
  - (4) Fees relating to travel outside the conterminous United States.
  - (5) Hire of special conveyance such as livery, boat, automobile (not taxicabs locally), and aircraft. Receipts must describe the service hired, the service rendered, and the rate of compensation by the day, hour, or other unit, as may have been agreed. If subsistence of driver or team is included in the cost, that fact must be stated. A receipted bill or other form of receipt will be accepted, provided it is made out to show the period and service rendered or articles purchased and the unit price.
  - (6) Miscellaneous expenses allowable on page IV-39, paragraph 6.

- (7) Operating expenses of privately owned conveyance, such as gasoline, oil, garage and hangar rental, and feeding and stabling of horses.
- (8) Shipments, freight, or express.
- (9) Steamer chairs, steamer cushions, and steamer rugs.
- (10) Telegrams, cablegrams, radiograms.
- (11) Long distance telephone calls (except where a coin box telephone is used and it is so stated in the travel voucher).
- (12) Copies of records furnished by State officials (e.g. clerks of courts).
- (13) Cash payments for passenger transportation services.





PER DIEM RATES FOR TRAVEL WITHIN THE CONTINENTAL UNITED STATES

Effective 3-12-93

The maximum rates listed below are prescribed for reimbursement of per diem expenses incurred during official travel within CONUS (the continental United States). The amount shown in column (a) is the maximum that will be reimbursed for lodging expenses including applicable taxes. The M&IE rate shown in column (b) is a fixed amount allowed for meals and incidental expenses covered by per diem. The per diem payment for lodging expenses plus the M&IE rate may not exceed the maximum per diem rate shown in column (c).

Key city <sup>1</sup>	Per Diem Locality County and/or other defined location <sup>2,3</sup>	Maximum lodging amount (a) +	M&IE rate (b) =	Maximum per diem rate <sup>4</sup> (c)
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CONUS, Standard rate \$40 \$26 \$66  
(Applies to all locations within CONUS not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation subsistence allowances, see chapter VI.)

ALABAMA

Anni ston	Cal houn	41	26	67
Bi rmi ngham	Jefferson	52	30	82
Dothan	Houston	43	26	69
Florence	Lauderdal e	41	26	67
Gul f Shores	Bal dwi n	76	26	102
Huntsvill e	Madi son	55	30	85
Mo bile	Mo bile	55	30	85
Montgomery	Montgomery	51	26	77
Sheffi el d	Col bert	56	26	82

ARI ZONA

Casa Grande	Pi nal	50	26	76
Chi nle	Apache	68	26	94
Grand Canyon Nat'1 Park/ Flagstaff	Coconi no	74	30	104
Kayenta	Navajo	62	26	88
Phoeni x/Scottsdal e	Mari copa	72	34	106
Prescott	Yavapai	48	30	78
Sierra Vista	Cochi se	48	26	74
Tucson	Pima County; Davis-Monthan AFB	60	30	90
Yuma	Yuma	58	26	84

ARKANSAS

Fayettevill e	Washi ngton	45	26	71
Fort Smi th	Sebasti an	42	26	68
Helena	Phi llips	44	26	70
Hot Springs	Garl and	50	30	80
Jonesboro	Crai ghead	41	26	67
Li ttle Rock	Pul aski	52	30	82

CALI FORNI A

Bri dgeport	Mono	46	34	80
Chi co	Butte	54	30	84
Death Valley	Inyo	89	38	127
El Centro	Imperi al	49	30	79
Eureka	Humbol dt	65	30	95
Fresno	Fresno	62	30	92
Gual ala/Point Arena	Mendoci no	85	34	119
Herlong	Lassen	45	26	71
Los Angeles	Los Angeles, Kern, Orange and Ventura Counties; Edwards AFB; Naval Weapons Center and Ordnance Test Station, Chi na Lake	102	38	140
<b>Merced</b>	Merced	46	30	76
<b>Modesto</b>	Stani sl aus	54	34	88

Vertical line denotes change.

Key city	Per Diem Locality County and/or other defined location	Maximum lodging amount (a) +	M&IE rate (b) =	Maximum per diem rate (c)
Monterey	Monterey	77	34	111
Napa	Napa	67	34	101
Oakland	Alameda, Contra Costa and Marin	71	38	109
Ontario/Victorville/Barstow	San Bernardino	60	34	94
Palm Springs	Riverside	73	38	111
Redding	Shasta	60	30	90
Sacramento	Sacramento	67	34	101
San Diego	San Diego	77	38	115
San Francisco	San Francisco	96	38	134
San Jose	Santa Clara	65	38	103
San Luis Obispo	San Luis Obispo	54	34	88
San Mateo	San Mateo	67	38	105
Santa Barbara	Santa Barbara	77	34	111
Santa Cruz	Santa Cruz	77	34	111
Santa Rosa	Sonoma	55	34	89
South Lake Tahoe	El Dorado	66	34	100
Stockton	San Joaquin	56	30	86
Tahoe City	Placer	52	38	90
Vallejo	Solano	43	30	73
Visalia	Tulare	61	30	91
West Sacramento	Yolo	45	26	71
Yosemite Nat'l Park	Mariposa	68	38	106
Yuba City	Sutter	46	30	76
COLORADO				
Aspen	Pitkin	115	38	153
Boulder	Boulder	64	34	98
Colorado Springs	El Paso	51	26	77
Denver	Denver, Adams, Arapahoe and Jefferson	77	38	115
Durango	La Plata	65	34	99
Glenwood Springs	Garfield	53	30	83
Grand Junction	Mesa	41	26	67
Gunnison	Gunnison	48	26	74
Keystone/Silverthorne	Summit	107	38	145
Montrose	Montrose	43	26	69
Pagosa Springs	Archuleta	48	26	74
Pueblo	Pueblo	48	26	74
Steamboat Springs	Routt	75	30	105
Vail	Eagle	136	38	174
CONNECTICUT				
Bridgeport/Danbury	Fairfield	71	30	101
Hartford	Hartford and Middlesex	69	38	107
New Haven	New Haven	67	34	101
New London/Groton	New London	63	30	93
Putnam/Danielson	Windham	63	26	89
Salisbury	Litchfield	63	38	101
DELAWARE				
Dover	Kent	51	26	77
Lewes	Sussex	54	30	84
Wilmington	New Castle	78	34	112
DISTRICT OF COLUMBIA				
Washington, DC (also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince Georges in Maryland) (See also Maryland and Virginia.)		110	38	148
FLORIDA				
Altamonte Springs	Seminole	62	26	88

Vertical line denotes change.

Key city	<u>Per Diem Locality</u> County and/or other defined location	Maximum lodging amount (a) +	M&IE rate (b) =	Maximum per diem rate (c)
Bradenton	Manatee	60	26	86
Clewiston	Hendry	54	26	80
Cocoa Beach	Brevard	63	30	93
Daytona Beach	Volusia	65	26	91
Fort Lauderdale	Broward	72	34	106
Fort Myers	Lee	77	30	107
Fort Pierce	Saint Lucie	57	30	87
Fort Walton Beach	Okaloosa	62	30	92
Gainesville	Alachua	52	30	82
Jacksonville	Duval County; Naval Station Mayport	50	30	80
Key West	Monroe	133	38	171
Kissimmee	Osceola	68	30	98
Lakeland	Polk	53	26	79
Miami	Dade	63	34	97
Naples	Collier	76	34	110
Orlando	Orange	68	26	94
Panama City	Bay	52	26	78
Pensacola	Escambia	54	26	80
Punta Gorda	Charlotte	62	30	92
Saint Augustine	Saint Johns	60	30	90
Sarasota	Sarasota	62	26	88
Stuart	Martin	63	30	93
Tallahassee	Leon	53	26	79
Tampa/St. Petersburg	Hillsborough and Pinellas	57	30	87
Vero Beach	Indian River	64	26	90
West Palm Beach	Palm Beach	69	34	103
GEORGIA				
Albany	Dougherty	51	26	77
Athens	Clarke	44	26	70
Atlanta	Clayton, De Kalb, Fulton and Cobb	81	38	119
Augusta	Richmond; Savannah River Plant	47	26	73
Brunswick	Glynn	41	26	67
Columbus	Muscogee	48	26	74
Macon	Bibb	44	26	70
Norcross/Lawrenceville	Gwinnett	56	30	86
Savannah	Chatham	49	30	79
Warner Robins	Houston	44	30	74
IDAHO				
Boise	Ada	49	30	79
Coeur d'Alene	Kootenai	58	26	84
Idaho Falls	Bonneville	43	26	69
Ketchum/Sun Valley	Blaine	67	38	105
Lewiston	Nez Perce	44	26	70
McCall	Valley	52	30	82
Pocatello	Bannock	47	26	73
Stanley	Custer	45	26	71
ILLINOIS				
Alton	Madison	48	26	74
Champaign/Urbana	Champaign	49	30	79
Chicago	Du Page, Cook and Lake	104	38	142
Danville	Vermilion	46	26	72
Decatur	Macon	48	26	74
Dixon	Lee	45	26	71
East St. Louis	St. Clair	46	26	72
Joliet	Will	54	26	80
Peoria	Peoria	62	30	92
Rock Island/Moline	Rock Island	64	26	90
Rockford	Winnebago	56	30	86
Springfield	Sangamon	53	30	83

Vertical line denotes change.

Key city	Per Diem Locality County and/or other defined location	Maximum lodging amount (a) +	M&IE rate (b) =	Maximum per diem rate (c)
<b>INDIANA</b>				
Anderson	Madi son	54	26	80
Bloomi ngton	Monroe	52	30	82
Burl ington Beach/Val - parai so	Porter	52	26	78
Charl estown/Jeffersonville	Clark County; Indiana Army Ammuni tion Plant	42	26	68
Col umbus	Barthol omew	44	30	74
Dale	Spencer	45	26	71
El khart	El khart	50	26	76
Evansville	Vanderburgh	53	30	83
Fort Wayne	Al len	57	26	83
Gary	Lake	52	30	82
Indi anapolis	Mari on County; Fort Benjamin Harrison	71	30	101
Jasper	Dubois	45	26	71
Lafayette	Ti ppecanoe	52	30	82
Logansport	Cass	47	26	73
Madi son	Jefferson	50	26	76
Mari on	Grant	44	26	70
Munci e	Del aware	55	26	81
Nashville	Brown	57	30	87
New Al bany	Floyd	43	26	69
Richmond	Wayne	43	26	69
South Bend	St. Joseph	61	26	87
Terre Haute	Vi go	51	26	77
<b>IOWA</b>				
Bettendorf/Davenport	Scott	56	26	82
Cedar Rapi ds	Li nn	48	26	74
Des Moi nes	Pol k	55	26	81
Dubuque	Dubuque	43	26	69
Iowa City	Johnson	48	26	74
Sioux City	Woodbury	47	26	73
Water 100	Black Hawk	47	26	73
<b>KANSAS</b>				
Hays	Ellis	42	26	68
Kansas City	Johnson and Wyandotte (See also Kansas City, MO.)	67	34	101
Manhattan	Riley	53	26	79
Topeka	Shawnee	48	26	74
Wi chi ta	Sedgwi ck	62	30	92
<b>KENTUCKY</b>				
Ashland	Boyd	41	26	67
Bowling Green	Warren	44	26	70
Covi ngton	Kenton	48	30	78
Florence	Boone	49	26	75
Lexi ngton	Fayette	51	30	81
Loui sville	Jefferson	60	34	94
Owensboro	Davi ess	47	26	73
Paducah	McCracken	43	26	69
Pi keville	Pi ke	42	26	68
Prestonsburg	Floyal	44	26	70
<b>LOUISIANA</b>				
Al exandria	Rapi des Parish	45	30	75
Baton Rouge	East Baton Rouge Parish	53	30	83
Bossier City	Bossier Parish	57	30	87
Lafayette	Lafayette Parish	52	30	82
Lake Charles	Cal casi eu Parish	43	30	73
Monroe	Ouachi ta Parish	47	26	73

Vertical line denotes change.

Key city	Per Diem Locality County and/or other defined location	Maximum		Maximum
		lodging amount (a) +	M&IE rate (b) =	per diem rate (c)

New Orleans	Parishes of Jefferson, Orleans, Plaquemines and St. Bernard	66	34	100
Shreveport	Caddo Parish	54	30	84
Slidell	St. Tammany Parish	43	30	73
MAINE				
Auburn	Androscoggin	54	30	84
Augusta	Kennebec	53	26	79
Bangor	Penobscot	60	30	90
Bar Harbor	Hancock	61	34	95
Bath	Sagadahoc	64	26	90
Kennebunk/Sanford	York	54	30	84
Kittery	Portsmouth Naval Shipyard (See also Portsmouth, NH.)	66	30	96
Portland	Cumberland	67	30	97
Presque Isle	Aroostook	44	26	70
Rockport	Knox	68	30	98
Wiscasset	Lincoln	51	26	77
MARYLAND				
(For the counties of Montgomery and Prince Georges, see District of Columbia.)				
Annapolis	Anne Arundel	76	34	110
Baltimore	Baltimore and Harford	78	34	112
Columbia	Howard	87	34	121
Cumberland	Alleghany	49	26	75
Easton	Talbot	52	26	78
Frederick	Frederick	55	34	89
Hagerstown	Washington	55	30	85
Lexington Park/St. Inigoes/ Leonardtwn	St. Marys	44	26	70
Lusby	Calvert	58	34	92
Ocean City	Worcester	92	34	126
Salisbury	Wicomico	53	26	79
Waldorf	Charles	44	26	70
MASSACHUSETTS				
Andover	Essex	80	30	110
Boston	Suffolk	101	38	139
Cambri dge/Lowell	Middlesex	95	38	133
Hyannis	Barnstable	80	26	106
Martha's Vineyard/Nan- tucket	Dukes and Nantucket	119	38	157
Northampton	Hampshire	62	26	88
Pittsfield	Berkshire	52	30	82
Plymouth	Plymouth	92	26	118
Quincy	Norfolk	81	30	111
South Deerfield/Greenfield	Franklin	61	38	99
Springfield	Hampden	64	30	94
Taunton/New Bedford	Bristol	58	26	84
Worcester	Worcester	61	30	91
MICHIGAN				
Adrian	Lenawee	46	26	72
Alpena	Alpena	42	26	68
Ann Arbor	Washtenaw	65	30	95
Battle Creek	Calhoun	43	26	69
Bay City	Bay	50	26	76
Bellaire	Antrim	51	26	77
Benton Harbor/St. Joseph/ Niles	Berrien	49	30	79
Cadillac	Wexford	49	26	75

Vertical line denotes change.

Key city	Per Diem Locality		Maximum lodging amount (a)	M&IE rate (b) =	Maximum per diem rate (c)
	County and/or other defined location				

	Detroit	Wayne	80	38	118
	Drummond Island	Chippewa	52	26	78
	Escanaba	Delta	44	26	70
	Flint	Genesee	45	30	75
	Frankfort	Benzie	41	26	67
	Gaylord	Otsego	54	26	80
	Grand Rapids	Kent	60	30	90
	Grayling	Crawford	50	26	76
	Hancock	Houghton	49	26	75
	Holland	Ottawa	51	26	77
	Houghton Lake	Roscommon	50	26	76
	Jackson	Jackson	49	26	75
	Kalamazoo	Kalamazoo	60	30	90
	Lansing/East Lansing	Ingham	55	26	81
	Leeland	Leelanau	55	26	83
	Ludington	Mason	57	26	83
	Mackinac Island	Mackinac	76	34	110
	Manistee	Manistee	51	26	77
	Marquette	Marquette	42	26	68
	Midland	Midland	54	26	80
	Monroe	Monroe	41	26	67
	Mount Pleasant	Isabella	43	26	69
	Muskegon	Muskegon	49	26	75
	Ontonagon	Ontonagon	49	26	75
	Pontiac	Oakland	58	30	88
	Port Huron	St. Clair	47	30	77
	Saginaw	Saginaw	51	30	81
	South Haven	Van Buren	52	26	78
	Tawas City	Iosco	44	26	70
	Traverse City	Grand Traverse	85	26	111
	Warren	Macomb	47	26	73
MI NNESOTA					
	Albert Lea	Freeborn	44	26	70
	Austin	Mower	42	26	68
	Bemidji	Beltrami	42	26	68
	Braingerd	Crow Wing	46	26	72
	Duluth	St. Louis	52	34	86
	Fergus Falls	Otter Tail	57	26	83
	Grand Rapids	Itasca	47	26	73
	Mendota Heights	Dakota	58	30	88
	Minneapolis/St. Paul	Anoka, Hennepin, and Ramsey Counties; Fort Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO), Rosemount	64	34	98
	Rochester	Olmsted	56	26	82
	St. Cloud	Stearns	44	30	74
	Winnona	Winnona	41	26	67
MI SSI SSI PPI					
	Gulfport/Pascagoula/Bay St. Louis	Harrison, Jackson, and Hancock	45	26	71
	Jackson	Hinds	52	30	82
	Natchez	Adams	47	26	73
	Oxford	Lafayette	44	26	70
	Vicksburg	Warren	45	30	75
MI SSOURI					
	Branson	Taney	57	26	83
	Cape Girardeau	Cape Girardeau	45	26	71
	Columbiana	Boone	50	26	76
	Hannibal	Mari on	46	26	72

Vertical line denotes change.

<u>Per Diem Locality</u>		Maximum lodging amount (a)	+	M&IE rate (b)	=	Maximum per diem rate (c)
Key city	County and/or other defined location					
Jefferson City	Cole	49		26		75
Kansas City	Clay, Jackson and Platte (See also Kansas City, KS.)	67		34		101
Lake Ozark	Miller	57		34		91
Osage Beach	Camden	64		30		94
Springfield	Greene	56		26		82
St. Louis	St. Charles and St. Louis	74		34		108
MONTANA						
Billings	Yellowstone	48		26		74
Great Falls	Cascade	51		26		77
Helena	Lewis and Clark	45		26		71
NEBRASKA						
Kearney	Buffalo	43		26		69
Lincoln	Lancaster	47		26		73
North Platte	Lincoln	42		26		68
Omaha	Douglas	57		30		87
NEVADA						
Elko	Elko	51		30		81
Las Vegas	Clark County; Nellis AFB	69		38		107
Lovelock	Pershing	45		26		71
Reno	Washoe	52		30		82
Winnemucca	Humboldt	46		26		72
NEW HAMPSHIRE						
Concord	Merrimack	56		26		82
Conway	Carroll	78		30		108
Durham	Strafford	52		26		78
Laconia	Belknap	66		30		96
Manchester	Hillsborough	68		30		98
Plymouth	Grafton	41		26		67
Portsmouth/Newington	Rockingham County; Pease AFB (See also Kittery, ME.)	66		30		96
NEW JERSEY						
Atlantic City	Atlantic	107		38		145
Belle Mead	Somerset	57		34		91
Camden	Camden	63		34		97
Dover	Morris County; Picatinny Arsenal	61		26		87
Edison	Middlesex	65		38		103
Freehold/Eatontown	Monmouth County; Fort Monmouth	68		34		102
Millville	Cumberland	53		30		83
Moorestown	Burlington	71		34		105
Newark	Bergen, Essex, Hudson, Passaic and Union	87		38		125
Ocean City/Cape May	Cape May	96		38		134
Princeton/Trenton	Mercer	75		34		109
Salem	Salem	61		26		87
Tom's River	Ocean	79		30		109
NEW MEXICO						
Albuquerque	Bernalillo	60		34		94
Artesia	Eddy	44		26		70
Cloudcroft	Otero	67		26		93
Farmington	San Juan	54		30		84
Gallup	McKinley	49		26		75
Las Cruces/White Sands	Dona Ana	44		30		74
Los Alamos	Los Alamos	58		26		84
Raton	Colfax	54		26		80
Roswell	Chaves	41		26		67

Vertical line denotes change.

Key city	Per Diem Locality County and/or other defined location	Maximum lodging amount (a) +	M&IE rate (b) =	Maximum per diem rate (c)
Santa Fe	Santa Fe	80	34	114
Silver City	Grant	42	26	68
Taos	Taos	66	30	96
NEW YORK				
Albany	Albany	64	30	94
Auburn	Cayuga	43	26	69
Batavia	Genesee	60	26	86
Binghamton	Broom	58	30	88
Buffalo	Erie	72	34	106
Catskill	Greene	48	26	74
Corning	Steuben	62	30	92
Elmira	Chemung	56	26	82
Glens Falls	Warren	56	30	86
Ithaca	Tompkins	61	30	91
Jamestown	Chautauqua	43	26	69
Kingston	Ulster	53	30	83
Lake Placid	Essex	78	30	108
Monticello	Sullivan	55	30	85
New York City	The boroughs of the Bronx, Brooklyn, Manhattan, Queens and Staten Is- land; Nassau and Suffolk Counties	140	38	178
Niagara Falls	Niagara	83	34	117
Owego	Tioga	44	26	70
Palisades	Rockland	58	34	92
Poughkeepsie	Dutchess	66	26	92
Rochester	Monroe	67	34	101
Romulus	Seneca	67	26	93
Saratoga Springs	Saratoga	64	38	102
Schenectady	Schenectady	62	30	92
Syracuse	Onondaga	64	30	94
Troy	Rensselaer	49	30	79
Utica	Oneida	60	30	90
Watertown	Jefferson	55	30	85
Watkins Glen	Schuyler	64	30	94
West Point	Orange	50	30	80
White Plains	Westchester	104	38	142
NORTH CAROLINA				
Asheville	Buncombe	53	30	83
Boone	Watauga	44	26	70
Charlotte	Mecklenburg	63	34	97
Duck	Dare	78	26	104
Elizabeth City	Pasquotank	48	26	74
Fayetteville	Cumberland	42	26	68
Greensboro/High Point	Guilford	54	30	84
Greenville	Pitt	54	26	80
HaveLock	Craven	42	26	68
Jacksonville	Onslow	42	26	68
Kinston	Lenoir	48	26	74
Morehead City	Carteret	59	26	85
Raleigh/Durham/ Chapel Hill	Wake, Durham and Orange	66	30	96
Wilmington	New Hanover	49	26	75
Winston-Salem	Forsyth	55	26	81
NORTH DAKOTA				
Bismarck/Mandan	Burleigh and Morton	45	30	75
Fargo	Cass	46	26	72
Grand Forks	Grand Forks	46	26	72
Minot	Ward	45	30	75

Vertical line denotes change.



Key city	Per Diem Locality County and/or other defined location	Maximum lodging amount (a) +		M&IE rate (b) =		Maximum per diem rate (c)

OHI O

Akron	Summit	62	30	92
Bellevue/Norwalk	Huron	55	26	81
Chillicothe	Ross	45	26	71
Cincinnati/Evendale	Hamilton and Warren	62	34	96
Cleveland	Cuyahoga	78	38	116
Columbus	Franklin	69	34	103
Dayton/Fairborn	Montgomery and Greene; Wright-Patterson AFB	63	30	93
Defiance	Defiance	46	26	72
East Liverpool	Columbiana	48	26	74
Elmira	Lorain	51	26	77
Fairfield/Hamilton	Butler	59	26	85
Findlay	Hancock	45	26	71
Geneva	Ashtabula	57	26	83
Jackson	Jackson and Pike	45	26	71
Lancaster	Fairfield	47	26	73
Martin's Ferry/Bellairre	Belmont	42	26	68
Port Clinton/Oakharbor	Ottawa	64	30	94
Portsmouth	Scioto	48	26	74
Sandusky	Erie	76	30	106
Springfield	Clark	48	30	78
Tinney/Fremont	Sandusky	47	26	73
Toledo	Lucas	56	30	86
Wapakoneta	Auglaize	42	26	68

OKLAHOMA

Ada	Pontotoc	46	26	72
Lawton	Comanche	45	26	71
Muskogee	Muskogee	41	26	67
Norman	Cleveland	47	26	73
Oklahoma City	Oklahoma	51	26	77
Stillwater	Payne	44	26	70
Tulsa/Bartlesville	Osage, Tulsa and Washington	53	26	79

OREGON

Beaverton	Washington	61	26	87
Bend	Deschutes	53	30	83
Clackamas	Clackamas	55	26	81
Coos Bay	Coos	56	26	82
Eugene	Lane	49	30	79
Gold Beach	Curry	52	26	78
Lincoln City/Newport	Lincoln	57	30	87
Portland	Multnomah	67	30	97
Salem	Marion	49	26	75
Seaside	Clatsop	75	26	101

PENNSYLVANIA

Allentown	Lehigh	59	34	93
Altoona	Blair	47	26	73
Bloomsburg	Columbia	48	30	78
Chester/Radnor	Delaware	83	38	121
Du Bois	Clearfield	49	26	75
Easton	Northampton	50	30	80
Erie	Erie	56	26	82
Gettysburg	Adams	60	30	90
Harri sburg	Dauphin	76	34	110
Johnstown	Cambria	48	26	74
King of Prussia/Ft. Washington	Montgomery County, except Bala Cynwyd (See also Philadelphia, PA.)	83	34	117
Lancaster	Lancaster	64	30	94

Vertical Line denotes change.

Key city	Per Diem Locality County and/or other defined location	Maximum lodging amount (a) +	M&IE rate (b) =	Maximum per diem rate (c)
Lebanon	Lebanon County; Indian Town Gap Military Reservation	51	26	77
Mechanicsburg	Cumberland	55	30	85
Mercer	Mercer	51	26	77
Philadelphia	Philadelphia County; city of Bala Cynwyd in Montgomery County	89	34	123
Pittsburgh	Allegheny	75	34	109
Reading	Berks	51	26	77
Scranton	Lackawanna	58	30	88
Shippensburg	Beaver	47	30	77
Somerset	Somerset	58	26	84
State College	Centre	53	30	83
Stroudsburg	Monroe	43	30	73
Uniontown	Fayette	67	26	93
Valley Forge	Chester	83	34	117
Warminster	Bucks County; Naval Air Development Center	59	30	89
Wilkes-Barre	Luzerne	52	30	82
Williamsport	Lycoming	45	26	71
York	York	60	30	90
RHODE ISLAND				
East Greenwich	Kent County; Naval Construction Bat- talion Center, Davisville	80	34	114
Newport	Newport	102	38	140
Providence	Providence	78	34	112
Quonset Point	Washingtton	47	26	73
SOUTH CAROLINA				
Aiken	Aiken	41	26	67
Charleston	Charleston and Berkeley	59	34	93
Columbia	Richland	53	30	83
Florence	Florence	41	26	67
Greenville	Greenville	43	26	69
Hilton Head	Beaufort	78	30	108
Myrtle Beach	Horry County; Myrtle Beach AFB	74	30	104
Rock Hill	York	46	26	72
Spartanburg	Spartanburg	49	26	75
SOUTH DAKOTA				
Custer	Custer	51	26	77
Hot Springs	Fall River	62	26	88
Rapid City	Pennington	64	26	90
Sioux Falls	Minnehaha	54	26	80
Spearfish	Lawrence	54	26	80
TENNESSEE				
Chattanooga	Hamilton	45	26	71
Clarksville	Montgomery	43	26	69
Columbia	Mauy	49	26	75
Gatlinburg	Sevier	64	30	94
Johnson City	Washington	54	26	80
Kingsport/Bristol	Sullivan	45	30	75
Knoxville	Knox County; city of Oak Ridge	54	26	80
Memphis	Shelby	57	30	87
Murfreesboro	Rutherford	42	26	68
Nashville	Davidson	52	30	82
Shelbyville	Bedford	49	26	75
TEXAS				
Abilene	Taylor	47	26	73
Amarillo	Potter	51	30	81

Vertical line denotes change.

Key city	Per Diem Locality		Maximum lodging amount (a) +	M&E rate (b) =		Maximum per diem rate (c)
	County and/or other defined location					
Austin	Travis		65	30		95
Beaumont	Jefferson		44	26		70
Brownsville	Cameron		55	30		85
Brownwood	Brown		42	26		68
College Station/Bryan	Brazos		48	26		74
Corpus Christi	Nueces		64	30		94
Dallas/Fort Worth	Dallas and Tarrant		72	34		106
Denton	Denton		47	26		73
El Paso	El Paso		59	30		89
Fort Davis	Jeff Davis		52	26		78
Galveston	Galveston		64	34		98
Granbury	Hood		54	26		80
Houston	Harris County; L. B. Johnson Space Center and Ellington AFB		78	34		112
Kingsville	Kleberg		41	26		67
Lajitas	Brewster		56	26		82
Laredo	Webb		55	30		85
Longview	Gregg		48	26		74
Lubbock	Lubbock		60	26		86
Lufkin	Angelina		42	26		68
McAllen	Hidalgo		57	26		83
Midland/Odessa	Ector and Midland		55	26		81
Nacogdoches	Nacogdoches		48	26		74
Plainview	Hale		42	26		68
Plano	Collin		72	30		102
San Angelo	Tom Green		45	26		71
San Antonio	Bexar		64	30		94
Temple	Bell		50	26		76
Tyler	Smith		48	26		74
Victoria	Victoria		45	26		71
Waco	McLennan		52	26		78
Wichita Falls	Wichita		46	26		72
<b>UTAH</b>						
Bullfrog	Garfield		83	26		109
Cedar City	Iron		50	26		76
Moab	Grand		62	26		88
Provo	Utah		43	30		73
Salt Lake City/Ogden	Salt Lake, Weber, and Davis Counties; Dugway Proving Ground and Tooele Army Depot		68	30		98
St. George	Washington		44	30		74
Vernal	Uintah		41	26		67
<b>VERMONT</b>						
Burlington	Chittenden		63	26		89
Middlebury	Addison		57	30		87
Montpelier	Washington		45	26		71
Rutland	Rutland		57	26		83
White River Junction	Windsor		56	30		86
<b>VIRGINIA</b>						
(For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia.)						
Amisville	Rappahannock		51	30		81
Blacksburg	Montgomery		57	30		87
Bristol*			46	26		72
Charlottesville*			53	34		87
Covington*			42	26		68
Fredericksburg*			44	26		70
Lexington*			45	26		71

Vertical line denotes change.

Key city	Per Diem Locality County and/or other defined location	Maximum lodging amount (a) +	M&IE rate (b) =	Maximum per diem rate (c)
Lynchburg*		52	30	82
Manassas/Manassas Park*	Prince William	51	26	77
Norfolk* (also Virginia Beach, Portsmouth Hampton, Newport News, and Chesapeake)*	York County; Naval Weapons Station, Yorktown	68	34	102
Petersburg*	Fort Lee	44	26	70
Richmond*	Chesterfield and Henrico Counties; also Defense Supply Center	59	30	89
Roanoke*	Roanoke	55	30	85
Staunton*		43	26	69
Wallops Island	Accomack	59		85
Warrenton	Fauquier	51	30	81
Williamsburg*		68	34	102
Wintergreen	Nelson	68	34	102
*Denotes independent cities				
WASHINGTON				
Anacortes	Skagit	56	30	86
Bellingham	Whatcom	56	30	86
Bremerton	Kitsap	43	30	73
Kelso/Longview	Cowlitz	46	30	76
Lynnwood/Everett	Snohomish	60	30	90
Ocean Shores	Grays Harbor	51	26	77
Port Angeles	Clallam	60	30	90
Port Townsend	Jefferson	60	26	86
Richland	Benton	47	30	77
Seattle	King	79	34	113
Spokane	Spokane	55	30	85
Tacoma	Pierce	56	30	86
Tumwater/Olympia	Thurston	61	34	95
Vancouver	Clark	56	34	90
Whidbey Island	Island	48	30	78
Yakima	Yakima	44	34	78
WEST VIRGINIA				
Beckley	Raleigh	47	26	73
Berkeley Springs	Morgan	54	26	80
Charleston	Kanawha	55	30	85
Harpers Ferry	Jefferson	54	26	80
Huntington	Cabell	53	26	79
Martinsburg	Berkeley	49	26	75
Morgantown	Monongalia	49	30	79
Parkersburg	Wood	45	30	75
Wheeling	Ohio	44	26	70
WISCONSIN				
Brookfield	Waukesha	64	34	98
Cable	Bayfield	41	26	67
Eau Claire	Eau Claire	48	30	78
Green Bay	Brown	54	26	80
Kewaunee	Kewaunee	49	26	75
La Crosse	La Crosse	55	30	85
Lake Geneva	Walworth	71	30	101
Madison	Dane	59	30	89
Marinette	Marinette	44	26	70
Milwaukee	Milwaukee	67	30	97
Mishicot	Manitowoc	52	30	82
Oshkosh	Winnebago	55	30	85
Rhineland/Minocqua	Oneida	52	26	78
Sheboygan	Sheboygan	43	26	69
Sturgeon Bay	Door	54	26	80

Vertical line denotes change.

Key city	Per Diem Locality		Maximum lodging amount (a) +	M&IE rate (b) =	Maximum per diem rate (c)
	County and/or other defined location				
Wausau	Marathon		49	26	75
Wautoma	Waushara		43	26	69
Wisconsin Dells	Columbia		67	30	97
WYOMING					
Casper	Natrona		41	30	71
Cheyenne	Laramie		48	30	78
Cody	Park		52	26	78
Gillette	Campbell		42	26	68
Jackson	Teton		60	30	90
Rock Springs	Sweetwater		41	26	67
Thermopolis	Hot Springs		47	26	73

1. Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."
2. Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties."
3. Military installations or Government-related facilities (whether or not specifically named) that are located partially within the city or county boundary shall include "all locations that are geographically part of the military installation or Government-related facility, even though part(s) of such activities may be located outside the defined per diem locality."
4. Departmental Elements may submit a request through the Chief Financial Officer (ATTN: Office of Financial Policy) to GSA for review of the costs covered by per diem in a particular city or area where the Standard CONUS rate applies when travel to that location is repetitive or on a continuing basis and travelers' expenses indicate that the prescribed rates are inadequate. Other per diem localities listed in this Attachment are surveyed on an annual basis by GSA to determine whether rates are adequate. Departmental Elements should designate an individual responsible for reviewing, coordinating, and submitting requests from individual offices. Requests for rate adjustments shall include a city designation, a description of the surrounding location involved (county or other defined area), and a recommended rate supported by a statement explaining the circumstances that cause the existing rate to be inadequate. The request also must contain an estimate of the annual number of trips to the location, the average duration of such trips, and the primary purpose of travel to the locations.



<u>Per Diem Locality</u>		Maximum Lodging Amount <u>(a)</u>	+	M&IE Rate <u>(b)</u>	=	Maximum Per Diem Rate <u>(c)</u>
<u>Key City</u>	<u>County and/or other defined location</u>					
<b>NORTH CAROLINA</b>						
Asheville	Buncombe	52		26		78
Boone	Watauga	42		26		68
Charlotte	Mecklenburg	63		26		89
Duck	Dare	71		26		97
Elizabeth City	Pasquotank	53		26		79
Fayetteville	Cumberland	42		26		68
Greensboro/High Point	Guilford	54		26		80
Greenville	Pitt	59		26		85
Havelock	Craven	43		26		69
Jacksonville	Onslow	42		26		68
Kinston	Lenoir	47		26		73
Morehead City	Carteret	58		26		84
Raleigh/Durham/ Chapel Hill	Wake, Durham and Orange	66		26		92
Wilmington	New Hanover	48		26		74
Winston-Salem	Forsyth	53		26		79
<b>NORTH DAKOTA</b>						
Bismarck	Burleigh	44		26		70
Fargo	Cass	55		26		81
Grand Forks	Grand Forks	46		26		72
Minot	Ward	48		26		74
<b>OHIO</b>						
Akron	Summit	59		26		85
Bellefonte/Norwalk	Huron	55		26		81
Chillicothe	Ross	45		26		71
Cincinnati/Evendale	Hamilton and Warren	60		26		86
Cleveland	Cuyahoga	76		34		110
Columbus	Franklin	68		26		94
Dayton	Montgomery County; Wright-Patterson AFB	63		26		89
Defiance	Defiance	46		26		72
East Liverpool	Columbiana	47		26		73
Elyria	Lorain	51		26		77
Fairfield/Hamilton	Butler	53		26		79
Findlay	Hancock	44		26		70

Vertical line denotes change.

<u>Per Diem Locality</u>		Maximum Lodging Amount	+	M&I E Rate	=	Maximum Per Diem Rate
<u>Key City</u>	<u>County and/or other defined location</u>	<u>(a)</u>		<u>(b)</u>		<u>(c)</u>
Geneva	Ashtabula	57		26		83
Lancaster	Fairfield	44		26		70
Lima	Allen	43		26		69
Port Clinton/Oakharbor	Ottawa	61		26		87
Portsmouth	Scioto	48		26		74
Sandusky	Erie	76		26		102
Springfield	Clark	48		26		74
Tinney/Fremont	Sandusky	47		26		73
Toledo	Lucas	53		26		79
Wapakoneta	Auglaize	46		26		72
OKLAHOMA						
Ada	Pontotoc	45		26		71
Lawton	Comanche	45		26		71
Norman	Cleveland	45		26		71
Oklahoma City	Oklahoma	49		26		75
Stillwater	Payne	44		26		70
Tulsa/Bartlesville	Osage, Tulsa and Washington	52		26		78
OREGON						
Beaverton	Washington	55		26		81
Bend	Deschutes	49		26		75
Clackamas	Clackamas	54		26		80
Coos Bay	coos	45		26		71
Eugene	Lane	52		26		78
Gold Beach	Curry	52		26		78
Lincoln City/Newport	Lincoln	57		26		83
Portland	Multnomah	65		26		91
Salem	Marion	47		26		73
Seaside	Clatsop	75		26		101
PENNSYLVANIA						
Allentown	Lehigh	58		26		84
Altoona	Blair	47		26		73
Bloomsburg	Columbia	47		26		73
Du Bois	Cearfield	51		26		77
Easton	Northampton	64		26		90

Vertical line denotes change.



<u>Per Diem Locality</u>		Maximum Lodging Amount		M&E Rate	=	Maximum Per Diem Rate
<u>Key City</u>	<u>County and/or other defined location</u>	<u>(a)</u>	+	<u>(b)</u>		<u>(c)</u>
Erie	Erie	53		26		79
Gettysburg	Adams	58		26		84
Harri sburg	Dauphin	69		26		95
Johnstown	Cambria	55		26		81
King of Prussia/ Ft. Washington	Montgomery County, except Bala Cynwyd (See also Phila- delphia, PA).	83		34		117
Lancaster	Lancaster	64		26		90
Lebanon	Lebanon County; Indian Town Gap Military Reserva- tion.	51		26		77
Mansfi el d	Ti oga	49		26		75
Mechani csburg	Cumberl and	52		26		78
Mercer	Mercer	54		26		80
Phi l adel phi a	Phi l adel phi a County; ci ty of Bala Cynwyd in Montgomery County.	89		34		123
Pi ttsburgh	Al legheny	73		26		99
Radnor/Chester	Del aware	83		34		117
Readi ng	Berks	51		26		77
Scranton	Lackawanna	57		26		83
Shi ppi ngport	Beaver	45		26		71
Somerset	Somerset	58		26		84
State College	Centre	52		26		78
Stroudsbu rg	Monroe	51		26		77
Uni ontown	Fayette	73		26		99
Val ley Forge	Chester	83		34		117
Warmi nster	Bucks County; Naval Ai r Devel op- ment Center.	56		26		82
Wi l kes-Barre	Luzerne	54		26		80
Wi l li amsport	Lycomi ng	45		26		71
York	York	60		26		86

Vertical line denotes change.

<u>Per Diem Locality</u>		Maximum Lodging Amount (a)	+	M&I E Rate (b)	=	Maximum Per Diem Rate (c)
<u>Key City</u>	<u>County and/or other defined location</u>					
RHODE ISLAND						
East Greenwich	Kent County; Naval Construction Battalion Center, Davi sville	77		26		103
Newport	Newport	98		34		132
Providence	Providence	78		26		104
Quonset Point	Washing ton	48		26		74
SOUTH CAROLINA						
Aiken	Aiken	41		26		67
Charleston	Charleston and Berkel ey	59		26		85
Col umbia	Ri chl and	53		26		79
Florence	Florence	41		26		67
Greenville	Greenville	43		26		69
Hilton Head	Beaufort	86		34		120
Myrtle Beach	Horry County; Myrtle Beach AFB	74		26		100
Rock Hill	York	46		26		72
Spartanburg	Spartanburg	49		26		75
SOUTH DAKOTA						
Custer	Custer	50		26		76
Hot Springs	Fall Ri ver	64		26		90
Rapid City	Penni ngton	63		26		89
Sioux Falls	Mi nnehaha	51		26		77
Spearfi sh	Lawrence	52		26		78
TENNESSEE						
Chattanooga	Hami lton	45		26		71
Clarksvi lle	Montgomery	43		26		69
Col umbia	Maury	49		26		75
Gatlinburg	Sevi er	63		26		89
Johnson City	Washi ngton	54		26		80
Kingsport/Bristol	Sull i van	45		26		71
Knoxville	Knox County; ci ty of Oak Ri dge	53		26		79
Memphi s	Shel by	56		26		82
Murfreesboro	Rutherford	44		26		70
Nashvi lle	Davi dson	52		26		78
Shel byvi lle	Bedford	52		26		78

Vertical line denotes change.

<u>Per Diem Locality</u>		<u>Maximum Lodging Amount</u>	<u>M&amp;E Rate</u>	<u>Maximum Per Diem Rate</u>
<u>Key City</u>	<u>County and/or other defined Location</u>	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
TEXAS				
Abilene	Taylor	45	26	71
Amarillo	Potter	51	26	77
Austin	Travis	64	26	90
Bay City	Matagorda	41	26	67
Beaumont	Jefferson	44	26	70
Brownsville	Cameron	55	26	81
Brownwood	Brown	42	26	68
College Station/Bryan	Brazes	47	26	73
Corpus Christi	Nueces	62	26	88
Dallas/Fort Worth	Dallas and Tarrant	74	34	108
Denton	Denton	47	26	73
El Paso	El Paso	58	26	84
Galveston	Galveston	64	26	90
Granbury	Hood	59	26	85
Houston	Harris County; L. B. Johnson Space Center and Elling- ton AFB.	73	34	107
Kingsville	Kleberg	41	26	67
Lajitas	Brewster	56	26	82
Laredo	Webb	53	26	79
Longview	Gregg	47	26	73
Lubbock	Lubbock	58	26	84
Lufkin	Angelina	41	26	67
McAllen	Hidalgo	55	26	81
Midland/Odessa	Ector and Midland	52	26	78
Nacogdoches	Nacogdoches	46	26	72
Plainview	Hal e	45	26	71
Plano	Collin	74	26	100
San Angelo	Tom Green	45	26	71
San Antonio	Bexar	61	26	87
Temple	Bell	50	26	76
Victoria	Victoria	44	26	70
Waco	McLennan	48	26	74
Wichita Falls	Wichita	46	26	72

Vertical line denotes change.

<u>Key City</u>	<u>Per Diem Locality</u> County and/or other <u>defined Location</u>	<u>Maximum Lodging Amount</u> (a)	+	<u>M&amp;I E Rate</u> (b)	=	<u>Maximum Per Diem Rate</u> (c)
UTAH						
Bullfrog	Garfield	85		26		111
Cedar City	Iron	50		26		76
Salt Lake City/Ogden	Salt Lake, Weber, and Davis Counties; Dugway Proving Ground and Tooele Army Depot.	70		26		96
St. George	Washington	44		26		70
VERMONT						
Burlington	Chittenden	63		26		89
Middlebury	Addison	57		26		83
Montpelier	Washington	45		26		71
Rutland	Rutland	57		26		83
White River Junction	Windsor	56		26		82
VIRGINIA						
(For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia.)						
Amisville	Rappahannock	51		26		77
Blacksburg	Montgomery	57		26		83
Bristol*		46		26		72
Charlottesville*		53		26		79
Covington*		42		26		68
Fredericksburg*		44		26		70
Lexington*		48		26		74
Lynchburg*		51		26		77
Manassas/Manassas Park*	Prince William	55		26		81

Vertical line denotes change.

<u>Per Diem Locality</u>		<u>Maximum Lodging Amount</u>	<u>M&amp;I E Rate</u>	<u>Maximum Per Diem Rate</u>
<u>Key City</u>	<u>County and/or other defined Location</u>	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
Norfolk (also Virginia Beach, Portsmouth, Hampton, Newport News & Chesapeake)*	York County; Naval Weapons Station, Yorktown	68	26	94
Petersburg*	Fort Lee	44	26	70
Richmond*	Chesterfield and Henrico Counties; also Defense Supply Center.	58	26	84
Roanoke*	Roanoke	54	26	80
Staunton*		43	26	69
Wallops Island	Accomack	57	26	83
Warrenton	Fauquier	51	26	77
Williamsburg*		68	34	102
Wintergreen	Nelson	68	26	94
*Denotes independent cities.				
WASHI NGTON				
Anacortes	Skagit	56	26	82
Bellingham	Whatcom	56	26	82
Bremerton	Kitsap	43	26	69
Kelso/Longview	Cowlitz	46	26	72
Lynnwood/Everett	Snohomish	60	26	86
Ocean Shores	Grays Harbor	48	26	74
Port Angeles	Clallam	60	26	86
Richland	Benton	44	26	70
Seattle	King	79	34	113
Spokane	Spokane	50	26	76
Tacoma	Pierce	52	26	78
Tumwater/Olympia	Thurston	59	26	85
Vancouver	Clark	56	26	82
Whidbey Island	Island	47	26	73
Yakima	Yakima	44	26	70
WEST VIRGINIA				
Beckley	Raleigh	45	26	71
Berkley Springs	Morgan	52	26	78
Charleston	Kanawha	52	26	78
Harpers Ferry	Jefferson	53	26	79
Huntington	Cabell	51	26	77
Martinsburg	Berkley	49	26	75

Vertical line denotes change.

<u>Per Diem Locality</u>		Maximum Lodging Amount	M&I E Rate	=	Maximum Per Diem Rate
<u>Key City</u>	<u>County and/or other defined location</u>	<u>(a)</u>	<u>(b)</u>		<u>(c)</u>
Morgantown	Monongalia	49	26		75
Wheeling	Ohio	44	26		70
WISCONSIN					
Brookfield	Waukesha	62	26		88
Eau Claire	Eau Claire	48	26		74
Green Bay	Brown	53	26		79
Kewaunee	Kewaunee	58	26		84
La Crosse	La Crosse	52	26		78
Lake Geneva	Walworth	81	26		107
Madison	Dane	58	26		84
Marinette	Marinette	44	26		70
Milwaukee	Milwaukee	63	26		89
Menomonie/Rhineland	Oneida	48	26		74
Mishicot	Manitowish	55	26		81
Oshkosh	Winnebago	55	26		81
Sheboygan	Sheboygan	43	26		69
Sturgeon Bay	Door	54	26		80
Wausau	Marathon	48	26		74
Wautoma	Waushara	49	26		75
Wisconsin Dells	Columbia	67	26		93
WYOMING					
Cheyenne	Laramie	45	26		71
Cody	Park	50	26		76
Gillette	Campbell	42	26		68
Jackson	Teton	60	26		86
Thermopolis	Hot Springs	42	26		68

Vertical line denotes change.

COMPUTATION OF PER DIEM ALLOWANCE FOR TRAVEL WITHIN CONUS

Official travel from Washington, DC, to Phoenix, AZ (\$72/34), Los Angeles, CA (\$102/38), and return to Washington (\$38 M&IE)

<b>SCHEDULE OF EXPENSES AND AMOUNTS CLAIMED</b>	<b>INSTRUCTIONS TO TRAVELER</b> (Unlisted items are self explanatory) Col (c) If the voucher includes per diem allowances for members of employee's immediate family, show members' names, ages, and relationship to employee and marital status of children (unless information is shown on the travel authorization.) Complete this information if this is a continuation sheet.	Complete this information if this is a continuation sheet.
	Col (d) Show amount incurred for each meal, including tax and tips, and daily total meal cost. (h) Show expenses, such as laundry, cleaning and pressing of clothes, tips to bellboys, porters, etc. (other than for meals). (i) Complete for per diem and actual expense travel. (j) Show total subsistence expense incurred for actual expense travel. (k) Show per diem amount, limited to maximum rate, or if travel on actual expense, show the lesser of the amount from col. (j) or maximum rate. (l) Show expenses, such as taxi/taxi-cab fares, air fare (if purchased with cash), local or long distance telephone calls for Government business, car rental, relocation other than subsistence, etc.	TRAVEL AUTHORIZATION NO _____ TRAVELER'S LAST NAME _____

DATE	TIME (Hour and am/pm)	DESCRIPTION (Departure/arrival city, per diem computation, or other explanations of expense)	ITEMIZED SUBSISTENCE EXPENSES						MILEAGE RATE NO. OF MILES (k)	AMOUNT CLAIMED			
			MEALS				MISCELLANEOUS SUBSISTENCE (h)	LODGING (i)		TOTAL SUBSISTENCE EXPENSE (j)	MILEAGE (l)	SUBSISTENCE (m)	OTHER (n)
			BREAKFAST (d)	LUNCH (e)	DINNER (f)	TOTAL (g)							
19 93													
4/5	7:00a 7:30a 8:30a 12:00p	LV. Residence via taxi/limo AR. Dulles AP LV. Dulles (BN 511) AR. Phoenix (BN 581)										21.00	
		Taxi to Hotel 3/4 @ \$34 M&IE					25.50	57.00	82.50		82.50	6.00	
4/6		Official Business					34.00	57.00	91.00		91.00		
4/7	9:30a 10:45a	LV. Phoenix (WN 665) AR. Los Angeles					38.00	86.00	124.00		124.00		
		Taxi to Hotel										8.50	
4/8		Official Business					38.00	86.00	124.00		124.00		
4/9	11:45p	Official Business LV LA (WD 14)					38.00		38.00		38.00		
4/10	7:30a 8:30a	AR. BWI AP AR. Residence via taxi/limo										21.00	
		1/2 @ 38 M&IE					19.00		19.00		19.00		
<b>SUBTOTALS ▶</b>													
<b>TOTALS ▶</b>											478.00	56.50	

If additional space is required, continue on another SF 1012-A BACK, leaving the front blank

In compliance with the Privacy Act of 1974, the following information is provided. Solicitation of the information on this form is authorized by 5 U.S.C. Chap. 57 as implemented by the Federal Travel Regulations (FPMR 101-7), F.O. 11609 of July 22, 1971, E.O. 11012 of March 27, 1962, E.O. 9397 of November 22, 1943, and 26 U.S.C. 6011(a) and 6109. The primary purpose of the requested information is to determine payment or reimbursement to eligible individuals for allowable travel and/or relocation expenses incurred under appropriate administrative authorization and to record and maintain costs of such reimbursements to the Government. The information will be used by officers and employees who have a need for the information in the performance of their official duties. The information may be disclosed to appropriate Federal, State, local, or foreign agencies, when relevant to civil,

criminal, or regulatory investigations or prosecutions or when pursuant to a requirement by this agency in connection with the hiring or firing of an employee, the issuance of a security clearance, or investigations of the performance of official duty while in Government service. Your Social Security Account Number (SSN) is solicited under the authority of the Internal Revenue Code (26 U.S.C. 6011(a) and 6109) and E.O. 9397, November 22, 1943, for use as a taxpayer and/or employee identification number. Disclosure of your SSN and other requested information is voluntary in all other instances; however, failure to provide the information (other than SSN) required to support the claim may result in delay or loss of reimbursement.

Enter grand total of columns (j), (m) and (n), below and in item 13 on the front of this form.

**TOTAL AMOUNT CLAIMED ▶ \$535.00**

Vertical line denotes change.

Official travel form Atlanta, GA to Juneau, AK (\$75/73), and return to Atlanta (\$38 M&IE)

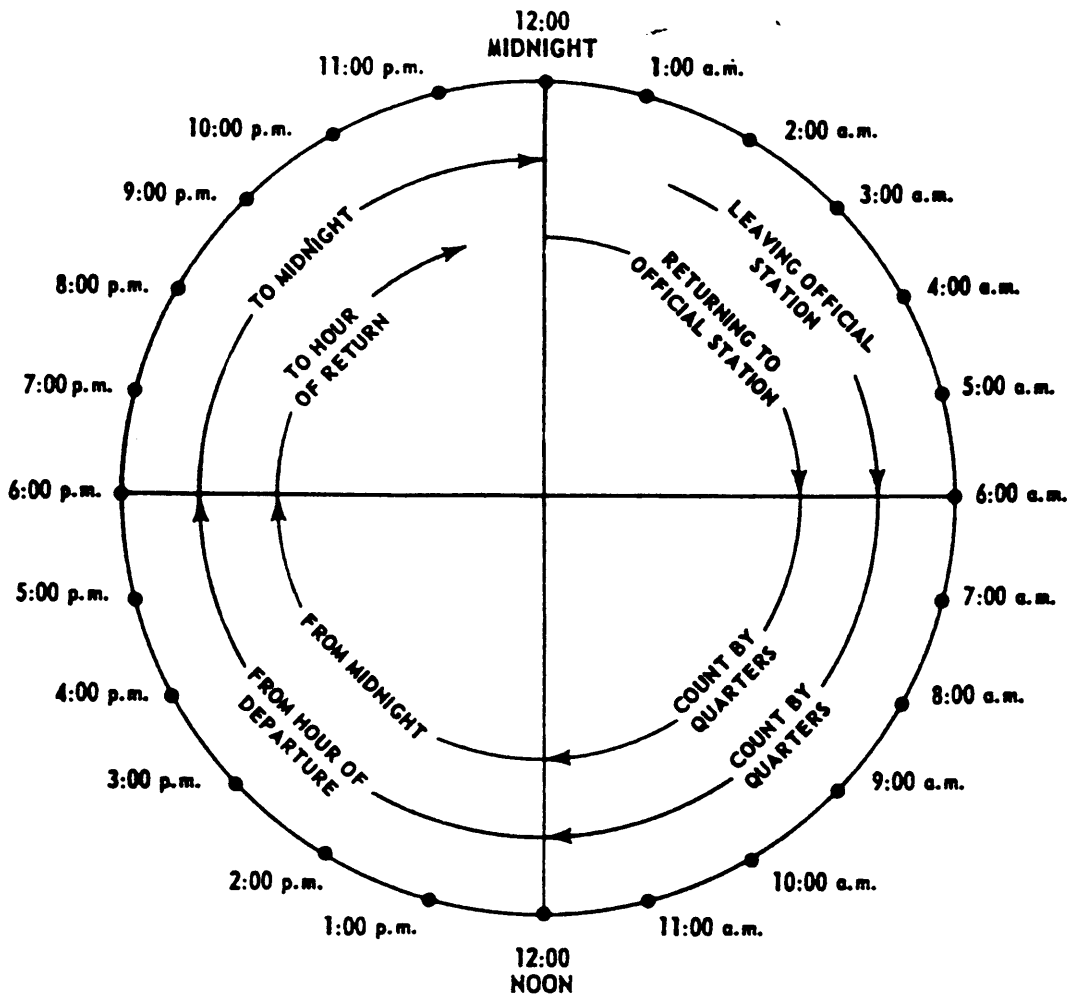
Vertical line denotes change.

COMPUTATION OF PER DIEM ALLOWANCE FOR TRAVEL OUTSIDE CONUS

SCHEDULE OF EXPENSES AND AMOUNTS CLAIMED		INSTRUCTIONS TO TRAVELER (Unlisted items are self explanatory)										Complete this information if this is a continuation sheet			
		<p>Col. (c) If the voucher includes per diem allowances for members of employee's immediate family, show members' names, ages, and relationship to employee and marital status of children (unless information is shown on the travel authorization.)</p> <p>Complete this information if this is a continuation sheet</p> <p>TRAVEL AUTHORIZATION NO. _____</p> <p>TRAVELER'S LAST NAME _____</p>										PAGE 1			
												PAGES			
DATE	TIME (Hour and am/pm)	DESCRIPTION (Departure/arrival city, per diem computation, or other explanations of expense)	ITEMIZED SUBSISTENCE EXPENSES						MILEAGE RATE	AMOUNT CLAIMED					
			BREAKFAST (d)	LUNCH (e)	DINNER (f)	TOTAL (g)	MISCELLANEOUS SUBSISTENCE (h)	LODGING (i)		TOTAL SUBSISTENCE EXPENSE (j)	NO. OF MILES (k)	MILEAGE (l)	SUBSISTENCE (m)	OTHER (n)	
19_93											25¢				
(a)	(b)	(c)										(k)	(l)	(m)	(n)
3/12	7:30a 8:15a	LV Residence via POV AR Atlantic AP						(M&IE)				60RT	15.00		
	9:10a 1:00p	LV Atlanta (AA 165) AR Seattle													
	2:50p 4:05p	LV Seattle (AS 71) AR Juneau Taxi to Hotel													12.00
		(\$75 lodging/\$73M&IE)						54.75	72.00					126.75	
3/13 to 3/16								292.00	288.00					580.00	
3/17	6:00p	LV Hotel taxi to AP													12.00
	7:10p 10:30p	LV Juneau (AS 66) AR Seattle													38.00
3/18	11:32p 9:39a	LV Seattle (AA 534) AR Atlanta (\$38M&IE)													19.00
	10:45a	AR Residence via POV										60RT	15.00		
											<b>SUBTOTALS ▶</b>		30.00	763.75	24.00
											<b>TOTALS ▶</b>				
<p>If additional space is required, continue on another SF 1012-A BACK leaving the front blank</p>											<p>Enter grand total of columns (l), (m) and (n) below and in item 13 on the front of this form</p>		<p><b>TOTAL AMOUNT CLAIMED ▶</b> \$817.75</p>		
<p>In compliance with the Privacy Act of 1974, the following information is provided: Solicitation of the information on this form is authorized by 5 U.S.C. Chap. 57 as implemented by the Federal Travel Regulations (FPMR 101-7), E.O. 11609 of July 22, 1971, E.O. 11012 of March 27, 1962, E.O. 9397 of November 22, 1943, and 26 U.S.C. 6011(i) and 6109. The primary purpose of the requested information is to determine payment or reimbursement to eligible individuals for allowable travel and/or relocation expenses incurred under appropriate administrative authorization and to record and maintain costs of such reimbursements to the Government. The information will be used by officers and employees who have a need for the information in the performance of their official duties. The information may be disclosed to appropriate Federal, State, local, or foreign agencies, when relevant to civil, criminal, or regulatory investigations or prosecutions, or when pursuant to a requirement by the agency in connection with the hiring or firing of an employee, the issuance of a security clearance, or investigations of the performance of official duty while in Government service. Your Social Security Account Number (SSN) is solicited under the authority of the Internal Revenue Code (26 U.S.C. 6011(i) and 6109) and E.O. 9397, November 22, 1943, for use as a tax payer and/or employee identification number disclosure is MANDATORY on vouchers claiming travel and/or relocation allowance expense reimbursements which is, or may be, taxable income. Disclosure of your SSN and other requested information is voluntary in all other instances, however, failure to provide the information (other than SSN) required to support the claim may result in delay or loss of reimbursement.</p>											<p>STANDARD FORM 1012 BACK (10-77)</p>				



PRORATING THE M&IE RATE FOR PARTIAL DAYS OF TRAVEL



The applicable meal and incidental expense (M&IE) rate for a partial day of travel shall be prorated using the above clock or the following table. In computing the per diem for a partial day, the calendar day (midnight to midnight) shall be the unit. For each 6-hour period (or fraction thereof at the beginning or end of a partial travel day) that the employee is in a travel status on that day, one-fourth of the applicable M&IE rate shall be allowed. A quarter day, although reflected here as beginning one minute after the hour, technically begins one second after the stated hour.

FIRST QUARTER . . . .	12:01 A. M. - 06:00 A. M.
SECOND QUARTER . . . .	06:01 A. M. - 12:00 NOON
THIRD QUARTER . . . .	12:01 P. M. - 06:00 P. M.
FOURTH QUARTER . . . .	06:01 P. M. - 12:00 MIDNIGHT

Vertical line denotes change.



CHAPTER V  
LEAVE WHILE IN TRAVEL STATUS

1. GENERAL. The taking of annual leave is an absolute right subject to the approval of the proper official as to the time the leave is taken (39 Comp. Gen. 611). Annual leave should be requested in advance. Generally, when an employee departs from his or her official station for annual leave, he or she assumes the duty of returning to his or her official station at his or her own expense (16 Comp. Gen. 481). When annual leave is approved in connection with official travel, it shall be shown on DOE F 1510.1A, "Request and Authorization for Official Travel."
2. EFFECT OF LEAVE ON PER DIEM SUBSISTENCE. See page IV-27, paragraph 10, for computation of per diem when leave is taken. See page IV-34, paragraph 2j for computation of actual expenses when leave is taken (41 CFR 301-7.11 and 301-8.7). When leave of absence of any kind is taken while in travel status, the exact hour of departure from, and return to, duty status must be shown on the travel voucher (41 CFR 301-11.5(a)(2)).
3. ILLNESS OR INJURY. See Attachment VIII-1, page VIII-5, paragraph 1-12.5, for effect on per diem subsistence when employee takes leave because of illness or injury (41 CFR 301-7.11(d) and 301-8.7).
4. COMMUNICATION EXPENSE REGARDING LEAVE. Telephone calls, telegrams, cablegrams, and radiograms applying for leave or extension thereof shall not be sent at Government expense, and charges therefore shall not be allowed (41 CFR 301-6.4(b)). The mere fact that the senders of the communications use their official titles does not transform messages on strictly private business to official ones.
5. INDIRECT ROUTE FOR INTERRUPTED TRAVEL.
  - a. All travel shall be by a usually traveled route. Travel by other routes may be allowed when the official necessity for them is satisfactorily established (41 CFR 301-2.5(a)).
  - b. When a traveler for his or her own convenience travels by an indirect route or interrupts travel by direct route, he or she shall bear the extra expense. Reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route (41 CFR 301-2.5(b)). See page V-3, paragraph 10b, regarding excess travel time.
  - c. Where for traveler's personal convenience or through the taking of leave there is interruption of travel or deviation from the direct route, "the per diem allowed shall not exceed that which would have been incurred on uninterrupted travel by a usually traveled route (41 CFR 301-7.11(c))."

6. PERFORMANCE OF TEMPORARY DUTY WHILE ON LEAVE.a. Leave Terminated After Temporary Duty.

his or her official station after completion of temporary duty which has interrupted his or her leave, he or she shall be allowed only the difference between the cost of return from the leave point to his or her official station via the temporary duty point and the cost of direct return from the leave point to the official station (Comp. Gen. Decisions B-182499, 1-19-76, and B-185070, 4-13-76).

b. Authorization Prior to Departure. When an employee is authorized prior to departure on annual leave to travel to a temporary duty station and return to the official station, he or she may be reimbursed travel expenses not to exceed the cost of direct round trip travel from the official station to the temporary duty station (24 Comp. Gen. 443).c. Leave Resumed After Temporary Duty.

(1) Other than Official Station. An employee who is directed to perform temporary duty while on leave and is permitted to return to the leave point, is entitled under proper travel authorization to reimbursement of the official travel expenses incurred (39 Comp. Gen. 611; B-157527, 9-16-65; B-170413, 9-15-70).

(2) Official Station. An employee who is directed while on leave to perform temporary duty at his or her official station and is permitted to resume the leave status at the place where the leave was interrupted, is entitled to reimbursement of the round trip expenses to and from his or her official station (Comp. Gen. Decisions B-158681, 3-31-66; B-168415, 12-9-69). Such expenses may be reimbursed when it is known prior to the granting of leave that it will be necessary and advantageous to the Government to interrupt the employee's leave for the official business (Comp. Gen. Decision B-177106, 12-26-72).

7. CHANGE OF STATION WHILE IN LEAVE STATUS. If an employee's official station is changed while he or she is in a leave status, and instead of returning to his or her old station he or she elects to report directly to the new station, he or she will bear the expense thereof equivalent to the cost of returning to his or her old station, even though the employee travels no greater distance from the place of leave to his or her new station that would be required had he or she traveled from the old to the new station (21 Comp. Gen. 224).8. ABANDONMENT OF TRAVEL. An employee who, while en route on official business from his or her official station to a place of temporary duty, abandons official travel prior to completion thereof for reasons other than because of incapacitating illness, injury, or personal emergency situations covered in Chapter VIII is entitled to per diem and transpor-

tation at Government expense only to the point at which he or she abandoned the official travel (23 Comp. Gen. 237; 41 Comp. Gen. 573, and 47 Comp. Gen. 59).

9. AUDIT OF LEAVE RECORDS. Leave reported on a travel voucher should agree with the traveler's official time and attendance record for the period involved. Employees charged with the responsibility of auditing travel vouchers are expected to notify payroll personnel if such vouchers indicate that leave should have been taken and reported because of deviation from the normally traveled route or for personal reasons. The appropriate approving official shall be notified if the time and attendance report does not show that leave has been taken.
10. LEAVE FOR EXCESS TRAVEL TIME.
  - a. When for personal reasons an employee desires to perform an official trip in a privately-owned vehicle rather than use common carrier, the approving official shall charge as leave any workdays lost by such use (FPM Supplement 990-2, Book 630, S3-4, and 56 Comp. Gen. 865). Unreasonably slow travel time in a private automobile on a mileage basis under any circumstances will affect per diem and leave unless satisfactorily explained.
  - b. The approving official is expected to charge leave to travelers king any travel facility when excess travel time is involved because of a deviation from the normal route because of personal reasons, e.g., early departure from and or late return to official station, and interruption of the trip.
  - c. Official justification for approving deviation from the normal route shall be in writing on the travel voucher involved.
11. HOME LEAVE.
  - a. Leave. Public Law 86-707 amends the Annual and Sick Leave Act of 1951, as amended, to allow, under certain circumstances, home leave, without regard to any other leave provided for employees whose posts of duty are outside the United States. When an employee whose post of duty is outside the United States returns on annual leave to the United States or to his or her place of residence in the Commonwealth of Puerto Rico or the possessions of the United States which is outside the area of his or her employment, the charge to leave shall be exclusive of the time actually and necessarily occupied in traveling between such points and such time as may be necessarily occupied in awaiting transportation. This provision for travel leave applies only with respect to one period of leave in any one prescribed tour of duty. (See 5 U.S.C. 6303(d) and 6305.)
  - b. Travel and Transportation. See Attachment VI-1, page 86, Paragraph 2-1.5h, for provisions regarding travel and transportation when returning home between tours of duty overseas. (See 62 Comp. Gen. 545.)



CHAPTER VI

RELOCATION ALLOWANCES

1. GENERAL.

a. Authority. Authority for payment by the Government of travel and transportation expenses incurred by a civilian officer or employee of the Government, who, in the interest of the Government, is transferred from one official station to another within or between executive departments is contained in 5 U.S.C. 5721, et. seq., as amended. Regulations implementing this authority are issued by the General Services Administration in the Federal Property Management Regulations as part 101-7 and published in handbook format as the Federal Travel Regulations (FTR), Chapter 2. Changes to the FTR are made by revisions distributed under GSA Bulletin A-40, "General." Except as specifically provided in the FTR, Chapter 2, travel expenses, including transportation of the immediate family, shall be subject to the provisions of the FTR, chapter 1, as implemented by this Order. See Attachment VI-1 for provisions of FTR chapter 2.

b. Change of Official Station.

(1) Travel Authorization. Authorizations directing travel and relocation allowance; for permanent change of official station shall be issued at least 30 days in advance of the travel unless the employee and both the losing and gaining offices agree on a lesser period: other statutory authority or regulations stipulate a lesser period: or emergency circumstances prevail. The change of station order shall document the reasons for a reporting date less than 30 days. Such travel authorizations should not have to be amended to include authority for the travel, transportation, or allowances for an employee's dependents at any time after the employee has departed from the old station. Under authority of 5 U.S.C. 5721, et. seq., as amended, it is possible to approve, after the fact, travel and transportation expenses for change of station. Authorization and approval of roundtrip to seek housing, however, must be made before such a trip is taken. (See Attachment VI-1, page 107, paragraph 2-4.3c.)

(2) Use of Relocation Service Contracts. See page VI -21, paragraph 6, for procedures and requirements on use of relocation service contractors.

(3) Documentation. Requests for issuance of change of station orders shall include copies of the required 1-year agreement (see Figures VI-1 through VI-5 for suggested formats for required agreement) and appropriate personnel documentation for the relocation: e.g., personnel shortage determinations for new

hires and copies of approved training requests for relocations under 5 U.S.C. 4109. Two copies of the agreement are required for new hires and four copies of the agreement for transferring employees. Authorizing officials shall retain one copy of the signed agreement and forward the second copy with a copy of the approved authorization for change of station to the appropriate finance office. They will then forward two additional copies of the signed agreement and approved change of station authorization to the site relocation coordinator.

(4) Temporary Duty or Change of Official Station.

(a) General.

- 1 Whether an assignment is temporary or permanent is a question of fact to be determined from the orders directing the assignment, the duration of the assignment, and the nature of the duties performed. Generally, temporary duty assignments are of short duration. Examples of duties normally associated with a temporary duty assignment include: an assignment to a replacement pool for further assignment; an assignment to a school as a student for the purpose of pursuing a course of instruction of definite duration; or an assignment to a particular location under conditions contemplating a further assignment to a new duty station or a return to the old station. (64 Comp. Gen. 205.)
- 2 An employee shall not be placed in a travel status and receive per diem at a place to which it is intended to transfer him or her at the conclusion of the travel status period. When an employee is in a travel status in or about a city or a place other than his or her official station for a period of 60 days, and it is anticipated that he or she will continue in a travel status at the same location, the head of his or her organizational unit shall submit to the appropriate authorized certifying official a statement showing why it is advantageous for the employee to continue in a travel status rather than have his or her official station changed to the place where he or she is working.

(b) Temporary Duty Location Designated New Official Station.

- 1 If it is deemed advisable to transfer an employee to a place where he or she is already located in travel status, per diem allowance shall cease on the day he or she is notified of his or her change of official station. The Comptroller General has ruled that the "official notice" in such case may be written or oral but shall be communicated by proper authority and shall



be definite as to the action being taken (30 Comp. Gen. 94). Pertinent vouchers shall be supported by a satisfactory explanation from the official responsible for approving the change of official station as to why a change of station was not made at time of reporting to the new location for temporary duty.

- 2 An employee, who has been notified while at a temporary duty station that the temporary duty station has been changed to his or her permanent duty station, may be reimbursed round trip travel expenses from the new station to the old station for the purpose of arranging and effecting the move of family and household effects (Comp. Gen. Decisions B-167022, 7-12-76; B-169392, 10-28-76).

(5) Effective Date of Transfer or Appointment. The effective date of transfer or appointment is the date on which the employee reports for duty at his or her new or first official station (except as stated above). A delay in issuing formal documentation of such a change of station until after the employee has begun to work at the new station does not prevent the change from becoming effective on the day the employee reports for duty at the new station if the change was ordered by competent authority and if the employee was properly notified of such change (46 Comp. Gen. 595, 30 Comp. Gen. 94).

- c. Use of Excess and Near-Excess Foreign Currency. When obligations are to be incurred in the countries identified as excess or near-excess foreign currency countries, action shall be taken to assure that Federally owned excess and near-excess currencies are used where possible in making payments for the services or materials received, even though additional costs may be incurred. These currencies are to be used in making payments for travel, transportation of persons and property, per diem, and related expenses incident to change of official station of DOE employees, contractor employees, grantees, and others (including their dependents, where authorized) in the interest of the Government or connected with activities financed by the United States Government. See DOE 1500.3, Attachment 6, for list of Excess and Near-Excess Foreign Currency Countries.

## 2. APPROVAL AND AUTHORIZATION.

- a. General. Travel orders involving change of official station may include authority for travel, transportation, and applicable allowances as provided for in the Federal Travel Regulations, Attachment VI-1. The authority for approval and authorization will be in accordance with this Order, page 7, paragraphs 6e(2)(b) and 6e(3) (for field elements) and page 5, paragraph 6d(2)(b) and page 9, paragraph 6h (for Headquarters).

- b. Agreement Required. See page VI -5, paragraph 3.
- c. Authorization for Change of Station.
  - (1) DOE F-1510.7, "Authorization for Change of Official Station," (for field elements) or DOE F-1510.9, "Request and Authorization for Official Travel (Change of Station)" (for Headquarters elements) shall be used in authorizing a change of official station including any tour renewal or educational travel entitlements for a DOE employee.
  - (2) Administrative approval of the change of station shall be made by the following officials:
    - (a) Heads of Headquarters Elements or designees.
    - (b) Heads of Field Elements or designees.
  - (3) Authorization of official change of station shall be made by the following designated officials:
    - (a) The Director of Administrative Services or designees.
    - (b) Heads of Field Elements or designees.
- d. Advance of Funds may be made to an employee not to exceed 80 percent of the estimated amount of the allowable moving expenses, except that an employee may not receive an advance for expenses in connection with real estate transactions (Attachment VI -1, page 124, paragraph 2-6.5) or for miscellaneous expenses (Attachment VI -1, page 103, paragraph 2-3.4). Advances will be in accordance with the requirements contained on page 11-7, paragraph 2, and in addition, the procedures for obtaining the advance will be as follows:
  - (1) The employee shall fill out and sign SF-1038, "Advance of Funds Application and Account."
  - (2) The completed SF-1038 will be attached to an approved DOE change of station authorization form (see paragraph 2c, above) and forwarded to the appropriate official (see paragraph 2c(3), above) for approval of advance of funds. Approved advance forms shall be sent to the appropriate finance office at least 10 days, if possible, before the advance is needed.
- e. Government Transportation Request preparation is the same as for temporary duty (page 11-11, paragraph 3).
- f. Travel Voucher preparation is the same as for temporary duty travel (see page 11-21, paragraph 4).

- g. Use of More Than One Method of Transportation (including privately owned vehicle) may be authorized when it is in the interest of the Government or for acceptable personal reasons such as those contained on Attachment VI-1, page 98, paragraph 2-2.3e. When more than one method of transportation is used and its use was not authorized, reimbursement will be based on the method of transportation authorized.

3. REGULATIONS GOVERNING PAYMENT OF TRAVEL AND TRANSPORTATION EXPENSES.

The regulations contained in Attachment VI-1 are applicable to DOE. Additional Departmental provisions are provided below and the specific paragraph contained in the attachment is referenced. Except where noted in the subparagraphs below, the responsible authorized agency official referred to shall mean the approving and authorizing officials.

a. Service Agreements.

- (1) Service agreements shall be required for each change of station and for any overseas tour renewal travel. Individuals who are appointed or transferred to posts of duty outside the contiguous United States are entitled to certain allowances for return travel, transportation, moving, and/or storage of household goods upon completion of the initial agreement or unless separated for reasons beyond their control and acceptable to DOE. The agreement, signed by an employee transferring to the United States or between foreign posts, shall provide that in determining the employee's indebtedness for violation of such agreement, credit shall be given to the extent of any entitlements he or she may have earned for return travel and transportation to his or her place of actual United States residence for separation. See Figures VI-1 through VI-5 for suggested agreement formats.
- (2) When an employee separates before the completion of his or her agreement for reasons which he or she considers beyond his or her control, such reasons should be put in writing by the employee and submitted through the employee's supervisor to the officials who approved and authorized the travel and transportation at Government expense. The determination that the reasons given by the employee are (are not) beyond his or her control and, therefore, are (are not) acceptable to the Department shall be made in writing by the approving and authorizing officials. Approving and authorizing officials at Headquarters shall secure concurrences in the determination from the Head of their respective Departmental element. Heads of Field Elements, or their designees, shall concur in such determinations at field elements. (See Attachment VI-1, page 73, paragraph 2-1.5a(1).)

b. Short Distance Moves.

- (1) Employees shall furnish in writing the following information to the approving official in their organization when as transferred employees they propose to or actually relocate their residences in connection with a change of official station within the same general local or metropolitan area as their old official station:
  - (a) Commuting time and distance between the old residence (residence at time of notification of transfer) and old duty station.
  - (b) Commuting time and distance between the old residence (residence at time of notification of transfer) and new duty station.
  - (c) Commuting time and distance between the new residence or proposed new residence and new duty station.
- (2) The approving official will review and approve or disapprove the request. A determination by the approving official that the relocation of residence is incident to the change of official station must be stated specifically and included as part of an approved request. The approved request for authorization for change of official station, (DOE F-1510.7 for field, DOE F-1510.9 for Headquarters), is then forwarded to the authorizing official for final Departmental determination. (See Attachment VI-1, page 76, paragraph 2-1.5b.)

c. New appointees. Approving officials and personnel officers shall give special attention to advising new appointees of the limitations on available benefits and prevent any misinformation being given to appointees who are not eligible for payment of travel and transportation costs. (See Attachment VI-1, page 78, paragraph 2-1.5e(2).)

d. Overseas Assignment and Return.

- (1) Actual Place of Residence Designation. The official responsible for approving the change of official station orders to a post of duty outside the continental United States shall be the official responsible for making the determination of actual residence.
- (2) Overseas Tour Renewal Agreement Travel. See Attachment VI-1, page 86, paragraph 2-1.5h, regarding tour renewal travel and the restrictions of such travel for employees stationed in Alaska and Hawaii.
- (3) Return or Separation. In order to reimburse for return travel to the United States, the employee's travel must be clearly

incidental to the termination of the assignment. Such travel shall be accomplished within a reasonable time not exceeding 6 months following termination of the assignment (52 Comp. Gen. 407). (See Attachment VI-1, pages 83 and 85, paragraphs 2-1.5g(3)(b) and (4).)

- e. Funding of Transfers. The DOE office to which an employee is being transferred shall fund the change of station and handle the issuance of the authorization and other documents necessary to effect the relocation. Exceptions to this provision must be approved by the Controller (MA-3). (See Attachment VI-1, page 91, paragraph 2-1.6b.)
- f. Travel To Seek Residence Quarters. The authorization for a round trip to seek permanent quarters shall include the mode of transportation, period of time allowed for the trip, reporting date at the new duty station, and indication that the employee has signed the required agreement. Such a trip can only be performed by the employee prior to the date that he or she reports for duty at his or her new station. A round trip by the spouse after the employee has reported for duty may be approved. In such cases, if necessary, an amendment to the original authorization may be made for such a trip for the spouse. However, the trip must be authorized before the trip is taken. The DOE approving official shall state in writing the justification for requesting authorization for a round trip to seek housing. The authorizing official shall determine if the reasons given justify authorization of such a trip. See subparagraph g, below, for general DOE policy with regard to the authorization of temporary quarters when a round trip to seek housing has been made. (See Attachment VI -1, page 105, paragraph 2-4.1.)
- g. Subsistence While Occupying Temporary Quarters.
  - (1) General Policy. It is the general policy of DOE that the period of temporary quarters should be reduced or avoided if a round trip to seek permanent residence quarters has been made. However, it is recognized that there may be some instances where a round trip to seek housing and the full period allowed for temporary quarters are needed by a transferred employee. Approving and authorizing officials should exercise proper administrative judgment in authorizing only what is necessary and adequate under the particular situation. Circumstances which would warrant the authorization of both the round trip to seek housing and the initial period of 60 days temporary quarters would be unusual and will require full justification. (See Attachment VI-1, page 109, paragraph 2-5.1.)
  - (2) Requests for Additional Temporary Quarters. Employee requests for additional temporary quarters not to exceed an additional 60 days must be made in writing to the approving and authorizing

AN AGREEMENT BETWEEN  
THE  
U.S. DEPARTMENT OF ENERGY

AND

Jane T. Trave

(Name of Employee)

In consideration of the payment by the Government of the United States of travel, transportation, moving and/or storage of household goods and personal effects, and allowances as provided in connection with my reporting at Washington, DC for change of official station, I hereby agree to remain (Location) in the Government service for a period of 12 months from effective date of transfer unless separated for reasons beyond my control and acceptable to the Department of Energy. In the event I violate my agreement, I will repay to the United States all moneys expended in my behalf on account of the above mentioned travel, transportation, moving and/or storage of household goods and personal effects, and other allowances.

10-1-88

(Date)

Jane T. Trave

(Signature)

Figure VI -1

Sample of Agreement Required of Transferred Employee for Eligibility of Relocation Allowances Within the United States

AN AGREEMENT BETWEEN  
THE  
U. S. DEPARTMENT OF ENERGY  
AND

John A. Locam

(Name of Employee)

In consideration of the payment by the Government of the United States of travel, transportation, moving and/or storage of household goods and personal effects, and allowable expenses as provided in connection with my reporting to my first official station at Golden, CO I hereby agree to  
(Location)  
remain in the Government service for a period of 12 months from effective date of appointment unless separated for reasons beyond my control and acceptable to the Department of Energy. In the event I violate my agreement, I will repay to the United States all moneys expended in my behalf on account of the above-mentioned travel, transportation, moving and/or storage of household goods and personal effects, and other allowances.

10-1-88  
(Date)

*John A. Locam*  
(Signature)

Figure VI -2

Sample of Agreement Required of New Appointee for  
Eligibility of Relocation Allowances Within the United States

AN AGREEMENT BETWEEN  
THE  
U. S. DEPARTMENT OF ENERGY  
AND  
Stephen M. Center  
(Name of Employee)

In consideration of the Department of Energy granting me and my immediate family travel and transportation at Government expense in connection with my assignment to Tokoyo, Japan, I hereby agree to remain in the Government service at said post for a period of twelve (12) months, beginning on the date of my arrival there, unless separated or transferred for reasons beyond my control and acceptable to the Department of Energy; in case of violation of this agreement by me, any moneys expended or obligations incurred by the United States on account of or in connection with such travel and transportation shall be considered and be recoverable from me as a debt owed by me to the United States.

I understand that, unless I am transferred or separated from Government service for reasons beyond my control and acceptable to the Department of Energy, I am required to remain at my post of duty at Tokyo, Japan for at least 12 months, beginning on the date of arrival, in order to be authorized return travel and transportation at Government expense.

Date 10-2-88

Stephen M. Center  
(Signature)

Actual Place of Residence Arlington, VA

Title Chief of Int'l. Energy Plans

Figure VI -3

Sample Agreement Required for Eligibility of Allowances  
(Initial Tour of Duty for 12 to 36 Months - Foreign and Territorial Posts)



AN AGREEMENT BETWEEN  
T H E  
U. S. DEPARTMENT OF ENERGY  
AND  
Daniel A. Torman  
(Name of Employee)

In consideration of the Department of Energy granting me and my immediate family round trip travel expenses between my present point of duty (Paris, France) and the United States for the purpose of taking leave, I agree to serve a twelve (12) month tour of duty beginning on the date of my arrival at said post upon return from leave.

I hereby agree that if I terminate my Government service prior to the expiration of a period of 12 months from the date of my arrival at said post upon return from leave, unless separated for reasons beyond my control and acceptable to the Department of Energy, I will repay to the United States all moneys expended in my behalf on account of the above-mentioned travel.

8-5-88

\_\_\_\_\_

(Date)

Daniel A. Torman

(Signature)

Figure VI -4

Sample Agreement Required for Eligibility of Allowances  
(Overseas Tour Renewal Travel)

AN AGREEMENT BETWEEN  
THE  
U.S. DEPARTMENT OF ENERGY  
AND

Patrick D. Carling  
(Name of Employee)

In consideration of the payment by the Government of the United States of travel, transportation, moving and/or storage of household goods and personal effects, and allowances as provided in connection with my reporting at Oakland, CA (Location) for change of official station, I hereby agree to remain in the Government service for a period of 12 months from effective date of transfer unless separated for reasons beyond my control and acceptable to the Department of Energy. In the event I violate my agreement, I will repay to the United States all moneys expended in my behalf on account of the above-mentioned travel, transportation, moving and/or storage of household goods and personal effects, and other allowances which exceed the entitlements I have earned for return travel and transportation to my place of actual residence in the United States at the time I was appointed to my initial tour of duty overseas. I understand that earned entitlements do not include per diem for my family, temporary quarters subsistence, and miscellaneous expenses allowance subject to the provisions of DOE 1500.2A, Attachment VI -1, paragraph 2-1.5. a. (1)(b).

8-3-88  
(Date)

Patrick D. Carling  
(Signature)

Figure VI -5

Sample Agreement Required for Eligibility of Allowances  
(Return to the United States)

officials. The request shall state the compelling reasons which are beyond the employee's control which necessitate the continued need for temporary quarters.

- (3) Conditions and Limitations for Eligibility. Reimbursement of temporary quarters expenses also may be made for claims between the period ending 30 days after the employee reports to the new duty station and the 30-day period beginning when the employee's family vacates the residence at the old duty station (54 Comp. Gen. 13). (See Attachment VI-1, page 111 paragraph 2-5.2e.)
  - (4) Allowable Amount. Employees shall list their daily breakfast, lunch, and dinner expenses as a part of their daily itemization of temporary quarters expenses. Receipts shall be attached for groceries and meals purchased in excess of \$25. Grocery purchases are to be prorated over the period in which consumed. (See Attachment VI-1, page 113, paragraph 2-5.4.)
- h. Allowance for Expenses Incurred in Connection with Residence Transactions.
- (1) Time Limitations. Requests for extensions of time shall be made in writing by the employee to the official who administratively approved the official change of station. This request shall be forwarded to the authorizing official who shall determine in writing if the particular residence transaction is reasonably related to the transfer of official station. (See Attachment VI-1, page 117, paragraph 2-6.1e.)
  - (2) Reimbursable and Nonreimbursable Expenses.
    - (a) Legal and Related Expenses. Necessary and reasonable legal fees and costs (except for the fees and costs of litigation), within the meaning of this subparagraph may be reimbursed, provided they are within the customary range of charges for such services in the locality of the residence transaction. A single overall fee may be reimbursed without itemization if it is within the customary range of charges in the locality. This provision will apply if the settlement of the transaction occurred after 4-27-77. (See 56 Comp. Gen. 561.)
    - (b) Miscellaneous Expenses. Unless specifically authorized in paragraph 2-6.2d(1), no charge or expense is reimbursable if it is determined to be part of a finance charge under the Truth in Lending Act or Regulation Z issued thereunder. Therefore, a Veterans Administration funding fee, which is charged in addition to a loan organization fee, is not reimbursable. (62 Comp. Gen. 456 and 63 Comp. Gen. 355, see page 357.) (See Attachment VI-1, page 119, paragraph 2-6.2c and d(1).)

- (c) Procedural and Control Requirements. DOE has adopted the "Employee Application for Reimbursement of Expenses Incurred Upon Sale or Purchase (or both) of Residence Upon Change of Official Station," DOE F 1520.1. Heads of Field Elements, and the Controller, for Headquarters, will designate officials to review and approve employee application forms. (The Controller has designated the Director of Administrative Services as the Headquarters official who will review and approve DOE F 1520.1 for all Headquarters employees.) (See Attachment VI-1, page 122, paragraph 2-6.3a.)
- i. Transportation of Mobile Homes.
- (1) Eligibility and Limitations. The official responsible for approving the transportation of a mobile home shall obtain a written certification from the employee that the mobile home is for use as a residence for the employee and/or his or her immediate family at the destination. (See Attachment VI-1, page 127, paragraph 2-7.1a.)
- (2) Optional Use Of Government Bill of Lading. Government bills of lading may be used to transport mobile homes whenever such use is advantageous to the Government. (See Attachment VI-1, page 128, paragraph 2-7.3d.)
- j. Transportation and Temporary Storage of Household Goods.
- (1) Maximum Weight Allowance. The weight allowance for shipment of household goods and personal effects includes accompanied and unaccompanied baggage.
- (2) Professional Books, Papers, and Equipment. The employee should furnish evidence that transporting the itemized materials as part of the employee's household goods will result in exceeding the employee's maximum weight allowance. Such evidence may include weight certificates for the material, estimates from movers of such material, bills of lading from previous shipments of such material, or any other evidence which the authorizing official considers appropriate. (See Attachment VI-1, pages 131 & 132, paragraphs 2-8.2a-1(1) and (3).)
- (3) Loss and Damage Liability. Claims made by employees who sustain damage to or loss of personal property incident to an authorized change of station are submitted on DOE F 2040.3, "Employee Claims for Loss or Damage to Personal Property." Such claims are submitted to the Office of the Assistant General Counsel for General Law (GC-43) by Headquarters employees and to the appropriate office of chief counsel by field element employees. The Interstate Commerce Commission requires that moving van lines provide coverage for loss or damage on

the contents of their vans based on a value per pound per article. because the actual cash value of household items is frequently unrelated to their weight, employees may wish to obtain additional coverage either from the carrier or their own private insurance agent for their household goods. Carrier coverage is not the equivalent of private insurance. The charges for any such additional insurance protection are not reimbursable. (See Attachment VI-1, page 135, paragraph 2-8.2e.)

Note: The possibility of recovery on a claim against the Government should not be regarded as insurance or a substitute for personal insurance. Carrier responsibility usually may be expected to exclude losses due to "Acts of God."

(4) Transportation Within the Conterminous United States.

(a) Use of Commuted Rate or Actual Expense Method. The General Services Administration (GSA) has instituted a centralized household goods traffic management program which requires agencies to obtain from GSA, cost comparisons for shipping household goods by either the commuted rate system or the actual expense method. The GSA will make the cost comparison between the two methods and will furnish the necessary carrier information to the agencies. The DOE authorizing official will make the final determination as to the method of shipment to be used based on the results of the GSA cost comparison. (See 62 Comp. Gen. 375.) For the prescribed regulations, see 41 CFR subpart 101-40.2, "Centralized Household Goods Traffic Management." For direct online access to GSA's household goods cost comparison computer, authorizing officials should contact their GSA zone office or customer service officer listed in the Federal Travel Directory.

(b) The Commuted Rate System.

1. Documentation. Employees who have been authorized to ship their household goods under the commuted rate system are cautioned to obtain proper weight certificates showing gross weight (weight of vehicle and goods) and tare weight (weight of vehicle alone) in order to be reimbursed under the commuted rate system. Employees who do not obtain proper weight certificates may be reimbursed under the commuted rate system only if able to show the amount of space occupied by their goods and that goods were properly loaded in the space available, showing points or origin and destination, and providing a list of the items transported along with the actual measurements and volume of each item. Reimbursement then will be based on the constructive weight of 7

pounds per cubic foot of properly loaded van space. Employees unable to establish their entitlement to reimbursement on a commuted rate basis may be reimbursed the actual expenses incurred (such as for gas, oil, and tolls) in transporting their goods to the extent the cost does not exceed the amount which would have been payable for the estimated weight at the applicable commuted rates (38 Comp. Gen. 554; 48 Comp. Gen. 115). (See Attachment VI-1, page 137, paragraphs 2-8.3a(2) and (3).)

2 Reimbursement. Employees should note that extra rate or weight charges for expedited or special services are not reimbursable.

k. Allowances for Transportation and Emergency Storage of Privately Owned Vehicles. The approving official shall determine that the use of a privately-owned vehicle by an employee at his or her post outside the continental United States is in the interest of the Government. Such a determination in writing will be given to the authorizing official who will decide if the reasons given are sufficient for him or her to authorize the shipment of the vehicle. The mere statement that such use is in the interest of the Government will not be considered sufficient. The six conditions stated in the regulations (see Attachment VI-1, page 150, paragraph 2-10.2c) are to be included in the determination with the pertinent facts concerning the individual case on each point.

#### 4. INTERGOVERNMENTAL PERSONNEL ACT (IPA) ASSIGNMENTS.

- a. When requesting authorization for change of station allowances for individuals assigned under the provisions of the Intergovernmental Personnel Act (5 USC 3371-3375), approving officials shall provide the following documentation to the appropriate authorizing official:
- (1) Two copies of the required 1-year agreement. (First copy is retained by authorizing official; second copy is forwarded to appropriate finance office with copy of approved Authorization for Change of Station. )
  - (2) One copy of the approved "Assignment Agreement" (Optional Form 69).
- b. The following expenses may be allowed when a change of station is authorized for an individual assigned under the IPA:
- (1) Travel, including per diem, of the individual and members of the immediate family to and from the assignment location.

- (2) Transportation of household goods, including temporary storage of household goods, and personal effects to and from the assignment location.
  - (3) Temporary quarters at the assignment location and on return to the former post of duty.
  - (4) Miscellaneous expenses.
  - (5) Contemporary storage of household goods and personal effects when assignment is to an isolated location within the conterminous United States.
  - (6) Relocation Income Tax (RIT) allowance as provided in paragraph 5 below. (See 65 Comp. Gen. 891.)
- c. The shipment of a privately owned automobile at Government expense and reimbursement of real estate expenses are not allowable for IPA assignments.
  - d. Expenses specified above may not be allowed in connection with the assignment of an individual under the Intergovernmental Personnel Act unless and until the individual agrees in writing to complete the entire period of his or her assignment or 1 year; whichever is shorter, unless separated or reassigned for reasons beyond his or her control that are acceptable to DOE.
  - e. If the individual violates the agreement, the payments made by DOE for these expenses are recoverable from the individual as a debt due the United States. The Secretary may waive in whole or in part a right of recovery with respect to a university or State or local government employee on assignment with DOE.
  - f. An IPA assignee who is receiving per diem at his or her IPA duty station may receive an additional per diem allowance for temporary duty at another location. A reduction shall be made for any meal or incidental subsistence expense amount included in the assignee's IPA per diem allowance. (See 57 Comp. Gen. 778.)
  - g. Only DOE employees may receive advances of funds in accordance with the provisions of this paragraph.
5. INSTRUCTIONS FOR PAYMENT OF RELOCATION INCOME TAX ALLOWANCE AND WITHHOLDING TAX ALLOWANCE.
- a. General.
    - (1) The calculation and payment of the Relocation Income Tax (RIT) allowance and Withholding Tax Allowance (WTA) shall be made in accordance with Federal Property Management Regulations 101-7,

Federal Travel Regulations, Part 11, which is set forth in Attachment VI-1, page 157, and these instructions.

- (2) Payment of the RIT allowance is authorized for employees transferred on or after 11-14-83, in the interest of the Government, from one official station to another for permanent duty. See page VI-16, paragraph 4b, for RIT payments to employees assigned under the Intergovernmental Personnel Act. New appointees, employees assigned under the Government Employees Training Act, and employees returning from overseas assignments for separation are not-entitled to a RIT allowance payment.
- (3) The payment of the RIT allowance is authorized to reimburse eligible employees for substantially all of the Federal, State, and local income tax consequences of relocation reimbursements. The regulations also require the payment of a Withholding Tax Allowance (WTA), which is an estimated partial payment of the RIT allowance covering only the employee's Federal tax withholding liability. The WTA is calculated and included in the payment made to the employee for any voucher covering a taxable reimbursement item.

b. Definitions and Discussions of Terms.

- (1) See Attachment VI-1, page 160, paragraph 2-11.5. for definitions and terms applicable to the payment of the RIT allowance and WTA.
- (2) It is important to understand the use of the terms, "Year 1" and "Year 2" as they are used in the regulations and these instructions. "Year 1" refers to the calendar year in which an employee receives reimbursement for a moving expense or a payment for moving expenses is made to or for the employee. "Year 2" is the calendar year following "Year 1" and is the year in which the employee files his or her income tax return reflecting the tax liability for relocation reimbursements/payments received in "Year 1." When a transferred employee submits several relocation vouchers over several years, each year in which he or she received reimbursement becomes a "Year 1." Therefore, an employee can have more than one "Year 1" and as a result, the same number of subsequent "Year 2s." (The year for which an employee receives a statement showing the detailed breakdown of reimbursements or payments of moving expenses (IRS Form 4782 or equivalent) becomes a "Year 1" for that employee." ) The calculation and payment of the RIT is made in "Year 2" based upon the covered taxable moving expenses paid or reimbursed in "Year 1" and the employee's certified statement of earned income, filing status, and applicable State and local tax rates.



(3) See Figure VI-6 for calculation of covered taxable reimbursements.

c. Procedures and Requirements.

(1) Finance Office.

(a) Withholding Tax Allowance.

- 1 Reimbursement vouchers for relocation expenses will be filed and processed in the usual manner. As each relocation voucher is processed, a Withholding Tax Allowance (WTA) will be calculated on covered taxable reimbursements and shown on the employee's travel voucher as an estimated allowance paid to cover the Federal tax withholding amount and its subsequent tax impact. See Figure VI-6 for calculation of covered taxable reimbursements and Figure VI-7 for calculation of the WA. No WTA is calculated for State or local tax withholding.
- 2 A subsidiary record must be established for each employee receiving a WTA. The record should include the date and amount of each WTA and subsequent liquidating RIT allowance paid to the employee. Following the close of the year in which the WTA payments are made, the WTA record will be reviewed and a notice for RIT claim due sent to the employee, within 30 days following the 4-15 income tax filing date, or within 30 days of the receipt of the applicable tax tables issued by GSA, whichever is later.
- 3 WTA payments made to an employee are reported as income and reflected in the employee's W-2 for year 1 (the year in which reimbursement is made). WTA payments are charged to Object Class 120 and the appropriate Budget and Reporting Classification for moving expenses, XX XX 12 02 0. The total amount of WTA payments made to an employee is included in the itemized listing of employee moving expenses provided to the employee at the end of the calendar year in which allowable relocation reimbursements/payments were made. (IRS Form 4782 or equivalent.)

(b) Relocation Income Tax.

- 1 DOE finance offices will notify eligible transferred employees of their entitlement to the RIT allowance payment and request that the employee submit the required certification and documentation with an

SF-1012, "Travel Voucher." Such notification should be within 30 days of either the 4-15 income tax filing date or, if later, the date of receipt of the Federal and State marginal tax rate tables needed for calculation of the RIT allowance for covered taxable reimbursements received during the appropriate calendar year. See Figures VI-8 and VI-9 for the suggested notification memorandum and certification form.

- 2 DOE finance offices will calculate the RIT allowance based on the information provided in the employee's certification and provide a copy of the calculation to the employee. If an employee chooses to calculate his or her own RIT and claim that amount, the finance office will provide a copy of the calculation approved for payment. See Figure VI-10 for calculation of the RIT allowance.
- 3 RIT payments are charged to Object Class 120 and the appropriate Budget and Reporting Classification for moving expenses XX XX 12 02 0.
- 4 RIT allowance payments will be adjusted by the total WTA'S paid during the reimbursement year (year 1). The RIT allowance payment made to the employee is reported as income and reflected in the employee's W-2 for year 2 and is subject to the same tax withholding requirements as other moving expense reimbursements.

## (2) Employee Instructions.

- (a) RIT Claims. Employees are required to file, in the calendar year following the "Year 1" (reimbursement year), the tax information specified in the RIT allowance certification form. RIT claims shall be submitted through the usual approval process on an SF-1012, "Travel Voucher," together with the completed RIT Allowance Certification form (see Figure VI-9). Employees may calculate their RIT allowance claims based on these instructions and the applicable regulations. See Attachment VI-1, page 157. Employees wishing to have the RIT allowance calculated by the DOE finance office should complete their travel vouchers in the usual manner, except for the amount claimed, and include the following statement on page 2 of the travel voucher:

"To claim RIT allowance for the year 19xx, RIT allowance certification and required supporting income documentation attached. The RIT amount to be calculated by the DOE payment office and adjusted to reflect all WTA payments made."

(b) WTA Payments.

1 Refer to subparagraph c(1)(a), above.

2 Employees are to file their relocation vouchers in the usual manner. The WTA will be paid to the employee to offset only the 20 percent Federal tax withholding and will be calculated and processed by the DOE finance" office.

3 If the WTA's paid to the employee in year 1 (reimbursement year) exceed the RIT allowance claim filed in year 2 (year in which tax return is filed for year 1 reimbursement), the employee shall promptly remit the excess amount to the DOE finance office.

d. Change of Station Authorization. An estimate for the RIT shall be included on the change of station authorization for eligible employees. For estimating purposes, use the amount derived when multiplying the estimated total covered taxable reimbursements items by 50 percent (house-hunting trip plus temporary quarters plus temporary storage in excess of 30 days plus miscellaneous expenses plus real estate less \$3,000). (Note: If the change of station involves a short distance move and the employee's relocation does not meet the Internal Revenue Service (IRS) 35 mile rule (see Figure VI-6, footnote 2), then the amount of covered taxable reimbursements is the same as the amount of covered moving expense reimbursement (see Attachment VI-1, pages 157 and 168, paragraphs 2-11.3 and 2.11.8c).

6. USE OF RELOCATION SERVICE CONTRACTOR.

a. General.

(1) The Department has contracted for certain relocation services that are available to eligible transferred employees. A detailed description of the program is available to transferring employees from the site relocation coordinator.

(a) The following services are provided at no cost to the employee:

1 Guaranteed Home Purchase Service Including Amended Value Transactions. Provides for the purchase of an employee's home at fair market value based on two independent market appraisals of the property. If the appraisals differ by more than 5 percent, a third appraisal is arranged. The employee has 45 days to accept or reject the contractor's offer. Within the 45 day period the employee may elect to independently market the home. If the employee finds a buyer whose bona fide offer is higher than that of the contractor, and the contractor

CALCULATION OF COVERED TAXABLE REIMBURSEMENTS  
MADE IN YEAR 1 1987  
(year)

Employee's Name: Marc C. Conner  
 Reporting Date: 8-31-87  
 Change of Station Authorization Number: PCS 7-49670  
 DOE Organization: Office of the Controller, MA-31.5

<u>Reimbursement Items</u>	Amount Paid/ Reim- bursed <u>(a)</u> 1/	Less Reim- bursement not covered by RIT <u>(b)</u>	Maxi - mum Movin g Exp. Deducti on <u>(c)</u>	Amount of Covered Taxable Reimburse- ments <u>(d)</u> 3/
1. Travel and transpor- tation expenses between duty sta- tions. (Includes GTR/ticket.)	\$ <u>476.00</u> 4/		\$ <u>476.00</u> 4/	\$ <u>- 0-</u> 4/
2. Transportation and 30 days temporary stor- age of household goods (HHG' s).				
a. GBL/Actual Expense	\$ <u>8,812.00</u> 4/		\$ <u>8,812.00</u> 4/	\$ <u>-0-</u> 4/
b. Commuted Rate (Enter in Col (b) any excess reim- bursement received in Col (a) over actual expenses incurred and enter the bal - ance in Col (c).)	\$ <u>-0-</u>	\$ _____	\$ <u>-0-</u>	\$ <u>-0-</u>
3. Temporary storage of HHG' s not included on lines 2a or 2b.	\$ <u>313.00</u>		\$ <u>-0-</u>	\$ <u>313.00</u>

Figure VI -6  
Sample of  
Calculation of Covered Taxable Reimbursements  
Provided to Employee

Reimbursement Items	Amount	Less	Maxi -	Amount of
	Paid/ Reim- bursed	Reim - burse- ment not covered by RIT	mum Movi ng Exp. Deducti on	Covered Taxabl e Reimburse- ments
	(a) 1 /	(b)	(c) 2 /	(d) 3 /
4. Contemporary Storage- All transfers on or after 10-12-84. Enter Col (a) amount in Col (b). If for- eign transfer, enter amount in Col (c).	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>
5. Mobile home movement instead of HHG' s.	\$ <u>-0-</u>		\$ <u>-0-</u> 4/	\$ <u>-0-</u> 4/
6. Shipment of POV (Enter Col (a) amount in both columns (b) and (c)).	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>
7. Miscellaneous expense allowance.	\$ <u>700.00</u>		\$ <u>-0-</u>	\$ <u>700.00</u>
8. Househunting trip. (include GTR/ticket)	\$ <u>1,715.29</u>			
9. Temporary quarters, 30 days @ new station.	\$ <u>4,119.75</u>			
10. Total lines 8 and 9.	\$ <u>5,835.04</u>			
11. Enter lesser of line 10 or \$1,500 as de- ductible amount in Col. (c): <u>5/</u>			\$1,500	
12. Enter balance of line 10 minus 11.				\$ <u>4,335.04</u>
13. Temporary quarters in excess of line 9.	\$ <u>3,881.50</u>		\$ <u>-0-</u>	\$ <u>3,881.50</u>

Figure VI -6 (continued)

<u>Reimbursement Items</u>	Amount Paid/ Reim- bursed <u>(a)</u> <sup>1/</sup>	Less Reim- burse- ment not covered by RIT <u>(b)</u>	Maxi - mum Mov ing Exp. Deducti on <u>(c)</u> <sup>2/</sup>	Amount of Covered Taxabl e Reimburse- ments <u>(d)</u> <sup>3/</sup>
14. Real estate transac- tions resulting from:				
(a) Sale expenses.	<u>\$9,920.00</u>			
(b) Purchase expenses.	<u>\$ 3,750.00</u>			
(c) Unexpired lease.	<u>\$ -0-</u>			
(d) Relocati on servi ces. <sup>6/</sup>	<u>\$ XXX</u>			
15. Total of items (a) through (d), line 14.	<u>\$13,670.00</u>			
16. Enter lesser of line 15 or \$3,000 less deductible amount used on line 11. <sup>5/</sup>			<u>\$ 1,500.00</u>	
17. Balance of line 15 minus line 16.				<u>\$12,170.00</u>
18. Relocati on servi ces not included on line 14(d). <sup>6/</sup>	<u>\$ XXX</u> <sup>6/</sup>		<u>\$ XXX</u> <sup>6/</sup>	<u>\$ XXX</u> <sup>6/</sup>
19. Total column (a), (c), and (d).	<u>\$33,687.54</u>		<u>\$12,288.00</u>	<u>\$21,399.54</u> <sup>7/</sup>
20. Enter total amount of WTA'S paid in Year 1.	<u>\$ 5,49.89</u> <sup>8/</sup>			
21. Total lines 19 and 20. column (a).	<u>\$39,037.43</u> <sup>9/</sup>			

Figure VI -6 (continued)

- 1/ Enter in column (a) the amounts of allowable reimbursed expenses.
- 2/ Enter in column (c) the maximum amounts of the reimbursed expenses in column (a) which are deductible moving expenses. (See FTR 2-11.8c(2); also see footnote 4/.) If employee is not eligible for deductions because of IRS 35 mile rule (i.e., employee's new duty station is at least 35 miles farther from old residence than the distance from old residence to old duty station) show no deductions in column (c) and replace zeros in column (d) with correct amount.
- 3/ Enter in column (d) the amount of covered taxable reimbursements as indicated. (See FTR 2-11.8c.)
- 4/ The amount entered in column (c) for lines 1, 2a, or 5 should be the same as that entered in column (a). (See FTR 2-11.8c(2)(a).) Column (d) will be zero.
- 5/ Limits may vary according to filing status, etc. See IRS Publication 521, Moving Expenses.
- 6/ Based on the provisions of the Department's contract with the relocation services contractor, the amounts paid to the contractor do not constitute additional income to the employee.
- 7/ The amount on line 19, column (d), is the amount of covered taxable reimbursements to be used in the gross-up formula for the RIT allowance.
- 8/ Enter total amount of all WTA's paid in Year 1 on line 20, column (a) only. This amount is an estimated partial payment of the RIT allowance. It is not included in the amount of covered taxable reimbursements determined for calculation of the RIT allowance. (See FTR 2-11.8c(4).)
- 9/ This amount equates to the total moving expense payments amount shown on the Employee's Moving Expense Information provided at end of the calendar year in which reimbursements/payments were made. (Line 7 of IRS Form 4782 or similar form.)

YEAR 1 CALCULATION OF WITHHOLDING  
TAX ALLOWANCE (WTA)

Employer's Name: Marc C. Conner  
 DOE Organization : Office of the Controller, MA-31.5  
 Change of Station  
 Authorization No. : ACS7-49670  
 Reporting Date: 8-31-87  
 Year 1 : 1987

1. Total Amount Claimed And Proper For Payment (From SF-1012) \$ 33,687.54
2. Enter Initial Amount of Reimbursements Subject To Federal Tax Withholding \$ 21,399.54
3. Multiply Initial Amount Subject to Federal Tax Withholding (Item 2) By .25 To Determine The WTA \$ 5,349.89
4. Total Amount to Withhold For Federal Tax Is Same Amount as WTA (Item 3) \$ 5,349.89
5. Name of State Where State Withholding Is Required \$ MD
6. Amount Subject To State Withholding (Item 2 plus Item 3) \$ 26,749.43
7. Amount Withheld For State Tax \$ 1,337.47

NOTE : The WTA is subject to adjustment for applicable FICA or Medicare deductions. Also, the requirement to withhold for State and local taxes in certain jurisdictions has not changed. There is no Withholding Tax Allowance to offset State or local taxes.

Figure VI-7  
 Sample of  
 Calculation of Withholding Tax Allowance  
 Which May Be Provided to Employee



DOE 1500.2A  
6-7-89  
MA-302.1

VI-27

Relocation Income Tax (RIT) Allowance

Marc C. Conner  
(Employee's Name)  
Change of Station Authorization Number: PCS7-49670  
Effective Date of Transfer: 8-31-88

As a transferred employee whose effective date of transfer was on or after 11-14-83, and who has received reimbursement for certain taxable moving expenses during 1987, you are eligible to be paid a relocation income tax (RIT) allowance.


The RIT allowance was authorized by Public Law 98-151, 11-14-83, and implemented by the General Services Administration (GSA) in the Federal Travel Regulations, Chapter 2, Part 11. This statutory authority for the RIT allowance did not make changes to the Internal Revenue Code or State or local tax codes. Therefore, the authority for reimbursement of additional income tax incurred as a result of moving expense reimbursements shall not be construed as changing or limiting your income tax obligations in any way or authorizing a refund of these taxes when filing a return with the Internal Revenue Service or other recognized tax authority. The RIT allowance is a moving expense allowance and must be claimed and paid on an SF-1012, Travel Voucher.

As required under the GSA regulations, to receive the allowance, you must furnish and certify to certain tax information shown on your actually prepared tax returns. This office will calculate the RIT allowance to which you are entitled, and will provide you with a copy of the calculation. To claim the RIT allowance, please complete the attached Relocation Income Tax Allowance Certification form and attach it to an SF-1012, Travel Voucher, and submit for approval through the usual channels. Include the following statement on page 2 of the travel voucher:

"To claim RIT allowance for the year 1987, RIT allowance certification and required supporting income documentation attached. The RIT amount to be calculated by DOE payment office and adjusted to reflect all WTA payments made.

If you calculate your RIT allowance and claim the amount you have calculated, include on your voucher only the first sentence of the above statement. You will then receive a copy of the RIT calculation approved for payment.

If you have any questions concerning this submission or the subsequent RIT calculation, you may call A.B. Collins, 3-0000

  
R. T. Neal

Signed by appropriate DOE Finance Official

Attachments

RELOCATION INCOME TAX (RIT) ALLOWANCE CERTIFICATION

Name: Marc C. Conner  
Reporting Date: 8-31-87  
Change of Station Authorization Number: PCS7-49670  
DOE Organization & Phone Number: Office of the Controller, 586-4860

I certify that the following information, which is to be used in calculating the RIT Allowance to which I am entitled, has been (or will be) shown on the income tax returns filed (or to be filed) by me (or by my spouse and me) with the applicable Federal, State, and local tax authorities as specified below, for tax year 1987.

- Gross compensation as shown on attached Form(s) W-2 (including W-2 for relocations) and, if appropriate, net earnings (or loss) from self-employment income shown on Schedule SE (Form 1040)

	<u>Forms W-2</u>	Schedule SE
Employee	\$55,624.00	\$ _____
Spouse (if filing joint return)	\$35,825.00	\$ _____
TOTAL	\$91,449.00	

- Filing Status:

Check One       Single       Married Filing Separate Return

Married Filing Joint Return       Qualified Widower with Dependent Child

Head of Household

- State MD  
(Name of State if any, in which you incurred State income tax liability because of relocation reimbursements. If you were subject to tax liability in 2 states, name both states.)

- If total compensation shown above is less than \$20,000, indicate State income tax rate \_\_\_\_\_%.

- State tax rate above is expressed as a percentage of which of the following:

Check One:  Income      \_\_\_\_\_ Federal Tax

- Locality: Montgomery County  
(Name of locality, if any, in which you incurred local income tax liability on relocation reimbursements at the new job location in tax year shown above. If subject to tax liability in 2 localities, name both.)

- Type of Locality:

\_\_\_\_\_ City or Municipality

County

- Indicate local income tax rate for locality 50\_\_\_\_\_%.

- Local tax rate above as expressed as a percentage of which of the following:

Check One: \_\_\_\_\_ Income       State Tax      \_\_\_\_\_ Federal Tax

- Is your new principal place of work location at least 35 miles farther from your former home than was your former home from your former principal place of work?

Yes

\_\_\_\_\_ No

The above information is true and accurate to the best of my knowledge but I. (we) agree to notify the DOE finance office of any changes to the above (i.e., from amended tax returns, tax audit, etc.) so that appropriate adjustments to the RIT allowance can be made. The required supporting documents are attached. Additional documentation will be furnished if requested.

I (we) further agree that if the 12-month service agreement required by the Federal Travel Regulations (FTR 2-1.5a(1)) is violated, the total amount of the RIT allowance will become a debt due the United States Government and will be repaid to DOE in accordance with DOE instructions.

Mare C. Cooney  
Employee's Signature

7-15-88  
Date

Lippi O. Cooney  
Spouse's Signature  
(if joint return)

7-15-88  
Date

Figure VI -9 (continued)

YEAR 2 CALCULATION OF RELOCATION INCOME TAX (RIT) ALLOWANCE

Employee's Name : Marc C. Conner  
DOE Organization : Office of Controller, MA-31.5  
Change of Station  
Authorization No. : PCS7-49670  
Reporting Date : 8-31-87  
Year 1 : 1987  
(Calendar Year Reimbursed)

1. Earned Income and Filing Status (as shown on Employee's RIT Certification Form) \$91,449.00
  
2. a. Federal Tax Rate for Year 1 (rate from Federal Tax Table for RIT Allowance (FTR, Appendix 2-11.A) using information in 1 above). Show the rate as a decimal (i.e., show 38% as .38) .35
  
- b. Federal tax rate for Year 28 .33
  
3. State Marginal Tax Rate (rate as shown in State Tax Table for RIT Allowance (FTR, Appendix 2-11.B) using information in 1 above). If State Marginal Tax Rate Table shows rate as percent of Federal Tax Liability, then enter result of multiplying Federal Tax Rate (item 2a) by percent shown for State. (See special rule in FPMR 101-7, Part 2-11.8e(2), if earned income is less than \$20,000). Show rate as decimal. .05
  
4. Local Tax Rate (rate as shown on claimant's certification form). Show rate as decimal. (If reporting date is prior to 10-12-84, and if locality involved is a county, show local tax rate as zero.) See RIT Certification Form for type of locality. If employee reports rate as percent of Federal Tax Liability, then enter result of multiplying Federal Tax Rate (item 2a) by Local Tax Rate (indicated on employee's certification form). If employee reports rate as percent of State tax liability, then enter result of multiplying State Tax Rate (item 3) by Local Tax Rate indicated on certification form. .025

Figure VI -10  
Sample of  
Calculation of RIT Allowance  
Which May Be Provided to Employee

5. Combined Marginal Tax Rates. (CMTRs)

(a) Combined Marginal Tax Rate (CMTR) for Year 1 is computed as follows:

(1) Subtract Federal Tax Rate for Year 1 (item 2a from 1.00.	<u>.65</u>
(2) Multiply item 5(a)(1) by State Tax Rate (item 3).	<u>.0325</u>
(3) Multiply item 5(a)(1) by Local Tax Rate (item 4).	<u>.01625</u>
(4) CMTR for Year 1 = Federal Tax Rate for Year 1 (Item 2a) + item 5(a)(2) + item 5(a)(3).	<u>.39875</u>

(b) Combined Marginal Tax Rate (CMTR) for Year 2 is computed as follows:

(1) Subtract Federal Tax Rate for Year 2 (item 2b) from 1.00.	<u>.67</u>
(2) Multiply item 5(b)(1) by State Tax Rate (item 3).	<u>.0335</u>
(3) Multiply item 5(b)(1) by Local Tax Rate (item 4).	<u>.01675</u>
(4) CMTR for Year 2 = Federal Tax Rate (item 2b) + item 5(b)(2) + item 5(b)(3).	<u>.38025</u>

6. Total RIT Allowance is computed as follows:

(a) Subtract Combined Marginal Tax Rate for Year 2 (item 5(b)(4)) from 1.00.	<u>.61975</u>
(b) Divide Combined Marginal Tax Rate for Year 1 (item 5(a)(4)) by item 6(a).	<u>.6434045</u>
(c) Enter amount of Covered Taxable Reimbursements made in Year 1.	<u>\$21,399.54</u>
(d) Total RIT Allowance = item 6(b) multiplied by item 6(c)	<u>\$13,768.56</u>

Figure VI -10 (continued)

YEAR 2 CALCULATION OF RELOCATION INCOME TAX (RIT) ALLOWANCE

7. Final RIT ALLOWANCE adjusted for WTA's paid is computed as follows:

(a) Enter total Withholding Tax Allowance(s) (WTA) Paid In Year 1.	<u>\$5,349.89</u>
(b) Subtract CMTR for Year 1 (item 5(a)(4)) from 1	<u>.60125</u>
(c) Divide item 7(b) by item 6(a)	<u>.9701492</u>
(d) Multiply item 7(a) by item 7(c)	<u>\$5,190.19</u>
(e) Final RIT Allowance equals Total RIT Allowance (item 6(d) minus item 7(d)).	<u>\$8,578.37 1/</u>

8 Net Payment Amount is computed as follows:

(a) Calculate Federal withholding on Final RIT Allowance by multiplying Final RIT Allowance (item 7(e)) by .20.	<u>\$1,715.67</u>
(b) Calculate State tax withholding (if required).	<u>428.92</u>
(c) Calculate Local tax withholding (if required).	<u>-0-</u>
(d) Net Payment Amount equals Final RIT Allowance (item 7(e)) minus Federal Withholding (item 8(a)) minus State Withholding (item 8(b)) minus Local Withholding (item 8(c)).	<u>\$6,433.78 2/</u>

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1/ This amount is reported as income on Form W-2 for Year 2. If negative amount, the employee is obligated to repay excess amount.

2/ This amount is subject to adjustment due to applicable FICA or Medicare deductions.

agrees to amend the sale. the employee will amend the contractor's offer and then accept the amended offer as an Amended Value Transaction under the Guaranteed Home Purchase Service.

2. Home Findings Service and Mortgage Finding Assistance. Provides for individual counseling services to familiarize the employee with the local area by presenting information related to the employee's needs concerning the real estate market (including rental properties), schools, taxes, commuting, and community life. When requested by the employee, it includes referral by the contractor of one or more reputable local brokers and arrangement for necessary mortgage financing for which the employee is qualified.
3. Home Selling Assistance Program. If the employee elects not to use the Guaranteed Home Purchase Service, he or she may elect to receive assistance in developing marketing strategies to independently market the residence.

(b) The following services are available through the contractor but are at the employee's option and expense:

1. Spouse Employment Counseling. Includes providing or arranging for career counseling for the employee's spouse.
2. Rental Assistance Service. Includes providing or arranging for assistance to employees-wishing to rent rather than to purchase a home at the new duty station.

- (2) Authorization for the use of relocation services shall be made on an official change of station authorization form for the eligible employees as defined in paragraph 6b.
- (3) The services of the relocation service company shall be obtained and obligated through the issuance of a "Delivery Order" (DOE F-4250.3, "Order for Supplies or Services," replaces OF-347), citing the Master Contract Number DE-AM01-86MA37021. The Departmental organization responsible for funding the employee's travel expense shall issue a "Procurement Request" (DOE F 4200.33), to the head of the contracting activity (HCA) requesting issuance of a delivery order to obtain relocation services. Delivery orders shall be prepared as described in the Federal Acquisition Regulations, section 8.405, and shall include the name of the employee, phone number, and change of station authorization number. The delivery order shall contain appropriate accounting and appropriation data to charge the relocation services to the employee's receiving organization,



using object class 250 - Contractual services and Supplies - Other Services.

b. General Conditions and Eligibility Limitations.

- (1) Relocation services are available to employees only if the following conditions or requirements are met:
  - (a) The transfer is in the interest of the Government and is not primarily for the convenience or benefit of the employee or at the employee's request.
  - (b) The effective date of the employee's transfer (as defined on page VI-3, paragraph 1b(5)) is on or after 11-14-83.
  - (c) The title to the residence or dwelling at the old or new official station or the interest in a cooperatively owned dwelling is in the name of the employee alone or in the joint names of the employee and one or more members of the employee's immediate family, as defined in Attachment VI-1, page 71, paragraph 2-1.4.d.
  - (d) The dwelling at the old official station was the employee's residence at the time he or she was first definitely informed by competent authority of the transfer to the new official station.
  - (e) The employee arranges with the contractor to be billed directly for prorata share of costs when the property involves the sale or purchase of land in excess of that which reasonably relates to the residence, or the residence is a duplex or other type of multiple occupancy dwelling which is occupied only partially by the employee.
  - (f) The dwelling is not currently occupied by tenants.
  - (g) The dwelling is in conformance with all Federal, State, and local laws, regulations, ordinances, and standards regarding habitability.
- (2) The following individuals are not eligible to use relocation services:
  - (a) New appointees, including those covered under FTR 2-1.5f, such as new hires to shortage category and Senior Executive Service positions, Presidential appointees, and other new appointees who are eligible for travel and transportation to their first official station.
  - (b) Employees transferred under the Government Employees Training Act (5 U.S.C. 4109).

- (c) Employees transferred to or from a duty station in a foreign country.
- (3) Eligible employees, upon deciding to use the relocation services, may not receive direct reimbursement for relocation allowances similar to those costs that the Department will pay to the relocation service contractor; and upon violation of 1-year service agreement are subject to liability for all payments made to the relocation company on their behalf.

c. Responsibilities.

- (1) Heads of Field Elements, for Field Authorized Transfers, and the Deputy Assistant Secretary for Administration, for Headquarters Authorized Transfers, shall designate an individual to serve as the Site Relocation coordinator (SRC) for changes of station involving their respective organizations.
- (2) The Controller shall designate an individual to serve as the DOE Relocation Coordinator (DRC).
- (3) The Director of Procurement Operations (MA-45) will be responsible for any changes, modifications, or interpretations of the master contract and is the designated head of a contracting activity for Headquarters.
- (4) Head of a Contracting Activity (HCA) issues the delivery order to the contractor and forwards copies to the Office of Procurement Operations (MA-45) for inclusion in the master contract and to the DOE Relocation Coordinator. Receives billings for the delivery orders directly from the contractor and authorizes payment for those costs that are allowed under the terms of the contract.
- (5) DOE Program Office Location to which the employee is to be transferred initiates the "Official Change of Station Authorization" and sends the "Procurement Request" (DOE F 4200.33) to the HCA responsible for the local program.
- (6) DOE Relocation Coordinator.
  - (a) Is the Technical Project Officer (TPO) for the master contract.
  - (b) Receives a copy of the delivery order from the Head of Contracting Activity (HCA) and copies of the signed service agreements, employee's change of station authorization, and "Employee Application Request for Relocation Services" (see Figure VI-11, page VI-40) from site relocation coordinator when employee desires to be contacted by relocation company.

- (c) Authorizes extensions of the decision period when circumstances justify such action.
  - (d) Reviews contractor status and cost reports on transferring employees properties being handled by the contractor.
  - (e) In coordination with the Office of Procurement Operations (MA-45), HCA's, and the site relocation coordinators, conducts performance evaluations of the contractor.
- (7) Site Relocation Coordinator.
- (a) Provides transferring employees with the basic information regarding the services offered by the relocation company and is the primary point of contact at the site.
  - (b) Reviews employee application requests, concurs in the preparation of the procurement request (PR) and, if a PR is not forthcoming, requests that the organization responsible for the employee's change of station initiate the PR. Forwards copies of the change of station authorization, the 1-year service agreement, and "Employee Application Request for Relocation Services" to the DOE Relocation Coordinator.
  - (c) Provides liaison services between the relocation company and transferring employees.
- (8) Employee. Accepts or rejects in writing the offer of the use of relocation services any time within the 2-year time limitation for completing relocation specified in Attachment VI-1, page 117, paragraph 2-6.1e(1). When receiving relocation services, notifies the official initiating the PR that relocation services authorized by DOE have been received and are completed.
- d. Procedures.
- (1) Upon notifying an employee that a change of station has been authorized, the Departmental officials approving and authorizing the change of station shall determine whether the employee meets the conditions established in paragraph 6b(1) above regarding eligibility for relocation services. When a transferred employee meets the conditions and eligibility requirements, the Departmental organization responsible for approving the employee's transfer shall initiate a procurement request for relocation services and process it to the HCA through the Site Relocation Coordinator (SRC).
  - (2) When relocation services have been authorized for the employee, the SRC at the receiving office shall provide basic information describing the services available from the relocation company.

- (3) If the employee desires to use the relocation service contract, he or she shall submit a completed "Employee Application Request for Relocation Services" (see Figure VI-11) to the SRC. The SRC shall request that the organization responsible for the employee's change of station initiate a procurement request (PR) for a delivery order to the contract. Upon completion of the PR the SRC will concur in the PR prior to submission to the HCA. The SRC will then forward a copy of the employee application request, along with one copy of the PCS authorization and signed 1-year service agreement, to the DRC.
  - (4) The employee may reject the use of relocation services at any time. Such rejection shall be made in writing to the SRC. Once an employee rejects the services of a relocation company, he or she cannot subsequently reapply for use of a relocation company under the current PCS orders. Rejection by the transferring employee of the relocation company services must be communicated in writing to the receiving activity's SRC, who will inform the DRC of the employee's decision.
  - (5) The following actions may result in a cancellation of the contractual relocation services:
    - (a) Cancellation of the PCS move by the authorizing activity.
    - (b) Rejection of the offer by the employee.
    - (c) Expiration of the 45-day decision period without the employee accepting or rejecting the contractor's offer.
    - (d) Failure of the employee to provide the contractor with the required payment in a deficit equity situation. Payment is required within 10 days of acceptance of the offer.
    - (e) Employee signs a contract of sale with a buyer other than the contractor and is unable to have the action nullified.
  - (6) The Department will reimburse the contractor for all direct expenses incurred whenever the offer is rejected or services cancelled by the employee or the Department.
- e. Eligible Employees Transferred Prior to Implementation of Relocation Services. Departmental approving and authorizing offices shall amend existing change of station orders for eligible transferred employees who have been issued change of station orders and have reported to duty prior to the implementation of this relocation service program. Notification of the availability of the service shall follow the procedures set forth in paragraph 6d.
- f. Relocation Income Tax (RIT) Allowance. Based on past private letter rulings of the Internal Revenue with respect to the tax aspects of a

home purchase plan, the payment made to a relocation service company has not been considered taxable income to the employee. Therefore, such payments will not be included in the calculation of the RIT allowance.

7. SUMMARY OF MAXIMUM RELOCATION ALLOWANCES. (See Figure VI -12, page VI -41.)

EMPLOYEE APPLICATION REQUEST FOR RELOCATION SERVICES

Employee Name(s): Lane T. Smith

Old Duty Station: Albuquerque Operations Office, Albuquerque, NM

New Station: Forrestal, Washington DC

Change of Station Authorization #: PCS 6-1054

Reporting Date: 12-1-88

Provide following information if requesting Home Purchase Service:

a. Address of Residence to be Sold: 7201 Oak Dr., Albuquerque, NM 87115

b. Name(s) of Titled Homeowner(s): Lane T. and Geraldine E. Smith

c. Are all individuals listed as titled homeowners(s) members of your immediate family? Yes  No

d. Is the residence shown in the address above your residence at the time you were first definitely informed by competent authority of your transfer? Yes  No

e. Type of dwelling: single family home  duplex   
apt  farm  other

f. Estimated acreage of residence property: One-half

g. Estimated Selling Price \$97,000.00

h. Mileage distance of residence from old duty station: 13 miles

Please check services interested in obtaining:

- Guaranteed Home Purchase Service
- Home Finding Service & Mortgage Finding Assistance
- Home Selling Assistance Service
- Spouse Employment Counseling Service (at employee's expense)
- Rental Assistance Service (at employee's expense)

Office Phone Number 844-1000

Home Phone Number 846-2100

I prefer to be contacted by relocation service company at (505) 846-2100  
(phone # & area code)

After 5:00 p.m.  
(time of day)

Lane T. Smith 11-8-88

Employee Signature Date

TABLE 1. Relocation Allowances for Certain New Appointees to their First Official Station within the Conterminous U.S. 1/ 2/

Type of Allowance	Maximum Allowance
<b>1. <u>EN ROUTE TRAVEL EXPENSES</u></b>	
a. <u>Transportation Expenses:</u> (FTR 2-1.5f(3), 2-2.1, 2-2.2a, and 2-2.3b)	Transportation expenses for appointee and family from appointee's residence to the first official station by common carrier;  or A mileage allowance when a privately owned automobile (POA) is used for allowable en route travel as follows:
Number of Occupants in POA:	<u>Mileage Rate</u>
Employee (or one family member)	15 cents
Employee + 1 (or 2 family members)	17 cents
Employee + 2 (or 3 family members)	19 cents
Employee + 3 (or 4 or more family members)	20 cents
b. <u>En Route Per Diem:</u> (FTR 2-1.5f(3), 2-2.1, and 2-2.3d)(NTE)	A per diem allowance for allowable en route travel time not to exceed the following maximum rates:
Employee only	\$66.00
Family members (FTR 2-1.5f(4))	None
<b>2. <u>HOUSEHOLD GOODS (HHG)</u></b> (FTR 2-1.5f(3) and 2-8)	
a. <u>Transportation Expenses:</u> Maximum Net Weight Allowances:	Expenses of shipping HHG from appointee's residence to the first official station NTE the following net weight allowances:
Employee with family	18,000 lbs.
Employee without family	18,000 lbs.
b. <u>Temporary storage incident to transportation:</u> (FTR 2-8.2)	90 days. An additional 90-day period may be authorized under certain conditions.

TABLE 1. Relocation Allowances for Certain New Appointees to their First Official Station within the Conterminous U. S. 1/ 2/ (continued)

Type of Allowance	Maximum Allowance
c. <u>Nontemporary storage:</u> (FTR 2-9)	HHG may be placed in contemporary storage for up to three years when assigned to an isolated duty station within the conterminous U. S. Weight of HHG stored combined with weight shipped may not exceed the maximum weight allowances shown above.
3. <u>Mobile Home</u> (FTR 2-1.5f(3), and 2-7)	If used as a residence, mobile home may be moved in lieu of HHG shipment. See FTR 2-7 for eligibility requirements and cost limitations.

1/ Specifically included are individuals appointed to designated shortage-category positions (including student trainees upon completion of college work) and to Senior Executive Service positions; also included are Presidential appointees appointed by the President to a position the rate of pay for which is equal to or higher than the minimum rate of pay prescribed for GS-16 and whose effective date of appointment is on or after 10-12-84, is eligible for the allowances listed (Public Law 98-473, 10-12-84).

New appointees must agree in writing to remain in Government service for 12 months after the effective date of appointment. (See FTR 2-1.2, 2-1.3, and 2-1.5f)

2/ The allowances shown in Table 1 are the maximum allowances in effect on the date shown and are to be used ONLY for reference or cost estimating purposes. Actual payment of these allowances must be in accordance with the governing provisions of Chapter 2 of the Federal Travel Regulations (FTR) (see Attachment VI-1) which were in effect on the new appointee's effective date of appointment (date of reporting to first official station). Pertinent FTR paragraph references are shown in parentheses.



TABLE 2. Relocation Allowances for Employees Transferred within Conterminous U.S. 1/ 2/ (cont'd)

Type of Allowance	Maximum Allowance								
<b>1. EN ROUTE TRAVEL EXPENSES</b>									
<p>a. <u>Transportation Expenses</u> (FTR 2-2.1, 2-2.2a, and 2-2.3b)</p>	<p>Transportation expenses for employee and family from the old to the new official station by common carrier: or a mileage allowance when a privately owned automobile (POA) is used for enroute travel as follows:</p> <p>Number of Occupants in POA:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Employee (or one family member)</td> <td style="text-align: right;">15 cents</td> </tr> <tr> <td>Employee + 1 (or 2 family members)</td> <td style="text-align: right;">17 cents</td> </tr> <tr> <td>Employee + 2 (or 3 family members)</td> <td style="text-align: right;">19 cents</td> </tr> <tr> <td>Employee + 3 (or 4 or more family members)</td> <td style="text-align: right;">20 cents</td> </tr> </table>	Employee (or one family member)	15 cents	Employee + 1 (or 2 family members)	17 cents	Employee + 2 (or 3 family members)	19 cents	Employee + 3 (or 4 or more family members)	20 cents
Employee (or one family member)	15 cents								
Employee + 1 (or 2 family members)	17 cents								
Employee + 2 (or 3 family members)	19 cents								
Employee + 3 (or 4 or more family members)	20 cents								
<p>b. <u>En Route Per Diem:</u> (FTR 2-2.1, 2-2.2b, 2-2.3d)</p>	<p>A per diem allowance for allowable en route travel time between the employee's old and new official stations not to exceed (NTE) the following maximum rates:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Employee, or spouse unaccompanied by employee</td> <td style="text-align: right;">\$66.00</td> </tr> <tr> <td>Spouse accompanied by employee</td> <td style="text-align: right;">\$49.50</td> </tr> <tr> <td>Each other family member 12 years or older</td> <td style="text-align: right;">\$49.50</td> </tr> <tr> <td>Each family member under 12 years</td> <td style="text-align: right;">\$33.00</td> </tr> </table>	Employee, or spouse unaccompanied by employee	\$66.00	Spouse accompanied by employee	\$49.50	Each other family member 12 years or older	\$49.50	Each family member under 12 years	\$33.00
Employee, or spouse unaccompanied by employee	\$66.00								
Spouse accompanied by employee	\$49.50								
Each other family member 12 years or older	\$49.50								
Each family member under 12 years	\$33.00								

TABLE 2. Relocation Allowances for Employees Transferred within Conterminous U.S. 1/ 2/ (cont'd)

Type of Allowance	Maximum Allowance
-------------------	-------------------

2. MISCELLANEOUS EXPENSE ALLOWANCE  
(FTR 2-3)

- a. Employee with family: A flat allowance (without documentation) of \$700.00 or two weeks' basic pay, whichever is the lesser amount; or up to two weeks' basic pay for itemized actual expenses if supported by receipts or other documentation.
- b. Employee without family: A flat allowance (without documentation) of \$350.00 or one week's basic pay, whichever is the lesser amount; or up to one week's basic pay for itemized actual expenses if supported by receipts or other documentation.

NOTE : Basic pay rate is limited to the maximum rate of Grade GS-13 at the time employee reports for duty at the new station.

3. HOUSE HUNTING TRIP  
(FTR 2-4)

- a. Maximum time allowable: 10 days (including travel time)
- b. Transportation Expenses: Round trip transportation expenses for employee and spouse between old and new official station by common carrier; or a mileage allowance as shown below when POA is authorized:

Number of occupants in POA:

Employee	15 cents
Employee and spouse	17 cents

- c. Per Diem: A per diem allowance not to-exceed the following maximum rates:
 

Employee, or spouse unaccompanied	
by employee	\$66.00
Spouse accompanied by employee	\$49.50

TABLE 2. Relocation Allowances for Employees Transferred within Conterminous U.S. 1/ 2/ (cont'd)

Type of Allowance	Maximum Allowance
4. <u>TEMPORARY QUARTERS</u> (FTR 2-5)	New official station must be located in the conterminous U.S. or non-foreign areas.
a. <u>Subsistence Expenses Covered:</u>	Actual lodging, meals, and laundry and dry cleaning expenses, not to exceed the limitations shown in paragraph 4b.
b. <u>Reimbursement Limitations:</u>	
1st 30-day period:	
Employee, or spouse unaccompanied by employee	\$66.00
Accompanying spouse (2/3 of employee's daily rate)	\$44.00
Each other family member 12 years or older (2/3 of employee/unaccompanied spouse rate)	\$44.00
Each family member under 12 years (1/2 of employee/unaccompanied spouse rate)	\$33.00
<u>2nd 30-day period and additional 60 days, if authorized:</u>	Reduced to 75% of first 30-day rate
Employee, or spouse unaccompanied by employee	\$49.50
Accompanying spouse	\$33.00
Each other family member 12 years or older	\$33.00
Each family member under 12 years	\$24.75
c. <u>Maximum Time Allowable:</u> 60 days. An additional period NTE 60 days may be authorized for compelling reasons.	

TABLE 2. Relocation Allowances for Employees Transferred within Conterminous U.S. 1/ 2/ (cont'd)

Type of Allowance	Maximum Allowance
5. <u>REAL ESTATE EXPENSES</u> (FTR 2-6)	Both the old and new official station must be located within the U.S. (See Attachment VI-1, page 117, paragraph 2-6.1a.)
<u>Time Limitation:</u>	Settlement date for sale or purchase of residence must be within the following time limitation beginning from effective date of transfer:  2 years. An additional period NTE 1-year may be authorized upon employee's written request.
<u>Sales Expenses:</u>	10% of sale price or \$17,813, whichever is less. (Limitation in effect, 10-1-88.)
<u>Purchase Expenses:</u>	5% of purchase price or \$8,907 whichever is less. (Limitation in effect, 10-1-88. )
6. <u>MOBILE HOME</u> (FTR 2-7)	If used as a residence, mobile home may be moved in lieu of HHG shipment. See Attachment VI-1, page 127, paragraph 2-7, for eligibility requirements and cost limitations.
7. <u>HOUSEHOLD GOODS (HHG)</u> (FTR 2-8)	
a. <u>Transportation Expenses:</u>	Expenses of shipping HHG from employee's old official station NTE the following net weight allowances:
Maximum Net Weight Allowances:	
Employee with family	18,000 lbs.
Employee without family	18,000 lbs.
b. <u>Temporary Storage:</u> (FTR 2-8.2)	90 days. An additional 90-day period may be authorized under certain conditions.

TABLE 2. Relocation Allowances for Employees Transferred within Conterminous U.S. 1/ 2/ (cont'd)

Type of Allowance	Maximum Allowance
c. <u>Nontemporary storage:</u> (FTR 2-9)	HHG may be placed in contemporary storage for up to 3 years when assigned to isolated duty station within the conterminous U.S. Weight of HHG stored combined with weight shipped may not exceed the maximum weight allowances shown above.
8. <u>RELOCATION INCOME TAX</u> (RIT) ALLOWANCE (FTR 2-11)	See page VI-17, paragraph 5, for computation of the RIT allowance.
9. <u>USE OF RELOCATION SERVICE COMPANIES</u> (FTR 2-12)	See page VI-21, paragraph 6.

1/ Specifically included are those employees whose transfers have been determined by the gaining agency to be in the interest of the Government and not primarily for the employee's convenience or benefit, or at his/her request. Employee must agree in writing to remain in Government service for 12 months after the effective date of the transfer.

2/ The allowances shown in Table 2 are the maximum allowances in effect on the date shown and are to be used ONLY for reference or cost-estimating purposes. Actual payment of these allowances must be in accordance with the governing provisions of Chapter 2 of the Federal Travel Regulations (FTR) (see Attachment VI-1) which were in effect on the employee's effective date of transfer (date of reporting to new official station). Pertinent FTR paragraph references are shown in parentheses.



EMPLOYEE RELOCATION ALLOWANCE REGULATIONS

GSA BULLETIN A-40

GENERAL

FEDERAL TRAVEL REGULATIONS

CHAPTER 2 RELOCATION ALLOWANCES

(FPMR 101-7)





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Appendix 2-A. \* \* \*



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## CHAPTER 2. RELOCATION ALLOWANCES

### PART 1. APPLICABILITY AND GENERAL RULES

2-1.1. Authority. These regulations are Issued pursuant to 5 U.S.C. 5721-5734 and 20 U.S.C. 905 (a).

2-1.2. Applicability.

a. Persons covered. Except as otherwise provided in these regulations, the following persons are covered:

(1) Civilian officers and employees upon transfer from one official station or agency to another for permanent duty.

(1-a) Civilian officers and employees of the United States Postal Service transferred under 39 U.S.C. 1006 from the Postal Service to an agency as defined in 5 U.S.C. 5721 for permanent duty.

(2) Civilian officers and employees assigned to posts of duty outside the conterminous United States in connection with overseas tour renewal agreement travel and upon return to places of residence for the purpose of separation.

(3) New appointees to any positions outside the conterminous United States; and new appointees to positions within the United States for which the Office of Personnel Management has determined that a personnel shortage exists.

(4) Student trainees assigned upon completion of college work to positions within the United States for which the Office of Personnel Management has determined that a personnel shortage exists.

(5) Department of Defense overseas dependents school system teachers.

(6) New appointees to the Senior Executive Service; and certain Presidential appointees.

b. Persons excluded. These regulations shall not apply to:

(1) Officers and employees transferred in accordance with the provisions of the Foreign Service Act of 1980, as amended.

(2) Officers and employees transferred in accordance with the provisions of the Central Intelligence Agency Act of 1949, as amended.

(3) Persons whose pay and allowances are prescribed under 37 U.S.C., "Pay and Allowances of the Uniformed Services."

(4) Personnel of the Veterans Administration to whom the provisions of 38 U.S.C. 235 apply.

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2-1.3. General provisions.

Travel covered. When change of official station or other action described below is authorized or approved by such official or officials as the head of the agency may designate, travel and transportation expenses and applicable allowances as provided herein (see applicability and exclusions in pertinent sections) are payable in the case of:

(1) An employee transferring from one official station to another for permanent duty, Provided that: the transfer is in the interest of the Government and is not primarily for the convenience or benefit of the employee or at his/her request; the transfer is to a new official station which is at least 10 miles distant from the old official station; and, in the case of a relatively short distance relocation, a determination of eligibility is made under the provisions of 2-1.5b(1);

(2) New appointees relocating from their places of actual residence at the time of appointment for permanent duty to official stations outside the conterminous United States;

(3) New appointees, as provided in 2-1.5f, relocating from their places of actual residence at the time of appointment for permanent duty to official stations within the United States;

(4) Eligible employees outside the conterminous United States traveling in connection with overseas tour renewal agreement travel; and

(5) Eligible employees returning from posts of duty outside the conterminous United States to places of actual residence for separation as provided in 2-1.5g.

b. Reasonable advance notice of reassignment or transfer. As provided in 5 U.S.C. 5724(j) (Pub. L. 98-151, November 14, 1983, "...the reassignment or transfer of any employee, for permanent duty, from one official station or agency to another which is outside the employee's commuting area shall take effect only after the employee has been given advance notice for a reasonable period. Emergency circumstances shall be taken into account in determining whether the period of advance notice is reasonable." Agencies shall give as much advance notice as possible to enable the employee to begin the arrangements necessary when relocating family and residence. However, see 2-1.5b governing payment of travel and transportation expenses and applicable allowances when short distances are involved. A reasonable period of advance notice should not be less than 30 days except when (1) the employee and both the losing and gaining agencies agree on a lesser period; (2) other statutory authority and implementing regulations stipulate a lesser period (see Office of Personnel Management regulations for specified timeframes); or (3) emergency circumstances prevail.

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c. Travel authorization. When it is determined that a relocation will be authorized at Government expense, a written travel authorization shall be issued to the new appointee or employee prior to reporting to the first or new official station. The agency should advise the employee, or individual selected for appointment, not to incur relocation expenses in anticipation of a relocation until he/she has received written notification. The travel authorization shall indicate the specific allowances which are authorized as provided in these regulations and provide instructions on the Federal procedures for procurement of travel and transportation services. The guidelines in 1-1.5 on issuance of travel authorizations shall be followed. See also 2-1.5f(2) for procedural requirements applicable to new appointees.

d. Applicable provisions for reimbursement purposes. Because of successive changes to the provisions of these regulations governing relocation allowances and the extended period of time that employees retain eligibility for certain allowances (see 2-1.5a(2) and 2-6.1e), the reimbursement maximums or limitations applicable to certain allowances will not be the same for all employees even though claims may be filed within the same timeframe. The provisions of these regulations in effect on the employee's or new appointee's effective date of transfer or appointment (see 2-1.4j) shall be used for payment or reimbursement purposes. A summary of the allowance levels in effect on specific dates is provided in appendix 2-A for reference purposes.

2-1.4. Definitions. As used in these regulations, and unless otherwise specifically provided in these regulations, the following definitions apply:

a. Conterminous United States. The 48 contiguous States and the District of Columbia.

a-1. United States. The 50 States and the District of Columbia. The terms "United States" and "the 50 States and the District of Columbia" are used interchangeably throughout chapter 2 of the Federal Travel Regulations (FTR).

b. Employee. A civilian officer or employee of an agency as defined herein. The term also includes new appointees to permanent positions outside the conterminous United States and to positions described in 2-1.5f(1).

c. Agency. For purposes of this chapter 2, "agency" means:

(1) An "Executive agency" as defined in 5 U.S.C. 105 (an executive department, an independent establishment, the General Accounting Office, or a wholly owned Government corporation as defined in section 101 of the Government Corporation Control Act, as amended, but excluding a Government controlled corporation);

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- (2) A military department;
- (3) A court of the United States;
- (4) The Administrative Office of the United States Courts;
- (5) The Federal Judicial Center;
- (6) The Library of Congress;

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- (7) The United States Botanic Garden;
- (8) The Government Printing Office; and
- (9) The District of Columbia.

d. Immediate family.

(1) Any of the following named members of the employee's household at the time he/she reports for duty at the new permanent duty station or performs authorized or approved overseas tour renewal agreement travel or separation travel:

(a) Spouse;

(b) Children of the employee or employee's spouse who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support. (The term "children" shall include natural offspring; stepchildren; adopted children; grandchildren, legal minor wards, or other dependent children who are under legal guardianship of the employee or employee's spouse; and a child born after the employee's effective date of transfer when the travel of the employee's expectant spouse to the new official station is prevented at the time of the transfer because of advanced stage of pregnancy, or other reasons acceptable to the agency concerned, e.g., awaiting completion of the school year by other children.)

(c) Dependent parents (including step- and legally adoptive parents) of the employee or employee's spouse (See (2), below, for dependent status criteria.); and

(d) Dependent brothers and sisters (including step- and legally adoptive brothers and sisters) of the employee or employee's spouse who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support. (See (2), below, for dependent status criteria.)

(2) Generally, the individuals named in 2-1.4d(1)(c) and (d) shall be considered dependents of the employee if they receive at least 51 percent of their support from the employee or employee's spouse; however, this percentage of support criteria shall not be the decisive factor in all cases. These individuals may also be considered dependents for the purposes of this chapter if they are members of the employee's household and, in addition to their own income, receive support (less than 51 percent) from the employee or employee's spouse without which they would be unable to maintain a reasonable standard of living.

e. Temporary storage. Storage of household goods for a limited period of time at origin, destination, or en route in connection with transportation to, from, or between official stations or posts of duty or authorized alternate points.

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f. Nontemporary storage. Storage of household goods while an employee is assigned to or is at an official station or post of duty to which he/she will not or cannot transport such household goods.

g. Mobile home. All types of house trailers and mobile dwellings constructed for use as residences and designed to be moved overland, either by being self-propelled or towed.

h. Household goods. All personal property associated with the home and all personal effects belonging to an employee and the immediate family when shipment or storage begins, which can be legally accepted and transported as household goods by an authorized commercial carrier (see advisory note below) in accordance with the rules and regulations established or approved by an appropriate Federal or State regulatory authority, except the items listed in (1) through (4), below. Snowmobiles and vehicles with two or three wheels, e.g., motorcycles, mopeds, and golf carts, may be shipped as household goods.

(1) Automobiles, trucks, vans and similar motor vehicles; boats; airplanes; mobile homes; camper trailers; and farming vehicles;

(2) Live animals, birds, fowls, and reptiles;

(3) Cordwood and building materials; and

(4) Property for resale, disposal, or commercial use rather than for use by the employee or the immediate family.

Note. --Generally carriers' tariffs prohibit household goods carriers from accepting the articles listed below for shipment. Agencies are advised to consult applicable tariffs or to contact the carrier involved if problems arise concerning shipment of the following prohibited articles:

a. Property liable to impregnate or otherwise damage equipment or other property (e.g., hazardous articles including explosives, flammable and corrosive materials, poisons, etc.);

b. Articles which cannot be taken from the premises without damage to the article or the premises;

c. Perishable articles including frozen foods, articles requiring refrigeration, or perishable plants unless:

(1) Shipment is to be transported not more than 150 miles and/or delivery accomplished within 24 hours from the time of loading;

(2) No storage of shipment is required; and

(3) No preliminary or enroute servicing or watering or other preservative method is required of the carrier.

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Items which are irreplaceable or are of extreme value or sentiment are not provided special security even though extra-value insurance may be purchased. Employees and their immediate families are advised to personally transport these types of items.

i. Official station or post of duty. The building or other place where the officer or employee regularly reports for duty. (For eligibility for change of station allowances, see 2-1.3 and 2-1.5b.) With respect to entitlement under these regulations relating to the residence and the household goods and personal effects of an employee, official station or post of duty also means the residence or other quarters from which the employee regularly commutes to and from work. However, where the official station or post of duty is in a remote area where adequate family housing is not available within reasonable daily commuting distance, residence includes the dwelling where the family of the employee resides or will reside, but only if such residence reasonably relates to the official station as determined by an appropriate administrative official.

j. Effective date of transfer or appointment. The date on which an employee or new appointee reports for duty at his/her new or first official station.

2-1.5. Eligibility and conditions.

a. General requirements.

(1) Service agreements.

(a) Transfers within the conterminous United States and appointments and assignments of new appointees and student trainees to certain positions within the 50 states and the District of Columbia. In connection with the transfer of employees between official stations within the conterminous United States, expenses for travel, transportation, moving and/or storage of household goods, and allowances as provided in these regulations shall not be allowed unless and until the employee selected for such transfer agrees in writing to remain in the service of the Government for 12 months following the





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effective date of transfer, unless separated for reasons beyond his/her control and unless acceptable to the agency concerned. In case of a violation of such an agreement, including failure to effect the transfer, any funds expended by the United States for such travel, transportation, and allowances shall be recoverable from the individual concerned as a debt due the United States. Such an agreement also is required from certain new appointees and student trainees appointed or assigned to positions in the 50 States and the District of Columbia (2-1.5f). A signed agreement for 12 months' service shall be required in connection with each permanent change of station.

(b) Transfers, appointments, and separations involving posts of duty outside the conterminous United States. The expenses of travel, transportation, moving and/or storage of household goods, and applicable allowances as provided in these regulations in connection with the transfer or appointment of employees to posts of duty outside the conterminous United States, or between posts located in (i) separate countries, (ii) separate areas of the United States located outside the conterminous United States (e.g., Alaska, Hawaii, the Commonwealth of Puerto Rico), or (iii) any combination of the above, shall not be allowed unless and until the employee selected for such transfer or appointment agrees in writing to remain in the service of the Government for 12 months following the effective date of the transfer or appointment (or for 1 school year for Department of Defense overseas dependents school system teachers as determined under Chapter 25 of title 20 of the United States Code (U. S. C.)), unless separated for reasons beyond his/her control and acceptable to the agency concerned. In case of a violation of such an agreement, including failure to effect the transfer, any funds expended by the United States for such travel, transportation, and allowances shall be recoverable from the individual concerned as a debt due the United States. Except as precluded by these regulations upon separation from service the expenses for return travel, transportation, moving, and/or storage of household goods shall be allowed whether the separation is for the purposes of the Government or for personal convenience. However, such expenses shall not be allowed unless the employee transferred or appointed to posts of duty outside the conterminous United States shall have served for a minimum period of not less than 1 nor more than 3 years prescribed in advance by the head of the agency (or for 1 school year for Department of Defense overseas dependents school system teachers as determined under Chapter 25 of 20 U. S. C.) or unless separation is for reasons beyond the control of the individual and acceptable to the agency concerned. In addition, the head of the agency shall consider requiring a service agreement in connection with the transfer of employees not otherwise covered by this part; the agreement shall provide that in determining any employee indebtedness for violation of such agreement, credit shall be given to the extent of any unused entitlements he/she may have earned for return travel and transportation to his/her place of actual residence for separation.

(c) Employee liability for each agreement. The agreement to remain in the service of the Government for 12 months following the effective date of transfer is not voided by a subsequent transfer whether subsequent transfer is at the employee's request or in the interest of the Government, nor

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is such agreement voided by another service agreement made in connection with a second transfer. The liability of the employee for any funds expended by the United States for his/her travel, transportation, and relocation allowances is a separate liability for each service agreement. The liability in each instance is effective for the full 12-month period in connection with the transfer for which the service agreement was made.

(2) Time limits for beginning travel and transportation. All travel, including that for the immediate family, and transportation, including that for household goods allowed under these regulations, shall be accomplished as soon as possible. The maximum time for beginning allowable travel and transportation shall not exceed 2 years from the effective date of the employee's transfer or appointment, except that:

(a) The 2-year period is exclusive of the time spent on furlough for an employee who begins active military service before the expiration of such period and who is furloughed for the duration of his/her assignment to the post of duty for which transportation and travel expenses are allowed;

(b) The 2-year period does not include any time during which travel and transportation is not feasible due to shipping restrictions for an employee who is transferred or appointed to or from a post of duty outside the conterminous United States; and

(c) The 2-year period shall be extended for an additional period of time not to exceed 1 year when the 2-year time limitation for completion of residence transactions is extended under 2-6.1e.

NOTE.--Time limitations pertaining to residence transactions are in 2-6.1e and those pertaining to beginning occupancy of temporary quarters are in 2-5.2e.

b. Short distance involved.

(1) Transfers. When the change of official station involves a short distance within the same general local or metropolitan area, the travel and transportation expenses and applicable allowances in connection with the employee's relocation of his/her residence shall be authorized only when the agency determines that the relocation was incident to the change of official station. Such determination shall take into consideration such factors as commuting time and distance between the employee's residence at the time of notification of transfer and his/her old and new posts of duty as well as the commuting time and distance between a proposed new residence and the new post of duty. Ordinarily, a relocation of residence shall not be considered as incident to a change of official station unless the one-way commuting distance from the old residence to the new official station is at least 10 miles greater than from the old residence to the old official station. Even then, circumstances surrounding a particular case (e.g., relative commuting time) may suggest that the move of residence was not incident to the change of official station.

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(2) Appointments. Regarding new appointees, as provided in 2-1.5f, whose place of actual residence at the time of selection for appointment and first duty station are located in the same general local or metropolitan area and who relocate their places of residence as a result of the appointment, the travel and transportation expenses as provided in 2-1.5f shall be authorized only when the agency determines that the relocation of residence was incident to the appointment. To the extent applicable the principles prescribed for transferred employees shall be considered in making this determination.

c. Two family members employed. Except as provided in 2-1.5h(3)(a), if two or more members of an immediate family are entitled to allowances under these regulations as Government employees incident to movements between official stations, their old and new stations, respectively, being located close together, the allowances authorized in the regulations will apply only to one member; the other is eligible as a family member only. The same limitations apply to new appointees, overseas employees returning to places of actual residence for separation, and combinations of employees otherwise eligible.

d. Reduction in force involved.

(1) Impending separation. When an employee is assigned to a new official station after having been notified of involuntary separation not for cause but incident to the reduction, cessation, or transfer of the work at the station where he/she was employed, the transfer of the employee is deemed to be in the interest of the Government unless there is an affirmative administrative determination that the transfer is primarily for the employee's convenience or benefit.

(2) Reemployment after separation. A former employee separated by reason of reduction in force or transfer of function who within 1 year of the date of separation is reemployed by an agency for a nontemporary appointment effective on or after July 21, 1966, at a different permanent duty station from that where the separation occurred, may be allowed and paid the expenses and other allowances (excluding nontemporary storage when assigned to an isolated permanent duty station within the conterminous United States) in the same manner as though he/she had been transferred in the interest of the Government to the permanent duty station where reemployed, from the permanent duty station where separated, without a break in service, and subject to the eligibility limitations as prescribed in these regulations.

e. New appointees.

(1) Coverage.

(a) Persons. New appointee includes not only individuals when first appointed to Government service but also individuals appointed after a break in service except that employees separated as a result of reduction in force or transfer of function may be treated as transferees instead of new appointees under the conditions set out in 2-1.5d.

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(b) Situations. Normally the cost which a new appointee incurs for travel and moving his/her residence to the first official station may not be paid by the Government. The provisions of 2-1.5f and 2-1.5g cover situations in which authority has been provided for the Government to pay certain costs incident to such moves.

(2) Agency responsibility. Because new appointees usually lack experience in Government procedures, each agency shall adopt special measures to provide full information to new appointees concerning the benefits which may be available to them for travel and transportation involved in reporting to their official stations. Special care shall be taken to inform appointees of the limitations on available benefits and to prevent any misinformation from being given to appointees who are not eligible for payment of travel and transportation costs.

f. Shortage-category appointees, student trainees, Senior Executive Service appointees, and certain Presidential appointees.

(1) Coverage. New appointees listed below are eligible for only those travel and transportation expenses as specified in (3) and (4), below.

(a) Shortage-category appointees. The Office of Personnel Management is responsible for the designation of positions that are in the personnel shortage category. Persons appointed to these positions are eligible for travel and transportation to their first official stations at Government expense.

(b) Student trainees. When student trainees, after a period of leave without pay during which they completed college work, are assigned as professional employees to positions in a personnel shortage category (as designated by the Office of Personnel Management), they are eligible for travel and transportation to their places of assignment at Government expense unless they have received a prior payment as indicated in 2-1.5f(2)(c).

(c) Special statutory provisions. Appointments under any law in effect on August 25, 1960 (effective date of Pub. L. 86-587 pertaining to manpower shortage-category appointees), which authorized payment of travel and transportation expenses of appointees by the Government, are not affected by the provisions herein. The limitations of the act involved and the regulations issued thereunder, but not these regulations, are applicable to such cases.

(d) Senior Executive Service (SES) appointees. New appointees to positions in the Senior Executive Service are eligible for travel and transportation to their first official stations at Government expense.

(e) Presidential appointees. Any person appointed by the President to a position for which the rate of pay is equal to or higher than the minimum rate of pay prescribed for GS-16 is eligible for travel and

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transportation to his/her first official station at Government expense provided that the effective date of appointment (see 2-1.4j) is on or after October 12, 1984. A Presidential appointee to a similar position whose effective date of appointment was on or after November 14, 1983 through October 11, 1984, is also eligible for travel and transportation to his/her first-official station provided that the appointment is by and with the advice and consent of the Senate.

(2) Procedural requirements.

(a) Agreement. No payment for otherwise allowable expenses or for an advance of funds shall be made unless the appointee or student trainee has signed the agreement appropriate in his/her case as provided in 2-1.5a(1).

(b) Travel before appointment. Authorized expenses may be paid even though the individual concerned has not been appointed at the time travel to the first official station is performed. However, entitlement to such expenses does not vest by virtue of selection for the position or authorization for travel as provided in 2-1.3c but vests only upon actual appointment of the individual concerned (see Comp. Gen. decision 6-206048, June 28, 1982).

(c) Prior payment. A student trainee may not receive payments authorized in 2-1.5f(1)(b) at the time of his/she assignment if the expenses of travel and transportation were paid at the time he/she was appointed as a student trainee.

(3) Allowable expenses. Items of reimbursement listed below are payable under the conditions prescribed in the part of this regulation governing the allowance in question. Note particularly that not all of the listed items will be applicable in each situation covered by this part.

(a) Travel expenses including per diem for the appointee or student trainee as set forth in 2-2.1;

(b) Transportation for immediate family of appointee or student trainee as set forth in 2-2.2a;

(c) Mileage if privately owned vehicle is used in travel as set forth in 2-2.3;

(d) Transportation and temporary storage of household goods as set forth in 2-8;

(e) Contemporary storage of household goods if appointed to an isolated location as set forth in 2-9.1; and

(f) Transportation of mobile homes as set forth in 2-7.

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(4) Expenses not allowable. Items of expense not listed in (3), above, which are authorized for reimbursement in case of transfers under these regulations; for example, per diem for family, cost of house-hunting trip, subsistence while occupying temporary quarters, miscellaneous expense allowance, residence sale and purchase expenses, lease-breaking expenses, and relocation services are NOT allowable to appointees and student trainees eligible under 2-1.5f.

(5) Alternate origin and destination. The limit on travel and transportation expenses in the individual case is the cost of direct travel or transportation as allowable between the individual's place of residence at the time of selection or assignment and the official station to which he/she is appointed or assigned; however, travel and transportation may be from and/or to other locations if the new appointee or student trainee pays any excess cost involved in such alternate travel or transportation.

(6) Advance of funds. An advance of funds for expenses allowable under 2-1.5f may be made to appointees and student trainees under the procedures prescribed in 2-1.6a and the part governing the allowance being considered.

g. Overseas assignment and return.

(1) Transferees. Employees transferred to, from, and between official stations outside the conterminous United States are eligible for many of the benefits provided by these regulations, and employees transferred to such stations are eligible for return transportation under the conditions and limitations continued in 2-1.5g(3) through (6). Specific eligibility provisions and applicable limitations are contained in the parts of these regulations relating to the benefits provided.

(2) New appointees.

(a) Residence at time of appointment. A new appointee to a position outside the conterminous United States is eligible for certain travel and transportation benefits under these regulations if his/her residence at the time of appointment is in an area other than the area in which his/her official station is located. Under this rule "area" means a foreign country, the conterminous United States, Alaska, Hawaii, the Commonwealth of Puerto Rico, or a territory or possession of the United States.

(b) Allowable expenses. Allowances and the parts of this regulation which apply are as follows:

(i) Travel and per diem for appointees as set forth in 2-2.1;

(ii) Travel for the appointee's immediate family but not per diem as set forth in 2-2.2;

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(iii) Mileage to the extent travel is performed by privately owned automobile as set forth in 2-2.3;

(iv) Transportation and temporary storage of household goods as set forth in 2-8;

(v) Contemporary storage of household goods as set forth in 2-9.2;

(vi) Transportation of mobile homes in limited circumstances as set forth in 2-7; and





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(vii) Transportation of employee's personal automobile as set forth in 2-10.

(c) Expenses not allowable. Item of expense not listed above which are authorized for reimbursement under these regulations in the case of transfers; for example, per diem for family, cost of house-hunting trip, subsistence while occupying temporary quarters, **miscellaneous** expense allowance, residence sale and **purchases expenses** and lease-breaking expenses, may not be authorized for appointees eligible under 2-1.5g.

(d) Alternate origin or destination. Travel and transportation benefits authorized are from the employee's residence at time of appointment to his/her official station. If alternate origins or destinations are involved, the cost which will be paid by the Government may not exceed the cost that would have been incurred for the travel or transportation in question between the residence and the official station.

(e) Advance of funds. An advance of funds for expenses allowable under 2-1.5g(2)(b) may be made to appointees under the procedures prescribed in 2-1.6a and the part governing the allowances being considered.

(3) Actual place of residence designation.

(a) Designation by employee. When an employee is selected for transfer **or** appointment to a post of duty outside the conterminous United States, the place of **actual** residence shall be determined at the time of selection and designated in the written agreement prescribed in 2-1.5a(1)(b) to remain in the Government service for a minimum period of time prescribed by the agency head pursuant to law. An employee hired locally at a location outside the conterminous United States who claims residence at another location in the United States or its possessions **or** in the Commonwealth of Puerto Rico at time of appointment, shall designate in writing the claimed place of actual residence for the consideration of agency officials.

(b) Determination by agency official. Determination of the place of actual residence shall be made by an authorized agency official on the basis of all the facts in the record. When there is doubt as to the place of actual residence, the employee is responsible for supplying any further information necessary to support designation of the claimed place of actual residence.

(c) Guidance in determination of residence. While it is not feasible to establish rigid standards for what institutes a place of residence, the concept of residence represented in an existing statutory provision (8 U.S.C. 1101(33)) may be used as general guidance. This concept views residence as the place of general abode, meaning the principal, actual dwelling place in fact, without regard to intent. Determination of the place of actual residence

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is primarily an administrative responsibility and the place constituting the actual residence must be determined upon the factual circumstances in each case. Examples of factors which shall be reconsidered, wherever applicable, by agency officials charged with this responsibility are:

(i) The place of residence of a dependent student generally is presumed to be the same as that of the parents and, except in rare instances, this situation would not be changed by the student attending college in another place.

(ii) The place at which the employee physically resided at time of selection for appointment or transfer frequently constitutes the place of actual residence and shall be so regarded in the absence of circumstances reasonably indicating that another location may be designated as the place of actual residence.

(iii) Designation of a place of actual residence in an official document signed by the employee earlier in Government employment shall be regarded as originally intended to be a continuing designation, and the burden is upon the employee to establish clearly that the earlier designation was in error or that later circumstances entitle a different designation to be made. After an employee has been transferred or appointed to a post of duty outside the conterminous United States, the location of the place of actual residence incorporated in the official records of such employment shall be changed only to correct an error in the designation of residence.

(iv) Presence in the individual's work history of a representative amount of full-time equipment at or in the immediate geographic area of the location designated as place of actual residence is a significant factor, but lack of such history does not preclude the designation of the location as place of actual residence.

(v) The chronological record of individual or family association with a locality is usually significant only in conjunction with an analysis of other circumstances explaining the nature of such association. Frequent or extended visits to a locality must be evaluated in relation to the purpose of the visits and sometimes in relation to the nature of the area itself. For example, vacation visits to a vacation resort area, without the added support of other factors, should not be regarded as adequate to establish a place of actual residence.

(vi) Recognition and exercise by the employee of the privileges and duties of citizenship in a particular jurisdiction, such as voting and payment of taxes on income and personal property are factors for consideration, but agency application of standards about place of residence should not be such as to discourage employees from property ownership or participation in community affairs at a nonforeign location outside the conterminous United States.

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(4) Return for separation. When an employee is eligible for return travel and transportation to his/her place of actual residence upon separation after completion of the period of service specified in an agreement executed under 2-1.5a(1)(b) or is separated for reasons beyond his/her control and acceptable to the agency concerned, he/she may receive travel and transportation to an alternate location, provided the cost to the Government shall not exceed the cost of travel and transportation to his/her residence at the time he/she was assigned to an overseas station. However, under decisions of the Comptroller General, ordinarily an employee is entitled to travel and transportation expenses upon separation only to the country of actual residence at the time of assignment to such duty.

(5) Prior return of immediate family.

(a) When employee is eligible for return transportation. When an employee has become eligible for return transportation by satisfactorily completing an agreed period of service at a post of duty outside the counterminous United States, the Government shall pay one-way transportation expenses for returning the employee's immediate family and household goods prior to the employee's return to his/her place of actual residence in the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, or the United States territories or possessions.

(b) Return for compassionate reasons. One-way transportation expenses for the return of the employee's immediate family and his/her household goods all may be paid without regard to the employee's completion of an agreed period of service provided it has been determined under regulations prescribed by the head of the agency concerned that the public interest requires the return of the immediate family for compelling personal reasons of a humanitarian or compassionate nature, which may involve physical or mental health, death of a member of the immediate family, or obligations imposed by authority or circumstances over which the individual has no control.

(c) Limited to one return trip. Expenses allowed as provided in 2-1.59(5) (a) and (b) shall be paid by Government not more than one time during each agreed period of service and are subject to Chapter 1.

(d) Part of household goods retained overseas. In connection with the prior return of his/her family the employee may elect to retain a portion of the household goods with him/her at the post of duty and ship the remainder to his/her place of actual residence. In such an instance, the Government will pay for shipment of both parts of the household goods, provided the aggregate weight of both shipments does not exceed the applicable weight limits.

(e) Alternate destination. If the employee's immediate family and household goods are returned to a location in the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, or to a United States territory or possession other than the place of actual residence therein, the allowable expenses shall not exceed those allowable for return over a usually traveled route between the post of duty and the place of actual residence.

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(f) Prior return at employee's expense - reimbursement. There may be circumstances in which an employee elects to return his/her immediate family and the household goods or any part thereof at his/her own expense to any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, or a United States territory or possession when he/she is not eligible for such transportation under 2-1.5g(5). In such an instance after the employee becomes eligible for transportation at Government expense, he/she may be reimbursed for the proper expenses which he/she had previously paid. He/She will be reimbursed in accordance with the applicable provisions of 2-1.5g(5) only for expenses which are supported by receipts or other appropriate documentation furnished to the Government in accordance with regulations prescribed by the head of the agency concerned.

(5-a) Return of former spouse and dependents. The provisions of (5), above, are also applicable to the spouse and dependents of an employee who have traveled to the employee's overseas post of duty as dependents (as provided in 2-1.4d) at Government expense, even if, because of divorce or annulment, such individuals will have ceased to be dependents as of the date the employee becomes eligible for return travel. Travel of such former dependents is authorized by the employee's next entitlement to return travel but not beyond the end of the employee's current agreed tour of duty.

(6) Return of family member over 21. With respect to overseas travel, if a member of the immediate family, as defined in 2-1.4d, reaches his/her twenty-first birthday while the employee is assigned to duty overseas, that person may be returned to the United States (or foreign location at which the actual residence is located) at Government expense, provided his/her last travel overseas was at Government expense as a member of the employee's immediate family. Return of that person is authorized by the employee's next entitlement to travel to the United States (or foreign location at which the actual residence is located) but not beyond the end of the employee's current agreed tour of duty.

h. Overseas tour renewal agreement travel. Employees may be eligible to receive allowances travel and transportation expenses for the purpose of returning home to take leave between tours of duty overseas as provided herein. The provisions of 2-1.5h are applicable to employees serving tours of duty at posts of duty outside the United States. These provisions are also applicable to employees serving tours of duty in Alaska or Hawaii but only under the conditions specified in 2-1.5h(1)(b) and (c), below. (Reference: Pub. L. 97-253 approved September 8, 1982, and Pub. L. 97-346 approved October 15, 1982.)

(1) Eligibility. Employees may be eligible to receive allowances for travel and transportation expenses for returning home between tours of duty overseas under criteria set forth below:

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(a) Eligibility requirements for all areas outside the conterminous United States. In order to be eligible for allowances under 2-1.5h, an employee prior to departure from his/her post of duty outside the conterminous United States must have:

(i) Satisfactorily completed an agreed period of service or the prescribed tour of duty as provided in 2-1.5a(1)(b) for return travel entitlement;

(ii) Entered into a new written agreement as provided in 2-1.5a(1)(b) for another period of service at the same or another post of duty outside the conterminous United States. The agreement shall cover costs incident to the travel to the employee's place of actual residence or alternate location and return and any additional cost paid by the Government as a result of a transfer of the employee to another official station overseas at the time of the tour renewal agreement travel; but as provided in 2-1.5a(1)(b), the agreement will be for 12 months with respect to the transfer costs; and

(iii) Qualified for eligibility status under the provisions of (b) and/or (c), below, if the post of duty involved is located in Alaska or Hawaii.

(b) Employees stationed in Alaska or Hawaii on September 8, 1982. An employee whose status on September 8, 1982, was any one of the situations listed in (i), (ii), or (iii), below, involving a post of duty in Alaska or in Hawaii will continue to be eligible to receive allowances for travel and transportation expenses for tour renewal agreement travel provided that the employee continues to serve consecutive tours of duty at posts of duty within Alaska or at posts of duty within Hawaii. Transfers between a post of duty in Alaska and a post of duty in Hawaii will not constitute consecutive tours of duty for purposes of continuing eligibility under the provisions of this subparagraph 2-1.5h(1)(b). On September 8, 1982, the employee must have been:

(i) Serving a current tour of duty in Alaska or Hawaii on that date;

(ii) En route to a post of duty in Alaska or Hawaii under a written agreement to serve a tour of duty; or

(iii) Engaged in tour renewal agreement travel and have entered into a new written agreement to serve another tour of duty in Alaska or in Hawaii.

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(c) Employees assigned, appointed, or transferred to a post of duty in Alaska or Hawaii after September 8, 1982.

(i) Except for situations described in (b), above, the travel and transportation expenses allowable for tour renewal agreement travel under the provisions of 2-1.5h may not otherwise be authorized for employees assigned, appointed, or transferred to a post of duty in Alaska or Hawaii after September 8, 1982, unless it is determined under regulations prescribed by the agency head that payment of these expenses is necessary for the purpose of recruiting or retaining an employee for service of a tour of duty at a post of duty in Alaska or Hawaii. This authority must be used sparingly and only when required to fulfill agency staffing needs to accomplish the agency's mission. These provisions are intended to ensure the availability of well qualified employees or those employees with special skills and knowledge who are not available in the local area, and to fill positions in remote areas. Agency regulations shall prescribe criteria and guidelines to determine the need for payment of tour renewal agreement travel expenses. The agency determination that it is necessary to pay the expenses of tour renewal agreement travel as a recruiting or retention incentive in order to fill a particular position in Alaska or Hawaii shall be reviewed periodically but not less than every five years.

(ii) The payment of travel and transportation expenses for tour renewal agreement travel for recruiting or retention purposes is limited to two round trips beginning within 5 years after the date the employee first begins any period of consecutive tours of duty in Alaska or Hawaii. Employees shall be advised in writing of this limitation.

(d) Affect on other allowances. The provisions of (b) and (c), above, do not affect the provisions of 2-1.5g governing overseas assignments and return for employees transferred or new appointees to posts of duty in Alaska and Hawaii.

(2) Allowable travel and transportation.

(a) Destination. An eligible employee and his/her immediate family shall be allowed expenses for travel from the post of duty outside the conterminous United States to his/her place of actual residence at the time of assignment to a post of duty outside the conterminous United States (referred to as "actual residence" in 2-1.5h). Those expenses shall also be allowed from the place of actual residence upon return to the same or another post of duty outside the conterminous United States; except with respect to Alaska and Hawaii, the return must be to a post of duty located within the same State (Alaska or Hawaii) as the post of duty at which the employee served immediately prior to tour renewal agreement travel (see 2-1.5h(1)(b)).

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(b) Allowances. These allowances are payable in accordance with the provisions of Chapter and are limited to per diem instead of subsistence and transportation costs for the employee and transportation costs (but not per diem instead of subsistence) for his/her immediate family. (See 2-2.1.) If a transfer is also involved, family per diem may be paid as authorized by 2-2.2b to the extent such per diem is payable incident to direct travel between posts of duty.

(c) Alternate destination. An employee and his/her family may travel to a location in the United States, its territories or possessions, Puerto Rico, or another country in which the place of actual residence is located other than the location of the place of actual residence; however, an employee whose actual residence is in the United States must spend a substantial amount of time in the United States, its territories or possessions, or Puerto Rico incident to travel under 2-1.5h to be entitled to the allowance authorized. The amount allowed for travel and transportation expenses when travel is to an alternate location shall not exceed the amount which would have been allowed for travel over a usually traveled route from the post of duty to the place of actual residence and for return to the same or a different post of duty outside the conterminous United States as the case may be.

(3) Limitations.

(a) Husband and wife both employed. If husband and wife are both employed in the immediate geographic area by the same or different agencies as employees under the terms of these regulations, the allowances authorized in 2-1.5h shall apply to each of them separately in which instance neither of them is eligible for any allowances as the spouse, or to either of them in which instance one is considered the head of the household and the other is eligible for allowances as the spouse. In applying these alternatives, other members of the immediately family shall not receive duplicate allowances because of the fact that both husband and wife are employees. A determination as to which of the two alternatives is selected shall be made in writing and shall be signed by both husband and wife. A copy of this determination shall be filed with the agency in which each is employed.

(b) Local hires not eligible.

(i) Married persons in area with spouse. An employee hired locally is not eligible for allowances under 2-1.5h if he/she is married and is in the immediate geographic area because his/her spouse is in the area as a member of the Foreign Service, a member of the uniformed services (as defined in title 37 U.S.C.), a private individual, or an employee of a private individual or a non-Federal organization.

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(ii) Minors in area with parents. An employee hired locally who is unmarried and under 21 years of age is not eligible for allowances under 2-1.5h if a parent of the employee is in the immediate geographic area as a member of the Foreign Service, a member of the uniformed services (as defined in title 37 U.S.C.), a civilian employee under the terms of these regulations, a private individual, or an employee of a private individual or a non-Federal organization.

(iii) Denial of allowance to eligible local hires. Under regulations prescribed by the head of the agency concerned, the agency may in its discretion refuse eligibility for allowances under this part to an employee who was hired locally and who did not sign a written agreement as provided under 2-1.5a(1)(b), provided that the agency notifies the employee of its intention before the employee has completed a period of service equal to the period generally applicable to the employees of the agency and serving at the post of duty concerned or in the same geographic area.

(4) Liability of employee- noncompliance with new agreement. An employee' who for reasons not beyond his/her control and not acceptable to the agency concerned fails to complete the period of service specified in a new service agreement is obligated for expenses and for allowances paid to him/her.

(a) Failure to complete initial year of service. If the employee fails to complete 1 year of service under a new agreement, he/she is indebted to the Government for any amounts spent by the Government for (i) his/her transportation and per diem and transportation for his/her immediate family from the post of duty to his/her place of actual residence and from the place of actual residence to the last post of duty where he/she failed to complete a year of service, (ii) transportation for any member of the immediate family who traveled from the former to the last post of duty without going to the actual place of residence, (iii) transportation of his/her household goods from the former post of duty to the last post of duty (including amounts spent for packing, crating, drayage, unpacking, and temporary storage), and (iv) any other allowances paid under these regulations when a transfer of official station is involved. In addition, the employee must bear the expense of transportation for himself/herself, and the family and household goods from the last post of duty to the place of actual residence, and he/she is indebted to the Government for any amounts spent by the Government for these purposes. In these circumstances, however, the employee is entitled to an allowance because of the fact that, prior to his/her current agreement which he/she did not



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complete, he/she completed an agreed period of service for which he/she did not receive all allowances to which he/she was entitled. For this reason, the employee in such an instance is entitled to allowances for the return of himself/herself, and the family and household goods (including costs of packing, crating, drayage, unpacking, and temporary storage) from the post of duty at which the former period of service was completed to the actual place of residence. Since he/she did not avail himself/herself of this entitlement, the costs that would have been incurred for that purpose may be applied as a setoff against the indebtedness described herein. If the amount of this setoff is less than the indebtedness, the difference is a debt due the United States. If the setoff is larger than the indebtedness, the difference will be applied to the costs, for which the employee is responsible, of moving the employee, and the family and household goods from the post of duty where he/she failed to complete a year of service to the place of actual residence. If the amount available to be applied to these costs equals or exceeds the costs, the Government will procure and pay for such transportation in full. If the amount available is less than the costs, the Government may procure and pay for the transportation and obtain reimbursement from the employee for the difference between the total costs and the amount to be applied against the costs or allow the employee to pay the total costs and reimburse him/her for the applicable amounts upon submission of an appropriate voucher.

(b) Failure to complete agreed period after initial year. If the employee completes 1 year or more of service under a new agreement but does not complete the entire period of service specified in the agreement, he/she is not indebted to the Government for amounts spent by the Government for transportation and per diem for the employee and for transportation of his/her immediate family from the post of duty at which he/she completed the previous tour of duty to his/her place of actual residence and from the place of actual residence to the post of duty at which he/she failed to complete the agreed upon tour of duty. Furthermore, if the post of duty where the employee failed to complete his/her agreement is not the same as the place where he/she did complete his/her previous assignment, he/she is not indebted for the costs of transporting any members of the immediate family who traveled from the former to the latter post of duty without going to the actual place of residence, nor for the costs of transporting his/her household goods between these two posts of duty, including any related costs of packing, crating, drayage, unpacking, and temporary storage or for other allowances paid under these regulations incident to the transfer of official station. However, under these circumstances, the employee must bear the costs of transportation for himself/herself and the immediate family and household goods from the post of duty at which he/she did not complete the agreed upon tour of duty under the new agreement to the place of actual residence. However, the employee shall be allowed credit for an amount equal to the costs of transporting from the post of duty at which the former period of service was completed to the place of actual residence the household goods and any members of the immediate family who did not accompany him/her when he/she returned to the place of actual residence incident to renewal agreement toward the costs of return to the actual residence. The amount allowable and the costs involved shall be computed in the same manner as provided in 2-1.5h(4)(a).

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2-1.6. Use of Funds.

a. Advance of Funds.

(1) Basis. An employee may be advanced funds for use while traveling and for certain expenses which he/she may incur incident to a transfer based on his/her prospective entitlement to reimbursement for those expenses after they are Incurred.

(2) Rules. Advances and collection of advances by deduction from the employee's voucher are subject to Chapter 1.

(3) Anticipated entitlements which may justify an advance. The expected entitlement of an employee to reimbursement for the expenses listed below will form the basis for payment of a travel advance. Specific authority with regard to each type of expense is contained in the parts of these regulations as indicated below:

(a) per diem, mileage, and common carrier costs incident to his/her change of official station travel as set forth in 2-2.4;

(b) Authorized house-hunting trips as set forth in 2-4.4;

(c) Subsistence while occupying temporary quarters as set forth in 2-5.5;

(d) Transportation and temporary storage of household goods as set forth in 2-8.6;

(e) Transportation of mobile homes as set forth in 2-7.5; and

(f) Transportation and storage of employee's automobile as set forth in 2-10.6.

b. Funding of transfers between agencies. In the case of transfer from one agency to another, allowable expenses shall be paid from the funds of the agency to which the employee is transferred. However, in transfers between agencies for reasons of reduction-in-force or transfer of functions, expenses allowable under these regulations (see exclusions below) may be paid in whole or in part by the agency from which the employee is transferred or by the agency to which he/she is transferred as may be agreed upon by the heads of the agencies concerned except as excluded in (1) and (2), below:

(1) Nontemporary storage when assigned to an isolated permanent duty station within the conterminous United States; and

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(2) Transfers to, from, or between foreign countries (except the areas and installations in the **Republic** of Panama made available to the United States under the Panama Canal Treaty of 1977 **and** related agreements (as described in Section 3(a) of the Panama Canal Act of 1979)).

Note.—Par. 2-1.6b amended, FPMR Temp. Reg. A-11, Supp. 4, Apr. 29, 1977.



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PART 2. ALLOWANCES FOR SUBSISTENCE AND TRANSPORTATION

2-2.1. For the employee. Except as specifically provided in these regulations, per diem instead of subsistence expenses, transportation costs, and other travel expenses of the employee shall be allowed in accordance with the provisions of 5 U.S.C. 5701-5709 and Chapter 1; the maximum per diem rate allowable for travel within CONUS shall be the standard CONUS rate prescribed under 1-7.2 (see also 1-7.5a). Within CONUS, the prohibition on paying per diem for travel of less than 10 hours will apply to change of official station travel; outside CONUS, the 10-hour exclusion does not apply (see 1-7.4b). This part applies to travel of transferred employees, new appointees (including those covered in 2-1.5f), and employees assigned to posts of duty outside the conterminous United States in connection with either overseas tour renewal agreement travel or return travel to places of residence for the purpose of separation.

2-2.2. For members of an employee's immediate family.

a. Transportation. Except as specifically provided in these regulations, allowable travel expenses for the employee's immediate family, including transportation, are governed by Chapter 1. Travel of the immediate family may begin at the employee's old official station or some other point, or partially at both, or may end at the new official station or some other place selected by the employee, or partially at both. However, the cost to the Government for transportation of the immediate family shall not exceed the allowable cost by the usually traveled route between the employee's old and new official stations.

b. Per diem allowance when en route between employee's old and new official stations. When an employee is transferred, an allowance shall be paid for per diem instead of subsistence expenses incurred by the employee's immediate family while traveling between the old and new official stations regardless of where the old and new stations are located. If the actual travel involves departure and/or destination points other than the old or new official station, the per diem allowance shall not exceed the amount to which members of the immediate family would have been entitled if they had traveled by usually traveled route between the old and new official stations. In computing the per diem allowance under provisions of Chapter 1, within CONUS, the prohibition on paying per diem for travel of less than 10 hours will apply to permanent change of station travel; outside CONUS, the 10-hour exclusion does not apply (see 1-7.4b). The maximum allowable per diem rates are as follows:

(1) For the spouse.

(a) When accompanying the employee. When the spouse accompanies the employee who is traveling under 2-2.1, the spouse is authorized three-fourths of the per diem rate to which the employee is entitled. However, under this provision the minimum per diem rate shall be \$6 unless the employee receives a per diem rate of less than \$6 and, in that instance, the spouse will receive the same rate as the employee.

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(b) When not accompanying the employee. When the spouse is not accompanying the employee while he/she is traveling under 2-2.1, the spouse is authorized the per diem rate to which the employee is entitled under 2-2.1. In such instance the travel time of the employee and the amount of per diem allowance paid him/her are not factors in computing the amount of per diem allowance for travel of the spouse. When more than one privately owned automobile is used, the spouse shall be considered to have been accompanied by the employee if travel is performed on the same days along the same general route.)

(2) For each other member of the employee's immediate family. Three-fourths of the per diem rate to which the employee is entitled is authorized for each other member age 12 or older, and one-half of the per diem rate to which the employee is entitled is authorized for each child under 12 years of age. However, under this provision the minimum per diem rate shall be \$6 unless the employee received a per diem rate of less than \$6 and, in that instance, the member shall receive the same rate as the employee.

c. Exclusions. The provisions of 2-2.2b do not authorize payment of per diem allowances for members of the immediate families of:

(1) New appointees, including those covered in 2-1.5f;

(2) Employees assigned to posts of duty outside the conterminous United States in connection with overseas tour renewal agreement travel;

(3) Employees assigned to posts of duty outside the conterminous United States returning to places of actual residence for separation; or

(4) Employees assigned under the Government Employees Training Act (5 U.S.C. 4109).

2-2.3. For use of a privately owned automobile in connection with permanent change of station.

a. Determination of advantage to the Government. When an employee, with or without an immediate family, who is eligible for travel allowances under 2-1.2 and 2-1.5, uses a partially owned automobile for permanent change of station travel, that use is deemed to be advantageous to the Government. The provisions in 2-2.3 also apply to new appointees, including those covered in 2-1.5f and employees returning from posts of duty outside the conterminous United States to places of actual residence for separation. The provisions do not apply to employees assigned to posts of duty outside the conterminous United States in connection with overseas tour renewal agreement travel.

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b. Mileage rates prescribed. Payment of mileage allowances, when authorized or approved in connection with the transfer, shall be allowed as follows:

<u>Occupants of automobile</u>	<u>Mileage rate (cents)</u>
Employee only; or one member of immediate family	15
Employee and one member; or two members of immediate family	17
Employee and two members; or three members of immediate family	19
Employee and three or more members; or four or more members of immediate family	20

Mileage rates in special circumstances. Heads of agencies may prescribe that travel orders or other administrative determinations specify higher mileage rates at a rate not more than the maximum rate prescribed in 1-4.2a(2) for individual transfers of employees or transfers of groups of employees when:

(1) Employees are expected to use the privately owned automobiles on official business while assigned to the new duty stations;

(2) The common carrier rates for the facilities provided between the old and new stations, the related constructive taxicab fares to and from terminals, and the per diem allowances prescribed under 2-2 justify a higher mileage rate as advantageous to the Government; or

(3) The costs of driving the privately owned automobile to, from, or between official stations located outside the conterminous United States justify a higher mileage rate as advantageous to the Government.

d. Maximum per diem allowances when privately owned automobile is used.

(1) Rates as prescribed by agency. The per diem allowance for the employee while en route between the old and new duty stations shall be at appropriate rates, as prescribed by the agency concerned, within the applicable maximums and in accordance with provisions of 2-2.1 and Chapter 1. The per diem allowances prescribed in 2-2.2b apply for members of an employee's immediate family, except as excluded in 2-2.2c.

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(2) Maximum allowance based on total distance. Per diem allowances should be paid on the basis of actual time used to complete the trip, but the allowances may not exceed an amount computed on the basis of a minimum driving distance per day which is prescribed as reasonable by the authorizing official and is not less than an average of 300 miles per calendar day. An exception to the daily minimum driving distance may be made by the agency concerned when travel between the old and new official stations is delayed for reasons clearly beyond the control of the travelers such as acts of God, restrictions by Governmental authorities, or other reasons acceptable to the agency; e.g., a physically handicapped employee. In such cases, per diem may be allowed for the period of the delay or for a shorter period as determined by the agency. The traveler must provide a statement on his/her reimbursement voucher fully explaining the circumstances which necessitated the en route travel delay. The exception to the daily minimum driving distance requires the approval of the agency's authorizing official.

(3) Method of computation. In computing the per diem amount for a prescribed minimum driving distance per day, one-fourth of the prescribed per diem rate shall be allowed for each one-fourth of the prescribed minimum distance. For example, if the authorizing official prescribes a per diem rate of \$12 for the employee and a reasonable minimum driving distance of 400 miles a day, the per diem amount will be \$3 for each 100 miles or fraction of 100 miles traveled between the old and new official stations.

Note.--Par. 2-2.3d(2) amended, FPMR Temp. Reg. A-11, Supp. 4, Apr. 29, 1977.

e. Use of more than one privately owned vehicle.

(1) When authorized as advantageous to the Government. Use of no more than one privately owned automobile is authorized under this part as being advantageous to the Government in connection with permanent change of station travel except under the following special circumstances, when use of more than one privately owned automobile may be authorized:

(a) If there are more members of the immediate family than reasonably can be transported with luggage in one vehicle;

(b) If because of age or physical condition special accommodations are necessary in transporting a member of the immediate family in one vehicle, and a second automobile is required for travel of other members of the immediate family;

(c) If an employee must report to a new official station in advance of travel by members of the immediate family who delay travel for acceptable reasons such as completion of school term, sale of property, settlement of personal business affairs, disposal or shipment of household goods, and temporary unavailability of adequate housing at the new official station;



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(d) If a member of the immediate family performs unaccompanied travel between authorized points other than those for the employee's travel; or

(e) If, in advance of the employee's reporting date, immediate family members must travel to the new official station for acceptable reasons such as to enroll children in school at the beginning of the term.

(2) Allowances applicable. In those instances where more than one automobile is authorized under 2-2.3e(1), the allowances under 2-2.3b, c, and d apply for each automobile and the occupants thereof.

(3) Allowances when not justified as advantageous to the Government. If the use of more than one privately owned automobile is not justified under the circumstances described in 2-2.3e(1), only the allowances prescribed in 2-2.3b, c, and d shall be paid, as if all persons involved traveled in one automobile.

2-2.4. Advance of funds. Advance of funds may be made for per diem and mileage allowances as provided in 2-2.1, 2-2.2b, and 2-2.3 except in connection with employees assigned to posts of duty outside the conterminous United States performing authorized or approved overseas tour renewal agreement travel. Such may also be made return to the place of residence for the purpose of separation under the policies and procedures prescribed in 2-1.6a.



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PART 3. ALLOWANCE FOR MISCELLANEOUS EXPENSES

2-3.1. Applicability.

a. Purpose for allowance. The miscellaneous expenses allowance authorized by 2-3.2 and 2-3.3 is for the purpose of defraying various contingent costs associated with discontinuing residence at one location and establishing residence at a new location in connection with an authorized or approved permanent change of station.

b. Types of costs covered. The allowance is related to expenses that are common to living quarters, furnishings, household appliances, and to other general types of costs inherent in relocation of a place of residence. The types of costs intended to be reimbursed under the allowance include but are not limited to the following:

(1) Fees for disconnecting and connecting appliances, equipment, and utilities involved in relocation and costs of converting appliances for operation on available utilities;

(2) Fees for unblocking and blocking and related expenses in connection with relocating a mobile home, but not the transportation expenses allowed under 2-7.3;

(3) Fees for cutting and fitting rugs, draperies, and curtains moved from one residence quarters to another;

(4) Utility fees or deposits that are not offset by eventual refunds;

(5) Forfeiture losses on medical, dental, and food locker contracts that are not transferable; and contracts for private institutional care, such as that provided for handicapped or invalid dependents only, which are not transferable or refundable; and

(6) Costs of automobile registration, driver's license, and use taxes imposed when bringing automobiles into certain jurisdictions.

c. Types of costs not covered. This allowance shall not be used to reimburse the employee for costs or expenses incurred which exceed maximums provided by statute or in these regulations; costs or expenses that the employee incurred but which are disallowed elsewhere in these regulations; costs reimbursed under other provisions of law or regulations; costs or expenses incurred for reasons of personal taste or preference and not required because of the move; losses covered by insurance; fines or other penalties imposed upon the employee or members of his/her immediate family; judgments, court costs, and similar expenses growing out of civil actions; or any other expenses brought about by circumstances, factors, or actions in which the move to a new duty station was not the proximate cause. Examples of these types of costs which are not reimbursable from this allowance are as follows:

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- (1) Losses in selling or buying real and personal property and cost item related to such transactions;
- (2) Costs which are reimbursed under other provisions of these regulations or under any other regulations or under provisions of any statute;
- (3) Cost of additional insurance on household goods while in transit to the new official station or cost of loss or damage to such property;
- (4) Additional costs of moving household goods caused by acceding the maximum weight limitation for which the employee has eligibility as provided by law or in these regulations;
- (5) Costs of newly acquired items, such as the purchase or installation at of new rugs or draperies;
- (6) Higher income, real estate, sales, or other taxes as the result of establishing residence in the new locality;
- (7) Fines imposed for traffic infractions while en route to the new official station locality;
- (8) Accident insurance premiums or liability costs incurred in connection with travel to the new official station locality, or any other liability imposed upon the employee for uninsured damages caused by accidents for which he/she or a member of his/her immediate family is held responsible;
- (9) Losses as the result of the sale or disposal of items of personal property not considered convenient or practicable to move;
- (10) Damage or loss of clothing, luggage, or other personal effects while traveling to the new official station locality;
- (11) Subsistence, transportation, or mileage expenses in excess of the amounts reimbursed as per diem a other allowances tier these regulations;
- (12) Medical expenses due to illness or injuries of the employee or members of the immediate family while en route to the new official station or while living in temporary quarters at Government expense under the provisions of 2-5; or
- (13) Costs incurred in connection with structural alterations; remodeling or modernizing of living quarters, garages or other buildings to accommodate privately owned automobiles, appliances or equipment; or the cost of replacing cc repairing worn-out or defective appliances, or equipment shipped to the new location.

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2-3.2. Eligibility.

a. Coverage. A miscellaneous expense allowance will be payable to an employee for whom a permanent change of station is authorized or approved and who has discontinued and established a residence in connection with such change regardless of where the old or new official station is located; provided that the applicable eligibility conditions in 2-1.5 are met and the agreement required in 2-1.5a(1) is signed.

b. Exclusions. The provisions of 2-3 do not apply for new appointees, including those covered under 2-1.5f, employees assigned under the Government Employees Training Act (see 5 U.S.C. 4109), or employees returning from overseas assignments for the purpose of separation.

2-3.3. Allowable amount. Employees eligible for a miscellaneous expense allowance shall be paid an amount under 2-3.3a or reimbursed an amount under 2-3.3b, but not both as follows:

a. Allowances in the following amounts will be paid without support or other documentation of expenses:

(1) \$350 or the equivalent of 1 week's basic pay, whichever is the lesser amount, for an employee without immediate family; and

(2) \$700 or the equivalent of 2 weeks' basic pay, whichever is the lesser amount, for an employee with immediate family.

b. Allowances in excess of those provided in 2-3.3a may be authorized or approved, if supported by acceptable statements of fact and either paid bills or other acceptable evidence justifying the amounts claimed; provided that the aggregate amount does not exceed the employee's basic pay at the time the employee reported for duty, for 1 week if the employee is without an immediate family or for 2 weeks if the employee has an immediate family. In no instance will the amount exceed the maximum rate of grade GS-13 provided in 5 U.S.C. 5332 at the time the employee reported for duty. The entire amount claimed under 2-3.3b (including the amount otherwise payable without such documentation under 2-3.3a) must be supported as required above.

2-3.4. Advance of funds. No advance of funds is authorized in connection with the allowance provided in this part.



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#### PART 4. TRAVEL TO SEEK RESIDENCE QUARTERS

##### 2-4.1. Applicability of and general policy for authorizing travel to seek residence quarters.

a. Payment of travel and transportation expenses of the employee and spouse traveling together, or the employee or spouse traveling individually instead of travel by the other or together, for one round trip between the localities of the old and new duty stations for the purpose of seeking residence quarters, may be authorized when circumstances warrant. Separate round trips by the employee and spouse may be allowed provided the overall cost to the Government is limited to the cost of one round trip for the employee and spouse traveling together. A round trip performed by the employee for this purpose, when authorized, must be accomplished before reporting to the new official station. A round trip by the spouse, when authorized, may be accomplished at any time before relocation of the family to the new official station but not after the expiration of the maximum time for beginning allowable travel and transportation. (See 2-1.5a(2).) An appropriate official of the agency that will be responsible for payment of the travel and transportation allowances for the employee shall decide whether this trip should be authorized.

b. A trip to seek residence quarters shall be authorized only when the circumstances indicate that it is actually needed. This part shall be administered to minimize or avoid the expense involved whenever other satisfactory and more economical arrangements can be made. For example, if the employee must promptly vacate the residence at his/her old post of duty, it may be less costly to the Government and more convenient to the employee to complete arrangements for new residence quarters before the move actually takes place. A trip for the purpose of finding and arranging new residence quarters may be justified in such circumstances.

c. In other situations, it may be less costly to allow the employee and his/her family to remain in temporary quarters at the new official station for a longer period than might otherwise be required, subject to the limitations of 2-5, until permanent quarters are found. If temporary quarters are to be authorized, a trip for seeking permanent residence quarters may be avoided. Similarly, it may be less costly to the Government and more satisfactory to the employee for the employee's immediate family to remain at the residence in the old official station locality after the employee has reported at his/her new official station and has time to select permanent quarters after he/she has had an opportunity to become more familiar with neighborhoods, local transportation facilities, schools, and the housing market. In some instances the employee may be on temporary duty at the new station for a period before the actual transfer becomes effective. Under these circumstances a special trip by the employee to the new official station for the purpose of finding quarters should not be necessary. It may also be possible for the agency to avoid or shorten the duration of a trip by providing assistance and information to the employee concerning local housing conditions and markets. These guidelines shall be observed in order to eliminate wasteful or unnecessary trips. In addition to

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the guidelines set out above, reimbursement for travel and transportation expenses for trips to seek permanent quarters shall not be authorized under the following circumstances;

(1) When an employee will be assigned to Government or other prearranged residence quarters at the new official station location;

(2) When the employee has not yet formally agreed to transfer to the new station (see 2-1.5a(1)(a));

(3) When either the old or new duty station or both the old and new duty stations are located outside the conterminous United States; and

(4) When the map distance between the old and new stations is less than 75 miles via a usually traveled surface route.

2-4.2. Duration of trip. The round trip should be allowed for a reasonable period of time considering distance between the old and new official stations, mode of transportation to be used, and the housing situation at the new official station location. In no instance shall the period of the round trip at Government expense be allowed in excess of 10 calendar days, including travel time. In authorizing or allowing a particular mode of transportation, consideration shall be given to providing minimum time en route and maximum time at the new official station locality. Accordingly, if the use of a privately owned automobile is permitted, this use is considered advantageous to the Government and the mileage allowance shall be as provided in 2-2.3b and c. Reasonable expenses for local transportation at the location of the new official station shall be allowed. Agencies may authorize local transportation by common carrier, local transit systems, GSA contract rental or other commercially rented automobiles, or privately owned automobiles; however, the mode of local transportation must be consistent with the mode of transportation authorized for travel to and from the new official station. Expenses for the use of taxis shall be limited to transportation between depots, airports, or other carrier terminals, and place of lodging.

2-4.3. Procedural requirements.

a. After employee's agreement to transfer. A trip for finding residence quarters shall not be permitted at Government expense until after an employee has agreed to the transfer and the date of the transfer has been established, and shall not be authorized under circumstances where the purpose of the trip is to permit the employee to decide whether he/she will accept the transfer. If an employee accepts a transfer and, after making a trip to the new station for the purpose of finding permanent quarters or after the spouse has made such a trip, declines the transfer, he/she is subject to the provisions of 2-1.5a(1) concerning recovery of amounts reimbursed for travel.



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b. Eligibility. The provisions in 2-4 apply only in connection with a permanent change of station. Per diem allowances for the employee and/or spouse during the round trip shall be as prescribed in 2-2.1, 2-2.2b, and 2-2.3d. New appointees covered under 2-1.5f and employees assigned under the Government Employees Training Act (see 5 U.S.C. 4109) or their spouses shall not be allowed such round-trip travel.

c. Authorization prior to trip. The trip for finding residence quarters shall not be made at Government expense unless a permanent change of station travel order has been issued which includes authorization for the round trip and mode of transportation and period of time allowed for the trip, specifies the date for reporting at the new official station, and indicates that the employee has signed the required agreement. An employee shall be in a duty status during the authorized round-trip period of absence.

2-4.4. Advance of funds. Advance of funds may be made in connection with the allowance authorized in 2-4 under the policies and procedures prescribed in 2-1.6a.



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#### PART 5. SUBSISTENCE WHILE OCCUPYING TEMPORARY QUARTERS

2-5.1. Policy. Heads of agencies shall prescribe procedures for administering these provisions reasonably and equitably so that the necessity for allowing subsistence expenses and the amount of time an employee and members of his/her immediate family use temporary quarters is justified in connection with the employee's transfer to a new official station. As a general policy, the period for temporary quarters shall be reduced or avoided if a round trip to seek permanent residence quarters has been made or if, as a result of extended temporary duty at the new official station or other circumstances (for example, if the family does not move until some time after the employee's transfer), the employee has had adequate opportunity to complete arrangements for permanent quarters. The administrative determination as to whether the occupancy of temporary quarters is necessary and the length of time for occupancy shall be made on an individual-case basis.

2-5.2. Conditions and limitations for eligibility.

a. Length of time allowed and location of new official station.

(1) Initial period of temporary quarters. An employee for whom a permanent change of station is authorized or approved shall be allowed subsistence expenses for himself/herself and for each member of his/her immediate family (defined in 2-1.4d) for a period of not more than 60 consecutive days when occupancy of temporary quarters is determined to be necessary and the new official station is located within the United States, its territories and possessions, the Commonwealth of Puerto Rico, and the areas and installations in the Republic of Panama made available to the United States under the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979), provided a written agreement as required in 2-1.5a(1) is signed in connection with the transfer. The period of consecutive days may be interrupted for the time that is allowed for travel between the old and new official stations, or for circumstances attributable to official necessity as, for example, an intervening temporary duty assignment.

(2) Additional time in certain cases. Subsistence expenses as provided in (1), above, may be allowed for an additional period of time not to exceed 60 consecutive days provided the head of the agency, or his/her designee, determines that there are compelling reasons for the continued occupancy of temporary quarters. The total period of time in temporary quarters shall not exceed 120 days under any circumstances. The same considerations as expressed in 2-5.1 are applicable in allowing any part of the additional 60 days. Authorizations to extend the temporary quarters period and the number of days authorized shall be held to a minimum. Extensions of the temporary quarters may be authorized only in situations where there is a demonstrated need for additional time in temporary quarters due to circumstances which have occurred during the initial 60-day period of temporary quarters occupancy and which are determined to be beyond the employee's control and acceptable to the agency.

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Examples of compelling reasons which could be considered as beyond the employee's control for purposes of granting this extension may include but are not limited to the following situations:

(a) Shipment and/or delivery of household goods to new residence is delayed due to extended transit the incident to ocean transportation, strikes, customs' clearance, hazardous weather, fires, or floods or other acts of God; etc.

(b) New permanent residence cannot be occupied because of unanticipated problems (i.e., delays in settlement on new residence, short term delay in construction of a new residence, etc.).

(c) Inability to locate permanent residence which is adequate for family needs because of housing conditions at the new official station.

(d) Sudden illness, injury, or death of employee or immediate family member.

(3) Authorizing less than maximum time. The specified time limits are maximum periods, and the normal length of necessary occupancy of temporary quarters is expected to average much less. Temporary quarters should be regarded as an expedient to be used only if, or for as long as, necessary until the employee concerned can move into permanent residence quarters.

b. Transfer to foreign area. When the new official station is located in a foreign area, the employee is not eligible for temporary quarters allowances under these regulations. When temporary lodgings are obtained in a foreign area, or in the United States prior to transferring to a foreign area, the employee may be eligible for an allowance under the Standardized Regulations (Government Civilians, Foreign Areas) prescribed by the Department of State.

c. What constitutes temporary quarters. Generally, the term "temporary quarters" refers to lodging obtained from private or commercial sources for the purpose of temporary occupancy after vacating the residence occupied when the transfer was authorized. However, occupancy of temporary quarters that eventually become the employee's permanent residence shall not prevent payment of the temporary quarters allowance if, in the agency's judgment, the employee shows satisfactorily that the quarters occupied were intended initially to be only temporary. In making this determination the agency should consider factors such as: the duration of the lease, movement of household effects into the quarters, type of quarters, expressions of intent, attempts to secure a permanent dwelling, and the length of time the employee occupies the quarters.

d. Temporary quarters located at other than official station. As a general rule the location of the temporary quarters must be within reasonable proximity of the old and/or new official station. Payment of subsistence

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expenses for occupancy of temporary quarters in other locations shall not be allowed unless justified by circumstances unique to the individual employee or the employee's family that are reasonably related and incident to the transfer. Payment for such expenses must be authorized or approved by the head of the employing agency, or his/her designee provided the designee is at a level high enough to ensure adequate review of the circumstances involved and to determine that payment of the temporary quarters allowance is justified. Occupancy of temporary quarters shall not be approved for vacation purposes or other reasons unrelated to the transfer.

e. Beginning of eligibility period. The use of temporary quarters for subsistence expense purposes under these provisions may begin as soon as the employee's transfer has been authorized, and the written agreement required in 2-1.5a(1) has been signed. In order to be eligible for the temporary quarters allowance, the period of use of such quarters for which a claim for reimbursement is made must begin not later than 30 days from the date the employee reported for duty at his/her new official station, or if not begun during this period, not later than 30 days from the date the family vacates the residence at the old official station, but not beyond the maximum time for beginning allowable travel and transportation. (see 2-1.5a(2).)

f. Computation of eligibility period and termination. When computing the length of time allowed for temporary quarters at Government expense, the time period will begin for the employee and all members of the immediate family when either the employee or any member of the immediate family begins the period of use of such quarters for which a claim for reimbursement is made. The time period shall run concurrently for the employee and all members of the immediate family. The employee may occupy temporary quarters at one location while members of the immediate family occupy quarters at another location. (However, see limitations in d, above.) The period of eligibility shall terminate when the employee or any member of the immediate family occupies permanent residence quarters or when the authorized period of time expires, whichever occurs first.

g. Effect of partial days on eligibility period. Occupancy of temporary-quarters for less than a whole day constitutes one full calendar day of the eligibility period.

(1) Claim for temporary quarters when occupancy begins the same day en route travel ends. The guidelines in (a) and (b), below, shall be used for determining the eligibility period for temporary quarters subsistence expense reimbursement and in computing maximum reimbursement when occupancy of

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temporary quarters for reimbursement purposes occurs the same day that en route travel per diem ends.

(a) En route travel of more than 24 hours.  
When en route travel is more than 24 hours, the eligibility period for reimbursement for temporary quarters subsistence expenses shall start at the beginning of the calendar day quarter immediately following the calendar day quarter in which en route travel per diem ends.

(b) En route travel of 24 hours or less. When en route travel is 24 hours or less, the eligibility period for reimbursement for temporary quarters subsistence expenses shall start at the beginning of the same calendar day quarter in which en route travel per diem ends.

(2) Claims for temporary quarters occupancy in all other cases. In all cases other than those covered in (1), above, (e.g., when occupancy of temporary quarters occurs at the old official station or when reimbursement for occupancy of temporary quarters is not claimed on the same day that en route travel per diem begins or ends), the temporary quarters period shall start as provided in (a) or (b), below.

(a) Old and new official stations within the conterminous United States. When both the old and new official stations are within the conterminous United States, the temporary quarters period shall start at 12:01 a.m. of the calendar day (see 1-7.1b(1)) in which temporary quarters subsistence expense reimbursement is claimed, provided that temporary quarters are occupied during that calendar day.

(b) Old and/or new official station outside the conterminous United States. When the old and/or new official station is outside the conterminous United States, the temporary quarters shall start with the first quarter of the calendar day in which temporary quarters subsistence expense reimbursement is claimed, provided that temporary quarters are occupied during that calendar day.

(3) Termination of eligibility period. The temporary quarters period shall terminate at midnight of the last day of eligibility.

h. Allowance when short distance transfer is involved.  
An employee or members of his/her immediate family shall not be eligible for temporary quarters expenses when the distance between the new official station and old residence is not more than 40 miles greater than the distance between the old residence

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and the old official station, except that the expenses of temporary quarters are allowable for the period during which the employee is awaiting the arrival of his/her household goods shipped from the old to the new residence, provided that use of such quarters is begun not later than the maximum time for beginning allowable travel and transportation. All measurements shall be made according to map distance along a usually traveled route.

i. Duplication of other allowances. In no cases shall subsistence expenses under these provisions be allowed which duplicate, in whole or in part, payments received under other laws or regulations covering similar costs. (A cost-of-living allowance payable under 5 U.S.C. 5941 is not a duplication of subsistence expenses.)

2-5.3. Exclusions. The provisions of 2-5 do not apply to new appointees, including those appointees covered in 2-1.5f, employees assigned under the Government Employees Training Act (see 5 U.S.C. 4109), or employees returning from overseas assignments for the purpose of separation.

2-5.4. Allowable amount.

a. Actual expenses allowed. Reimbursement shall be only for actual subsistence expenses incurred provided these are incident to occupancy of temporary quarters and are reasonable as to amount. Allowable subsistence expenses include only charges for meals (including groceries consumed during occupancy of temporary quarters), lodging, fees and tips incident to meals and lodging, laundry, and cleaning and pressing of clothing. Expenses of local transportation incurred for any purpose during occupancy of temporary quarters shall not be allowed.

b. Itemization and receipts. The actual expenses shall be itemized in a manner prescribed by the head of the agency which will permit at least a review of the amounts spent daily for (1) lodging, (2) meals, and (3) other allowable items of subsistence expenses (see a, above). Receipts shall be required at least for lodging and laundry and cleaning expenses (except when coin-operated facilities are used).

c. Maximum reimbursement. The amount which may be reimbursed for temporary quarters subsistence expenses shall be the actual amount of allowable expenses incurred for each 30-day period not to exceed a maximum amount based on the applicable daily rate prescribed under (2) through (4), below, multiplied by 30. The daily actual subsistence expenses required to be itemized under a and b, above, will be totaled for each 30-day

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period to permit a comparison with the maximum allowable amount for the particular period. If less than a 30-day period is authorized, or used, the maximum allowable amount will be based on the number of days authorized, or used, multiplied by the applicable daily rate.

(1) Applicable maximum per diem rates. The maximum per diem rate to be used for computations under (2) through (4), below, shall be as follows:

(a) For temporary quarters located in the conterminous United States, the applicable maximum per diem rate is the standard CONUS rate (\$66) prescribed under 1-7.5a.

(b) For temporary quarters in applicable locations outside the conterminous United States, the maximum per diem rate is the rate prescribed by the Secretary of Defense or by the Secretary of State under 1-7.2b or c for the locality of the temporary quarters.

(2) For the first 30 days. Reimbursement for the first 30 days will be limited as follows:

(a) For the employee, or for the unaccompanied spouse (i.e., the spouse necessarily occupies temporary quarters in a location separate from employee), the daily rate shall not exceed the maximum per diem rate prescribed in (1), above. \*

(b) For the spouse when accompanied by the employee, the daily rate shall not exceed two-thirds of the employee's daily rate established in (a), above. \*

(c) For each other member of the employee's immediate family who is 12 years of age or older, the daily rate shall not exceed two-thirds of the daily rate established in (a), above, for the employee or the unaccompanied spouse, as appropriate. \*

(d) For each member of the employee's immediate family who is under 12 years of age, the daily rate shall not exceed one-half of the daily rate established in (a), above, for the employee or the unaccompanied spouse, as appropriate. \*

NOTE. If the temporary quarters occupied are in the conterminous United States, the maximum daily rates prescribed under (a), (b), (c), and (d), above, are \$66, \$44, \$44, and \$33, respectively.



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(3) For the second 30 days. The daily rates for the second 30-day period for the employee and each member of the immediate family shall be three-fourths of the daily rates prescribed under (2), above. For example, if the temporary quarters occupied are located in the conterminous United States the following limitations will apply:

(a) For an employee, or unaccompanied spouse, the daily rate shall not exceed \$49.50;

(b) For an accompanying spouse, the daily rate shall not exceed \$33;

(c) For each other family member 12 years of age or older, the daily rate shall not exceed \$33; and

(d) For each family member under 12 years of age, the daily rate shall not exceed \$24.75.

(4) Additional 60 days. When the agency authorizes an extension of time for occupancy of temporary quarters beyond the first 60 days (not to exceed an additional 60 days) due to compelling reasons as provided in 2-5.2a(2), the additional days shall be computed at the same rates allowed for the second 30-day period in (3), above, for the employee and each member of the immediate family.

2-5.5. Advance of funds. Advance of funds may be made in 30-day increments in connection with subsistence expenses covered by 2-5 under policies and procedures prescribed in 2-1.6a. The initial advance of funds for temporary quarters subsistence expenses shall not exceed the maximum amount allowable under 2-5.4c(2) for the first 30-day period (or other authorized period if less than 30 days). Thereafter, funds may be advanced for subsequent 30-day periods as authorized by the agency. Agencies should advise employees that when an advance of funds is needed for the second and subsequently authorized 30-day periods, the request for advance should be submitted in sufficient time to allow for processing, approval, and issuance of the advance of funds.



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PART 6. ALLOWANCE FOR EXPENSES INCURRED IN CONNECTION  
WITH RESIDENCE TRANSACTIONS

2-6.1. Conditions and requirements under which allowances are payable. To the extent allowable under this provision, the Government shall reimburse an employee for expenses required to be paid-by him/her in connection with the sale of one residence at his/her old official station, for purchase (including construction) of one dwelling at his/her new official station, or for the settlement of an unexpired lease involving his/her residence or a lot on which a mobile home used as his/her residence was located at the old official station; Provided, That:

a. Transfers covered - agreement required. A permanent change of station is authorized or approved and the old and new official stations are located within the 50 States, the District of Columbia, the territories and possessions of the United States, the Commonwealth of Puerto Rico, or the areas and installations in the Republic of Panama made available to the United States under the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979), and the employee has signed an agreement as required in 2-1.5a(1). (See exclusions in 2-6.4.)

b. Location and type of residence. The residence or dwelling is the residence as described in 2-1.4i, which may be a mobile home and/or the lot on which such mobile home is located or will be located.

c. Title requirements. The title to the residence or dwelling at the old or new official station, or the interest in a cooperatively owned dwelling or in an unexpired lease, is in the name of the employee alone, or in the joint names of the employee and one or more members of his/her immediate family, or solely in t-he name of one or more members of his/her immediate family. For an employee to be eligible for reimbursement of the costs of selling a dwelling or terminating a lease at the old official station, the employee's interest in the property must have been acquired prior to the date the employee was first definitely informed of his/her transfer to the new official station.

d. Occupancy requirements. The dwelling for which reimbursement of selling expenses is claimed was the employee's residence at the time he/she was first definitely informed by competent authority of his/her transfer to the new official station.

e. Time limitation.

(1) Initial period. The settlement dates for the sale and purchase or lease termination transactions for which reimbursement is requested are not later than 2 years after the date that the employee reported for duty at the new official station.

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(2) Extension of time limitation.

(a) Upon an employee's written request, the 2-year time limitation for completion of the sale and purchase or lease termination transactions may be extended by the head of the agency or his/her designee for an additional period of time not to exceed 1 year.

(b) The employee's written request should be submitted to the appropriate agency official(s) as soon as the employee becomes aware of the need for an extension but before expiration of the 2-year limitation; however, in no case shall the request be submitted later than 30 calendar days after the expiration date unless this 30-day period is specifically extended by the agency.

(c) Approval of this additional period of time shall be based on a determination that extenuating circumstances, acceptable to the agency concerned, have prevented the employee from completing the sale and purchase or lease termination transactions in the initial time frame and that the residence transactions are reasonably related to the transfer of official station.

(3) Applicability. In addition to being applicable to those employees transferred on or after the effective date of this supplement, the provisions for extension of the time limitation contained in (2), above, shall also be applicable to employees whose time limitation will not have expired prior to the issuance date (signature date) of this supplement 4 to these regulations; provided that when such an extension is approved by an agency, relocation entitlements and allowances shall be determined by using the entitlements and allowances prescribed by regulations in effect on the employee's effective date of transfer and not the entitlements and allowances in effect at the time the extension of the time limitation is approved.

f. Payment of expenses by employee - pro rata entitlement. The expenses for which reimbursement is claimed were paid by the employee. If any expenses were shared by persons other than the employee, reimbursement is limited to the portion actually paid by the employee. If the residence is a duplex or another type of multiple occupancy dwelling which is occupied only partially by the employee, or whenever the employee shares responsibility for a leased property (such as a shared apartment arrangement), expenses shall be reimbursed on a pro rata basis. The employee shall also be limited to pro rata reimbursement when he/she sells or purchases land in excess of that which reasonably relates to the residence site.

2-6.2. Reimbursable and nonreimbursable expenses.

a. Broker's fees and real estate commissions. A broker's fee or real estate commission paid by the employee for services in selling his residence is reimbursable but not in excess of rates generally charged for such services by the broker or by brokers in the locality of the old official station. No such fee or commission is reimbursable in connection with the purchase of a home at the new official station.

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b. Other advertising, selling, and appraisal expenses.

Costs of newspaper, bulletin board, multiple-listing services, and other advertising for sale of the residence at the old official station are reimbursable if the employee has not paid for such services in the form of a broker's fee or real estate agent's commission. The customary cost of an appraisal also may be reimbursed.

c. Legal and related expenses.

To the extent such costs have not been included in brokers' or similar services for which reimbursement is claimed under other categories the following expenses are reimbursable with respect to the sale and purchase of residences if they are customarily paid by the seller of a residence at the old official station or if customarily paid by the purchaser of a residence at the new official station, to the extent they do not exceed amounts customarily charged in the locality of the residence: costs of (1) searching title, preparing abstract, and legal fees for a title opinion; or (2) where customarily furnished by the seller, the cost of a title insurance policy; costs of preparing conveyances, other instruments, and contracts and related notary fees and recording fees; costs of making surveys, preparing drawings or plats when required for legal or financing purposes; and similar expenses. Costs of litigation are not reimbursable.

d. Miscellaneous expenses.

(1) Reimbursable items.

The expenses listed below are reimbursable in connection with the sale and/or purchase of a residence, provided they are customarily paid by the seller of a residence in the locality of the old official station or by the purchaser of a residence at the new official station, to the extent they do not exceed specifically stated limitations, or in the absence thereof, amounts customarily paid in the locality of the residence.

(a) FHA or VA fee for the loan application.

(b) Loan origination fees and similar charges such as loan assumption fees and loan transfer fees. A loan origination fee is a fee paid by the borrower to compensate the lender for administrative-type expenses incurred in originating and processing a loan. Reimbursement for a loan assumption fee or a loan transfer fee or a similar charge also may be allowed, if it is assessed in lieu of a loan origination fee and reflects charges for services similar to those covered by a loan origination fee. An employee may be reimbursed for these fees in an amount not in excess of 1 percent of the loan amount without itemization of the lender's administrative charges.

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Reimbursement may exceed 1 percent only if the employee shows by clear and convincing evidence that: (1) the higher rate does not include prepaid interest points, or a mortgage discount; and (2) the higher rate is customarily charged in the locality where the residence is located.

(c) Cost of preparing credit reports.

(d) Mortgage and transfer taxes.

(e) State revenue stamps.

(f) Other fees and charges similar in nature to those listed above, unless specifically prohibited in (2), below.

(g) Charge for prepayment of a mortgage or other security instrument in connection with the sale of a residence at the old official station to the extent the terms in the mortgage or other security instrument provide for this charge. This prepayment penalty is also reimbursable when the mortgage or other security instrument does not specifically provide for prepayment, provided this penalty is customarily charged by the lender, but in that case the reimbursement may not exceed 3 months' interest on the loan balance.

(h) Mortgage title insurance policy, paid for by the employee, on a residence purchased by the employee for the protection of, and required by, the lender.

(i) Owner's title insurance policy, provided it is a prerequisite to financing or the transfer of property or the cost of the owner's title insurance policy is inseparable from the cost of other insurance, which is a prerequisite to financing or the transfer of property.

(j) Expenses in connection with construction of a residence, which are comparable to expenses that are reimbursable in connection with the purchase of an existing residence.

(2) Nonreimbursable items. Except as otherwise provided in (1), above, the following items of expense are not reimbursable:

(a) owner's title insurance policy, "record title" insurance policy, mortgage insurance or insurance against loss or damage of property, and optional insurance paid for by the employee in connection with the purchase of a residence for the protection of the employee;

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- discounts;
- (b) Interest on loans; points; and mortgage
  - (c) Property taxes;
  - (d) Operating or maintenance costs;
  - (e) No fee, cost, charge, or expense determined to be part of the finance charge under the Truth in Lending Act, Title I, Public Law 90-321, and Regulation Z issued in accordance with Public Law 90-321 by the Board of Governors of the Federal Reserve System, unless specifically authorized in (1), above; and
  - (f) Expenses that result from construction of a residence.

e. Losses due to prices or market conditions at the old and new posts of duty. Losses due to failure to sell a residence at the old official station at the price asked, or at its current appraised value, or at its original cost, or due to failure to buy a dwelling at the new official station at a price comparable to the selling price of the residence at the old official station, and any similar losses, are not reimbursable.

f. Other expenses of sale and purchase of residences. Incidental charges made for required services in selling and purchasing residences may be reimbursable if they are customarily paid by the seller of a residence at the old official station or if customarily paid by the purchaser of a residence at the new official station, to the extent they do not exceed amounts customarily charged in the locality of the residence.

g. Overall limitations. The total amount of expenses that may be reimbursed is as follows:

(1) In connection with the sale of the residence at the old official station, reimbursement shall not exceed 10 percent of the actual sale price or \$17,177, whichever is the \*\* lesser amount; and \*\* effective 10-1-B8 increased to \$17,813 1/

(2) In connection with the purchase of a residence at the new official station, reimbursement shall not exceed 5 percent of the purchase price or \$8,589, whichever is the \*\*\* lesser amount. \*\*\* effective 10-1-88 increased to \$8,907 1/

h. Settlement of an unexpired lease. Expenses incurred for settling an unexpired lease (including month-to-month rental) for residence quarters occupied by the employee at the old official station may include broker's fees for obtaining a

1/ See 53 FR 46941, 11-21-88

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sublease or charges for advertising an unexpired lease. Such expenses are reimbursable when (1) applicable laws or the terms of the lease provide for payment of settlement expenses, (2) such expenses cannot be avoided by sublease or other arrangement, (3) the employee has not contributed to the expense by failing to give appropriate lease termination notice promptly after he/she has definite knowledge of the transfer, and (4) the broker's fees or advertising charges are not in excess of those customarily charged for comparable services in that locality. Itemization of these expenses is required and the total amount shall be entered on an appropriate travel voucher. This voucher may be submitted separately or with a claim that is to be made for expenses incident to the purchase of a dwelling. Each item must be supported by documentation showing that the expense was in fact incurred and paid by the employee.

#### 2-6.3 Procedural and control requirements.

a. Application for reimbursement and documentation of expenses. Employees shall be furnished appropriate forms for claiming reimbursement for expenses of real estate transactions. A sample form, Employee Application for Reimbursement of Expenses Incurred Upon Sale or Purchase (or both) of Residence Upon Change of Official Station (figure 2-6.3), is illustrated at the end of this part. Agencies shall prescribe a similar form to meet internal administrative requirements. The sample form includes the most commonly incurred items of expense for which reimbursement may be claimed. Amounts claimed must be supported by documentation showing that the expense was in fact incurred and paid by the employee. Included in the required supporting documents (as appropriate) are copies of (1) the sales agreement, (2) the purchase agreement, (3) property settlement documents, (4) loan closing statements, and (5) invoices or receipts for other bills paid. An appropriate voucher shall be prepared by the employee and used in transmitting the claim application with supporting attachments. Reimbursement may be in two parts; i.e., a payment for expenses incurred in the sale of the former residence and a payment for expenses incurred in the purchase of a new dwelling.



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b. Review and administrative approval of sale and purchase expenses

Applications shall be reviewed by a responsible official of the agency. The application for reimbursement of expenses for the sale of a residence shall be sent to the claimant's old official station for review and approval of the claim unless agency review and approval functions are performed elsewhere. In case of transfer between agencies, review and approval of the application shall be made, if appropriate, at an installation of the hiring in the locality of the employee's old official station, but if the hiring agency has no appropriate installation, it shall be sent to the losing agency at the old official station for review and approval. This review and approval are intended to be limited to determining whether the expenses claimed are reasonable in amount and customarily paid by the seller in the locality where the property is located. If items of cost appear to have been inflated or are higher than normally imposed for similar services in the locality, any portion of such costs determined to be excessive shall be disallowed. When approved, the application shall be returned with such memorandum of explanation as may be appropriate. A similar review and approval are required in connection with an application for reimbursement of the expenses of the purchase of a new dwelling. Final administrative approval of payment of the claim must be executed by an appropriate approving official. Such official may accept as conclusive the required price approvals covering reasonableness and custom; he/she shall, however, in accordance with the provisions of this part, independently determine whether (1) the aggregate amount of expenses claimed in connection with a sale or purchase of a residence is within the prescribed limitation for either, (2) all conditions and requirements under which allowances maybe paid have been met, and (3) the expenses themselves are three which are reimbursable. The employee's claim accompanied by the application and supporting documents shall be completed and submitted in accordance with the usual procedures of the agency concerned.

c. Assistance provided by local offices of the Department of Housing and Urban Development. Technical assistance in determining the reasonableness of an expense may be obtained from the local or area office of the Department of Housing and Urban Development (HUD) serving the area in which the expense occurred. The local office maintains and can furnish upon request a current FHA Form 2496, Schedule of Closing Costs, applicable to the area. This is a schedule of closing costs typically encountered in connection with the purchase and sale of single family properties in the locality. For the purpose of determining whether the expenses claimed are reasonable and may be approval for reimbursement, these closing costs should be used as guidelines and not as rigid limitations. The local office will also furnish upon request information concerning local custom and practices with respect to charging of closing costs related to either a sale or purchase, including information as to whether such costs are customarily paid by the seller or purchaser and the local terminology used to describe them. Area or insuring offices of HUD are located in all major cities. The mailing addresses for these offices are included in the U.S. Government Organization Manual, published annually by the Office of the Federal Register, National Archives and Records Service, General Services Administration. A directory maintaining the addresses of all such offices (HUD Form 788) is available at any HUD office.

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d. Violation of employment agreement. In the event the employee violates the terms of the agreement required under 2-1.5a(1), no expenses will be paid, and any amounts paid prior to such violation shall be a debt due the United States until they are paid by the employee.

2-6.4. Exclusions. The provisions of 2-6 do not apply to new appointees, including those covered under 2-1.5f, or employees assigned under the Government Employees Training Act (5 U.S.C. 4109).

2-6.5. Advance of funds. No advance of funds is authorized in connection with the allowances provided in this part.

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**EMPLOYEE APPLICATION FOR REIMBURSEMENT OF EXPENSES INCURRED UPON SALE OR PURCHASE (OR BOTH) OF RESIDENCE UPON CHANGE OF OFFICIAL STATION**  
(See instructions below)

I. EMPLOYEE CLAIMANT		
NAME	MAILING ADDRESS	CHECK APPLICABLE ONE IF EARLIER CLASS FOR REAL ESTATE EXPENSES SUBMITTED FOR THIS TRANSFER <input type="checkbox"/> YES <input type="checkbox"/> NO
II. TRANSFER DATA		
OLD OFFICIAL STATION	NEW OFFICIAL STATION	DATE OF NOTIFICATION OF IMPENDING TRANSFER
TRAVEL AUTHORIZATION NO. AND DATE	DATE REPORTED FOR DUTY AT NEW OFFICIAL STATION	DATE SERVICE AGREEMENT SIGNED
III. RESIDENCE PROPERTY DATA		
ITEM	OLD OFFICIAL STATION	NEW OFFICIAL STATION
COMPLETE ADDRESS OF RESIDENCE		
NUMBER OF DWELLING UNITS ON PROPERTY		
SALE AND/OR PURCHASE PRICE	\$	\$
DATE OF CLOSING OR SETTLEMENT		
AMOUNT OF EXPENSE BEING CLAIMED	\$	\$
EMPLOYEE CERTIFICATION(S)		
I hereby certify that the amount claimed in connection with the above sale represents only amounts actually paid by me and that title to the property was in my name and/or a member of my immediate family and was my residence when first definitely informed of my transfer.		I hereby certify that the amount claimed in connection with the above purchase represents only amounts actually paid by me and that title to the property is in my name and/or a member of my immediate family and is my new residence.
SIGNATURE OF EMPLOYEE	DATE	SIGNATURE OF EMPLOYEE
IV. APPROVALS		
<b>A. SALE EXPENSES</b> The expenses of the sale applied for above are hereby approved as being (1) reasonable in amount and (2) customarily paid by a seller in the locality where the property is located.  <input type="checkbox"/> AS CLAIMED <input type="checkbox"/> AS REDUCED, PER ATTACHED LETTER	<b>B. PURCHASE EXPENSES</b> The expenses of the purchase applied for above are hereby approved as being (1) reasonable in amount and (2) customarily paid by a buyer in the locality where the property is located.  <input type="checkbox"/> AS CLAIMED <input type="checkbox"/> AS REDUCED, PER ATTACHED LETTER	<b>C. FINAL ADMINISTRATIVE APPROVAL FOR PAYMENT</b> Payment of this claim is approved in the amount of: \$ _____  If amount approved is less than amount claimed, see attached letter.
SIGNATURE	DATE	SIGNATURE
TITLE		TITLE
INSTRUCTIONS		
<b>A. EMPLOYEE CLAIMANT</b> 1. Prepare application in triplicate, completing Parts I, II, and III of face and enter all applicable amounts and totals on reverse. 2. Attach one complete set of documents required to support claim—sales agreement between buyer and seller, settlement or loan closing statement, invoices and statements to support other items claimed for reimbursement, etc. These should be photo or picture copies, as they will not be returned. Be sure you have signed the employee certification(s). 3. Prepare and attach an appropriate agency travel voucher form, or Standard Form 1012, Travel Voucher. (Record total amounts claimed on this form on the travel voucher.) 4. Submit original and first copy of application and supporting documentation, together with Standard Form 1012 or other appropriate agency travel voucher form, to the head of your office at new official station or to the appropriate official designated by your department or agency. Retain second copy of the application.	<b>B. HEAD OF OFFICE</b> 1. For Sales: Send original and copy of the application, together with the supporting documentation and travel voucher, to the head of the office at the locality of the claimant's old official station as provided in the Federal Travel Regulations (FTR), for handling and execution of the approval (see item IV.A) by him, or his designee, who will return the package to you. 2. For Purchases: Approval of the claim must be executed by the head of the office, or his designee, at the locality of the claimant's new official station (unless agency review and approval functions are performed elsewhere). (See item IV.B.) 3. Final administrative approval of payment of the claim must be executed by an appropriate approving official. (See item IV.C.) Such official shall independently determine, in accordance with the provisions of the FTR, the propriety of all reimbursements claimed (Except with regard to reasonableness and whether customarily paid). In this connection, all vouchers for reimbursement of real estate expenses incident to the same transfer shall be examined. 4. Standard Form 1012, or other appropriate agency travel voucher form, shall be completed and submitted following usual procedures accompanied by the original application and supporting documents. File the copy of the application with the office copy of the voucher.	

Figure 2-6.3. Illustration c<sup>o</sup> sample form, Employee Application for Reimbursement of Expenses Incurred Upon Sale or Purchase (or both) of Residence Upon Change of Official Station (Part 1 of 2)

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COSTS INCURRED AND PAID IN SELLING RESIDENCE AT OLD OFFICIAL STATION OR PURCHASING RESIDENCE AT NEW OFFICIAL STATION LOCATION (OR BOTH)			
ITEM	EXPLANATION	FORMER RESIDENCE	NEW RESIDENCE
1.	<b>BROKERAGE FEES:</b> The sales commission paid to a broker or real estate agent for selling former residence. Also, fees for listing a residence and payment for multiple listing services, if not included in commission paid to the broker or agent.	\$	
2.	<b>ADVERTISING:</b> Expenses paid for newspaper and other advertising when a direct sale is made without the services of a real estate broker or real estate agent.	\$	
3.	<b>APPRAISAL FEE:</b> The amount paid to a professional appraiser for establishing a suggested sale price for the residence.	\$	
4.	<b>LEGAL AND RELATED COSTS:</b> The amounts paid for costs of (1) searching title, preparing abstract, and legal fees for a title opinion, <u>or</u> (2) title insurance policy where customarily furnished by the seller; costs of preparing conveyances, other instruments, and contracts; related survey fees; costs of making surveys, preparing drawings or plans, recording fees and recording taxes or other charges paid incident to recording (e.g., mortgage discharge recording fees), etc.	\$	\$
5.	<b>MISCELLANEOUS COSTS:</b> Amounts paid in connection with sale of former residence and purchase of a new residence. (Normally, these expenses (except A.) are paid by the purchaser; however, depending on local custom and practice, the seller may be required to pay some of them.)		
A.	<b>PREPAYMENT CHARGE:</b> The amount paid as required in the mortgage or other security instrument as a charge for prepayment; or if not specifically required by the mortgage instrument, the amount paid limited to 3 months prevailing interest on the loan balance.	\$	
B.	<b>LENDER'S APPRAISAL FEE:</b> The amount paid for the mortgagee-lender's charge for residence appraisal.	\$	\$
C.	<b>FHA OR VA APPLICATION FEE:</b> The amount paid.	\$	\$
D.	<b>CERTIFICATIONS:</b> The amount paid for any required certifications as to structural soundness or physical condition of property, when required by mortgagee-lender, FHA or VA.	\$	\$
E.	<b>CREDIT REPORT:</b> The amount paid for credit or factual data report on the buyer, if required by mortgagee-lender, FHA or VA.	\$	\$
F.	<b>MORTGAGE TITLE POLICY:</b> The amount paid for mortgage (or lender's) title insurance policy only (as distinguished from a mortgage insurance policy on the life of the borrower and the additional cost for an owner's title policy).	\$	\$
G.	<b>ESCROW AGENT'S FEE:</b> The amount paid to an escrow agent, title company, or similar entity for closing a real estate transaction.	\$	\$
H.	<b>STATE REVENUE STAMPS:</b> The amount paid.	\$	\$
I.	<b>SALES OR TRANSFER TAXES; MORTGAGE TAX, IF ANY:</b> The amount paid.	\$	\$
6.	<b>OTHER INCIDENTAL EXPENSES:</b> Such other reasonable and customary charges or fees paid as may be authorized and not properly includable in items listed above. (Itemize and explain, if necessary, attach separate sheet).	\$	\$
<b>TOTAL - FORMER RESIDENCE</b>		\$	
<b>TOTAL - NEW RESIDENCE</b>			\$

**NOTE:** In accordance with the real estate provisions of the FTR, cost of insurance against damage or loss of property, maintenance and operating costs and property taxes are not reimbursable. Also, mortgage discounts, points, interest on loans, and losses in connection with the sale or purchase of a residence due to price or market conditions are not reimbursable. Notwithstanding the above, no fee, cost, charge, or expense is reimbursable which is determined to be a part of the finance charge under the Truth in Lending Act, Title I, Public Law 90/321, and Regulation Z, issued pursuant thereto by the Board of Governors of the Federal Reserve System.

**FOOTNOTES:**

- 1) The appropriate amount of expense which may be reimbursed is this amount, but it shall not exceed 10% of sale price or \$2,000, whichever is the smaller.
- 2) The appropriate amount of expense which may be reimbursed is this amount, but it shall not exceed 5% of purchase price or \$1,500, whichever is the smaller.
- 3) If property is multiple family unit type (excluding condominium) expense shall be prorated and limited for residence unit only.

Figure 2-6.3. Illustration of sample form, Employee Application for Reimbursement of Expenses Incurred Upon Sale or Purchase (or both) of Residence Upon Change of Official Station (Part 2 of 2)

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## PART 7. TRANSPORTATION OF MOBILE HOMES

### 2-7.1. Eligibility and limitations.

a. Eligibility. An employee who is entitled to transportation of his/her household goods under these regulations shall, instead of such transportation, be entitled to an allowance as provided in this part, for the transportation of a mobile home for use as a residence. In order to be eligible for the allowance, the employee shall certify in a manner prescribed by the head of the agency that the mobile is for use as a residence for the employee and/or his/her immediate family at the destination. If an employee is not eligible able to receive an allowance for movement of his/her mobile home, he/she may be eligible to receive an allowance based on the transportation of his/her household goods under the provisions of 2-8.

b. Geographic limitations. Allowances for transportation of mobile homes may be made only for transportation of homes within the conterminous United States, within Alaska, and through Canada en route between Alaska and the conterminous United States. Allowances for transportation within the limits prescribed may be paid even though the transportation involved originates, terminates, or passes through locations not covered, provided that the amount of the allowance shall be computed on the basis of that part of the transportation which is within the conterminous United States, within Alaska, or through Canada en route between Alaska and the conterminous United States.

c. Relationship to other allowances. Allowances for transportation mobile homes (including mileage when towed by employee) are in addition to payment of per diem, mileage, and transportation expenses for employees and their immediate families. However, the fact that a mobile home may be moved at Government expense only if the employee certifies that it is to be used as a residence at the destination should be considered in determining allowances to be paid under 2-4, 2-5, and 2-6.

### 2-7.2. Computation of distances.

a. Standard highway mileage. Where points of origin and destination are within the conterminous United States and Alaska, the allowable distance between these points shall be that shown in the standard highway mileage guides or actual miles driven as determined from odometer readings. (Actual odometer readings need not be shown on the travel voucher.) Any substantial deviation from distances shown in the standard highway mileage guides shall be explained.

b. Islands involved. In addition to mileage, if the point of origin or destination is an island within the boundaries of one of the conterminous United States or Alaska and a ferry is used in transportation of a mobile home, the statute mileage between the island and the usual place of arrival or departure on the mainland shall be allowed, except that when such mileage is included in the standard highway mileage guides the mileage shown therein shall be used.

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c. Unauthorized transportation involved. Where point of origin or destination, **or** both, are not in the conterminous United States or Alaska, the allowable distance shall be limited to the distance which the mobile home is transported within or between any of the conterminous United States and Alaska, and through Canada en route Alaska and the conterminous United States. In such instances, the mileage shall be computed as provided in a, above.

2-7.3. Computation of allowances.

a. Transportation by a commercial carrier.

(1) Tariff rates. **The allowance** shall include the carrier's charges for actual transportation of the mobile home in an amount not exceeding the applicable tariff as approved by the Interstate Commerce Commission (or appropriate State regulatory body for intrastate movements) for transportation of a mobile home of the size and shape involved **for** the distance involved, provided any substantial deviation from mileage shown in the standard highway mileage guides shall be explained.

(2) Fees, tolls, and charges. The allowance also shall include ferry fares and **bridge, road, and tunnel tolls**; taxes, charges or fees fixed by **a State or other government authority for permits to transport mobile homes in or through its jurisdiction; and carriers' service charges for obtaining necessary permits.**

(3) Charges excluded. Allowances shall not include costs of preparing mobile homes for movement, maintenance, repairs, storage, insurance **for** valuation of homes above carriers' maximum liabilities nor charges designated in the tariffs as "Special Service." (See 2-3 which relates to the miscellaneous expense allowance.)

b. Transportation by private means. When a **mobile** home is transported by means other than a commercial carrier, such as when it is towed by privately owned conveyance, an allowance of cents per mile shall be made as reimbursement **for** all transportation costs including ferry fares, bridge, road and tunnel tolls, and similar charges. No other allowance shall be made for transportation of the mobile home under this part, but payment of the mileage allowance for use of a privately owned conveyance **may be made as** provided in 2-2.3 in addition to the allowance.

c. Mixed method of transportation. When a mobile home is transported partly by commercial carrier and partly by private means, the allowances described in 2-7.3a and b apply to the respective portions of the transportation.

d. Optional use of Government bill of lading. Instead of the allowances to the employee provided in 2-7.3a and b, the agency may, when it determines such action to be in the Government's interest, assume direct responsibility for transportation of an employee's mobile home, issuing

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necessary bills of lading and paying the costs involved. In such instances, the employee shall not receive any other allowance for the transportation involved and shall be charged any cost the Government must pay under the bill of lading which would not be allowed under 2-7.3 or which is in excess of that allowable under 2-7.4.

2-7.4. Limitation on allowances. The total amount allowable under 2-7.3 shall not exceed the maximum amount which would be allowable for transportation and 90 days' temporary storage of the employee's household goods if, instead of moving a mobile home, the maximum quantity of household goods allowable for the employee involved under 2-8.2 had been moved.

2-7.5. Advance of funds. An advance of funds may be allowed an employee for the transportation of a mobile home under the requirements provided in 2-1.6a. The amount of advance shall not exceed either (a) the estimated amount allowable under 2-7.3a or (b) the constructive cost determined under 2-7.4.





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PART 8. TRANSPORTATION AND TEMPORARY STORAGE OF HOUSEHOLD GOODS  
AND PROFESSIONAL BOOKS, PAPERS, AND EQUIPMENT

2-8.1. Applicability. Employees covered by these regulations who have complied with the general requirements as contained in 2-1.2 and 2-1.5 are eligible for transportation and temporary storage of their household goods subject to the provisions of this part when they are transferred, regardless of whether the official stations involved are within or outside the conterminous United States, are appointed to positions in which Government transportation to the first official station is allowable, or are separated after completion of a period of service overseas.

2-8.2. General limitations.

a. Maximum weight allowance. The maximum weight of household goods that may be transported or stored in connection therewith at Government expense is limited to 18,000 pounds net weight for all employees. The total weight of household goods stored under 2-9.2 plus the weight of household goods transported under this Part 8 shall not exceed the above maximum weight allowance.

a-1. Professional books, papers, and equipment.

(1) For purposes of this Part 8, the term "professional books, papers, and equipment" includes those professional or specialized items and other materials which are personally owned by the employee for use in the performance of official duties. The term does not include sports equipment or office, household, or shop fixtures and furniture; e.g., bookcases, file cabinets, desks, and racks of any kind even though used in connection with the professional books, papers, and equipment.

(2) There is no statutory authority to transport personally owned professional books, papers, and equipment in addition to the maximum weight allowance (2-8.2a) established by law for transportation of an employee's household goods and personal effects. However, there may be instances in which the weight of the professional books, papers, and equipment would cause an employee's household goods shipment to be in excess of the maximum weight allowance. In such instances, the personally owned professional books, papers,

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and equipment may be transported to the new permanent duty station as an administrative expense of an agency (not chargeable to travel and transportation appropriations). Shipment of these items as an administrative expense would be instead of shipment as an allowance of the employee. (Comp. Gen. Decision B-171677, May 13, 1971.)

(3) Authority to transport professional books, papers, and equipment as an administrative expense shall be subject to agency policy and discretion within the following guidelines:

(a) The employee shall furnish an itemized inventory of professional books, papers, and equipment for review by an appropriate authorizing official at the new permanent duty station. In addition, the employee shall furnish appropriate evidence (as determined by the agency concerned) that transporting the itemized material as part of the employee's household goods would result in an excess of the employee's maximum weight allowance.

(b) The authorizing official at the new permanent duty station shall review and certify that the professional books, papers, and equipment as itemized are necessary in the proper performance of the employee's duties at the new duty station and that if these items were transported to the new duty station, the same or similar items would have to be obtained at Government expense for the employee's use at the new duty station.

(c) When professional books, papers, and equipment are certified as provided in (b), above, and shipped for the employee as an administrative expense of an agency, shipment shall be by the actual expense method; the commuted rate method shall not be used. When shipped in the same lot with the employee's household goods and other personal effects under the actual expense method, the professional books, papers, and equipment shall be packed and weighed separately; the weight thereof and the administrative appropriation chargeable shall be stated as separate item on the Government bill of lading. In unusual instances in which it is impractical or impossible to obtain separate weights, a constructive weight of 7 pounds per cubic foot may be used.

Note. -Par. 2-8.2a-1 added, FPMR Temp. Reg. A-11, Supp. 4, Apr. 29, 1977.

b. Determining the net weight.

(1) Uncrated shipments. when household goods are shipped uncrated as in a household mover's van or similar conveyance, the net weight shall be that shown on the bill of lading or on the weight certificate attached thereto, which, under Interstate Commerce Commission (I.C.C.) regulations, includes the weight of barrels, boxes, cartons, and similar materials used in packing, but does not include pads, chains, dollies, and other equipment needed to load and

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secure the shipment. When a noncommercial means of shipment is involved (see 2-8.3a(3)), the above provisions of the ICC regulations shall apply for the purpose of determining the net weight. When an employee's claim is based on constructive weight as authorized in 2-8.2b(4), the net weight shall be the weight as determined under that provision.

(2) Crated shipments. When property is transported crated, the net weight shall not include the weight of the crating material; therefore, the net weight shall be computed as being 60 percent of the gross weight. However, if the net weight computed in this manner exceeds the applicable weight limitation and if it is determined that, for reasons beyond the employee's control, unusually heavy crating and packing materials were necessarily used, the net weight may be computed at less than 60 percent of the gross weight.

(3) Containerized shipments. When special containers designed normally for repeated use, such as lift vans, CONEX transporters, and household-goods shipping boxes are used and the known tare weight does not include the weight of interior bracing and padding materials but only the weight of the container, the net weight of the household goods shall be 85 percent of the gross weight less the weight of the container. If the known tare weight includes interior bracing and padding materials so that the net weight is the same as it would be for uncrated shipments in interstate commerce, the net weight shall not be subject to the above reduction. If the gross weight of the container cannot be obtained, the net weight of the household goods shall be determined from the cubic measurement on the basis of 7 pounds per cubic foot of properly loaded container space.

(4) Constructive weight. If no adequate scale is available at point of origin, at any point en route, or at destination, a constructive weight, based on 7 pounds per cubic foot of properly loaded van space, may be used. Such constructive weight also may be used for a part-load when its weight could not be obtained at origin, en route, or at destination, without first unloading it or other part-loads being carried in the same vehicle, or when the household goods are not weighed because the carrier's charges for a local or metropolitan area move are properly computed on a basis other than the weight or volume of the shipment (as when payment is based on an hourly rate and the distance involved). However, in such instances the employee should obtain a statement from the carrier showing the amount of properly loaded van space required for the shipment. (See also 2-8.3a(3) with respect to proof of entitlement to a commuted rate payment when net weight cannot be shown.)

c. Temporary storage time limit. The time allowable for temporary storage in connection with an authorized shipment of household goods shall not exceed a period of 90 days. This time period also applies when an employee returns to his/her place of actual residence for leave before serving a new tour of duty outside the conterminous United States either at a different post of duty or at the same post of duty if the storage is provided instead of furnished quarters or a quarters allowance. However, upon an employee's written request, the initial 90-day period may be extended an additional period not to exceed 90 days under certain conditions if approved by the agency head or his/her

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designee. Justification for an additional storage period may include but is not limited to the following reasons:

- (1) An intervening temporary duty or long-term training assignment;
- (2) Nonavailability of suitable housing;
- (3) Completion of residence under construction;
- (4) Serious illness of employee or illness or death of a dependent; or
- (5) Strikes, acts of God, or other circumstances beyond the control of the employee.

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d. Origin and destination. Cost of transportation of household goods may be paid by the Government whether the shipment originates at the employee's last official station or place of residence or at some other point, or if part of the shipment originates at the last official station and the remainder at one or more other points. Similarly, these expenses are allowable whether the point of destination is the new official station or some other point selected by the employee, or if the destination for part of the property is the new official station and the remainder is shipped to one or more other points. However, the total amount which may be paid or reimbursed by the Government shall not exceed the cost of transporting the property in one lot by the most economical route from the last official station of the transferring employee (or the place of actual residence of the new appointee at time of appointment) to the new official station. In connection with return from overseas for separation, see 2-1.5g(4). No property acquired by the employee en route between old and new official stations shall be eligible for transportation under this part.

e. Loss and damage liability. Limitations on the Government's liability for loss or damage of an employee's household goods are contained in the Military Personnel and Civilian Employees' Claims Act of 1964 (31 U.S.C. 240-242) and in agency rules and regulations issued under the authority thereof. Since agency practices and regulations under that Act differ, and in view of the different circumstances under which household goods are transported and temporarily stored under the authority of this part, each agency should advise transferred employees of the applicability and restrictions on claims against the Government for loss and damage as related to the transportation circumstances involved. Agencies should also be prepared to give advice to employees as to the liability of the carrier for loss and damage of transported household goods in the transportation circumstances involved so that they will be able to evaluate the need for insurance and the advisability of incurring a valuation charge. (For interstate shipments by motor carrier on commercial bills of lading, see 49 CFR 1056 and 1307.201.)

### 2-8.3. Transportation within the conterminous United States.

#### a. The commuted rate system.

(1) Description. Under the commuted rate system an employee makes his/her own arrangements for transporting household goods between points within the conterminous United States. He/She selects and pays the carrier or transports his/her goods by noncommercial means and is reimbursed by the Government in accordance with schedules of commuted rates which are contained in GSA Bulletin FPMR A-2, Commuted rate schedule for transportation of household goods. The schedules of commuted rates which are developed from tariffs that carriers have filed with the interstate Commerce Commission consist of tables to be applied to the particular transportation involved. The commuted rate includes costs of line-haul, transportation, packing, crating, unpacking, drayage incident to transportation, and other accessorial charges. Costs of temporary storage which are subject to reimbursement under 2-8.5 are stated separately in the schedule of commuted rates.



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(2) Reimbursement. When the commuted rate system is used, the amount to be paid to the employee for transportation and related services is computed by multiplying the number of hundreds of pounds shipped (within the maximum weight allowances) by the applicable rate per hundred pounds for the distance shipped as shown in the commuted rate schedule. The distance shall be determined in accordance with household goods mileage guides filed with the Interstate Commerce Commission. If the rate is not shown in the commuted rate schedule for the exact mileage, the rate shown for the next greater distance applies. If an employee is charged a minimum weight above the actual weight of his/her household goods under the applicable tariff (other than one based on expedited or special services) the reimbursement shall be based on the minimum weight as charged instead of the actual weight of the goods.

(3) Documentation. Claims for reimbursement under the commuted rate system shall be supported by a receipted copy of the bill of lading (a reproduced copy may be accepted) including any attached weight certificate copies if such a bill was issued. If no bill of lading was involved, other evidence showing points of origin and destination and the weight of the goods must be submitted. Employees who transport their own household goods are cautioned to establish the weight of such goods by obtaining proper weight certificates showing gross weight (weight of vehicle and goods) and tare weight (weight of vehicle alone) because compliance with the requirements for payment at commuted rates on the basis of constructive weight (2-8.2b(4)) usually is not possible.

b. Actual expense method.

(1) Description. Under the actual expense method, the Government assures responsibility for awarding contracts and for other negotiations with carriers. The property is shipped on a Government bill of lading, and the Government therefore audits and pays transportation vouchers directly to carriers. Under the actual expense methods the household goods are shipped by the Government, not by the employee.

(2) Agency responsibility. Selection of the carrier, arranging for carrier services and for packing and crating, preparing the Government bill of lading, paying charges incurred, and processing any loss and damage claims are the direct responsibility of the agency.

(3) Allowable charges. The actual costs of transportation of household goods within the authorized weight limits will be allowed at Government expense. Also within that weight limit the actual costs for packing, crating, unpacking, drayage incident to transportation and necessary accessorial services shall be allowed.

(4) Multiple shipment procedures. When the actual expense method is used in shipping household goods belonging to two or more employees between the same two points, the weight of the household goods of each employee is to be identified for the purpose of applying the maximum weight limitations.

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(5) Excess weight procedures. When the weight of an employee's household goods exceeds the maximum weight limitation, the total quantity may be shipped on a Government bill of lading, but the employee shall reimburse the Government for the cost of transportation and other charges applicable to the excess weight, computed from the total charges according to the ratio of excess weight to the total weight of the shipment.

c. Use of commuted rate or actual expense method.

(1) Considerations. When the commuted rate system is used, the Government is relieved of the responsibility and administrative expense of selecting and dealing with carriers and making other arrangements for transporting employees' household goods; however, the Government cannot take advantage of special discounts which may be offered. On the other hand, when the actual expense method is used, the Government incurs the additional expenses of selecting and dealing with carriers, preparing bills of lading, auditing and paying transportation vouchers, supervising the packing of household goods, handling employee loss and damage claims, and other incidents.

(2) Estimating Costs. Under the commuted rate system an accurate estimate of cost depends upon the accuracy of the estimate of weight. However under the actual expense method the cost to the Government will usually depend not only on the weight involved but also on the accessorial services required, the quality of packing and the quantity of individual cartons, boxes, barrels, and wardrobes used by the carrier in packing. When the commuted rate system is used, the packing and accessorial charges are authorized and paid for by the employee from the amounts allowed for those charges under that system. Under the actual expense method the accessorial and packing charges are paid by the Government, and if those charges are high, they may more than offset any discount in the line-haul rate which may be available for shipments by Government bill of lading. A proper comparison of costs must take into account the line-haul transportation charge, the administrative costs as indicated in 2-8.3c(1), and the expected accessorial and packing charges.

(3) Policy. The general policy is that commuted rates shall be used for transportation of employees' household goods when individual transfers are involved, and that appropriate action, depending on the amount of goods to be transported, shall be taken to estimate and compare actual expense method costs with commuted rate rests when groups of employees are transferred between the same official stations at approximately the same time so that the method resulting in less cost to the Government may be used. Specific procedures to be followed are contained in 2-8.3c(4).

(4) Criteria for use of the actual expense method.

(a) Individual transfers. Agency experience with the actual expense method has shown that shipment by Government bill of lading does not result in savings simply because a line-haul discount is available. Therefore, the commuted rate system shall be used for individual transfers without



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consideration being given the actual expense method, except that the actual expense method may be used if the actual costs to be incurred by the Government for packing and other accessorial services are predetermined (at least as to price per 100 pounds) and if that method is expected to result in a real savings to the Government of \$100 or more. (For intrastate transfers, see 2-8.3c(4) (d).)

(b) Multiple transfers. Under general rate tenders arranged by GSA and the Department of defense (DOD), participating carriers agree to transport the household goods of Government employees at rates below commercial rates for specific period of time. These tenders are arranged under section 22 of the Interstate Commerce Act, and no further agency negotiation is necessary to take advantage of them. Agencies shall evaluate the use of such rates when, because of the transfer of several employees, they have a large volume of household goods to be moved between the same places at the same time even though no mass move is involved; however, the added costs for use of the actual expense method, as discussed in 2-8.3c(1), and the uncertainty as to total cost for packing and accessorial services, as discussed in 2-8.3c(2), shall be taken into consideration, and the actual expense method shall be selected only if it is considered likely that a real savings to the Government will result from the use of that method.

(c) Mass moves. Whenever an entire facility is being relocated or whenever it is anticipated that 10 or more shipments of household goods are to be transported between the same two points at approximately the same time, the agency involved shall notify the appropriate regional office of the General Services Administration (for civilian agencies without specialized transportation personnel) or the appropriate transportation office of DOD (for components of that Department) of the forthcoming move so that an analysis can be made of existing available rates for use under the actual expense method. The notification shall be accompanied by all pertinent information concerning points of origin and destination, estimated weights of property, the number of persons or different families involved, and dates or periods of time when each person or family is expected to move. When appropriate, the GSA or DOD transportation organization shall attempt to arrange with carriers for worthwhile reduced rates and shall advise the agency concerned of the results of such efforts. If these efforts show that a saving will result considering all direct and indirect costs involved, the actual expense method shall be used. Otherwise, the commuted rate system shall be used.

(d) Unusual circumstances. The commuted rates do not take into account intrastate rates that in some instances may be substantially higher than the interstate rates that form the basis for the commuted rates. In order to avoid the necessity of prescribing commuted rates for such circumstances, the actual expense method (Government bill of lading) may be used when it is administratively determined that the commuted rate system would cause an unusual hardship for an employee transferring between official stations within a State. This authority shall not be used indiscriminately, and all instances of its use shall be carefully documented and justified.

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2-8.4. Transportation outside the conterminous United States.

a. Coverage. This paragraph contains the special rules which are applicable to the transportation of household goods at Government expense to, from, and between points outside the conterminous United States. Individual eligibility is covered in 2-1.2 and 2-1.5.

b. Weight limitation. The maximum weights specified in 2-8.2 are applicable; however, where furnished a partly furnished quarters are to be provided outside the conterminous United States (in the case of a transfer to such a station) or have been provided (in the case of a return to the conterminous United States), agencies shall make an appropriate reduction in the weight of household goods which may be authorized for shipment at Government expense.

c. Allowable costs.

(1) Actual expense basis. Transportation authorized under 2-8.4 shall be on an actual expense basis. Actual expense includes costs of transportation of household goods, packing and crating (including packing and crating materials and temporary containers), unpacking, and other necessary accessorial charges within applicable limits.

(2) Drayage. If door-to-door common carrier rates are not applicable, allowable rests include the actual costs of drayage to and from the common carrier for goods not in excess of the authorized weight.

(3) Lift vans. Charges allowable for packing and crating and for transportation include expenses incurred in hiring, transporting, and packing lift vans when shipments are made in whole or in part by water, but do not include charges in connection with any shipment or storage of empty lift vans or import duties on lift vans.

(4) Valuation. The valuation of property as declared for shipping will not exceed that to which the lowest freight rates will apply except as provided in 2-8.4e(3).

d. Procedures applicable.

(1) Transportation and related services. The allowable transportation and related service may be obtained by the agency concerned from any available commercial carrier, except that all shipments of property by water shall be made on ships registered under the laws of the United States whenever such ships are available.

(2) Use of Government bill of lading. Commercial shipments will be made on Government bills of lading or purchase orders whenever possible; otherwise reimbursement shall be made to the employee for transportation expenses actually and necessarily incurred within the limitations prescribed by these regulations.

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(3) Itemization of charges. If the services rendered cover, in addition to transportation, other services such as packing, crating, drayage, unpacking, and temporary storage, the total charge for the services shall be itemized to show the charge for each service.

e. Services in excess of those authorized.

(1) Means other than selected. An employee may elect to have his/her household goods moved by some means other than the means selected by the Government, except as noted in 2-8.4d(1) relating to transportation by foreign flag vessels, on the condition that he/she will pay the amount, if any, by which the charges for the means of transportation selected by him/her exceed the charges for the means of transportation selected by the Government.

(2) Excess weight. If household goods in excess of the weight allowable under these regulations are shipped on a Government bill of lading or purchase order, the employee shall promptly upon completion of the shipment pay the proper agency official for the excess cost. The excess cost shall be computed from the total charges according to the ratio of excess weight to the total weight of the shipment.

(3) Excess valuation or insurance. An employee may declare a valuation above the minimum permitted if he/she assumes all additional expenses resulting therefrom, including the cost of insurance needed to protect the higher valuation. (See 2-8. 2e.)

2-8.5. Temporary storage.

a. Applicability. Temporary storage of household goods at Government expense may be allowed only when such storage is incident to transportation of the household goods at Government expense.

b. Allowable expenses.

(1) Commuted rate system. In connection with transportation within the conterminous United States under the commuted rate system, costs of temporary storage within the applicable weight limit will be reimbursed to the employee in the amount of his/her costs for storage including in and out charges and necessary drayage, but not to exceed the commuted rates for storage in GSA Bulletin FPMR A-2. A receipted copy of the warehouse or other bill for storage costs is required to support reimbursement.

(2) Actual expenses method. In connection with transportation within or outside the United States when the actual expense method is used, the Government will normally arrange for necessary temporary storage and pay the cost thereof direct. If an employee must arrange for temporary storage in connection with transportation by the actual expense method, he/she may be

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reimbursed for reasonable costs incurred for storage including in and out charges and necessary drayage within the applicable limitations. Charges for excess weight, valuation above the minimum amount, and services obtained by employee at higher costs shall be the responsibility of the employee in the same manner as he/she is responsible for excess costs incident to transportation. (See 2-8.4e.)

2-8.6. Advance of funds.

a. Commuted rate system. Advances of funds may be made to employees up to the estimated amount of the commuted payment for the cost of authorized transportation and temporary storage of their household goods-under the procedures and policies prescribed in 2-1.6a.

b. Overseas shipments. For overseas shipment, advance of funds may be made for the estimated cost of transportation and temporary storage only if the cost of authorized transportation and temporary storage will not be paid direct by the Government as is the case when a Government bill of lading or purchase order is used.

c. Procedures. In requesting an advance of funds, the employee shall submit a written statement designating (1) the points of origin and destination, (2) the estimated weight of household goods to be shipped, and (3) any anticipated temporary storage not to exceed 90 days at Government expense. The estimate of weight required in support of an advance of funds shall consist of a statement of the estimated weight signed by the carrier selected to handle the shipment if it is available. If it is not available, evidence of actual weight or a reasonable estimate thereof acceptable to the agency shall be furnished.

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## PART 9. ALLOWANCES FOR NONTEMPORARY STORAGE OF HOUSEHOLD GOODS

### 2-9.1. Nontemporary storage during assignment to isolated locations in the conterminous United States.

a. Policy. Nontemporary storage of household goods belonging to an employee transferred or a new appointee assigned to unofficial station at an isolated location in the conterminous United States shall be allowed only when it is clearly justified under the conditions in this part and is not primarily for the convenience or at the request of the employee or the new appointee.

b. Isolated official stations -criteria. An official station at an isolated location under 2-9.1 is a place of permanent duty assignment in the conterminous United States at which an employee has no alternative except to live where he/she is unable to use his/her household goods because:

(1) The type of quarters he/she is required to occupy at the isolated permanent duty station will not accommodate his/her household goods, or

(2) Residence quarters which would accommodate higher household goods are not available within reasonable daily commuting distance of the official station. However, the designation of an official station as isolated in accordance with 2-9.1c shall not preclude a determination in individual instances that adequate housing is available for some employees stationed there based on housing which may be available within daily commuting distance and the size and other characteristics of each employee's immediate family. In such instances the station shall not be considered isolated with regard to those employees for whom adequate family housing is determined to be available.

c. Isolation official stations - designation. Heads of agencies concerned are responsible for designating the isolated official stations at which conditions exist for allowing nontemporary storage of household goods at Government expense for some or all employees.

d. Eligibility. Eligibility for nontemporary storage of household goods and personal effects applies to the following:

(1) An employee stationed at an isolated official station which meets the criteria in 2-9.1b, who performed permanent change of station travel, or travel as a new appointee under 2-1.5f of these regulations, to such duty station under travel orders issued on or after May 22, 1966; or

(2) An employee or new appointee under 2-1.5f whose effective date of transfer or appointment to an isolated official station in the conterminous United States was on or after July 21, 1966.

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e. Authorization. The authorization for nontemporary storage should be contained in the travel order or other document authorizing transfer or appointment at an isolated official station. However, storage may be approved subsequently if the employee or new appointee is otherwise eligible.

f. Allowable storage.

(1) Place of storage. Under regulations prescribed by the head of the agency concerned, the property may be stored either in available Government-owned storage space or in suitable commercial or privately owned space obtained by the Government if Government-owned space is not available or if commercial or privately owned space is more economical or suitable because of location, cliff difference of transportation costs, or for other reasons.

(2) Allowable costs. Allowable costs for storing the property include the cost of necessary packing, crating, unpacking, uncrating, transportation to and from place of storage, charges while in storage, and other necessary charges directly relating to the storage.

(3) Partial storage. An eligible employee or new appointee may be authorized to have a portion of his/her household goods transported to the isolated official station and to have the remainder stored at Government expense. However, the weight of the goods stored plus the weight of the goods transported shall not exceed the maximum applicable weight allowance for which the employee is eligible.

(4) Changes in type of storage. Authority may be granted for the conversion of household goods from temporary to nontemporary storage and from storage at personal expense to nontemporary storage at Government expense.

g. Time limitations. Nontemporary storage shall be authorized for periods of time not exceeding 1 year and extended as necessary in accordance with the length of an employee's assignment at an isolated official station. Appropriate periodic review shall be made to determine whether current conditions at the isolated locality with regard to availability of housing warrant continuation of the authority for nontemporary storage. Eligibility for nontemporary storage at Government expense shall terminate on the employee's last day of active duty at the isolated official station. When an employee ceases to be eligible, nontemporary storage at Government expense may continue until the beginning of the second month after the month in which his eligibility terminates. However, the period of nontemporary storage shall not exceed 3 years.

2-9.2. Nontemporary storage during assignment outside the conterminous United States.

a. Eligibility. Under regulations that may be prescribed by the head of the agency concerned, an employee stationed at an official station other than one located in the conterminous United States or an employee or new appointee transferred or appointed to such a station may be allowed nontemporary storage of his/her household goods while so assigned if:

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(1) The official station is one to which he/she is not authorized to take or at which he/she is unable to use the household goods, or

(2) The storage is authorized in the public interest, or

(3) The estimated cost of storage would be less than the cost of round-trip transportation (including temporary storage) of the household goods to the new official station.

b. Authorization. Normally the authorization for nontemporary storage shall be contained in the travel order or other document authorizing the employee's change of station or authorizing a new appointee to report to his/her official station. However, storage may be approved subsequently if the employee or new appointee would otherwise be eligible.

c. Allowable storage.

(1) Place of storage. The property may be stored either in available Government-owned storage space or in suitable commercial or privately owned space if Government-owned space is not available or if commercial or privately owned space obtained by the Government is more economical or suitable because of location, difference of transportation costs, or other reasons.

(2) Allowable costs. Allowable costs for storing the property include the cost of necessary packing, crating, unpacking, uncrating, transportation to and from place of storage, charges while in storage, and other necessary charges directly relating to the storage.

(3) Partial storage. The employee or new appointee may be authorized to have a portion of his/her goods transported to the official station unless it is a station to which he/she is not authorized to take or at which he/she is unable to use any of the goods. However, the weight of the goods stored plus the weight of the goods transported shall not exceed the maximum applicable weight allowance for which the employee is eligible.

(4) Change in type of storage. Authority may also be granted for the conversion of household goods from temporary to nontemporary storage at Government expense, and from storage at personal expense to nontemporary storage at Government expense, if the employee or new appointee is otherwise eligible.

d. Time limitations. Nontemporary storage at Government expense may be authorized for a period not to exceed the length of the employee's tour of duty at the overseas station plus 1 month prior to the time the tour begins. The storage period may be extended for subsequent service or tours of duty at the same or other overseas stations if the provisions of 2-9.2a continue to be met. When an employee ceases to be eligible for the allowance, storage at Government expense may continue until the beginning of the second month after the month in which his/her eligibility terminates, unless to avoid inequity the agency extends the period. Eligibility shall be deemed to terminate on the last day of active duty at the overseas station.

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2-9.3. Storage during school recess for Department of Defense overseas teachers.

a. Description. The Department of Defense Overseas Teachers Pay and Personnel Practices Act (20 U.S.C. 905) provides authority for the storage of the household goods of Department of Defense overseas teachers during the recess period between 2 consecutive school years.

b. Requirements. Storage of household goods of Department of Defense overseas teachers may be allowed at Government expense under regulations prescribed by the Secretary of Defense in accordance with this part.

c. Authorization and conditions.

(1) Authorization. Storage during the school recess should be authorized prior to the close of the school year. However, storage may be approved at a later date if all the required terms and conditions have been fulfilled.

(2) Agreement. To be eligible for recess storage a teacher serving at the close of a school year must agree in writing to serve as a teacher for the next school year.

(3) Forfeited entitlements. The storage shall be instead of quarters or quarters allowance authorized by 20 U.S.C. 905 and any other storage of household goods to which the teacher might be entitled through employment in another position during any recess period between 2 school years.

d. Allowable storage.

(1) Place of storage. The property may be stored either in available Government-owned space or in suitable commercial or privately owned space if Government-owned space is not available or if commercial or privately owned space obtained by the Government is more economical or suitable because of location, difference of transportation costs, or other reasons.

(2) Allowable costs. Allowable costs for storing the property include the cost of necessary packing, crating, unpacking, uncrating, transportation to and from place of storage, charges while in storage, and other necessary charges directly relating to the storage.

(3) Weight limitations. The weight of the household goods stored during the recess period shall not exceed the weight authorized for the employee less the weight of household goods stored under 2-9.2.

e. Time limitation. The period of storage shall not exceed the period of the recess between the 2 school years.



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f. Breach of agreement. If the teacher does not report for service at the beginning of the next school year except for reasons beyond his/her control and acceptable to the Department of Defense, he/she shall be obligated to reimburse the Department in the amount paid by the Department for the commercial storage, including related services. If, however, the property was stored in a Government facility, the teacher shall pay the agency an amount equal to the reasonable value of the storage furnished including related services.

2-9.4. Advance of funds. Advances of funds are not authorized in connection with the storage allowances covered by this part.



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PART 10. ALLOWANCES FOR TRANSPORTATION AND EMERGENCY STORAGE OF PRIVATELY OWNED VEHICLES

2-10.1. Applicability.

a. Privately owned motor vehicles.

(1) Definitions. As used in this part, the terms "privately owned motor vehicle" and "privately owned vehicle" mean a motor vehicle not owned by the Government and not of a type excluded below, which is in the possession of and used by the employee or his/her immediate family for the primary purposes of providing personal transportation.

(2) Restriction on vehicle types. Vehicles that may be transported under this part include passenger automobiles, station wagons and certain small trucks or other similar vehicles which may be used primarily for personal transportation. Transportation is not authorized for trailers, airplanes, or any vehicle intended for commercial use. In addition, an employee must pay all costs which result from shipment of a vehicle which exceeds the size limits prescribed in 2-10.4e. Each vehicle must be approved by the agency concerned as appropriate for use in the area of the overseas station and the vehicle must be primarily for use as personal transportation contributing to the employee's effectiveness on the job.

b. Transportation under this part. Any references to a vehicle "transported under this part" shall include a vehicle which was driven to the employee's official station by the employee or a member of his/her immediate family but could have been transported at Government expense under the authority of this part had circumstances not permitted driving.

2-10.2. Eligibility.

a. Official station outside the conterminous United States. Transportation of privately owned vehicles may be authorized in connection with a transfer or assignment to an official station outside of the conterminous United States, including a transfer between such stations. A privately owned vehicle transported to such a station under this part may be transported to the United States when its use is no longer required at a station outside the conterminous United States under the provisions of 2-10.3b and c.

b. Compliance with general conditions. The provisions of 2-1.2 and 2-1.5 with regard to service agreements and transfers for the benefit of the Government, not the employee, are applicable. However, if transportation of a privately owned vehicle is authorized after assignment or transfer on the basis of changed conditions under 2-10.3d, those requirements are satisfied if they were met when the employee was transferred or assigned to the official station to which the privately owned vehicle will be transported.

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c. Agency determination required. The cost of transporting a privately owned vehicle shall not be authorized unless it has been determined by the head of the agency concerned or his/her designee that it is in the interest of the Government for the employee to have the use of his/her privately owned vehicle at his/her post outside the conterminous United States. Such a determination may be made only if all of the following conditions are present:

(1) Use of the privately owned vehicle will not be primarily for the convenience of the employee and his/her immediate family;

(2) Local conditions at the official station where the privately owned vehicle is to be used make it desirable from the Government's viewpoint for the employee to have the use of a privately owned vehicle;

(3) Use of a privately owned vehicle by the employee will contribute to his/her effectiveness in his/her job;

(4) Use of a privately owned vehicle of the type involved will be suitable in the local conditions of the official station;

(5) The cost of transporting the privately owned vehicle to and from the official station involved will not be excessive considering the time the employee has agreed to serve at that official station; and

(6) The privately owned vehicle is of United States manufacture unless (i) the head of the agency or his/her designee determines that only vehicles of foreign manufacture may be used effectively at the official station concerned, (ii) the privately owned vehicle to be transported was purchased by the employee before he/she was aware that he/she would be assigned to duty at an official station to which the transportation of a privately owned vehicle would be authorized or, (iii) for other reasons and taking into consideration the current United States balance of payments situation it is determined that the employee should be allowed to ship a vehicle of foreign manufacture.

### 2-10.3. Allowable transportation.

a. To official station upon assignment. When the new official station outside the conterminous United States is one to which an employee is authorized to transport a privately owned vehicle under the conditions prescribed in 2-10.2, one privately owned vehicle may be transported for the employee incident to his/her transfer from the old official station or place of actual residence at the time of appointment to the new official station. However, if an employee is transferred from an official station outside the conterminous United States at which he/she has no privately owned vehicle, he/she may be authorized to transport a privately owned vehicle from an appropriate point within the United States to his/her new official station.

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b. Return from official station after assignment. An employee whose privately owned vehicle was transported to his/her official station under the authority of this part may have that vehicle returned to the United States at Government expense not to exceed the most for transportation to his/her actual residence at the time of appointment or assignment to duty outside the conterminous United States incident to:

(1) A transfer to the conterminous United States or to an official station outside the conterminous United States to which he/she is not authorized to transport a privately owned vehicle, or

(2) Separation after completion of an agreed period of service at an official station outside the conterminous United States to which the vehicle was transported under this part or separation prior to completion of such period if the separation is for reasons beyond his/her control and acceptable to the agency.

c. Delayed return.

(1) Interim transportation at personal expense when an employee is transferred from an official station to which a privately owned vehicle was transported under this part to another official station outside the conterminous United States to which transportation of a privately owned vehicle is not authorized and he/she chooses to transport his/her privately owned vehicle to his/her new official station at his/her own expense, that vehicle may later be returned to the conterminous United States in connection with his/her subsequent transfer or separation provided the cost to the Government shall not exceed the cost of transportation from the former official station to which the privately owned vehicle was shipped at Government expense to the employee's actual residence in the United States at the time of appointment or assignment.

(2) Failure to complete tour. An employee who has transported his/her privately owned vehicle to an official station under the authority of this part but fails to complete an agreed tour of duty at that official station for a reason other than one which is beyond his/her control and acceptable to the agency concerned may have the vehicle transported at Government expense only on the basis that he/she had previously completed a tour at that or a previous official station outside the conterminous United States after a privately owned vehicle had been transported there under the authority of this part and had not returned that vehicle to the United States at Government expense under the authority of this part. In such instances the Government shall not pay more than the cost of transporting the privately owned vehicle from the official station where the employee did complete an agreed period of service to the employee's actual residence at time of appointment or assignment.

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d. Change in conditions while at official station.

(1) When privately owned vehicle becomes necessary. If, after an employee is assigned to an official station outside the conterminous United States without an authorization to transport a privately owned vehicle under this part, it becomes desirable that he/she have a privately owned vehicle at that official station and if the conditions of 2-10.2 are met, a vehicle may be transported from an appropriate point in the conterminous United States to the official station. In authorizing transportation under 2-10.3d(1), agencies shall place particular emphasis upon the determination required in 2-10.2c(5).

(2) When privately owned vehicle becomes unnecessary. If it is determined that the conditions which supported the authorization for transportation of a privately owned vehicle to an official station no longer exist, the agency concerned may authorize the return of a vehicle which has been transported to that official station under the authority of this part even though the employee concerned would not otherwise be eligible for such transportation at that time. An employee who retains his/her privately owned vehicle at the official station after such a change in conditions may be eligible for return or further transportation of the privately owned vehicle at a later date as provided in this part.

e. Replacement vehicle.

(1) Emergency replacements. An emergency replacement vehicle may be transported at Government expense to an employee's post of duty if (a) the employee had a privately owned vehicle at an official station outside the conterminous United States and it was determined to be in the Government's interest for him/her to have the vehicle; (b) the vehicle is stolen, or seriously damaged or destroyed, or has deteriorated due to severe conditions at the post of duty, or requires emergency replacement for other reasons beyond the employee's control; and (c) the head of the agency or his/her designee determines in advance of authorization that a replacement vehicle is necessary and in the interest of the Government. Not more than one such emergency replacement may be authorized for an employee during any 4-year period during which the employee was stationed permanently and continuously at one or more posts of duty outside the conterminous United States where use of a privately owned vehicle by the employee was determined to be in the interest of the Government.

(2) Other replacements. A privately owned vehicle may be shipped to an employee at Government expense at a post of duty outside the conterminous United States to replace another privately owned vehicle if (a) it was determined that it was in the Government's interest for the employee to have the vehicle being replaced and that it will continue to be in the Government's interest for the employee to have such a vehicle, (b) more than 4 years have elapsed since the date when the vehicle being replaced was transported, and (c) the employee has been stationed continuously during the 4-year period at posts of duty located outside the conterminous United States.

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2-10.4. Allowable expenses.

a. Authorized destination outside conterminous United States. When an employee is authorized to transport a privately owned vehicle at Government expense to an official station outside the conterminous United States, the destination of the vehicle must be the employee's official station.

b. Alternate origins and destinations. Transportation at Government expense may be for all or part of the distance between origin and the official station not to exceed the cost of transportation between the authorized place of origin (the former official station, residence at time of appointment, or a point in the United States as the case may be) and the official station to the extent that the employee is not expected to give as prescribed under 2-10.4c. When an employee is authorized to return his/her privately owned vehicle from an official station to which it was transported under this part, that vehicle may be transported from the official station or some other point where it was given or otherwise transported by the employee to the destination specified by the employee provided the cost does not exceed the cost of transportation from the official station to the authorized destination (new official station, actual residence, or United States port) to the extent the employee is not expected to drive the privately owned vehicle as prescribed in 2-10.4c.

c. When it is feasible to drive a vehicle. When a privately owned vehicle may be driven on hard-surfaced all weather highways, using ferries as necessary, for all or part of the distance between the allowable origin and destination, the agency head concerned or his/her designee may determine that it is reasonable to expect the employee or a member of his/her family to drive the privately owned vehicle for that distance. In case of such a determination, the Government will pay transportation charges to the extent driving the privately owned vehicle was not required. For the distance the privately owned vehicle is driven, the allowance provided in 2-2.3 applies; however, if the employee makes a separate trip to a port to deliver or pick up his/her privately owned vehicle, per diem is not allowable but one-way travel costs and the one-way mileage cost for operating the privately owned vehicle (both under the provisions of Chapter 1) may be allowed provided the total does not exceed the cost of shipping the privately owned vehicle to a from the port involved.

d. Commercial transportation and incidental charges. All necessary and customary expenses directly related to the transportation of a privately owned vehicle may be allowed, including crating and packing expenses, shipping charges, and port charges for readying the vehicle for shipment at port of embarkation and for use at port of debarkation.

e. Size limit. Transportation at Government expense is limited to vehicles having a gross size for shipping purposes of not more than 20 measurement tons (800 cubic feet). An employee who ships a larger vehicle which otherwise qualifies for shipment at Government expense under this part must pay all costs which result from the excess size of the vehicle.

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f. Limitations in special circumstances.

(1) Shipment of assembled new vehicle. Subject to the limitation contained in 2-10.4f(3) if an assembled motor vehicle is purchased new from the manufacturer or manufacturer's agent, the costs set forth in 2-10.4d are allowable if shipment is made f.o.b. shipping point consigned to the employee, a member of his/her immediate family, or his/her agent, but are not allowable if ownership of the vehicle is vested in the manufacturer's agent during the shipment.

(2) Shipment of unassembled new vehicle. Subject to the limitation contained in 2-10.4f(3), if a new motor vehicle is purchased from a manufacturer or manufacturer's agent, freight on shipment of unassembled parts from factory to assembly point and costs of onward transportation of the assembled vehicle consigned to the employee, a member of his/her immediate family, or his/her agent may be allowed if this method is more economical than shipment of the assembled vehicle from the manufacturer. A comparative statement of costs is required before shipment at Government expense may be approved in these instances, except when shipment of the unassembled parts is made from factory to an assembly plant both of which are located in the conterminous United States.

(3) When shipment from factory is authorized. If a new motor vehicle is purchased and shipped in connection with an employee's transfer or a new appointee's assignment to a post of duty outside the conterminous United States, the allowable transportation expenses shall not exceed the lesser of (a) the cost of transportation from the employee's old post of duty or new appointee's place of actual residence to the new post of duty, or (b) the expenses authorized in 2-10.4f (1). However, if an employee is stationed at a post of duty outside the conterminous United States and subsequently is authorized to transport a privately owned vehicle, the allowable transportation expenses in connection with the purchase of a new motor vehicle shall not exceed three authorized in 2-10.4f (1) or (2), whichever is applicable.

g. Government and commercial means. The heads of agencies concerned or their designees may authorize the transportation of the employee's privately owned motor vehicle by commercial means if available at reasonable rates and under reasonable conditions, or by Government means on a space-available basis.

2-10.5. Emergency storage.

a. Conditions. Under regulations prescribed by the head of the agency concerned, emergency storage of a privately owned vehicle may be allowed at Government expense under the following conditions:

(1) The vehicle was transported or authorized to be transported at Government expense as provided in this part.



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(2) The employee is stationed at a post of duty at which the use of the vehicle has been determined to be in the interest of the Government, and while the employee is stationed there, the head of the agency concerned designates the post of duty as being within a zone from which the employee's immediate family and household goods should be evacuated for any of the reasons specified in 5 U.S.C. 5725.

b. Place of storage. Storage may be allowed at the place to which the employee's immediate family and household goods are evacuated or at another suitable place not more distant from the evacuation area. If the vehicle is being shipped to the employee at time evacuation is ordered, the vehicle may be diverted to storage at a suitable place en route.

c. Allowable expenses. Allowable expenses for storage include necessary expenses for (1) readying a vehicle for storage, (2) local transportation to point of storage, (3) storage, (4) readying a vehicle for use after storage, (5) local transportation from point of storage, and (6) other necessary expenses relating to the storage and transportation. However, insurance on the vehicle other than that which may be included in the allowable expenses described above is at the expense of the employee.

2-10.6. Advance of funds. An advance of funds may be allowed the employee, not to exceed the estimated amount of the expenses authorized under this part which he may incur for transportation and/or storage of a privately owned vehicle. Such advances shall be subject to the general conditions provided in 2-1.6a.



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PART 11. RELOCATION INCOME TAX (RIT) ALLOWANCE

2-11.1. Authority. Payment of a relocation income tax (RIT) allowance is authorized to reimburse eligible transferred employees for substantially all of the additional Federal, State, and local income taxes incurred by the employee, or by the employee and spouse if a joint tax return is filed, as a result of certain travel and transportation expenses and relocation allowances which are furnished in kind, or for which reimbursement or an allowance is provided by the Government (5 U.S.C. 5724b, as amended). The RIT allowance shall be calculated and paid as provided in this Part 11.

2-11.2. Coverage.

a. Eligible employees. Payment of a RIT allowance is authorized for employees transferred on or after November 14, 1983, in the interest of the Government from one official station to another for permanent duty. The effective date of an employee's transfer is the date the employee reports for duty at the new official station as provided in paragraph 2-1.4j.

b. Individuals not covered. The provisions of this Part 11 are not applicable to the following individuals or employees:

(1) New appointees as defined in 2-1.5e, including those covered under 2-1.5f (i.e., new appointees to shortage category or Senior Executive Service positions, and new Presidential appointees) and 2-1.5g(2) (i.e., new appointees to overseas posts of duty);

(2) Employees assigned under the Government Employees Training Act (see 5 U.S.C. 4109); or

(3) Employees returning from overseas assignments for the purpose of separation.

2-11.3. Types of moving expenses or allowances covered and general limitations. The RIT allowance is by law limited as to the types of moving expenses that can be covered. The law authorizes reimbursement of additional income taxes resulting from certain moving expenses furnished in kind or for which reimbursement or an allowance is provided to the transferred employee by the Government. However, such moving expenses are covered by the RIT allowance only to the extent that they are (1) actually paid or incurred, and (2) are not allowable as a moving expense deduction for tax purposes. The types of expenses or allowances listed in a through i, below, are covered by the RIT allowance within the limitations discussed.

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a. En route travel. Travel (including per diem) and transportation expenses of the transferred employee and immediate family for en route travel from the old official station to the new official station. (See FTR Part 2-2.)

b. Household goods shipment. Transportation (including temporary storage) expenses for movement of household goods from the old official station to the new official station. (See FTR Part 2-8.)

c. Contemporary storage expenses. Allowable expenses for contemporary storage of household goods belonging to an employee transferred on or after November 14, 1983, through October 11, 1984, to an isolated location in the conterminous United States. (See FTR 2-9.1.) Contemporary storage expenses are not covered by the RIT allowance for transfers on or after October 12, 1984. (See 2-11.4c.)

d. Mobile home movement. Expenses for the movement of a mobile home for use as a residence when movement is authorized instead of shipment and temporary storage of household goods. (See FTR Part 2-7.)

e. Househunting trip. Travel (including per diem) and transportation expenses of the employee and spouse for one round trip to the new official station to seek permanent residence quarters. (See FTR Part 2-4.)

f. Temporary quarters. Subsistence expenses of the employee and immediate family during occupancy of temporary quarters. (See FTR Part 2-5.)

g. Real estate expenses. Allowable expenses for the sale of the residence (or expenses of settlement of an unexpired lease) at the old official station and for purchase of a home at the new official station for which reimbursement is received by the employee. (See FTR Part 2-6.)

h. Miscellaneous expense allowance. A miscellaneous expense allowance for the purpose of defraying certain expenses associated with discontinuing a residence at one location and establishing a residence at the new location in connection with an authorized or approved permanent change of station. (See FTR 2-3.)

i. Relocation services. Payments, or portions thereof, made to a relocation service company for services provided to a transferred employee (see FTR Part 2-12), subject to the conditions stated below and within the general limitations of this paragraph applicable to other covered expenses.

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(1) For employees transferred on or after November 14, 1983, through October 11, 1984. The amount of a broker's fee or real estate commission, or other real estate sales transaction expenses which normally are reimbursable to the employee under FTR 2-6.2 but have been paid by a relocation service company incident to an assigned sale from the employee, provided that such payments constitute income to the employee. For the purposes of this regulation, an assigned sale occurs when an employee obtains a binding agreement for the sale of his/her residence and assigns the inherent rights and obligations of that agreement to a relocation company that is providing services under contract with the employing agency. For example, if the employee incurs an obligation to pay a specified broker's fee or real estate commission under the terms of the sales agreement, this obligation along with the sales agreement is assigned to the relocation company and may, upon payment of the obligation by the relocation company, constitute income to the employee. (See FTR 2-12.7 entitled "Income tax consequences of using relocation companies.")

(2) For employees transferred on or after October 12, 1984. Expenses paid by a relocation company providing relocation services to the transferred employee pursuant to a contract with the employing agency to the extent such payments constitute income to the employee. (See FTR 2-12.7.)

Note. --See FTR reference shown in parentheses for reimbursement provisions for each allowance listed in a through i, above. See Section 217 of the Internal Revenue Code (IRC) and Internal Revenue Service (IRS) Publication 521 entitled "Moving Expenses" and appropriate State and local tax authority publications for additional information on the taxability of moving expense reimbursements and the allowable tax deductions for moving expenses.

2-11.4. Exclusions from coverage. The provisions of this Part 11 are not applicable to the following:

Any tax liability that may result from payments by the Government to relocation companies on behalf of employees transferred on or after November 14, 1983, through October 11, 1984, other than the payments for those expenses specified in 2-11.3i (1).

b. Any tax liability incurred for local income taxes other than city income tax as a result of moving expense reimbursements for employees transferred on or after November 14, 1983, through October 11, 1984. (See definition in 2-11.5b.)

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c. Any tax liability resulting from reimbursed expenses for any contemporary storage of household goods except as specifically provided for in 2-11.3c.

d. Any tax liability resulting from paid or reimbursed expenses for shipment of a privately owned automobile.

e. Any tax liability resulting from an excess of reimbursed amounts over the actual expense paid or incurred. For instance, if an employee's reimbursement for the movement of household goods is based on the commuted rate schedule and his/her actual moving expenses are less than the reimbursement, the tax liability resulting from the difference is not covered by the RIT allowance. (See 2-11.8c(2) (a).)

f. Any tax liability resulting from an employee's decision not to deduct moving expenses for which a tax deduction is allowable under the Internal Revenue Code or appropriate State and local tax codes. (See 2-11.8b(1) and 2-11.8c(2).)

2-11.5. Definitions and discussion of terms. For purposes of this part, the following definitions will apply:

a. State income tax. A tax, imposed by a State tax authority, that is deductible for Federal income tax purposes as a State income tax under section 164(a) (3) of the IRC. "State" means any one of the several States of the United States and the District of Columbia.

b. Local income tax. A tax, imposed by a recognized city or county tax authority, that is deductible for Federal income tax purposes as a local (city or county) income tax under section 164(a) (3) of the IRC; except, that for employees transferred on or after November 14, 1983, through October 11, 1984, local income tax shall be construed to mean only city income tax. For purposes of this regulation:

(1) "City" means any unit of general local government which is classified as a municipality by the Bureau of the Census, or which is a town or township that in the determination of the Secretary of the Treasury possesses powers and performs functions comparable to those associated with municipalities, is closely settled, and contains within its boundaries no incorporated places as defined by the Bureau of the Census (31 CFR 215.2(b) (1)).

(2) "County" means any unit of local general government which is classified as a county by the Bureau of the Census (31 CFR 215.2(e)).

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c. Covered moving expense reimbursements or covered reimbursements. As used herein, these terms include those moving expenses listed in 2-11.3 as being covered by the RIT allowance and which may be furnished in kind, or for which reimbursement or an allowance is provided by the Government.

d. Covered taxable reimbursements. Covered moving expense reimbursements minus the tax deductions allowable under the IRC and IRS regulations for moving expenses. (See determination in 2-11.8c.)

e. Year 1 or reimbursement year. The calendar year in which reimbursement or payment for moving expenses is made to, or for, the employee under the provisions of the FTR, Chapter 2. All or part of these reimbursements (see 2-11.6) are reported to the IRS as income (wages, salary, or other compensation) to the employee for that tax year under the provisions of the IRC and IRS regulations, and are subject to Federal tax withholding. The withholding tax allowance (WTA) (see 1, below) is calculated in Year 1, to cover the employee's Federal tax withholding obligations each time covered moving expense reimbursements are made that result in a Federal tax withholding obligation. For purposes of this regulation, an advance of funds for any of the covered moving expenses is not considered to be a reimbursement or a payment until the travel voucher settlement for such expenses takes place. If an employee's reimbursement for moving expenses is spread over more than one year, he/she will have more than one Year 1.

f. Year 2. The calendar year in which a claim for the RIT allowance is paid.

(1) Generally, Year 2 will be the calendar year immediately following Year 1 and in which the employee files a tax return reflecting his/her tax liability for income received in Year 1. However, there may be instances where the employee's claims submission and/or payment of the RIT allowance is delayed beyond the calendar year immediately following Year 1. (Year 1 will always be the calendar year that reimbursements are received; see e, above.) Year 2 will be the calendar year in which the RIT allowance is actually paid.

(2) The RIT allowance is calculated in Year 2 and paid to cover the additional tax liability (resulting from moving expense reimbursements received in Year 1) not covered by the WTA paid in Year 1. If an employee's covered taxable reimbursements are spread over more than one year, he/she will have more than one Year 2.

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g. Federal withholding tax rate (FWTR). The tax rate applied to incremental income to determine the amount to be withheld for Federal income tax from salary or other compensation such as moving expense reimbursements. Because moving expense reimbursements constitute supplemental wages for Federal income tax purposes, the 20 percent flat rate of withholding is generally applicable to such reimbursements. (See 2-11.7c.) Agencies should refer to the Treasury Fiscal Requirements Manual, IFRM 3-5000, and applicable IRS regulations for complete and up-to-date information on this subject.

h. Earned income. For purposes of the RIT allowance, "earned income" shall include only the gross compensation (salary, wages, or other compensation such as reimbursement for moving expenses and the related WTA (see n, below) and any RIT allowance (see m, below) paid for moving expense reimbursement in a prior year) that is reported as income on IRS Form W-2 for the employee (employee and spouse, if filing jointly), and if applicable, the net earnings (or loss) for self-employment income shown on Schedule SE of the IRS Form 1040. Earned income may be from more than one source. (See 2-11.8d.)

i. Marginal tax rate (MTR). The tax rate (for example 35 percent) applicable to a specific increment of income. The Federal and State marginal tax rates to be used in calculating the RIT allowance are provided in appendices 2-11.A, B, and C. See 2-11.8e(3) for instructions on local marginal tax rate determinations.

j. Combined marginal tax rate (CMTR). A single rate determined by combining the applicable marginal tax rates for Federal, State, and local income taxes, using the formulas provided in 2-11.8e(4).

k. Gross-up. Payment for the estimated additional income tax liability incurred by an employee as a result of reimbursements or payments by the Government for the covered moving expense reimbursements listed in 2-11.3.

l. Gross-up formulas. The formulas used to determine the amount of the gross-up for the WTA and the RIT allowance. The formulas used herein (see 2-11.7d and 2-11.8f) compensate the employee for the initial tax, the tax on tax, etc. Note that the WTA gross-up formula in 2-11.7d is different than the RIT gross-up formula prescribed in 2-11.8f.

m. RIT allowance. The amount of payment computed and paid in Year 2 to cover substantially all of the estimated additional tax liability incurred as a result of the covered moving expense reimbursements received in Year 1.



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n. Withholding tax allowance (WTA). The withholding tax allowance (WTA), paid in Year 1, covers the employee's Federal income tax withholding liability on covered taxable reimbursements received in Year 1. The amount is computed by applying the withholding gross-up formula prescribed in 2-11.7d (using the Federal withholding tax rate) each time that a Federal withholding obligation is incurred on covered moving expense reimbursements received in Year 1. Grossing-up the Federal withholding amount protects the employee from having to use part of his/her moving expense reimbursement to pay Federal withholding taxes. (See 2-11.7.)

2-11.6. Procedures in general.

a. This regulation sets forth procedures for the computation and payment of the RIT allowance and defines agency and employee responsibilities. This regulation does not require changes to those internal fiscal procedures established by the individual agencies pursuant to IRS regulations, or the Treasury Fiscal Requirements Manual, provided that the intents of the statute authorizing the RIT allowance and this regulation are not disturbed.

b. The total amount reimbursed or paid to the employee, or on his/her behalf, for travel, transportation, and other relocation expenses and allowances is includable in the employee's gross income pursuant to the IRC and certain State or local government tax codes. Some moving expenses for which reimbursements are received may be deducted from income by the employee as moving expense deductions, subject to certain limitations prescribed by the IRS or pertinent State or local tax authorities. Reimbursements for nondeductible moving expenses are subject to income tax. (See IRS Publication 521 entitled "Moving Expenses" and the appropriate State and local tax codes for detailed information.)

c. Usually, if the employee is reimbursed for nondeductible moving expenses, the amount of these reimbursements is subject to withholding of Federal income tax in accordance with IRS regulations at the time of reimbursement. Under existing fiscal procedures, the amount of the employee's withholding obligation is usually deducted either from reimbursements for the moving expenses at the time of reimbursement or from the employee's salary. (See Treasury Fiscal Requirements Manual for Federal Agencies.)

d. Payment of a WTA established herein will offset deductions for the Federal income tax withholding on moving expense reimbursements and on the WTA itself, from the employee's moving expense reimbursements or from salary.

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e. The total amount of the RIT allowance can be computed after the end of Year 1 as soon as the earned income level, income tax filing status, total covered taxable reimbursements and the applicable marginal tax rates can be determined. Employee claims for the RIT allowance should be submitted in accordance with this regulation and the employing agency's procedures.

f. Procedures are prescribed in 2-11.7 and 2-11.8 for computation and payment of the WTA and the RIT allowance. These procedures are built on existing fiscal procedures and IRS regulations regarding reporting of employee income from reimbursements and withholding of taxes on supplemental wages.

2-11.7. Procedures for determining the WTA in Year 1.

a. General rules. The WTA is designed to cover only the employee's withholding tax obligation for Federal income taxes on income resulting from covered moving expense reimbursements. (See definition in 2-11.5c.) Other withholding tax obligations, if any, such as for social security taxes or for State and/or local income taxes on income resulting from moving expense reimbursements shall not be included in the calculation of the WTA payment. The amount of the WTA is equal to the Federal income tax withholding obligation incurred by the employee on covered moving expense reimbursements (which are not offset by deductible moving expenses) and on the WTA itself. Each time covered moving expense reimbursements are paid to or on behalf of the employee, the WTA shall be calculated, accounted for, and reported as provided in b through g, below.

b. Determination of amount of reimbursement subject to withholding. Under IRS regulations, income resulting from reimbursements for nondeductible moving expenses is subject to withholding of Federal income taxes. (See IRS Publication 521, "Moving Expenses") There are some moving expenses which may be reimbursed but are not covered taxable reimbursements (see definition in 2-11.5d) for purposes of the WTA and RIT allowance calculations, such as contemporary storage of household goods. (See exclusions in 2-11.4.) Therefore, the actual amount of the covered taxable reimbursements may be different than the amount of nondeductible moving expenses subject to Federal income tax withholding. Because the difference in these amounts should not be substantial, the amount of nondeductible moving expenses subject to Federal income tax withholding, as determined by the agency pursuant to IRS regulations, may be used in calculating the WTA. (Note that the RIT calculation procedure in 2-11.8 requires determination of covered taxable reimbursements.)

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c. Determination of Federal withholding tax rate (FWTR). Because moving expense reimbursements constitute supplemental wages for Federal income tax purposes, the 20 percent flat rate of withholding is generally applicable to income generated by such reimbursements. The 20 percent rate should be used in calculating the WTA unless under an agency's internal fiscal (withholding) procedures a different withholding rate is used pursuant to IRS tax regulations. In such cases, the applicable withholding rate shall be substituted for the 20 percent rate in the calculation shown in d, below.

d. Calculation of the WTA. The WTA is calculated by substituting the amounts determined in 2-11.7b and c, above, into the WTA gross-up formula shown below:

$$\text{Formula: } Y = \frac{X}{1-X} (N)$$

where: Y = WTA  
X = FWTR (generally, 20 percent)  
N = nondeductible moving expenses/  
covered taxable reimbursements

Example: If X = 20 percent  
N = \$21,800

$$\begin{aligned} \text{Then } Y &= \frac{.20}{1.00-.20} (\$21,800) \\ Y &= .25 (\$21,800) \\ Y &= \$5,450 \end{aligned}$$

e. WTA payment and employee agreement for repayment.

(1) The WTA may be calculated several times within Year 1 if reimbursements for moving expenses are made on more than one travel voucher. Each time an employee is reimbursed for moving expenses which are subject to Federal tax withholding in accordance with the IRS regulations, the WTA will be calculated and paid unless the employee fails to comply with the requirements in (2), below.

(2) The employee shall be required to agree in writing to, (a) repay any excess amount paid to him/herself in Year 1 (see 2-11.8f(4) and 2-11.9b(3)), and (b) submit the required certified tax information and claim for his/her RIT allowance within a reasonable length of time (as determined by the agency) after the close of Year 1. Failure of the employee to comply with this requirement will preclude the agency's payment of the WTA. The entire WTA will be considered an excess payment if the RIT allowance claim is not submitted in a timely manner to settle the RIT allowance account.

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f. Determination of employee's withholding tax on WTA. Since the amount of the WTA is considered income to the employee, it is subject to the same tax withholding requirements as all other moving expense reimbursements. See Treasury Fiscal Requirements Manual for Federal Agencies, Section 4080, Moving Expense Reimbursements, for withholding requirements.

g. End of year reporting. At the end of the year, agencies generally are required to issue IRS Form(s) W-2 for each employee showing total gross compensation (including moving expense reimbursements) and the applicable amount of Federal taxes withheld. For tax reporting purposes, the WTA is to be treated as a moving expense reimbursement. The total amount of the employee's WTA's paid during the year as well as the amount of moving expense reimbursements should be included as income on the employee's Form W-2. The Federal tax withholding amount applicable to the moving expense reimbursements and the WTA should also be included on the employee's Form W-2. The amount of the WTA's also will be furnished to the employee along with the amount of moving expense reimbursements on IRS Form 4782 or another itemized listing provided for the employee's use in preparing his/her tax return (see IRS regulations for further guidance) and in claiming the RIT allowance as provided in 2-11.8.

2-11.8. Rules and procedures for determining the RIT allowance in Year 2.

a. Summary/overview of procedures. The RIT allowance will be calculated and claimed in Year 2. (See definition in 2-11.5f.) This can be accomplished, as soon as the employee can determine earned income (as defined herein), income tax filing status, covered taxable reimbursements for Year 1 (see definition in 2-11.5e) and the applicable marginal tax rates. The RIT allowance is then calculated using the gross-up formula under procedures prescribed herein. Since the RIT allowance is considered income, appropriate withholding taxes on the RIT allowance are deducted and the balance constitutes the net payment to the employee. Rules, procedures, examples, and prescribed tax tables for these calculations are provided in b through h, below, and in the figures and appendices to this Part 11.

b. General rules and assumptions.

(1) The procedures prescribed herein for calculations and payment of the RIT allowance are based on certain assumptions jointly developed by GSA and IRS, and tax tables developed by IRS. This approach avoids a potentially controversial and administratively burdensome procedure requiring

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the employee to furnish extensive documentation, such as certified copies of actual tax returns and reconstructed returns, in support of a claim for a RIT allowance payment. Specifically the following assumptions have been made:

(a) The employee will claim allowable moving expense deductions for the same tax year in which the corresponding moving expense reimbursements are included in income;

(b) Changes to the IRC, applicable to the 1987 and subsequent tax years, require that allowable moving expense deductions must be taken as an itemized deduction from gross income rather than as an adjustment to gross income as in previous tax years. It is assumed that employees will receive the benefit of allowable moving expense deductions to offset income either by itemizing their moving expense deductions or through the increased standard deductions.

(c) Prior to the Tax Reform Act of 1986, it was assumed that the employee's (and spouse's, if a joint return is filed) earned income, filing status, and CMTR determined for Year 1 (and used in determining the RIT allowance in Year 2) would remain the same or would not be substantially different in the second and subsequent tax years. However, the Tax Reform Act of 1986 substantially changed the Federal tax rates. Until the transition to the new tax rates is completed, it is necessary to compute a separate CMTR for Year 1 and for Year 2. (See e, below.) The formula for calculating any RIT allowances to be paid in 1988, which is unchanged from 1987, is shown in f, below. It is assumed that within the accuracy of the calculation, the State and local tax rates for Year 1 and Year 2 will remain the same or will not be substantially different. Therefore, the State and local tax rates for Year 1 shall be used in calculating the CMTR for Year 2.

(2) The prescribed procedures which yield an estimate of an employee's additional tax liability due to moving expense reimbursements are to be used uniformly. They are not to be adjusted to accommodate an employee's unique circumstance which may differ from the assumed circumstances stated in (1), above.

(3) An adjustment of the RIT allowance paid in Year 2 for the covered taxable reimbursements received in Year 1 is required if the tax information certified to on the RIT allowance claim is different than that shown on the actual Federal tax return filed with IRS for Year 1 or changed for any reason after filing of the tax return, so as to affect the CMTR's used in the RIT allowance calculation. (See 2-11.10 for claims procedures.)

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c. Determination of covered taxable reimbursements.

(1) Generally, the amount of the covered taxable reimbursements is the difference between (a) the amount of covered moving expense reimbursements for the allowances listed in 2-11.3 that was included in the employee's income in Year 1, and (b) the maximum amount of allowable moving expenses that may be claimed as a moving expense deduction by the employee on his/her Federal tax return under IRS tax regulations to offset the income resulting from moving expense reimbursements for Year 1. The covered taxable reimbursements will be determined as if the employee had itemized and deducted all allowable moving expense deductions. (See assumption made in 2-11.8b(1) (b).) If the employee is precluded from claiming moving expense deductions because he/she does not meet IRS requirements for the distance test, then the amount of covered taxable reimbursements is the same as the amount of covered moving expense reimbursements. (See 2-11.5d.)

(2) For purposes of calculating the RIT allowance, the following special rules apply to the determination of moving expense deductions to offset moving expense reimbursements reported as income:

(a) The total amount of reimbursement (which was reported as income) for the expenses of en route travel for the employee and family (see 2-11.3a) and transportation (including up to 30 days temporary storage) of household goods (see 2-11.3b) to the new official station shall be used as a moving expense deduction. (See also 2-11.4e and f.)

(b) The total amount of reimbursement for a househunting trip, temporary quarters (up to 30 days at new station) and real estate transaction expenses (see 2-11.3e, f, g, and i), up to the maximum allowable deduction under IRS tax regulations, shall be used as a moving expense deduction. For example, an employee and spouse filing a joint return and residing in the same household at the end of the tax year may deduct up to \$3,000 for these expenses. (No more than \$1,500 of the \$3,000 may be claimed for a househunting trip and temporary quarters expenses combined.) If the employee was reimbursed \$1,350 for a househunting trip and temporary quarters expenses and \$9,000 for real estate expenses, the moving expense deductions would be \$1,350 for the househunting trip and temporary quarters expenses and \$1,650 for real estate expenses. If the employee's reimbursement was \$1,850 for the househunting trip and temporary quarters expenses and \$9,000 for real estate expenses, the moving expense deductions would be \$1,500 for the househunting trip and temporary quarters expenses and \$1,500 for real estate expenses. If the employee had no reimbursement for a

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househunting trip and temporary quarters, the full \$3,000 would be applied to the \$9,000 reimbursement for real estate expenses. (See IRS Publication 521, "Moving Expenses," for these and other maximums which vary by situation and filing status.)

(3) Procedures and examples are provided herein as if all moving expense reimbursements are received in one year with all moving expense deductions applied in that same year to arrive at the covered taxable reimbursements. However, when reimbursements span more than one year, the amount of covered taxable reimbursements must be determined separately for each reimbursement year (Year 1). The maximum moving expense deductions apply to the entire move. Under IRS tax regulations the employee has some discretion as to when he/she claims these deductions (e.g., in the year of the move when the expense was paid or in the year of reimbursement, if these actions do not occur in the same year). However, for purposes of the RIT allowance procedures, the moving expense deductions will be applied in the year that the corresponding reimbursement is made. For example, if an employee incurred and was reimbursed \$1,000 for a househunting trip and temporary quarters in 1986 and an additional \$1,000 for temporary quarters in 1987, this employee, according to his/her particular situation and tax filing status, may deduct \$1,500 of these expenses in moving expense deductions. In calculating the RIT allowance for 1986, \$1,000 of the \$1,500 deduction is used to offset the \$1,000 reimbursement in 1986 resulting in zero covered taxable reimbursements for the househunting trip and temporary quarters for 1986. The remaining \$500 (balance of the \$1,500 not used in determining covered taxable reimbursements for 1986) will be used to offset the \$1,000 temporary quarters reimbursement in 1987 (second Year 1), leaving \$500 of the temporary quarters reimbursement as a covered taxable reimbursement for 1987.

(4) Although the WTA amount is included in income (see 2-11.7), it shall not be included in the amount of covered taxable reimbursements. Under the procedures and formulas established herein, the proper amount of the RIT allowance is calculated using the RIT gross-up formula with the WTA and any prior RIT allowance payments excluded from covered taxable reimbursements.

(5) Agencies are cautioned that there may be moving expenses reimbursed to the employee that are not covered by the RIT allowance. (See exclusions in 2-11.4; also see discussion in 2-11.7 regarding covered taxable reimbursements versus nondeductible expenses.)

(6) An example showing how to calculate covered taxable reimbursements is illustrated in Figure 2-11.8a.

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d. Determination of income level and filing status. In order to determine the CMTR's needed to calculate the RIT allowance, the employee must determine the appropriate amount of earned income (as prescribed herein) that was or will be reported on his/her Federal tax return for the tax year in which the covered taxable reimbursements were received (Year 1). Such amount will also include the spouse's earned income if a joint filing status is claimed. For purposes of this regulation, appropriate earned income shall include only the amount of gross compensation reported on IRS Form(s) W-2, and, if applicable, the net earnings (or loss) from self-employment income as shown on Schedule SE of IRS Form 1040. (See 2-11.5h.) (Note that moving expense reimbursements including the WTA amounts and any RIT allowance paid for a prior Year 1 are to be included in earned income and should be shown as income on the Form W-2; if they are not, other appropriate documentation shall be furnished by the agency.) (See 2-11.7g.) The amount of earned income as determined under this paragraph and the tax filing status (for example, from lines 1 through 5 on the 1987 IRS Form 1040) shall be contained in a certified statement on, or attached to, the voucher claiming the RIT allowance. (See 2-11.10.) If a joint filing status is claimed and the spouse's earned income is included, the spouse must sign the certified statement. If the spouse does not sign the statement, earned income will include only the employee's earned income and the RIT allowance will be calculated on that basis. This condition will not apply if an employee is allowed, under IRS rules, to file a joint return as a surviving spouse.

e. Determination of the CMTR's. The gross-up formula used to calculate the RIT allowance in f, below, requires the use of two CMTR's--one for Year 1 in which reimbursements were received and the other for Year 2 in which the RIT allowance is paid. CMTR's are single tax rates calculated to represent the Federal, State, add/or local income tax rates applicable to the earned income determined in d, above, for Year 1. The CMTR's will be determined as provided in (1) through (4), below.

(1) Federal marginal tax rates. The Federal marginal tax rates for Year 1 and Year 2 are determined by using the income level and filing status determined under 2-11.8d and contained in the certified statement by the employee (or employee and spouse) on the RIT allowance claim, and applying the prescribed Federal tax tables contained in appendices 2-11.A and c. For example, if the income level for the 1987 tax year (Year 1) was \$65,000 for a married employee filing a Federal joint return, the Federal marginal tax rate would be 35 percent for Year 1 (1987) (see appendix 2-11.A) and 28 percent for Year 2 (1988) (see appendix 2-11.C). These rates would be used regardless of how much of the \$65,000 was attributable to



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reimbursement for the employee's relocation expenses. (Note that these marginal rates are different from the withholding tax rate used for the WTA.) If the employee incurs only Federal income tax (i.e., there are no State or local taxes), the Federal marginal tax rates determined from appendices 2-11.A and C are the CMTR's to be used in the RIT gross-up formula provided in 2-11.8f. In such cases, the provisions of (2) and (3), below, do not apply.

(2) State marginal tax rate.

(a) If the employee incurs an additional State income tax (see definition in 2-11.5a) liability as a result of moving expense reimbursements, the appropriate State tax table in appendix 2-11.B is to be used to determine the applicable State marginal tax rate that will be substituted into the formula for determining the CMTR for both Year 1 and Year 2. The appropriate State tax table will be the one that corresponds to the tax year in which the reimbursements are paid to the employee (Year 1). The income level determined in 2-11.8d for Federal taxes shall be used to identify the appropriate income bracket in the State tax table. The applicable State marginal tax rate is obtained from the selected income bracket column for the State where the employee is required to pay State income tax on moving expense reimbursements. The tax rates shown in the table apply to all employees regardless of their filing status, except where a separate rate is shown for a single filing status.

(b) The lowest income bracket shown in the State tax tables in appendix 2-11.B is \$20,000 - \$24,999. In cases where the employee's (employee's and spouse's, if filing jointly) earned income as determined under 2-11.8d is less than this income bracket, an appropriate State marginal tax rate shall be established by the employing agency from the applicable State tax code or regulations issued pursuant thereto. Such State marginal tax rate shall be representative of the earned income level in question but in no case more than the marginal tax rate established in appendix 2-11.B for the \$20,000 - \$24,999 income bracket for the particular State in which an additional tax obligation has been incurred.

(c) The prescribed State marginal tax rates generally are expressed as a percent of taxable income. However, if the applicable State marginal tax rate is stated as a percentage of the Federal income tax liability, the State tax rate must be converted to a percent of taxable income to be used in the CMTR formulas in 2-11.8e(4). This is accomplished by

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multiplying the applicable Federal tax rate for Year 1 by the applicable State tax rate. For example, if the Federal tax rate is 35 percent for Year 1 and the State tax rate is 25 percent of the Federal income tax liability, the State tax rate stated as a percent of taxable income would be 8.75 percent. The State tax rate thus determined for Year 1 will be used in determining the CMTR for both Year 1 and Year 2.

(d) An employee may incur a State income tax liability on moving expense reimbursements in more than one State at the same or different marginal tax rates. Nevertheless, a single State marginal tax rate must be determined for use in the CMTR formulas in 2-11.8e(4). The following general rules shall apply in determining the applicable single rate.

(i) In the tax year during which the transfer actually takes place, the employee may incur a State income tax obligation at both the old and new location. However, most moving expense reimbursements will be taxed at the new location. Although the employee may receive some reimbursements (e.g., for a househunting trip) prior to the actual transfer which would be credited as income at the old location, these types of expenses generally are tax deductible and would not generate an additional State tax liability for the employee. In addition, procedures inherent in the travel voucher reimbursement system tend to cause most reimbursements which may be taxable to occur after the actual transfer. Therefore, the State marginal tax rate determined under 2-11.8e(2)(a) through (c) for the new location will be used in the CMTR formulas.

(ii) There may be other situations where the employee is subject to taxes on moving expense reimbursements in two States, for instance, in one State because of State residency and in another because a particular State taxes income earned within its jurisdiction irrespective of whether the employee is a resident. If the two States involved recognize such situations by allowing an adjustment or credit for taxes paid to the other State, the employee's State marginal tax rate for the State where income tax on moving expense reimbursements is actually paid will be determined and used in the CMTR formulas. However, in those situations where there is in fact double taxation on income from moving expense reimbursements and the taxes imposed by both States qualify as a State income tax (as defined in 2-11.5a), the sum of the State marginal tax rates for the two States as determined under 2-11.8e(2)(a) through (c) shall be used in the CMTR formulas.

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(3) Local marginal tax rate. Because of the impracticality of establishing a single marginal tax rate table for local income taxes that could be applied uniformly on a nationwide basis, appropriate local marginal tax rates shall be determined as provided in (a) through (c), below.

(a) If the employee incurs an additional local income tax (see definition 2-11.5b) liability as a result of moving expense reimbursements, he/she shall certify to such fact when claiming the RIT allowance (see certification statement in 2-11.10) by specifying the name of the locality imposing the income tax and the applicable marginal tax rate determined from the actual marginal tax rate table or schedule prescribed by the taxing locality. The marginal tax rate shall be the one applicable to the taxable income portion of the amount of earned income determined under 2-11.8d for the employee (and spouse, if filing jointly). The same tax rate shall be used in calculating the CMTR for both Year 1 and Year 2. The employing agency shall establish procedures to determine whether the employee certified local marginal tax rate is appropriate for the employee's income level and filing status and approve its use in the CMTR formulas. (See also 2-11.10b(2).)

(b) If the local marginal tax rate is stated as a percentage of Federal or State income tax liability, such rate must be converted to a percent of taxable income for use in the CMTR formulas. This is accomplished by multiplying the applicable Federal or State tax rate for Year 1 as determined in 2-11.8e(1) or (2) by the applicable local tax rate. For example, if the State tax rate for Year 1 is 6 percent and the local tax rate is 50 percent of State income tax liability, the local tax rate stated as a percentage of taxable income would be 3 percent. The local tax rate thus determined for Year 1 will be used in determining the CMTR for both Year 1 and Year 2.

(c) The situations described in 2-11.8e(2) (d) with respect to State income taxes may also be encountered with local income taxes. If such situations do occur, the rules prescribed for determining the single State marginal tax rate shall also be applied to determine the single local marginal tax rate for use in the CMTR formulas.

(4) Calculation of the CMTR's. As stated above, the gross-up formula for calculating the RIT allowance requires the use of two CMTR's. However, the required CMTR's cannot be calculated by merely adding the Federal, State, and local marginal tax rates together because of the deductibility of State and local income taxes from income for Federal income tax purposes. The State tax tables prescribed in appendix 2-11.B are designed to use the same income amount as that determined for the

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Federal taxes, which reflects, among other things, State and local tax deductions. The formulas prescribed below for calculating the CMTR's are designed to adjust the State and local tax rates to compensate for their deductibility from income for Federal tax purposes.

(a) Calculation of the CMTR for Year 1. The following formula shall be used to calculate the CMTR for Year 1.

$$\text{CMTR Formula: } X = F + (1-F)S + (1-F)L$$

where X = CMTR for Year 1  
F = Federal tax rate for Year 1  
S = State tax rate for Year 1  
L = Local tax rate for Year 1

(i) Federal, State, and local taxes incurred. If the employee incurs Federal, State, and local income taxes on moving expense reimbursements, the CMTR formula may be solved as follows:

Example: If F = 35 percent of income  
S = 6 percent of income  
L = 2 percent of income

$$\begin{aligned} \text{Then } X &= .35 + (1.00 - .35).06 + (1.00 - .35).02 \\ X &= .4020 \end{aligned}$$

(ii) Federal and State income taxes only. If the employee incurs tax liability on moving expense reimbursements for Federal and State income taxes but none for local income tax, the value of "L" is zero and the CMTR formula may be solved as follows:

Example: If F = 35-percent of income  
S = 6 percent of income  
L = Zero

$$\begin{aligned} \text{Then } X &= .35 + (1.00 - .35).06 \\ X &= .3890 \end{aligned}$$

(iii) Federal and local income taxes only. If the employee incurs a tax liability on moving expense reimbursements for Federal and local income taxes but none for State income tax, the value of "S" is zero and the CMTR formula may be solved as follows:

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Example: If F = 35 percent of income  
S = Zero  
L = 2 percent of income

Then X = .35 + (1.00-.35).02  
X = .3630

(b) Calculation of the CMTR for Year 2. The calculation of the CMTR for Year 2 is the same as described in (a), above, for Year 1 except that the Federal tax rate for Year 2 is used in place of the Federal tax rate for Year 1. State and local tax rates remain the same as for Year 1. The following formula shall be used to determine the CMTR for Year 2:

$$\text{CMTR Formula: } W = F + (1-F)S + (1-F)L$$

where W = CMTR for Year 2  
F = Federal tax rate for Year 2  
S = State tax rate for Year 1  
L = local tax rate for Year 1

f. Determination of the RIT allowance. The RIT allowance to cover the tax liability on additional income resulting from the covered taxable reimbursements received in Year 1 is calculated in Year 2 as provided below:

(1) The RIT allowance is calculated by substituting the amount of covered taxable reimbursements for Year 1 (see 2-11.8c), the CMTR's for Year 1 and Year 2, and the total amount of the WTA's paid in Year 1 into the gross-up formula as follows:

$$\text{Formula: } Z = \frac{X}{1-W} (R) - \frac{1-X}{1-W} (Y)$$

where Z = RIT allowance payable in Year 2  
X = CMTR for Year 1  
W = CMTR for Year 2  
R = covered taxable reimbursements  
Y = total WTA's paid in Year 1

Example: If X = .4020  
W = .3376  
R = \$21,800  
Y = \$5,450

$$\text{Then } Z = \frac{.4020}{1.00-.3376} (\$21,800) - \frac{1.00-.4020}{1.00-.3376} (\$5,450)$$

Z = .6069(\$21,800) - .9028(\$5,450)  
Z = \$13,230.42 - \$4,920.26  
Z = \$8,310.16

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(2) There may be instances when a WTA was not paid in year 1 at the time moving expense reimbursements were made. In cases where there is no WTA to be deducted, the value of "Y" is zero and the formula stated in (1), above, for calculating the amount of the RIT allowance (Z) due the employee in Year 2 may be solved as shown in the following example:

Example: If X = .4020  
W = .3376  
R = \$21,800  
Y = Zero

$$\begin{aligned} \text{Then } Z &= \frac{.4020}{1.00 - .3376} (\$21,800) \\ Z &= .6069 (\$21,800) \\ Z &= \$13,230.42 \end{aligned}$$

(3) If the amount of the RIT allowance is greater than zero, it is payable to the employee on the travel voucher as a relocation or moving expense allowance. The RIT allowance amount is included in the employee's gross income for Year 2 and, therefore, subject to appropriate withholding taxes. (See net payment to employee in 2-11.8g.) The RIT allowance amount will be reported on IRS Form W-2 for Year 2 (including applicable income tax withholding amounts) and on IRS Form 4782 for the employee's information.

(4) If the calculation of the RIT allowance results in a negative amount, the employee is obligated to repay this amount as a debt due the Government. (See 2-11.7e(2) and 2-11.9b.)

(5) Any changes to the employee's income level or filing status for Year 1 that would affect the marginal tax rates (Federal, State, or local) used in calculating the RIT allowance must be reported to the agency by the employee as provided in 2-11.9b(2). (See also 2-11.10 for certified statement regarding these changes.)

g. Determination of the net payment due employee in Year 2. Since the amount of the RIT allowance is income to the employee in Year 2, it is subject to the same tax withholding requirements as all other moving expense reimbursements. Agencies should determine the appropriate amounts for withholding taxes under their internal tax withholding procedures. The amount of withholding taxes is deducted from the RIT allowance to arrive at the net payment to the employee.

h. Summary example. The procedures provided in a through f, above, for calculating the RIT allowance and in 2-11.7 for calculating the WTA are summarized and illustrated for a hypothetical situation in Figure 2-11.8b.

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2-11.9. Responsibilities.

a. Agency. Finance offices will calculate the amount of the gross-up for the WTA in Year 1 in accordance with procedures outlined herein and credit this amount to the employee at the time of reimbursement as provided in 2-11.7e. The WTA will be reflected on the employee's Form W-2 for Year 1. The RIT allowance may be calculated in Year 2 either by the employee or by the agency finance office based on information provided by the employee on the voucher, as directed by the agency's implementing policies and procedures. In addition, agencies shall prescribe appropriate and necessary implementing procedures as provided elsewhere in this Part 11.

b. Employee.

(1) The employee is required to submit a claim for the RIT allowance and to file the tax information for Year 1 specified in 2-11.10 with his/her agency in Year 2, regardless of whether any additional reimbursement for the RIT allowance is owed the employee. (See 2-11.7e for employee agreement.)

(2) If any action occurs (i.e., amended tax return, tax audit, etc.) that would change the information provided in Year 2 by the employee to his/her agency for use in calculating the RIT allowance due the employee for Year 1 taxes, this information must be provided by the employee to his/her agency under procedures prescribed by the agency. (See 2-11.10.)

(3) If the calculation of the RIT allowance results in a negative amount, the employee is obligated to repay this amount as a debt due the Government. (See 2-11.7e(2) and 2-11.8f(4).)

2-11.10. Claims for payment and supporting documentation and verification.

Claims forms. Claims for payment of the RIT allowance shall be submitted by the employee in Year 2 on SF 1012 (Travel Voucher) or other authorized travel voucher form. When claiming payment for the RIT allowance the employee shall furnish and certify to certain tax information that has been or will be shown on his/her actually prepared tax returns. The spouse must also sign statement if joint filing status is claimed and spouse's income is included on statement. This information shall be contained in a certified statement on, or attached to, the SF 1012 reading essentially as follows:

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I certify that the following information, which is to be used in calculating the RIT allowance to which I am entitled, has been (or will be) shown on the income tax returns filed (or to be filed) by me (or by my spouse and me) with the applicable Federal, State, and local (specify which) tax authorities for the 198\_ tax year.

- Gross compensation as shown on attached IRS Form(s) W-2 and, if applicable, net earnings (or loss) from self-employment income shown on attached Schedule SE (Form 1040):

	<u>Form(s) W-2</u>	<u>Schedule SE</u>
Employee	\$ _____	\$ _____
Spouse (if filing jointly)	\$ _____	\$ _____
TOTAL (Both columns)	\$ _____	

- Filing status: \_\_\_\_\_  
(Specify one of the filing status items that was (or will be) claimed on IRS Form 1040.)
- Marginal tax rates from FTR appendices 2-11.A, B, C and local tax tables derived under procedures prescribed in FTR Part 2-11:

Federal for Year 1 \_\_\_\_\_  
 Federal for Year 2 \_\_\_\_\_  
 State (specify which): \_\_\_\_\_  
 Local (specify which): \_\_\_\_\_

The above information is true and accurate to the best of my knowledge. I (we) agree to notify the appropriate agency official of any changes to the above (i.e., from amended tax returns, tax audit, etc.) so that appropriate adjustments to the RIT allowance can be made. The required supporting documents are attached. Additional documentation will be furnished if requested.

I (we) further agree that if the 12-month service agreement required by 2-1.5a(1) is violated, the total amount of the RIT allowance will become a debt due the United States Government and will be repaid according to agency procedures pursuant to ETR 2-11.11.

\_\_\_\_\_  
Employee's signature      Date      \_\_\_\_\_  
Spouse's signature      Date  
(if filing jointly)



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NOTE: If a joint filing status is claimed and spouse's income is included, the spouse must sign the statement. If the spouse does not sign the document, earned income will include only the employee's earned income. This condition will not apply if an employee is allowed, under IRS rules, to file a joint return as a surviving spouse. (See FTR 2-11.8d.)

b. Supporting documentation/verification. The claim for the RIT allowance shall be supported by documentation attached to the voucher and by verification of State and local tax obligations as provided below:

(1) Copies of the appropriate IRS Forms W-2 and, if applicable, the completed IRS Schedule SE (Form 1040) shall be attached to the voucher to substantiate the income amounts shown in the certified statement. Employee (and spouse, if filing jointly) must agree to provide additional documentation to verify income amounts, filing status, and State and local income tax obligations if requested by the agency.

(2) In order to determine or verify whether a particular State or local tax authority imposes a tax on moving expense reimbursements, it is incumbent upon the appropriate agency officials to become familiar with the State and local tax laws that affect their transferring employees. In cases where the taxability of moving expense reimbursements is not clear, an agency may pay a RIT allowance which reflects only those State and local tax obligations that are clearly imposed under State and local tax law. Once the questionable State or local tax obligations are resolved, agencies may recompute the RIT allowance and make appropriate payment adjustments.

c. Fraudulent claims. A claim against the United States is forfeited if the claimant defrauds or attempts to defraud the Government in connection therewith (28 U.S.C. 2514). In addition, there are two criminal provisions under which severe penalties may be imposed on an employee who knowingly presents a false, fictitious, or fraudulent claim against the United States (18 U.S.C. 287 and 1001). The employee's claim for payment of the RIT allowance shall accurately reflect the facts involved in every instance so that any violation of these provisions will be avoided.

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2-11.11. Violation of service agreement. In the event the employee violates the terms of the service agreement required under 2-1.5a(1), no part of the RIT allowance or the WTA will be paid, and any amounts paid prior to such violation shall be a debt due the United States until they are repaid by the employee.

2-11.12. Advance of funds. No advance of funds is authorized in connection with the allowance provided in this part.

2-11.13. Source references. The following references or publications have been used as source material for this Part 11.

- a. Internal Revenue Code (IRC), section 164(a)(3) (26 U.S.C. 164(a)(3)) pertaining to the deductibility of State and local income taxes, and section 217 (26 U.S.C. 217), pertaining to moving expenses.
- b. Internal Revenue Service Publication 5,21, "Moving Expenses."
- c. Internal Revenue Service, Circular E, "Employer's Tax Guide."
- d. Department of the Treasury Fiscal Requirements Manual for Federal Agencies, ITFRM 3-5000.
- e. 31 CFR 215.2 (5 U.S.C. 5516, 5517, and 5520).

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EXAMPLE 1. CALCULATION OF COVERED TAXABLE REIMBURSEMENTS

The following example shows how to calculate covered taxable reimbursements as provided in FTR 2-11.8. Column (a) shows hypothetical moving expense reimbursements. Column (b) shows Federal moving expense deductions for employee and spouse filing a joint return and residing together at the end of the tax year (see footnote 5/ below). Column (c) shows the balance of the covered reimbursements in column (a) which have not been offset by moving expense deductions in column (b). Amounts shown are for illustration purposes only and should not be construed in any way to represent actual, average, or typical moving costs.

Covered Allowances (FTR 2-11.3)	Amount Paid/ Reimbursed (a) 1/	Maximum Moving Exp. Deduction (b) 2/	Amount of Covered Taxable Reimbursements (c)-(a)-(b) 3/
1. Travel and transportation expenses between duty stations.	<u>\$1,150</u> 4/	\$ 1,150 4/	<u>\$-0-</u> 4/
2. Transportation and 30 days temporary storage of household goods (HHG's).	\$ <u>5,100</u> 4/	<u>\$5,100</u> 4/	\$ <u>-0-</u> 4/
3. Temporary storage of HHG's not included on line 2, and/or contemporary storage (see (2-11.3c).	<u>\$1,100</u>	\$ <u>-0-</u>	\$ <u>1,100</u>
4. Mobile home movement instead of HHG's.	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>
5. Miscellaneous expense allowance.	\$ <u>700</u>	\$ <u>-0-</u>	\$ <u>700</u>
6. Househunting trip.	<u>\$1,550</u>		
7. Temporary quarters, 30 days, new station.	<u>\$2,550</u>		
8. Total lines 6 and 7.	<u>\$4,100</u>		
9. Enter lesser of line 8 or \$1,500 as deductible amount in col. b; 5/		<u>\$1,500</u>	
10. Enter balance of line 8 minus line 9.			\$ <u>2,600</u>
11. Temporary quarters in excess of line 7.	\$ <u>1,900</u>	\$ <u>-0-</u>	<u>\$1,900</u>
12. Real estate transactions resulting from:			
(a) Sale expenses.	<u>\$13,500</u>		
(b) Purchase expenses.	<u>\$3,500</u>		
(c) Unexpired lease.	\$ <u>-0-</u>		
(d) Relocation services. 6/	\$ <u>-0-</u>		
13. Total of items (a) through (d), line 12.	<u>\$17,000</u>		
14. Enter lesser of line 13 or \$3,000 less deductible amount used on line 9. 5/		\$ <u>1,500</u>	
15. Balance of line 13 minus line 14.			<u>\$15,500</u>
16. Relocation services not included on line 12(d). 6/	\$ <u>-0-</u> 6/	\$ <u>-0-</u> 6/	\$ <u>-0-</u> 6/
17. Total column (a), (b), and (c).	<u>\$31,050</u>	\$ <u>9,250</u> 7/	<u>\$21,800</u> 8/
18. Total amount of WTA's paid in Year 1.	<u>\$5,450</u> 9/		
19. Total lines 17 and 18, column (a).	<u>\$36,500</u> 10/		

Figure 2-11.8a. Illustration of Example for Calculation of Covered Taxable Reimbursements in Year 2.  
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1/ Enter in column (a) the amounts of reimbursed expenses for the allowances listed in FTR 2-11.3.

2/ Enter in column (b) the maximum amounts of the reimbursed expenses in column (a) which are deductible moving expenses. (See FTR 2-11.8c(2); also see footnote 4/.)

3/ Enter in column (c) the balance of column (a) minus column (b). (See FTR 2-11.8c.)

4/ The amount entered in column (b) for lines 1 and 2 should be the same as that entered in column (a). (See FTR 2-11.8c(2)(a).) Column (c) will be zero.

5/ Limits may vary according to filing status, etc. See page 5 of IRS Publication 521, Moving Expenses.

6/ In this example, relocation services were not used-employee declined (see FTR 2-12 and employing agency policy). However, if relocation services were used, any amounts paid to the relocation service company that are determined to be income to the employee (see FTR 2-11.3i, 2-11.4a, and 2-12.7) and covered by the RIT allowance would be entered on lines 12(d) and 16, column (a), as appropriate. In such cases, the amount shown in column (c) as a covered taxable reimbursement would depend on whether any part of the amount in column (a) is a moving expense deduction in column (b). All amounts included in column (a) may not be deductible and there are limitations as to what can be included as a covered reimbursement under 2-11.3i.

7/ In an actual situation, the total moving expense deductions calculated for purposes of the RIT allowance may differ from the total moving expense deductions shown on the employee's IRS Form 3903 because of relocation expenses incurred which are not paid for or reimbursed by the Government but which may be claimed as a moving expense deduction for Federal tax purposes (e.g., extra valuation insurance for household goods shipments).

8/ The amount on line 17, column (c), is the amount of covered taxable reimbursements to be used in the gross-up formula for the RIT allowance.

9/ Enter total amount of all WTA's paid in Year 1 on line 18, column (a) only. This amount is an estimated partial payment of the RIT allowance. It is not included in the amount of covered taxable reimbursements determined for calculation of the RIT allowance. (See FTR 2-11.8c(4).)

10/ The total amount of moving expenses paid or reimbursed determined for the RIT allowance procedures may differ from the amount shown on the IRS Form 4782 because of moving expenses paid or reimbursed which are not covered by the RIT allowance (see exclusions in FTR 2-11.4).

Figure 2-11.8a. Illustration of Example for Calculation of Covered  
(Part 2 of 2) Taxable Reimbursements in Year 2. (Footnotes)

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EXAMPLE 2. Summary of RIT Allowance Procedures

Year 1: In 1987, the employee received \$31,050 in covered moving expense reimbursements. After subtracting \$9,250 of deductible moving expenses, \$21,800 of the reimbursements (nondeductible moving expenses) were subject to Federal tax withholding. This example assumes that all reimbursements were paid on one voucher.

Apply WTA formula: 
$$Y = \frac{X}{1-X} (N)$$

where Y = WTA  
 X = Federal withholding tax rate (.20)  
 N = nondeductible moving expenses/covered taxable reimbursements (\$21,800)

Then 
$$Y = \frac{.20}{1.00-.20} ($21,800)$$
  

$$Y = \$5,450$$

Compute net payment to employee in Year 1:

Total covered moving expense reimbursement in Year 1	\$31,050
Less deductible moving expenses	<u>- 9,250</u>
Nondeductible covered moving expenses subject to withholding	\$21,800
Plus WTA on \$21,800	<u>+ 5,450</u>
Amount subject to withholding	<u>627,250</u> <sup>1/</sup>

Year 2: In 1988, the amount of the RIT allowance is determined on the basis of covered reimbursements in Year 1. Assume that \$21,800 of nondeductible moving expenses is the same as the covered taxable reimbursements. Also, assume that employee and spouse (married, filing jointly) have combined earned income of \$65,000. Thus, Federal marginal tax rates would be 35% for Year 1 (from app. 2-11.A) and 28% for Year 2 (from app. 2-11.C). Also assume the applicable State and local marginal tax rates are 6% and 2%, respectively, of taxable income.

Apply CMTR formula for Year 1: 
$$X = F + (1-F)S + (1-F)L$$
  
 where X = CMTR for year 1  
 F = Federal tax rate for Year 1 (.35)  
 S = State tax-rate for year 1 (.06)  
 L = local tax rate for Year 1 (.02)

<sup>1/</sup> The WTA allowance is treated as a moving expense reimbursement for tax withholding purposes. After subtracting the applicable withholding amounts the balance is the net payment due the employee.

Figure 2-11.8b. Summary Example of RIT  
(Part 1 of 2) Allowance Procedures

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(Effective: April 26, 1988  
January 1, 1988)

EXAMPLE 2. Summary of RIT Allowance procedures (Cont'd.)

$$\begin{aligned} \text{Then } X &= .35 + (1.00 - .35) \cdot .06 + (1.00 - .35) \cdot .02 \\ X &= .35 + .0390 + .0130 \\ X &= .4020 \end{aligned}$$

Apply CMTR formula for Year 2:  $W = F + (1-F)S + (1-F)L$

where  $W$  = CMTR for Year 2  
 $F$  = Federal tax rate for Year 2 (.28)  
 $S$  = State tax rate for Year 1 (.06)  
 $L$  = Local tax rate for Year 1 (.02)

$$\begin{aligned} \text{Then } W &= .28 + (1.00 - .28) \cdot .06 + (1.00 - .28) \cdot .02 \\ W &= .28 + .0432 + .0144 \\ W &= .3376 \end{aligned}$$

Apply RIT gross-up formula:  $Z = \frac{X}{1-W} (R) - \frac{1 \times (Y)}{1-W}$

where  $Z$  = RIT allowance payable in Year 2  
 $X$  = CMTR for Year 1 (.4020)  
 $W$  = CMTR for Year 2 (.3376)  
 $R$  = covered taxable reimbursements for Year 1 (\$21,800)  
 $Y$  = WTA paid in Year 1 (\$5,450)

$$\begin{aligned} \text{Then } Z &= \frac{.4020}{1.00 - .3376} (\$21,800) - \frac{1 \times .4020}{1.00 - .3376} (\$5,450) \\ Z &= .6069 (\$21,800) - .9028 (\$5,450) \\ Z &= \$13,230.42 - \$4,920.26 \\ Z &= \$8,310.16 \quad \underline{1/} \quad \underline{2/} \end{aligned}$$

1/ See PTR 2-11.8f(2) if no WTA is involved.

2/ The RIT allowance is treated as a moving expense reimbursement for tax withholding purposes. After subtracting the applicable withholding amounts the balance is the net payment due the employee.

Figure 2-11.8b. Summary Example of RIT Allowance Procedures (Part 2 of 2)

April 1, 1985  
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GSA Bulletin FPMR A-40, Supp. 14

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS  
TAX YEARS 1983/1984

The following table is to be used to determine the Federal marginal tax rate for computation of the RIT allowance as prescribed in HR 2-11.8e(1).

Marginal Tax-Rate	Single Taxpayer		Heads of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Over	But not over	Over	But not over	Over	But not over	Over	over
11 %	\$3,519	\$4,692	\$5,742	\$7,845	\$8,265	\$10,356	\$4,017	\$5,220
12 %	4,692	5,812	7,845	9,830	10,356	12,587	5,220	6,514
14 %	5,812	8,010	9,830	11,979	12,587	17,415	6,514	8,215
15 %	8,010	10,102	N/A	N/A	N/A	N/A	N/A	N/A
16 %	10,102	12,586	N/A	N/A	17,415	22,090	8,215	10,524
17 %	N/A	N/A	11,979	15,480	N/A	N/A	N/A	N/A
18 %	12,586	14,953	15,480	19,216	22,090	26,915	10,524	13,105
20 %	14,953	17,340	19,216	23,330	N/A	N/A	N/A	N/A
22 %	N/A	N/A	N/A	N/A	26,915	32,198	13,105	15,068
23 %	17,340	21,186	N/A	N/A	N/A	N/A	N/A	N/A
24 %	N/A	N/A	23,330	29,738	N/A	N/A	N/A	N/A
25 %	N/A	N/A	N/A	N/A	32,198	38,335	15,068	18,748
26 %	21,186	27,362	N/A	N/A	N/A	N/A	N/A	N/A
28 %	N/A	N/A	29,738	35,682	38,335	45,082	18,748	21,934
30 %	27,362	34,022	N/A	N/A	N/A	N/A	N/A	N/A
32 %	N/A	N/A	35,682	43,397	N/A	N/A	N/A	N/A
33 %	N/A	N/A	N/A	N/A	45,082	58,888	21,934	27,415
34 %	34,022	41,315	N/A	N/A	N/A	N/A	N/A	N/A
35 %	N/A	N/A	43,397	59,143	N/A	N/A	N/A	N/A
38 %	41,150	49,875	N/A	N/A	58,888	78,203	27,415	35,991
42 %	49,875	64,832	59,143	78,622	78,203	107,463	35,991	49,858
45 %	N/A	N/A	78,622	101,019	107,463	132,836	49,858	62,195
48 %	64,832	92,257	101,019	128,517	N/A	N/A	N/A	N/A
49 %	N/A	N/A	N/A	N/A	132,836	186,961	62,195	89,006
50 %	92,257	---	128,517	---	186,961	---	89,006	---





February 28, 1986  
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FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS - TAX YEAR 1985

The following table is to be used to determine the Federal marginal tax rate for computation of the RIT allowance as prescribed in FTR 2-11.8e(j). This table is to be used for employees who received covered taxable reimbursements during calendar year 1985.

Marginal Tax Rate	Single Taxpayer		Heads of Household		Married Filing Jointly/Qualifying Windows & Windowers		Married Filing Separately	
	Over	Over	Over	But not over	Over	But not over	Over	But not over
11 %	\$3,455	\$4,568	\$4,834	\$7,245	\$7,770	\$9,566	\$3,329	\$4,460
12 %	4,668	5,865	7,245	9,726	9,566	12,134	4,460	5,767
14 %	5,865	8,209	9,726	12,174	12,134	17,001	5,767	8,384
15 %	6,209	10,420	N/A	N/A	N/A	N/A	N/A	N/A
16 %	10,420	12,957	N/A	N/A	17,001	21,757	8,384	10,689
17 %	N/A	N/A	12,174	15,623	N/A	N/A	N/A	N/A
18 %	12,957	15,242	15,623	19,303	21,757	26,795	10,689	13,161
20 %	15,242	17,601	19,303	23,250	N/A	N/A	N/A	N/A
22 %	N/A	N/A	N/A	N/A	26,795	32,275	13,161	15,569
23 %	17,601	21,513	N/A	N/A	N/A	N/A	N/A	N/A
24 %	N/A	N/A	23,250	29,995	N/A	N/A	N/A	N/A
25 %	N/A	N/A	N/A	N/A	32,275	39,016	15,569	18,966
26 %	21,513	28,102	N/A	N/A	N/A	N/A	N/A	N/A
28 %	N/A	N/A	29,995	37,075	39,016	46,428	18,966	22,953
30 %	28,102	35,112	N/A	N/A	N/A	N/A	N/A	N/A
32 %	N/A	N/A	37,075	44,145	N/A	N/A	N/A	N/A
33 %	N/A	N/A	N/A	N/A	46,428	60,694	22,953	29,565
34 %	35,112	42,507	N/A	N/A	N/A	N/A	N/A	N/A
35 %	N/A	N/A	44,145	59,644	N/A	N/A	N/A	N/A
38 %	42,507	53,394	N/A	N/A	60,694	80,537	25,565	39,359
42 %	53,394	72,157	59,644	83,982	80,537	114,119	39,359	54,702
45 %	N/A	N/A	83,982	113,966	114,119	147,522	54,702	75,409
48 %	72,157	101,995	113,966	145,359	N/A	N/A	N/A	N/A
49 %	N/A	N/A	N/A	N/A	147,522	207,441	75,409	110,906
50 %	101,995	---	145,359	---	207,441	---	110,906	---

Appendix 2-11.A Federal Tax Table for RIT Allowance



May 11, 1987

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FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS - TAX YEAR 1986

The following table is to be used to determine the Federal marginal tax rate for year 1 for computation of the RIT allowance as prescribed in FTR 2-11.8e(1). This table is to be used for employees who received covered taxable reimbursements during calendar year 1986.

Marginal Tax Rate	Single Taxpayer		Heads of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11%	\$6,180	\$7,370	\$6,782	\$9,533	\$9,670	\$11,795	\$5,840	\$7,879
12%	7,370	8,450	9,533	10,523	11,795	13,739	7,879	9,665
14%	8,450	10,710	10,523	12,705	13,739	18,356	9,665	11,000
15%	10,710	11,775	N/A	N/A	N/A	N/A	N/A	N/A
16%	11,775	13,197	N/A	N/A	18,356	23,068	11,000	11,600
17%	N/A	N/A	12,705	16,050	N/A	N/A	N/A	N/A
18%	13,197	15,648	16,050	19,764	23,068	27,963	11,600	13,947
20%	15,648	18,108	19,764	23,841	N/A	N/A	N/A	N/A
22%	N/A	N/A	N/A	N/A	27,963	33,533	13,947	16,843
23%	18,108	22,040	N/A	N/A	N/A	N/A	N/A	N/A
24%	N/A	N/A	23,841	29,849	N/A	N/A	N/A	N/A
25%	N/A	N/A	N/A	N/A	33,533	40,202	16,843	20,297
26%	22,040	28,198	N/A	N/A	N/A	N/A	N/A	N/A
28%	N/A	N/A	29,849	35,320	40,202	46,870	20,297	22,659
30%	28,198	33,918	N/A	N/A	N/A	N/A	N/A	N/A
32%	N/A	N/A	35,320	41,715	N/A	N/A	N/A	N/A
33%	N/A	N/A	N/A	N/A	46,870	59,477	22,659	30,364
34%	33,918	40,741	N/A	N/A	N/A	N/A	N/A	N/A
35%	N/A	N/A	41,715	54,643	N/A	N/A	N/A	N/A
38%	40,741	47,419	N/A	N/A	59,477	76,132	30,364	44,795
42%	47,419	64,468	54,643	74,430	76,132	104,120	44,795	55,653
45%	N/A	N/A	74,430	112,442	104,120	128,224	55,653	69,383
48%	64,468	96,172	112,442	129,934	N/A	N/A	N/A	N/A
49%	N/A	N/A	N/A	N/A	128,224	183,988	69,383	106,160
50%	96,172	---	129,934	---	183,988	---	106,160	---

N/A means tax rate not applicable for filing status.



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FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS- TAX YEAR 1987

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in FTR 2-11.8e(1). This table is to be used for employees whose Year 1 occurred during calendar year 1987.

Marginal Tax Rate	Single Taxpayer		Heads of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Over	But Not over	Over	But Not over	Over	But Not over	Over	But Not over
11%	\$4,650	\$6,481	\$7,763	\$10,309	\$10,400	\$13,719	\$5,811	\$7,081
15%	6,481	21,979	10,309	31,379	13,719	40,020	7,081	19,602
28%	21,979	33,433	31,379	47,903	40,020	58,705	19,602	31,572
35%	33,433	58,810	47,903	88,015	58,705	101,432	31,572	54,120
38.5%	58,810	---	88,015	---	101,432	---	54,120	---



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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEARS 1983/1984

The following table (pages 1 thru 3) is to be used to determine State marginal tax rates for calculation of the RIT allowance as prescribed in FTR 2-11.8e(2).

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. 1/ 2/

<u>State (or district)</u>	<u>\$20,000-24,999</u>	<u>\$25,000-49,999</u>	<u>350,000-74,999</u>	<u>\$75,000 &amp; OVER</u>
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	8	8	8	8
4. Arkansas	<b>6</b>	7	7	7
5. California	<b>3</b>		11	11
If single status <u>3/</u>	<b>8</b>	11	11	11
6. Colorado	8	8	8	8
7. Connecticut	0	0	0	0
8. Delaware	8.4	11	13.5	13.5
If single status <u>3/</u>	8.8	12.2	13.5	13.5
9. District of Columbia	10	11	<b>11</b>	11
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	<b>8.5</b>	10	10.5	11
If single status <u>3/</u>	<b>10.5</b>	11	11	11
13. Idaho	7.5	7.5	7.5	7.5
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3	3	3	3
16. Iowa	8	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	8	9.2	10	10
If single status <u>3/</u>	9.2	10	10	10
21. Maryland	5	5	5	<b>5</b>
22. Massachusetts	5.375	5.375	5.375	5.375

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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEARS 1983/1984 (cont'd.)

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. 1/ 2/

State (or district)	\$20,000-24,999	\$25,000-49,999	\$50,000-74,999	\$75,000 & OVER
23. Michigan	5.35	5.35	5.35	5.35
24. Minnesota	14	16	16	16
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	9	10	11	11
28. Nebraska	* 19 percent of Federal income tax liability. <u>4/</u>			
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.9	5.6	<b>6.5</b>	7.8
If single status <u>3/</u>	6.1	6.9	<b>7.4</b>	7.8
33. New York	11	14	<b>14</b> <sup>4</sup>	14
If single status <u>3/</u>	13	14	14	14
34. North Carolina	7	7	7	7
35. North Dakota	6	8	9	9
36. Ohio	4.75	5.7	6.65	9.5
37. Oklahoma	6	6	6	6
38. Oregon	10.8	10.8	10.8	10.8
39. Pennsylvania	2.35	2.35	2.35	2.35
40. Rhode Island	* 25.5 percent of Federal Income tax liability. <u>4/</u>			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	* 26 percent of Federal income tax liability. <u>4/</u>			



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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEARS 1983/1984 (cont'd.)

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. 1/ 2/

<u>State (or district)</u>	<u>\$20,000-24,999</u>	<u>\$25,000-49,999</u>	<u>\$50,000-74,999</u>	<u>\$75,000 &amp; OVER</u>
47. Virginia	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia if single status 3/	<b>3.5</b> <b>8.2</b>	<b>7.4</b> <b>12.6</b>	10.5 13	13 13
50. Wisconsin	8.7	9.5	10	10
51. Wyoming	0	0	0	0

1/ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75, etc.) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

2/ If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in FTR 2-11.8e(2)(b).

3/ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

4/ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in FTR 2-11.8e(2).



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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEAR 1985

The following table (pages 5 thru 8) is to be used to determine State marginal tax rates for calculation of the RIT allowance as prescribed in FTR 2-11.8e(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1985.

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. 1/ 2/

State (or district)	\$20,000-24,999	\$25,000-49,999	\$50,000-74,999	\$75,000 & OVER
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	8	8	8	8
4. Arkansas	6	7	7	7
5. California if single status 3/	<b>3</b> <b>8</b>	7 11	11 11	11 11
6. Colorado	8	8	8	8
7. Connecticut	0	0	0	0
8. Delaware	7.6	9.9	10.7	10.7
9. District of Columbia	10	11	11	11
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii if single status 3/	8.5 10.5	10 11	10.5 11	<b>11</b> <b>11</b>
13. Idaho	7.5	7.5	7.5	7.5
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3	3	3	3
16. Iowa	8	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine if single status 3/	7 9.2	9.2 10	10 10	10 10
21. Maryland	5	5	5	5
22. Massachusetts	5.375	5.375	5.375	5.375

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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEAR 1985 (cont'd.)

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. 1/2/

State (or district)	\$20,000-24,999	\$25,000-49,999	\$50,000-74,999	\$75,000 & OVER
23. Michigan	5.35	5.35	5.35	5.35
24. Minnesota	14	16	16	16
25. Mississippi	5	s	s	s
26. Missouri	6	6	6	6
27. Montana	9	10	11	11
28. Nebraska	* 19 percent of Federal income tax liability. 4/			
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.5	<b>5.6</b>	6.5	<b>7.8</b>
if single status 3/	6.1	<b>6.9</b>	7.4	<b>7.8</b>
33. New York	11	14	14	14
if single status 3/	13	14	14	14
34. North Carolina	7	7	7	7
35. North Dakota	6	8	9	9
36. Ohio	4.75	5.7	6.65	9.5
37. Oklahoma	6	6	6	6
38. Oregon	10.8	10.8	10.8	10.8
39. Pennsylvania	2.35	2.35	2.35	2.35
40. Rhode Island	* 23.15 percent of Federal income tax liability. 4/			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	* 26.5 percent of Federal income tax liability. 4/			

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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEAR 1985 (cont'd.)

Marginal tax rates, (stated in percents) for the earned income amounts specified in each column. 1/ 2/

State (or district)	\$20,000-24,999	\$25,000-49,999	\$50,000-74,999	\$75,000 & OVER
47. Virginia	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia if single status 3/	3.5 0.2	7.4 12.6	10.5 13	13 13
50. Wisconsin	8.7	9.5	10	10
51. Wyoming	0	0	0	0

1/ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75, etc.) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

2/ If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in FTR 2-11.8e(2)(b).

3/ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

4/ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in FTR 2-11.8e(2).



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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEAR 1986

The following table (pages 9 thru 12) is to be used to determine State marginal tax rates for calculation of the RIT allowance as prescribed IN FTR 2-11.88(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1986.

Marginal tax rates, (stated in percents), for the earned income amounts specified in each column. 1/ 2/

State (or district)	\$20,000-24,999	\$25,000-49,999	\$50,000-74,999	\$75,000 & OVER
1. Alabama	5%	5%	5%	5%
2. Alaska	0	0	0	0
3. Arizona	8	8	8	8
4. Arkansas	6	7	7	7
5. California	3	7	11	11
if single status 3/	8	11	11	11
6. Colorado	8	8	8	8
7. Connecticut	0	0	0	0
8. Delaware	6.9	9.0	9.7	9.7
9. District of Columbia	10	11	11	11
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.5	10.0	10.5	11
if single status 3/	10.5	11	11	11
13. Idaho	7.5	7.5	7.5	7.5
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3	3	3	3
16. Iowa	8	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	7	9.2	10	10
if single status 3/	9.2	10	10	10
21. Maryland	5%	5%	5%	5%
22. Massachusetts	5.19	5.19	5.19	5.19
23. Michigan	4.725	4.725	4.725	4.725
24. Minnesota	11	14	14	14
if single status 3/	14	14	14	14

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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEAR 1986 (cont'd.)

Marginal tax rates, (stated in percents) for the earned income amounts specified in each column. 1/ 2/

State (or district)	<u>\$20,000-\$24,999</u>	<u>\$25,000-49,999</u>	<u>\$50,000-74,999</u>	<u>\$75,000 &amp; OVER</u>
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	9	10	11	11
28. Nebraska	*tax 19% of Federal income tax liability <u>4/</u>			
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	4.8	6.9	7.7	8.5
33. New York	11	13.5	13.5	13.5
34. North Carolina	7	7	7	7
35. North Dakota	6	8	9	9
36. Ohio	4.513	5.415	6.318	9.025
37. Oklahoma	6	6	6	6
38. Oregon	9.75	9.75	9.75	9.75
39. Pennsylvania	2.167	2.167	2.167	2.167
46. Rhode Island	* tax 22.21% of Federal income tax liability <u>4/</u>			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	* tax 26.5% of Federal income tax liability <u>4/</u>			
47. Virginia	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0



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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEAR 1986 (cont'd)

Marginal tax rates, (stated in percents), for the earned income amounts specified in each column. 1/ 2/

State (or district)	\$20,000-24,999	\$25,000-49,999	\$50,000-74,999	\$75,000 & OVER
49. West Virginia	3.5	<b>7.4</b>	10.5	<b>13</b>
if single status <u>3/</u>	8.2	<b>12.6</b>	12.9	<b>13</b>
50. Wisconsin	9.1	9.5	10	10
51. Wyoming	0	0	0	0

1/ Earned income amounts that fall between the income brackets shown in this table (e.g. \$24,999.45, \$49,999.75, etc.) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

2/ If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in FTR 2-11.8e(2) (b).

3/ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

4/ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in FTR 2-11.8e(2).



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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEAR 1987

The following table (pages 13 thru 16) is to be used to determine State marginal tax rates for calculation of the RIT allowance as prescribed IN FTR 2-11.8e(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1987.

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. 1/ 2/

State (or district)	\$20,000-24,999	\$25,000-49,999	\$50,000-74,999	\$75,000 & OVER
1. Alabama	5%	5%	5%	5%
2. Alaska	0	0	0	0
3. Arizona	7	8	8	8
4. Arkansas If single status <u>3/</u>	4.5 6	7 7	7 7	7 7
5. California If single status <u>3/</u>	2 8	9.3 9.3	9.3 9.3	9.3 9.3
6. Colorado	5	5	5	5
7. Connecticut	0	0	0	0
8. Delaware	6.1	8.2	8.8	8.8
9. District of Columbia	8	10	10	10
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii If single status <u>3/</u>	8.25 9.75	9.75 10	10 10	10 10
13. Idaho	7.8	8.2	8.2	8.2
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3.2	3.2	3.2	3.2
16. Iowa	7	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine If single status <u>3/</u>	3 9.2	9.2 10	10 10	10 10
21. Maryland	5	5	5	5
22. Massachusetts	5	5	5	5
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	8	9	9	9

Appendix 2-11.B. State Tax Table for RIT Allowance

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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL TAX YEAR 1987 (cont'd.)

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. 1/ 2/

State (or district)	\$20,000-\$24,999	\$25,000-49,999	\$50,000-74,999	\$75,000 & OVER
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	7	<b>10</b>	<b>11</b>	<b>11</b>
If single status <u>3/</u>	9	<b>10</b>	<b>11</b>	<b>11</b>
28. Nebraska	3.2	<b>5</b>	5.9	5.9
If single status <u>3/</u>	5	<b>5.9</b>	5.9	5.9
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.8	5.9	7.7	8.5
If single status <u>3/</u>	5.8	7.7	8.5	8.5
33. New York	7	8.75	8.75	8.75
If single status <u>3/</u>	8.75	8.75	8.75	8.75
34. North Carolina	7	7	7	7
35. North Dakota	6.67	9.33	<b>12</b>	12
If single status <u>3/</u>	8	10.67	<b>12</b>	12
36. Ohio	3.004	4.506	5.257	6.008
37. Oklahoma	4	6	6	6
If single status <u>3/</u>	6	6	6	6
38. Oregon	9	9	9	9
39. Pennsylvania	2.1	2.1	2.1	2.1
40. Rhode Island	* tax 23.46% of Federal income tax liability <u>4/</u>			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	* tax 25.8% of Federal income tax liability <u>4/</u>			
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0

Appendix 2-11.B. State Tax Table for RIT Allowance

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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEAR 1987 (cont'd)

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. 1/ 2/

State (or district)	\$20,000-24,999	\$25,000-49,999	\$50,000-74,999	\$75,000 & OVER
49. West Virginia	4	4.5	6	6.5
If single status 3/	4	6	6.5	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

1/ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75, etc.) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

2/ If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in FTR 2-11.8e(2) (b).

3/ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

4/ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in FTR 2-11.8e(2).



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FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS - TAX YEAR 1988

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in FTR 2-11.8e(1). This table is to be used for employees whose Year 1 occurred during calendar years 1983, 1984, 1985, 1986, and 1987.

Marginal Tax Rate	Single Taxpayer		Heads of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Over	But Not over	Over	BUT NOT over	Over	But Not over	Over	But Not over
15%	\$5,260	\$23,920	\$9,440	\$34,215	\$12,500	\$43,410	\$6,200	\$21,880
28%	23,920	52,310	34,215	77,300	43,410	88,740	21,880	47,475
33%	52,310	113,370	77,300	166,910	88,740	197,820	47,475	133,415
28%	113,370	---	166,910	---	197,820	---	133,415	---





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## PART 12. USE OF RELOCATION SERVICE COMPANIES

2-12.1. Authority. The law (5 U.S.C. 5724c) specifically provides each agency (as defined in 5 U.S.C. 5721 and FTR 2-1.4c) with the discretionary authority to enter into contracts with private firms to provide relocation services to agencies and employees. Such services include, but need not be limited to, arranging for the purchase of a transferred employee's residence. Agencies exercising this discretionary authority shall carry out their responsibilities under 5 U.S.C. 5724c within the guidelines of this directive. These guidelines are issued under the authority delegated to the Administrator of General Services by Executive Order No. 12466 dated February 27, 1984.

2-12.2. Policy. The Government recognizes every dollar spent on the relocation of civilian employees as a cost of doing business that should specifically be directed towards meeting the highest priority needs of the agency's mission and its programs. Use of the newly authorized relocation services may provide agencies with a vehicle to improve the treatment of employees who are directed to relocate and thereby facilitate retention of well-qualified employees. To the extent that these new services and the increased relocation entitlements and allowance maximums increase the overall cost of relocations, agencies may find it necessary to reassess their relocation policies and practices because increased costs may further limit the number of employees that can be relocated.

2-12.3. Agency responsibilities. It is the responsibility of each agency head, or his/her designee, to determine whether, to what extent, and under what conditions relocation services will be made available to employees transferring within the agency and those transferred between agencies. This determination will be made based on an analysis of the agency's relocation needs, availability of funds, and in accordance with these guidelines.

### 2-12.4. General conditions and limitations for eligibility.

a. Employees covered. Relocation services may be made available to employees only when both of the following conditions are met:

(1) The employee's transfer from one official station to another is determined to be in the interest of the Government and is not primarily for the convenience or benefit of the employee or at his/her request; and

(2) The effective date of the employee's transfer is on or after November 14, 1983 (the effective date of transfer is the date the employee reports for duty at the new official station as provided in 2-1.4j).

b. Persons excluded from coverage. The provisions of this part are not applicable to the following individuals/employees:

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(1) New appointees, including those covered under 2-1.5f (i.e., new appointees to shortage category and Senior Executive Service positions and Presidential appointees);

(2) Employees assigned under the Government Employees Training Act (5 U.S.C. 4109); or

(3) Employees assigned or transferred to or from a post of duty in a foreign area.

2-12.5. Procedural requirements and controls.

a. Employee option. Employees offered use of relocation services by their agencies should be given the option to accept or reject the offer.

b. Dual benefit prohibited. Once an employee is offered, and decides to use, the services of a relocation company, reimbursement to the employee shall not be allowed for expenses authorized under Chapter 2, Parts 1 through 10, that are analogous or similar to expenses or the cost for services that the agency will pay for under the relocation service contract.

c. Service agreements. The employee must have signed a service agreement as required in 2-1.5a(l)(a). In the event the employee violates the terms of the agreement, the Government reserves the right to recover from the employee any and all payments made to the relocation company on the employee's behalf.

d. Ineligible individuals. Agencies should not make payments to relocation companies that will benefit ineligible individuals. For example, where joint ownership of a residence exists between an eligible transferring employee and a non-government employee, the benefits derived from relocation services could accrue equally to the ineligible party. This type of situation is addressed for direct reimbursements of real estate expenses under 2-6.1f; similar provisions should be made for relocation service contracts.

2-12.6. Form and scope of relocation service contracts. Once a decision has been made by the agency to enter into contracts to provide relocation services to its employees (see 2-12.3 and 2-12.4), the agency shall recognize the following:

a. General considerations

(1) Contracts for relocation services shall be awarded through a competitive process to ensure compliance with procurement law and attain the best possible service to meet a particular agency's relocation needs at the least cost to the agency. Agencies should attempt to assure that adequate geographic coverage exists.

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(2) Relocation companies offer a wide variety of services to assist the relocating employee. Subject to these regulatory guidelines each agency will determine through its contracts with the relocation companies the exact nature of the services to be offered its employees. Since the use of relocation companies could entail costs substantially in excess of those authorized in Chapter 2, Parts 1 through 10 of this regulation agencies should exercise prudent management discretion when deciding which relocation services should be included in the contracts.

b. Requirement that contracts not violate other, regulatory or statutory provisions.

(1) GSA has established certain travel and transportation programs that agencies are required to use. Examples are the centralized household goods traffic management program, the airline services contracts, and travel management center contracts. While similar services may be offered by relocation companies agencies cannot use them. However, this restriction does not prohibit agencies from incorporating the GSA centralized household goods traffic management program, as a mandatory services source, into contracts with relocation service companies. Thus, relocation companies may act as third-party service firms to administer GSA's centralized household goods traffic management program on behalf of the contracting agency.

(2) Federal agencies should ensure that contracts with relocation companies that are on a cost reimbursable basis include only those services that are analogous to the allowable expenses authorized in FTR Chapter 2, and that the payments for such services are limited to the maximum amounts specified in the FTR. Agencies must recognize that the statute and FTR provisions contain certain limitations and restrictions which are not overridden by the new authority for relocation services. For example, the law:

(a) Prohibits payment for market losses. The provisions of 5 U.S.C. 5724a(a) (4), which authorize reimbursement for the expenses of the sale and purchase of employee's residence, also provide that "reimbursement may not be made for losses on the sale of the residence." As implemented in 2-6.2e, losses due to failure to sell a residence at the old official station at the price asked, at its current appraised value, or at its original cost, or due to failure to buy a dwelling at the new official station at a price comparable to the selling price at the old official station, and any similar losses, are not reimbursable;

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(b) Does not provide for payment of mortgage interest differentials. A mortgage interest differential is the difference between the interest rate of the mortgage on the residence at the old official station and the interest rate of the mortgage on the residence being purchased at the new official station; and

(c) Does not authorize purchase of an employee's home. The law (5 U.S.C. 5724c) authorizes agencies to enter into contracts for relocation services and provides that such services may include "arranging for the purchase of a transferred employee's residence." However, it does not authorize the Government to become a homeowner either by direct purchase of the home from the employee or by taking title to the employee's home through the relocation company.

c. Advantages of flat-fee contracts. If a relocation company agrees to accept the responsibilities of ownership for the transferred employee's residence after payment of a one-time flat fee by an agency, it would be offering a service clearly distinguishable from those discussed in b(2), above. Once the flat fee is established, it is paid instead of the actual expenses that normally would be paid by an agency under a cost reimbursable contract. This type of arrangement is advantageous in that it limits the Government's financial obligation and simplifies administrative procedures in accounting for costs.

2-12.7 Income tax consequences of using relocation companies. In entering into contracts with relocation companies, agencies should consider the income tax consequences for the employee. Certain payments on behalf of the employee to a relocation company may constitute taxable income to the employee, depending on the specific terms of the contract. Under the provisions of 5 U.S.C. 5724b, additional taxes resulting from such income would be covered by the relocation income tax allowance as provided in 2-11. For further information relating to the income tax consequences of payments to relocation companies, agencies should contact the Internal Revenue Service, 1111 Constitution Avenue, NW., (CC:IND:1) Room 5019, Washington, DC 20224.

CHAPTER VII

SPECIAL TRAVEL AND TRANSPORTATION

1. CONSULTANTS, EXPERTS AND ADVISORY COMMITTEE MEMBERS.

a. Reference.

- (1) DOE 1130.6, ADVISORY COMMITTEE MANAGEMENT; of 9-23-82, which sets forth the policies and procedures for establishing or utilizing advisory committees by the Department of Energy.
- (2) DOE 3304.1, EMPLOYMENT OF EXPERTS AND CONSULTANTS, of 10-17-80, which provides guidance and instruction on the employment of experts and consultants in the Department of Energy.
- (3) Paragraph 7(d)1(B), of the Federal Energy Advisory Committee Act, Public Law 92-463, of 10-6-72, 86 Stat. 770, as amended by Public Law 94-409, of 9-13-76, 90 Stat. 1247, which provides authority for payment of travel expenses for advisory committee members.
- (4) Title 5, United States Code, section 5703, which provides authority for the payment of travel expenses for employees serving intermittently in the Government as experts or consultants or individuals serving without pay.

b. Advisory Committees.

- (1) Official travel of advisory committee members must be authorized and approved by Department officials pursuant to Departmental regulations and processed in the same manner as other official travel paid for by the Department. Consistent with this policy, Departmental officials responsible for directing the performance of official travel may not contract out the authorization and payment of such travel.
- (2) The travel authorization for advisory committee members shall include under the "Remarks" section, the name of the advisory committee and the statement that the traveler is a member of that committee.

c. Travel of Experts and Consultants Employed Intermittently.

- (1) Outside Departmental Local Travel Area. An expert or consultant employed intermittently will be allowed travel and other expenses while away from his or her home or regular place of business, including per diem in lieu of subsistence while en route and at the place of Departmental employment in accordance with the Federal Travel Regulations and DOE 1500.2, except as provided in subparagraph (2), below.

(2) Within Departmental Local Travel Area. When the individual's residence or regular place of business is in the same local travel area as the Departmental workplace, no travel (including per diem/subsistence) or transportation expenses for commuting to the official workplace will be paid. However, when official travel is performed at a place within the local travel area but away from the Departmental official station area, the individual may be allowed reimbursement for:

(a) The additional transportation costs incurred which are in excess of normal commuting costs when the official travel is performed solely within the day; and

(b) Travel (including per diem or subsistence) and transportation expenses under properly issued travel authorizations when the official travel performed necessitates overnight lodging.

d. Forms to be Used. Travel shall be authorized using DOE F 1510.1A, "Travel Authorization" (for use by field elements), or HQ F 1510.1B, "Travel Authorization" (for use at Headquarters only). Allowable travel expenses shall be submitted on SF 1012, "Travel Voucher."

## 2. DEATH OF EMPLOYEES OR DEPENDENTS.

a. General. In the event of the death of an employee during travel status within the United States, during travel status or while stationed outside the United States, or the death of a member of the employee's immediate family residing with the employee stationed outside the conterminous United States, the supervisory official should immediately inform the Head of the Headquarters or Field Element concerned, the local personnel representative, and the local finance officer. Full instructions will be furnished from the latter two officers. The provisions of this paragraph apply when an employee dies while temporarily away from his or her temporary duty station or official station outside the United States. If the temporary absence is for the purpose of taking leave or occurs during nonworkdays, the allowable cost for the transportation of remains shall not exceed the amount which would have been allowed if death had occurred at the temporary duty station or at the official station outside the United States (41 CFR 303-1.5).

b. Authority. Section 5742 of title 5 U.S.C. contains the basic authority for payment of travel and other expenses of employees who die in travel status or while stationed outside the United States. Also, it contains the basic authority for payment of transportation of remains of a member of an employee's immediate family who dies while residing with the employee stationed outside the conterminous United States. Chapter 3 of the Federal Travel Regulations contains the regulations under the law and furnishes certain details in addition to those given below (41 CFR 303-2.3, 303-2.4). The instructions which follow implement the FTR.

c. Allowance of Costs for Employees Dying in Travel Status Within the Conterminous United States.

- (1) Preparation of Remains. The total amount allowed for preparation of remains, which includes embalming, necessary clothing, the casket, or cremation, shall not exceed \$250. Therefore, a purchase order issued to cover such costs cannot exceed \$250.
- (2) Transportation of Remains. The allowance for costs of transporting the remains includes removal from the place where death occurred to an undertaking establishment, procurement of burial and shipping permits, outside case for shipment (including, when necessary, the sealing of such shipping case), removal to a common carrier, transporting remains by common carrier, and one removal from the common carrier (41 CFR 303-2.5(a)). Instead of conveyance by common carrier, removal of the remains overland by hearse (including ferry fares, bridge, road, and tunnel tolls) may be allowed provided that the total charges for transportation do not exceed the total costs of transportation had conveyance been made by common carrier. If conveyance is by hearse, no allowance is made for an outside shipping case (41 CFR 303-2.5(b)).

d. Allowance of Costs for Employees Dying at Official Stations Outside the United States or in Travel States Outside Conterminous United States.

- (1) Preparation of Remains. The allowance for costs includes embalming or cremation, necessary clothing, a casket or suitable container for shipment to the place of interment, and necessary expenses incurred in compliance with the local laws and laws at the port of entry in the United States relative to the preparation of remains for transportation and burial. The Head of the Departmental Element concerned shall allow the actual costs for preparation of the remains of an employee (41 CFR 303-2.2).
- (2) Transportation of Remains. The allowance for costs of transporting the remains includes the charges for removal from place where death occurs to a mortuary, removal to a common carrier, thence by common carrier to the place of interment, and one removal at the place of interment from the common carrier. The remains may be transported by other means provided that when common carrier service is available there may be allowed toward the expenses of other transportation an amount not in excess of the cost by common carrier.
- (3) Transportation of Household Goods from an official station outside the conterminous United States shall be allowed including packing, crating, and drayage, within the weight limitations in accordance with Attachment VI-1, pages 131 and 140, paragraphs 2-8.2 and 2-8.4.

- (4) Transportation of Dependents. The actual costs of transporting the employee's dependents and their personal effects from an official station outside the conterminous United States shall be allowed in accordance with Attachment VI-1. page 95, Paragraph 2-2.2.
- (5) Time Limitation. Travel of the immediate family and shipment of household goods must be undertaken within 1 year from the date of the death of the employee, except that an extension of the time for shipment of household goods may be granted by the Head of the Departmental Element, as appropriate, if requested prior to the expiration of the 1-year limit (41 CFR 303-2.6(a)(2)).

- e. Death of Employee Stationed in Alaska or Hawaii. When an employee stationed in Alaska or Hawaii dies, his or her immediate family and household goods may be returned to his or her actual place of residence in the conterminous United States (40 Comp. Gen. 196). There is no authority for paying the costs of preparing and transporting the remains of a deceased employee who dies while stationed in Alaska or Hawaii (who was not in travel status at time of death) to his or her place of actual residence or place of interment in the conterminous United States (41 CFR 303-2.6(b)).
- f. Death Related to Performance of Official Duty. When an employee's death results from injuries sustained while actually in the performance of official duties, the expenses for preparation and transportation of the remains are for payment under the provisions of 5 U.S.C. 8134. See Federal Employees Compensation Act. as amended (5 U.S.C. 8101 et seq.), and FPM Chapter 810, "Injury Compensation," (41 CFR 303-1.3).
- g. Transportation of Remains of a Member of an Employee's Immediate Family. The Head of the Departmental Element may authorize payment for transportation of remains of a member of an employee's immediate family who dies while residing with an employee stationed outside the conterminous United States.
- h. Escort for Remains. Travel expenses of an escort for the decedent are not allowable (41 CFR 303-1.6).

### 3. INTERVIEW TRAVEL.

- a. General. DOE may pay interview travel when the position to be filled is:
- (1) One for which the Department has exclusive duties of recruitment and selection:
  - (2) One for which a determination has been made that there is a personnel shortage under 5 U.S.C. 5723, or



- (3) One in the competitive service and of such high grade level (professional, administrative, or technical positions GS-14 and above) or so unique that an Interview is necessary for a determination of the applicant's qualifications. For additional details regarding interview travel, see the Federal Personnel Manual, Chapter 571 (FPM Letter 571-68).
- b. Personnel Approval Required. Specific concurrence by the appropriate personnel official must be shown on travel authorizations issued for interview purposes.
- c. Invitations. See paragraph 4b(2). below, which includes 10 CFR 1060 provisions covering invitations for interviews to private individuals.
  - a. Policy. See 10 CFR 1060 for the Department's policy on payment of travel expenses pursuant to invitations.
  - b. Categories of Invitation Travel.
    - (1) Confer.
      - (a) See 10 CFR 1060.101(a)(1)(i), (b), (c). and (d) for provisions covering invitations to be issued to individuals conferring at the post of duty of the conferring DOE employee.
      - (b) See 10 CFR 1060.101(a)(1) (ii), (b), (c), and (d) for Provisions covering invitations to be issued to individuals conferring at a place other than the post of duty of the conferring DOE employee.
    - (2) Preemployment Interviews.
      - (a) See 10 CFR 1060.101(a)(2) for provisions covering invitations for interview issued to prospective employees.
      - (b) Title 5 U.S.C. 5752 provides that employing agencies may pay candidates for Senior Executive Service positions travel expenses incurred incident to preemployment interviews requested by the employing agency.
      - (c) Specific concurrence by the appropriate personnel official is required on travel authorizations issued for preemployment interviews.
    - (3) Attendant for a Handicapped Individual. See 10 CFR 1060.101 (a)(4) for provisions covering travel expenses for a person who serves as a travel attendant for a handicapped individual who is authorized to travel at DOE expense and who cannot travel alone because of the handicap.

- (4) Other. See 10 CFR 1060.101(a)(5), (b), and (d) when it is determined that it is in the interest of the Government to provide payment of travel expenses pursuant to an Invitation.

Limitations.

- (1) Travel expenses shall not be allowed for the purposes of interesting or persuading prospective employees to accept Government positions.
- (2) Under no circumstances will an Invitation to travel at Government expense be issued to an individual for the purpose of defraying the cost of travel to a designated place to enter on duty as a Government employee (3 Comp. Gen. 373).
- (3) Advances of funds are not authorized.

Travel Instructions.

- (1) Forms. DOE F 1510.1A, "Travel Authorization" (for use by field elements), or HQ F 1510.1B, "Travel Authorization" (for use at Headquarters), shall be used for invitational travel, with the notation "Invitational" followed by the specific purpose statement provided in the "Purpose" block of the form.
- (2) Special Documentation. No payments shall be made for certain types of invitational travel unless the written approvals and statement of reasons required by 10 CFR 1060 are provided either on the face of the travel authorization or as an attachment to the authorization with appropriate reference made in the "Remarks" section of the travel authorization before the travel to be authorized takes place.
- (3) Travel Expenses. Authorization and reimbursement for transportation, subsistence, and other allowable travel expenses shall be made in the same manner as for DOE employees on official travel.

PERSONNEL OF WITNESSES UNDER SUBPOENA.

General. This paragraph outlines the procedures for the payment of fees, mileage, transportation, subsistence, and other allowable expenses of persons who are subpoenaed by DOE to appear and testify or to appear and produce documents, or both, at any designated place. A designed copy of each subpoena shall be forwarded to the appropriate DOE finance office at the time it is issued.

Statutory Authority. Section 161(c) of the Atomic Energy Act of 1954, as amended, specifically provides authority to DOE for subpoenaing witnesses and for paying such witnesses the same fees and mileage, transportation, and subsistence expenses as paid to witnesses in any court of the United States (see also 48 Comp. Gen. 110). Fees and mileage and subsistence expenses to be paid witnesses who are not

employees of the Government are set forth in 28 U.S.C. 1821. Title 5 U.S.C. 5751 sets forth the provisions regarding travel expenses and subsistence to be paid witnesses who are employees of the Government. Title 5 U.S.C. 5515 sets forth provisions regarding crediting amounts received by Government employees for jury or witness services.

- c. Travel Orders. The appropriate DOE authorizing officials, or their designated representatives, may issue travel authorizations to persons subpoenaed as witnesses. Such travel shall be approved and authorized on DOE F 1510.1A (for field elements) or HQ F 1510.1B (for Headquarters elements).
  - d. Transportation, Subsistence, and Fees.
- (1) Government Employees. (See also Federal Personnel Manual (FPM) 630-10, "Court Leave:" and 5 U.S.C. 6322.)
- (a) Transportation and Subsistence. Any employee of another Federal agency subpoenaed by DOE will be allowed the same transportation, per diem, and necessary incidental travel expenses by his or her employing agency in accordance with the Federal Travel Regulations as if he or she were on official business at a temporary duty station. Other agencies shall be reimbursed for travel expenses and per diem paid to their employees who are summoned by DOE.
  - (b) Fees. Government employees are not entitled to attendance fees, but the period involved in serving as witnesses shall be without loss of salary or compensation and shall not be charged as leave of absence. In the event the employee is in a leave status, he or she shall be restored to active duty for the period required to serve as a witness.
  - (c) Special Types of Government Employees. Certain special types of Government personnel, such as persons employed without compensation, temporary or substitute employees, employees compensated wholly by fees, and when-actually-employed persons, may be entitled to the same fees and mileage and subsistence expenses as other-than-Government employees when serving as witnesses on days when they are not in a duty status and not receiving compensation from their Federal employment. Questions concerning these special situations shall be referred to the appropriate DOE counsel for advice.
- (2) Other-than-Government Employees.
- (a) Transportation.
    - 1 A witness who travels by common carrier shall be paid for the actual expenses of travel on the basis of the means of transportation reasonably utilized and the distance necessarily traveled to and from each witness's residence

by the shortest practical route in going to and returning from the place of attendance. Such a witness shall utilize a common carrier at the most economical rate reasonably available. A receipt or other evidence of actual cost shall be furnished.

- 2 Each witness who travels by privately owned vehicle shall be paid a travel allowance equal to the mileage allowance prescribed for Government travelers. Toll charges for toll roads, bridges, tunnels, and ferries; taxicab fares between places of lodging and carrier terminals; and parking fees (upon presentation of valid parking receipts) also shall be paid.

- (b) Subsistence. A subsistence allowance shall be paid to a witness (other than a witness who is incarcerated) when an overnight stay is required at the place of attendance because such place is so far removed from the residence of such witness as to prohibit return thereto from day to day. The subsistence allowance shall be paid in an amount not to exceed the prescribed maximum per diem rates set forth in the Federal Travel Regulations.
- (c) Fees. Each person subpoenaed shall be paid \$30 for each day's attendance and for the time necessarily occupied in going to and returning from the place of attendance at the beginning and end of such attendance or at any time during such attendance.
- e. Voucher Forms. Standard Form 1156, "Public Voucher for Fees and Mileage of Witnesses," will be used by DOE to pay witnesses' fees and mileage, and witnesses' claims for reimbursement will be made on SF 1157, "Claim for Fees and Mileage of Witness." Copies of the forms can be obtained from the Office of Administrative Operations, Office of General Counsel (GC-50), Headquarters. (See Treasury Financial Manual, 1 TFM 4-2030.20e)
- f. Advances. No cash advances are to be made under any circumstances to subpoenaed persons who are not employees of the Government (19 Comp. Gen. 976).
- g. Cost-Type Contractor Personnel. Whenever feasible and possible under the contract, employees of DOE cost-type contractors who are subpoenaed by DOE shall appear and travel as a part of their contract employment without direct reimbursement or payment by DOE. In the event this is not possible under the contract or is otherwise not feasible, such individual shall be entitled to fees, travel expenses, and subsistence the same as other-than-Government personnel (see page VII-7, subparagraph d(2)).

6. TRAVEL PAID FOR BY SOURCES OUTSIDE THE FEDERAL GOVERNMENT.

- a. Acceptance by DOE employees of payment of official travel expenses by sources outside the Government is permitted only within the provisions of the DOE Conduct of Employees regulations as set forth in 10 CFR 1010.205(b)(11) and (d). Approval of such acceptance must be obtained from the Office of the Assistant General Counsel for General Law, (the Counselor).
- b. When the offer of payment of travel expenses by the outside source has been approved by the Counselor, the organization has two options:
  - (1) It may make arrangements for the outside source to send the prepaid transportation ticket directly to the organization. When lodging and meals have been offered by the outside source, the payment for such expenses must be made directly by the outside source to the hotel or restaurant. No payment for travel expenses is to be made directly to the employee by the outside source except as provided on page II-3 (and II-4), paragraph 4, DOE 3410.1B, "TRAINING," of 2-29-88. (See 36 Comp. Gen. 268.)
  - (2) It may choose to pay for the travel expenses and have the outside source reimburse DOE. However, when travel expenses are paid initially by DOE and later reimbursed by an outside source, the funds are retained by DOE for general use as an appropriation reimbursement.
- c. When travel expenses are to be paid or reimbursed by an outside source, the organization shall:
  - (1) Issue the travel authorization and include under remarks (a) the name of the outside source, (b) the amount of travel costs being paid by the outside source, and (c) a brief explanation of the arrangements under which the travel costs are being paid (e.g., transportation tickets being furnished by outside source; lodging and meal costs being reimbursed by the outside source). Per diem should be reduced appropriately or not approved depending on the amount of subsistence taken care of by the outside source (see page IV-3, paragraph 1e).
  - (2) Inform the traveler that any honorariums received are to be turned over to DOE. The outside source also should be informed of the DOE policy regarding honorariums.



CHAPTER VIII

EMERGENCY TRAVEL OF EMPLOYEES AND OTHER TRAVEL EXPENSES FOR  
CERTAIN THREATENED EMPLOYEES

1. EMERGENCY TRAVEL OF AN EMPLOYEE DUE TO ILLNESS OR INJURY OR A PERSONAL EMERGENCY, WITHIN OR OUTSIDE CONUS.
  - a. Authorization and Approval. Approving and authorizing officials may authorize or approve reimbursement for allowable transportation and per diem expenses when an employee discontinues or interrupts a temporary duty travel assignment prior to its completion because of incapacitating illness or injury in accordance with the provisions of Attachment VIII-1, page VIII-3, and this paragraph. When the interruption is caused by a personal emergency, as defined in paragraph 1d, below, approval by the traveler's second level of supervision is required before reimbursement of allowable transportation and per diem expenses may be made. The approving official shall evaluate the extent of the emergency and the employee's relationship to, and degree of responsibility for, the individual(s) involved in the emergency situation prior to approving the employee's request for reimbursement.
  - b. Allowable Travel Expenses.
    - (1) When the travel expenses are for the purpose of returning to the official station or home prior to the completion of the temporary duty assignment due to illness, injury, or personal emergency, necessary transportation and per diem expenses when approved may be paid.
    - (2) When the travel expenses involve travel to an alternate location to obtain medical services or to attend to a personal emergency and a subsequent return to the temporary duty assignment, reimbursement may be approved or authorized for certain excess travel costs, if any, as follows. Payment may be allowed when approved for the actual costs of travel (transportation and en route per diem) from the point of interruption of the official travel to the alternate location and return to the temporary duty assignment over the constructive costs of round-trip travel between the official station and the alternate location. (No per diem at the alternate location may be paid.)
    - (3) If, when as the case may be, the employee's health has been restored or the personal emergency situation has been resolved, the approving and authorizing official determine that it is in the Government's interest to return the traveler to the temporary duty location from the official duty station, such return shall be considered a new travel assignment at Government expense.

- c. Employee Responsibility and Documentation. As soon as an employee is incapacitated by illness and injury or informed of an emergency situation which necessitates discontinuance or interruption of the temporary duty travel assignment, he or she should attempt to contact the approving official for instructions. In the event that such contact cannot be made on a timely basis, payments may be approved after travel has been performed.
  - d. Personal Emergency Situation. Personal emergency situation means the death, or serious illness or injury of a member of the employee's family or a catastrophic occurrence or impending disaster such as fire, flood, or act of God which directly affects the employee's home at the-official station or the family and occurs while the employee is at, or en route to or from, a temporary duty location.
  - e. Purpose Category. The purpose of travel approved under this paragraph shall be identified as emergency travel, purpose code I.
2. PAYMENT OF SUBSISTENCE AND TRANSPORTATION EXPENSES FOR CERTAIN THREATENED EMPLOYEES. The Secretary, or his designee, may authorize or approve payment of subsistence and certain transportation expenses for threatened individuals whose lives are placed in jeopardy as a result of the employee's assigned duties and who, as a protective measure, are moved to temporary living accommodations at or away from the official station within or outside CONUS in accordance with the provisions and requirements specified by the General Services Administration in Part 301-14 of the Federal Travel Regulation (FTR) (41 CFR 301-14). See Attachment VIII-3, page VIII-11, for the provisions of FTR, Part 301-14.



PART 12. EMERGENCY TRAVEL OF EMPLOYEE DUE TO  
ILLNESS OR INJURY OR A PERSONAL EMERGENCY  
SITUATION, WITHIN OR-OUTSIDE CONUS

1-12.1. General. Transportation and subsistence expenses may be allowed to the extent provided herein when an employee discontinues or interrupts a temporary duty travel assignment prior to its completion because of incapacitating illness or injury or a personal emergency situation.

1-12.2. Agency responsibility/delegation of authority. Agencies may authorize or approve reimbursement for transportation and per diem expenses under Part 1-12 based on the exigencies of the employee's personal situation and the agency mission. Each agency shall prescribe written administrative policies and procedures to govern its authorizations and approvals under these provisions. Agency heads may delegate their authority under this Part 1-12. Such delegation shall be held to as high an administrative level as practical to ensure adequate consideration and review of the circumstances surrounding the need for emergency travel.

1-12.3. Employee responsibility and documentation. As soon as an employee is incapacitated by illness or injury or informed of an emergency situation which necessitates discontinuance or interruption of the temporary duty travel assignment, he/she should attempt to contact the designated travel -approving official for instructions. In the event that such contact cannot be made on a timely basis, agencies may approve payments after the travel has been performed.

1-12.4. Definitions. As used in this part, the following definitions apply:

a. Official station. The term "official station" also refers to the home or regular place of business as it pertains to experts and consultants described in 5 U.S.C. 5703 (see 1-1.3c(6)).

b. Alternate location. An alternate location is a destination, other than the employee's official station or the point of interruption, where necessary medical services or a personal emergency situation exists. In the case of illness or

injury of the employee, the nearest hospital or medical facility capable of treating the illness or injury is not considered to be an alternate location.

c. Incapacitating illness or injury of employee. For purpose of Part 1-12, an incapacitating illness or injury is one that occurs suddenly for reasons other than the employee's own misconduct and renders the employee incapable of continuing either temporarily or permanently, the travel assignment. A sudden illness or injury may include a recurrence of a previous medical condition thought to have been cured or under control. The illness or injury may occur while the employee is at, or en route to or from, a temporary duty location.

d. Family. Family means those individuals defined in 2-1.4d who are members of the employee's household at the time the emergency situation arises. For compassionate reasons, when warranted by the circumstances of a particular emergency situation, an agency may on an individual case basis expand this definition to encompass other members of the extended family of an employee and employee's spouse, such as the individuals named in 2-1.4d who are not dependents of the employee or members of the employee's immediate household. In using this authority and deciding each case, agencies shall evaluate the extent of the emergency and the employee's relationship to, and degree of responsibility for, the individual(s) involved in the emergency situation.

e. Personal emergency situation. Personal emergency situation means the death or serious illness or injury of a member of the employee's family or a catastrophic occurrence or impending disaster such as a fire, flood, or act of God which directly affects the employee's home at the official station or the family and occurs while the employee is at, or en route to or from, a temporary duty location.

f. Serious illness or injury of family member. illness or injury of a family member means a grave, critical, or potentially life-threatening illness or injury; a sudden injury such as an automobile or other accident where the exact extent of injury may be undetermined but is thought to be critical or potentially life threatening based on the best assessment available; or other situations involving less serious illness or injury of a family member in which the absence of the employee would result in great personal hardship for the immediate family.

g. Fire, flood, or Act of God. Fires or floods may be due to natural causes or human actions (e.g., arson) or other identifiable causes. Act of God means an extraordinary happening by a natural cause (as fire, flood, tornado, hurricane, earthquake, or other natural catastrophe) for which no one is liable because experience, foresight, or care could not prevent it.

1-12.5. Incapacitating illness or injury of employee. When an employee interrupts or discontinues a travel assignment because of an incapacitating illness or injury (as defined in 1-12.4c), transportation expenses and per diem may be allowed to the extent provided below.

a. Continuation of per diem at point of interruption. An employee who interrupts the temporary duty assignment because of an incapacitating illness or injury and takes leave of any kind shall be allowed a per diem allowance under the provisions of 1-7.5 or 1-7.6, as appropriate, not to exceed the maximum rates prescribed under 1-7.2 for the location where the interruption occurs. Such per diem may be continued for a reasonable period, normally not to exceed 14 calendar days (including fractional days) for any one period of absence. However, a longer period may be approved by the employee's agency if justified by the circumstances of a particular case. The point of interruption may include the nearest hospital or medical facility capable of treating the employee's illness or injury. Per diem shall not be allowed while an employee is confined to a hospital or medical facility that is within proximity of the official station or that is the same one the employee would have been admitted to if the illness or injury had occurred while at the official station.

(1) Receipt of payments from other Federal sources. If, while in travel status under circumstances described in 1-12.5a, the employee receives hospitalization (or is reimbursed for hospital expenses) under any Federal statute (including hospitalization in a Veterans Administration or military hospital) other than 5 U.S.C. 8901-8913 (Federal Employees Health Benefits Program), the per diem allowance for the period involved shall not be paid or, if paid, shall be collected from the employee.

(2) Documentation and evidence of illness. The type of leave and its duration must be stated on the travel voucher. No additional evidence of the illness or injury need be submitted with the travel voucher. The evidence filed with the agency concerned, as required by that agency under the annual and sick leave regulations of the Office of Personnel Management, shall suffice.

b. Return to official station or home. When an employee discontinues a temporary duty assignment before its completion because of an incapacitating illness or injury, expenses of appropriate transportation and per diem while en route shall be allowed for return travel to the official station. Such return travel may be from the point of interruption or other point where the per diem allowance was continued as provided in at above. If, when the employee's health has been restored, the agency decides that it is in the Government's interest to return the employee to the temporary duty location, such return is considered to be a new travel assignment at Government expense.

c. Travel to an alternate location and return to the temporary duty assignment.

(1) Conditions and allowable expenses. When an employee, with the approval of an appropriate agency official, interrupts a temporary duty assignment because of an incapacitating illness or injury and takes leave of absence for travel to an alternate location to obtain medical services and returns to the temporary duty assignment, reimbursement for certain excess travel costs may be allowed as provided in (2), below. The nearest hospital or medical facility capable of treating the employee's illness or injury will not be considered an alternate location (see 1-12.4b).

(2) Calculation of excess costs. The reimbursement that may be authorized or approved under (1), above, shall be the excess (if any) of actual costs of travel from the point of interruption to the alternate location and return to the temporary duty assignment, over the constructive costs of round-trip travel between the official station and the alternate location. The actual cost of travel will be the transportation expenses incurred and en route per diem for the travel as actually performed from the point of interruption to the alternate location and from the alternate location to the temporary duty assignment. (No per diem is allowed for the time

spent at the alternate location.) The constructive cost of travel is the sum of transportation expenses the employee would reasonably have incurred for round-trip travel between the official station and the alternate location (had the travel begun at the official station) plus per diem calculated under Part 1-7 for the appropriate en route travel time. The excess cost that may be reimbursed is the difference between the two calculations.

1-12.6. Personal emergency situation.

a. Return to official station or home. When an employee discontinues a temporary duty assignment before its completion because of a personal emergency situation as defined in 1-12.4e, expenses of appropriate transportation and per diem while en route may be allowed, with the approval of an appropriate agency official, for return travel from the point of interruption to the official station. If, when the personal emergency situation has been resolved, the agency decides that it is in the Government's interest to return the employee to the temporary duty location, such return is considered to be a new travel assignment at Government expense.

b. Travel to an alternate location and return to the temporary duty assignment. When an employee, with the approval of an appropriate agency official, interrupts a temporary duty assignment because of a personal emergency situation as defined in 1-12.4e, and takes leave of absence for travel to an alternate location where the personal emergency exists, and returns to the temporary duty assignment, reimbursement may be allowed for certain excess travel costs (transportation and en route per diem) to the same extent as provided in 1-12.5c for incapacitating illness or injury of the employee.

1-12.7. Procurement of transportation.

a. Use of discount fares. The discount fares offered by contract; air carriers in certain city pairs, as well as other reduced fares available to Federal travelers on official business, should be used to the extent possible for travel authorized or approved under this Part 1-12.

b. Return to official station. When the employee is authorized emergency return travel, from the point of interruption or discontinuance of the travel assignment to the official station, appropriate transportation services may be

purchased by the agency or the employee. The unused return portion of round-trip transportation tickets procured by the agency for the travel assignment shall be used if appropriate for the mode of transportation required for the emergency travel. If not used, the agency and the employee shall ensure that all unused tickets are properly accounted for (see 1-3.5).

c. Travel to alternate location. An agency may require employees to use personal funds for emergency travel to an alternate location and return to the temporary duty assignment. A Government contractor-issued charge card also may be used for this purpose. However, if the employee does not have sufficient personal funds available and is not a Government charge card holder, the agency may procure (or provide an advance of funds for the employee to procure) appropriate transportation. The employee, upon completion of the emergency travel, shall reimburse the Government for any cost of such transportation or travel advance that is above the amount of allowable reimbursement that may be authorized or approved under this Part 1-12.

PART 13. RESERVED





PART 14. PAYMENT OF SUBSISTENCE AND TRANSPORTATION  
EXPENSES FOR THREATENED LAW ENFORCEMENT/  
INVESTIGATIVE EMPLOYEES

1-14.1. Authority. The head of an employing agency, as described in 1-14.2 (hereafter referred to as "agency"), may authorize or approve payment of subsistence and certain transportation expenses for threatened individuals (see 1-14.4) whose lives are placed in jeopardy as a result of the employee's assigned duties and who, as a protective measure, are moved to temporary living accommodations at or away from the official station within or outside CONUS.

1-14.2. Agency responsibility/delegation of authority. Heads of agencies are responsible for issuing regulations or guidelines to implement the provisions of this part and for ensuring that the agency's policy is adhered to. The agency head may delegate the authority to authorize or approve payment of allowable subsistence and transportation expenses for the use of temporary living accommodations by eligible individuals as provided herein. The delegation of authority shall be held to as high an administrative level as practical to ensure proper review of the circumstances surrounding the need to take protective action by moving eligible individuals from their homes.

1-14.3 Policy. The authority under 1-14.1 is to be given priority consideration when the life-threatening situation is expected to be of temporary duration (normally no more than 60 days) and the only feasible alternative is to transfer the employee to a new duty station. The head of an agency or his/her designee must make the final decision as to how long such payments should continue based on the specific nature and potential duration of the life-threatening situation and the alternative costs of a change of official station for protective purposes.

1-14.4. Eligible individuals. Employees (as defined in 1-1.3c(6)) who specifically serve in a law enforcement, investigative, or similar capacity, or other Federal employees detailed into these capacities for specific law enforcement/investigational purposes, are eligible for the allowances covered by this part. The employing agency shall be deemed to be the one to whom the employee was assigned at the time of the threat.

Members of such employees' immediate families (as defined in 2-1.4d) also are eligible.

1-14.5. Procedures for evaluating risk to threatened individuals. When a situation occurs that appears to be life-threatening, the agency's first responsibility is to take any appropriate action necessary to protect the eligible individual(s), including removal from the home. The agency may ask the Criminal Division of the Department of Justice (DOJ) for assistance in determining the degree and seriousness of the threat. The agency, however, ultimately is responsible for deciding in each individual case, based on its own assessment of the situation (and the advice of the DOJ, if requested and furnished), whether protective action should be initiated, or continued if already undertaken, and the amount of subsistence and transportation expenses that will be approved. At 30-day intervals the agency will reevaluate the situation and decide whether any further extension of the time period is appropriate.

1-14.6. Eligibility conditions and limitations.

a. Limits on duration of temporary living accommodations. Subsistence payments may begin as soon as the agency determines that the provisions of this part should be invoked in a particular situation. Normally subsistence payments may be allowed for a period of no more than 60 days; the agency may, however, approve extensions of the time period as provided in 1-14.5. If the threatened individuals are directed to move immediately into temporary accommodations while the agency assesses the degree and seriousness of the threat, subsistence payments for this period may be allowed, even when the agency ultimately determines that the threat is not serious or no longer exists and decides to return the individuals to their home. When necessary occupancy of temporary living accommodations is expected to exceed 120 days, the agency should consider whether permanently relocating the employee would be advantageous given the specific nature of the threat, the continued disruption of the family, and the alternative costs of a change of official station.

b. Location of temporary living accommodations. The temporary living accommodations may be located in the vicinity of the employee's official station or at an alternate location away from the official station as circumstances warrant. When justified, the employee and immediate family members may occupy

temporary living accommodations at different locations. The agency will designate the appropriate locations.

1-14.7. Allowable subsistence payments.

a. Expenses covered. Payments under this authority are intended to cover only reasonable and necessary subsistence expenses actually incurred incident to the occupancy of temporary living accommodations. Subsistence payments under this part generally will be limited to the cost of lodgings. However, certain expenses for meals, laundry, and cleaning of clothing may be allowed as provided in c, below.

b. Determining allowable lodging costs.

(1) Allowable costs for daily rentals. The same costs allowed in 1-7.5c(2) for lodging facilities obtained in connection with temporary duty travel may be allowed for temporary living accommodations under this part.

(2) Allowable types of costs for other-than-daily rentals. When an eligible individual rents lodgings on an other-than-daily basis for temporary occupancy under this part, the allowable costs shall be converted to a daily basis using the general guidelines under 1-7.9 which apply to lodgings obtained in connection with temporary duty travel.

Determining other allowable expenses. Costs of food, laundry, and cleaning of clothing are expenses incurred in day-to-day living. Such expenses should be considered the responsibility of the employee and normally will not be reimbursed. However, if temporary living accommodations do not contain cooking and/or laundry facilities, or other extenuating circumstances are present, certain of these expenses may be allowed to the extent determined appropriate by the agency.

d. Maximum allowable amount.

(1) Method of computation. An agency may approve the actual amount of allowable expenses incurred in each 30-day period (or fraction thereof) up to a maximum amount based on the daily limitations calculated under (2), below, multiplied by 30 (or the actual number of days used if fewer than 30). The daily actual subsistence expenses required to be itemized under e, below, will be totaled for each 30-day period (or fraction

thereof) and compared with the maximum allowable for the particular period as prescribed under (2), below.

(2) Daily limitations. The maximum amount of subsistence payments for each 30-day period (or fraction thereof) will be based on daily limitations calculated as provided in (a) through (e), below. If subsistence payments are authorized only for lodging costs, the daily limitations shall be reduced appropriately.

(a) For the employee, or for the unaccompanied spouse (one who necessarily occupies temporary accommodations without the employee or in a location separate from the employee), the daily limitation shall be an amount prescribed by the agency that shall not exceed the applicable maximum per diem rate prescribed under 1-7.2 for the location of the temporary living accommodations.

(b) For the spouse accompanied by the employee, the daily limitation shall not exceed three-fourths of the employee's daily limitation established in (a), above.

(c) For each other member of the employee's immediate family who is 12 years of age or older, the daily limitation shall not exceed three-fourths of the daily limitation established in (a), above, for the employee or the unaccompanied spouse, as appropriate.

(d) For each member of the employee's immediate family who is under 12 years of age, the daily limitation shall not exceed one-half of the daily limitation established in (a), above, for the employee or the unaccompanied spouse, as appropriate.

(e) For each member of the immediate family who necessarily occupies temporary living accommodations without, or at a location separate from, either the employee or the spouse, the agency may, when the limitations stated in (c) and (d), above, are inadequate, establish an appropriate higher daily limitation, that is within the limitation prescribed in (a), above.

e. Itemization and receipts. The actual expenses shall be itemized in a manner prescribed by the agency which will permit at a minimum a review of the amounts spent daily for

(1) lodging, (2) meals, and (3) other allowable items of subsistence expenses (see a, above). Receipts shall be required at least for lodging and for any other allowable expenses as required by the agency.

1-14.8. Transportation to and from a location away from the employee's designated post of duty. The agency may approve the payment of transportation expenses when a situation described in 1-14.1 requires the employee and/or members of the immediate family to be temporarily relocated to a place away from the employee's designated post of duty. Transportation to and from such location shall be in accordance with the governing provisions of Parts 2 through 4 of this Chapter 1 unless the agency specifically approves a deviation from the rules for security reasons (see 1-10.2 regarding use of cash to procure transportation services in emergency circumstances). The documentation provisions of 1-14.9 govern in such instances.

1-14.9. Authorizations and payment of claims. Due to the unique nature of the situations covered under this part, agency heads shall establish specific administrative procedures for issuing authorizations and for payment of claims. In instances when documentation might compromise the security of the individuals involved, the head of the agency may waive all but absolutely essential documentation requirements.

1-14.10. Advance of funds. Funds may be advanced for subsistence and transportation expenses covered under this part in accordance with 1-10.3. The advance of funds will be at intervals prescribed by the agency but for no more than a 30-day period at a time. The amount of the advance shall not exceed an amount based on the daily limitations established by the agency under 1-14.7d(2).