



41 CFR Chapters 300 through 304

[FTR Case 2025-05; Docket No. GSA-FTR-2025-0003; Sequence No. 1]

RIN 3090-AL06

Federal Travel Regulation; Reorganizing and Streamlining the Federal Travel Regulation to Improve Operational Efficiency

AGENCY: Office of Government-wide Policy (OGP), General Services Administration (GSA).

ACTION: Final rule.

SUMMARY: To implement the President’s Deregulatory Initiatives, and to better reflect modern travel operations while still accounting for statutory requirements, GSA is issuing this final rule amending the entire Federal Travel Regulation (FTR). These updates streamline text and remove duplicative regulations to drive more efficient and effective Federal travel and relocation, while saving money for American taxpayers.

DATES: *Effective date:* [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER].

FOR FURTHER INFORMATION CONTACT: Alexander Kurien, Deputy Associate Administrator, at 202-495-9628 or travelpolicy@gsa.gov, for clarification of content. For information pertaining to status or publication schedules, contact the Regulatory Secretariat Division at 202-501-4755 or GSARegSec@gsa.gov. Please cite FTR Case 2025-05.

SUPPLEMENTARY INFORMATION:

I. Background

On April 16, 2025, GSA published two notices in the Federal Register at 90 FR 15948 and 90 FR 15946, respectively, regarding its intention to rescind FTR Case 2022-03, “Alternative Fuel Vehicle Usage During Relocations” published in the Federal

Register at 89 FR 20857 on March 26, 2024, and FTR Case 2022-05, “Updating the FTR with Diversity, Equity, Inclusion, and Accessibility Language” published in the Federal Register at 89 FR 12250 on February 16, 2024. Accordingly, GSA is reverting the language in the FTR that was changed pursuant to FTR Case 2022-03 to the language that applied immediately prior to such changes; such predecessor language was agnostic as to the type of privately-owned vehicle owned or leased by a relocating employee. Regarding FTR Case 2022-05, GSA is removing most pronouns in the FTR instead of reverting to sex-specific pronouns such as he, she, his, or her as originally intended. The decision to remove most pronouns is adopted for clarity as there are multiple nouns that a pronoun could refer to with the reversion of the FTR to title and narrative format as further discussed below. A detailed discussion of other changes follows.

Pursuant to 5 United States Code (U.S.C) 5707 and 5738, GSA has the authority to promulgate travel and relocation regulations, respectively, which GSA does through the FTR. The FTR has undergone many changes since its inception, including major revisions in 1989 and 1998. This revision marks another major update in several ways. First, the question and answer (Q&A) format from the 1998 revision is reverted to title and narrative format. The updated format reduces redundancies that developed as a result of the Q&A format’s creation of separate agency and employee sections.

GSA is also eliminating several parts of the FTR not explicitly articulated within authorizing statutes, thereby reducing the cost and complexity of the travel and relocation process. Specific major changes are detailed under the discussion section of this preamble. Broadly, this rewrite reduces chapter 300 to solely the glossary of terms, and either eliminates other sections or integrates them into relevant sections of subsequent chapters. While chapters 301 and 302 still focus on temporary duty travel and relocation, respectively, their overall length is reduced by more than half. Chapters 303 and 304, addressing the death of an employee and payment by non-Federal sources, respectively,

are also both shortened by deleting material that is either redundant or not statutorily required.

GSA, through its responsibility to maintain the FTR on behalf of the entire Executive branch of the Federal Government, strives to ensure that travel and relocation undertaken in the public interest is as cost effective and efficient as possible. These FTR revisions, coupled with improvements in technology that help in the execution of these regulations, advances this goal.

II. Discussion of the Final Rule - Significant Changes

Significant changes are noted by chapter:

Chapter 300 now solely consists of the glossary of terms, with other sections either being deleted or moved into more appropriate chapters. The introductory parts of chapter 300 that define the FTR and who it applies to are greatly simplified and have been moved into chapter 301. Part 300-70, subpart A, which details agency reporting requirements, has been partially moved to chapter 302, as statutory requirements for annual reporting exist for both agency travel and relocation. Part 300-70, subpart B, which required agencies to annually submit their first and business class travel use, has been eliminated. GSA included premium class travel reporting in the FTR upon the recommendation of the Government Accountability Office (GAO) per its report titled “Premium Class Travel: Internal Control Weaknesses Governmentwide Led to Improper and Abusive Use of Premium Class Travel” (GAO–07–1268). Premium class travel, specifically first and business class travel, is less than 0.2 percent of Federal airline transportation spending. Accordingly, any instances of regulatory abuse with respect to this topic appear to be rare and can be managed at the agency level, instead of through an additional reporting mechanism. While the removal of this reporting requirement reduces administrative burden, it does not diminish the general rule that premium class travel may be authorized only if one of the relevant regulatory exceptions is met. GSA may consider

reinserting this annual reporting requirement in a future FTR amendment if needed.

Finally, part 300-80, Relocation Expenses Test Programs, has been moved to chapter 302, which covers relocation.

In chapter 301, the terms “agency” and “employee” are unchanged, but as they are definitional, they have been moved to chapter 300, Glossary of Terms. Further, GSA eliminated the presumptions as to the most advantageous method of transportation by order of precedence at § 301-10.5, as an order of precedence is not statutorily required; the new regulation relies on agency discretion to select the method most advantageous to the government. GSA updated FTR part 301-11 to allow flexibility on the requirement to have advance approval to claim the full meals and incidental expenses (M&IE) when meals are furnished or included in a registration fee and the employee is unable to consume the furnished meal(s) because of medical requirements or religious beliefs. Advance approval is now only required if the employee had advance knowledge of the meals that would be provided. For example, if the meal is provided at a conference, but no specifics on the meal composition (e.g., meals with common allergens such as nuts) are provided in advance, then no advance approval is required for employees to claim the full M&IE.

Laundry reimbursement is not claimed very often, and is a small amount spent in terms of overall Federal travel (less than \$100,000/year). Employees needed to be on travel for at least four consecutive nights in order to be reimbursed for laundry expenses. The FTR will no longer list laundry as its own distinct category of reimbursement, which led some agencies to think they had to pay the expense, even though the regulation itself said agencies “may” pay it, not must. For travel within the continental United States, agencies can still determine whether laundry is an appropriate miscellaneous expense in their overall miscellaneous expenses policy. Part 301-30 is amended to insert the word “employee” before “emergency travel” to avoid confusion with travelers thinking they

are entitled to different or extra travel expenses for responding to others' emergencies when in fact, the Part addresses expenses for employees that experience a personal emergency while on travel. A change made throughout the FTR, including in part 301-30, Employee Emergency Travel, and part 301-31, Threatened Law Enforcement/Investigative Employees, narrows where permitted by statute, the reimbursement of expenses to "immediate family" as defined in chapter 300. Without this distinction an employee might assume they are entitled to reimbursement for any number of family members, despite the glossary of terms directing the reader to "immediate family" for the definition of "family".

Part 301-74, Conference Planning, has been removed as it is guidance, and not regulatory text required to be prescribed by statute. Further, GSA believes that agencies are better equipped to give updated advice and support on this topic to their employees, especially because much of part 301-74 addressed conference planning generally and not conference planning involving travel.

Finally, the former appendix C to chapter 301 containing a list of standard data elements for Government travel was removed. This information is not considered regulatory and is found at https://ussm.gsa.gov/fibf-travel/#standard_data_elements. Subchapter B, Relocation Allowances, part 302-3, Relocation Allowance by Specific Type, was updated to clarify mandatory and discretionary items, specifically on extended storage and property management. GSA also clarified when allowances may be reimbursed for a temporary change of station.

In part 302-3, subpart C, Types of Transfers, GSA clarified the regulations surrounding the transfer of two employed immediate family members and specified that only one of the employed immediate family members can claim any non-employee immediate family member(s).

GSA also clarified the regulations governing tour renewal travel for Alaska and Hawaii. Specifically, if other conditions are met, employees are allowed tour renewal travel from Alaska or Hawaii so long as they will continue to serve a consecutive tour in either Alaska or Hawaii. As previously written, to qualify the employee had to return and serve a consecutive tour in the specific state they had departed from.

In part 302-6, Allowance for Temporary Quarters Subsistence Expenses (TQSE), GSA eliminated the TQSE Actual Expense (TQSE-AE) and TQSE Lump Sum (TQSE-LS) payment methods. With the implementation of the TQSE Lodgings-plus (TQSE-LP) payment method, TQSE-AE became redundant. When the TQSE-LP payment method was created, the TQSE-AE was also changed to reimburse at the same rate as the TQSE-LP with the primary difference being that under TQSE-AE the employee had to itemize expenses. Since itemization is not required under TQSE-LP and the reimbursement rates are identical, TQSE-AE is no longer necessary. The TQSE-LS was implemented at the time when the only payment method was the TQSE-AE. The TQSE-LS was meant as a means to reduce the administrative burden of tracking individual expenses and also was reimbursed at the higher locality rate compared to the prior way of reimbursing TQSE-AE at the standard continental United States (CONUS) rate. With the implementation of the TQSE-LP, administrative burden has been negated since the only receipt required is a lodging receipt and TQSE-LP is reimbursed at the locality rate so there is no additional benefit to using the TQSE-LS.

In part 302-11, Allowances for Residence Transaction Expenses, the restriction that prohibits reimbursement for broker fees or commissions paid in connection with purchase of a home at the new official station is eliminated. OGP published a GSA Bulletin FTR 25-03 on October 30, 2024 (viewable at <https://www.gsa.gov/ftbulletins>), temporarily waiving the restriction. By incorporating the waiver into the FTR permanently, this change allows agencies to reimburse eligible relocating employees for

buyer broker fees/real estate commissions in connection with the purchase of a residence at the new official station incident to their relocation.

Changes to chapter 303, Payment of Expenses Connected With the Death of Certain Employees, were made to streamline the text. A change to only require receipts when expenses were \$75 or more was added in line with receipt requirements elsewhere in the FTR. This change should reduce some administrative burden. Death of employees while on official travel is extremely rare, but it does happen and families should be as burden-free as possible when making final arrangements.

No substantive changes were made to chapter 304, which addresses non-Federal source payments for travel.

III. Cost Impact Analysis

GSA conducted an economic analysis of the changes and determined that during the first and subsequent years after publication of the rule, there are economic impacts associated with this rule. GSA estimated the discounted total overall net cost avoidance over a 10-year period is \$653,337 at a 3-percent discount rate and \$547,239 at a 7-percent discount rate. GSA calculated the estimated hourly compensation¹ using the U.S. Office of Personnel Management's 2025 General Schedule (GS) Rest of United States Locality Pay Table,² a full fringe benefit cost factor of 36.25 percent,³ and an overhead cost factor

¹ Computing Hourly Rates of Pay Using the 2,087-Hour Divisor (<https://www.opm.gov/policy-data-oversight/pay-leave/pay-administration/fact-sheets/computing-hourly-rates-of-pay-using-the-2087-hour-divisor/>).

² General Schedule (<https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2025/general-schedule>).

³ OMB Memo M-08-13, dated March 11, 2008 (https://www.whitehouse.gov/wp-content/uploads/legacy_drupal_files/omb/memoranda/2008/m08-13.pdf).

of 12 percent as provided by the Office of Management and Budget (OMB) Circular A-76.⁴ The following section is a list of activities related to regulatory compliance that GSA anticipates will occur. These assumptions were generated based on internal GSA expertise.

1. Economic Impact to Government

- a. Reduction in regulatory text

GSA assumes that reduced page count will result in cost avoidance for the time saved by the Federal employees reading the FTR. GSA estimated a 46%, or 394-page, reduction in the number of pages from the current FTR by comparing the current FTR with the new version set forth herein using a double-spaced format (same font, same margins). The actual reduction amount will not be known to the public until the revisions are formally printed in the Code of Federal Regulations.

GSA estimated that GS-11s would save 4.1 hours in reading time in the first year and 2.05 hours in Years 2-10; GS-12s would save 3 hours in the first year and 1.5 hours in Years 2-10. GSA estimated that there are 125 GS-11s and 500 GS-12s that need to be familiar with the FTR. Given the hourly rate of \$59.52 for GS-11s the total cost avoidance for GS-11s in Year 1 will be \$30,504 and \$15,252 in the years thereafter. Given the hourly rate of \$71.35 for GS-12s, the total cost avoidance for GS-12s in Year 1 will be \$107,025 and \$53,513 annually thereafter. The total impact is a cost savings of \$765,410. A breakdown of the undiscounted total annual estimated cost avoidance by GS levels by year from the reduction of regulatory text is provided in the table below.

	Year 1	Years 2-10
Cost avoidance for GS-11s	\$ 30,504	\$ 15,252

⁴ OMB Circular A-76 (https://georgewbush-whitehouse.archives.gov/omb/circulars/a076/a76_incl_tech_correction.html).

Cost avoidance for GS-12s	\$ 107,025	\$ 53,513
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2. Total Overall Economic Impact

The total cost avoidance for the government is \$137,529 in Year 1 and \$68,765 annually for Years 2-10 for a total impact of \$765,410.

The discounted estimated total overall net cost avoidance over a 10-year period is \$653,337 at a 3-percent discount rate and \$ 547,239 at a 7-percent discount rate. The following is a summary of the estimated costs calculated for a 10-year time horizon at a 3- and 7-percent discount rate:

Summary	Total Cost Avoidance
Present Value (3 percent)	\$ 653,337
Annualized Cost Avoidance (3 percent)	\$ 76,591
Present Value (7 percent)	\$ 547,239
Annualized Cost Avoidance (7 percent)	\$ 77,915

IV. Executive Orders 12866,13563, and 14192

Executive Order (E.O.) 12866 (Regulatory Planning and Review) directs agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). E.O. 13563 (Improving Regulation and Regulatory Review) emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. The Office of Management and Budget's Office of Information and Regulatory Affairs (OIRA) has determined that this rule is a significant regulatory action under section 3(f) of E.O. 12866 and, therefore, was reviewed under

Section 6(b) of E.O. 12866. This final rule is an E.O. 14192 (Unleashing Prosperity Through Deregulation) deregulatory action.

V. Congressional Review Act

OIRA has determined that this is not a “major rule” under Subtitle E of the Small Business Regulatory Enforcement Fairness Act of 1996, 5 U.S.C. 804(2), also known as the Congressional Review Act or CRA. The CRA generally provides that before a rule may take effect, unless excepted, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. This action, however, is excepted from CRA reporting requirements prescribed under 5 U.S.C. 801 as it relates to agency management or personnel and is therefore not a “rule” under the CRA pursuant to 5 U.S.C. 804(3)(B).

VI. Regulatory Flexibility Act

This final rule will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601 et seq. This final rule is also exempt from the Administrative Procedure Act pursuant to 5 U.S.C. 553(a)(2) because it applies to agency management or personnel. Therefore, an Initial Regulatory Flexibility Analysis was not performed.

VII. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because the changes to the FTR do not impose recordkeeping or information collection requirements, or the collection of information from offerors, contractors, or members of the public that require the approval of the Office of Management and Budget (OMB) under 44 U.S.C. 3501 et seq.

VIII. Signing Authority

The Acting Administrator of GSA, Michael Rigas, having reviewed and approved this document, is delegating the authority to electronically sign this document to Larry

Allen, who is the Associate Administrator of the Office of Government-wide Policy, for purposes of publication in the Federal Register.

List of Subjects

41 CFR Part 300-1

Government employees, Income taxes, Travel and transportation expenses.

41 CFR Parts 301-1 and 301-2

Government employees, Travel and transportation expenses.

41 CFR Part 301-10

Common carriers, Government employees, Government property, Travel and transportation expenses.

41 CFR Parts 301-11 and 301-12

Government employees, Travel and transportation expenses.

41 CFR Part 301-13

Government employees, Individuals with disabilities, Travel and transportation expenses.

41 CFR Parts 301-30 through 301-31 and 301-50 through 301-53

Government employees, Travel and transportation expenses.

41 CFR Part 301-70

Administrative practice and procedure, Common carriers, Government contracts, Government employees, Individuals with disabilities, Travel and transportation expenses.

41 CFR Part 301-71

Accounting, Government employees, Travel and transportation expenses.

41 CFR Part 301-72

Common carriers, Government employees, Travel and transportation expenses.

41 CFR Part 301-73

Government contracts, Travel and transportation expenses.

41 CFR Parts 301-75 and 301-76

Government employees, Travel and transportation expenses.

41 CFR Part 301-80

Government employees, Reporting and recordkeeping requirements, Travel and transportation expenses.

41 CFR Parts 302-1 through 302-4

Government employees, Income taxes, Travel and transportation expenses.

41 CFR Parts 302-5 through 302-11

Government employees, Travel and transportation expenses.

41 CFR Part 302-12

Government employees, Income taxes, Travel and transportation expenses.

41 CFR Part 302-14

Government employees, Travel and transportation expenses.

41 CFR Part 302-15

Government employees, Income taxes, Travel and transportation expenses.

41 CFR Part 302-16

Government employees, Relocation services, Travel and transportation expenses.

41 CFR Part 302-17

Government employees, Income taxes, Travel and transportation expenses.

41 CFR Part 302-18

Government employees, Travel and transportation expenses.

41 CFR Part 303-70

Claims, Government employees, Travel and transportation expenses.

41 CFR Parts 304-1 through 304-7 and 304-9

Government employees, Travel and transportation expenses.

Larry Allen,
Associate Administrator,
Office of Government-wide Policy.

For the reasons set forth in the preamble, GSA revises 41 CFR subtitle F, chapters 300 through 304, to read as follows:

Subtitle F-Federal Travel Regulation System

CHAPTER 300—GLOSSARY OF TERMS

PART 300-1—GLOSSARY OF TERMS

Sec.

300-1.1 Glossary of terms.

300-1.2 [Reserved]

CHAPTER 301—TEMPORARY DUTY (TDY) TRAVEL ALLOWANCES

Subchapter A-Introduction and Authorization

PART 301-1—APPLICABILITY

301-1.1 Purpose.

301-1.2 Eligibility for TDY allowances.

PART 301-2—GENERAL RULES

301-2.1 Travel authorization requirement.

301-2.2 Allowable travel expenses.

301-2.3 Travel arrangements requiring specific authorization or prior approval.

Subchapter B-Allowable Travel Expenses

PART 301-10—TRANSPORTATION EXPENSES

Subpart A—General

301-10.1 Eligibility for transportation expenses payment.

301-10.2 Authorized transportation methods.

301-10.3 Selection of transportation method.

301-10.4 Liability for unauthorized or indirect travel.

Subpart B—Common Carrier Transportation Airline

301-10.100 Use of other than coach class accommodations.

301-10.101 Changes to or non-use of common carrier reservations.

301-10.102 Handling of unused Government transportation items.

301-10.103-301-10.109 [Reserved]

Use of Contract City Pair Program Fares

301-10.110 Requirement to use contract City Pair program fare.

301-10.111 Exceptions to contract City Pair Program fare usage.

301-10.112 Liability for unauthorized non-contract carrier use.

301-10.113-301-10.117 [Reserved]

Airline Accommodations

301-10.118-301-10.121 [Reserved]

301-10.122 Compensation for denied seat.

301-10.123 Compensation for voluntarily vacating a seat.

301-10.124 Use of reduced group or charter fares.

301-10.125-301-10.129 [Reserved]

Use of United States Flag Air Carriers

301-10.130-301-10.131 [Reserved]

301-10.132 U.S. flag air carrier requirement.

301-10.133 U.S. flag air carrier service.

301-10.134 Fly America Act requirements and exceptions.

301-10.135 Fly America exceptions for foreign air carrier service as a necessity.

301-10.136 Fly America Act exceptions for travel between the United States and another country.

301-10.137-301-10.140 [Reserved]

301-10.141 Certification requirements for foreign air carrier use.

301-10.142 Liability for improper or unauthorized foreign air carrier use.

301-10.143-301-10.159 [Reserved]

Train

301-10.160 Use of extra-fare train service.

301-10.161 Use of train sleeping accommodations.

301-10.162-301-10.179 [Reserved]

Ship

301-10.180 U.S. flag ship requirement.

301-10.181 Liability for improper foreign ship use.

301-10.182-301-10.189 [Reserved]

Transit Systems

301-10.190 Use of transit system for official travel.

Subpart C—Government Vehicle

301-10.200 Types of Government vehicles.

301-10.201 Liability for unauthorized Government vehicle use.

Travel on Government Aircraft

301-10.260 Use of Government aircraft.

301-10.261 Types of Government aircraft travel.

301-10.262 Authorization of Government aircraft travel.

301-10.263 Travel authorization documents for Government aircraft.

301-10.264 Reimbursement to the Government for Government aircraft travel.

301-10.265 Information available to the public about travel by senior Federal officials and non-Federal travelers on Government aircraft.

Subpart D—Privately Owned Vehicle (POV)

301-10.300 Determining and computing mileage reimbursement.

301-10.301 Reimbursement for advantageous POV use.

301-10.302 Allowable expenses beyond POV mileage rate.

301-10.303 Reimbursement with multiple POV travelers.

301-10.304 Reimbursement for POV parking at common carrier terminal.

301-10.305 Reimbursement when using an unauthorized method of transportation.

301-10.306 Reimbursement when using a POV instead of a Government-furnished automobile.

301-10.307–301-10.310 [Reserved]

Subpart E—Special Conveyances

301-10.400 Types of special conveyances.

301-10.401 Reimbursable charges for special conveyance.

Taxis, TNCs, Innovative Mobility Technology Companies, Shuttle Services, or Other Courtesy Transportation

301-10.420 Use of taxi, TNC, innovative mobility technology company, shuttle service, or other courtesy transportation.

Rental Automobiles

301-10.450 Rental vehicle use and authorization.

301-10.451 Reimbursement for collision damage waiver and theft insurance.

301-10.452 Liability for unauthorized rental automobile use.

PART 301-11—SUBSISTENCE EXPENSES

Subpart A—General Rules

301-11.1 Eligibility for subsistence expense reimbursement.

301-11.2 Agency requirement to pay subsistence expenses.

301-11.3 Subsistence expense reimbursement methods.

301-11.4 Determining the applicable per diem reimbursement rate.

301-11.5 Entitlement period for subsistence expenses.

301-11.6 Selecting lodging and making lodging reservations.

301-11.7 Lodging reimbursement based on lodging type.

301-11.8 Computation of daily lodging rate for long-term lodging.

301-11.9 Allowable expenses for long-term lodging.

301-11.10 Reimbursement for prepaid lodging expenses.

301-11.11 Subsistence expense calculations when traveling across the international dateline (IDL).

301-11.12 Agency authorization of rest periods during travel.

301-11.13 Reimbursement for subsistence expenses on non-workdays.

301-11.14 Agency reimbursement for return home or to the official station during TDY.

301-11.15 Reimbursement for voluntary return during TDY assignment.

301-11.16 Lodging tax reimbursement.

301-11.17 Options for when the per diem rate is insufficient.

301-11.18 Reimbursement for advance room deposit.

301-11.19 Overnight lodging reimbursement.

301-11.20 Meals and incidental expenses (M&IE) reimbursement amounts.

301-11.21 Allowable M&IE reimbursement when meals are provided.

301-11.22 Circumstances for prescribing a reduced per diem rate.

301-11.23 Itemization requirements for actual expense reimbursement.

Subparts B–E [Reserved]

Subpart F—Extended TDY Tax Reimbursement Allowance (ETTRA)

301-11.601 Duty to recognize a taxable extended TDY assignment.

301-11.602 Tax consequences of extended TDY.

301-11.603 Procedures for WTA and ETTRA calculation and reimbursement.

301-11.604 When to file the required tax information for extended TDY.

Appendix A to Part 301-11—Prescribed Per Diem Rates

PART 301-12—MISCELLANEOUS EXPENSES

301-12.1 Reimbursable miscellaneous expenses.

301-12.2 Baggage expense reimbursement.

PART 301-13—TRAVEL OF AN EMPLOYEE WITH SPECIAL NEEDS

301-13.1 Conditions of payment for additional travel expenses for special needs.

301-13.2 Allowable additional travel expenses for special needs.

PART 301-30—EMPLOYEE EMERGENCY TRAVEL

301-30.1 Definition of employee emergency travel.

301-30.2 Procedure for interrupting or discontinuing TDY travel.

301-30.3 Allowable expenses for incapacitating illness or injury during TDY.

301-30.4 Limitations on emergency travel expense payment.

PART 301-31—THREATENED LAW ENFORCEMENT/INVESTIGATIVE EMPLOYEES

301-31.1 Purpose of subsistence and transportation expenses for threatened law enforcement/investigative employees.

301-31.2 Agency discretion in paying expenses.

301-31.3 Lodging location determination.

301-31.4 Allowable transportation expenses.

301-31.5 Allowable subsistence expenses.

301-31.6 Per diem allowance restriction.

301-31.7 Expense tracking and documentation requirement.

301-31.8 Travel advance availability.

Subchapter C-Arranging for Travel Services, Paying Travel Expenses, and Claiming Reimbursement

PART 301-50—ARRANGING FOR TRAVEL SERVICES

301-50.1 Travel arrangement requirements.

301-50.2 Exceptions to mandatory use of ETS, TMS, or TMC.

301-50.3 Consequences of not using ETS, TMS, or TMC.

PART 301-51—PAYING TRAVEL EXPENSES

Subpart A—General

301-51.1 Government contractor-issued travel charge card mandatory use.

301-51.2 Exemptions from mandatory use of the Government contractor-issued travel charge card.

301-51.3 Voluntary card use after exemption.

301-51.4 Payment methods after exemption.

301-51.5 Misuse of Government contractor-issued travel charge card.

Subpart B—Paying for Common Carrier Transportation

301-51.100 Payment methods to procure common carrier transportation.

301-51.101 Cash-equivalent payment methods.

301-51.102 Reimbursement for unauthorized cash purchases of common carrier transportation.

301-51.103 Liability for a lost GTR.

Subpart C—Receiving Travel Advances

- 301-51.200 Travel advance eligibility.
- 301-51.201 Maximum travel advance amount.
- 301-51.202 Accounting for travel advance.
- 301-51.203 Procedure for canceled or postponed trip.

PART 301-52—CLAIMING REIMBURSEMENT

- 301-52.1 Travel claim information requirements.
- 301-52.2 Travel claim filing format.
- 301-52.3 Disallowed payment of a claimed item.
- 301-52.4 Procedure for challenging a claim disallowance.
- 301-52.5 Accounting for an outstanding travel advance.
- 301-52.6 Accounting for unused tickets and refunds.
- 301-52.7 Agency reimbursement timeframe.
- 301-52.8 Notification of claim errors.
- 301-52.9 Late payment fee entitlement.
- 301-52.10 Late payment fee calculation.
- 301-52.11 Minimum late payment fee threshold.
- 301-52.12 Tax reporting of late payment fees.
- 301-52.13 Tax treatment of the additional fee.
- 301-52.14 Penalties for defrauding the Government.

PART 301-53—USING PROMOTIONAL MATERIALS AND FREQUENT TRAVELER PROGRAMS

- 301-53.1 Using promotional benefits from travel service providers.
- 301-53.2 Restriction on selecting travel service providers.
- 301-53.3 Denied boarding compensation treatment.

PART 301-54—[RESERVED]

Subchapter D—Agency Responsibilities

PART 301-70—INTERNAL POLICY AND PROCEDURE REQUIREMENTS

Subpart A—General Policies and Procedures

- 301-70.1 Administration of travel expense authorization and payment.

Subpart B—Policies and Procedures Relating to Transportation

- 301-70.100 Administration of transportation expense authorization and payment.
- 301-70.101 Considering which method of transportation to authorize.
- 301-70.102 Establishing governing policies for transportation expense authorization and payment.
- 301-70.103 Prohibition on preventing POV use.

Subpart C—Policies and Procedures Relating to Subsistence Expenses

- 301-70.200 Governing policies for subsistence expenses authorization and payment.
- 301-70.201 Blanket actual expense authorization during Presidentially-Declared Disasters.
- 301-70.202 Process for requesting a per diem rate review.

Subpart D—Policies and Procedures Relating to Miscellaneous Expenses

- 301-70.300 Governing policies for payment of miscellaneous expenses.

Subpart E—Policies and Procedures for Employee Emergency Travel Due to a Personal Emergency or Incapacitating Illness or Injury

301-70.500 Governing policies and procedures for employee emergency travel.

301-70.501 Status of existing travel authorization after personal emergency or incapacitating illness or injury.

301-70.502 Reimbursement for travel to an alternate location for medical treatment.

301-70.503 Defining actual cost and constructive cost for travel interruption due to incapacitating illness or injury.

301-70.504 Reimbursement if an employee discontinues a TDY assignment because of a personal emergency situation.

301-70.505 Reimbursement if an employee travels to an alternate location and returns to the TDY location because of a personal emergency situation.

301-70.506 Factors for expanding the “immediate family” definition for emergency travel purposes.

Subpart F—Policies and Procedures Relating to Threatened Law Enforcement/Investigative Employees

301-70.600 Governing policies for threatened law enforcement/investigative employees.

301-70.601 Reevaluation of transportation and subsistence expenses.

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Chapter 300—Glossary of Terms

PART 300-1—GLOSSARY OF TERMS

Authority: 5 U.S.C. 5707; 40 U.S.C. 121(c); 49 U.S.C. 40118; 5 U.S.C. 5738; 5 U.S.C. 5741-5742; 20 U.S.C. 905(a); 31 U.S.C. 1353; E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586; Office of Management and Budget Circular No. A-126, revised May 22, 1992, 57 FR 22150.

§ 300-1.1 Glossary of terms.

Accompanied baggage. Government property and personal property of the traveler necessary for official travel.

Accommodation Party. An individual who signs an employee's financing agreement (e.g., a mortgage) to lend that individual's name (i.e., credit) to the arrangement.

Actual expense. Payment of authorized actual expenses incurred, up to the limit prescribed by the Administrator of General Services or other agency, as appropriate. Entitlement to reimbursement is contingent upon entitlement to per diem, and is subject to the same definitions and rules governing per diem.

Agency. (1) For purposes of temporary duty (TDY) allowances under chapter 301 of this subtitle, *agency* means:

(i) An Executive agency, as defined in 5 U.S.C. 105 (except for Government-Controlled Corporations, i.e., mixed ownership Government Corporation as defined in 31 U.S.C. 9101);

(ii) A military department;

(iii) An office, agency, or other establishment in the legislative branch; and

(iv) The Government of the District of Columbia.

(2) However, for purposes of TDY allowances, the term agency does not include:

(i) A Government-controlled corporation;

(ii) A Member of Congress;

(iii) An office or committee of either House of Congress or of the two Houses; or

(iv) An office, agency or other establishment in the judicial branch.

(3) For purposes of chapter 302 of this subtitle, *agency* means:

(i) An executive agency as defined in 5 U.S.C. 105 (an executive department, an independent establishment, the Government Accountability Office, or a wholly owned Government corporation as defined in section 101 of the Government Corporation Control Act, as amended (31 U.S.C. 9101), but excluding a Government controlled corporation);

(ii) A military department;

(iii) A court of the United States;

(iv) The Administrative Office of the United States Courts;

(v) The Federal Judicial Center;

(vi) The Library of Congress;

(vii) The United States Botanic Garden;

(viii) The Government Printing Office; and

(ix) The District of Columbia.

Aircraft management office. An agency component that has management control of Federal aircraft used by the agency or of aircraft hired as commercial aviation services (CAS).

Approved accommodation. Any place of public lodging that is listed on the national master list of approved accommodations. The national master list of all approved accommodations is compiled and periodically updated by the Federal Emergency Management Agency (FEMA). The list is available on the U.S. Fire Administration's website at <https://apps.usfa.fema.gov/hotel/>.

Automated Relocation Management System. An automated relocation management system is a system that integrates into a single, electronic environment, information related to all aspects of employee relocation.

Coach class. The class of accommodation that is normally the lowest class of fare offered by common carriers regardless of terminology used. For reference purposes only, coach class may also be referred to as tourist class, economy class, steerage, or standard class.

(1) If an airline flight has only two seating sections available but equips both with one type of seating, (i.e., seating girth and pitch are the same in both sections of the aircraft), and the seats in the front of the aircraft are fare coded as full fare economy class, and only restricted economy fares are available in the back of the aircraft, then the entire aircraft is to be classified as coach class.

(2) Coach class seating upgrade options are seat choices with increased amenities or services within the coach class seating area that are available for a fee, and are not considered a new or higher class of accommodation from coach as the seat is lower than other than coach class accommodations in terms of cost and amenities (e.g., seating girth and pitch, priority boarding, luggage allowance, expedited food/drink service). Use of upgraded coach class seating options is generally a traveler's personal choice and therefore is at the traveler's personal expense. However, the agency approving official may approve reimbursement of the additional seat choice fee according to part

301–13 of this subtitle or when determined by the agency to be advantageous to the Government.

Commercial Aviation Services (CAS). CAS include, for the exclusive use of an executive agency—

- (1) Leased aircraft;
- (2) Chartered or rented aircraft;
- (3) Commercial contracts for full aviation services (i.e., aircraft plus related aviation services) or acquisition of full services through inter-service support agreements (ISSA) with other agencies; or
- (4) Related services (i.e., services but not aircraft) obtained by commercial contract or ISSA, except those services acquired to support Federal aircraft.

Common carrier. Private sector supplier of air, rail, bus, ship, or other transit system.

Commutated rate. A price rate used to calculate a set amount to be paid to an employee for the transportation and temporary storage of their household goods. It includes cost of line-haul transportation, packing/unpacking, crating/uncrating, drayage incident to transportation and other accessorial charges and costs of temporary storage within applicable weight limit for storage including handling in/out charges and necessary drayage.

Conference. A meeting, retreat, seminar, symposium or event that involves attendee travel. The term “conference” also applies to training activities that are considered to be conferences under 5 CFR 410.404.

Continental United States (CONUS). The 48 contiguous States and the District of Columbia.

Contract carrier. U.S. certificated air carriers which are under contract with the Government to furnish Federal employees and other persons authorized to travel at

Government expense with passenger transportation service. This also includes the General Services Administration's (GSA) scheduled airline passenger service between selected U.S. cities/airports and between selected U.S. and international cities/airports at reduced fares.

Contract City Pair Program. A mandatory use (see § 301-10.110 of this subtitle for required users) Government program that provides commercially available scheduled air passenger transportation services to persons authorized to travel directly at the Government's expense. The City Pair Program offers negotiated firm-fixed-price fares on one-way routes between airports that apply in either direction of travel. Fares may be issued using one of the following fare types, or others that the contract City Pair Program may solicit:

(1) *Capacity-controlled coach class contract fare (_CA).* A contract City Pair Program coach class fare that is less expensive than the unrestricted coach class contract fare (YCA), but has limited inventory availability, meaning, once the flight reaches a certain capacity, _CA fares may no longer be available for booking. Unlike YCA fares, _CA fares are restricted by the availability of seats. Accordingly, early booking may increase the likelihood of booking a _CA fare.

(2) *Unrestricted coach class contract fare (YCA).* A contract City Pair Program coach class fare that is more expensive than a _CA fare, but offers last seat (inventory) availability (unless a flight is already sold out), meaning, as long as coach class inventory is available to sell on the flight, the Government traveler can purchase it.

(3) *Contract business fare (_CB).* Contract fare offered by carriers in some domestic and international line item markets for business class service.

(4) *Contract premium economy fare (_CP).* Contract fare offered by carriers in international line items markets for premium economy service. This is a separate class of service from coach class.

Note 1 to definition of “Contract City Pair Program”: For _CA, _CB, and _CP fares, the first character of the three character fare basis code varies by airline.

Crewmember. A person assigned to operate or assist in operating an aircraft. Performs duties directly related to the operation of the aircraft (e.g., as pilots, co-pilots, flight engineers, navigators) or duties assisting in operation of the aircraft (e.g., as flight directors, crew chiefs, electronics technicians, mechanics). If a crewmember is on board for the purpose of travel (i.e., being transported from point to point) that crewmember must be authorized to travel in accordance with rules in §§ 301-10.260 through 301-10.265 and §§ 301-70.800 through 301-70.907 of this subtitle.

Dependent. An immediate family member of the employee.

Disposable pay. The part of the employee’s compensation remaining after the deduction of any amounts required by law to be withheld. These deductions do not include discretionary deductions such as savings bonds, charitable contributions, etc. Deductions may be made from any type of pay, e.g., basic pay, special pay, retirement pay, or incentive pay.

Domestic partner. An adult in a domestic partnership with an employee of the same-sex.

Domestic partnership. A committed relationship between two adults of the same sex, in which they—

- (1) Are each other’s sole domestic partner and intend to remain so indefinitely;
- (2) Maintain a common residence, and intend to continue to do so (or would maintain a common residence but for an assignment abroad or other employment-related, financial, or similar obstacle);
- (3) Are at least 18 years of age and mentally competent to consent to contract;

(4) Share responsibility for a significant measure of each other's financial obligations, this is not to be interpreted as excluding partnerships where one partner stays at home while the other partner is the primary breadwinner;

(5) Are not married or joined in a civil union to anyone else;

(6) Are not a domestic partner of anyone else;

(7) Are not related in a way that, if they were of opposite sex, would prohibit legal marriage in the U.S. jurisdiction in which the domestic partnership was formed;

(8) Are willing to certify, if required by the agency, that they understand that willful falsification of any documentation required to establish that an individual is in a domestic partnership may lead to disciplinary action and the recovery of the cost of benefits received related to such falsification, as well as constitute a criminal violation under 18 U.S.C. 1001, and that the method for securing such certification, if required, shall be determined by the agency;

(9) Are willing promptly to disclose, if required by the agency, any dissolution or material change in the status of the domestic partnership; and

(10) Certify that they would marry but for the failure of their state or other jurisdiction (or foreign country) of residence to permit same-sex marriage. *Duplicate reimbursement disclosure statement.* A duplicate reimbursement disclosure statement is a written statement signed by the employee and submitted to the agency. It states that the employee and/or their immediate family have not accepted, and will not accept, duplicate reimbursement for relocation expenses. Furthermore, it states that, to the best of the employee's knowledge, no third party has accepted duplicate reimbursement for their relocation expenses. The duplicate reimbursement disclosure statement must be incorporated into the employee's service agreement.

E-Gov Travel Service (ETS). The Government-contracted, end-to-end travel and expense management service that automates and consolidates the Federal travel process in a self-service environment, covering all aspects of official travel, including travel planning, authorization, reservations, ticketing, expense reimbursement, and travel management reporting.

Employee. An employee for purposes of TDY allowances under chapter 301 of this subtitle is:

- (1) An individual employed by an agency, regardless of status or rank;
- (2) An individual employed intermittently in Government service as an expert or consultant and paid on a daily when-actually-employed (WAE) basis; or
- (3) An individual serving without pay or at \$1 a year (also referred to as “invitational traveler”).

Employee with a disability (also see Special needs). (1) An employee who has a disability as defined in paragraph (2) of this definition and is otherwise generally covered under the Rehabilitation Act of 1973, as amended (29 U.S.C. 701-797b).

(2) *Disability* with respect to an employee, means:

- (i) Having a physical or mental impairment that substantially limits one or more major life activities;
- (ii) Having a record of such an impairment;
- (iii) Being regarded as having such an impairment; but
- (iv) Does not include an individual who is currently engaging in the illegal use of drugs, when the covered entity acts on the basis of such use.

(3) *Physical or mental impairment* means:

- (i) Any physiological disorder or condition; or
- (ii) Any mental or psychological disorder.

(4) *Major life activities* means functions such as caring for oneself, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working.

(5) *Has a record of such an impairment* means the employee has a history of, or has been classified as having, a mental or physical impairment that substantially limits one or more major life activities.

(6) *Is regarded as having such an impairment* means the employee has:

(i) A physical or mental impairment that does not substantially limit major life activities but the impairment is treated by the agency as constituting such a limitation;

(ii) A physical or mental impairment that substantially limits major life activities as a result of the attitudes of others toward such an impairment; or

(iii) None of the impairments defined under “physical or mental impairment” in paragraph (3) of this definition, but is treated by the employing agency as having a substantially limiting impairment.

Executive agency. An entity of the executive branch that is an “executive agency” as defined in 5 U.S.C. 105.

Extended storage. Storage of household goods while an employee is assigned to an official station or post of duty to which the employee is not authorized to take or unable to use the household goods or is authorized in the public interest. Also referred to as non-temporary storage.

Extra-fare train. A train that operates at an increased fare due to the extra performance of the train, i.e., faster speed or fewer stops, or both.

Family (see Immediate family).

Federal traveler. For the purposes of §§ 301-10.260 through 301-10.265 and 301-70.800 through 301-70.907 of this subtitle, a person who travels on a Government aircraft and who is either—

- (1) A civilian employee in the Government service;
- (2) A member of the uniformed or foreign services of the United States Government; or
- (3) A contractor working under a contract with an executive agency.

Foreign air carrier. An air carrier who is not holding a certificate issued by the United States under 49 U.S.C. 41102.

Fuel. The energy source needed to power a vehicle, e.g., petroleum, hydrogen, propane, and electricity.

Full coach fare. The price of a coach fare available to the general public on a scheduled air carrier between the day that the travel was planned and the day the travel occurred.

Government aircraft. An aircraft that is operated for the exclusive use of an executive agency and is a—

- (1) Federal aircraft, which an executive agency owns (i.e., holds title to) or borrows for any length of time under a bailment or equivalent loan agreement. See chapter 102 of this title for definition of all terms related to Federal aircraft; or
- (2) Commercial aircraft hired as commercial aviation services (CAS), which an executive agency—
 - (i) Leases or lease-purchases with the intent to take title;
 - (ii) Charters or rents; or
 - (iii) Hires as part of a full-service contract or ISSA.

Government contractor-issued individually billed travel charge card. A Government contractor-issued charge card used by authorized individuals to pay for

official travel and transportation related expenses for which the contractor bills the employee.

Government-furnished automobile. An automobile (or “light truck,” as defined in chapter 102 of this title including vans and pickup trucks) that is:

- (1) Owned by an agency;
- (2) Assigned or dispatched to an agency from GSA Fleet; or
- (3) Leased by the Government for a period of 120 days or longer from a commercial source.

Government-furnished vehicle. A Government-furnished automobile or a Government aircraft.

Government Transportation Request (GTR) (Optional Form 1169). A Government document used to procure common carrier transportation services. The document obligates the Government to pay for transportation services provided.

Household goods (HHG). Property, unless specifically excluded, associated with the home and all personal effects belonging to an employee and immediate family members on the effective date of the employee’s change of official station orders (the day the employee reports for duty at the new official station) that legally may be accepted and transported by a commercial HHG carrier.

(1) HHG also includes:

- (i) Professional books, papers, and equipment (PBP&E).
- (ii) Spare parts of a POV (see definition of POV in this section) and a pickup truck tailgate when removed.
- (iii) Integral or attached vehicle parts that must be removed due to high vulnerability to pilferage or damage (e.g., seats, tops, wench, spare tire, portable auxiliary gasoline can(s) and miscellaneous associated hardware).

(iv) Consumable goods for employees assigned to locations where the Department of State has determined that such goods are necessary.

(v) Vehicles other than POVs (such as motorcycles, mopeds, jet skis, snowmobiles, golf carts, boats (e.g., boat, sailboat, canoe, skiff, rowboat, dinghies, sculls and kayak, mounted or unmounted on trailers)) of reasonable size.

(vi) Ultralight vehicles (defined in 14 CFR part 103 as being single occupant, for recreation or sport purposes, weighing less than 155 pounds if unpowered or less than 254 pounds if powered, having a fuel capacity not to exceed (NTE) 5 gallons, airspeed NTE 55 knots, and power-off stall speed NTE 24 knots).

(vii) Unaccompanied air baggage (UAB). UAB includes personal items and equipment (e.g., pots, pans, light housekeeping items, collapsible items such as cribs, playpens, and baby carriages, and other articles required for the care of the immediate family) that may be shipped by air in accordance with chapter 302 of this subtitle. Household items (i.e., refrigerators, washing machines, and other major appliances or furniture) are not eligible as UAB.

(2) HHG does not include:

(i) Personal baggage when carried free on tickets;

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

(iii) Live animals including birds, fish, reptiles;

(iv) Cordwood and building materials;

(v) HHG for resale, disposal, or commercial use rather than for use by employee and immediate family members;

(vi) Privately owned live ammunition; and

(vii) Propane gas tanks.

(3) Federal, State, and local laws or carrier regulations may prohibit commercial shipment of certain articles not included in paragraph (2) of this definition. These articles frequently include:

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

(ii) Articles that cannot be taken from the premises without damage to the article or premises.

(iii) Perishable articles (including frozen foods) articles requiring refrigeration, or perishable plants unless—

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

(B) No storage is required; and

(C) No preliminary or en route services (e.g., watering or other preservative method) is required of the carrier.

Household goods-weight additive. A weight, per linear foot of a specific item, added to the net weight of the household goods shipment to compensate for the excessive van space used by the item. The item must be stated in the household goods tariff as qualifying for a weight additive before a charge can be assessed. Weight additives do not apply if an article is capable of being conveniently hand-carried by one person and/or transported in a standard moving carton.

Househunting trip. The term “househunting trip” refers to a trip made by the employee and/or spouse to the employee’s new official station locality to find permanent living quarters to rent or purchase. The term “living quarters” in part 302-5 of this subtitle includes apartments, condominiums, and cooperatives in addition to townhouses and single family homes. The allowance for househunting trip expenses is intended to

facilitate and expedite the employee's move from their old official station to their new official station and to lower the Government's overall cost for the employee's relocation by reducing the amount of time an employee must occupy temporary quarters.

Immediate family. Any of the following named members of the employee's household at the time the employee reports for duty at the new permanent duty station or performs other authorized travel involving immediate family members:

(1) Spouse;

(2) Domestic partner;

(3) Children of the employee, of the employee's spouse, or of the employee's domestic partner, 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, of the employee's spouse, or of the domestic partner; and an unborn child(ren) born and moved after the employee's effective date of transfer.);

(4) Dependent parents (including step and legally adoptive parents) of the employee, of the employee's spouse, or of the employee's domestic partner; and

(5) Dependent siblings (including step and legally adoptive siblings) of the employee, of the employee's spouse, or of the employee's domestic partner, who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support.

Innovative mobility technology company. An organization, including a corporation, limited liability company, partnership, sole proprietorship, or any other entity, that applies technology to expand and enhance available transportation choices, better manages demand for transportation services, or provides alternatives to driving alone.

Interviewee. An individual who is being considered for employment by an agency. The individual may currently be a Government employee.

Invitational travel. Authorized travel of individuals either not employed or employed (under 5 U.S.C. 5703) intermittently in the Government service as consultants or experts and paid on a daily when-actually-employed basis and for individuals serving without pay or at \$1 a year when they are acting in a capacity that is directly related to, or in connection with, official activities of the Government. Travel allowances authorized for such persons are the same as those normally authorized for employees in connection with TDY.

Lodgings-plus per diem. The method of computing per diem allowances in which the per diem allowance for each travel day is established on the basis of the actual amount the traveler pays for lodging, plus an allowance for meals and incidental expenses (M&IE), the total of which does not exceed the applicable maximum per diem rate for the location concerned.

Mandatory mobility agreement. Agreement requiring employee relocation to enhance career development and progression and/or achieve mission effectiveness.

Marriage. A legal union between individuals that was entered into in a State or other jurisdiction (or foreign country) whose laws authorize the marriage, even if the married couple is domiciled in a state or other jurisdiction (or foreign country) that does not recognize the validity of the marriage. The term also includes common law marriage in a state or other jurisdiction (or foreign country) where such marriages are recognized, so long as they are proven according to the applicable State, other jurisdiction, or foreign laws. The term marriage does not include registered domestic partnerships, civil unions, or other similar formal relationships recognized under State or other jurisdiction (or foreign country) law that are not denominated as a marriage under that State's or other jurisdiction (or foreign country's) law.

Mobile home. Any type of house trailer or mobile dwelling constructed for use as a residence and designed to be moved overland, either by self-propulsion or towing. Also, a boat (houseboat, yacht, sailboat, etc.) when used as the employee's primary residence.

New appointee. A new appointee is:

(1) An individual who is employed with the Federal Government for the very first time (including an individual who has performed transition activities under section 3 of the Presidential Transition Act of 1963 (3 U.S.C. 102 note), and is appointed in the same fiscal year as the Presidential inauguration);

(2) An employee who is returning to the Government after a break in service (except an employee separated as a result of reduction in force or transfer of functions and is re-employed within one year after such action); or

(3) A student trainee assigned to the Government upon completion of the student trainee's college work.

Non-Federal traveler. For the purposes of §§ 301-10.260 through 301-10.265 and §§ 301-70.800 through 301-70.907 of this subtitle, an individual who travels on a Government aircraft, but is not a Federal traveler. Dependents and other immediate family members of Federal travelers who travel on Government aircraft are considered to be non-Federal travelers within this definition.

Official station. An area defined by the agency that includes the location where the employee regularly performs their duties or an invitational traveler's home or regular place of business. The area may be a mileage radius around a particular point, a geographic boundary, or any other definite domain, provided no part of the area is more than 50 miles from where the employee regularly performs their duties or from an invitational traveler's home or regular place of business. If the employee's work involves recurring travel or varies on a recurring basis, the location where the work activities of the employee's position of record are based is considered the regular place of work.

Official travel. Travel under an official travel authorization from an employee's official station or other authorized point of departure to a temporary duty location and return from a temporary duty location, between two temporary duty locations, or relocation at the direction of a Federal agency.

Other than coach class. Any class of accommodations above coach class. If an airline flight has only two classes of accommodations available, i.e., two distinctly different seating types (such as girth and pitch) and the front of the aircraft is termed "premium economy class" or higher by the airline and the tickets are fare coded as premium economy class or higher, then the front of the aircraft is deemed to be other than coach class.

(1) *First class.* The highest class of accommodation offered by a common carrier in terms of cost and amenities.

(2) *Business class.* A class of accommodation offered by a common carrier that is lower than first class but higher than coach and premium economy, in cost and amenities.

(3) *Premium economy class.* A class of airline accommodation that is lower than both first class and business class, but higher than coach class in terms of cost and amenities. Airlines are constantly updating their offerings; however, for the purposes of this definition, premium economy class is considered a separate, higher class of accommodation from coach class and is not considered a coach class seating upgrade.

Outside the Continental United States (OCONUS). Any area beyond the 48 contiguous States and the District of Columbia, i.e., CONUS. OCONUS is further divided into foreign areas and non-foreign areas:

(1) *Foreign area.* Any area situated beyond both the CONUS and the non-foreign areas.

(2) *Non-foreign area.* The states of Alaska and Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, the U.S. Virgin Islands, and the territories and possessions of the United States.

Overseas tour of duty. An overseas tour of duty is an assignment to a post of duty outside the continental United States, Alaska or Hawaii.

Overseas tour renewal travel. Overseas tour renewal travel refers to travel of the employee and the employee's immediate family returning to the employee's home in the continental U.S., Alaska, or Hawaii between overseas tours of duty. An allowance for overseas tour renewal travel is a reimbursement for the employee and their immediate family of roundtrip travel and transportation expenses between their overseas post of duty and their place of actual residence.

Passenger. In relation to use of Government aircraft, a passenger is any person who flies onboard a Government aircraft, but who is not a crewmember or qualified non-crewmember.

Per diem allowance. The per diem allowance is a daily payment instead of reimbursement for actual expenses for lodging, meals, and related incidental expenses. The per diem allowance is separate from transportation expenses and other miscellaneous expenses. The per diem allowance covers all charges and services, including any service charges where applicable. The per diem allowance covers the following:

(1) *Lodging.* Includes expenses and authorized fees as specified in Federal Travel Regulation (FTR) bulletins, except lodging taxes in the United States, for overnight sleeping facilities, baths, personal use of the room during daytime, telephone access fee, and service charges for fans, air conditioners, heaters and fires furnished in the room when such charges are not included in the room rate.

(2) *Meals*. Expenses for breakfast, lunch, dinner and related tips and taxes (specifically excluded are alcoholic beverage and entertainment expenses, and any expenses incurred for other persons).

(3) *Incidental expenses*. Fees and tips given to porters, baggage carriers, hotel staff, and staff on ships.

(4) *Laundry/dry cleaning expenses*. For the purposes of chapter 302 of this subtitle, laundry/dry cleaning expenses are part of the incidental expenses portion of the lodgings-plus per diem allowance for temporary quarters subsistence expenses (TQSE) and temporary quarters (TQ) lodging taxes are separately reimbursable TQSE miscellaneous expenses (see § 302-6.9(e) and part 302-16 of this subtitle).

Permanent Change of Station (PCS). A PCS is an assignment of a new appointee to an official station or the transfer of an employee from one official station to another on a permanent basis.

Post of duty. An official station outside CONUS.

Presidentially-Declared Disaster. A major disaster or emergency declared by the President of the United States pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended (42 U.S.C. 5121 et seq.).

Privately owned aircraft. An aircraft that is owned or leased by an employee for personal use. It is not owned, leased, chartered, or rented by a Government agency, nor is it rented or leased by an employee for use in carrying out official Government business.

Privately owned automobile. A car or light truck, including a van or a pickup truck, that is owned or leased for personal use by an individual, but not necessarily the traveler.

Privately Owned Vehicle (POV). Any vehicle such as an automobile, motorcycle, aircraft, or boat operated by an individual that is not owned or leased by a Government

agency, and is not commercially leased or rented by an employee under a Government rental agreement for use in connection with official Government business.

Professional books, papers, and equipment (PBP&E). Includes, but is not limited to, the following items in the employee's possession when needed by the employee in the performance of the employee's official duties:

- (1) Reference material;
- (2) Instruments, tools, and equipment peculiar to technicians, mechanics, and members of the professions;
- (3) Specialized clothing (e.g., diving suits, flying suits, helmets, band uniforms, religious vestments and other special apparel); and
- (4) Communications equipment used by the employee in association with DoDI 4650.02, Military Auxiliary Radio System (MARS).

Qualified non-crewmember. A person flying onboard a Government aircraft whose skills or expertise are required to perform or are associated with performing the non-travel related governmental function for which the aircraft is being operated (qualified non-crewmembers may be researchers, law enforcement agents, firefighters, agricultural engineers, biologists, etc.). If a qualified non-crewmember is onboard for the purpose of travel (i.e., being transported from point to point) in addition to performing their duties related to the non-travel related governmental function for which the aircraft is being operated (e.g., when a scientist conducts an experiment at the same time they are also on the aircraft for the purpose of traveling from point to point), they must be authorized to travel in accordance with rules in parts 301-10 and 301-70 of this subtitle.

Reduced per diem. Agencies may authorize a reduced per diem rate when there are known reductions in lodging and meal costs or when the employee's subsistence costs can be determined in advance and are lower than the prescribed per diem rate.

Relocation services company (RSC). A third-party supplier under contract with an agency to assist an eligible individual who relocates. Services may include: Homesale programs, home inspection, home marketing assistance, home finding assistance, property management services, shipment and storage of household goods, voucher review and payment, relocation counseling, and similar items.

Required use travel. Travel by Federal travelers that requires use of a Government aircraft to meet bona fide communications needs (e.g., 24-hour secure communications), security requirements (e.g., highly unusual circumstances that present a clear and present danger), or exceptional scheduling requirements (e.g., a national emergency or other compelling operational considerations) of an executive agency. Required use travel must be approved according to § 301-10.262(a) of this subtitle.

Scheduled flight time. The flight time between the originating departure point and the ultimate arrival point, as scheduled by the airline, including scheduled non-overnight time spent at airports during plane changes. Scheduled non-overnight time does not include time spent at the originating or ultimate arrival airports.

Senior Federal official. An individual who is paid according to the Executive Schedule established by 5 U.S.C. 53, subchapter II, including Presidential appointees who are confirmed by the Senate; employed in the U.S. Government's Senior Executive Service or an equivalent "senior" service; who is a civilian employee of the Executive Office of the President; who is appointed by the President to a position under 3 U.S.C. 105(a)(2)(A)-(C) or by the Vice President to a position under 3 U.S.C. 106(a)(1)(A)-(C); or who is a contractor working under a contract with an executive agency, is paid at a rate equal to or more than the minimum rate for the Senior Executive Service, and has senior executive responsibilities. The term "senior Federal official", as used in this subtitle does not mean an active duty military officer.

Service Agreement. A service agreement is a written and signed agreement between the employee and their agency. The service agreement states that the employee will remain in the service of the Government, after they have relocated, for a period of time specified in chapter 302 of this subtitle. A service agreement must also include the duplicate reimbursement disclosure statement.

Special conveyance. Commercially rented or hired vehicles other than a privately owned vehicle and other than those owned or under contract to an agency.

Special needs (also see Employee with a disability). Physical characteristics of a traveler not necessarily defined under disability. Such physical characteristics could include, but are not limited to, the weight or height of the traveler.

Spouse. Any individual who is lawfully married (unless legally separated), including an individual married to a person of the same sex who was legally married in a State or other jurisdiction (including a foreign country), that recognizes such marriages, regardless of whether or not the individual's State of residency recognizes such marriages. The term "spouse" does not include individuals in a formal relationship recognized by a State, which is other than lawful marriage; it also does not include individuals in a marriage in a jurisdiction outside the United States that is not recognized as a lawful marriage under United States law.

Subsistence expenses. Expenses such as:

- (1) Lodging and service charges;
- (2) Meals, including taxes and tips; and
- (3) Incidental expenses.

Temporary Change of Station (TCS). A TCS is a relocation to a new official station for a temporary period while performing a long-term assignment, and subsequent return to the previous official station upon completion of that assignment. The employee's official station for the duration of their TCS is the location of their TCS.

Temporary duty (TDY) location. A place, away from an employee's official station, where the employee is authorized to travel.

Temporary storage. Storage of HHG for a limited period of time at origin, destination or en route in connection with transportation to, from, or between official station or post of duty or authorized alternate points. Also referred to as storage-in-transit (SIT).

Transferred employee. An employee who transfers from one official station to another. This may also include employees separated as a result of reduction in force or transfer of functions who are re-employed within one year after such separation.

Transit system. A form of transportation (e.g., air, rail, bus, ship, etc.) used between authorized locations in the performance of official travel.

Transportation network company (TNC). A corporation, partnership, sole proprietorship, or other entity, that uses a digital network to connect riders to drivers affiliated with the entity in order for the driver to transport the rider using a vehicle owned, leased, or otherwise authorized for use by the driver to a point chosen by the rider; and does not include a shared-expense carpool or vanpool arrangement that is not intended to generate profit for the driver.

Travel advance. Prepayment of estimated travel expenses paid to an employee.

Travel authorization (Orders). Written permission to travel on official business. There are three basic types of travel authorizations (orders):

(1) *Unlimited open.* An authorization allowing an employee to travel for any official purpose without further authorization.

(2) *Limited open.* An authorization allowing an employee to travel on official business without further authorization under certain specific conditions, i.e., travel to specific geographic area(s) for specific purpose(s), subject to trip cost ceilings, or for specific periods of time.

(3) *Trip-by-trip*. An authorization allowing an individual or group of individuals to take one or more specific official business trips, which must include specific purpose, itinerary, and estimated costs.

Travel claim (voucher). A written request, supported by documentation and receipts where applicable, for reimbursement of expenses incurred in the performance of official travel, including permanent change of station (PCS) travel. ETS uses the term “expense report” to refer to a travel claim (voucher).

Travel Management Service (TMS). A service for booking common carrier (e.g., air, rail, and bus confirmations and seat assignments), commercial lodging, and car rental services; fulfilling (i.e., ticketing) reservations; providing basic management information on those activities; and meeting other requirements as specified in the TMS' contract. A TMS may include a travel management company (TMC), Commercial Ticket Office (CTO), an electronically available system, other commercial methods of arranging travel, or an in-house system.

United States. The 48 contiguous States, the District of Columbia and the States and areas defined under the term “Non-Foreign Area.”

United States (U.S.) flag air carriers. For purposes of the use of United States flag air carriers, *United States* means the 50 States, the District of Columbia, and the territories and possessions of the United States, including the territorial sea and the overlying airspace (49 U.S.C. 40102(a)(46)).

Usually traveled route. The most direct route between the employee’s official station (or invitational traveler’s home) and the temporary duty location, as defined by maps or consistent with established scheduled services of contract or common carriers.

Chapter 301-Temporary Duty (TDY) Travel Allowances

Subchapter A-Introduction and Authorization

PART 301-1—APPLICABILITY

Authority: 5 U.S.C. 5707.

§ 301-1.1 Purpose.

The Federal Travel Regulation (FTR) in this subtitle serves two principal purposes. First, it implements statutory and other policy requirements in a manner that balances the need to ensure that official travel is conducted responsibly while minimizing administrative costs. Second, it communicates the resulting policies in a clear manner to executive agencies (see §300-1.1 of this subtitle) and civilian employees of executive agencies, both of which are subject to this subtitle.

§ 301-1.2 Eligibility for TDY allowances.

This chapter covers the following individuals:

- (a) Employees traveling on official business;
- (b) Interviewees performing pre-employment interview travel;
- (c) Employees who must interrupt official business travel to perform emergency travel as a result of an incapacitating illness or injury or a personal emergency situation; and

(d) Threatened law enforcement/investigative employees and members of their immediate family temporarily relocated to safeguard their lives because of a threat resulting from the employee's assigned duties.

PART 301-2—GENERAL RULES

Authority: 5 U.S.C. 5707; 31 U.S.C. 1353; 49 U.S.C. 40118.

§ 301-2.1 Travel authorization requirement.

Employees generally must have written or electronic authorization before incurring any travel expense. When it is not practicable or possible to obtain such

authorization before travel begins, the agency may approve reimbursement for specific travel expenses after travel is completed. However, written or electronic advance authorization is required for specific items outlined in § 301-2.3.

§ 301-2.2 Allowable travel expenses.

Agencies may pay only those expenses essential to the transaction of official business as set forth in this chapter. Agencies will not pay for expenses over the reimbursement limits established in this chapter, nor will it pay for circuitous routes, delays, or luxury accommodations or services that are unnecessary or unjustified in the performance of official business. Employees must exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business.

§ 301-2.3 Travel arrangements requiring specific authorization or prior approval.

(a) Specific authorization or prior approval is required for:

(1) Use of reduced fares for group or charter arrangements;

(2) Use of a foreign air carrier or foreign ship;

(3) Payment of a reduced per diem;

(4) Use of cash to pay for common carrier transportation;

(5) Travel expenses related to emergency travel;

(6) Acceptance of payment from a non-Federal source for travel expenses (see chapter 304 of this subtitle);

(7) Travel expenses related to conference attendance;

(8) Use of a Government aircraft;

(9) Use of extra-fare train service;

(10) Travel by ship; and

(11) Use of a rental car.

(b) Paragraphs (a)(1), (3), (6), and (7) of this section require a written or electronic advance authorization.

Subchapter B-Allowable Travel Expenses

PART 301-10—TRANSPORTATION EXPENSES

Authority: 5 U.S.C. 5704; 5 U.S.C. 5707; 5 U.S.C. 5707, note; 40 U.S.C. 121(c); 49 U.S.C. 40118; Office of Management and Budget Circular No. A-126, revised May 22, 1992, 57 FR 22150.

Subpart A—General

§ 301-10.1 Eligibility for transportation expenses payment.

Employees are eligible for payment of authorized transportation expenses when performing official travel, including fares, rental fees, mileage payments, and other expenses related to transportation.

§ 301-10.2 Authorized transportation methods.

Agencies may authorize the following transportation methods:

- (a) Common carrier transportation (including aircraft, train, bus, ship, or other transit system) under subpart B of this part;
- (b) Government vehicle under subpart C of this part;
- (c) Privately owned vehicle (POV) under subpart D of this part; or
- (d) Special conveyance (such as taxi, transportation network company, innovative mobility technology company, or commercial automobile) under subpart E of this part.

§ 301-10.3 Selection of transportation method.

The agency must select the transportation method that the agency determines is the most advantageous to the Government.

§ 301-10.4 Liability for unauthorized or indirect travel.

Employees will be reimbursed for only the constructive cost of traveling to their destination using the authorized method of transportation and by the usually traveled route, unless their agency authorizes a different route as officially necessary. Any additional expenses incurred will be borne by the employee.

Subpart B—Common Carrier Transportation Airline

§ 301-10.100 Use of other than coach class accommodations.

Employees are authorized to use the least expensive class of accommodations (e.g., coach class) necessary to meet their needs and accomplish the agency's mission. Employees may be authorized to use accommodations other than coach class only when the agency head or designee specifically authorizes or approves such use under specific circumstances. Except as otherwise indicated in this section, agencies should authorize the lowest level of other than coach class accommodations, starting with premium economy, then business, then first, with much higher agency scrutiny on each increase in class level authorized. The agency head or designee may authorize other than coach class accommodations when—

- (a) Such accommodations are required to accommodate a medical disability or other special need (see part 301-13 of this subchapter);
- (b) Exceptional security circumstances, as determined by the agency, require other than coach class accommodations;
- (c) Regularly scheduled service between origin and destination points provides only non-coach class accommodations;
- (d) Common carrier costs are paid in full through agency acceptance of payment from a non-Federal source in accordance with chapter 304 of this subtitle;
- (e) The use results in overall cost savings to the Government by avoiding additional subsistence costs, overtime, or lost productivity time;
- (f) No coach class space is available that allows arrival in time to accomplish an urgent mission;
- (g) Coach class accommodations on an authorized foreign carrier do not provide adequate health or sanitation standards;

(h) The origin and/or destination is/are OCONUS and scheduled flight time, including stopovers and change of planes, is in excess of eight hours, in which case agencies can authorize or approve premium economy class accommodations;

(i) The origin and/or destination is/are OCONUS and scheduled flight time, including stopovers and change of planes, is more than 14 hours, in which case agencies can authorize or approve business class accommodations;

(j) No coach class, premium economy class, or business class accommodations are available on a common carrier scheduled to leave within 24 hours of the proposed departure time, or scheduled to arrive within 24 hours of the proposed arrival time, in which case agencies can authorize or approve first class accommodations;

(k) Such accommodations are required because of agency mission; or

(l) The agency determines other than coach class accommodations are more advantageous than authorizing a rest period.

§ 301-10.101 Changes to or non-use of common carrier reservations.

Employees must take action to change or cancel their common carrier reservation and report any changes or cancellations as prescribed by their agency. Failure to do so may subject the employee to liability for any resulting losses.

§ 301-10.102 Handling of unused Government transportation items.

Any unused ticket or refund applications are the property of the Government and must be returned to the agency in accordance with agency procedures. Employees are not authorized to receive or keep a refund or credit for unused transportation, except as provided in § 301-10.123.

§§ 301-10.103-301-10.109 [Reserved]

Use of Contract City Pair Program Fares

§ 301-10.110 Requirement to use contract City Pair Program fare.

(a) Employees of an “agency” as defined in §300-1.1 of this subtitle must use a contract City Pair Program fare for scheduled air passenger transportation service unless specific exceptions exist in § 301-10.111.

(b) When a carrier offers both a lower-cost capacity-controlled coach class contract fare (LCA) and an unrestricted coach class contract fare (YCA), employees must use the lower-cost fare when it is advantageous and meets mission needs.

(c) Employees of the Government of the District of Columbia, except the District of Columbia Courts, are not eligible to use contract City Pair Program fares.

§ 301-10.111 Exceptions to contract City Pair Program fare usage.

The agency head or designee may authorize use of a non-contract fare when—

(a) There are no accommodations available on any scheduled contract City Pair Program flight arriving to the employee’s destination in time to accomplish the travel purpose or use of contract service would require the employee to incur unnecessary overnight lodging costs which would increase the total cost of the trip;

(b) The contractor’s flight schedule is inconsistent with explicit policies of the Federal department or agency with regard to scheduling travel during normal working hours;

(c) A non-contract carrier offers a lower fare to the general public that, if used, will result in a lower total trip cost to the Government (the combined costs of transportation, lodging, meals, and related expenses considered); or

(1) The exception in this paragraph (c) does not apply if the contract carrier offers the same or lower fare and has seats available at that fare, or if the fare offered by the non-contract carrier is restricted to Government and military travelers performing official business and may be purchased only with a

contractor-issued charge card, centrally billed account (e.g., YDG, MDG, QDG, VDG, and similar fares) or GTR where the two previous options are not available.

(2) [Reserved]

(d) Cost effective rail transportation is available and is consistent with mission requirements.

(e) A group of 10 or more passengers traveling together on the same day, on the same flight, for the same mission, requiring group integrity and identified as a group by the travel management service upon booking is not a mandatory user of the Government's contract City Pair Program fares. For group travel, agencies are expected to obtain air passenger transportation service that is practical and cost effective to the Government.

(f) Contractors are not authorized to use contract City Pair Program fares to perform travel under their contracts.

(g) Carrier preference is not a valid exception for using a non-contract City Pair Program fare.

§ 301-10.112 Liability for unauthorized non-contract carrier use.

Employees are responsible for any additional costs or penalties incurred by using a non-contract carrier when contract service is available and no authorized exception applies.

§§ 301-10.113-301-10.117 [Reserved]

Airline Accommodations

§§ 301-10.118-301-10.121 [Reserved]

§ 301-10.122 Compensation for denied seat.

When performing official travel and a carrier denies a confirmed reserved seat, employees must provide any liquidated damages payment to their agency in accordance with their agency's procedures.

§ 301-10.123 Compensation for voluntarily vacating a seat.

(a) Employees may keep airline compensation for voluntarily vacating a seat under two conditions:

(1) Voluntarily vacating the seat will not interfere with performing official duties; and

(2) Any additional travel expenses resulting from vacating the seat are personally borne and not reimbursed by the Government.

(b) If volunteering causes travel delays during duty hours, the agency will charge the employee annual leave for the additional hours.

§ 301-10.124 Use of reduced group or charter fares.

Employees may use reduced group or charter air fares only when the agency has determined, on an individual case basis before travel begins, that such a fare is cost-effective. Chartered aircraft are subject to Government aircraft rules, and executive branch agencies must follow Office of Management and Budget Circular A-126 and part 102-33 of this title when determining cost-effectiveness.

§§ 301-10.125-301-10.129 [Reserved]

Use of United States Flag Air Carriers

§ 301-10.130-10.131 [Reserved]

§ 301-10.132 U.S. flag air carrier requirement.

Anyone whose air travel is financed by U.S. Government funds must use a U.S. flag air carrier, except as provided in §§ 301-10.134, 301-10.135, and 301-10.136.

§ 301-10.133 U.S. flag air carrier service.

U.S. flag air carrier service is service provided on an air carrier holding a certificate under 49 U.S.C. 41102 (excluding a foreign air carrier operating under a permit), and which service is authorized by the carrier's certificate or by exemption or regulation. This also includes service provided under a code share agreement with a

foreign air carrier in accordance with title 14, Code of Federal Regulations, when the ticket identifies the U.S. flag air carrier's designator code and flight number.

§ 301-10.134 Fly America Act requirements and exceptions.

Employees are required by 49 U.S.C. 40118, commonly referred to as the "Fly America Act," to use U.S. flag air carrier service for all air travel funded by the U.S. Government except as provided in §§ 301-10.135 and 301-10.136 or when one of the following exceptions applies. Exceptions can only be approved by the agency head or designated official.

(a) Use of a foreign air carrier is determined to be a matter of necessity in accordance with § 301-10.135.

(b) The transportation is provided under a bilateral or multilateral air transportation agreement to which the U.S. Government and the government of a foreign country are parties and which the Department of Transportation has determined meets the requirements of the Fly America Act.

(c) The employee is an officer or employee of the Department of State or an Executive branch employee under Chief of Mission authority, and travel is paid with funds appropriated to one of these agencies and the employee's travel is between two places outside the United States.

(d) No U.S. flag air carrier provides service on a particular leg of the route, in which case foreign air carrier service may be used, but only to or from the nearest interchange point on a usually traveled route to connect with U.S. flag air carrier service.

(e) A U.S. flag carrier involuntarily reroutes the employee's travel onto a foreign carrier.

(f) Service on a foreign air carrier would be three hours or less, and use of the U.S. flag carrier would at least double the employee's en route travel time.

(g) When the costs of transportation are reimbursed in full by a third party, such as a foreign government, international agency, or other organization.

(h) For travel solely outside the U.S., use of an available U.S. flag air carrier when compared to using a foreign air carrier will increase the number of aircraft changes the employee must make en route by 2 or more; or extend the travel time by 6 hours or more; or require a connecting time of 4 hours or more at an overseas interchange point.

(i) The employee is an officer or employee of the Department of State or an executive branch employee under Chief of Mission authority, and travel meets the requirements of 22 U.S.C. 4081a.

§ 301-10.135 Fly America exceptions for foreign air carrier service as a necessity.

(a) Foreign air carrier service is deemed necessary when U.S. flag air carrier service is available but—

(1) Cannot provide required air transportation; or

(2) Will not accomplish the agency's mission.

(b) Necessity includes circumstances such as:

(1) Medical reasons, including reducing connections and potential delays for individuals needing medical treatment.

(2) Avoiding unreasonable risks to employee safety, which requires a case-by-case agency determination and written agency approval.

(3) Threats against U.S. flag air carriers, which must be supported by a travel advisory notice from the Federal Aviation Administration and Department of State.

(4) Threats against a Government employee or other travelers, which must have evidence supporting the threat that form the basis of the agency's determination and approval.

(5) Inability to purchase a ticket in the authorized service class on a U.S. flag air carrier, and there is an available seat in the authorized service class on a foreign air carrier.

§ 301-10.136 Fly America Act exceptions for travel between the United States and another country.

(a) If a U.S. flag air carrier offers nonstop or direct service (no aircraft change) from origin to destination, the employee must use the U.S. flag air carrier service unless such use would extend travel time, including delay at origin, by 24 hours or more.

(b) If a U.S. flag air carrier does not offer nonstop or direct service (no aircraft change) between origin and destination, the employee must use a U.S. flag air carrier on every portion of the route where it provides service unless, when compared to using a foreign air carrier, such use would:

(1) Increase the number of aircraft changes made outside of the U.S. by 2 or more;

(2) Extend travel time by at least 6 hours or more; or

(3) Require a connecting time of 4 hours or more at an overseas interchange point.

§§ 301-10.137-301-10.140 [Reserved]

§ 301-10.141 Certification requirements for foreign air carrier use.

Employees must provide a certification as required in this section and any additional documents specified by the agency. The agency will not pay the foreign air carrier fare without the required certification. The certification must include—

(a) Employee's name;

(b) Travel dates;

(c) Origin and destination;

(d) Detailed travel itinerary, including air carrier and flight number for each leg of the trip; and

(e) Statement explaining compliance with exceptions in § 301-10.134 or § 301-10.136, or a copy of the agency's written approval deeming foreign air carrier service necessary in accordance with § 301-10.135.

§ 301-10.142 Liability for improper or unauthorized foreign air carrier use.

Employees will not be reimbursed for transportation costs incurred through improper or unauthorized use of foreign air carrier service.

§§ 301-10.143-301-10.159 [Reserved]

Train

§ 301-10.160 Use of extra-fare train service.

Employees may use extra-fare train service when the agency determines it is more advantageous to the Government or required for security reasons. Such use must be authorized or approved as other than coach class accommodations in accordance with §301-10.100.

§ 301-10.161 Use of train sleeping accommodations.

Employees may use the lowest class of sleeping accommodations aboard a train that meets mission needs when overnight travel is required, and the agency determines such accommodations are advantageous to the Government.

§§ 301-10.162-301-10.179 [Reserved]

Ship

§ 301-10.180 U.S. flag ship requirement.

When authorized to travel by ship, employees must use a U.S. flag ship when available, unless the mission's necessity requires using a foreign ship. (See 46 U.S.C. 55302.)

§ 301-10.181 Liability for improper foreign ship use.

Employees are required to travel by U.S. flag ship for the entire trip, unless the agency specifically authorizes use of a foreign ship. Any costs resulting from improper or unauthorized use of a foreign ship are the employee's responsibility.

§§ 301-10.182-301-10.189 [Reserved]

Transit Systems

§ 301-10.190 Use of transit system for official travel.

Employees may use a transit system as a means of transportation in conjunction with official travel when such transportation is authorized and approved by the agency in the following manner:

(a) At the official station.

(1) From the employee's residence or other authorized point of departure, e.g., rail to airport;

(2) To the employee's residence or other authorized point of return, e.g., airport to rail;

(3) From the employee's residence to the office on the day of departure from the official station on official TDY that requires at least one night's lodging; or

(4) From the office to the employee's residence on the day of return to the official station from an official TDY assignment that requires at least one night's lodging.

(b) At the TDY location.

(1) From the TDY transit system station(s) to the place of lodging or place of official business and return;

(2) To, from, and between places of lodging and official business;

(3) Between places of official business; or

(4) To obtain meals at the nearest available place when the nature and location of the official business or the lodging at a TDY location are such that meals cannot be obtained there.

Subpart C—Government Vehicle

§ 301-10.200 Types of Government vehicles.

Employees may be authorized to use a Government-furnished automobile, a Government aircraft in accordance with §§ 301-10.260 through 301-10.265, and other types of Government vehicles in accordance with Government-issued rules governing their use.

§ 301-10.201 Liability for unauthorized Government vehicle use.

Employees are responsible for any costs resulting from unauthorized use of a Government vehicle and may be subject to administrative and/or criminal liability for misuse of Government property.

Travel on Government Aircraft

§ 301-10.260 Use of Government aircraft.

Agencies may authorize Federal travelers, non-Federal travelers, and any other passengers, as defined in § 300-1.1 of this subtitle, to travel on Government aircraft, subject to the rules in this subpart. Because the taxpayers generally should pay no more than necessary for transportation of travelers, except for required use travel, agencies may authorize travel on Government aircraft only when a Government aircraft is the most cost-effective mode of travel and the traveler is traveling for governmental purposes. Employees may use Government aircraft for travel only when authorized by an executive agency under specific rules except with regard to travel under § 301-70.802 of this chapter.

§ 301-10.261 Types of Government aircraft travel.

Employees may use Government aircraft—

(a) For official travel only when—

(1) No scheduled commercial airline service is reasonably available (able to meet departure and/or arrival requirements within a 24-hour period, unless extraordinary circumstances require a shorter period) to fulfill the agency's travel requirement; or

(2) The cost of using a Government aircraft is less than the cost of the City Pair coach fare or the lowest available full coach fare for scheduled commercial airline service, considering costs of non-productive or lost work time.

(b) For required-use travel when required for bona fide communications, security reasons, or exceptional scheduling requirements, including travel for official, personal, or political purposes.

(c) For space available travel when—

(1) The aircraft is already scheduled for official purpose and additional use does not require a larger aircraft or result in more than minor additional cost;

(2) The traveler is a Federal traveler or dependent stationed in a remote location not accessible to commercial airline service; or

(3) The traveler is authorized to travel on a space available basis under 10 U.S.C. 2648 and in accordance with §§ 301-10.260 through 301-10.264.

§ 301-10.262 Authorization of Government aircraft travel.

The agency will authorize employee travel on Government aircraft as follows:

(a) *Required use travelers.* (1) The agency's senior legal official or principal deputy must authorize required-use travel on a trip-by-trip basis, in advance, in writing, and in compliance with agency policies, unless:

(i) The traveler is an agency head with Presidential determination that all travel (or travel in specified categories) is required-use travel; or

(ii) The traveler is not an agency head, and the agency head has determined in writing that all travel (or travel in specified categories) is required-use travel. Any determination by an agency head that travel by an officer or employee of that agency qualifies as required use travel must be in writing and set forth the basis for that determination.

(2) In emergency situations, prior verbal approval with after-the-fact written authorization is permitted.

(b) *Senior Federal officials.* The agency's senior legal official or principal deputy must authorize all travel on Government aircraft in advance and in writing, except for pre-authorized required-use travel under paragraphs (a)(1) and (2) of this section. Emergency situations allow prior verbal approval with after-the-fact written authorization.

(c) *Non-Federal travelers.* The senior legal official or principal deputy in the sponsoring agency must authorize travel on Government aircraft in advance and in writing. Emergency situations allow prior verbal approval with after-the-fact written authorization.

(d) *Other Federal travelers.* A designated travel-approving official (at least one organizational level above the traveler) or their delegate must authorize travel on Government aircraft in advance and in writing. Blanket travel authorizations must define, and such travel must meet, specific circumstances for aircraft use; otherwise, authorization must be on a trip-by-trip basis. Emergency situations allow prior verbal approval with after-the-fact written authorization.

§ 301-10.263 Travel authorization documents for Government aircraft.

(a) Employees must present to the aircraft management office that operates the Government aircraft:

(1) Valid picture identification, such as a Government identification card or a State-issued driver's license; and

(2) A copy of their written travel authorization, including any applicable blanket travel authorization, approved in accordance with § 301-10.262.

(b) The travel authorization for a senior Federal official or a non-Federal traveler must include the following information:

(1) Traveler's name with indication that the traveler is either a senior Federal official or a non-Federal traveler, whichever is appropriate.

(2) The traveler's organization and title or other appropriate descriptive information, e.g., dependent, press, etc.

(3) Name of the authorizing agency.

(4) The official purpose of the trip.

(5) The destination(s).

(6) For personal or political travel, the amount that the traveler must reimburse the Government (i.e., the full coach fare or appropriate share of that fare).

(7) For official travel, the comparable City Pair fare (if available to the traveler) or full coach fare if a City Pair fare is not available.

§ 301-10.264 Reimbursement to the Government for Government aircraft travel.

(a) No reimbursement is required for official travel on a Government aircraft.

(b) For personal travel on Government aircraft, reimbursement depends on specific circumstances:

(1) For required use travel, the employee must reimburse the Government the excess of the full coach fare for all flights taken over the full coach fare for flights that would have been taken without personal activities. For a wholly personal trip, the employee must pay the full coach fare for the entire trip.

(2) For travel authorized under 10 U.S.C. 2648 and in accordance with §§ 301-10.260 through 301-10.264, or for employees or their dependents stationed by the Government in remote locations without access to regularly scheduled commercial airline service, no reimbursement is required.

(c) For political travel on a Government aircraft, the Government must be reimbursed the excess of the full coach fare for all flights taken over the full coach fare for flights that would have been taken without political activities. If other laws or regulations specify a different reimbursement amount, that specified amount applies.

(d) Except for required use travel, any use of Government aircraft for personal or political activities must not increase the actual operating costs to the Government.

§ 301-10.265 Information available to the public about travel by senior Federal officials and non-Federal travelers on Government aircraft.

Information is available to the public in response to written requests under the Freedom of Information Act (5 U.S.C. 552), except for portions exempt from disclosure under that Act (such as classified information).

Subpart D—Privately Owned Vehicle (POV)

§ 301-10.300 Determining and computing mileage reimbursement.

Employees compute mileage reimbursement by multiplying the distance traveled, determined by the applicable mileage rate as follows:

Table 1 to § 301-10.300

If travel is by	The distance between origin and destination is
Privately owned automobile or	As shown in paper or electronic standard highway mileage guides, or the actual miles driven as determined from odometer readings.

privately owned motorcycle	
Privately owned aircraft	As determined from charts issued by the Federal Aviation Administration (FAA). Employees may include in their travel claim an explanation addressing any additional air mileage resulting from a detour necessary due to adverse weather, mechanical difficulty, or other unusual conditions. If a required deviation is such that airway mileage charts are not adequate to determine distance, employees may use the formula of flight time multiplied by cruising speed of the aircraft to determine distance. Employees must convert nautical miles to statute or regular miles when submitting a claim (1 nautical mile equals 1.15077945 statute miles).

§ 301-10.301 Reimbursement for advantageous POV use.

Employees will be reimbursed an applicable mileage rate based on the type of POV actually used, including privately owned airplane, automobile, or motorcycle. These rates will be published in an FTR bulletin and displayed on the General Services Administration website at <https://www.gsa.gov/mileage>.

§ 301-10.302 Allowable expenses beyond POV mileage rate.

Following is a table listing the reimbursable and non-reimbursable expenses:

Table 1 to § 301-10.302

Reimbursable expenses in addition to mileage allowance	Non-reimbursable expenses included in the mileage allowance
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Parking fees; ferry fees; bridge, road, and tunnel fees; <i>and</i> aircraft or airplane parking, landing, and tie-down fees	Charges for repairs, depreciation, replacements, grease, oil, antifreeze, towage and similar speculative expenses, fuel, insurance, state and Federal taxes.
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§ 301-10.303 Reimbursement with multiple POV travelers.

If another employee travels with the employee on the same trip in the same privately owned vehicle, mileage is payable to only one traveler. No deduction will be made from the mileage allowance if other passengers contribute to defraying expenses.

§ 301-10.304 Reimbursement for POV parking at common carrier terminal.

The agency may reimburse the parking fee as an allowable transportation expense, not exceeding the cost of using one of the following to/from the terminal, as determined by the agency: a taxi, transportation network company (TNC), or innovative mobility technology company.

§ 301-10.305 Reimbursement when using an unauthorized method of transportation.

Reimbursement is limited to the constructive cost of the authorized transportation method, which is the sum of travel and transportation expenses the employee would reasonably have incurred had they traveled by the method deemed most advantageous to the Government. The calculation involves assumptions and may include expenses such as: taxi and TNC fares, baggage fees, rental car costs, tolls, ferry fees, and parking charges.

§ 301-10.306 Reimbursement when using a POV instead of a Government-furnished automobile.

Employees will be reimbursed based on a constructive mileage rate limited to the cost that would be incurred for use of a Government-furnished automobile. This rate will be published in an FTR bulletin available at <https://www.gsa.gov/ftrbulletins>.

§§ 301-10.307–301-10.310 [Reserved]

Subpart E—Special Conveyances

§ 301-10.400 Types of special conveyances.

The agency may authorize or approve use of:

(a) Taxis, TNCs, or innovative mobility technology companies as specified in § 301-10.420;

(b) Commercial rental automobiles as specified in §§ 301-10.450 through 301-10.452; or

(c) Any other special conveyance when determined to be advantageous to the Government.

§ 301-10.401 Reimbursable charges for special conveyance.

Reimbursement is limited to actual expenses that the agency determines are necessary.

Taxis, TNCs, Innovative Mobility Technology Companies, Shuttle Services, or Other Courtesy Transportation

§ 301-10.420 Use of taxi, TNC, innovative mobility technology company, shuttle service, or other courtesy transportation.

When authorized and approved by the agency, employee transportation expenses in the performance of official travel are reimbursable for the usual fare plus a tip which the agency determines to be reasonable for use of a taxi, TNC, innovative mobility technology company, shuttle service, or other courtesy transportation (if charges result). When selecting a TNC, first consideration should be given to the General Services Administration's Ridehail/Rideshare program.

Rental Automobiles

§ 301-10.450 Rental vehicle use and authorization.

(a) The agency must determine that a rental vehicle's use is advantageous to the Government and specifically authorize such use.

(b) When authorized, travelers should first consider renting from a vendor participating in the Defense Travel Management Office (DTMO) U.S. Government Car Rental Agreement to obtain insurance and damage liability benefits, unless traveling OCONUS where no agreement exists for the temporary duty location.

(c) Travelers must use the least expensive compact car available, with exceptions approved on a limited basis and documented on the travel authorization. Exceptions may include:

(1) Accommodating medical disabilities or special needs.

(2) Agency mission requirements.

(3) When the cost of other than a compact car is less than or equal to the cost of the least expensive compact car available.

(4) Requiring additional space for multiple travelers authorized to travel together in the same vehicle.

(5) Carrying large amounts of Government material.

(6) Safety considerations during severe weather or difficult terrain.

(d) Travelers will not be reimbursed for:

(1) Pre-paid refueling options. They should refuel before returning the vehicle, with vendor refueling charges reimbursable only if complete refueling is impossible due to safety issues or fueling station location.

(2) Rental car loyalty point fees or point transfer charges.

§ 301-10.451 Reimbursement for collision damage waiver and theft insurance.

Employees may not be reimbursed for collision damage waiver (CDW) or theft insurance except that employees may be reimbursed for one or the other (or both) when traveling OCONUS and it is necessary due to rental agency requirements, foreign statutes, or legal procedures that could cause extreme difficulty for an employee involved in an accident.

§ 301-10.452 Liability for unauthorized rental automobile use.

Employees are responsible for any additional costs resulting from using a Government-funded commercial rental automobile for other than official purposes.

Official purposes which include transportation:

(a) Between places of official business;

(b) Between such places and places of temporary lodging when public transportation is unavailable or its use is impractical; or

(c) Between either paragraph (a) or (b) of this section and restaurants, drug stores, barber shops/hair stylists, places of worship, cleaning establishments, and similar places necessary for the sustenance, comfort, or health of the employee to foster the continued efficient performance of Government business.

PART 301-11—SUBSISTENCE EXPENSES

Authority: 5 U.S.C. 5702; 5 U.S.C. 5703; 5 U.S.C. 5707; 5 U.S.C. 5707a.

Subpart A—General Rules

§ 301-11.1 Eligibility for subsistence expense reimbursement.

Employees are eligible for reimbursement of per diem or actual subsistence expenses when:

- (a) Performing official travel away from their official station or other areas defined by their agency;
- (b) Incurring subsistence expenses while performing official travel; and
- (c) In a travel status for more than 12 hours.

§ 301-11.2 Agency requirement to pay subsistence expenses.

The agency must pay subsistence expenses (either a per diem allowance or actual expense) unless:

- (a) The travel is to a training event under the Government Employees Training Act (5 U.S.C. 4101-4121), and the employee agrees not to be paid subsistence expenses; or
- (b) The travel is for a pre-employment interview, and the interviewing agency does not authorize subsistence expense payment.

§ 301-11.3 Subsistence expense reimbursement methods.

Subsistence expenses will be reimbursed primarily using the lodgings-plus per diem method. Subsistence expenses may also be reimbursed using the actual expense or the reduced per diem methods. Agencies may allow a different method to be used each calendar day. See appendix A to this part to find out where to access per diem rates for various types of Government travel.

§ 301-11.4 Determining the applicable per diem reimbursement rate.

Generally, the temporary duty (TDY) location determines the per diem reimbursement rate. However, if lodging is obtained outside the TDY location, the agency may authorize or approve the per diem rate for an alternate location if it is advantageous to the government. If arriving at the lodging facility after 12 midnight, an employee may claim the lodging cost for the preceding calendar day.

§ 301-11.5 Entitlement period for subsistence expenses.

The period for subsistence expense entitlement starts on the day the employee departs their residence, office, or other authorized point and ends on the day they return to their residence, office, or other authorized point.

§ 301-11.6 Selecting lodging and making lodging reservations.

(a) Employees must make their lodging reservations through their agency's travel management service.

(b) Employees should always stay in a "fire safe" facility. This is a facility that meets the fire safety requirements of the Hotel and Motel Fire Safety Act of 1990 (the Act), as amended (*see* 5 U.S.C. 5707a).

(c) When selecting a commercial lodging facility, first consideration should be given to Government lodging agreement programs such as FedRooms®.

(d) Section 5707a of title 5, U.S.C., does not apply to the government of the District of Columbia.

§ 301-11.7 Lodging reimbursement based on lodging type.

(a) The agency will reimburse employees for different types of lodging:

(1) *Conventional lodging (hotel/motel, including extended stay hotels; boarding house)*. Reimbursed at the single occupancy rate.

(2) *Government quarters*. Reimbursed for the fee or service charge paid for use of the quarters.

(3) *Lodging with friends or relatives.* May be reimbursed for additional costs incurred by the host to accommodate the employee if substantiated and deemed reasonable by the agency. Reimbursement does not include the cost of comparable conventional lodging or a flat “token” amount.

(4) *Nonconventional lodging.* Reimbursable when no conventional lodging is available in the area or when conventional lodging is in short supply, such as during special events. Includes home-sharing or short-term rental properties (excluding extended-stay hotels), college dormitories, rooms that may or may not be offered commercially in private homes, or other non-commercial accommodations.

(5) *Recreational vehicle (trailer/camper).* Reimbursable for expenses such as parking fees, fees for use of and connection/disconnection of utilities, electricity, fuel, water, sewage, bath or shower fees, and dumping fees.

(b) The agency will not reimburse:

(1) *Personally-owned residence.* No lodging expenses for staying at a personal residence or real estate expenses related to purchase or sale, except during an authorized relocation.

(2) *Personally-owned recreational vehicle.* No expenses associated with purchasing, selling, or paying for a recreational vehicle or camper at the temporary duty location.

§ 301-11.8 Computation of daily lodging rate for long-term lodging.

When obtaining lodging on a long-term basis (e.g., weekly or monthly), the daily lodging rate is computed by dividing the total lodging cost by the number of days of occupancy for which the employee is entitled to subsistence expense reimbursement for lodging. The daily rate may not exceed the daily per diem rate for the TDY location.

§ 301-11.9 Allowable expenses for long-term lodging.

When renting lodging on a long-term basis (e.g., weekly, monthly), the following expenses may be considered part of the lodging cost:

- (a) Rental cost for a furnished dwelling. If renting an unfurnished dwelling, the rental cost of the dwelling and necessary furniture and appliances (such as stove, refrigerator, chairs, tables, bed, sofa, television, or vacuum cleaner);
- (b) Costs of connecting, disconnecting, and using utilities;
- (c) Reasonable maid fees and cleaning charges;
- (d) Monthly telephone use fee (excluding installation and long-distance calls);
- (e) Monthly internet/wifi use fee (excluding installation); and
- (f) Other costs typically included in a hotel/motel room price in the area.

§ 301-11.10 Reimbursement for prepaid lodging expenses.

If a temporary duty assignment is curtailed, canceled, or interrupted for official purposes or reasons beyond the employee's control and acceptable to the agency, the employee may be reimbursed for pre-paid expenses that are not refundable, including a forfeited rental deposit, provided the employee sought to obtain a refund or took steps to minimize costs.

§ 301-11.11 Subsistence expense calculations when traveling across the international dateline (IDL).

When crossing the IDL, actual elapsed travel time will be used to compute an employee's subsistence entitlement rather than calendar days.

§ 301-11.12 Agency authorization of rest periods during travel.

(a) The agency may authorize a rest period not exceeding 24 hours at an intermediate point or destination when:

- (1) The origin or destination is outside the continental United States (OCONUS);

(2) Scheduled flight time, including stopovers, exceeds 14 hours;

(3) Travel is by a direct or usually traveled route; and

(4) The agency has determined that travel by business class is not advantageous and travel is by coach class or premium economy class.

(b) When a rest stop is authorized, the applicable per diem rate is the rate for the rest stop location. The agency may authorize a rest period exceeding 24 hours when no scheduled transportation service departs within 24 hours of arrival at an intermediate point. To qualify, the employee must be scheduled to board the first available scheduled departure. The agency will determine a reasonable additional length of time for rest periods exceeding 24 hours.

§ 301-11.13 Reimbursement for subsistence expenses on non-workdays.

(a) Employees will generally be reimbursed for subsistence expenses during non-workdays (weekends, Federal holidays, or other scheduled non-workdays) when their travel status requires staying at the temporary duty location or traveling during these days. However, the agency should determine the most cost-effective approach, such as remaining in travel status or permitting return to the official station.

(b) For emergency travel due to incapacitating illness or injury, the rules in part 301-30 of this subchapter apply.

§ 301-11.14 Agency reimbursement for return home or to the official station during TDY.

The agency may authorize per diem or actual expense and round-trip transportation expenses for periodic return travel to the employee's home or official station under the following circumstances:

(a) The agency requires the employee to return to their official station to perform official business;

(b) The agency will realize substantial cost savings by the employee's return home; or

(c) Periodic return travel home is justified as part of an extended TDY assignment.

§ 301-11.15 Reimbursement for voluntary return during TDY assignment.

If an employee voluntarily returns home or to their official station on non-workdays during a TDY assignment, the maximum reimbursement for round-trip transportation and subsistence expenses is limited to what would have been allowed had the employee remained at the TDY location.

§ 301-11.16 Lodging tax reimbursement.

(a) For CONUS and non-foreign OCONUS locations, lodging taxes paid by the employee are reimbursable as a miscellaneous travel expense limited to the taxes on reimbursable lodging costs.

(b) For foreign areas, separate claims for lodging taxes are not allowed because lodging taxes have not been removed from foreign per diem rates established by the Department of State.

§ 301-11.17 Options for when the per diem rate is insufficient.

(a) Employees may request reimbursement of their actual expenses up to 300 percent of the per diem rate. There is no authority to exceed this ceiling. However, subject to agency policy, a lesser amount may be authorized.

(b) Agencies may authorize the per diem rate for an alternative location where lodging is obtained if it is advantageous to the Government.

(c) Approval for reimbursement above the per diem amount or at an alternative location is typically provided in advance and at the agency's discretion.

Note 1 to § 301-11.17: Refer to § 301-70.201 for when an agency can issue a blanket actual expense authorization exceeding the per diem rate.

§ 301-11.18 Reimbursement for advance room deposit.

The agency may reimburse an advance room deposit required by a lodging facility to secure a room reservation before scheduled official travel. If the employee fails to perform the scheduled travel for reasons unacceptable to the agency and forfeits the deposit, the employee is indebted to the Government and must repay the amount as prescribed by the agency.

§ 301-11.19 Overnight lodging reimbursement.

Employees are reimbursed for actual and necessary expenses, not to exceed the applicable lodging per diem rate.

§ 301-11.20 Meals and incidental expenses (M&IE) reimbursement amounts.

(a) Except as provided in paragraph (b) of this section, when travel is more than 12 but less than 24 hours, employees receive a per diem allowance of 75 percent of the applicable M&IE rate for each calendar day they are in a travel status. If their travel is 24 hours or more, on the first day of departure and last day of travel, they receive 75 percent of the applicable M&IE rate. Full days of travel are reimbursed at 100 percent of the applicable M&IE rate.

(b) For travel by ship, whether commercial or Government, the agency will determine an appropriate rate within the applicable M&IE rate.

§ 301-11.21 Allowable M&IE reimbursement when meals are provided.

(a) Except as provided in paragraph (c) or (d) of this section, when M&IE per diem is authorized and meals are provided, either by the Government or included in the registration fee, including meals furnished under the authority of chapter 304 of this subtitle, employees must adjust the amount reimbursed by deducting the appropriate amount shown at <https://www.gsa.gov/mie>.

(b) For meals provided on the day of departure and the last day of travel, employees must deduct the entire allocated meal cost from the decreased M&IE rate. The

total amount of meal deductions made will not cause employees to receive less than the amount allowed for incidental expenses.

(c) Employees do not need to deduct meals provided by a common carrier or a complimentary meal provided by a hotel/motel.

(d) Agencies may allow employees to claim the full M&IE amount if the employee was unable to take part in a Government-furnished meal due to the conduct of official business or:

(1) Was unable to consume the furnished meal(s) because of medical requirements or religious beliefs and purchased substitute meals instead; and

(2) If the employee had advance knowledge of the meals to be furnished:

(i) Requested specific approval to claim the full M&IE allowance prior to travel; and

(ii) Made a reasonable effort to make alternative meal arrangements but was unable to do so.

§ 301-11.22 Circumstances for prescribing a reduced per diem rate.

An agency may prescribe a reduced per diem rate lower than the prescribed per diem rate under the following circumstances:

(a) When the agency can determine in advance that lodging and/or meal costs will be lower than the per diem rate, such as when two employees share a room or kitchen facilities are available, reducing the need for buying prepared meals; and

(b) The lowest authorized rate must be stated in the travel authorization before travel or the traveler must be given sufficient notice once travel has begun to adjust spending (i.e., finding and occupying alternative lodging).

§ 301-11.23 Itemization requirements for actual expense reimbursement.

Employees must itemize all expenses, including meals (with each meal itemized separately), for which they will be reimbursed under the actual expense method. Receipts are required for:

- (a) Lodging, regardless of amount; and
- (b) Any individual meal exceeding \$75 in cost.

Subparts B–E [Reserved]

Subpart F— Extended TDY Tax Reimbursement Allowance (ETTRA)

§ 301-11.601 Duty to recognize a taxable extended TDY assignment.

A taxable extended TDY assignment is a TDY assignment that continues long enough that, under the Internal Revenue Code (IRC), the employee is no longer considered temporarily away from home during any period of employment exceeding one year. The status change becomes effective on the date when either the employee or the agency recognizes the assignment will exceed one year. As soon as either the employee or agency recognizes the assignment will exceed one year—

- (a) The recognizing party must notify the other; and
- (b) The agency must immediately change the employee's status.

§ 301-11.602 Tax consequences of extended TDY.

(a) For a taxable extended TDY assignment, all travel expense allowances, reimbursements, and direct Government payments made on the employee's behalf in connection with the assignment become taxable income, starting from the date the assignment is recognized as exceeding one year. The agency will reimburse the employee for substantially all income taxes incurred as a result of their taxable extended TDY assignment, through two components:

- (1) Withholding Tax Allowance (WTA); and
- (2) Extended TDY Tax Reimbursement Allowance (ETTRA).

(b) The WTA and ETTRA cover only TDY benefits described in this subchapter. On an extended TDY assignment, the employee is not eligible for relocation benefits they would have received on a permanent relocation.

§ 301-11.603 Procedures for WTA and ETTRA calculation and reimbursement.

(a) If the agency knows from the beginning that the TDY assignment qualifies as taxable extended TDY, the agency will:

- (1) Withhold a WTA;
- (2) Pay the WTA as withholding tax to the Internal Revenue Service (IRS) until the assignment ends; and
- (3) Increase (or “gross-up”) the WTA amount to reimburse the employee for additional taxes on the WTA.

(b) If the agency realizes during the TDY assignment that taxes will be incurred, the agency will:

- (1) Compute the WTA for all taxable benefits received since recognizing the assignment is no longer “temporarily away from home”;
- (2) Pay the computed amount to the IRS; and
- (3) Begin paying WTA to the IRS until the extended TDY assignment ends.

(c) For the ETTRA, the agency will use the same one-year or two-year process chosen for the relocation income tax allowance (RITA). Additional information on WTA and RITA processes is available in part 302-17 of this subtitle.

(d) If the agency offers a choice, the WTA is optional for the employee.

§ 301-11.604 When to file the required tax information for extended TDY.

Employees should provide the information their agency requires to make the ETTRA calculation. This will include tax information for any Federal and State tax returns filed for the year that the employee was on a taxable extended TDY assignment.

Employees should submit this information at the beginning of the extended TDY assignment, or as soon as the employee or agency realizes the assignment will incur taxes.

Appendix A to Part 301-11—Prescribed Per Diem Rates

(a) For the CONUS per diem rates, see applicable FTR *Per Diem Rate* Bulletins, issued periodically and available at <https://www.gsa.gov/perdiem>;

(b) For non-foreign areas, see applicable *Per Diem Rate* Bulletins issued by the Department of Defense and published periodically in the *Federal Register* or at <https://www.travel.dod.mil/Travel-Transportation-Rates/Per-Diem/>; and

(c) For foreign area per diem rates, see per diem rate supplement to section 925, Department of State Standardized Regulations (Government Civilians-Foreign Areas) and available at https://aoprals.state.gov/web920/per_diem.asp.

PART 301-12—MISCELLANEOUS EXPENSES

Authority: 5 U.S.C. 5707.

§ 301-12.1 Reimbursable miscellaneous expenses.

Miscellaneous expenses are costs related to official travel that are necessary, in the interest of the Government, and not covered by other specific allowances. Expenses that are authorized or approved by the agency will be reimbursed as miscellaneous expenses. Taxes for reimbursable lodging are considered approved when the lodging is authorized.

§ 301-12.2 Baggage expense reimbursement.

Agencies may approve reimbursement of common carrier fees for one standard size and weight checked bag. Agencies may approve additional baggage in accordance with agency internal policies.

PART 301-13—TRAVEL OF AN EMPLOYEE WITH SPECIAL NEEDS

Authority: 5 U.S.C. 5707.

§ 301-13.1 Conditions of payment for additional travel expenses for special needs.

In accordance with the Rehabilitation Act of 1973, as amended (29 U.S.C. 701 et seq.) and 5 U.S.C. 3102, an agency will pay additional travel expenses when necessary to reasonably accommodate a special physical need that is clearly visible and discernible; or substantiated in writing by a competent medical authority. Agencies should authorize and administer the payment to reasonably accommodate employee(s) with special needs.

§ 301-13.2 Allowable additional travel expenses for special needs.

The agency approving official may pay expenses deemed necessary by the agency to reasonably accommodate a special need, including:

- (a) Transportation and per diem expenses for an immediate family member or attendant required to accompany the employee;
- (b) Specialized transportation to, from, and at the temporary duty location;
- (c) Specialized services from a common carrier to accommodate the special need;
- (d) Baggage handling costs directly resulting from the special need;
- (e) Renting and transporting a wheelchair;
- (f) Other than coach class accommodations to accommodate the special need; and
- (g) Services of an attendant when necessary to accommodate the special need.

Note 1 to paragraph (g): For limits on attendant payments beyond travel expenses, refer to 5 U.S.C. 3102 and guidance available at <https://www.opm.gov/FAQs>.

PART 301-30—EMPLOYEE EMERGENCY TRAVEL

Authority: 5 U.S.C. 5702; 5 U.S.C. 5707.

§ 301-30.1 Definition of employee emergency travel.

Employee emergency travel is travel resulting from:

- (a) Becoming incapacitated by illness or injury not due to the employee's own misconduct;

(b) The death or serious illness of a member of the employee's "immediate family" as defined in §300-1.1 of this subtitle. The agency may, on a case-by-case basis, expand the definition of "immediate family" to include additional members of the employee's or spouse's/domestic partner's extended family; or

(c) A catastrophic occurrence or impending disaster, such as fire, flood, or act of God, directly affecting the employee's home.

§ 301-30.2 Procedure for interrupting or discontinuing TDY travel.

Employees must contact their travel authorizing/approving official for instructions as soon as possible when needing to interrupt or discontinue TDY.

§ 301-30.3 Allowable expenses for incapacitating illness or injury during TDY.

The agency may pay:

(a) Per diem expenses while the employee is on leave (annual or sick), not to exceed the per diem rate at the location where the employee incurred or was treated for the incapacitating illness or injury, for a reasonable period that generally may not to exceed 14 calendar days (including fractional days) for any one period of absence.

Agencies may approve a longer period of time if justified.

(b) The following additional expenses when the employee discontinues a TDY assignment before its completion due to an incapacitating illness or injury:

(1) Transportation and per diem expenses for travel to an alternate location for medical treatment.

(2) Transportation and per diem expenses to return to the official station.

(3) Transportation costs for a medically necessary attendant.

§ 301-30.4 Limitations on emergency travel expense payment.

Expenses are not payable when:

(a) The employee is confined to a medical facility within the proximity of their official station or the same medical facility they would have been admitted to if the incapacitating illness or injury had occurred at their official station.

(b) The Government provides or reimburses the employee for hospitalization under any Federal statute, including hospitalization in a Department of Veterans Affairs (VA) Medical center or military hospital. However, per diem expenses remain payable if the employee's hospitalization is covered under the Federal Employees Health Benefits Program (5 U.S.C. 8901 et seq.).

(c) If any of these expenses are paid to the employee by mistake, they must be collected from the employee by the agency.

PART 301-31—THREATENED LAW ENFORCEMENT/INVESTIGATIVE EMPLOYEES

Authority: 5 U.S.C. 5705; 5 U.S.C. 5706a; 5 U.S.C. 5707.

§ 301-31.1 Purpose of subsistence and transportation expenses for threatened law enforcement/investigative employees.

To protect law enforcement/investigative employees and their “immediate family” (as defined in § 300-1.1 of this subtitle) when their lives are placed in jeopardy as a result of the employee's assigned duties. The agency may, on a case-by-case basis, expand the definition of “immediate family” to include other members of the employee's and/or the employee's spouse's or domestic partner's extended family.

§ 301-31.2 Agency discretion in paying expenses.

The agency is not required to pay transportation and subsistence expenses. The decision to pay depends on the agency's assessment of the threat against the employee's or immediate family member's life.

§ 301-31.3 Lodging location determination.

The agency designates the area where the employee and/or immediate family should obtain lodging, which may be within the official station or at an alternate location. The employee and immediate family may occupy lodging at different locations if authorized by the agency.

§ 301-31.4 Allowable transportation expenses.

The agency may pay transportation expenses authorized by part 301-10 of this subchapter to transport the employee and/or family to/from a temporary location.

§ 301-31.5 Allowable subsistence expenses.

Agencies may only pay lodging costs. However, the agency may pay for meals and laundry/cleaning expenses if:

- (a) The temporary living accommodations do not have kitchen or laundry facilities; or
- (b) The agency determines that other extenuating circumstances exist which necessitate payment of these expenses.

§ 301-31.6 Per diem allowance restriction.

The agency may not pay a per diem allowance instead of actual expenses.

§ 301-31.7 Expense tracking and documentation requirement.

Employees must keep track of actual expenses as described in part 301-11 of this subchapter, and must provide receipts or any other documentation required by their agency for reimbursement. However, in instances when documentation might compromise the security of the individuals involved, the head of the agency may waive these requirements.

§ 301-31.8 Travel advance availability.

Employees may receive a travel advance under § 301-51.200 of this chapter for up to a 30-day period at a time to cover allowable expenses, subject to the requirement to

reimburse the agency for any portion of the advance disallowed or not spent. The travel advance may not exceed the maximum allowable amount authorized in this part.

Subchapter C—Arranging for Travel Services, Paying Travel Expenses, and Claiming Reimbursement

PART 301-50—ARRANGING FOR TRAVEL SERVICES

Authority: 5 U.S.C. 5707; 40 U.S.C. 121(c).

§ 301-50.1 Travel arrangement requirements.

Employees of an agency as defined in §300-1.1 of this subtitle must arrange all TDY travel using the online booking tool offered by ETS, unless extenuating circumstances prevent such use, such as when attending a conference where the conference sponsor has negotiated with one or more lodging facilities to set aside a number of rooms for attendees, and employees must book directly with the facility to receive the negotiated rate. If an exception to ETS use is granted in accordance with this part, employees must use their agency's TMS. Employees of the Department of Defense, the legislative branch, or the Government of the District of Columbia must arrange travel in accordance with their agency's TMS.

§ 301-50.2 Exceptions to mandatory use of ETS, TMS, or TMC.

(a) The agency head or their designee may grant an individual case exception in writing or through electronic means to the required use of ETS, or the agency's TMC or TMS if otherwise exempted from ETS use per paragraph (b) of this section. Any exception granted must be consistent with any contractual terms applicable to the TMC, TMS, or ETS.

(b) The Administrator of General Services or the Administrator's designee may grant an agency-wide exception (or exempt a component thereof) from the required use of ETS when requested by the head of a Department (cabinet-level agency) or head of an independent agency when the agency has presented a business case analysis to the

General Services Administration that proves that it has an alternative TMS to the ETS and is in the best interest of the Government.

(1) As a condition of receiving an exception, the agency must agree to conduct annual business case reviews of its TMS and must provide to the ETS Program Management Office (PMO) data elements required by the ETS PMO in a format prescribed by the ETS PMO.

(2) Requests for exceptions should be addressed to the Administrator of General Services and sent to travelpolicy@gsa.gov with full justification and/or analysis.

§ 301-50.3 Consequences of not using ETS, TMS, or TMC.

The employee is responsible for any additional costs resulting from the failure to use the ETS or their agency's TMS or TMC if they do not have an exception to use. In addition, the agency may take appropriate disciplinary actions.

PART 301-51—PAYING TRAVEL EXPENSES

Authority: 5 U.S.C. 5707; 40 U.S.C. 121(c). Subpart A is also issued under 5 U.S.C. 5701 note. Subpart C is also issued under 5 U.S.C. 5705.

Subpart A—General

§ 301-51.1 Government contractor-issued travel charge card mandatory use.

Employees are required to use the Government contractor-issued travel charge card for all official travel expenses unless:

(a) Payment through the card is impractical (e.g., a vendor does not accept the travel charge card) or imposes unreasonable burdens or costs; or

(b) The Administrator of General Services or the agency head or their designee has granted an exemption under § 301-51.2.

§ 301-51.2 Exemptions from mandatory use of the Government contractor-issued travel charge card.

(a) The Administrator of General Services exempts from mandatory use of the Government contractor-issued travel charge card any payment, person, type or class of payments, or type or class of personnel in any case in which—

(1) It is in the best interest of the United States to do so;

(2) Payment through a travel charge card is impractical or imposes unreasonable burdens or costs on Federal employees or Federal agencies; or

(3) The Secretary of Defense or the Secretary of Homeland Security (for the Coast Guard) requests an exemption for members of their uniformed services.

(4) The Administrator of General Services has exempted the following classes of employees from mandatory use of the Government contractor-issued travel charge card:

(i) Employees who have a pending application for the Government contractor-issued travel charge card;

(ii) Employees for which issuance of the Government contractor-issued travel charge card would adversely affect the mission or put the employee at risk; or

(iii) Employees who are not eligible to receive a Government contractor-issued travel charge card.

(b) The head of a Federal agency or their designee(s) may exempt any payment, person, type or class of payments, or type or class of agency personnel if the exemption is determined to be necessary in the interest of the agency. Agencies must notify the Administrator of General Services, Office of Government-wide Policy, at travelpolicy@gsa.gov, within 30 days after granting an exemption from the mandatory use of the Government contractor-issued travel charge card, stating the reasons for the exemption.

§ 301-51.3 Voluntary card use after exemption.

An agency-granted exemption does not prevent the employee from using the Government contractor-issued travel charge card on a voluntary basis for official travel expenses.

§ 301-51.4 Payment methods after exemption.

If an employee receives an exemption from use of the Government contractor-issued travel charge card, the agency may authorize use of personal funds, travel advances, or Government Transportation Request (GTR). The General Services Administration City Pair Program contractors are not required to accept payment by personal funds or travel advances.

§ 301-51.5 Misuse of Government contractor-issued travel charge card.

Employees may not use the Government contractor-issued travel charge card for personal reasons. Agencies should establish internal policies and procedures defining what are considered to be misuses of the Government contractor-issued travel charge card. Appropriate action may be taken pursuant to those policies if an employee fails to activate the Government contractor-issued travel charge card within 60 days of receipt or misuses the travel charge card.

Subpart B—Paying for Common Carrier Transportation

§ 301-51.100 Payment methods to procure common carrier transportation.

Employees must use a Government contractor-issued individually billed travel charge card, centrally billed account, GTR, or other method of payment authorized in accordance with their agency's internal policy to procure common carrier transportation.

§ 301-51.101 Cash-equivalent payment methods.

(a) The following payment methods are considered the equivalent of cash:

(1) Personal credit cards;

(2) Cash withdrawals obtained from an ATM using a Government contractor-issued individually billed travel charge card; and

(3) Checks, both personal and travelers.

(b) Agencies must comply with § 102-118.30 of this title, which limits payment of transportation services to electronic fund transfer (EFT), unless excepted.

§ 301-51.102 Reimbursement for unauthorized cash purchases of common carrier transportation.

If an employee makes an unauthorized cash purchase of common carrier transportation, the agency may limit reimbursement to the cost of such transportation using the authorized method of payment.

(a) *Limited reimbursement.* For cash payments that an agency determines were made under non-emergency circumstances, reimbursement to the traveler is limited to the cost that would have been properly chargeable to the Government had the traveler used a government provided payment resource, such as an individual Government contractor-issued travel charge card, centrally billed account, or GTR.

(b) *Full reimbursement.* Agencies may choose to make full payment when circumstances justify it, such as for invitational travel, trips by infrequent travelers, and interviewee travel.

§ 301-51.103 Liability for a lost GTR.

An employee is liable for any Government expenditure that is caused by the employee's negligence in safeguarding the GTR or tickets received in exchange for the GTR. To avoid liability, the employee should immediately report a lost or stolen GTR to their administrative office. If the lost or stolen GTR shows the carrier service desired and point of origin, the employee should promptly notify in writing the named carrier and other local initial carriers. The employee should not use a GTR recovered after having been reported as lost or stolen. Instead, the employee should report the recovered GTR to their administrative office.

Subpart C—Receiving Travel Advances

§ 301-51.200 Travel advance eligibility.

Employees may receive a travel advance for expenses deemed necessary by the agency while on official travel. Advances for non-cash transaction expenses may be authorized in accordance with the agency's internal policies.

§ 301-51.201 Maximum travel advance amount.

The amount the agency advances the employee may not exceed the following amounts:

Table 1 to § 301-51.201

For	The maximum amount the agency may advance is
Cash transaction expenses	The estimated amount of the employee's cash transaction expenses.
Non-cash transaction expenses (See § 301-51.200)	Generally zero, however see § 301-51.200. If the employee is authorized a travel advance for non-cash transaction expenses, the agency will determine the maximum amount the employee is authorized to receive.

§ 301-51.202 Accounting for travel advance.

Employees must account for their travel advance after completion of their assignment. The employee must file a travel claim which accounts for the advance in accordance with the agency's policy. If the employee is in continuous travel status or submits periodic reimbursement vouchers on an individual trip authorization, the agency may reimburse the full amount of the employee's travel expenses without any deduction of the advance until such time as the employee files a final voucher.

(a) If the amount advanced is less than the amount of the voucher on which it is deducted, the employee will be reimbursed the net amount.

(b) If the advance exceeds the reimbursable amount, the employee must immediately refund the excess.

§ 301-51.203 Procedure for canceled or postponed trip.

If a trip is canceled or postponed indefinitely, the employee must notify the appropriate agency officials and refund any monies advanced.

PART 301-52—CLAIMING REIMBURSEMENT

Authority: 5 U.S.C. 5701 note; 5 U.S.C. 5707; 40 U.S.C. 121(c).

§ 301-52.1 Travel claim information requirements.

Employees must file a travel claim and provide the following information:

(a) Receipts for any lodging expenses and other expenses costing over \$75, and an itemized list of expenses and other information (specified in the listing of required standard data elements, and any additional information the agency may specifically require), except:

(1) The employee may aggregate official travel-related expenses incurred at the TDY location for authorized telephone calls, transit system fares, and parking meter fees, except any individual expenses costing over \$75 must be listed separately.

(2) When the employee is authorized a reduced per diem rate for lodging, the employee must state the reduced daily rate the agency authorized.

(3) When the employee is authorized a reduced per diem rate for M&IE, the employee must state the reduced daily rate the agency authorized.

(4) The agency may choose whether or not to require itemization of M&IE when a reduced M&IE rate is authorized.

(5) Receipts must be retained for 6 years as prescribed by the National Archives and Records Administration (NARA) under General Records Schedule 1.1, item 010 (<https://www.archives.gov/files/records-mgmt/grs/grs01-1.pdf>).

(6) The employee must submit a travel claim within 5 working days after trip completion or period of travel; or at most every 30 days for if the employee is on a continuous travel status unless the agency administratively requires submission within a shorter timeframe.

(7) The agency may exempt an expenditure from the receipt requirement because the expenditure is confidential.

(b) Type of leave and the number of hours of leave for each day.

(c) The date of arrival and departure from the TDY station.

(d) Evidence of the employee's necessary travel expenses including any necessary special authorizations.

§ 301-52.2 Travel claim filing format.

Employees must use the format prescribed by ETS to file travel claims, unless the agency has been granted, or has granted the employee, an exception from required use of the ETS in accordance with § 301-50.2 of this subchapter.

§ 301-52.3 Disallowed payment of a claimed item.

The agency may disallow payment of a claimed item if the employee:

(a) Does not provide proper itemization of an expense;

(b) Does not provide required receipt(s) or other documentation required to support their claim; or

(c) Claims an expense which is not authorized.

§ 301-52.4 Procedure for challenging a claim disallowance.

Employees may request reconsideration of the agency's disallowance of their claim if the employee has additional facts or documentation to support the request for reconsideration. To challenge a disallowed claim, the employee must:

- (a) File a new claim.
- (b) Provide full itemization for all disallowed items reclaimed.
- (c) Provide receipts for all disallowed items reclaimed that require receipts, unless the agency already has the receipt.
- (d) Provide a copy of the notice of disallowance.
- (e) State the proper authority for the claim if the employee is challenging the agency's application of the law or statute.
- (f) Follow the agency's procedures for challenging disallowed claims.
- (g) If after reconsideration by the agency, the claim is still denied, the employee may submit the claim for adjudication to the Civilian Board of Contract Appeals in accordance with 48 CFR part 6104.

§ 301-52.5 Accounting for an outstanding travel advance.

Employees must account for any travel advance outstanding at the time they submit their travel claim in accordance with the agency's procedures. Agencies are responsible for ensuring the collection of outstanding travel advances.

§ 301-52.6 Accounting for unused tickets and refunds.

Employees must submit any unused tickets or other evidence of refund to their agency in accordance with the agency's procedures.

§ 301-52.7 Agency reimbursement timeframe.

The agency must reimburse the employee within 30 calendar days after the employee submits a proper travel claim to the agency's designated approving official.

The 30-day requirement in this section does not apply to the following relocation allowances:

- (a) Transportation and storage of household goods and professional books, papers, and equipment;
- (b) Transportation of a mobile home;
- (c) Transportation of a privately owned vehicle;
- (d) Temporary quarters subsistence expense;
- (e) Residence transaction expenses;
- (f) Relocation income tax allowance;
- (g) Use of a relocation services company;
- (h) Home marketing incentive payments; and
- (i) Allowance for property management services.

§ 301-52.8 Notification of claim errors.

After the employee submits a travel claim, the agency must notify the employee in seven working days of any errors that would prevent payment within 30 calendar days after submission.

§ 301-52.9 Late payment fee entitlement.

Employees will receive a late payment fee if the agency fails to reimburse them within 30 calendar days after submission of a proper travel claim to the approving official.

§ 301-52.10 Late payment fee calculation.

- (a) To calculate late payment fees, the agency must either—
 - (1) Use the prevailing Prompt Payment Act Interest Rate beginning on the 31st day after submission of a proper travel claim and ending on the date on which payment is made; or

(2) Reimburse a flat fee of not less than the prompt payment amount, based on an agencywide average of travel claim payments.

(b) In addition to the fee required by paragraphs (a)(1) and (2) of this section, the agency must also pay an amount equivalent to the late payment charge that the card contractor would have been able to charge the employee had the employee not paid the bill.

§ 301-52.11 Minimum late payment fee threshold.

A late payment fee will only be paid when the computed fee is \$1.00 or greater.

§ 301-52.12 Tax reporting of late payment fees.

Late payment fees will not be reported as wages on a Form W-2. The Internal Revenue Service (IRS) has determined that the late payment fee is in the nature of interest (compensation for money use). The agency will report payments in accordance with IRS guidelines.

§ 301-52.13 Tax treatment of the additional fee.

The agency will report payment of the additional fee, which is equal to any late payment charge that the card contractor would have been able to charge had the employee not paid the bill, as additional wages on Form W-2.

§ 301-52.14 Penalties for defrauding the Government.

An employee forfeits reimbursement pursuant to 28 U.S.C. 2514 if the employee attempts to defraud the Government, and may be subject under 18 U.S.C. 287 and 1001 to one, or both, of the following:

- (a) A fine of not more than \$10,000; or
- (b) Imprisonment for not more than 5 years.

PART 301-53—USING PROMOTIONAL MATERIALS AND FREQUENT TRAVELER PROGRAMS

Authority: 5 U.S.C. 5707; 31 U.S.C. 1353.

§ 301-53.1 Using promotional benefits from travel service providers.

Promotional benefits or materials, such as frequent flyer miles may be retained for subsequent official travel or for personal use if such items are obtained under the same conditions as those offered to the general public and at no additional cost to the Government. If an employee is offered such benefits in connection with planning an official conference or other group travel, they are considered property of the Government and cannot be retained for personal use, but may be accepted on behalf of the Government for use on official travel.

§ 301-53.2 Restriction on selecting travel service providers.

Employees must use the travel service provider for which their agency is a mandatory user.

§ 301-53.3 Denied boarding compensation treatment.

A denied boarding benefit is not a promotional item given by an airline. See the provisions of § 301-10.122 of this chapter when an airline denies a seat (involuntary) and § 301-10.123 of this chapter when an employee vacates their seat (voluntary).

PART 301-54-[RESERVED]

Subchapter D—Agency Responsibilities

PART 301-70—INTERNAL POLICY AND PROCEDURE REQUIREMENTS

Authority: 5 U.S.C. 5701 note; 5 U.S.C. 5707; 40 U.S.C. 121(c); OMB Circular No. A-126, revised May 22, 1992, 57 FR 22150; OMB Circular A-123, Appendix B, revised August 27, 2019.

Subpart A—General Policies and Procedures

§ 301-70.1 Administration of travel expense authorization and payment.

When administering travel expense authorization and payment, agencies—

(a) Must consider the need for travel and limit the authorization and payment of travel expenses to travel that is necessary to accomplish the mission in the most economical and effective manner, under rules stated throughout this chapter;

(b) Must ensure that travel is booked as far in advance as possible in order to capture the greatest transportation and lodging savings; for conference and training travel, book at least 30 days in advance when possible;

(c) Should consider the most cost effective routing and means of accomplishing travel;

(d) Should consider the employee's travel plans, including plans to take leave in conjunction with official travel;

(e) Should give consideration to budget constraints, adherence to travel policies, and reasonableness of expenses;

(f) Should always consider alternatives to travel, including teleconferencing, prior to authorizing travel; and

(g) Must require employees to use the ETS to process travel authorizations and claims for travel expenses, unless an exception has been granted under § 301-50.2 of this chapter.

Subpart B—Policies and Procedures Relating to Transportation

§ 301-70.100 Administration of transportation expense authorization and payment.

Agencies must—

(a) Limit authorization and payment of transportation expenses to those expenses that result in the greatest advantage to the Government; and

(b) Ensure that travel is by the most expeditious means practicable.

§ 301-70.101 Considering which method of transportation to authorize.

In selecting a particular method of transportation agencies must consider the following:

(a) The total cost to the Government, including per diem, overtime, lost worktime, actual transportation cost, total distance of travel, number of points visited, and the number of travelers, and any other relevant costs (see 5 U.S.C. 5733).

(b) A determination that another method of transportation is more advantageous to the Government will not be made on the basis of personal preference or inconvenience to the traveler.

(c) When authorizing use of a privately owned vehicle (POV), agencies are reminded that they cannot mandate employees to use their POV for official reasons; the employee must agree to it.

§ 301-70.102 Establishing governing policies for transportation expense authorization and payment.

Agencies must establish policies and procedures governing–

(a) Who will determine what method of transportation is more advantageous to the Government;

(b) Who will approve any of the following:

(1) Use of other than coach class accommodations under § 301-10.100 of this chapter;

(2) Use of a special-reduced fare or reduced group or charter fare;

(3) Use of an extra-fare train service under § 301-10.160 of this chapter;

(4) Use of ship service;

(5) Use of a foreign ship; and

(6) Use of a foreign air carrier;

(c) When the agency will authorize use of a Government vehicle on TDY;

(d) When the agency considers the use of a POV advantageous to the Government, such as travel to and from common carrier terminals or to the TDY location. When determining whether the use of a POV to a TDY location is the most

advantageous method of transportation, the agency must consider the total cost of using a POV as compared to the total cost of using a rental vehicle, including rental costs, fuel, taxes, parking (at a common carrier terminal—not to exceed the cost of taxi or transportation network company fare, etc.), and any other relevant costs;

(e) Procedures for claiming POV reimbursement;

(f) Procedures for allowing the use of a special conveyance (e.g., taxis, TNCs, innovative mobility technology companies, or commercially rented vehicles), taking into account the requirements of § 301-10.450 of this chapter;

(g) What procedures employees must follow when they travel by an indirect route or interrupt travel by a direct route;

(h) Whether to reimburse the full amount of transportation costs and in conjunction with TDY or only the amount by which transportation costs exceed the employee's normal costs for transportation between:

(1) Office or duty point and another place of business;

(2) Places of business; and

(3) Residence and place of business other than office or duty point; and

(i) Develop and issue internal guidance on what specific mission criteria justify use of other than coach class under § 301-10.100(k) of this chapter and the use of other than the least expensive compact car available under § 301-10.450(c) of this chapter. The justification criteria shall be noted on the traveler's authorization.

§ 301-70.103 Prohibition on preventing POV use.

Agencies may not prohibit an employee from using a POV on official travel, but if the employee elects to use a POV instead of the authorized method of transportation, agencies must limit reimbursement to the constructive cost of the authorized method of transportation (see § 301-10.305 of this chapter) and charge leave for any duty hours that are missed as a result of travel by POV.

Subpart C—Policies and Procedures Relating to Subsistence Expenses

§ 301-70.200 Governing policies for subsistence expenses authorization and payment.

Agencies must establish policies and procedures governing—

- (a) Who will authorize a rest period;
- (b) Circumstances allowing a rest period during prolonged travel (see § 301-11.12 of this chapter for minimum standards);
- (c) What constitutes a rest period upon arrival at a temporary duty location;
- (d) If, and in what instances, the agency will allow an employee to return to the official station on non-workdays;
- (e) Who will determine if an employee will be allowed to return to the official station on a case-by-case basis;
- (f) Who will determine in what instances the agency will pay a reduced per diem rate;
- (g) Who will determine, and in what instances, to issue a blanket actual expense authorization under § 301-70.201;
- (h) What circumstances necessitate the extension of a blanket actual expense authorization under § 301-70.201; and
- (i) Who may submit requests for per diem rate reviews on behalf of the agency.

§ 301-70.201 Blanket actual expense authorization during Presidentially-Declared Disasters.

Agencies may issue a blanket authorization for their employees to be reimbursed their actual expenses up to 300 percent of the per diem rate when assigned to perform TDY travel in an area subject to a Presidentially-Declared Disaster. These authorizations must apply to a specific Declaration, and will expire one year from the date the Declaration is issued unless an agency head or their designee extends the blanket

authorization based on a determination of necessity. A blanket authorization issued under this section shall not apply to any travel performed pursuant to chapter 302 of this subtitle.

§ 301-70.202 Process for requesting a per diem rate review.

If agency travelers frequent a location where the per diem rate is insufficient to meet necessary expenses, the agency senior travel official or other employee authorized in accordance with § 301-70.200(i) may submit a request, containing pertinent cost data, asking that the location be reviewed. Depending on the location in question the review request may be submitted to:

Table 1 to § 301-70.202

For CONUS locations	For non-foreign OCONUS area locations	For foreign area locations
General Services Administration, Office of Government-wide Policy, travelpolicy@gsa.gov	Department of Defense, Defense Travel Management Office, dodhra.mc-alex.dtmo.mbx.per-diem@mail.mil	Department of State, Office of Allowances, allowancesO@state.gov

Subpart D—Policies and Procedures Relating to Miscellaneous Expenses

§ 301-70.300 Governing policies for payment of miscellaneous expenses.

Agencies must establish policies and procedures governing who will determine what types of miscellaneous expenses are appropriate for reimbursement in connection with official travel. Agencies are reminded that payment of miscellaneous expenses should be limited to only those expenses that are necessary and in the interest of the Government.

Subpart E—Policies and Procedures for Employee Emergency Travel Due to a Personal Emergency or Incapacitating Illness or Injury

§ 301-70.500 Governing policies and procedures for employee emergency travel.

Each agency must establish policies and procedures to determine—

(a) When the agency will authorize employee emergency travel under part 301-30 of this chapter;

(b) Who will determine if an employee's situation warrants payment for emergency travel expenses;

(c) When and by whom travel to an alternate location other than the official station or point of interruption will be authorized; and

(d) Who will determine when and if the definition of immediate family may be extended and to whom.

§ 301-70.501 Status of existing travel authorization after personal emergency or incapacitating illness or injury.

The agency should not continue using the existing travel authorization if the interrupted trip was authorized under a trip-by-trip authorization. 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 TDY location, such return is considered to be a new travel assignment at Government expense. An interrupted trip authorized under an open or limited open authorization may be continued without further authorization.

§ 301-70.502 Reimbursement for travel to an alternate location for medical treatment.

(a) When an employee interrupts a TDY assignment because of incapacitating illness or injury and takes leave of absence for travel to an alternate location to obtain medical services and returns to the TDY assignment, the agency may reimburse certain excess travel costs provided in this section. Specifically, the agency may reimburse the

excess (if any) of actual costs of travel costs from the point of interruption to the alternate location and return to the TDY assignment, over the constructive costs of round-trip travel between the official station and the alternate location.

(b) An alternate location is a destination other than the employee's official station or the point of interruption. The nearest hospital or medical facility capable of treating the employee's illness will not, however, be considered an alternate location.

§ 301-70.503 Defining actual cost and constructive cost for travel interruption due to incapacitating illness or injury.

(a) Actual cost of travel will be the transportation expenses incurred and en route per diem expenses for the travel as actually performed from the point of interruption to the alternate location and from the alternate location to the TDY assignment. No per diem expenses are allowed for time spent at the alternate location if confined to a medical facility.

(b) Constructive cost is the sum of travel and transportation expenses the employee would reasonably have incurred for round-trip travel between the official station and the alternate location plus per diem expenses calculated for the appropriate en route travel time. The calculation will necessarily involve assumptions. Examples of related expenses that could be considered constructive costs include, but are not limited to, taxi and TNC fares, baggage fees, rental car costs, tolls, ferry fees, and parking charges.

§ 301-70.504 Reimbursement if an employee discontinues a TDY assignment because of a personal emergency situation.

The agency, with the approval of an appropriate agency official, may authorize reimbursement of appropriate transportation and per diem expenses while en route for return travel from the point of interruption to the official station.

§ 301-70.505 Reimbursement if an employee travels to an alternate location and returns to the TDY location because of a personal emergency situation.

The agency may reimburse certain excess travel costs (transportation and en route per diem expenses) to the same extent as provided in § 301-30.3(a) of this chapter for incapacitating illness or injury to the employee.

§ 301-70.506 Factors for expanding the “immediate family” definition for emergency travel purposes.

Agencies must consider on a case-by-case basis:

- (a) The extent of the emergency;
- (b) The employee’s relationship to the individual involved in the emergency; and
- (c) The degree of the employee’s responsibility for the individual involved in the emergency.

Subpart F—Policies and Procedures Relating to Threatened Law Enforcement/Investigative Employees

§ 301-70.600 Governing policies for threatened law enforcement/investigative employees.

Agencies must establish policies and procedures governing:

- (a) When the agency will pay transportation and subsistence expenses of threatened law enforcement/investigative employees, under part 301-31 of this chapter;
- (b) Who will determine the degree, legitimacy, and seriousness of threat to life in each individual case;
- (c) Who will determine what protective action should be taken, including the location and duration of temporary lodging and whether relocating the employee permanently would be advantageous;
- (d) Who will reevaluate the situation to determine whether protective action should be continued or discontinued and how often;

- (e) What procedures must be followed to obtain authorization of transportation and subsistence expenses for threatened law enforcement/investigative employees; and
- (f) What special procedures must an employee follow to claim expenses.

§ 301-70.601 Reevaluation of transportation and subsistence expenses.

Agencies must reevaluate the payment of transportation and subsistence expenses to threatened law enforcement/investigative employees every 30 days based on the same factors the agency considered when the agency first authorized the payment of the expenses.

Subpart G—[Reserved]

Subpart H—Policies and Procedures for Agencies That Authorize Travel on Government Aircraft

§ 301-70.800 Ensuring that travel on Government aircraft is the most cost-effective alternative.

(a) Agencies must ensure that travel on a Government aircraft is the most cost-effective alternative that will meet the travel requirement. The designated travel approving official must—

- (1) Compare the cost of all travel alternatives, as applicable, that is—
 - (i) Travel on a scheduled commercial airline;
 - (ii) Travel on a Federal aircraft;
 - (iii) Travel on a Government aircraft hired as a commercial aviation service (CAS); and
 - (iv) Travel by other available modes of transportation; and
- (2) Approve only the most cost-effective alternative that meets the agency's needs.

(3) Consider the cost of non-productive or lost work time while in travel status and certain other costs when comparing the costs of using Government aircraft in lieu of scheduled commercial airline service and other available modes of transportation.

(b) The aircraft management office in the agency that owns or hires the Government aircraft must provide the employee's designated travel-approving official with cost estimates for a Government aircraft trip (i.e., a Federal aircraft trip cost or a CAS aircraft trip cost).

(c) When an agency operates a Government aircraft to fulfill a non-travel related governmental function or for required use travel, using any space available for passengers on official travel is presumed to result in cost savings.

§ 301-70.801 Documentation retention.

Agencies must retain all travel authorizations and cost-comparisons for travel on Government aircraft for two years.

§ 301-70.802 Inapplicability to travel by the President and Vice President.

The rules in this part and §§ 301-10.260 through 301-10.265 of this chapter do not apply to travel on Government aircraft by the President and Vice President or by individuals traveling in support of the President and Vice President.

Subpart I—Policies and Procedures for Agencies That Own or Hire Government Aircraft for Travel

§ 301-70.900 Use of Government aircraft for passenger transport.

Agencies may use Government aircraft, i.e., aircraft that the agency owns, borrows, operates as a bailed aircraft, or hires as a CAS, to carry Federal and non-Federal travelers, but only in accordance with the rules in part 102 of this title and regulations in this part.

§ 301-70.901 Approval for Government aircraft passenger transport.

The agency head or their designee must approve use of the agency's Government aircraft for travel, i.e., for carrying passengers and any crewmembers or qualified non-crewmembers who are also traveling. This approval must be in writing and may be for recurring travel.

§ 301-70.902 Special responsibilities for space available travel.

Except for travel authorized under 10 U.S.C. 2648 , the agency must certify in writing before carrying passengers on a space available basis on the agency's Government aircraft that the aircraft is scheduled to perform a bona fide governmental function. Bona fide governmental functions may include support for official travel. The agency must also certify that carrying a passenger in space available does not cause the need for a larger aircraft and does not result in more than minor additional cost to the Government. The agency's aircraft management office must retain this certification for two years. In an emergency situation, prior verbal approval with an after-the-fact written certification is permitted.

§ 301-70.903 Responsibilities for ensuring cost-effectiveness of Government aircraft travel.

To ensure Government aircraft are the most cost-effective alternative for travel, the agency's aircraft management office must calculate the cost of a trip on the Government aircraft, whether Federal aircraft Federal or CAS aircraft, and submit that information to the traveler's designated travel-approving official upon request. The designated travel-approving official must use that information to compare the cost of using Government aircraft with the cost of scheduled commercial airline service and the cost of using other available modes of transportation. When the agency operates a Government aircraft to fulfill a non-travel related governmental function or for required

use travel, using any space available for passengers on official travel is presumed to result in cost savings.

§ 301-70.904 Travel authorization requirement for Government aircraft passengers.

Every traveler on one of the agency's Government aircraft must have a written travel authorization from an authorizing executive agency, and they must present that authorization, before the flight, to the aircraft management office or its representative in the organization that owns or hires the Government aircraft. In addition to all passengers, those crewmembers and qualified non-crewmembers on a flight in which they are also traveling (i.e., being transported from point to point) are considered travelers and must also be authorized to travel on Government aircraft.

§ 301-70.905 Documentation retention.

(a) Agencies must retain for two years copies of travel authorizations for senior Federal officials and non-Federal travelers who travel on the agency's Government aircraft.

(b) Agencies must also retain for two years the following information for each flight:

- (1) The tail number of the Government aircraft used.
- (2) The dates used for travel.
- (3) The name(s) of pilot(s), other crewmembers, and qualified non-crewmembers.
- (4) The purpose(s) of the flight.
- (5) The route(s) flown.
- (6) The names of all passengers.

§ 301-70.906 Reporting requirements for Government aircraft travel.

(a) Except when trips are classified, agencies that own or hire Government aircraft must report to the General Services Administration (GSA), Office of

Government-wide Policy, all uses of the agency's aircraft for travel by any senior Federal official or non-Federal traveler, by using the electronic reporting tool found at <https://www.travel.reporting.gov/TRAVEL/s/login/>, unless travel is authorized under 10 U.S.C. 2648.

(b) Reports are due on a semi-annual basis. The reporting periods are October 1 through March 31 and April 1 through September 30 of each fiscal year. A report is due to GSA not later than 30 calendar days after the close of each reporting period and must contain the following information:

(1) The person's name with an indication that the traveler is either a senior Federal official or a non-Federal traveler, whichever is appropriate.

(2) The traveler's organization and title or other appropriate descriptive information, e.g., dependent, press, etc.

(3) Name of the authorizing agency.

(4) The official purposes of the trip.

(5) The destination(s).

(6) For personal or political travel, the amount that the traveler must reimburse the Government (i.e., the full coach fare or appropriate share of that fare).

(7) For official travel, the comparable City Pair fare (if available to the traveler) or the full coach fare if the City Pair fare is not available.

(8) The cost to the Government to carry this person (i.e., the appropriate allocated share of the Federal or CAS aircraft trip costs).

Note 1 to paragraph (b): Most of the information required by paragraphs (b)(1) through (7) of this section can be found on the traveler's travel authorization.

(c) The aircraft management office must provide the information about crewmembers and qualified non-crewmembers required by paragraph (b)(2) of this section as well as the information required by paragraph (b)(8) of this section.

§ 301-70.907 Disclosure information for Government aircraft passengers.

Agencies must give each person aboard their aircraft a copy of the following disclosure statement:

**DISCLOSURE FOR PERSONS FLYING ABOARD FEDERAL GOVERNMENT
AIRCRAFT**

NOTE: The disclosure contained herein is not all-inclusive. Employees should contact the sponsoring agency for further assistance.

Generally, an aircraft used exclusively for the U.S. Government may be considered a 'public aircraft' as defined in 49 U.S.C. 40102 and 40125, unless it is transporting passengers or operating for commercial purposes. A public aircraft is not subject to many Federal aviation regulations, including requirements relating to aircraft certification, maintenance, and pilot certification. If a U.S. Government agency transports passengers on a Government aircraft, that agency must comply with all Federal aviation regulations applicable to civil aircraft. If you have questions about the status of a particular flight, you should contact the agency sponsoring the flight.

You and your family have certain rights and benefits in the unlikely event you are injured or killed while riding aboard a Government aircraft. Federal employees and some private citizens are eligible for workers' compensation benefits under the Federal Employees' Compensation Act (FECA). When FECA applies, it is the sole remedy. For more information about FECA and its coverage, consult with your agency's benefits office or contact the Department of Labor's Office of Workers' Compensation Programs at <https://www.dol.gov/agencies/owcp/FECA/contacts/fecacont>. (These rules also apply to travel on other Government-owned or operated conveyances such as cars, vans, or buses.)

State or foreign laws may provide for product liability or “third party” causes of actions for personal injury or wrongful death. If you have questions about a particular case or believe you have a claim, you should consult with an attorney.

Some insurance policies may exclude coverage for injuries or death sustained while traveling aboard a Government or military aircraft or while within a combat area. You may wish to check your policy or consult with your insurance provider before your flight. The insurance available to Federal employees through the Federal Employees Group Life Insurance Program does not contain an exclusion of this type.

If you are the victim of an air disaster resulting from criminal activity, Victim and Witness Specialists from the Federal Bureau of Investigation (FBI) and/or the local U.S. Attorney’s Office will keep you or your family informed about the status of the criminal investigation(s) and provide you or your family with information about rights and services, such as crisis intervention, counseling and emotional support. State crime victim compensation may be able to cover crime-related expenses, such as medical costs, mental health counseling, funeral and burial costs, and lost wages or loss of support. The Office for Victims of Crime (an agency of the Department of Justice) is authorized by the Antiterrorism Act of 1996 to provide emergency financial assistance to state programs, as well as the U.S. Attorney’s Office, for the benefit of victims of terrorist acts or mass violence.

If you are a Federal employee:

1. If you are injured or killed on the job during the performance of duty - including while traveling aboard a Government aircraft or other government-owned or operated conveyance for business purposes, you and your family are eligible to collect workers' compensation benefits under FECA. You and your family may not file a personal injury or wrongful death suit against the United States or its employees. However, you may have cause of action against potentially liable third parties.

2. You or your qualifying family member must normally also choose between FECA disability or death benefits, and those payable under your retirement system (either the Civil Service Retirement System or the Federal Employees Retirement System). You may choose the benefit that is more favorable to you.

If you are a private citizen not employed by the Federal Government:

1. Even if you are not regularly employed by the Federal Government, if you are rendering personal service to the Federal Government on a voluntary basis or for nominal pay, you may be defined as a Federal employee for purposes of FECA. If that is the case, you and your family are eligible to receive workers' compensation benefits under FECA, but may not collect in a personal injury or wrongful death lawsuit against the United States or its employees. You and your family may file suit against potentially liable third parties. Before you depart, you may wish to consult with the department or agency sponsoring the flight to clarify whether you are considered a Federal employee.

2. If there is a determination that you are not a Federal employee, you and your family will not be eligible to receive workman's compensation benefits under FECA. If you are traveling for business purposes, you may be eligible for workman's compensation benefits under state law. If the accident occurs within the United States, or its territories, its airspace, or over the high seas, you and your family may claim against the United States under the Federal Tort Claims Act or Suits in Admiralty Act. If you are killed aboard a military aircraft, your family may be eligible to receive compensation under the Military Claims Act, or if you are an inhabitant of a foreign country, under the Foreign Claims Act.

PART 301-71—AGENCY TRAVEL ACCOUNTABILITY REQUIREMENTS

Authority: 5 U.S.C. 5701 note; 5 U.S.C. 5705; 5 U.S.C. 5707; 40 U.S.C. 121(c).

Subpart A—General

§ 301-71.1 Purpose of agency travel accounting system.

The agency travel accounting system is designed to:

- (a) Pay authorized and allowable travel expenses of employees.
- (b) Provide standard data necessary for managing official travel.
- (c) Ensure comprehensive accounting for all travel and transportation expenses related to official travel.

§ 301-71.2 Standard data elements for travel accounting system.

The data elements are listed at <https://ussm.gsa.gov/fibf-travel/> or can be sent to agencies upon request by emailing travelpolicy@gsa.gov; these elements must be on any travel claim form authorized for use by employees.

Subpart B—Travel Authorization

§ 301-71.100 Purpose of the travel authorization process.

The travel authorization process serves to:

- (a) Inform employees about authorized expenses.
- (b) Provide travel service vendors with documentation for travel programs.
- (c) Generate financial information for budgetary planning.
- (d) Identify the specific purpose of travel.

§ 301-71.101 Group travel authorization.

Agencies may issue a single travel authorization for a group of employees when they are traveling together on the same trip. However, the agency must attach a list of all travelers to the authorization.

§ 301-71.102 Prohibition on open authorization of other than coach class transportation.

Open authorization (i.e., Unlimited Open or Limited Open) of other than coach class transportation accommodations is prohibited and shall be authorized on an

individual trip by trip basis, unless the traveler has an up to date documented medical disability or special need (see § 301-10.100 of this chapter).

§ 301-71.103 Required information for travel authorizations.

Travel authorizations must include:

- (a) Name(s) of employee(s);
- (b) Signature of the proper authorizing official;
- (c) Purpose of travel;
- (d) Conditions or limitations of the authorization;
- (f) Estimated travel costs (including estimated costs for the entire period for open authorizations); and
- (g) A statement confirming the employee(s) is/are authorized to travel.

§ 301-71.104 Travel authorization signature authority.

Generally, the travel authorization must be signed by the agency head or their delegate; authority may be delegated; however, agencies should consult relevant sections in this subtitle for exceptions to the general rule regarding the appropriate official to sign the travel authorization. For example, the appropriate official to sign the authorization for travel on a Government aircraft is determined under §§ 301-10.260 through 301-10.265 and 301-70.800 through 301-70.907 of this chapter.

§ 301-71.105 Internal policies for travel authorization.

Agencies must establish clear guidelines for using different types of travel authorizations, consistent with the regulations in this chapter, and specific criteria identifying who is authorized to sign travel authorizations.

Subpart C—Travel Claims for Reimbursement

§ 301-71.200 Review and approval of travel claims.

Travel claims must be reviewed and signed by the travel authorizing/approving official or designated representative (such as the traveler's supervisor).

§ 301-71.201 Reviewing official's responsibilities.

The reviewing official must have full knowledge of the employee's activities. The reviewing official must ensure:

- (a) The claim is properly prepared in accordance with the pertinent regulations in this subtitle and agency procedures;
- (b) A copy of authorization for travel is provided;
- (c) The types of expenses claimed are authorized and allowable expenses;
- (d) The amounts claimed are accurate; and
- (e) The required receipts, statements, justifications, etc., are attached to the electronic travel claim.

§ 301-71.202 Claims without corresponding authorization.

Agencies may pay a travel claim without a corresponding authorization if the claim is signed by the approving/authorizing official, except for the travel arrangements at § 301-2.3(a), (c), (f), and (g) of this chapter.

§ 301-71.203 Responsibility for claim validity.

The certifying official assumes ultimate responsibility under 31 U.S.C. 3528 for the validity of the claim and certifies the voucher within the agency travel accounting system (Financial Management) prior to authorizing the voucher for payment; however:

- (a) The traveler must ensure all travel expenses are prudent and necessary and submit the expenses in the form of a proper claim; and
- (b) The authorizing/approving official shall review the completed claim to ensure that the claim is properly prepared in accordance with regulations in this subtitle and agency procedures prior to authorizing it for payment.

§ 301-71.204 Procedures for disallowing a travel claim.

When disallowing a travel claim, the agency must:

- (a) Pay the undisputed portion of the travel claim;

(b) Provide the employee with a detailed explanation for the claim's disallowance; and

(c) Inform the employee:

- (1) How to appeal the disallowance;
- (2) About the agency's appeal process; and
- (3) Of the schedule for deciding the appeal.

Subpart D—Accounting for Travel Advances

§ 301-71.300 Policy for travel advances.

Agencies should minimize the use of cash travel advances, and not require employees to pay travel expenses using personal funds.

§ 301-71.301 Duration of travel advances.

Travel advances may be issued for a reasonable period, not to exceed 45 days.

§ 301-71.302 Required data for travel advance accounting system.

The travel advance accounting system must capture:

- (a) Names and Social Security numbers of employees with advances;
- (b) Amount of each advance;
- (c) Issuance date; and
- (d) Reconciliation date for unused advance portions.

§ 301-71.303 Exceptions to collection of advance at travel claim filing.

Exceptions apply when an employee is:

- (a) In continuous travel status;
- (b) The agency reviews outstanding travel advances periodically (within 45 days or less); and
- (c) The agency determines and collects any excess balance beyond estimated travel expenses for the authorized period.

§ 301-71.304 Collecting excess travel advance amounts.

When the outstanding advance exceeds the amount owed to the employee, then the employee must reimburse the agency for the difference in accordance with internal agency policy. Failure to collect the amount in excess of substantiated expenses will cause a violation of the accountable plan rules contained in the Internal Revenue Code (title 26 of the United States Code).

§ 301-71.305 Debt collection for unpaid travel advances.

If an employee does not repay a travel advance when filing a travel claim, the agency should:

- (a) Offset against the employee's salary, retirement credit, or other amounts owed to the employee;
- (b) Deduct from any Government-owed amount; or
- (c) Pursue any other legally permissible method of debt recovery.

§ 301-71.306 Internal policies for travel advances.

Accountability for cash advances for travel, recovery, and reimbursement shall be in accordance with 31 U.S.C. 3511 through 3513.

PART 301-72—AGENCY RESPONSIBILITIES RELATED TO COMMON CARRIER TRANSPORTATION

Authority: 5 U.S.C. 5707; 31 U.S.C. 3726; 40 U.S.C. 121(c).

Subpart A—[Reserved]

Subpart B—Accounting for Common Carrier Transportation

§ 301-72.100 Requirements for travel accounting system related to common carrier transportation.

The travel accounting system must:

- (a) Authorize the methods of payment outlined in the agency's internal policy in accordance with part 301-51 of this chapter;

(b) Correlate travel data accumulated by the agency's authorization and claims accounting systems with common carrier transportation documents and data for audit purposes;

(c) Identify unused tickets for refund;

(d) Collect unused, partially used, or downgraded/exchanged tickets, from travelers upon completion of travel;

(e) Track denied boarding compensation from employees;

(f) Identify and collect refunds due from carriers for overpayments, or unused, partially used, or downgraded/exchanged tickets; and

(g) Reconcile all centrally billed travel expenses (e.g., airline, lodging, car rentals, etc.) with travel authorizations and claims to assure that only authorized charges are paid.

Subpart C—[Reserved]

Subpart D—Unused, Partially Used, Exchanged, Canceled, or Oversold Common Carrier Transportation Services

§ 301-72.300 Procedures for collecting unused, partially used, and exchanged tickets.

Agencies must establish administrative procedures providing—

(a) Written instructions explaining traveler liability for the value of tickets issued until used or properly accounted for on the travel voucher;

(b) Instructions for submitting payments received from carriers for failure to provide confirmed reserved space;

(c) The traveler with a “bill charges to” address, so that the traveler can provide this information to the carrier for returned or exchanged tickets; and

(d) Procedures for promptly identifying any unused tickets or other evidence of refund due the Government.

§ 301-72.301 Processing unused, partially used, and exchanged tickets.

(a) *For unused or partially used tickets purchased with GTRs.* The agency must obtain the unused or partially used ticket from the traveler, issue Standard Form 1170 (SF 1170), “Redemption of Unused Ticket,” to the airline and or travel agency that issued the ticket, maintain a suspense file to monitor the airline/travel agency refund, and record and deposit the airline/travel agency refund upon receipt.

(b) *For unused or partially used tickets purchased under centrally billed accounts.* The agency must obtain the unused ticket from the traveler, return it to the issuing office that furnished the airline ticket, obtain a receipt indicating a credit is due, and confirm that the value of the unused ticket has been credited to the centrally billed account.

(c) *For exchanged tickets purchased with GTRs.* The agency must obtain the airline/travel agency refund application or receipt from the traveler, and maintain a suspense file to monitor the airline/travel agency refund.

PART 301-73—TRAVEL PROGRAMS

Authority: 5 U.S.C. 5707; 40 U.S.C. 121(c).

Subpart A—General Rules

§ 301-73.1 Components of the Federal travel management program.

The Federal travel management program includes an ETS, a TMC that provides reservation and ticketing support, and management reports on reservation and ticketing activities, a travel payment system for paying travel service providers, contracts, and similar arrangements with transportation and lodging providers, and a travel management reporting system that covers financial and other travel characteristics required by the Travel Reporting Information Profile (TRIP) report (see § 301-80.1 of this subchapter).

§ 301-73.2 Agency responsibilities for Federal travel management program.

Agencies must—

(a) Designate an authorized representative to administer the program, establish internal policies and procedures to govern use of the program, and require employees to use ETS instead of another Travel Management Service (TMS) or TMC, except when an exception has been granted under § 301-50.2 of this chapter; and

(b) Ensure agency-contracted TMC complements ETS and supports data exchange in an efficient and cost-effective manner.

Note 1 to § 301-73.2: Agencies are responsible for providing funds and personnel resources for ETS transition, and establishing interfaces between ETS standard data output and business systems (e.g., financial, human resources).

Subpart B—Travel Payment System

§ 301-73.100 Travel payment system and obtaining services.

A travel payment system facilitates the payment of official travel and transportation expenses. Agencies must participate in GSA's travel payment system services program unless the agency is not a mandatory user of GSA's charge card program.

PART 301-74—[RESERVED]

PART 301-75—PRE-EMPLOYMENT INTERVIEW TRAVEL

Authority: 5 U.S.C. 5706b; 5 U.S.C. 5707.

§ 301-75.1 Authorization of pre-employment interview travel expenses.

Agencies may pay pre-employment interview travel expenses if determined to be in the Government's best interest. However, pre-employment travel expenses may not be authorized to offset or defray other expenses not allowable under this part.

§ 301-75.2 Extent of pre-employment interview expense payment.

If the agency decides to pay per diem expenses or common carrier transportation costs, it must cover the full amount the interviewee would be entitled to if the interviewee were a Government employee traveling on official business.

§ 301-75.3 Allowable pre-employment interview travel expenses.

Agencies may pay expenses consistent with those allowed for employees traveling on temporary duty, as specified in this subtitle with the exception of:

(a) Communication services for purposes other than communication directly related to travel arrangements for the Government interview.

(b) Hire of a room at a hotel or other place to transact official business.

§ 301-75.4 Payment methods for pre-employment interviewee travel expenses.

Table 1 to § 301-75.4

For	Agency will
Common carrier transportation expenses other than transit systems at the agency's location	Bill the expenses to a centrally billed or other agency established account. Agencies may provide the traveler with a GTR only if no other option is available or feasible. Interviewees may not receive travel advances or use individual Government contractor-issued charge cards.
Other expenses	Require payment by the interviewee and reimburse the interviewee for allowable travel expenses upon submission and approval of the interviewee's travel claim.

**PART 301-76—COLLECTION OF UNDISPUTED DELINQUENT AMOUNTS
OWED TO THE CONTRACTOR ISSUING THE INDIVIDUALLY BILLED
TRAVEL CHARGE CARD**

Authority: 5 U.S.C. 5701 note; 5 U.S.C. 5707; 40 U.S.C. 121(c).

Subpart A—General Rule

§ 301-76.1 Collection of undisputed delinquent amounts that an employee (including members of the uniformed services) owes to the Government travel charge card contractor.

Agencies, upon written request from the contractor and in accordance with the procedures specified in § 301-76.100, may collect undisputed amounts owed to a Government travel charge card contractor from the delinquent employee's disposable pay. The agency must promptly forward all amounts deducted to the contractor.

Subpart B—Policies and Procedures

§ 301-76.100 Due process requirements for collecting undisputed delinquent amounts on behalf of the travel charge card contractor.

Before collecting undisputed delinquent amounts, agencies must:

- (a) Provide the employee written notice of the type and amount of the claim, the intention to collect the claim by deduction from the employee's disposable pay, and an explanation of the employee's rights as a debtor;
- (b) Give the employee the opportunity to inspect and copy agency records related to the claim;
- (c) Allow an opportunity for a review within the agency of the decision to collect the amount; and
- (d) Provide the employee an opportunity to make a written agreement with the contractor to repay the delinquent amount.

§ 301-76.101 Agency responsibility for due process.

The agency is responsible for ensuring all legal and due process requirements are met.

§ 301-76.102 Conditions for collecting undisputed delinquent amounts.

Agencies may only collect undisputed delinquent amounts after they have reimbursed the employee under the applicable travel regulations in this subtitle and in accordance with a proper travel claim. However, if the employee has not submitted a proper travel claim within the timeframe requirements of § 301-52.1(a)(6) of this chapter, and there are no extenuating circumstances, the agency may collect the undisputed delinquent amounts.

§ 301-76.103 Maximum deduction limit.

As set forth in the Travel and Transportation Reform Act of 1998 (5 U.S.C. 5701 note) the maximum amount an agency may deduct from the employee's disposable pay is 15 percent per pay period, unless the employee consents in writing to deduction of a greater percentage.

PART 301-80—AGENCY REPORTING REQUIREMENTS

Authority: 5 U.S.C. 5707; 5 U.S.C. 5738; 40 U.S.C. 121(c); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

§ 301-80.1 Agency reporting requirements for travel payments.

An agency as defined in § 300-1.1 of this subtitle must report total travel and transportation payments, including relocation, no later than November 30 of each year to GSA. This reporting includes specific information on payments for temporary duty travel in this subpart and specific information on employee relocation payments in part 302-1 of this subtitle. Information on agency reporting requirements is available at <https://www.gsa.gov/trip>.

§ 301-80.2 [Reserved]

Chapter 302—Relocation Allowances

Subchapter A-Introduction

PART 302-1—GENERAL RULES

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a).

Subpart A—Applicability

§ 302-1.1 Eligibility for relocation expense allowances.

Only the following categories of employees are generally eligible for relocation expense allowances under this chapter:

- (a) A new appointee appointed to their first official station (as discussed in this chapter);
- (b) An employee transferring in the interest of the Government from one agency or duty station to another for permanent duty, and their new duty station meets the distance test (see § 302-2.1 of this subchapter);
- (c) An employee of the United States Postal Service transferred for permanent duty, under 39 U.S.C. 1006, from the Postal Service to an agency as defined in 5 U.S.C. 5721;
- (d) An employee performing travel in accordance with an overseas tour renewal agreement (see §§ 302-3.203 through 302-3.209 of this chapter);
- (e) An employee returning to the place of actual residence after completion of a prescribed tour of duty for the purposes of separation from Government service or separation from the overseas assignment for reassignment to the same or different Government agency;
- (f) A student trainee assigned to any position upon completion of college work;
- (g) A Department of Defense overseas dependents school system teacher;
- (h) A career appointee to the Senior Executive Service (SES) as defined in 5 U.S.C. 3132(a)(4), and a prior SES appointee who is returning to their official residence for separation and who will be retaining SES retirement benefits; or

(i) An employee that is being assigned to a temporary duty station in connection with a long-term assignment.

§ 302-1.2 Employees not eligible for relocation expense allowances under this chapter.

An employee is not eligible to receive relocation expense allowances under this chapter if they are:

(a) A Foreign Service Officer or a Federal employee transferred under the rules of the Foreign Service Act of 1980, as amended;

(b) An officer or an employee transferred under the Central Intelligence Act of 1949, as amended;

(c) A person whose pay and allowances are prescribed under title 37 U.S.C., “Pay and Allowances of the Uniformed Services”;

(d) An employee of the Department of Veterans Affairs (VA) to whom 38 U.S.C. 707 applies; or

(e) A person not covered in § 302-1.1.

Subpart B—Requirement to Report Agency Data for Employee Relocation

§ 302-1.100 Requirements for reporting payments for employee relocation.

Agencies (as defined in § 300-1.1 of this subtitle) must report total travel and transportation payments, including relocation, no later than November 30 of each year to GSA, as described in this part (see also § 301-80.1 of this subtitle):

(a) Information on agency reporting requirements is available at <https://www.gsa.gov/trip>.

(b) The head of the agency or designee is responsible for ensuring this data is complete, timely, and accurate before submitting it to GSA.

(c) The report must cover all components of the agency.

(d) The agency's automated relocation management system will be used to provide required reporting data.

PART 302-2—EMPLOYEE ELIGIBILITY REQUIREMENTS

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a).

Subpart A—General Rules

§ 302-2.1 General requirements for relocation.

(a) A relocation must be in the interest of the Government. No relocation expenses will be allowed or paid from Government funds if a transfer is made primarily for the convenience or benefit of the employee.

(b) The employee may begin their relocation only after the agency has approved the travel authorization (TA) in writing (paper or electronic).

(c) The entitlements and allowances for relocation are determined by the regulatory provisions that are in effect at the time the employee reports for duty at their new official station. However, this does not change the requirement that all aspects of a relocation must be completed by the time specified in § 302-2.2.

(d) The effective transfer or appointment date is the date on which the employee reports for duty at their new or first official station, respectively.

(e) The employee may relocate from a place other than from where they are authorized. However, the employee will only be reimbursed up to their authorized travel and transportation costs.

(f) The employee may only be reimbursed for relocation expenses if they relocate to a new official station that meets the distance test outlined in paragraph (f)(1) of this section unless they are granted an exception as outlined in paragraph (f)(2) of this section.

(1) The distance test is met when the new official station is at least 50 miles further from the employee's current residence than the old official station is from

the same residence. The distance between the official station and residence is the shortest of the commonly traveled routes between them.

(2) The head of the agency or designee may authorize an exception to the 50-mile threshold on a case-by-case basis when the authorizing official determines that it is in the best interest of the Government.

§ 302-2.2 Time limit to complete all aspects of relocation.

The employee and their immediate family member(s) must complete all aspects of relocation within one year from the employee's effective date of transfer or appointment, except as provided as follows:

(a) The 1-year time limit to complete all aspects of relocation is exclusive of time spent on furlough for active military service.

(b) The 1-year time limit does not include time that the employee cannot travel and/or transport their household effects due to shipping restrictions to or from a post of duty OCONUS.

(c) The 1-year time limit for completing all aspects of a relocation may be extended by the head of the agency or designee for up to one additional year, but only if the employee has received an extension for real estate transactions.

§ 302-2.3 Types of relocations requiring a service agreement and the minimum period of service required.

Agencies must require the employee to sign a service agreement for appointments or transfers to, from or within CONUS or OCONUS, for renewal agreement travel, DoD School teachers, or assignment under the Government Employees Training Act (GETA). If the employee fails to sign a required service agreement, the agency will not pay relocation expenses. The minimum periods of service are:

(a) Within CONUS for a period of service of not less than 12 months following the effective date of appointment or transfer;

(b) OCONUS for an agreed upon period of service of not more than 36 months or less than 12 months following the effective date of appointment or transfer;

(c) Department of Defense Overseas Dependent School System teachers for a period of not less than one school year as determined under 20 U.S.C. chapter 25;

(d) For renewal agreement travel, a period of not less than 12 months from the date of return to the same or different overseas official station; and

(e) For assignment under GETA, not less than three times the length of the training period as prescribed by the head of the agency.

§ 302-2.4 Penalties for violation of service agreement.

If the employee violates a service agreement (other than for reasons beyond their control and which must be accepted by the agency), the employee will have incurred a debt due to the Government and must reimburse all costs that the agency has paid towards the relocation expenses including withholding tax allowance (WTA) and relocation income tax allowance (RITA).

§ 302-2.5 Requirement to provide agency with actual place of residence.

For a transfer/appointment to an OCONUS location, the employee must immediately provide their agency with the information needed to determine their actual place of residence and to document it into their service agreement.

§ 302-2.6 Effect of having multiple service agreements.

If the employee has multiple service agreements, they cannot be grouped together and must be adhered to separately. Each agreement is in effect for the period specified in the agreement.

§ 302-2.7 Duplicate reimbursement disclosure statement.

Employees must sign a duplicate reimbursement disclosure statement to receive any relocation benefits.

§ 302-2.8 Advance of funds.

Employees may only receive an advance of funds for their allowable travel and transportation expenses. The amount of the advance will be in accordance with their agency's internal relocation policies. Advances in conjunction with overseas tour renewal agreement travel are not authorized.

Subpart B—Agency Responsibilities

§ 302-2.100 Establishment of internal policies.

The agency head or designee must authorize and approve relocation expenses. Reimbursement of relocation expenses can only be authorized when it is determined that the relocation is in the interest of the Government. Before authorizing a relocation, agencies must set internal policies that address, among other things, all relocation allowances, timelines for relocation travel, who is authorized to approve relocation travel, the availability of counseling to relocating employees, and procedures to ensure compliance of the stated policies.

§ 302-2.101 Employees transferring between Federal agencies.

When an employee transfers between Federal agencies, all allowable expenses must be paid from the funds of the agency that the employee is transferring to. However, in the case of a reduction in force or transfer of function, an agreement may be made between the agencies concerned as to what relocation allowances will be paid by either agency or split between them. This should include the payment of expenses for the extended storage of the employee's household goods when assigned to an isolated permanent duty station within CONUS or a transfer to, from, or between foreign countries.

§ 302-2.102 Waiver of statutory or regulatory limitations for employees relocating to/from remote or isolated locations.

The agency head or designee may waive any statutory or regulatory limitations for employees relocating (to/from a remote or isolated location) when determining that failure to waive the limitation would cause an undue hardship on the employee.

§ 302-2.103 Information included in a service agreement.

The service agreement must include the following:

- (a) The employee's name;
- (b) The employee's effective date of transfer or appointment;
- (c) The employee's actual place of residence at the time of appointment;
- (d) The name of all dependents that are authorized to travel under the TA;
- (e) Detailed information regarding the employee's obligation to repay funds spent on the employee's relocation as a debt due the Government if the service agreement is violated;
- (f) The employee's agreed period of time (see § 302-2.3) to remain in service; and
- (g) The employee's signature accepting the terms of the agreement.

Subchapter B-Relocation Allowances

PART 302-3—RELOCATION ALLOWANCE BY SPECIFIC TYPE

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a).

Subpart A—New Appointees

§ 302-3.1 Relocation expenses agency pays or reimburses for new appointees.

For new appointees assigned to their first official station, the hiring agency determines if relocation expenses will be authorized. Once a decision is made to authorize relocation expenses, all mandatory relocation allowances are reimbursed, unless otherwise stated in the applicable parts of this chapter. The agency may also pay or

reimburse the discretionary relocation expenses indicated for the type of assignment as follows:

(a) *Assigned to first official station in the Continental United States (CONUS)*. (1)

The following are mandatory relocation allowances that the agency must pay or reimburse:

(i) Transportation of employee & immediate family member(s) (part 302-4 of this chapter);

(ii) Subsistence expenses for employee only (part 302-4 of this chapter);

(iii) Transportation & temporary storage of household goods (part 302-7 of this chapter);

(iv) Extended storage of household goods when assigned to a designated isolated official station in CONUS to which the new appointee cannot take household goods or at which they are unable to use their household goods because of the absence of residence quarters at the location (part 302-8 of this chapter);

(v) Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302-10 of this chapter); and

(vi) Relocation income tax allowance (RITA) (part 302-17 of this chapter).

(2) Discretionary relocation allowances that the agency may pay or reimburse:

(i) Shipment of privately owned vehicle (POV) (part 302-9 of this chapter).

(ii) Use of a relocation services company (part 302-12 of this chapter).

(b) *Assigned to first official station outside the Continental United States (OCONUS).*

(1) The following are mandatory relocation allowances that the agency must pay or reimburse:

(i) Transportation of employee & immediate family member(s) (part 302-4 of this chapter);

(ii) Subsistence expenses for employee only (part 302-4 of this chapter);

(iii) Transportation & temporary storage of household goods (part 302-7 of this chapter);

(iv) Extended storage of household goods when assigned to a post to which the new appointee cannot take household goods or at which they cannot use their household goods, or when authorized by the head of the agency (part 302-8 of this chapter); and

(v) RITA (part 302-17 of this chapter).

(2) Discretionary relocation allowances that the agency may pay or reimburse:

(i) Shipment of a POV (part 302-9 of this chapter).

(ii) Temporary quarters subsistence expenses (TQSE) are not authorized in a foreign area. However, the new appointee may be entitled to the following under the Department of State Standardized Regulations (DSSR) (Government Civilians-Foreign Areas):

(A) Foreign Transfer Allowance (FTA) (Subsistence Expense) for quarters occupied temporarily before departure from the 50 States or the District of Columbia for an official station in a foreign area incident to a permanent change of station and travel to first official station overseas.

(B) Temporary quarters subsistence allowance (TQSA)

when a transfer is authorized to a foreign area.

(C) The miscellaneous expense portion of the FTA is authorized incident to first official station travel to a foreign area.

(iii) Use of a relocation services company (part 302-12 of this chapter).

§ 302-3.2 Travel to first official station before appointment.

Generally, appointees may not be reimbursed for relocation expenses incurred before they have been appointed to a Federal position and signed an agreement to remain in Government service for 12 months after appointment. However, there is an exception for appointees who have performed Presidential transition activities. Such appointees may be reimbursed allowable travel and transportation expenses incurred at any time following the most recent Presidential election once they have signed a service agreement. However, the appointment must occur in the same fiscal year as the Presidential transition activities.

Subpart B—Transferred Employees and Other Relocated Employees

§ 302-3.100 Relocation expenses agency pays or reimburses for transfers and other relocations.

For transferred employees or other relocated employees, the agency decides if relocation expenses will be authorized. Once a decision is made to authorize relocation expenses, all mandatory relocation allowances are reimbursed, unless otherwise stated in the applicable parts of this chapter. The agency may also pay or reimburse the discretionary relocation expenses indicated for the type of relocations in this section:

(a) *Transfer between official stations in the Continental United States (CONUS).*

(1) The following are mandatory relocation allowances that the agency must pay or reimburse:

- (i) Transportation & subsistence expenses for employee & immediate family member(s) (part 302-4 of this chapter);
- (ii) Miscellaneous expense allowance (part 302-16 of this chapter);
- (iii) Sell or buy residence transactions or lease termination expenses (part 302-11 of this chapter);
- (iv) Transportation & temporary storage of household goods (part 302-7 of this chapter);
- (v) Extended storage of household goods when assigned to a designated isolated official station in CONUS to which the transferred employee cannot take household goods or at which they are unable to use their household goods because of the absence of residence quarters at the location (part 302-8 of this chapter);
- (vi) Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods. Mobile homes may be shipped within CONUS, within Alaska, and through Canada en route between Alaska and CONUS or through Canada between one CONUS point and another (e.g., between Buffalo, NY, and Detroit, MI) (part 302-10 of this chapter); and
- (vii) RITA (part 302-17 of this chapter).

(2) The following are discretionary relocation allowances that the agency may pay or reimburse:

- (i) Househunting trip transportation & subsistence expenses, employee & spouse only (part 302-5 of this chapter).
- (ii) TQSE (part 302-6 of this chapter).
- (iii) Shipment of POV (part 302-9 of this chapter).
- (iv) Use of a relocation services company (part 302-12 of this chapter).
- (v) Property management services (part 302-15 of this chapter).

(vi) Home marketing incentives (part 302-14 of this chapter).

(b) *Transfer from CONUS to an official station outside the Continental United States (OCONUS).* (1) The following are mandatory relocation allowances that the agency must pay or reimburse:

(i) Transportation & subsistence expenses for employee & immediate family member(s) (part 302-4 of this chapter);

(ii) Miscellaneous expense allowance (part 302-16 of this chapter);

(iii) Transportation & temporary storage of household goods (part 302-7 of this chapter);

(iv) Extended storage of household goods when assigned to a post to which the transferred employee cannot take household goods or at which they cannot use their household goods, or when authorized by the head of the agency (part 302-8 of this chapter);

(v) Sell & buy residence transaction expenses or lease termination expenses when transfer is to a non-foreign area (part 302-11 of this chapter); and

(vi) RITA (part 302-17 of this chapter).

(2) The following are discretionary relocation allowances that the agency may pay or reimburse:

(i) TQSE when transfer is to a non-foreign area. In foreign areas the transferee may be entitled to the following under the DSSR (Government Civilians-Foreign Areas):

(A) FTA for quarters occupied temporarily before departure from the 50 states or the District of Columbia for an official station in a foreign area incident to a permanent change of station and travel to first official station overseas.

(B) TQSA.

(ii) Property management services (part 302-15 of this chapter).

(iii) Shipment of a privately owned vehicle (part 302-9 of this chapter).

(iv) Use of a relocation services company (part 302-12 of this chapter).

(v) Home marketing incentives when transfer is to a non-foreign area (part 302-14 of this chapter).

(vi) Househunting trip transportation & subsistence expenses, employee & spouse only when transfer is to a non-foreign area (part 302-5 of this chapter).

(c) Transfer from OCONUS official station to an official station in CONUS. (1)

The following are mandatory relocation allowances that the agency must pay or reimburse:

(i) Transportation & subsistence expenses for employee & immediate family member(s) (part 302-4 of this chapter);

(ii) Miscellaneous expense allowance (part 302-16 of this chapter);

(iii) Sell & buy residence transaction expenses or lease termination expenses. Allowed when old and new official stations are located in the United States. Also allowed when instead of being returned to the former official station in the United States, an employee is transferred in the interest of the Government to a different official station in the United States than the official station from which an employee was transferred when assigned to the foreign official station (part 302-11 of this chapter);

(iv) Transportation & temporary storage of household goods (part 302-7 of this chapter);

(v) Extended storage of household goods when assigned to a designated isolated official station in CONUS to which the transferred employee cannot

take household goods or at which they are unable to use their household goods because of the absence of residence quarters at the location (part 302-8 of this chapter); and

(vi) RITA (part 302-17 of this chapter).

(2) The following are discretionary relocation allowances that the agency may pay or reimburse:

(i) Shipment of a privately owned vehicle. Shipment is mandatory when a POV was shipped to the OCONUS location and the employee completed the service agreement (part 302-9 of this chapter).

(ii) TQSE (part 302-6 of this chapter).

(iii) A TQSA under the DSSR may be authorized preceding final departure subsequent to the necessary vacating of residence quarters.

(iv) Use of a relocation services company (part 302-12 of this chapter).

(v) Home marketing incentives when transfer is from a non-foreign area (part 302-14 of this chapter).

(vi) Househunting trip transportation & subsistence expenses, employee & spouse only when transfer is from an OCONUS non-foreign area (part 302-5 of this chapter).

(vii) Property Management Services. Allowed when old and new official stations are located in the United States. Also allowed when instead of being returned to the former official station in the United States, an employee is transferred in the interest of the Government to a different official station in the United States than the official station from which an employee was transferred when assigned to the foreign official station (part 302-15 of this chapter).

(d) *Transfer between OCONUS official stations.*

(1) The following are mandatory relocation allowances that the agency must pay or reimburse:

(i) Transportation & subsistence expenses for employee & immediate family member(s) (part 302-4 of this chapter);

(ii) Transportation & temporary storage of household goods (part 302-7 of this chapter);

(iii) Miscellaneous expense allowance (part 302-16 of this chapter);

(iv) Extended storage of household goods when assigned to a post to which the transferred employee cannot take household goods or at which they cannot use their household goods, or when authorized by the head of the agency (part 302-8 of this chapter);

(v) Sell & buy residence transaction expenses or lease termination expenses when transfer is between non-foreign areas (part 302-11 of this chapter); and

(vi) RITA (part 302-17 of this chapter).

(2) The following are discretionary relocation allowances that the agency may pay or reimburse:

(i) Shipment of a POV (part 302-9 of this chapter).

(ii) Property management services (part 302-15 of this chapter).

(iii) Househunting trip transportation & subsistence expenses for employee & spouse only when transfer is between non-foreign areas (part 302-5 of this chapter).

(iv) TQSE when transfer is to or between non-foreign areas (part 302-6 of this chapter).

(v) TQSA may be authorized under the DSSR.

(vi) Use of a relocation services company (part 302-12 of this chapter).

(vii) Home marketing incentives when transfer is between non-foreign areas (part 302-14 of this chapter).

(e) *Tour renewal agreement travel.*

(1) The following are mandatory relocation allowances that the agency must pay or reimburse:

(i) Transportation for employee & immediate family member(s) (part 302-4 of this chapter); and

(ii) Subsistence expenses for employee only (part 302-4 of this chapter).

(f) *Return from OCONUS official station to place of actual residence for separation or transfer to a new duty station when relocation expenses are not authorized by gaining agency.* In the case of an employee transferring to a new duty station whose relocation expenses are not authorized by the gaining agency, the employee is only eligible for return expenses from the OCONUS duty station to the employee's place of actual residence, payable by the losing agency.

(1) The following are mandatory relocation allowances that the agency must pay or reimburse:

(i) Transportation for employee & immediate family member(s) (part 302-4 of this chapter);

(ii) Subsistence expenses for employee only (part 302-4 of this chapter);

(iii) Transportation & temporary storage of household goods (part 302-7 of this chapter); and

(iv) RITA (part 302-17 of this chapter).

(2) The following are discretionary relocation allowances that the agency may pay or reimburse:

(i) Shipment of a POV (part 302-9 of this chapter).

(ii) Use of a relocation services company (part 302-12 of this chapter).

(iii) TQSA under the DSSR may be authorized preceding final departure subsequent to the necessary vacating of residence quarters.

(g) *Last move home for SES career appointees upon separation from Government service.*

(1) The following are mandatory relocation allowances that the agency must pay or reimburse:

(i) Transportation for employee and immediate family member(s) (part 302-4 of this chapter);

(ii) Subsistence expenses for employee only (part 302-4 of this chapter);

(iii) Transportation & temporary storage of household goods (part 302-7 of this chapter);

(iv) Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302-10 of this chapter); and

(v) RITA (part 302-17 of this chapter).

(2) The following are discretionary relocation allowances that the agency may pay or reimburse:

(i) Shipment of a POV (part 302-9, subpart B, of this chapter).

(ii) Use of a relocation services company (part 302-12 of this chapter).

(h) *Temporary Change of Station (TCS).*

(1) The following are mandatory relocation allowances that the agency must pay or reimburse:

- (i) Transportation & subsistence expenses for employee and immediate family member(s) (part 302-4 of this chapter);
- (ii) Miscellaneous expense allowance (part 302-16 of this chapter);
- (iii) Transportation & temporary or extended storage of household goods. For OCONUS posts, extended storage is available only when assigned to a post to which the transferred employee cannot take household goods or at which they cannot use their household goods, or when authorized by the head of the agency. For CONUS duty stations, extended storage is available only when assigned to a designated isolated official station in CONUS and are unable to use the household goods and personal effects because of the absence of residence quarters at the location. Extended storage is only authorized for the duration of the TCS (parts 302-7 and 302-8 of this chapter);
- (iv) Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302-10 of this chapter); and
- (v) RITA (part 302-17 of this chapter).

(2) The following are discretionary relocation allowances that the agency may pay or reimburse:

- (i) Househunting trip transportation & subsistence expenses. Househunting trips may only be authorized prior to the beginning of the TCS (part 302-5 of this chapter).
- (ii) TQSE. Temporary quarters may be authorized at the beginning or at the conclusion of the TCS (part 302-6 of this chapter).

(iii) Transportation of a POV. Transportation of a POV may be authorized at the beginning or at the conclusion of the TCS (part 302-9 of this chapter).

(iv) Storage of one POV when assigned in support of a contingency operation as defined in 10 U.S.C. 1482a(c)(2). Storage of a POV, when authorized, is only for the duration of the TCS (part 302-9 of this chapter).

(v) Property management services. Property management, when authorized, is only for the duration of the TCS (part 302-15 of this chapter).

(i) *Assignment under the Government Employees Training Act (GETA)*. The allowances listed in paragraphs (i)(1) through (4) of this section may be authorized in lieu of per diem or actual expense allowances. This is not considered a permanent change of station.

(1) Transportation of employee & immediate family member(s) (part 302-4 of this chapter).

(2) Per diem for employee only (part 302-4 of this chapter).

(3) Transportation & temporary storage of household goods (part 302-7 of this chapter).

(4) RITA (part 302-17 of this chapter).

Subpart C—Types of Transfers

Relocation of Two or More Employed Immediate Family Members

§ 302-3.200 Eligibility and entitlements for two or more employed immediate family members transferring to the same official station.

(a) If an employee and an immediate family member(s) are both employees and are transferring to the same official station in the interest of the Government, the allowances under this chapter apply either to:

(1) Each employee separately and the other is not eligible as an immediate family member(s); or

(2) Only one of the employees considered as head of the household and the other is eligible as an immediate family member(s) on the first employee's TA.

(b) The employees must provide their agency with a signed document stating which method of authorization they select (separate or one single authorization).

(c) When separate allowances are authorized, the employing agency or agencies shall not make duplicate reimbursement for the same claimed expenses.

(d) When there are non-employee immediate family members also transferring, the employees must provide their agency with the name(s) of non-employee family member(s) who will receive allowances. Only one of the employees may claim allowances for a non-employee member(s) of their immediate family (non-employee members may only be on one TA).

Reduction in Force Relocation

§ 302-3.201 Involuntary relocations (i.e., due to reduction in force, cessation, or transfer of work).

If an employee is subject to an involuntary transfer (i.e., due to reduction in force, cessation, or transfer of work), the transfer is considered to be in the interest of the Government.

§ 302-3.202 Re-employment after a separation by reduction in force or transfer of functions.

If an employee is re-employed after a separation by reduction in force or transfer of function, their agency may pay them a relocation allowance under the conditions of this chapter if:

(a) The employee is re-employed within one year of their involuntary separation date;

(b) The new appointment is not temporary; and

(c) The new appointment is at a different duty station from where their separation occurred and meets the distance criteria in § 302-2.1 of this chapter for a short distance relocation.

Overseas Tour Renewal Agreement Travel

§ 302-3.203 Eligibility to receive an allowance for overseas tour renewal travel.

Employees are eligible to receive an allowance for overseas tour renewal travel if:

(a) The employee is on an overseas assignment outside the United States, and has completed the tour of duty and satisfactorily completed the service agreement time period; and

(b) The employee has signed a new service agreement to remain at their overseas post outside the United States or to transfer to another overseas post of duty outside the United States; or

(c) The employee meets the requirements and is eligible for tour renewal travel from Alaska or Hawaii under § 302-3.204.

§ 302-3.204 Eligibility to receive an allowance for round trip tour renewal travel from Alaska or Hawaii.

Employees are eligible to receive an allowance for round trip tour renewal travel from Alaska or Hawaii only if the employee meets the criteria in paragraph (a) or (b) of this section:

(a) If on September 8, 1982, the employee was:

(1) Serving a tour of duty in Alaska or Hawaii and have continued to do so;

(2) Was en route to a post of duty in Alaska or Hawaii under a written service agreement to serve a tour of duty; or

(3) Was in the process of performing travel under a tour renewal travel and has since then entered into another tour of duty in Alaska or Hawaii.

(b) The agency head determines that authorization 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.

§ 302-3.205 Limitation on how many times employees may receive reimbursement for tour renewal travel.

(a) For employees performing a tour of duty in a foreign area or employees performing a tour of duty in Alaska or Hawaii who meet the criteria of § 302-3.204(a), the agency may reimburse for one overseas tour renewal trip prior to the employee commencing another overseas assignment under the same conditions, for each time the employee satisfactorily completes the required period of a service agreement.

(b) For employees performing a tour of duty in Alaska or Hawaii who meet the criteria of § 302-3.204(b), the agency may reimburse a maximum of two round trips which must begin within 5 years after the date of the first tour. Employees shall be advised in writing of this limitation.

§ 302-3.206 Travel to another U.S. location (other than to place of actual residence) under a tour renewal agreement.

The employee and their immediate family may travel to another U.S. location (other than to their place of actual residence) under a tour renewal agreement. However, the agency will only reimburse for the amount of authorized expenses from the post of duty to the place of actual residence and return (as appropriate) on a usually traveled route. The employee is not required to spend time at their place of actual residence to receive reimbursement; however, a substantial amount of time must be spent in the U.S. if the place of actual residence is located there.

§ 302-3.207 Travel to another overseas location (instead of the U.S.).

If travel is to another overseas location (instead of the U.S.), the employee will be reimbursed only if their actual residence is within that country in which they are taking

their leave, and then they will only be reimbursed for their authorized travel and transportation expenses.

§ 302-3.208 Violation of the new service agreement under a tour renewal assignment.

If an employee fails to complete their period of service under the new service agreement for reasons that are not acceptable to the agency, the employee must pay the Government:

(a) All transportation and subsistence expenses that were received during the service agreement period for tour renewal travel of the employee and their immediate family;

(b) Transportation expenses for family members who traveled directly from the former post of duty to the current post of duty; and

(c) All transportation expenses for shipment of household goods from the former post to the current post of duty.

§ 302-3.209 Effect on return travel and transportation to place of actual residence for violating the new service agreement.

If the employee violates the new service agreement, the Government will reimburse the employee for return travel and transportation to the employee's place of actual residence only if the employee did not receive all of their allowances under a previous service agreement in which they successfully completed their required period of service. The Government will then authorize the reimbursement cost for return travel and transportation expenses from the former post of duty to the place of actual residence.

Prior Return of Immediate Family Members

§ 302-3.210 Reimbursement for immediate family members returning to the place of actual residence before employee.

If the employee's immediate family member(s) return to the place of actual residence within or outside the United States before the employee, and the employee pays for their return, reimbursement will occur when the employee becomes eligible for return travel and transportation. The employee must provide their agency with all receipts and documentation to support the cost. Early return expenses for the immediate family are limited to transportation and shipment of household goods and personal effects. Early return expenses do not include other relocation expenses such as TQSE and miscellaneous expense allowance. For household goods, the employee will be reimbursed for transporting part of their household goods with the immediate family and the rest of the household goods when they return as long as the combined weight of the two shipments does not exceed the total authorized weight limit.

§ 302-3.211 Return eligibility for dependent who turned 21 while overseas.

A dependent who turned 21 while overseas is entitled to return travel to the place of actual residence at the expense of the Government only if the dependent traveled overseas as a dependent of the employee under their TA, but not beyond the end of the current agreed tour of duty.

Subpart D—Relocation Separation

Overseas to U.S. Return for Separation

§ 302-3.300 Requirement to pay for return relocation expenses.

Once an employee has completed their duty OCONUS as specified in their service agreement, their agency must pay one-way transportation expenses for them, their immediate family member(s), and for their household goods. The agency may pay for their immediate family member(s) and their household goods to be returned to the United

States before they complete their service agreement; however, the reason for not completing the service agreement must be determined by the agency as compassionate in nature or for circumstances beyond the employee's control. An employee can only claim reimbursement for the return of their immediate family members one time under each service agreement.

§ 302-3.301 Transportation of household goods to an alternate location.

An employee who has successfully completed their service agreement, may transport their household goods to a location other than their place of actual residence when they separate from the Government. However, the cost cannot exceed what it would cost to the place of actual residence.

SES Last Move Home Separation for Retirement

§ 302-3.302 Entitlement to SES last move home separation relocation allowances.

An employee is entitled to SES separation relocation allowances if they meet the conditions in § 302-3.303 and they are:

- (a) A career appointee to the SES as defined in 5 U.S.C. 3132(a)(4); excluding those career appointees defined in 5 U.S.C. 3132(a)(5) through (7)); or
- (b) A non-SES appointee who elects to retain SES retirement benefits and:
 - (1) Has a basic rate of pay at Level V of the Executive Schedule or higher;
 - (2) Was previously a career appointee in the SES; or
 - (3) Elected under 5 U.S.C. 3392(c) to retain SES retirement benefits; or
- (c) A Medical Center Director who separated from Government service on or after October 2, 1992; or:
- (d) An immediate family member of an SES employee who died:
 - (1) In Government service on or after January 1, 1994; or
 - (2) After separating from Government service but before travel and/or transportation authorized under this subpart was completed.

§ 302-3.303 Requirements to receive separation relocation travel for family and employee.

An employee may receive separation relocation travel for themselves and their immediate family if:

(a) They are a career appointee as defined in 5 U.S.C. 3132(a)(4), and was transferred or reassigned geographically in the interest of and at the expense of the Government from one official station to another for permanent duty from:

(1) An SES career appointment to another SES career appointment;

(2) An SES career appointment to an appointment outside the SES at a rate of pay equal to or higher than Level V of the Executive Schedule, and the employee elects to retain SES retirement benefits under 5 U.S.C. 3392; or

(3) A non-SES career appointment at the time of the transfer or assignment, which includes an appointment in a civil service position outside the SES, to an SES career appointment; and

(b) At the time of the transfer or reassignment:

(1) Was eligible to receive an annuity for optional retirement under section 8336(a), (b), (c), (e), (f), or (j) or subchapter III of chapter 83 (Civil Service Retirement System (CSRS)) or under section 8412 of subchapter II of chapter 84 (Federal Employees' Retirement System (FERS)) of title, 5 U.S.C.;

(2) Was within 5 years of eligibility to receive an annuity for optional retirement under one of the authorities in paragraph (b)(1) of this section; or

(3) Was eligible to receive an annuity based on discontinued service retirement or early voluntary retirement under an Office of Personnel Management (OPM) authorization, under section 8336(d) of subchapter III of chapter 83, or under 8414(b) of subchapter II of chapter 84 of title 5, U.S.C.; and

(c) Are eligible to receive an annuity upon separation (or, in the case of death, met the requirements for being considered eligible to receive an annuity, as of the date of death) under the provisions of subchapter III of chapter 83 (CSRS) or chapter 84 (FERS) of title 5, U.S.C., including an annuity based on optional retirement, discontinued service retirement, early voluntary retirement under an OPM authorization, or disability retirement; and

(d) Have not previously received separation relocation benefits from the Government for retirement.

§ 302-3.304 Requirements and special considerations for receiving reimbursement for moving expenses.

Before receiving reimbursement for moving expenses, the employee must submit a request to their agency for authorization and approval of their moving expenses with their tentative moving dates and the origin and destination location of their planned move, within the timeframe and format specified by their agency.

(a) Travel and shipment of the HHG should begin from the last official station.

(b) The employee will be authorized to separate at the place where they have chosen to reside within the United States and will only be reimbursed for expenses up to the cost of travel and transportation expenses from their authorized official station to the place in the U.S. they have elected to reside.

(c) The employee will not receive last move home benefits if upon separation they elect to reside in a different geographical area which is less than 50 miles from their official station.

(d) The employee may have their household goods transported from more than one location. However, they will only receive reimbursement based on the cost of shipment from their official station, in one lot by the most economical route to the location where they elect to reside.

§ 302-3.305 Time limit to begin travel and transportation upon separation.

All travel and transportation of household goods must begin no later than six months after:

- (a) The date of separation; or
- (b) The date of death of the employee who died before separation.

§ 302-3.306 Extension to the time limit for beginning separation travel.

Agencies may grant the employee or their immediate family member(s) (in case of the employee's death) an extension to the time limit for beginning the separation travel, for up to two years from the effective date of separation or death, if death occurs before separation.

Subpart E—Employee's Temporary Change of Station

§ 302-3.400 Temporary Change of Station (TCS) authorization and eligibility.

An agency may authorize a TCS when it would be more advantageous than to authorize a long-term TDY assignment. Agencies should compare the cost of the long-term TDY allowances and other factors against the cost of the TCS. Employees are generally eligible for a TCS when:

- (a) They are directed to perform a TCS at a long-term duty location for no less than 6 months, nor more than 30 months; and
- (b) The employee would be eligible for payment of temporary duty travel allowances authorized under chapter 301 of this subtitle. For exceptions, see § 302-3.401.

§ 302-3.401 Individuals not eligible for a TCS.

The following individuals are not eligible for a TCS:

- (a) A new appointee;
- (b) An employee assigned to or from a State or local government under the Intergovernmental Personnel Act (5 U.S.C. 3372 et seq.);

- (c) An individual employed intermittently in the Government service as a consultant or expert and paid on a daily when-actually-employed (WAE) basis;
- (d) An individual serving without pay or at \$1 a year; or
- (e) An employee assigned under GETA (5 U.S.C. 4109).

§ 302-3.402 Effect on TCS when assignments are extended to longer than 30 months.

If the assignment is extended to exceed 30 months, the agency:

- (a) Must permanently immediately assign the employee to their temporary official station or immediately return the employee to their previous official station;
- (b) May not pay for extended storage or property management services incurred after the last day of the thirtieth month; and
- (c) Must pay the expenses of returning the employee and their immediate family and household goods to their previous official station unless they are permanently assigned to the temporary official station.

§ 302-3.403 Separation from Government service while on a TCS.

If the employee separates from Government service prior to completion of their TCS for reasons beyond their control that are acceptable to their agency, the agency will pay the same relocation expenses it would pay under § 302-3.100 for a TCS.

Permanent Assignment to Temporary Official Station

§ 302-3.404 Payment for TCS expenses.

Payment of TCS expenses stops once the employee's temporary official station becomes their permanent official station. The agency may not pay any TCS expenses incurred beginning the day the employee's temporary official station becomes their permanent official station.

§ 302-3.405 Relocation allowances when permanently assigned to temporary official station.

When an employee is permanently assigned to their temporary official station, the agency may pay the same entitlements it would pay for a transferred employee (subject to the limitations in this section and those detailed in §302-3.407) plus those noted in this section:

(a) Travel, including subsistence expenses, in accordance with part 302-4 of this chapter, for one round trip between the temporary official station and the previous official station, for the employee and members of their immediate family who relocated to the temporary official station. The agency may also pay the same expenses for a one-way trip from the previous official station to the new permanent official station for any immediate family members who did not accompany the employee to the temporary official station;

(b) Transportation of household goods not previously transported to the temporary official station under part 302-7 of this chapter; and

(c) Transportation of a privately owned vehicle(s) not previously transported to the temporary official station.

§ 302-3.406 Weight limitation when permanently assigned to temporary official station.

If the employee is permanently assigned to their temporary official station, they are limited to 18,000 pounds net weight for household goods they may transport at Government expense to their official station. This maximum weight will be reduced by the weight of any household goods transported at Government expense to the temporary official station under the TCS authorization. Subject to the 18,000 pound limit, the agency will pay to transport any household goods in extended storage to the employee's official station. Additionally, if the employee's residence changes as a result of the permanent assignment to the temporary official station, the agency may pay for

transporting the employee's household goods, subject to the 18,000-pound limit, between the residence that was occupied during the temporary assignment and the new residence.

§ 302-3.407 Relocation allowances not covered when permanently assigned to temporary official station.

If the employee is permanently assigned to their temporary official station, the agency may not pay:

(a) Expenses of a househunting trip for the employee and their spouse to the temporary official station under part 302-5 of this chapter; or

(b) Residence transaction expenses for selling a residence or breaking a lease at the temporary official station under part 302-11 of this chapter.

Subpart F—Agency Responsibilities

§ 302-3.500 Establishment of policies and procedures for authorization and payment of relocation allowances.

Agencies must establish governing policies and procedures that determine:

(a) When the agency will pay relocation expenses if an employee violates the service agreement;

(b) When the agency will authorize separate relocation allowances to an employee and an employee's immediate family member that are both transferring to the same official station;

(c) When the agency will grant an employee and/or the employee's immediate family member(s) an extension on beginning separation travel;

(d) When the agency will allow an employee to arrange their own relocation upon separation;

(e) When the agency will authorize a temporary change of station (TCS);

(f) When the agency will pay extended storage of household goods for TCS;

(g) When the agency will pay for the cost of storing, or provide for the storage without charge, of one POV when an employee is assigned a TCS in support of a contingency operation as defined in 10 U.S.C. 1482a(c)(2) and under part 302-9 of this chapter;

(h) The criteria in accordance with 5 CFR part 572 on how the agency will determine if a new appointee is eligible for the relocation allowances authorized therein; and

(i) The procedures which will provide new appointees with information surrounding relocation benefits.

§ 302-3.501 Establishment of policies when appointing an employee to an overseas assignment.

When appointing an employee to an overseas assignment, agencies must:

(a) Establish the employee's actual place of residence at the time of appointment and state it in the service agreement;

(b) Use guidance in 8 U.S.C. 1101(a)(33) for establishing places of residence;

(c) Require the employee to sign the service agreement prior to the relocation;

(d) Pay transportation expenses for one-way return travel of immediate family members when the employee has successfully completed the service agreement period OCONUS;

(e) Determine when the public interest requires the return of the immediate family for compelling personal reasons of a humanitarian or compassionate nature; and

(f) Pay for return travel and transportation of an employee only once at the end of each agreed period of service.

§ 302-3.502 Requirements for tour renewal agreement travel.

A travel advance for tour renewal travel is not authorized. Agencies must pay tour renewal agreement travel when:

(a) The employee has completed the agreed upon period of service outside CONUS;

(b) The employee has agreed to serve another OCONUS tour of duty at the same or different duty station; and

(c) The agency has determined that the employee meets the provisions of §§ 302-3.204 and 302-3.205.

§ 302-3.503 Requirements for SES separation-relocation travel.

Before issuing payment for separation-relocation travel, agencies must establish timeframes for employees to submit a request for authorization and approval of relocation expenses. Travel advances for separation relocation may not be authorized.

Subchapter C-Allowances for Subsistence and Transportation

PART 302-4—ALLOWANCES FOR SUBSISTENCE AND TRANSPORTATION

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

Subpart A—Eligibility

§ 302-4.1 Eligibility for subsistence and transportation allowances for permanent change of station (PCS) travel.

Employees are eligible for subsistence and transportation allowances for PCS travel if their agency specifically authorizes relocation expenses under this part. Except as specifically provided in § 302-5.6 of this subchapter, the rules (for TDY travel) in chapter 301 of this subtitle will be used for payment of the travel expenses of the employee's immediate family members. If an alternate location for beginning or ending PCS is used, reimbursement is limited to the allowable cost by the usually traveled route between the old and new official stations. An attendant may be authorized to accompany an employee with a special need in accordance with § 301-13.2(a) and (g) of this subtitle.

Subpart B—[Reserved]

Subpart C—Subsistence

§ 302-4.200 Per diem rate for employee and immediate family members for en route relocation travel within CONUS.

The per diem rate for en route relocation travel between the old and new official stations will be at the standard CONUS rate (*see* applicable FTR Per Diem Rate Bulletins available at <https://www.gsa.gov/perdiem>). Reimbursement will be in accordance with §§ 301-11.19 through 301-11.22 of this subtitle.

§ 302-4.201 Determination of authorized en route travel days for relocation travel.

The authorized en route travel days are determined by dividing the total miles between the old residence and the new official station by the minimum driving distance the agency sets consistent with § 302-4.400 and rounding up to the next whole day.

Transferred Employees Only

§ 302-4.202 Calculation of maximum per diem rates for the employee and immediate family members while performing PCS travel.

The maximum amount of per diem is calculated as:

- (a) For the employee, 100% of the applicable rate.
- (b) If the employee and their spouse or domestic partner travel together, the maximum amount the spouse or domestic partner may receive is three-fourths of the employee's daily rate. The employee and their spouse or domestic partner are considered to be traveling together if they travel on the same days along the same general route by using more than one POV.
- (c) If the spouse or domestic partner does not travel with the employee but travels unaccompanied at a different time, they will receive the same rate to which the employee is entitled.

(d) Non-spouse immediate family members aged 12 or older receive three-fourths of the employee's rate, and those under 12 receive one-half of the employee's rate.

Subpart D—Mileage Rates for Use of POV

§ 302-4.300 POV mileage rate for PCS travel.

The mileage reimbursement rate is the same as the moving expense mileage rate established by the Internal Revenue Service (IRS) for moving expense deductions. See IRS guidance available at <https://www.irs.gov>. These rates will be published in an FTR bulletin and are also displayed at <https://www.gsa.gov/mileage>.

§ 302-4.301 Special circumstances that allow a higher mileage rate OCONUS.

Agencies may authorize a higher mileage rate at a rate not to exceed the maximum rate prescribed in § 301-10.301 of this subtitle when:

- (a) The POV is expected to be used on official business at the new official station;
- (b) The common carrier rates for the facilities provided between the old and new official stations, the related constructive taxi or TNC fares, or the cost of utilizing an innovative mobility technology company to and from terminals, and the per diem allowances prescribed under this part justify a higher mileage rate as advantageous to the Government as determined by the agency; or
- (c) The costs of driving the POV to, from, or between official stations located outside CONUS justify a higher mileage rate as advantageous to the Government.

§ 302-4.302 Method for mileage reimbursement when POV use is authorized.

For relocations within CONUS involving POV usage, the agency will reimburse mileage at the standard mileage rate specified in § 302-4.300. For an OCONUS relocation involving POV usage, the agency may allow reimbursement of certain actual expenses of using the POV (i.e., fuel plus the additional expenses listed in § 301-10.302 of this subtitle).

Subpart E—Daily Driving Distance Requirements

§ 302-4.400 Minimum daily driving distance.

Agencies may establish a reasonable minimum driving distance that may be more than, but not less than an average of 300 miles per calendar day. Exceptions to the daily minimum driving distance may be granted by the agency when there is a delay beyond an employee's control such as acts of God, restrictions by governmental authorities, or other acceptable reasons (e.g., the employee is an individual with a disability as defined by Section 501 of the Rehabilitation Act of 1973 and its implementing regulations at 29 CFR 1614.203 or has special needs).

Subpart F—[Reserved]

Subpart G—Advance of Funds

§ 302-4.600 Advance of funds for lodgings-plus per diem and mileage allowances for PCS travel.

Employees may request an advance of funds for lodgings-plus per diem and mileage allowances for PCS travel, except for overseas tour renewal agreement travel.

Subpart H—[Reserved]

PART 302-5—ALLOWANCE FOR HOUSEHUNTING TRIP EXPENSES

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

Subpart A—Employee's Allowance for Househunting Trip Expenses

§ 302-5.1 Eligibility for a househunting trip expenses allowance.

Employees are eligible for a househunting trip expenses allowance if they are an employee who is authorized to transfer. Only one round trip may be authorized by the agency for the employee and their spouse in connection with a particular transfer. In addition:

(a) Both the old and new official stations must be located within the United States;

(b) The employee is not or will not be assigned to Government or other prearranged housing at the new official station;

(c) The employee's old and new official stations are 75 or more miles apart (as measured by map distance) via a usually traveled surface route; and

(d) The agency determines it is in the Government's interest to authorize a househunting trip.

§ 302-5.2 Requirements to receive a househunting trip expenses allowance and timeframe to begin the trip.

Employees will receive a househunting trip expenses allowance and may begin the househunting trip when:

(a) The agency authorized a househunting trip in advance of the travel (the agency authorization must specify the mode of transportation and the period of time allowed for the trip);

(b) The employee has signed a service agreement;

(c) The agency has established and informed the employee of the date they are to report to their new official station;

(d) The employee is in a duty status when they perform a househunting trip; and

(e) Any additional conditions established by the agency have been met.

§ 302-5.3 Persons authorized to travel on a househunting trip at Government expense.

Only the employee and their spouse or domestic partner may travel on a househunting trip at Government expense. If traveling separately, the reimbursement will be limited to the cost that would have been incurred if the employee and their spouse or domestic partner had travelled together on one round trip.

§ 302-5.4 Time limit on the duration of a househunting trip.

A househunting trip should be for a reasonable period as authorized by the agency, but not to exceed 10 calendar days.

§ 302-5.5 Timeframe for completion of the househunting trip.

The househunting trip must be completed as follows:

(a) For the employee - the day before reporting to the new Official station.

(b) For the spouse or domestic partner - the earlier of:

(1) The day before the family relocates to the new Official station; or

(2) The day before the maximum time for beginning allowable travel

expires.

§ 302-5.6 Methods for reimbursing househunting trip expenses.

Agencies will reimburse househunting trip expenses as follows:

(a) Transportation expenses - the employee and their spouse's actual transportation costs.

(b) Subsistence expenses - one of the following three:

(1) For a CONUS househunting trip, a lodgings-plus per diem allowance at the standard CONUS rate, for the employee and/or their spouse or domestic partner if they travel separately, or if both travel together, a lodgings-plus per diem allowance at the standard CONUS rate for the 10 days or less that the agency authorizes. The employee receives 100% of the rate and the spouse or domestic partner receives 75%;

(2) For an OCONUS househunting trip, a lodgings-plus per diem allowance at the locality rate, for the employee and/or their spouse or domestic partner if they travel separately, or if both travel together, a lodgings-plus per diem allowance at the locality rate for the 10 days or less that the agency authorizes. The employee receives 100% of the rate and the spouse or domestic partner receives 75%; or

(3) Only if offered by the agency and chosen by the employee, a lump sum, as follows:

(i) If the employee performs a househunting trip and the spouse or domestic partner does not, or if the spouse or domestic partner performs a househunting trip and the employee does not, multiply the applicable locality rate by 5.00.

(ii) If the employee and their spouse or domestic partner both perform a househunting trip, together or separately, multiply the applicable locality rate by 6.25.

§ 302-5.7 Agency authorized mode of transportation.

(a) Agencies will authorize travel by any transportation mode(s) that it determines to be advantageous to the Government except as noted in paragraphs (b) and (c) of this section.

(b) For trips of less than 250 miles, agencies may only authorize travel by POV, unless there are reasons for not using a POV that are acceptable to the agency. POV mileage reimbursement will be in accordance with § 302-4.300 of this subchapter.

(c) For trips that are 250 miles or more, agencies may only authorize travel by common carrier, unless the agency performs a written cost comparison that demonstrates cost savings.

§ 302-5.8 Requirement to document househunting trip expenses.

Employees must itemize their transportation expenses and provide receipts for any other claimed expenses except for meals. For lump sum househunting trip subsistence reimbursement, subsistence expenses do not need to be documented. If the lump sum househunting amount is more than adequate to cover the househunting expenses, any balance belongs to the employee. For lodgings-plus per diem househunting trip subsistence expense reimbursement, the employee must itemize their lodging expenses and must provide receipts as stated in this section.

§ 302-5.9 Advance of funds for househunting trip expenses.

Agencies may authorize an advance of funds, in accordance with § 302-2.8 of this chapter, for the househunting trip expenses. The agency may not advance funds in excess of the sum of the anticipated transportation costs and either the maximum amount allowable under part 302-4 of this subchapter for the location and duration of the househunting trip or the lump sum househunting trip subsistence expenses payment, whichever applies.

Subpart B—Agency Responsibilities

§ 302-5.100 Governing policies the agency must establish for househunting trips.

Agencies must establish policies and procedures governing:

- (a) When the agency will authorize a househunting trip for an employee;
- (b) Who will determine if a househunting trip is appropriate in each situation;
- (c) If and when the agency will authorize the lump sum option for househunting trip subsistence expenses reimbursement;
- (d) Who will determine the appropriate duration of a househunting trip for an employee who selects a lodgings-plus per diem allowance under part 302-4 of this subchapter to reimburse househunting trip subsistence expenses; and
- (e) Who will determine the mode(s) of transportation to be used.

PART 302-6—ALLOWANCE FOR TEMPORARY QUARTERS SUBSISTENCE EXPENSES

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

Subpart A—General Rules

§ 302-6.1 Temporary quarters and temporary quarters subsistence expenses (TQSE) allowance.

The term *temporary quarters* refers to lodging obtained for the purpose of temporary occupancy from a private or commercial source incident to an official relocation or temporary change of station. TQSE is a discretionary allowance that an agency may use to reimburse an employee reasonably and equitably for subsistence expenses incurred when it is necessary to occupy temporary quarters. Transportation expenses incurred in the vicinity of the temporary quarters are not TQSE expenses; there is no authority to pay such expenses under TQSE.

§ 302-6.2 Eligibility for TQSE allowance.

Employees are eligible for a TQSE allowance if their agency has authorized one and the following conditions are met:

- (a) The agency authorizes TQSE before occupancy of the temporary quarters begins;
- (b) The new official station is located within the United States;
- (c) The relocation authorization specifies the number of days allowed to receive TQSE;
- (d) The employee has signed a service agreement;
- (e) The old and new official stations are at least 50 miles apart (as measured by map distance) via a usually traveled surface route; and
- (f) The employee meets the distance test (Note: If a waiver to the distance test is granted, the employee is not eligible for TQSE.).

§ 302-6.3 Eligibility for TQSE allowance when transferred to or from a foreign area.

- (a) Employees may not receive a TQSE allowance under this part when transferred to a foreign area. However, an employee may qualify for a comparable

allowance under the DSSR (Government Civilians, Foreign Areas) (see § 302-3.100 of this chapter).

(b) Employees may receive a TQSE allowance under this part when transferred from a foreign area and temporary quarters are occupied in the United States. An employee may also be authorized a comparable allowance, prescribed by the Department of State, at the foreign area preceding final departure subsequent to the necessary vacating of residence quarters (see § 302-3.100 of this chapter).

§ 302-6.4 Occupancy of temporary quarters at Government expense.

When authorized to occupy temporary quarters—

(a) Only the employee and/or their immediate family, as annotated on the relocation authorization, may occupy temporary quarters at Government expense;

(b) Temporary quarters must be occupied within reasonable proximity (approximately 50 miles) of the geographical area of the old and/or new official stations. Neither the employee nor their immediate family may be reimbursed for occupying temporary quarters at any other location, unless justified by special circumstances (e.g., the temporary quarters location is subject to a Presidentially-Declared Disaster) that are reasonably related to the transfer;

(c) The eligibility period for which TQSE reimbursement is authorized to be claimed for the employee and for each member of their immediate family must run concurrently;

(d) The period for TQSE reimbursement ends at midnight on:

(1) The day before the employee and/or any member of their immediate family occupies permanent residence quarters (even if some, but not all household goods have been delivered such that the residence is suitable for permanent occupancy);

(2) The last day for completing all aspects of the relocation under § 302-2.2 of this chapter; or

(3) The day the authorized period for TQSE reimbursement expires, whichever occurs first. (See § 302-6.9 for details.)

§ 302-6.5 Partial days of temporary quarters occupancy.

Occupancy of temporary quarters is based on calendar days and partial days are counted as full days of TQSE. An employee may not receive reimbursement under both a TQSE allowance and another subsistence expenses allowance within the same day, except as follows:

(a) If the employee claims TQSE reimbursement on the same day that official travel en route to their new official station ends, the en route subsistence expenses will be computed under applicable partial day rules, and the employee may also be reimbursed for actual TQSE incurred after 6 p.m. of that day.

(b) If an employee's immediate family is claiming TQSE and the employee is performing separate official TDY travel, or receiving a cost-of-living allowance payable under 5 U.S.C. 5941 in addition to a TQSE allowance.

§ 302-6.6 Temporary quarters that become permanent residence quarters.

If the agency determines that an employee's temporary quarters have become their permanent residence quarters, the employee is no longer eligible for TQSE. The employee will be required to repay any TQSE they previously received for those quarters unless they show in a manner satisfactory to their agency that they initially intended to occupy the quarters temporarily. (See § 302-6.207 for details.)

§ 302-6.7 Receiving TQSE while occupying permanent residence quarters at old official station.

Agencies may authorize TQSE for a reasonable time when the employee's residence at their old official station becomes temporary and no longer suitable for permanent residence (e.g., household goods have been shipped and are unavailable).

§ 302-6.8 Requirements and method for TQSE reimbursement.

Agencies will reimburse for TQSE under the “lodgings-plus” method (TQSE-LP).

The TQSE-LP Reimbursement Method is outlined as follows:

(a) The employee must use the Government contractor-issued travel charge card as the method of payment for all official relocation expenses, including TQSE, unless exempted under part § 301-51.2 of this subtitle.

(b) The employee must file a voucher and provide documentation for their temporary quarters lodging expenses, lodging taxes, and other miscellaneous expenses. There is no requirement to document M&IE.

(c) The employee may receive an advance of funds if authorized in accordance with agency policy and listed on the travel authorization. The agency may advance the amount of funds necessary to cover the estimated TQSE expenses for up to 30 days. The agency may subsequently advance additional funds for periods up to 30 days.

(d) The agency will pay the actual daily temporary quarters lodging cost and a daily M&IE allowance not to exceed the single maximum lodging amount and the single maximum M&IE amount for the applicable rate in effect for the locality at the old or new official station or combination thereof, wherever temporary quarters will be occupied. The applicable rate could be the standard CONUS, CONUS non-standard area (NSA), or OCONUS non-foreign locality rate as determined by GSA or the Department of Defense.

(e) TQSE expenses must be reasonable and if expenses exceed the maximum allowable amount, the employee will not be reimbursed for more than the maximum allowable amount. The “maximum allowable amount” is the “maximum daily amount” multiplied by the number of days TQSE is actually incurred not to exceed the number of days authorized, taking into account that the rates change after 30 days in temporary quarters. The “maximum daily amount” (see note 1 to this section) is determined by

adding the rates for the employee and each member of their immediate family authorized to occupy temporary quarters.

(1) For the first 30 days of temporary quarters:

(i) The employee and/or their unaccompanied spouse or domestic partner (see note 2 to this section) may receive 100 percent of the temporary quarters lodging portion of the applicable locality rate and 100 percent of the M&IE portion of the applicable locality rate.

(ii) An accompanied spouse, domestic partner, or a member of the immediate family who is age 12 or older may receive 50 percent of the temporary quarters lodging portion of the applicable locality rate and 50 percent of the M&IE portion of the applicable locality rate.

(iii) A member of the immediate family who is under age 12 may receive 40 percent of the temporary quarters lodging portion of the applicable locality rate and 40 percent of the M&IE portion of the applicable locality rate.

(2) For the second 30 days of temporary quarters:

(i) The employee and/or their unaccompanied spouse or domestic partner (see note 2 to this section) may receive 75 percent of the temporary quarters lodging portion of the applicable locality rate and 75 percent of the M&IE portion of the applicable locality rate.

(ii) An accompanied spouse, domestic partner, or a member of the immediate family who is age 12 or older may receive 45 percent of the temporary quarters lodging portion of the applicable locality rate and 45 percent of the M&IE portion of the applicable locality rate.

(iii) A member of the immediate family who is under age 12 may receive 35 percent of the temporary quarters lodging portion of the applicable locality rate and 35 percent of the M&IE portion of the applicable locality rate.

(3) For any additional authorized days of temporary quarters:

(i) The employee and/or their unaccompanied spouse or domestic partner (see note 2 to this section) may receive 55 percent of the temporary quarters lodging portion of the applicable locality rate and 55 percent of the M&IE portion of the applicable locality rate.

(ii) An accompanied spouse, domestic partner, or a member of the immediate family who is age 12 or older may receive 40 percent of the temporary quarters lodging portion of the applicable locality rate and 40 percent of the M&IE portion of the applicable locality rate.

(iii) A member of the immediate family who is under age 12 may receive 30 percent of the temporary quarters lodging portion of the applicable locality rate and 30 percent of the M&IE portion of the applicable locality rate.

Note 1 to § 302-6.8: Temporary quarters lodging and M&IE remain as separate maximum amounts for purposes of calculating TQSE-LP. Examples of TQSE calculations are published in an FTR bulletin at <https://gsa.gov/ftrbulletins>.

Note 2 to § 302-6.8: That is, when the spouse or domestic partner necessarily occupies temporary quarters in lieu of the employee or in a location separate from the employee.

§ 302-6.9 TQSE time and daily amount limitations.

(a) Agencies may initially authorize an employee to claim TQSE for a period not to exceed 60 consecutive days. The agency may authorize an extension of up to 60 additional consecutive days, for a maximum total of 120 consecutive days, if the agency determines that there is a compelling reason for continued occupancy of temporary quarters. Under no circumstances can more than 120 days of TQSE be reimbursed.

(1) A “compelling reason” that may warrant an extension is an event that is beyond the employee’s control and is acceptable to the agency.

(2) [Reserved]

(b) Agencies may reduce the total number of days that are authorized for TQSE by the number of househunting days (e.g., instead of authorizing 60 days of TQSE the agency can authorize 50 days to account for a 10-day househunting trip); however, the percentage multiplier used for calculating TQSE may not be reduced based on the number of days used for a househunting trip.

(c) The authorized period for claiming TQSE-LP reimbursement is measured on consecutive days, and once begun, continues to run whether or not occupancy of temporary quarters continues. However, the authorized period for claiming reimbursement may be interrupted in the following instances:

(1) For the time allowed for official travel en route between the old and new official stations;

(2) For circumstances attributable to official necessity such as an intervening temporary duty assignment or military duty; or

(3) For a non-official necessary interruption such as hospitalization, approved sick leave, or other reasons beyond the employee's control and acceptable to the agency.

(d) If the estimated daily amount of TQSE is determined in advance to be lower than the maximum daily amount, agencies may reduce the maximum allowable amount to the expected expenses provided the new applicable amount is annotated on the relocation travel authorization before occupancy of temporary quarters begins.

(e) Temporary quarters lodging taxes are not included in the daily temporary quarters lodging rate and may be documented as a separate TQSE-LP miscellaneous expense. Laundry/dry cleaning expenses are included in the incidental portion of the daily M&IE allowance and are not separately reimbursed.

§ 302-6.10 Impact to TQSE reimbursement if relocating to, or currently occupying, temporary quarters in a Presidentially-Declared Disaster area.

(a) Agencies should consider delaying all non-essential relocations to Presidentially-Declared Disaster areas because the ability to secure temporary quarters lodgings in those areas may be compromised. If relocation cannot be delayed, or if an employee is already occupying temporary quarters that have been affected by the disaster in a Presidentially-Declared Disaster area, for temporary quarters located within CONUS the agency may:

(1) Authorize an employee to occupy temporary quarters outside of the proximity requirements at § 302-6.4; and

(2) Authorize TQSE-LP as outlined in this part or authorize actual expenses on an individual basis under chapter 301 of this subtitle, not to exceed 300 percent of the applicable per diem rate per § 301-11.17 of this subtitle; or

(3) Issue a blanket actual expense authorization for official relocation travel performed on or after the date of the Presidentially-Declared Disaster.

(b) The authorizations in paragraphs (a)(1) through (3) of this section must apply to a specific Presidential Disaster Declaration, and will expire one year from the date the Declaration is issued, unless an agency head or their designee extends the blanket authorization based on a determination of necessity. The maximum limit of 120 consecutive days that TQSE may be authorized is statutorily based and remains in effect in accordance with § 302-6.9. A blanket authorization issued under this section shall not apply to any travel performed pursuant to chapter 301 of this subtitle.

Subpart B—[Reserved]

Subpart C—Agency Responsibilities

§ 302-6.200 Administration of TQSE allowance.

TQSE should be authorized only if, and only for as long as necessary. Agencies must administer the TQSE allowance to minimize or avoid other relocation expenses.

§ 302-6.201 Governing policies that must be established for the TQSE allowance.

Agencies must establish policies and procedures governing:

- (a) When the agency will authorize temporary quarters for employees;
- (b) Who will determine if temporary quarters is appropriate in each situation;
- (c) Who will determine the appropriate period of time for which TQSE

reimbursement will be authorized, including approval of extensions and interruptions of temporary quarters occupancy;

- (d) Who will determine whether quarters were indeed temporary;

(e) Who will determine, and in what instances, to issue the authorizations at § 302-6.10, including a blanket authorization for actual expenses;

(f) What circumstances necessitate the extension of a blanket actual expense authorization under § 302-6.10.

Subchapter D-Transportation and Storage of Property

PART 302-7—TRANSPORTATION AND TEMPORARY STORAGE OF HOUSEHOLD GOODS, PROFESSIONAL BOOKS, PAPERS, AND EQUIPMENT (PBP&E), AND BAGGAGE ALLOWANCE

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

Subpart A—General Rules

§ 302-7.1 Eligibility for the transportation and temporary storage of household goods at Government expense.

Eligibility for the transportation and temporary storage of household goods (HHG) at Government expense is indicated where applicable at §§ 302-3.1 and 302-3.100

of this chapter. Property acquired en route will not be eligible for transportation at Government expense.

§ 302-7.2 Maximum weight of HHG that may be transported or stored at Government expense.

(a) The maximum weight allowance of HHG that may be shipped or stored at Government expense is 18,000 pounds net weight. For uncrated or van line shipments, a 2,000 pound allowance is added to the 18,000 pounds net weight allowance to cover packing materials for the shipment. In no case may a shipment weigh over 20,000 gross pounds. The relocating employee is responsible for reimbursing the Government for all costs incurred if the shipment is overweight. For determining the weight of crated shipments, containerized shipments, and constructive weight for other types of HHG shipments, please see table 1 to § 302-7.8.

(b) An agency may establish a lower net weight allowance and a lower allowance for packing materials in special circumstances, such as transferring an employee into government-furnished quarters. When quarters are furnished or partly furnished by the Government OCONUS, the agency may limit the weight of HHG and temporary storage that can be transported to that location. Only the authorized weight allowance that was shipped to the OCONUS location may be returned to CONUS upon completion of the tour of duty, unless the agency makes an exception under conditions specified in agency internal regulations.

(c) Household goods may be transported and stored in multiple lots; however, the maximum HHG weight allowance is based upon shipping and storing all HHG as one lot.

§ 302-7.3 Shipping professional books, papers, and equipment (PBP&E).

(a) The agency may pay for shipping PBP&E as a discretionary item. When authorized, shipping PBP&E is considered an administrative cost to the agency.

However, for ease of administration in calculating this allowance, PBP&E should be

included as part of the HHG shipment, if possible. That is, if the net weight of the HHG plus the PBP&E is less than 18,000 pounds, the agency should ship the items together and pay for the HHG shipment in one payment.

(b) Any PBP&E that was transported as an administrative expense of the Government to the OCONUS assignment will be returned as an administrative expense of the Government to the place of actual residence or any other location, not to exceed the cost to the authorized destination.

§ 302-7.4 HHG shipments that include PBP&E that might exceed, or did exceed, the 18,000 pounds net weight allowance.

(a) The agency should separate the PBP&E and have the HHG carrier estimate the weight of the PBP&E before the HHG shipment is picked up. Subtract 110 percent of the estimated PBP&E weight (to adjust for packing materials) from the estimated gross weight as shown on the shipping documents (i.e., net weight minus the PBP&E minus 10 percent of the PBP&E). If the result is more than the 18,000 pounds net weight allowance, then the shipment exceeds the net weight allowance.

(b) If it was not discovered that the HHG shipment exceeded the net weight allowance in advance, and if the PBP&E was not weighed or estimated before shipping, then the agency should weigh the PBP&E before it is delivered. Determine if the shipment exceeds the net weight allowance by applying the formula in paragraph (a) of this section.

(c) If the calculation in paragraph (a) of this section shows that the shipment does not exceed the net weight allowance, then the agency may transport and pay for shipping the PBP&E plus packing materials with the household goods.

(d) However, if the calculation in paragraph (a) of this section shows that the shipment may exceed the net weight allowance, and if the employee was authorized PBP&E, then the employee must pay for shipping all weight that exceeds the net weight

allowance for their HHG, minus the PBP&E and packing materials for both. The agency may then pay for shipping the PBP&E as an administrative expense.

(e) The agency may require reasonable documentation of the items requesting to be shipped as PBP&E and the weight of the PBP&E.

§ 302-7.5 Authorized origin and destination points for the transportation of HHG and PBP&E.

(a) The authorized origin and destination points for the transportation of HHG and PBP&E vary by category of employee and are listed in paragraphs (a)(1) through (6) of this section:

(1) *Employee transferred between official stations.* Authorized between the old and new official stations (including to/from an extended storage location when authorized).

(2) *New appointee.* Authorized from place of actual residence to new official station (including to location of extended storage when authorized).

(3) *Employee returning from OCONUS assignment for separation.* Authorized from last official station and extended storage location, when authorized, to place of actual residence.

(4) *Employee authorized separation travel to actual residence but retiring at the OCONUS location or an alternate location.* Authorized from any location, including actual residence and extended storage location to any other location (including the OCONUS official station), not to exceed the constructive transportation cost from the official station and extended storage location (respectively) to the actual residence.

(5) *SES last move home.* Authorized from the last official station and extended storage location, when authorized, to the place of selection.

(6) *TCS.* Authorized from the current official station to the TCS location and return (includes to and from extended storage location when authorized).

(b) Shipments may originate or terminate at any location; however, reimbursement is limited to the cost of transporting the property in one lot from the authorized origin to the authorized destination.

§ 302-7.6 Temporary storage for CONUS-to-CONUS or OCONUS-to-CONUS HHG shipments.

HHG may be placed in temporary storage at origin, in transit, at destination, or any combination thereof upon agency approval.

(a) *For CONUS-to-CONUS shipments.* The initial period of temporary storage at Government expense may not exceed 60 days. An extension may be granted for a maximum of 90 additional days. Requests for an extension must be made prior to the expiration of the original 60 days. This extension must be approved by the agency official designated for such requests. Under no circumstances may temporary storage at Government expense for CONUS-to-CONUS shipments exceed a total of 150 days.

(b) *For shipments that include an OCONUS origin or destination.* The initial period of temporary storage at Government expense may not exceed 90 days. An extension may be granted for a maximum of 90 additional days. Requests for an extension must be made prior to the expiration of the original 90 days. This extension must be approved by the agency official designated for such requests. Under no circumstances may temporary storage for shipments at Government expense that include an OCONUS origin or destination exceed a total of 180 days.

§ 302-7.7 Liability for loss or damage to HHG.

(a) The Government's liability for loss or damage to HHG is determined by the agency under 31 U.S.C. 3721-3723 and agency implementing rules and regulations issued pursuant to the law.

(b) When transporting HHG under the commuted rate or actual expense method and a commercial HHG carrier is used, the carrier accepts limited liability for any loss or

damage in accordance with HHG carrier tariffs. For transporting HHG by self drive equipment for a do-it-yourself-move and for any loss or damage not covered by the HHG carrier, see part 302-11 of this chapter.

(c) Items that are irreplaceable or of extremely high monetary or sentimental value should not be included in the HHG shipment. Additional insurance may be purchased, at personal expense, to cover any loss or damage, however, such items are not necessarily provided special security. Accordingly, it is advisable that such items be personally transported.

§ 302-7.8 Methods of shipping HHG and how the weight is determined

HHG should be shipped by the most economical method available. The various methods of shipment and weight calculations include the following:

Table 1 to § 302-7.8

Method of shipment	How weight of shipment is determined
(a) Uncrated (shipped in HHG movers van or similar conveyance)	An allowance of up to 2,000 pounds, exclusive of the 18,000 pounds net weight of HHG shipment, is used for the packing weight covering barrels, boxes, cartons, and similar material but does not include pads, chains, dollies and other equipment to load and secure the shipment.
(b) Crated shipments	When crated, the net weight will not include the weight of the crating material. The net weight will 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

	<p>used, the net weight may be computed at less than 60 percent of the gross weight.</p>
<p>(c) Containerized shipments (Special containers designed, e.g., lift vans, CONEX transporters, HHG shipping boxes, for repeated use)</p>	<p>When 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 will be 85 percent of the gross weight less the weight of the container. If the known tare weight includes such material, so that the net weight is the same as it would be for uncrated shipments in interstate commerce, the net weight will not be subject to reduction.</p>
<p>(d) Constructive weight</p>	<p>If adequate scales are not available at origin, en route or at destination, a constructive weight based on 7 pounds per cubic foot of properly loaded van space may be used. Such weight may be used for a part-load when its weight could not be obtained, without first unloading it or other part-loads being carried in the same vehicle or when the HHG are not weighed because the carrier's charges for local or metropolitan area moves are properly computed on the basis other than weight or volume of the shipment (as when payment is based on an hourly rate and distance involved). In such instances a statement from the carrier showing the properly loaded van space required for the shipment should be obtained with respect to proof of</p>

	entitlement to a commuted rate payment when net weight cannot be shown.
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§ 302-7.9 Authorized methods of transporting and paying for the movement of HHG, PBP&E, and temporary storage.

There are two authorized methods of transporting and paying for the movement of HHG, PBP&E, and temporary storage. Agencies determine which of the following methods will be authorized. Employees do not have to use the method selected by their agency for transportation and temporary storage of their HHG and PBP&E; however, reimbursement is limited to the actual cost incurred, not to exceed what the Government would have incurred under the method selected by the agency.

(a) *Commutated rate system.* Under the commuted rate system, the employee assumes total responsibility for arranging and paying for all aspects of transporting the HHG. When any PBP&E is transported as an administrative expense of the agency, all arrangements will be handled and paid for by the agency.

(b) *Actual expense method.* Under the actual expense method, the agency assumes the responsibility for arranging and paying for all aspects of transporting the HHG and PBP&E with a commercial HHG carrier.

§ 302-7.10 Weight additive costs.

(a) Employees will not be responsible for the shipping charges that result from a weight additive so long as the actual weight of the HHG without the additive does not exceed the 18,000 pound net weight allowance for relocation. However, employees are responsible for any amount of their HHG that exceeds the 18,000 pound net weight allowance prior to the addition of the weight additive (e.g., when a weight additive of 700 pounds is imposed by a HHG carrier for a 65-pound canoe and the total net weight of the HHG, including the weight additive, is 18,765 pounds, the employee is only responsible for the 65 pounds actually added by the canoe).

(b) Employees are also responsible for the cost of special packing, crating, and handling of the weight additive items, if any. *See* § 302-7.200 on how charges are paid and who makes the shipping arrangements.

Subpart B—Commuted Rate

§ 302-7.100 Commuted rate calculations.

Please see the commuted rate table published by GSA at <https://www.gsa.gov/relocationpolicy> to determine how the charges for transporting HHG, and temporary storage are computed using the commuted rate method. Reimbursement must not exceed the limits in the commuted rate table.

§ 302-7.101 Required documentation for reimbursement.

When claiming reimbursement under the commuted rate, employees must provide:

(a) A receipted copy of the bill of lading (reproduced copies are acceptable) including any attached weight certificate copies if issued, and if applicable, a receipted copy of the warehouse or other bill for storage;

(b) Other evidence showing points of origin and destination and the weight of the HHG, if no bill of lading was issued; or

(c) If a commercial HHG carrier is not used, employees are responsible for establishing the weight of the HHG, and temporary storage by obtaining proper certified weight certificates. Certified weight certificates include the gross and tare weights. This is required because payment at commuted rates on the basis of constructive weight usually is not possible.

§ 302-7.102 Required documentation for an advance.

An advance of funds may be authorized when the transportation of HHG and temporary storage is authorized under the commuted rate method. To receive an advance under the commuted rate method, employees must provide a copy of an estimate of costs from a commercial HHG carrier or a written statement that includes:

(a) Origin and destination;

(b) A signed copy of a commercial bill of lading annotated with actual weight (or other evidence of actual weight) or a reasonable estimate acceptable to the agency; and

(c) Anticipated temporary storage period (not to exceed 90 days) at Government expense.

§ 302-7.103 HHG temporary storage at Government expense.

HHG may be stored at Government expense incident to the transporting of such goods either at the HHG carrier storage facility or a self storage facility. Storage may be at any combination of origin, en route locations or destination. The following temporary storage expenses will be reimbursed:

(a) For storage at the HHG carriers facility:

(1) Handling in;

(2) Daily storage;

(3) Handling out; and

(4) Drayage to residence.

(b) For storage at a self storage facility - the cost of the storage space that will reasonably accommodate the HHG transported.

Subpart C—Actual Expense Method

§ 302-7.200 Transporting HHG, PBP&E, and temporary storage under the actual expense method.

Agencies are responsible for making all the necessary arrangements for transporting HHG, PBP&E, and temporary storage under the actual expense method. The agency will issue a Bill of Lading or any other shipping document with all charges billed directly to the agency. Any cost or weight in excess of 18,000 pounds will be at the employee's expense. If the shipment exceeds the maximum weight prescribed in § 302-7.2, the Government will pay the total charges and the employee will reimburse the Government for the cost of transportation, temporary storage, and other charges applicable to the excess weight.

Subpart D—Baggage Allowance

§ 302-7.300 Unaccompanied air baggage (UAB) shipment.

UAB is used in connection with permanent change of station OCONUS, renewal agreement travel, and temporary change of station OCONUS. Employees may be authorized a UAB shipment prior to transferring from a CONUS location to an OCONUS location, between OCONUS locations, or from an OCONUS location to a CONUS location. UAB for CONUS-to-CONUS shipments is not allowed under this subtitle. The UAB shipment is part of, not in addition to, the 18,000 pounds net weight allowance for HHG. The agency or the agency's designee should arrange for the transport of the UAB. In limited situations, the agency may ask the employee to make the arrangements for a UAB shipment. The agency must arrange and ship the UAB in time to ensure that the

shipment arrives by the time the employee and/or their family reports to their new official station. The maximum weight allowance the agency may grant for a UAB shipment is—

(a) Up to 350 pounds actual weight (including the weight of the luggage or packing material) for the employee and each immediate family member 12 years of age and over; or

(b) Up to 175 pounds actual weight (including the weight of the luggage or packing material) for each immediate family member under 12 years of age.

§ 302-7.301 Authorization for the shipment of UAB by expedited means.

Agencies may authorize the shipment of UAB by expedited means when:

(a) Shipment by a lower cost mode cannot deliver the items being shipped by the time the UAB will be needed by the employee and/or the employee's immediate family;

(b) The employee certifies, and the agency accepts, that expedited shipment of the UAB is necessary to carry out the assigned duties; or

(c) The agency determines that an expedited shipment is necessary to prevent undue hardship to the employee and/or members of their immediate family.

Subpart E—Agency Responsibilities

§ 302-7.400 Policies and procedures that must be established for transportation and temporary storage of HHG, PBP&E, and baggage.

Agencies must establish policies and procedures as required for this subpart, including who will:

(a) Administer the household goods program;

(b) Authorize commuted rate or actual expense for transportation and payment for HHG, PBP&E, and temporary storage;

(c) Authorize PBP&E to be transported as an agency administrative expense;

(d) Authorize an employee to ship UAB;

(e) Collect any excess costs or charges;

(f) Advise the employee on the Government's liability for any personal property damage or loss claims (*see* 31 U.S.C. 3721 et seq.);

(g) Ensure that international HHG shipments by water are made on ships registered under the laws of the United States whenever such ships are available (*see* The Cargo Preference Act of 1904 (10 U.S.C. 2631) and The Cargo Preference Act of 1954 (46 U.S.C. 55302));

(h) Authorize temporary storage in excess of the initial 60-day limit for CONUS shipments or 90-day limit for OCONUS shipments; and

(i) Ensure pre-payment audits are completed.

§ 302-7.401 Guidelines that agencies must follow when authorizing transportation of PBP&E as an administrative expense.

(a) Agencies have the sole discretion to authorize transportation of PBP&E as an administrative expense and may do so provided that:

(1) The authorizing official has certified that the PBP&E is necessary for performance of the employee's duties at the new duty station;

(2) The authorizing official has certified that, if these items were not transported, the same or similar items would have to be obtained at Government expense for the employee's use at the new official station;

(3) The authorizing official has acquired evidence that transporting the PBP&E would cause the employee's HHG to exceed the 18,000 pounds net weight allowance; and

(4) If requested by the agency, the employee has provided reasonable documentation of the items requesting to be shipped as PBP&E and the weight of the PBP&E for review by the authorizing official (who is usually an official at the employee's new official station).

(b) PBP&E transported as an agency administrative expense to an OCONUS location may be returned to CONUS as an agency administrative expense for an employee separating from Government service or returning to the actual place of residence and continuing in Government service. Separate weight certificates are required when the PBP&E and its packing allowance pushes the shipment over the net weight allowance. Otherwise, for administrative efficiency, the HHG shipment should be billed and paid for as a single shipment.

(c) If separate weight certificates are required, then the weight of PBP&E and the administrative appropriation chargeable must be listed as separate items on the bill of lading or other shipping document.

§ 302-7.402 Agency responsibilities when arranging and paying for transportation of HHG and UAB when actual expense is authorized.

When arranging transportation of HHG and UAB under the actual expense method, agencies must:

(a) Determine the constructive cost of transporting the HHG plus the UAB, as follows:

(1) Compute the cost of transporting the HHG (not including the UAB) in one lot, by the most economical means; be sure to include the cost of packing and unpacking.

(2) Compute the cost of transporting the UAB.

(3) If the HHG, including the UAB, exceeds the 18,000 pounds net weight allowance, then compute the cost of transporting only the net weight allowance as one shipment; again, be sure to include the cost of packing and unpacking.

(4) The constructive cost is either that described in paragraph (a)(3) of this section or the sum of paragraphs (a)(1) and (2) of this section, depending on whether the weight of the HHG, including the UAB, exceeds the net weight allowance.

(b) Limit the employee's HHG plus UAB transportation payment to the constructive cost as described in paragraph (a)(4) of this section, so long as it is equal to or less than the 18,000 pound net limit of this chapter.

(c) Make arrangements for transporting the employee's HHG and UAB under two separate bills of lading, with direct payment by the agency for both.

(d) Advise employees of this relocation entitlement limitation and its potential to result in out-of-pocket expenses to the employee. That is, advise employees that they will have to use their personal funds to pay for transporting HHG (including UAB) in excess of 18,000 pounds net weight allowance.

PART 302-8—ALLOWANCES FOR EXTENDED STORAGE OF HOUSEHOLD GOODS (HHG)

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

Subpart A—General

§ 302-8.1 Authorization for extended storage of HHG.

(a) Extended storage of HHG may only be authorized under the following circumstances:

(1) An employee is assigned to an isolated duty station within CONUS and will be unable to use the household goods or personal effects (see subpart B of this part);

(2) An employee is assigned to an overseas official station where the agency limits the amount of HHG that may be transported to that location (see subpart C of this part);

(3) An employee is assigned to an OCONUS official station and the agency determines extended storage is in the public interest or cost effective to do so; or

(4) It is authorized by the agency in conjunction with a temporary change of station (TCS).

(b) Agencies will indicate on the travel authorization the specific allowances that are authorized as provided in this chapter.

(c) Employees may not receive an advance of funds for storage allowances covered by this part.

Subpart B—Extended Storage During Assignment to Isolated Locations in the Continental United States (CONUS)

§ 302-8.100 Eligibility for extended storage of HHG during assignment to isolated locations in CONUS.

Extended storage of HHG belonging to an employee transferred or a new appointee assigned to an official station at an isolated location in CONUS may 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.

(a) As determined by the agency, an official station at an isolated location is a place of permanent or temporary duty assignment in CONUS at which employees have no alternative except to live where they are unable to use their HHG because:

(1) The type of quarters required to be occupied at the isolated official station will not accommodate the HHG; or

(2) Residence quarters which would accommodate the HHG are not available within reasonable daily commuting distance of the official station.

(b) The designation of an official station as isolated in accordance with paragraph (a) of this section 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 if the agency determines adequate family housing is available.

Note 1 to § 302-8.100: Heads of agencies concerned are responsible for designating the isolated official station at which conditions exist for allowing extended storage of HHG at Government expense for some or all employees.

§ 302-8.101 Where HHG may be stored.

HHG may be stored either in:

(a) Available Government-owned storage space; or

(b) Suitable commercial storage space obtained by the Government if:

(1) Government-owned space is not available; or

(2) Commercial storage space is more economical or suitable because of

location, transportation costs, or for other reasons.

§ 302-8.102 Allowable costs for storage.

Allowable costs for storage include the cost of:

(a) Necessary packing;

(b) Crating;

(c) Unpacking;

(d) Uncrating;

(e) Transportation to and from place of storage;

(f) Charges while in storage; and

(g) Other necessary charges directly relating to the storage as approved by

the agency.

§ 302-8.103 Changes to the type of storage.

Employees may change from temporary to extended storage or from storage at personal expense to extended storage at Government expense, if authorized by their agency.

§ 302-8.104 Authorized time period for extended storage of employee's HHG.

The authorized time period for extended storage of an employee's HHG is for the duration of the assignment not to exceed 3-years. However:

(a) Agencies will conduct periodic reviews to determine whether current housing conditions at the isolated official station warrant continuation of storage;

(b) Eligibility for extended storage at Government expense will terminate on the last day of active duty at the isolated official station. However, the HHG may remain in temporary storage for an additional period of time not to exceed 90 days, if approved by the agency.

Subpart C—Extended Storage During Assignment Outside the Continental United States (OCONUS)

§ 302-8.200 Eligibility for extended storage during assignment OCONUS.

(a) Extended storage of HHG belonging to an employee transferred or a new appointee assigned to an official station outside the CONUS (OCONUS) may 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) An employee is eligible for extended storage for an assignment OCONUS if their agency authorizes it in compliance with the requirements in this paragraph (b):

(1) The official station is one to which the employee is not authorized to take, or at which they are unable to use, their HHG;

(2) The agency authorizes it as being in the public interest; or

(3) The agency determines the estimated cost of storage would be less than the cost of round-trip transportation (including temporary storage) of the HHG to the new official station.

(c) The same allowable extended storage expenses and other provisions provided in §§ 302-8.101 through 302-8.103 apply to extended storage OCONUS.

§ 302-8.201 Time limitations for extended storage of HHG.

Time limitations for extended storage of the HHG will be determined by the agency as follows:

(a) For the duration of the OCONUS assignment plus 30 days prior to the time the tour begins and plus 60 days after the tour is completed;

(b) Extensions may be allowed for subsequent service or tours of duty at the same or other overseas stations if the employee continues to be eligible as set forth in § 302-8.200; and

(c) When eligibility ceases, storage at Government expense may continue until the beginning of the second month after the month in which the tour at the official station OCONUS terminates, unless to avoid inequity the agency extends the period.

Subpart D—Storage During School Recess for Department of Defense Overseas

Dependents School (DoDDS) Teachers

§ 302-8.300 Applicable authority.

(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 HHG of DoDDS teachers during the recess period between 2 consecutive school years.

(b) *Regulations.* See the DoD Joint Travel Regulations (JTR), published by the Per Diem, Travel and Transportation Allowance Committee and available at <https://www.defensetravel.dod.mil/site/travelreg.cfm>.

§ 302-8.301 Obligation to report for service at the beginning of the next school year.

If the DoDDS teacher does not report for service at the beginning of the next school year, they must repay the Government for the cost of the extended storage of their HHG during the recess. Except for reasons beyond their control and acceptable to DoD, the teacher shall be obligated to reimburse DoD the amount paid for the commercial storage, including related services. If, however, the property was stored in a Government

facility, the teacher shall pay DoD an amount equal to the reasonable value of the storage furnished, including related services.

Subpart E—Agency Responsibilities

§ 302-8.400 Establishing policies for the allowance of extended storage of HHG.

(a) Agencies must establish policies and procedures governing this part including:

- (1) When the agency will authorize payment;
- (2) Who will determine whether payment is appropriate;
- (3) How and when reimbursements will be paid;
- (4) Which locations meet the criteria of this part for isolated official

station at which conditions exist for allowing extended storage at Government expense for some or all employees; and

- (5) Who will determine the duration and place of extended storage.

(b) Agencies should limit payment of extended storage of HHG to only those expenses that are necessary and in the interest of the Government.

PART 302-9—ALLOWANCES FOR TRANSPORTATION AND EMERGENCY OR TEMPORARY STORAGE OF A PRIVATELY OWNED VEHICLE

Authority: 5 U.S.C. 5737a; 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

Subpart A—General Rules

§ 302-9.1 Requirements for the transportation of a POV.

(a) Agencies may authorize transportation of a POV when it is advantageous and cost effective to the Government.

(b) If the agency decides that driving the POV is more advantageous, reimbursement will be limited to the allowances provided in part 302-4 of this chapter.

(c) There is no authority for non-emergency storage of a POV under this subtitle; however, an agency may approve storage for a POV when an employee is assigned a

temporary change of station in support of a contingency operation as defined in 10 U.S.C. 1482a(c)(2).

§ 302-9.2 Transportation and emergency or temporary storage of a POV.

(a) When an agency authorizes transportation or emergency or temporary storage of a POV, it will pay for all necessary and customary expenses directly related to the transportation and/or storage of the POV, including readying the POV for storage, transportation to point of storage, storage, readying the POV for use after storage, transportation from the point of storage, crating and packing expenses, shipping charges, and port charges for readying the POV for shipment at the port of embarkation, and for use at the port of debarkation. Insurance on the POV is at the employee's expense, unless it is included in the expenses allowed by this paragraph (a).

(b) If an agency authorizes transportation of a POV to a post of duty and the employee completes their service agreement, the agency must pay for the cost of returning the POV.

(c) Only a passenger automobile, station wagon, light truck, or other similar vehicle that will be used primarily for personal transportation may be authorized to transport, and if necessary store under emergency or temporary circumstances. An employee may not transport or store a trailer, airplane, or any vehicle intended for commercial use.

(d) An employee is eligible for emergency storage of a POV transported to a post of duty at Government expense when the head of the agency determines that the post of duty is within a zone from which the employee's immediate family and/or household goods should be evacuated.

(e) When an employee receives notice to evacuate their immediate family and/or household goods from a post of duty, they may store their POV at a place determined to

be reasonable by the agency whether the POV is already located at, or being transported to, the post of duty.

(f) An employee is eligible for temporary storage of a POV when they are assigned a TCS in support of a contingency operation (humanitarian operations, peacekeeping operations, and similar operations) as defined in 10 U.S.C. 1482a(c)(2) and are eligible for expenses as authorized in part 302-3, subpart E, of this chapter.

(g) The head of the agency determines it would be more advantageous, cost and other factors considered, to authorize the temporary storage of the POV.

(h) Employees may be authorized to store one POV at any given time during the period of the TCS assignment, subject to this subpart. A POV may be stored for the duration of the TCS.

(i) Agencies may provide for storage, without charge, or for the reimbursement of the cost of storage, of one POV that is owned or leased by an employee of that agency (or by an immediate family member of such employee) and that is for the personal use of the employee.

§ 302-9.3 Advance of funds for transportation and emergency or temporary storage of a POV.

An advance of funds may be received in accordance with § 302-2.8 of this chapter, not to exceed the estimated amount of the expenses authorized under this part.

Subpart B—Transportation

§ 302-9.100 Requirements and limitations on transportation of a POV to a post of duty.

(a) Employees may only transport one POV to a post of duty. However, this does not limit the transportation of a replacement POV when authorized under § 302-9.171.

The POV must be shipped to the actual post of duty.

(b) If there is no port or terminal at the point of origin and/or destination, the agency will pay the entire cost of transporting the POV from the point of origin to the destination. If preferred, however, the employee may choose to drive the POV from the point of origin at time of assignment to the nearest embarkation port or terminal, and/or from the debarkation port or terminal nearest the destination to the post of duty at any time. If driving is chosen, reimbursement will be the one-way mileage cost, at the rate specified in part 302-4 of this chapter, for driving the POV from the authorized origin to deliver it to the port of embarkation, or from the port of debarkation to the authorized destination. For the segment of travel from the port of embarkation back to the authorized origin after delivering the POV to the port or from the authorized destination to the port of debarkation to pick up the POV, reimbursement will be the one-way transportation cost. The total cost of round-trip travel, to deliver the POV to the port at the origin or to pick up the POV at the port at destination, may not exceed the cost of transporting the POV to or from the port involved. Reimbursement for a per diem allowance for round-trip travel to and from the port involved is not authorized.

§ 302-9.101 “Authorized point of origin” when transporting a POV to the post of duty.

(a) The “authorized point of origin” is determined based on the type of employee.

(1) For a transferee - the employee’s old official station.

(2) For a new Appointee or student trainee - that person’s place of actual residence.

(b) If transporting a POV from a point of origin that is different from the authorized point of origin, reimbursement is limited to the transportation costs incurred, not to exceed the cost of transporting the POV from the authorized point of origin to the post of duty.

§ 302-9.102 Allowance for transporting a new POV from the factory or other shipping point directly to a post of duty.

An employee may have the manufacturer or the manufacturer's agent transport a new POV from the factory or other shipping point directly to the post of duty provided—

- (a) The POV is purchased new from the manufacturer or manufacturer's agent;
- (b) The POV is transported Free on Board (FOB)—shipping point, consigned to the employee and/or a member of their immediate family, or the employee's agent; and
- (c) Ownership of the POV is not vested in the manufacturer or the manufacturer's agent during transportation. In this circumstance, reimbursement will be for the POV transportation costs, not to exceed the cost of transporting the POV from the authorized point of origin to the post of duty.

Subpart C—POV Transportation Subsequent to the Time of Assignment

§ 302-9.170 Conditions under which an agency may authorize transportation of a POV to an employee's post of duty subsequent to the time of assignment to that post.

Agencies may authorize transportation of a POV to the post of duty subsequent to the time of assignment when:

- (a) The employee does not have a POV at the post of duty;
- (b) The employee has not previously been authorized to transport a POV to that post of duty;
- (c) The employee has not previously transported a POV outside CONUS during their assignment to that post of duty;
- (d) The agency has determined, in accordance with its internal policies, that it is in the interest of the Government for the employee to have use of a POV at the post of duty;

(e) The employee signed a service agreement at the time they were transferred in the interest of the Government, or assigned if they were a new appointee or student trainee, to the post of duty; and

(f) The employee meets any specific conditions the agency has established.

§ 302-9.171 Conditions under which an agency may authorize transportation of a replacement POV to the post of duty.

(a) Agencies may authorize transportation of a replacement POV to the post of duty when:

(1) The employee requires an emergency replacement POV and meets the following conditions:

(i) The employee had a POV which was transported to the post of duty at Government expense;

(ii) The employee requires a replacement POV for reasons beyond their control and acceptable to the agency, such as the POV is stolen, or seriously damaged or destroyed, or has deteriorated due to conditions at the post of duty; and

(iii) The agency determines in advance of authorization that a replacement POV is necessary and in the interest of the Government; or

(2) The employee requires a non-emergency replacement POV and meets the following conditions:

(i) The employee had a POV which was transported to a post of duty at Government expense;

(ii) The employee has been stationed continuously during a 4-year period at one or more posts of duty; and

(iii) The agency has determined that it is in the Government's interest for the employee to continue to have a POV at the post of duty.

(b) Agencies may authorize one emergency replacement POV within any 4-year period of continuous service. It may authorize one non-emergency replacement POV after every four years of continuous service beginning on the date the employee first has use of the POV being replaced.

§ 302-9.172 “Authorized point of origin” when a POV, including a replacement POV, is transported to a post of duty subsequent to the time of assignment to that post of duty.

Agencies determine the authorized point of origin within the United States when transporting a POV, including a replacement POV, to a post of duty subsequent to the time of an employee’s assignment to that post of duty.

Subpart D—Return Transportation of a POV From a Post of Duty

§ 302-9.200 Eligibility for return transportation of a POV from an employee’s post of duty.

Employees are eligible for POV transportation from their post of duty when:

- (a) They were transferred to a post of duty in the interest of the Government;
- (b) They had a POV shipped to the post of duty and still have a POV at the post of duty;
- (c) They are transferred back to the official station (including post of duty) from which they transferred to their current post of duty or they are transferred to a new official station within CONUS;
- (d) They are transferred to a new post of duty, where the agency determines that use of a POV at that location is not in the interest of the Government;
- (e) They separate from Government service after completion of an agreed period of service at the post of duty where the agency determined the use of a POV to be in the interest of the Government;

(f) They separate from Government service prior to completion of an agreed period of service at the post of duty where the agency determined the use of a POV to be in the interest of the Government, and the separation is for reasons beyond their control and acceptable to the agency; or

(g) Conditions change at the post of duty such that use of the POV no longer is in the best interest of the Government.

§ 302-9.201 Transporting a POV from a post of duty before completing the service agreement.

If conditions change at the post of duty such that use of a POV no longer is in the interest of the Government, or if the employee separates from Government service prior to completion of their service agreement for reasons beyond their control and acceptable to the agency, agencies may authorize return transportation to an authorized destination. When the return transportation is based on changed conditions, the employee is still required to complete their service agreement. If the employee does not, they will be required to repay the transportation costs.

§ 302-9.202 Authorized origin and destination points for transportation of a POV from a post of duty.

The “authorized point of origin” when transporting a POV from a post of duty is the last post of duty to which the employee was authorized to transport their POV at Government expense.

(a) The “authorized destination” of a POV transported under this subpart is illustrated in the following table:

Table 1 to paragraph (a)

If	The authorized destination of the POV transported at Government expense is
Transferred to an Official station within CONUS	The official station.
Transferred to another post of duty and use of a POV at the new post is not in the interest of the Government	The place of actual residence.
Employee separates from Government service and is eligible for transportation of the POV from the post of duty	The place of actual residence.
Conditions change at the post of duty such that use of a POV no longer is in the interest of the Government at that post of duty	The place of actual residence.

(b) If transporting a POV from a point of origin or to a destination that is different from the authorized origin or destination, reimbursement will be for the transportation costs actually incurred, not to exceed what it would have cost to transport the POV from the authorized origin to the authorized destination.

(c) If there is no port or terminal at the authorized point of origin or authorized destination, the agency will pay the entire cost of transporting the POV from the authorized origin to the authorized destination. If preferred, however, the employee may choose to drive their POV to the port of embarkation and/or from the port of debarkation. If driving is selected, reimbursement will be in the same manner as an employee under § 302-9.101.

§ 302-9.203 Retaining a POV at a post of duty after conditions change to make use of the POV no longer in the best interest of the Government, and transporting it at Government expense from the post of duty at a later date.

Agencies will pay the transportation costs not to exceed the cost of transporting the POV to the authorized destination, provided all other conditions are met for transporting a POV.

§ 302-9.204 Transporting a replacement POV from a post of duty that was purchased at that post of duty.

Agencies may authorize transportation of a replacement POV purchased at a post of duty from the same post of duty only if:

(a) At the time the replacement POV was purchased, the employee met the conditions in § 302-9.171; and

(b) Prior to purchase of the replacement POV, the agency authorized purchase of a replacement POV at the post of duty.

Subpart E—Transportation of a POV Within the Continental United States (CONUS)

§ 302-9.300 Eligibility for transportation of a POV within CONUS at Government expense.

Agencies may pay for transportation of a POV within CONUS at Government expense when the distance that the POV is to be shipped is 600 miles or more, and the employee is:

(a) An employee who transfers within CONUS in the interest of the Government;

or

(b) A new appointee or student trainee relocating to the first official station within CONUS.

(c) Employees may be authorized to transport only the number of POVs equal to the number of people on the relocation travel orders, who are licensed drivers, not to exceed two, while relocating within CONUS.

§ 302-9.301 Authorized origin and destination points when transporting a POV within CONUS.

If authorized to transport a POV within CONUS, the transportation must originate as shown in paragraphs (a) and (b) of this section; the destination must be the new official station:

(a) Transferee - old official station.

(b) New appointee or student trainee - place of actual residence.

Subparts F and G—[Reserved]

Subpart H—Agency Responsibilities

§ 302-9.600 Administering allowances and establishing policies for transportation and emergency storage of a POV.

To minimize costs and promote an efficient workforce, agencies should provide an employee use of a POV when it mutually benefits the Government and the employee. Agencies may authorize:

(a) Commercial means of transportation for POVs if available at reasonable rates and under reasonable conditions; or

(b) Government means of transportation for POVs on a space-available basis.

§ 302-9.601 Governing policies for the allowances for transportation and emergency storage of a POV

Agencies must establish policies governing:

(a) When they will authorize transportation and emergency storage of a POV;

(b) When they will authorize transportation of a replacement POV;

(c) Who will determine if transportation of a POV to or from a post of duty is in the interest of the Government;

(d) Who will determine if conditions have changed at an employee's post of duty to warrant transportation of a POV in the interest of the Government;

(e) Who will determine if transportation of a POV wholly within CONUS is more advantageous and cost effective than having the employee drive the POV to the new official station; and

(f) Who will determine whether to allow emergency storage of an employee's POV, including where to store the POV.

PART 302-10—ALLOWANCES FOR TRANSPORTATION OF MOBILE HOMES AND BOATS USED AS A PRIMARY RESIDENCE

Authority: 5 U.S.C. 5738; 20 U.S.C. 905 (a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

Subpart A—Eligibility and Limitations

§ 302-10.1 Reimbursement for transporting a mobile home instead of an HHG shipment.

(a) When employees are eligible for the transportation of HHG, they will be reimbursed for transporting a mobile home instead of an HHG shipment, not to exceed what the Government would incur for the transportation of the HHG and 90-days temporary storage.

(b) Agencies may assume direct responsibility for the costs of preparing and transporting the mobile home if it is determined to be in the Government's interest.

§ 302-10.2 Eligibility requirements and geographic limitations for transportation of a mobile home.

(a) To have a mobile home transported at Government expense, employees must certify that the mobile home will be used at the new official station as their primary residence and/or the primary residence of their immediate family.

(b) Allowances for overland transportation of a mobile home may be made only for transportation within CONUS, within Alaska, and through Canada en route between Alaska and CONUS or through Canada between one CONUS point and another (e.g., between Buffalo, NY, and Detroit, MI). Allowances for transportation within limits prescribed may be paid even though the transportation involved originates, terminates, or passes through locations not covered, provided the amount of the allowance shall be computed on the basis of that part of the transportation which is within CONUS, within Alaska, or through Canada en route between Alaska and CONUS or between one CONUS point and another.

(c) Employees may transport a mobile home over water when both the points of origin and destination are within CONUS or Alaska.

§ 302-10.3 Allowances for transporting a mobile home for an employee and immediate family member(s).

Allowances for transporting a mobile home (including mileage when towed by a POV) are in addition to the reimbursement of subsistence expenses, mileage, and transportation expenses for the employee and their immediate family member(s). Allowances under parts 302-5, 302-6, and 302-11 of this chapter will be paid accordingly.

Subpart B—Computation of Distance

§ 302-10.100 Allowable distance for points of origin and destination within CONUS and Alaska.

Agencies will allow for the distance shown in standard highway mileage guides or agency designated official table of distances or actual miles driven as determined from odometer readings, between the authorized origin and destination. Employees do not need to furnish odometer readings on the travel claim but must indicate the total miles traveled. Any deviation from the distances indicated in standard highway mileage guides or agency official table of distances must be fully explained and acceptable to the agency.

Subpart C—Computation of Allowances

§ 302-10.200 Allowable costs for transporting a mobile home via a commercial carrier overland or over water.

(a) Agencies will allow the following costs for transporting a mobile home:

(1) When transporting overland;

(i) The carrier's charge for actual transportation of the mobile home (not to exceed the applicable tariff for such movements approved by an appropriate regulatory body), provided any substantial deviation from standard highway mileage guides or agency official table of distances is explained;

(ii) Ferry fares, bridge, road, and tunnel tolls;

(iii) Taxes, charges or fees fixed by a State or other government authority for permits to transport mobile homes in or through its jurisdiction;

(iv) Carrier's service charges for obtaining necessary permits; and

(v) Charges for a pilot (flag) car or escort services, when required by State or local law.

(2) When transporting over water cost must include, but are not limited to the cost of:

- (i) Fuel and oil used for propulsion of the boat;
- (ii) Pilots or navigators in the open water;
- (iii) A crew;
- (iv) Charges for harbor pilots;
- (v) Docking fees incurred in transit;
- (vi) Harbor or port fees and similar charges related to entry in and navigation through ports; and
- (vii) Towing, whether in tow or towing by pushing from behind.

(b) The mileage allowance when transporting a mobile home overland by other than commercial means (e.g., towed by a POV) is eleven cents per mile. This is in addition to the mileage allowance prescribed for driving the POV under part 302-4 of this chapter.

(c) When a mobile home is transported partly by commercial carrier and partly by POV, the allowances in this section apply to the respective portions of transportation by commercial carrier and POV.

§ 302-10.201 Costs for transportation and preparation.

Costs for preparing a mobile home for shipment are generally allowed, however, the following costs for transportation and preparation are not allowed:

- (a) Costs for replacement parts, tires purchases, structural repairs, brake repairs or any other repairs or maintenance performed;
- (b) Costs of insurance for valuation of mobile homes above carriers' maximum liabilities, or charges designated in the tariffs as "Special Service;"
- (c) Cost of storage;
- (d) Costs of connecting/disconnecting appliances, equipment, and utilities involved in relocation and costs of converting appliances for operation on available utilities; and

(e) Costs for preparing a mobile home located outside Alaska or CONUS for movement or the costs for resettling outside Alaska or CONUS are not allowed.

Subpart D—Advance of Funds

§ 302-10.300 Advance of funds.

When a commercial carrier transports a mobile home, employees may receive an advance of funds when they are responsible for arranging and paying a commercial carrier to transport their mobile home. However, the advance may not exceed the estimated amount allowable. Employees are not authorized an advance of funds for any payment made directly to the carrier by the agency.

Subpart E—Agency Responsibilities

§ 302-10.400 Establishment of policies for authorizing transportation of a mobile home.

Agencies must establish policies for authorizing transportation of a mobile home that implements this part including when:

- (a) It is considered in the best interest of the Government to assume direct responsibility for preparing and transporting an employee's mobile home; and
- (b) To authorize an advance of funds for a commercial carrier transporting an employee's mobile home based on constructive or estimated cost when the employee assumes direct responsibility for payment.

Subchapter E—Residence Transaction Allowances

PART 302-11—ALLOWANCES FOR EXPENSES INCURRED IN CONNECTION WITH RESIDENCE TRANSACTIONS

Authority: 5 U.S.C. 5738 and 20 U.S.C. 905(c).

Subpart A—General Rules

§ 302-11.1 Eligibility to receive an allowance for expenses incurred in connection with residence transactions.

(a) Eligibility to receive an allowance for expenses incurred in connection with residence transactions is indicated where applicable at § 302-3.100 of this chapter; new appointees and employees assigned under the Government Employees Training Act (GETA) are not eligible for such expenses. Employees may receive reimbursement for the one residence from which they regularly commute to and from work on a daily basis and which was their residence at the time they were officially notified by competent authority of the transfer to a new official station. Employees must occupy the residence at the time they are notified of their transfer, unless the transfer is from a foreign area to an official station within the United States other than the one the employee left when they transferred out of the United States. If an employee previously transferred from an official station in the United States to a foreign area and they are now transferring back to the United States, then, in addition to the eligibility requirements of this section, they must have completed the time period specified in their service agreement for the overseas tour of duty.

(b) The title to the property for which an employee is requesting an allowance for residence transaction must be:

- (1) Solely in the employee's name;
- (2) Solely in the name of one or more of their immediate family members;

or

(3) Jointly in the employee's name and in the name of one or more of their immediate family members.

(c) Reimbursement of any residence transaction expenses (or settlement of an unexpired lease) that occurs prior to being officially notified (generally in the form of a change of station travel authorization) is prohibited.

(d) Employees may not receive an advance of funds for residence transaction expenses.

§ 302-11.2 Types of reimbursable residence transaction expenses.

(a) If an employee qualifies for a residence transaction expense allowance, they may be reimbursed for the:

(1) Expenses of selling the old residence and purchasing a new residence in the United States; or

(2) Settlement of an unexpired lease at the old official station in the United States from which transferred to another official station in the United States or when assigned to a foreign post of duty; and

(3) Expenses of purchasing a new residence in the United States upon return to the United States upon completion of the foreign tour of duty and the return is to a different official station, and is 50 miles distance from the official station which the employee transferred from.

(b) Employees do not have to sell the residence at their old official station to be eligible for residence purchase transactions at their new official station.

§ 302-11.3 Settlement of an unexpired lease.

When an employee has an unexpired lease (including month to month) that is for residence quarters at their old official station, they may be reimbursed for settlement expenses, including but not limited to broker's fees for obtaining a sublease or charges for advertising if:

(a) Applicable laws or the terms of the lease provide for payment of settlement expenses;

(b) Such expenses cannot be avoided by sublease or other arrangement;

(c) The employee has not contributed to the expenses by failing to give appropriate lease termination notice promptly after having definite knowledge of their transfer; or

(d) The broker's fees or advertising charges are not in excess of those customarily charged for comparable services in that locality.

§ 302-11.4 Time limitations.

As noted in § 302-2.2, all aspects of the relocation must be completed within 1 year; therefore, the settlement dates for the sale and purchase or lease termination transactions must occur not later than 1 year after the day an employee reports for duty at their new official station. Agencies may extend the 1-year limitation to complete residence transactions for up to one additional year for reasons beyond the employee's control and acceptable to the agency. An extension of time to complete residence transactions also extends the time to complete any other aspect of the relocation that is still pending. To have the initial time period extended, the employee must submit a request to their agency prior to the expiration date.

Subpart B—Title Requirements

§ 302-11.100 Title requirements.

(a) The Government will determine who holds title to a property based on:

(1) Whose name(s) actually appears on the title document (e.g., the deed);

or

(2) Who holds equitable title interest in the property as specified in § 302-11.101.

(b) If the employee or a member of their immediate family do not hold full title to the property for which they are requesting reimbursement, reimbursement will be on a

pro rata basis to the extent of the employee's actual title interest plus their equitable title interest in the residence.

(c) To be eligible, the employee and/or a member(s) of their immediate family must have acquired title or equitable title interest in the residence as illustrated in the following table:

Table 1 to paragraph (c)

Type of transfer	Date
1. Between official stations in the United States	1. Prior to the date first notified of the transfer.
2. Returning from completion of any foreign tour of duty to a different official station in the United States, which is 50 miles distance from the official station from which transferred to the foreign official station	2. Prior to the date the employee transferred to the foreign area from which they are now returning.

§ 302-11.101 Equitable title interest.

“Equitable title interest” in a residence is determined by the agency if:

(a) The title is held in trust, and:

(1) The property is the employee's residence;

(2) The employee and/or a member(s) of their immediate family are the only beneficiary(ies) of the trust during either of their lifetimes;

(3) The employee and/or a member(s) of their immediate family retain the right to distribute the property during their lifetimes;

(4) The employee and/or a member(s) of their immediate family retain the right to manage the property;

(5) The employee and/or a member(s) of their immediate family are the only grantor/settlor of the trust, or retain the right to direct distribution of the property upon dissolution of the trust or death; and

(6) The employee provides their agency with a copy of the trust document;
or

(b) The title is held in the name of a financial institution, and:

(1) The property is the employee's residence;

(2) The employee and/or a member(s) of their immediate family executed a financing agreement (e.g., mortgage) with the financial institution;

(3) State or local law requires that lending parties take title to perfect (i.e., protect) a security interest in the property, or the financial institution requires that it take possession of title as a condition of the financing agreement; and

(4) The employee provides their agency with a copy of the financing document; or

(c) The title is held both in the names of:

(1) The employee solely, or jointly with one or more members of their immediate family, or solely by one or more members of their immediate family;

(2) An individual accommodation party as defined in § 300-1.1 of this subtitle who is not a member of the employee's immediate family; and

(3) These conditions apply:

(i) The property is the employee's residence.

(ii) The employee and/or a member(s) of their immediate family have the right to use the property and to direct conveyance of the property.

(iii) The lender requires signature of the accommodation party on the financing document.

(iv) The employee and/or a member of their immediate family, are liable for payments under the financing arrangement (e.g., mortgage).

(v) The accommodation party's name is on the title.

(vi) The accommodation party does not have a financial interest in the property unless the employee and/or a member(s) of the immediate family default on the financing arrangement.

(vii) The employee must provide documentation of the accommodation that is acceptable by the agency; or

(d) The title is held by the seller of the property and the following conditions are met:

(1) The property is the employee's residence;

(2) The employee and/or member(s) of their immediate family has the right to use the property and to direct conveyance of the property;

(3) The employee and/or member(s) of their immediate family must have signed a financing agreement with the seller of the property (e.g., a land contract) providing for fixed periodic payments and transfer of title to the employee and/or a member(s) of the immediate family upon completion of the payment schedule; and

(4) The employee provides their agency with a copy of the financing agreement; or

(e) Another equitable title situation exists where title is held in the employee's name only or jointly with the employee and one or more members of their immediate family or with the employee and an individual who is not an immediate family member, and the following conditions are met:

(1) The property is the employee's residence.

(2) The employee and/or a member(s) of their immediate family has the right to use the property and to direct conveyance of the property.

(3) Only the employee and/or a member(s) of their immediate family has made payments on the property.

(4) The employee and/or a member(s) of their immediate family received all proceeds from the sale of the property.

(5) The employee must provide suitable documentation to their agency that all conditions in paragraphs (e)(1) through (4) of this section are met.

Subpart C—Reimbursable Expenses

§ 302-11.200 Reimbursable expenses for sale and/or purchase of a residence.

Provided the residence transaction expenses are customarily charged to the seller of a residence in the locality of the old official station or paid by the purchaser at the new official station, agencies will, with appropriate supporting documentation provided by the employee, reimburse the following residence transaction expenses when they are incurred by the employee incident to the relocation:

(a) Broker's fee or real estate commission for the sale of the employee's residence at the old official station or purchase of a new residence at the new official station that the employee pays, not to exceed the rates that are generally charged in the locality of the old or new official stations;

(b) The customary cost for an appraisal;

(c) The costs of newspaper, bulletin board, multiple-listing services, and online or other advertising for sale of the residence at the old official station that is not included in the broker's fee or the real estate agent's commission;

(d) The cost of a title insurance policy, costs of preparing conveyances, other instruments, and contracts and related notary fees and recording fees; cost of making surveys, preparing drawings or plats when required for legal or financing purposes; and similar expenses incurred for selling the residence to the extent such costs:

(1) Have not been included in other residence transaction fees (i.e., brokers' fees or real estate agent fees);

(2) Do not exceed the charges, for such expenses, that are normally charged in the locality of the residence; and

(3) Are usually furnished by the seller;

(e) The costs of searching title, preparing abstracts, and the legal fees for a title opinion to the extent such costs:

(1) Have not been included in other related transaction costs (i.e., broker's fees or real estate agency fees); and

(2) Do not exceed the charges, for such expenses, that are customarily charged in the locality of the residence; and

(f) The following "other" miscellaneous expenses in connection with the sale and/or purchase of a residence, provided they are normally paid by the seller or the purchaser in the locality of the residence, to the extent that they do not exceed specifically stated limitations, or if not specifically stated, the amounts customarily paid in the locality of the residence:

(1) Federal Housing Administration or Department of Veterans Affairs fees for the loan application;

(2) Loan origination fees and similar charges such as loan assumption fees, loan transfer fees or other similar charges not to exceed 1 percent of the loan amount without itemization of the lender's administrative charges if the charges are assessed in lieu of a loan origination fee and reflect charges for services similar to those covered by a loan origination fee. Reimbursement may exceed 1 percent only when the employee provides evidence that the higher rate does not include prepaid interest, points, or a mortgage discount, and is customarily charged in the locality where the residence is located;

- (3) Cost of preparing credit reports;
- (4) Mortgage and transfer taxes;
- (5) State revenue stamps;
- (6) Other fees and charges similar in nature to those listed in paragraphs (f)(1) through (5) of this section, unless specifically prohibited in § 302-11.201;
- (7) Charge for prepayment of a mortgage or other security instrument in connection with the sale of the 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;
- (8) Mortgage title insurance policy, paid by the employee, on a residence purchased for the protection of, and required by, the lender;
- (9) Owner's title insurance policy, provided it is a prerequisite to financing or the transfer of the property; or if the cost of the owner's title insurance policy is inseparable from the cost of other insurance which is a prerequisite;
- (10) 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;
- (11) Expenses in connection with environmental testing and property inspection fees when required by Federal, State, or local law; or by the lender as a precondition to sale or purchase; and
- (12) Other expenses of sale and purchase made for required services that 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.

§ 302-11.201 Residence transaction expenses an agency will not pay.

Agencies will not pay:

- (a) Any fees that have been inflated or are higher than normally imposed for similar services in the locality;
- (b) Owner's title insurance policy, "record title" insurance policy, mortgage insurance or insurance against loss or damage of property and optional insurance paid for in connection with the purchase of a residence for the employee's protection;
- (c) Interest on loans, points, and mortgage discounts;
- (d) Property taxes;
- (e) Operating or maintenance costs;
- (f) Any fee, cost, charge, or expense determined to be part of the finance charge under the Truth in Lending Act, 15 U.S.C. 1601 et seq., and Regulation Z issued by the Board of Governors of the Federal Reserve System (12 CFR part 226), unless specifically authorized in § 302-11.200;
- (g) Expenses paid by someone other than the employee or a member of their immediate family;
- (h) Expenses that result from construction of a residence, except as provided in § 302-11.200(f)(10); and
- (i) Losses incurred on the sale of the residence.

Subpart D—Request for Reimbursement

§ 302-11.300 Limit on how much an agency will reimburse for residence transactions.

Agencies will reimburse no more than:

- (a) Ten percent of the actual sales price for the sale of a residence at the old official station; and

(b) Five percent of the actual purchase price of the residence for the purchase of a residence at the new official station.

§ 302-11.301 Determination of reasonableness for claimed expenses.

To determine if expenses are reasonable, employees should, in coordination with their agency, contact the local real estate association, or, if not available, at least three different realtors in the locality in which the expenses will be incurred and request:

(a) The current schedule of closing costs which applies to the area in which the employee is buying or selling;

(b) Information concerning local custom and practices with respect to charging of closing costs which relate to either the sale or purchase and whether such costs are customarily paid by the seller or purchaser; and

(c) Information on the local terminology used to describe the costs specified in paragraph (b) of this section.

§ 302-11.302 Purchase or sale of land in excess of what reasonably relates to the residence site.

When an employee purchases or sells land in excess of what reasonably relates to the residence site, reimbursement will be limited to a pro rata reimbursement of the land reasonably related to the residence site.

§ 302-11.303 Reimbursement for settlement of an unexpired lease.

(a) To request reimbursement for settlement of an unexpired lease, employees must itemize expenses (list all expenses separately) on a travel voucher and submit the voucher to the agency.

(b) When a lease is shared with someone else, reimbursement will be on a pro rata basis for that portion of the lease that the employee is responsible for.

Subpart E—Agency Responsibilities

§ 302-11.400 Policies, procedures, and controls.

(a) Agencies must establish internal policies and procedures to implement this part. The policies must define what documentation is acceptable from an employee when requesting reimbursement of residence transaction expenses.

(b) When paying allowances for expenses incurred in connection with residence transactions, agencies must:

(1) Determine who will authorize and approve residence transactions expenses on the employee's travel authorization;

(2) Determine who will review applications for reimbursement of residence transaction expenses;

(3) Determine who will authorize extensions beyond the 1-year limitation for completing sales and purchase or lease termination transactions; and

(4) Require employees to submit a travel claim with appropriate documentation to support the payment of claimed expenses, which must include as a minimum:

(i) The sales agreement;

(ii) The purchase agreement;

(iii) Property settlement documents;

(iv) Loan closing statements; and

(v) Invoices or receipts for other bills paid.

§ 302-11.401 Authorizing an extension of time.

When authorizing an extension of time limitation, agencies must determine that the:

(a) Employee has extenuating circumstances which have prevented them from completing the sale and purchase or lease termination transactions in the initial authorized time frame of one year; and

(b) The employee's residence transactions are reasonably related to the transfer of the official station.

PART 302-12—USE OF A RELOCATION SERVICES COMPANY (RSC)

Authority: 5 U.S.C. 5738 and 20 U.S.C. 905(c).

Subpart A—Employee's Use of an RSC

§ 302-12.1 Determining use of an RSC.

Agencies determine whether an employee may use an RSC, choose which RSC they may use, and determine the contract terms to which they will be required to agree.

§ 302-12.2 Homesale participation requirements.

(a) Employees are required to participate in homesale counseling if they are going to use the RSC. The RSC and/or the agency must provide counseling to help employees understand the process, select a broker, prepare the home for sale, identify an appropriate selling price, set realistic expectations, etc.

(b) Employees are not required to accept a buyout offer from the RSC. Agencies must give employees the option to accept or reject an offer from the relocation services company.

§ 302-12.3 Relocation services expenses an agency will pay.

(a) Agencies will pay the relocation services company's fees/expenses for the services employees are authorized to use. If an agency pays the relocation services company for actual expenses the company incurs on an employee's behalf, payment to the company is limited to what the employee would have received under the direct reimbursement provisions of this chapter.

(b) If an employee uses a relocation services company to sell or purchase a residence for which the employee and/or a member(s) of their immediate family do not have full title, the agency will pay the portion of the relocation services company's fee attributable to the employee's pro rata share of the residence, in accordance with § 302-11.100 of this subchapter. Employees must pay any portion of the fee attributable to other than the pro rata share of the residence.

(c) If an employee uses a contracted-for relocation service (i.e., a relocation service provided and handled directly by an RSC) that is a substitute for a reimbursable relocation allowance, the employee will not also be reimbursed for that relocation allowance. Employees must choose either the service or reimbursement, but not both.

§ 302-12.4 Expenses paid if using an RSC to ship household goods in excess of the maximum weight allowance.

If an employee uses a relocation services company to ship HHG in excess of the maximum weight allowance, the agency will pay the portion of the fee attributable to 18,000 pounds net weight. Employees must pay the rest.

§ 302-12.5 Income tax consequences for use of an RSC.

Employees may incur income taxes on relocation services provided by a relocation services company and paid for by their agency. Section 82 of the Internal Revenue Code states there shall be included in gross income (as compensation for services) any amount received or accrued, directly or indirectly, by an individual as a payment for or reimbursement of expenses of moving from one residence to another residence which is attributable to employment. Employees will receive a relocation income tax allowance (RITA) if their agency determines that such expenses are taxable. The Government does not assume responsibility for payment of an employee's taxes.

Subpart B—Agency’s Use of an RSC

§ 302-12.100 Contracting for “relocation services” with an RSC.

(a) Agencies may enter into a contract with a relocation services company for the company to provide relocation services. “Relocation services” are services provided by a private company under a contract with an agency to assist an employee who relocates. Examples include homesale programs, home marketing assistance, home finding assistance, household goods management services, and property management services. Agencies may pay for contracted relocation services that are substitutes for reimbursable relocation allowances authorized throughout this chapter.

(b) Agencies may separately contract for each type of relocation service or they may combine several types of relocation services in a single contract.

§ 302-12.101 Rules to follow when contracting for relocation services.

When contracting for relocation services, agencies must follow the rules contained in the Federal Acquisition Regulation (FAR) (48 CFR) and/or all other acquisition regulations applicable to their agency.

§ 302-12.102 Policies to establish when offering employees the services of an RSC.

If an agency chooses to offer the services of an RSC to their employees, the agency must establish policies governing:

- (a) The conditions under which the agency will authorize an employee to use the contract with the RSC;
- (b) Which employees the agency will allow to use the contract with the RSC;
- (c) Which services the RSC will provide to the employee;
- (d) Who will determine in each case if an employee may use the contract with the RSC and which services the RSC will provide;
- (e) How the agency will monitor and evaluate the counseling provided by the agency and/or the RSC to their employees; and

(f) How the agency will monitor and maintain an appropriate balance between the types of homesale transactions in the homesale programs.

§ 302-12.103 Taking title to an employee's residence.

Agencies may not take title to an employee's residence except as specifically provided by statute. The statutes which form the basis for the provisions of this part do not provide such authority.

§ 302-12.104 Paying an employee for losses incurred on the sale of a residence.

Under a home sale program, agencies may not pay an employee for losses incurred on the sale of a residence, but this does not preclude an agency reimbursing a relocation services company for losses incurred while the contractor holds the property.

PART 302-14—HOME MARKETING INCENTIVE PAYMENTS

Authority: 5 U.S.C. 5756.

Subpart A—Payment of Incentive to the Employee

§ 302-14.1 Purpose of a home marketing incentive payment when offering a “homesale program”.

A “homesale program” is a program offered by an agency through a contractual arrangement with a relocation services company. The relocation services company purchases a transferred employee's residence at fair market (appraised) value and then independently markets and sells the residence.

§ 302-14.2 Eligibility to receive a home marketing incentive payment.

Agencies have the discretion to offer a home marketing incentive (HMI) payment. An employee is eligible if their agency offers the HMI to them.

§ 302-14.3 Conditions under which a home marketing incentive payment is made.

An employee will receive a home marketing incentive payment when:

- (a) The employee enters their residence in the agency's homesale program;
- (b) The employee independently and aggressively markets their residence;

- (c) The employee finds a bona fide buyer for their residence as a result of their independent marketing efforts;
- (d) The employee transfers the residence to the relocation services company;
- (e) The agency pays a reduced fee/expenses to the relocation services company as a result of the employee's independent marketing efforts;
- (f) The employee meets any additional conditions the agency has established; and
- (g) The agency has established a home marketing incentive program.

§ 302-14.4 Home marketing incentive amount.

Agencies will determine the amount of the home marketing incentive payment.

The incentive payment, however, may not exceed the lesser of:

- (a) Five percent of the price the relocation services company paid when it purchased the residence; or
- (b) The savings the agency realized from the reduced fee/expenses it paid as a result of the employee finding a bona fide buyer.

§ 302-14.5 Tax consequences of receiving a home marketing incentive payment.

The home marketing incentive payment is considered income. Consequently, the employee will be taxed, and the agency will withhold income and employment taxes, on the home marketing incentive payment. Employees will not, however, receive a withholding tax allowance (WTA) to offset the withholding on the home marketing incentive payment, nor will they receive a relocation income tax allowance (RITA) payment.

Subpart B—Agency Responsibilities

§ 302-14.100 Administration and policies to govern an agency's home marketing incentive payment program.

Agencies must not make a home marketing incentive payment that exceeds the savings realized from the reduced fees/expenses paid to the relocation services company.

Agencies must establish policies to govern:

- (a) The conditions under which the agency will authorize a home marketing incentive payment for an employee;
- (b) The amount of the home marketing incentive payment(s) the agency will offer or the method the agency will use to compute home marketing incentive payments; and
- (c) Who will determine in each case whether a home marketing incentive payment is authorized.

PART 302-15—ALLOWANCE FOR PROPERTY MANAGEMENT SERVICES

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

Subpart A—General Rules

§ 302-15.1 Purpose of property management services.

“Property management services” are programs provided by private companies for a fee, which help an employee to manage a residence at the old official station as a rental property.

§ 302-15.2 Eligibility for property management services.

If authorized by the agency, employees are eligible for payment for property management services only for their residence at the last official station in the United States from which they regularly commuted to and from work on a daily basis, which was their residence at the time they were officially notified by competent authority to transfer to a new official station, and when the employee and/or a member(s) of their immediate family hold(s) title to a residence which they are eligible to receive a property management allowance for.

§ 302-15.3 Circumstances in which an agency may authorize payment under this part.

(a) For a relocation to an official station in the United States or between official stations in the CONUS, agencies may authorize payment under this part when:

(1) The employee is being returned from a foreign area post of duty to a different official station than the one from which they were transferred for their foreign tour of duty;

(2) The agency has determined that property management services is more advantageous and cost effective for the Government than having to sell the residence;

(3) If the employee is on a TCS, the agency has determined that property management services is in the Government's interest;

(4) The employee has signed a service agreement; and

(5) The employee meets any additional conditions that their agency has established.

(b) For relocations to official stations outside the United States, agencies may authorize payment under this part when the employee meets conditions set forth in paragraphs (a)(4) and (5) of this section.

§ 302-15.4 Obligation to use property management services or to repay expenses an agency has paid if an employee elects to sell a former residence.

(a) Employees are not obligated to use the authorized property management services allowance. Employees have the option of choosing to sell their residence at Government expense or to use the property management services allowance. In the case of a TCS where home sale is not authorized, employees have the option to not use the property management services.

(b) Employees are not required to repay any property management expenses paid by the agency if the employee elects to sell their former residence in the United States when transferred from their post of duty to an official station in the United States different from the official station from which they were transferred when assigned to the post of duty.

§ 302-15.5 Time limitation for payment of property management services.

The length of time an agency may pay for property management services under this part depends on the type of transfer.

(a) If an employee transfers within the United States, agencies may pay for a period not to exceed one year from the employee's effective date of transfer, with up to a 1-year extension, under the same conditions required in § 302-11.4 of this subchapter.

(b) If an employee transfers to a foreign area post of duty, including successive foreign area tours of duty for which they signed a new service agreement, agencies may pay from the employee's effective date of transfer until they return to the last official station in the United States from which they transferred.

(c) If an employee transfers from a foreign area post of duty, including successive foreign area tours of duty for which they signed a new service agreement, to a different official station in the United States than the one from which they were transferred from for their foreign area tour of duty, agencies may pay for a period not to exceed one year

from the employee's effective date of transfer to the United States, with up to a 1-year extension, under the same conditions required in § 302-11.4 of this subchapter.

(d) If an employee transfers to a foreign area post of duty, completes their service agreement, and remains there without signing a new service agreement, agencies may pay from the effective date of the employee's transfer to when the service agreement is completed.

(e) If an employee transfers to a foreign area post of duty and separates from Government service before completing their service agreement, agencies may pay from the effective date of the employee's transfer to the date of their separation.

(f) If an employee transfers within the United States or from a foreign area post of duty to a different official station in the United States than the one from which they were transferred for their foreign area tour of duty, and the employee separates from Government service before the time periods stated in paragraphs (a) and (c) of this section, agencies may pay from the effective date of the employee's transfer to the date of their separation.

§ 302-15.6 Transition from property management services to selling a residence.

When an employee has been authorized to receive property management services for a transfer within CONUS, from CONUS to an OCONUS non-foreign area, or from an OCONUS non-foreign area to CONUS, the employee may change their selection from receiving property management expenses to selling their residence at Government expense provided:

(a) Their agency allows them to change their election of payment from property management expenses to the sale of the residence at Government expense; and

(b) Payment for sale of the residence at Government expense is offset in accordance with the agency's policy established under § 302-15.70(d) and (e).

§ 302-15.7 Service agreement requirements.

If an agency is paying for property management services under this part and the employee's service agreement expires, the employee must sign a new service agreement to continue to receive this benefit.

§ 302-15.8 Income tax consequences.

When an agency pays for property management services, the employee will be taxed on the amount of expenses the agency pays for property management services whether it reimburses the employee directly or whether it pays a relocation services company to manage the residence. Agencies must pay a relocation income tax allowance (RITA) for the additional Federal, State, and local income taxes the employee incurs on property management expenses the agency reimburses.

Subpart B—Agency Responsibilities

§ 302-15.70 Governing policies agencies must establish for the allowance for property management services.

Agencies must establish policies and procedures governing:

- (a) When the agency will authorize payment for property management services for an employee who transfers in the interest of the Government;
- (b) When it is appropriate to authorize this service on a reimbursable basis to the employee, rather than paying the property management company directly, as long as any reimbursement is equal to or less than the agency negotiated rate for this service (agencies may require that employees hire only licensed and/or certified property managers);
- (c) Who will determine, for relocations to official duty stations in the United States, whether payment for property management services is more advantageous and cost effective than sale of an employee's residence at Government expense;

(d) If and when the agency will allow an employee who was offered and accepted payment for property management services to sell the residence at Government expense in accordance with paragraph (e) of this section; and

(e) How the agency will offset expenses they have paid for property management services against payable expenses for sale of the residence when an eligible employee who elected payment for property management services later changes their mind and elects instead to sell the residence at Government expense.

Subchapter F—Miscellaneous Allowances

PART 302-16—ALLOWANCE FOR MISCELLANEOUS EXPENSES

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

Subpart A—General Rules

§ 302-16.1 Eligibility for a miscellaneous expenses allowance (MEA).

(a) Eligibility for an MEA is indicated where applicable at § 302-3.100 of this chapter; new appointees, SES “last move home”, employees assigned under the Government Employees Training Act (GETA), and employees returning from an overseas assignment for separation from Government service are not eligible for MEA.

(b) Employees will be reimbursed the MEA in accordance with their agency’s internal relocation policy. However, agencies cannot authorize an advance of funds for the MEA.

§ 302-16.2 MEA payment amount and calculation methodology.

The following amount will be paid for miscellaneous expenses:

(a) A lump sum amount set in an FTR bulletin without support or documentation of expenses; or

(b) An amount in excess of the lump sum amount if authorized by an agency; and

(1) The claim is supported by acceptable statements of fact, paid bills or other acceptable evidence (documentation) justifying the amounts claimed; and

(2) The aggregate amount does not exceed an employee's basic gross pay (at the time they reported for duty, at their new official station) for:

(i) One week if the employee is relocating without immediate family; or

(ii) Two weeks if the employee is relocating with immediate family.

(3) The amount authorized in paragraph (b)(2) of this section cannot exceed the maximum rate of grade GS-13, Step 10 General Schedule (base) salary (excluding locality pay) (see 5 U.S.C. 5332) at the time the employee reported for duty at their new official station.

Note 1 to § 302-16.2: GSA publishes the lump sum amounts in an FTR bulletin on an intermittent basis at <https://gsa.gov/ftrbulletins>.

§ 302-16.3 Costs not reimbursable under the MEA.

The MEA cannot be used to reimburse:

(a) Costs or expenses incurred which exceed maximums provided by statute or in this subtitle;

(b) Costs or expenses incurred but which are disallowed elsewhere in this subtitle;

(c) Costs reimbursed under other provisions of law or regulations;

(d) Costs or expenses incurred for reasons of personal taste or preference and not required because of the move;

(e) Losses covered by insurance;

(f) Fines or other penalties imposed upon the employee or members of their immediate family;

(g) Judgments, court costs, and similar expenses growing out of civil actions; or

(h) Any other expenses brought about by circumstances, factors, or actions in which the move to a new official station was not the proximate cause.

Subpart B—[Reserved]

PART 302-17—TAXES ON RELOCATION EXPENSES

Authority: 5 U.S.C. 5724b; 5 U.S.C. 5738; E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

Subpart A—General Rules

§ 302-17.1 Reimbursement for substantially all, and not exactly all, of the additional income taxes incurred as a result of a relocation.

Under 5 U.S.C. 5724b, employees are reimbursed for substantially all, not exactly all, of the Federal, State, and local income taxes incurred as a result of relocation. The withholding tax allowance (WTA) and relocation income tax allowance (RITA) are the two allowances through which the Government reimburses an employee for substantially all of the income taxes that they incur as a result of the relocation.

§ 302-17.2 Eligibility for the WTA and the RITA.

Employees are eligible for the WTA and the RITA if—

(a) WTA and RITA are listed under their type of move at §§ 302-3.1 and 302-3.100 of this chapter;

(b) They are relocating in the interest of the Government; and

(c) The agency's reimbursements to the employee for relocation expenses result in the employee being liable for additional income taxes.

§ 302-17.3 Limitations and Federal income tax treatments of various relocation reimbursements.

(a) Some relocation expenses reimbursed to employees or paid directly by the Government on or after January 1, 2018, and on or before December 31, 2025, must be reported as income and employees cannot claim them as deductible expenses on their Federal tax return.

(b) A table summarizing the allowances, limitations, and tax treatment of each reimbursement, allowance, or direct payment to a service provider or vendor set out in this subtitle is published at <https://gsa.gov/ftrbulletins>.

(c) Both the employee and their agency must know which reimbursements and direct payments to vendors are taxable and which are nontaxable in specific circumstances. When an employee submits a voucher for reimbursement, the agency must determine whether the reimbursement is taxable income at the Federal, State, and/or local level. Then, when an employee files their income tax returns, they must report the taxable allowances, reimbursements, and direct payments to vendors as income. Agencies are ultimately responsible for calculating and reporting withholding accurately and employees are ultimately responsible for filing their taxes correctly.

§ 302-17.4 Where to file relocation expenses for State taxes.

In most cases, the State tax return for the State an employee is leaving should reflect the reimbursement or allowance, if any, for househunting expenses and the reimbursement or direct payments to vendors for real estate expenses at the home the employee is leaving. All other taxable expenses should be shown as income on the tax return filed in the State into which the employee has moved. However, the employee and the agency must carefully study the rules in both States and include everything that each State considers to be income on each of the state tax returns.

§ 302-17.5 When an expense is considered completed in a specific tax year.

A reimbursement, allowance, or direct payment to a vendor is considered completed in a specific tax year if the money was actually disbursed to the employee or vendor during the tax year in question.

Subpart B—The Withholding Tax Allowance (WTA)

§ 302-17.20 Purpose of the WTA.

(a) The purpose of the WTA is to protect an employee from having to use part of their relocation expense reimbursements to pay Federal income tax withholding; it does not cover State taxes, local taxes, Medicare taxes, or Social Security taxes (see § 302-17.21(c) and (d)).

(b) The WTA may be optional to employees. Employees should review § 302-17.61 for discussion about choosing whether or not to accept the WTA. See §§ 302-17.62 through 302-17.67 for procedures if an employee chooses not to accept the WTA.

§ 302-17.21 Relocation expenses covered by the WTA.

The WTA covers certain allowances, reimbursements, and/or direct payments to vendors, to the extent that each of them is taxable income. However, the WTA does not cover the following relocation expenses:

(a) Any reimbursement, allowance, or direct payment to a vendor that should not be reported as taxable income when an employee files their Federal tax return; this includes but is not limited to expenses for transportation of POVs for OCONUS assignments.

(b) Reimbursed expenses for extended storage of household goods during an OCONUS assignment, if reimbursement is permitted under agency policy.

(c) State and local withholding tax obligations. To the extent that the employee's state or local tax authority requires periodic (such as quarterly) tax payments, the employee is responsible to pay these from their own funds. Agencies will reimburse employees for substantially all of these payments through the RITA process, but the agency does not provide a WTA for them. If required to by state or local law, the agency may withhold these from the reimbursement.

(d) There are additional taxes due under the Federal Insurance Contributions Act including Social Security tax, if applicable, and Medicare tax. Current law does not allow Federal agencies to reimburse transferees for these employment taxes on relocation benefits. However, agencies will deduct these taxes from any reimbursements for taxable items.

(e) Home marketing incentive payment. In accordance with part 302-14 of this chapter, agencies may not provide either a WTA or RITA for this incentive.

(f) Any recruitment, relocation, or retention incentive payment that an employee receives. Any withholding of taxes for such payments is outside the scope of this section. Rather, it is covered by regulations issued by the Office of Personnel Management, Treasury's Financial Management Service, and the Internal Revenue Service (IRS).

(g) Any allowances, reimbursements, and/or direct payments to vendors not related to the relocation; for example, a reimbursement for office supplies would not be covered by the WTA, even if it occurred during the relocation.

§ 302-17.22 Procedures for calculation and payment of the WTA.

Each time an agency pays a covered, taxable relocation expense, regardless of whether it is a reimbursement, allowance, or direct payment to a vendor, it is considered “supplemental wages” as defined in 26 CFR 31.3402(g)-1(a) (see also IRS Publication 15, Employer's Tax Guide). Employees owe taxes on the WTA itself because, like most other relocation allowances, it is taxable income. To reimburse employees for the taxes on the WTA itself, agencies compute the WTA by using the grossed-up withholding formula in this section and the appropriate supplemental wage rate, as specified in IRS Publication 15. This rate, along with examples of how to calculate the WTA, is published in an FTR bulletin available at <https://gsa.gov/ftrbulletins>. **The formula for calculating the WTA is: $WTA = R / (1 - R) \times \text{Expense}$, where R is the withholding rate for supplemental wages.**

Subpart C—The Relocation Income Tax Allowance (RITA)

§ 302-17.30 Purpose of the RITA.

The purpose of the RITA is to reimburse employees for any taxes that they owe that were not adequately reimbursed by the WTA. As discussed in § 302-17.22, the WTA calculation is based on the income tax withholding rate applicable to supplemental wages. This may be higher or lower than an employee's actual tax rate. The RITA, on the other hand, is based on an employee's marginal tax rate, determined by their actual taxable income and filing status, which allows the agency to reimburse the employee for *substantially all* of their Federal income taxes. The RITA also reimburses employees for any additional State and local taxes that were incurred as a result of the relocation, because they are not reimbursed in the WTA process.

§ 302-17.31 Procedures for calculation and payment of the RITA.

The procedures for the calculation and payment of the RITA depend on whether the agency has chosen to use a one-year or two-year RITA process. See subpart F of this part for the one-year process and subpart G of this part for the two-year process.

Agencies or a major component of the agency determines whether it will adopt a one-year or two-year RITA process. Agencies may use the one-year RITA process for one or more specific categories of employees and the two-year process for one or more other categories.

(a) Employees may ask their agency to recalculate their RITA provided the employee filed the required tax information and amended it, if necessary, in a timely manner. If an employee has completed all Federal, State, and local tax returns, and believes that their RITA should have been significantly different from the RITA that the agency calculated, the employee may ask the agency to recalculate the RITA. This is true for either the one-year or two-year process. With any request for recalculation, the employee must submit a statement explaining why they believe the RITA was incorrect.

(b) The agency may require that an employee also submit amended tax information, the actual tax returns, or both, as attachments to the request for recalculation.

Subpart D—The Combined Marginal Tax Rate (CMTR)

§ 302-17.40 CMTR calculation methodology.

(a) The CMTR is a key element that greatly enhances the accuracy of the calculation of the RITA. Agencies use the information the employee provides on their tax filing status and taxable income to determine the CMTR.

(b) The CMTR is, in essence, a combination of the employee's Federal, State, and local tax rates. However, the CMTR 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 on the employee's Federal income tax return. The formula prescribed in paragraph (c) of this section for calculating the CMTR, therefore, is designed to adjust the state and local tax rates to compensate for their deductibility from income for Federal tax purposes. Examples of how to calculate the CMTR are published in an FTR bulletin available at <https://gsa.gov/ftrbulletins>.

(c) The formula for calculating the CMTR is:

Equation 1 to Paragraph (c)

$$\text{CMTR} = F + (1 - F)S + (1 - F)L$$

Where:

F = Federal marginal tax rate.

S = State marginal tax rate, if any.

L = Local marginal tax rate, if any.

(d) Agencies find the Federal marginal tax rate by comparing the taxable income, as shown in the tax information the employee provides, to the Federal tax tables in the current year's Form 1040-ES instructions.

(e) Agencies find the State and local marginal tax rates that apply to the employee (if any) by comparing the taxable income to the most current state and/or local tax tables provided by the States and localities.

(f) The procedures for calculating the CMTR are the same for the one-year and two-year RITA processes.

§ 302-17.41 Applicable State marginal tax rate and effect on the RITA and an employee's State tax return(s).

If two or more States that are involved in an employee's relocation impose an income tax on relocation benefits, then the employee's relocation benefits may be taxed by both States. Most commonly, the old and new duty stations are in the two States involved. The following table lays out the possibilities:

Table 1 to § 302-17.41

If:	But:	The agency will use the following as the State marginal tax rate in the CMTR:	The RITA will include an appropriate allowance for:	Employee's action:
Only one involved State has a State income tax		The marginal tax rate of the one State that taxes income	Taxes incurred in that State	Pay the taxes required by the State that taxes income.

Each involved State taxes a different set of the relocation benefits, with no overlap		The average of the marginal tax rates for each State involved	Taxes incurred in all involved States	File tax returns in each involved State, and pay the applicable taxes.
Two or more involved States tax some of the same relocation benefits	All involved States <i>allow</i> an adjustment or provide a credit for income taxes paid to other States	The marginal tax rate of the State that has the highest State income tax rate	Taxes incurred in all involved States	File tax returns in each involved State, take the appropriate credits and/or adjustments, and pay the applicable taxes.
Two or more involved States tax some of the same relocation benefits	One or more involved States <i>does not allow</i> an adjustment or provides a credit for income taxes paid to other States	The sum of all applicable State marginal tax rates	Taxes incurred in all involved States	File tax returns in each involved State, and pay the applicable taxes. This may result in paying taxes in more than one State on the same relocation benefits.

§ 302-17.42 Applicable local marginal tax rate(s) used for calculation.

(a) If an employee incurs a local tax liability, the agency will validate the applicable local marginal tax rate(s) and use it (them) in the CMTR formula.

(b) If an employee incurs a local income tax liability in more than one locality, then the agency should follow the rules described for State income taxes in § 302-17.41 to calculate the local marginal tax rate that will be used in the CMTR formula and to compute the RITA, and the employee should follow the rules in § 302-17.41 to determine their actions.

(c) If a locality in which an employee incurs income tax liability publishes its tax rates in terms of a percentage of the Federal or State taxes, then the agency must convert that tax rate to a percentage of the employee's income to use it in computing the CMTR. This is accomplished by multiplying the applicable Federal or State tax rate by the applicable local tax rate. For example, if the State marginal tax rate is 6 percent and the local tax rate is 50 percent of State income tax liability, the local marginal tax rate stated as a percentage of taxable income would be 3 percent.

§ 302-17.43 Income tax liability to the Commonwealth of Puerto Rico.

A Federal employee who is relocated to or from a point, or between points, in the Commonwealth of Puerto Rico may be subject to income tax by both the Federal Government and the government of Puerto Rico. However, under current Puerto Rico law, an employee receives a credit on their Puerto Rico income tax for the amount of taxes paid to the Federal Government. Therefore:

(a) If the applicable Puerto Rico marginal tax rate, as shown in the tables provided by the Commonwealth of Puerto Rico, is *equal to or lower* than the applicable Federal marginal tax rate, then the agency uses the Federal marginal tax rates and the formula in § 302-17.40(c) in calculating the CMTR.

(b) If the applicable Puerto Rico marginal tax rate, as shown in the tables provided by the Commonwealth of Puerto Rico, is *higher* than the applicable Federal marginal tax rate, and if all of the States involved either have no income tax or *allow* an adjustment or credit for income taxes paid to the other state(s) and Puerto Rico, then the

agency uses the rate for Puerto Rico in place of the Federal marginal tax rate in the formula in § 302-17.40(c).

(c) If the applicable Puerto Rico marginal tax rate, as shown in the tables provided by the Commonwealth of Puerto Rico, is *higher* than the applicable Federal marginal tax rate and one or more of the state(s) involved *does not allow* an adjustment or credit for income taxes paid to the other state(s) and/or Puerto Rico, then the agency uses the following formula:

Equation 1 to Paragraph (c)

$$\text{CMTR} = \text{P} + \text{S} + \text{L}$$

Where:

P = Puerto Rico marginal tax rate.

S = State marginal tax rate, if any.

L = Local marginal tax rate, if any.

§ 302-17.44 Income tax liability to the Commonwealth of the Northern Mariana Islands or any other territory or possession of the United States.

If an employee is relocated to, from, or within the Commonwealth of the Northern Mariana Islands or any territory or possession of the United States, the agency will have to determine the tax rules of that locality and then include those taxes in the RITA calculation, as applicable.

Subpart E—Special Procedure If a State Treats an Expense as Taxable Even Though It Is Nontaxable Under the Federal Internal Revenue Code (IRC)

§ 302-17.45 Procedures when a State treats an expense as taxable even though it is nontaxable under the Federal IRC.

If one or more of the States where an employee has incurred tax liability for relocation expenses treats one or more relocation expenses as taxable, even though it (they) are nontaxable under Federal tax rules, employees may be required to pay

additional State income tax when they file tax returns with those States. In this case, the agency calculates a state gross-up to cover the additional tax liability resulting from the covered relocation expense reimbursement(s) that are nontaxable under Federal, but not State tax rules. The agency calculates the State gross-up and then adds that amount to the RITA. The agency will use this formula to calculate the state gross-up:

Equation 1 to § 302-17.45

$$\text{State Gross-up} = S \times \left(\frac{1-F}{1-C} \right) \times N$$

Where:

F = Federal Marginal Tax Rate.

S = State Marginal Tax Rate.

C = CMTR.

N = Dollar amount of covered relocation expenses that are nontaxable under Federal tax rules but are taxable under State tax rules.

All information, except “N,” can be found in previous calculations (if moving to, from, or within Puerto Rico, follow the rules in § 302-17.43 to determine when to substitute “P” for “F”).

“N” is determined as follows:

1. Take the dollar amount of reimbursements, allowances, and direct payments to vendors treated as nontaxable under Federal tax rules.
2. Subtract the dollar amount of reimbursements, allowances, and direct payments to vendors treated as nontaxable by the State.
3. The difference represents “N.”

Note 1 to § 302-17.45: This calculation is the same, regardless of whether the agency has chosen to use the one-year or two-year RITA process.

Subpart F—The One-Year RITA Process

§ 302-17.50 Requirement to provide tax information to the agency to make the RITA calculation possible under the one-year process.

Employees should provide the information their agency requires to make the RITA calculation. This will include tax information for any Federal and State tax returns filed for the year that the employee received covered taxable relocation expenses. Employees should submit this information as soon as they receive their relocation orders, or as soon as they file their tax returns for the most recent tax year, whichever occurs later.

§ 302-17.51 When to provide amended tax information to the agency.

Employees should submit amended tax information to their agency under the one-year process whenever the tax information previously provided changes, and employees should continue to amend the information until they have received the last W-2 from their agency in connection with a specific relocation. In particular, employees should submit amended information whenever:

- (a) Their filing status changes;
- (b) Their income changes enough that their income, including WTA and RITA, might put the employee into a different tax bracket; or
- (c) They have taxable relocation expenses in a second or third calendar year.

§ 302-17.52 Failure to provide required tax information to the agency.

If an employee does not provide their agency with the required tax information and/or amend it when necessary, the agency will switch to the 2-year process, and because the WTA is an advance of the income tax expenses, employees will be liable to repay the full amount of the WTA that the agency has paid to the IRS. See subpart G of this part.

§ 302-17.53 RITA calculation methodology and procedures under the one-year process.

(a) Agencies provide allowances to an employee, reimburse the employee for vouchers that are submitted, and pay certain relocation vendors directly, all during the calendar year as described in subpart B of this part. Some of these reimbursements, allowances, and direct payments to vendors are taxable income to the employee, as described in subpart A of this part. The agency computes a WTA and reports the WTA to the IRS as taxes withheld for the employee for each of these taxable reimbursements, allowances, and direct payments to vendors. The agency may make the WTA optional. However, if the agency is using a one-year RITA process, there is no advantage to an employee in choosing not to receive the WTA, because the agency will adjust the WTA payment to the IRS. See paragraph (f)(1) of this section.

(b) The agency establishes a cutoff date after which it will not issue reimbursements or allowances to an employee or make direct payments to relocation vendors for the rest of the calendar year.

(c) If the tax information provided changes after an employee has submitted the initial version, the employee must submit amended tax information no later than the agency's cutoff date.

(d) During the period between the cutoff date and the end of the calendar year, the agency calculates the RITA.

(e) The RITA is itself taxable income. To account for taxes on the RITA, the agency will gross-up the RITA by using a gross-up formula that multiplies the grossed-up CMTR by the total of all covered taxable relocation benefits, and then subtracts the grossed-up WTA from that total. That is:

Equation 1 to Paragraph (e)

$$RITA = \left(\left(\frac{C}{1-C} \right) \times R \right) - Y$$

Where:

C = CMTR.

R = Reimbursements, allowances, and direct payments to vendors covered by WTA.

Y = Total grossed-up WTA paid during the current year.

(f) The RITA is likely to be different from the sum of the WTA computed and reported during the year, because the WTA is calculated using a flat rate, established by the IRC, while the RITA is calculated using the CMTR. Therefore:

(1) If the calculation in paragraph (e) of this section results in a negative value (that is, if the agency's calculation shows that it withheld and reported too much money as WTA), then the agency will send an adjustment to the IRS using Form 941. In this case, the agency does not make a RITA payment.

(2) If the calculation in paragraph (e) of this section results in a positive value (that is, if the agency's calculation shows that it did not withhold enough money for the income taxes), then the agency will pay a RITA to the employee before the end of the calendar year and report it to the IRS as part of the income for that year.

(g) Shortly after the end of the calendar year, the agency will provide one or two W-2 Forms. At the agency's discretion, an employee may receive one W-2 that includes all of the taxable relocation expenses, WTA, and RITA (if any), along with their payroll wages, or an employee may receive one W-2 for their payroll wages and a separate one for their taxable relocation expenses, WTA, and RITA.

(h) Employees must use all W-2(s) that they have received to file their tax returns. On those returns, employees must include all taxable relocation expenses shown on their

W-2(s) as income, including the WTA and RITA (if any). Employees must also include all WTA as withholding, in addition to the standard withholding from their payroll wages.

(i) If an employee finished their relocation within one calendar year, and the agency paid all of the relocation reimbursements, allowances, and direct payments to vendors in the same calendar year, before the cutoff date, then the employee's tax returns for that calendar year are the end of their relocation tax process. If, on the other hand, the agency reimburses an employee for relocation expenses, or pays allowances or relocation vendors on the employee's behalf, during a second (and possibly a third) calendar year, then the employee and the agency repeat the process in this paragraph (i) for each of those years.

Subpart G—The Two-Year RITA Process

§ 302-17.60 Definition of the terms “Year 1” and “Year 2” used in the two-year RITA process.

(a) Year 1 is the calendar year in which the agency reimburses the employee for a specific expense, provides an allowance, or pays a vendor directly. If an employee's reimbursements, allowances, and/or direct payments to vendors occur in more than one calendar year, the employee will have more than one Year 1.

(b) Year 2 is the calendar year in which the employee submits their RITA claim and the agency pays the RITA.

(c) In most cases:

(1) For every Year 1 an employee will have a corresponding Year 2;

(2) Every Year 2 immediately follows a Year 1; and

(3) Year 2 is the year in which the employee files a tax return reflecting the remaining tax liability for taxable reimbursement(s), allowance(s), and/or direct payments to vendors in each Year 1.

§ 302-17.61 When WTA is optional under the two-year process.

If an agency makes the WTA optional, an employee may choose to not receive the WTA. When deciding whether or not to receive the WTA, employees should consider the following:

(a) Whether their marginal Federal tax rate will be equal to or higher than the supplemental wage rate for the calendar year in which the employee received the majority of their relocation reimbursements. If this is expected, the employee may want to elect to receive the WTA.

(b) Whether their marginal Federal tax rate will be less than the supplemental wage rate for the calendar year in which the employee received the majority of their relocation reimbursements. If this is expected, the employee may want to decline receiving the WTA to avoid or limit possible overpayment of the WTA, the so-called “negative RITA” situation. In a “negative RITA” situation, employees must repay some of the WTA in Year 2. However, even if an employee’s marginal Federal tax rate will be less than the supplemental wage rate, the employee may want to accept the WTA so that their initial reimbursement is larger.

§ 302-17.62 Information to include on employee tax returns for Year 1 under the two-year process.

(a) Agencies provide allowances to employees, reimburses employees for vouchers that they submit, and pays certain relocation vendors directly, all during the same calendar year, as described in subpart B of this part. Some of these reimbursements, allowances, and direct payments to vendors are taxable income to the employee. Agencies compute a WTA and report that withholding to the IRS for each of these that is taxable. This is Year 1 of the two-year process.

(b) If an agency makes the WTA optional to the employee and they have chosen not to receive the WTA, then the agency computes withholding tax for each taxable reimbursement, allowance, and direct payment, and reports that withholding to the IRS.

(c) Shortly after the end of the calendar year, agencies provide one or more W-2 forms to employees. At its discretion, an agency may include all of an employee's taxable relocation expenses and WTA (if any) in one W-2, along with the employee's regular payroll wages, or it may provide one W-2 for the regular payroll wages and a separate W-2 for the taxable relocation expenses and WTA (if any).

(d) At approximately the same time as the agency provides the employee a W-2(s), it also may provide an itemized list of all relocation benefits and the WTA (if any) for each benefit. Employees should use this statement to verify that the agency has included all covered taxable items in its calculations and to check the agency's calculations.

(e) Employees must submit all W-2s that they have received with their Year 1 tax returns. On those returns, employees must include all taxable relocation expenses during the previous year as income. Furthermore, employees must include the WTA (if any) as tax payments that the agency made for them during the previous year, in addition to the regular withholding of payroll taxes from their salary.

§ 302-17.63 Requirement to provide tax information to the agency to make the RITA calculation possible under the two-year process.

Employees must provide the information their agency requires to make the RITA calculation. This will include tax information for any Federal and State tax returns filed for the year that the employee received covered taxable relocation expenses. Employees must submit the "required tax information" in Year 2, along with their RITA claim, after they file their income tax return. If an agency pays any taxable expenses covered by the

WTA in more than one year, then the employee will have to file a RITA claim each year.

Agencies establish the deadline each year for filing of the RITA.

§ 302-17.64 Failure to provide required tax information to the agency.

The WTA is an advance on an employee's income tax expenses, thus if an employee does not provide the required tax information and file the RITA claim in a timely manner, the agency will require the employee to repay the entire amount of the withholding and WTA (if any) that the agency has paid.

§ 302-17.65 How to claim the RITA under the two-year process.

(a) To claim the RITA under the two-year process, employees must file a RITA claim and provide the required tax information that the agency requests.

(b) Agencies will calculate the actual RITA after the employee submits their RITA voucher and the required tax information. Employees should perform the RITA calculation for themselves, as a check on the agency's calculation, but they are not required to put the "right answer" on the voucher that is submitted to claim the RITA.

§ 302-17.66 RITA calculation methodology and procedures under the two-year process.

(a) Agencies will calculate the RITA after receipt of the RITA voucher.

(b) The RITA is itself taxable income to an employee. To account for taxes on the RITA, the agency will gross-up the RITA by applying the Combined Marginal Tax Rate (CMTR) to the final amount rather than the reimbursed amount.

(c) Thus, the agency calculates the RITA by multiplying the CMTR (using the State and local tax tables most current at the time of the RITA calculation) by the total of all covered taxable relocation benefits during the applicable Year 1, and then subtracting any WTA(s) from the same Year 1 from that total. That is:

Equation 1 to Paragraph (c)

$$RITA = \left(\left(\frac{C}{1-C} \right) \times R \right) - Z$$

Where:

C = CMTR.

R = Reimbursements, allowances, and direct payments to vendors covered by WTA during Year 1.

Z = Total grossed-up WTAs paid during Year 1.

Note 1 to paragraph (c): If an agency offers the employee the choice, the WTA is optional. If the employee has declined the WTA, enter zero for element Z in the calculation in this paragraph (c).

(d) The RITA is likely to be different from the sum of the WTA(s) paid during Year 1, if any, because the WTA is calculated using a flat rate, established by the IRC, while the RITA is calculated using the CMTR. Therefore:

(1) If the RITA calculation this section results in a negative value (that is, if the agency's calculation shows that it withheld and reported too much money as income taxes), then the agency will report this result to the employee and will send the employee a bill for the difference, to repay the excess amount that it sent to the IRS on the employee's behalf as withheld income taxes. The IRS will credit the employee for the full amount of withheld taxes, including the excess amount, on the income tax return for Year 1; therefore, employees must repay the excess amount to their agency within 90 days, or within a time period set by the agency. If an employee is required to repay an amount in Year 2 that was included as wages on the W-2 in Year 1, employees may be entitled to a miscellaneous itemized deduction on their Federal income tax return in Year 2.

(2) If the RITA calculation in this section results in a positive value (that is, if the agency's calculation shows that it did not withhold enough money as income taxes), then the agency will pay the RITA before the end of Year 2 and will report it to the IRS as part of the employee's income for that year. Also, after the agency has paid the RITA, it will provide a W-2 that shows the RITA as taxable income.

(e) At an agency's discretion, employees may receive one W-2 that includes all of their taxable relocation expenses, WTA (if any), and RITA (if any), along with their regular payroll wages, or employees may receive one W-2 for their regular payroll wages and a separate one for their taxable relocation expenses, WTA, and RITA.

§ 302-17.67 Reporting RITA and paying taxes on the RITA under the two-year process.

When income taxes are due for Year 2, employees must report the RITA, if any, as taxable income on their Federal, State, and local tax returns.

(a) If an employee's relocation process results in only one Year 2, or if the previous year was the last Year 1, the RITA is the only amount that an employee reports as income resulting from their relocation for that Year 2.

(b) If, on the other hand, an employee's relocation process results in more than one Year 2 (if, for example, the employee incurred relocation expenses during more than one calendar year), then, except for the last Year 2, the employee will need to report reimbursements, allowances, direct payments to vendors, and WTA(s), if any, for succeeding Year 1's at the same time that they report each Year 2's RITA.

Subpart H—Agency Responsibilities

§ 302-17.100 Agency responsibilities for taxes on relocation expenses.

To ensure that all provisions of this part are fulfilled, agencies must:

(a) Prepare a relocation travel authorization that includes an estimate of the WTA and RITA, to obligate the funds that will be needed.

(b) Determine, in light of the specific circumstances of each employee relocation, which reimbursements, allowances, and direct payments to vendors are taxable, and which are nontaxable.

(c) Decide whether or not the agency will allow individual employees and/or categories of employees to choose not to receive the WTA.

(d) Calculate the WTA and credit the amount of the WTA to the employee at the time of reimbursement.

(e) Prepare the employee's W-2 Form(s) and ensure that it (they) reflect(s) the WTA.

(f) Provide each employee an itemized list of relocation expenses after the end of each calendar year in which the agency provided an allowance, reimbursement, or direct payment to a vendor.

(g) Establish processes for identifying the relevant Federal, State, and local marginal tax rates and for keeping that information current.

(h) Establish processes for identifying states that treat a reimbursement or direct payment to a vendor as taxable even though it is nontaxable under the Federal IRC, and for keeping that information current.

(i) Calculate the employee's CMTR(s).

(j) Decide whether the agency will use the one-year or two-year RITA process and whether the agency will use different processes (that is, one-year or two-year) for different groups of employees within the agency.

(k) Make sure the RITA calculation is done correctly and in a timely manner, whether agency policies call for the calculation to be done by the agency or by a third party.

(l) Make sure that payment of the RITA occurs in a timely manner (this is especially critical for the one-year process).

(m) Develop criteria for accepting and rejecting requests for recalculation of RITA.

(n) Establish a process for recalculating the RITA when the employee's request for recalculation is accepted.

(o) Consult with the IRS for clarification of any confusion stemming from taxes on relocation expenses.

§ 302-17.101 Agency requirements if an employee fails to file and/or amend the required tax information prior to the required date.

(a) If a relocating employee does not provide the required tax information prior to the required date, and the agency is using a one-year RITA process, the agency is to switch to a two-year RITA process and send a written warning to the employee reminding them of the requirement and informing them that if they do not submit the required information the agency may declare the entire amount of the WTA forfeited.

(b) If the relocating employee does not provide the required tax information prior to the required date, and the agency is using a two-year RITA process, the agency is to send the employee a written warning informing them they have 60 days to file or amend their RITA claim and provide the required tax information or the agency will declare the WTA that they have already paid forfeited and due as a debt to the Government.

(c) If the relocating employee chooses not to receive the WTA and fails to file a RITA claim or provide the required tax information prior to the required date, the agency is to send the employee a written warning that they have 60 days to file. If the employee still fails to file, the agency may close the case file and refuse any later claims for RITA related to this specific relocation.

PART 302-18—RELOCATION EXPENSES TEST PROGRAMS

Authority: 5 U.S.C. 5707, 5738, and 5739.

§ 302-18.1 Authorization of relocation expenses test programs.

(a) Test programs permit agencies to test new and innovative methods of reimbursing relocation expenses without seeking a waiver of current rules or authorizing legislation.

(b) The Administrator of General Services (Administrator) may authorize an agency to conduct a test program when the Administrator determines such tests to be in the interest of the Government. No more than 12 relocation expenses test programs may be conducted at the same time. When authorized by the Administrator, the agency may pay any necessary relocation expenses in lieu of payments authorized or required under 5 U.S.C. chapter 57, subchapter II.

§ 302-18.2 Applying for test program authority.

The head of the agency or designee must design the test program to enhance cost savings or other efficiencies to the Government and submit in writing to the Administrator of General Services via the Office of Government-wide Policy at travelpolicy@gsa.gov:

- (a) An explanation of the test program;
- (b) If applicable, the specific provisions of this subtitle from which the agency is deviating;
- (c) An analysis of the expected costs and benefits; and
- (d) A set of criteria for evaluating the effectiveness of the program.

§ 302-18.3 Factors GSA will consider in approving a request for a relocation expenses test program.

The following factors will be considered:

- (a) Potential savings to the Government.
- (b) Application of results to other agencies.
- (c) Feasibility of successful implementation.

- (d) Number of tests, if any, already authorized to the same activity.
- (e) Whether the request meets the requirements of § 302-18.2.
- (f) Other agency requests under consideration at the time of submission.
- (g) Whether the proposed test is duplicative of any existing test programs.

§ 302-18.4 Duration of test programs and requesting an extension.

(a) The duration of a test program is up to four years from the date of authorization unless terminated prior to that time by the Administrator. The agency conducting a test program may also terminate the test program at any time by providing written notice of the termination to the Administrator.

(b) The Administrator may grant test program extensions of up to an additional four years. To request an extension, the head of the agency or designee must submit a request to extend the test program to the Administrator of General Services via the Office of Government-wide Policy at travelpolicy@gsa.gov, not later than 120 days prior to the expiration of the test period. The request for extension must contain the test program results to that date and clearly enumerate the benefits, qualitatively or quantitatively or both, of granting a test program extension and must specify the duration of time for which an extension is requested.

§ 302-18.5 Required reports for a test program.

(a) The Administrator must submit a copy of any test program approved or extended to Congress at least 30 days before the effective date of the authorized test program.

(b) The agency authorized to conduct the test program must submit the following reports:

(1) An annual report on the progress of the test, submitted to the Administrator via the Office of Government-wide Policy at travelpolicy@gsa.gov. The

Administrator or designee may terminate the test program approval for failure to comply with these reporting requirements; and

(2) A final report on the results of the test program must be submitted to the Administrator via the Office of Government-wide Policy at travelpolicy@gsa.gov, and to the appropriate committees of Congress within 3 months after completion of the program.

(c) All reports must include quantitative or qualitative assessments, or both, clearly evaluating the results of the test program and enumerating benefits and costs.

PARTS 302–19—302–99 [RESERVED]

Chapter 303—Payment of Expenses Connected with the Death of Certain Employees

PARTS 303-1-303-69 [RESERVED]

PART 303-70—AGENCY REQUIREMENTS FOR PAYMENT OF EXPENSES CONNECTED WITH THE DEATH OF CERTAIN EMPLOYEES AND IMMEDIATE FAMILY MEMBERS

Authority: 5 U.S.C. 5721-5738; 5741-5742; E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p 586; Presidential Memorandum of September 12, 2011, 76 FR 57621, 3 CFR, 2011 Comp., p. 356.

Subpart A—General Policies

§ 303-70.1 Circumstances requiring payment of death-related expenses.

Agencies must authorize payment of expenses when the employee, at the time of death, was:

- (a) On official travel status away from the official station;
- (b) Performing official duties OCONUS or in transit;
- (c) Reassigned away from their actual place of residence under a mandatory mobility agreement;

(d) In direct support of or directly related to a military operation, including a contingency operation, or an operation in response to an emergency declared by the President as provided in § 303-70.600; or

(e) Performing official duties as determined by the head of agency and was a covered employee as provided in § 303-70.700.

§ 303-70.2 Death-related expenses for non-work-related deaths.

Agencies must pay death-related expenses if the requirements in § 303-70.1 are met, even when the death is not work-related.

§ 303-70.3 Death-related expenses during leave or non-workdays.

Agencies must pay death-related expenses when an employee dies while on leave or on a non-workday, while on TDY or stationed OCONUS, provided the requirements in § 303-70.1 are met. However, payment cannot exceed the amount allowed if death had occurred while on duty at the TDY station or at the official station OCONUS.

§ 303-70.4 Limitation on duplicate death-related expense payments.

Agencies will not pay death-related expenses under this chapter when the same expenses are payable under other United States laws. Specifically, when an employee dies from injuries sustained while performing official duty, death-related expenses are payable under the Federal Employees' Compensation Act (FECA), 5 U.S.C. 8134.

§ 303-70.5 Restrictions on relocating immediate family.

Agencies will not pay death-related expenses under this chapter to relocate the immediate family to another location for an employee who dies at the permanent official station, except when the employee dies while performing duties under the provisions of subparts F, G, and H of this part.

Subpart B—Allowances for Preparation and Transportation of Employee Remains

§ 303-70.100 Costs for preparation and transportation of employee remains.

Agencies must pay all actual costs including but not limited to:

(a) Preparation of remains, including:

- (1) Embalming or cremation;
- (2) Necessary clothing;
- (3) A casket or container suitable for shipment to place of interment; and
- (4) Expenses necessary to comply with local laws at the port of entry in

the United States; and

(b) Transportation of remains by common carrier (that is normally used for transportation of remains), hearse, other means, or a combination thereof, from the TDY station, OCONUS location, or CONUS location covered by § 303-70.1(e), to the employee's residence, official station, or place of interment, including but not limited to:

- (1) Movement from place of death to a mortuary and/or cemetery;
- (2) Shipping permits;
- (3) Outside case for shipment and sealing of the case if necessary;
- (4) Removal to and from the common carrier; and
- (5) Ferry fares, bridge tolls, and similar charges.

§ 303-70.101 Interment location limitations.

No limitations exist on the place of interment; agencies may pay expenses to transport the remains for interment at the actual residence, the official station, or such other place appropriate for interment as determined by the head of the agency.

Subpart C—Escort of Employee Remains

§ 303-70.200 Circumstances for authorizing remains escort.

Agencies may authorize the escort of remains when the employee's death occurs:

- (a) While in official travel status away from the official station inside CONUS;
- (b) While assigned to official duties OCONUS or in transit thereto or therefrom;

or

(c) While reassigned away from the actual place of residence under a mandatory mobility agreement.

§ 303-70.201 Number of authorized escorts.

No more than two persons may be authorized travel expenses to escort the remains of a deceased employee.

§ 303-70.202 Allowable travel expenses for remains escort.

Agencies may authorize any travel expenses in accordance with chapter 301 of this subtitle that are necessary for the escort of remains to the place of internment.

Subpart D—Allowances for Preparation and Transportation of the Remains of Immediate Family Members

§ 303-70.300 Furnishing of mortuary services for immediate family member.

(a) Mortuary services must be furnished when an immediate family member, residing with the employee, dies while the employee is stationed OCONUS if such services are requested by the employee, and when:

- (1) Local commercial mortuary facilities or supplies are not available; or
- (2) The cost of available mortuary facilities or supplies is prohibitive as determined by the agency head.

(b) The employee must reimburse the agency for all furnished mortuary facilities and supplies.

§ 303-70.301 Transportation of immediate family member's remains.

If requested by the employee, agencies must pay to transport the remains of an immediate family member, residing with the employee, who dies while the employee is stationed OCONUS. The remains may be transported to the residence of the immediate family member. The employee may elect an alternate destination, but it must be approved by the agency head or designated representative.

§ 303-70.302 Interment expenses for immediate family member.

Agencies may not pay interment expenses when an immediate family member, residing with the employee, dies while the employee is stationed OCONUS.

§ 303-70.303 Mortuary services and transportation for an immediate family member who dies in transit.

Agencies must furnish transportation, if requested by the employee, when an immediate family member, residing with the employee, dies while in transit to or from the employee's duty station OCONUS. Agencies must follow § 303-70.301 for transportation expenses and furnish mortuary services only if the conditions in § 303-70.300 are met.

Subpart E—Transportation of Employee's Baggage and Privately Owned Vehicles (POV) From Official Temporary Duty (TDY) Station

§ 303-70.400 Transportation of deceased employee's baggage.

Agencies must pay transportation costs to return the deceased employee's baggage from an official TDY station to their official station or residence. However, agencies may not pay insurance of, or reimbursement for, loss or damage to baggage.

§ 303-70.401 Limitations on baggage transportation.

Agencies must only transport Government property and the employee's personal property, including professional books, papers, and equipment (PBP&E).

§ 303-70.402 Transportation of deceased employee's POV.

Agencies must pay costs associated with returning the POV from the TDY location to the employee's permanent official station, but only if the agency had authorized the use of the employee's POV at the TDY location as more advantageous to the Government than other means of transportation.

Subpart F—Transportation of Immediate Family Members, Baggage, Household Goods, and Privately Owned Vehicles (POV)

§ 303-70.500 Relocation of immediate family after employee's death outside continental United States (OCONUS).

Agencies must return the immediate family, baggage, privately owned vehicle (POV), and household goods to the former residence, or transport them to the new official station CONUS, or to an alternate destination, if the immediate family chooses to continue relocation (see § 303-70.501). Travel and transportation must begin within one year from the date of the employee's death. A one-year extension may be granted if requested by the immediate family prior to the expiration of the one-year limit. The agency head or designated representative may approve the immediate family's relocation.

§ 303-70.501 Continuing relocation expenses when an employee dies in transit from OCONUS to CONUS or after reporting to the new CONUS station.

If the immediate family chooses to continue the relocation, agencies must continue payment of relocation expenses, provided the immediate family was included on the employee's relocation travel orders. (See § 303-70.502.)

§ 303-70.502 Authorized relocation expenses for immediate family.

When the immediate family chooses to continue the relocation, the following expenses must be authorized:

(a) Travel to the new duty station or alternate destination as approved by the agency.

(b) Shipment of household goods not to exceed 18,000 pounds net weight to the new duty station, or to an alternate destination selected by the immediate family and approved by the agency.

(c) Storage of household goods not to exceed 60 days with an additional 90 days extension, if approved by the agency, not to exceed a total of 150 days.

(d) Reimbursement of real estate expenses incident to the relocation, unless relocation is to the former actual residence.

(e) Temporary quarters subsistence expense (TQSE) not to exceed 60 days, to be paid using the TQSE payment method authorized in chapter 302-6 of this subtitle. The rate used for the TQSE will be the applicable per diem rate in effect for the locality of the TQ and will use the multiplier for an unaccompanied spouse or domestic partner, and immediate family, if the TQSE was originally authorized in the relocation travel orders.

(f) Shipment of one POV to the new duty station, or to an alternate destination selected by the immediate family and approved by the agency, if the POV shipment was originally authorized in the relocation travel orders.

Subpart G—Transportation of Immediate Family Members, Baggage, Household Goods, and Privately Owned Vehicles (POV) for Employees Assigned to Contingency Operation or an Operation in Response to an Emergency Declared by the President

§ 303-70.600 Transportation for immediate family when an employee dies during contingency or emergency operations.

Agencies must provide transportation for the employee's immediate family, baggage, and household goods from the current official station to the former actual residence or an alternate destination. However, the employee must have died as a result of disease or injury incurred while performing official duties:

(a) In an overseas location where the employee was performing such official duties;

(b) Within the area of responsibility of the Commander of the United States Central Command; and

(c) In direct support of or directly related to a military operation, including a contingency operation (as defined in 10 U.S.C. 101(a)(13)) or an operation in response to an emergency declared by the President.

§ 303-70.601 Authorized relocation expenses for immediate family.

When the immediate family selects to relocate to the former actual residence or alternate destination as approved by the agency, agencies must authorize the following expenses:

(a) Transportation of the immediate family;

(b) Transportation of household goods of the immediate family, including transporting, packing, crating, draying, and unpacking, not to exceed 18,000 pounds net weight; and

(c) Storage of household goods moved pursuant to paragraph (b) of this section, not to exceed 60 days with an additional 90 days extension, if approved by the agency, not to exceed a total of 150 days.

§ 303-70.602 Transportation costs for deceased employee's POV.

Agencies must pay costs associated with returning the POV from the following:

(a) TDY location to the employee's permanent official station, if the agency had authorized the use of the employee's POV at the TDY location as more advantageous to the Government than other means of transportation; or

(b) Official station OCONUS to the employee's former actual residence or alternate destination as approved by the agency, if the agency had determined that the use of the employee's POV was required in accordance with part 302-9 of this subtitle.

Subpart H—Transportation of Immediate Family Members, Baggage, Household Goods, and Privately Owned Vehicle for Law Enforcement Assignment

§ 303-70.700 Transportation for the immediate family of a law enforcement employee killed in line of duty.

Agencies must provide transportation for the employee's immediate family, baggage, and household goods to an alternate residential destination if the head of the agency (or a designee) determines that the employee died as a result of personal injury sustained while in the performance of the employee's duties, and the employee was—

- (a) A law enforcement officer as defined in 5 U.S.C. 5541;
- (b) An employee in or under the Federal Bureau of Investigation who is not described in paragraph (a) of this section; or
- (c) A Customs and Border Protection officer as defined in 5 U.S.C. 8331(31).

§ 303-70.701 Authorized relocation expenses for immediate family.

If the place where the immediate family will reside is different from the place where the immediate family resided at the time of the employee's death, and within the United States, then the agency must approve the following expenses:

- (a) Transportation of the immediate family;
- (b) Moving the household goods of the immediate family, including transporting, packing, crating, draying, and unpacking, not to exceed 18,000 pounds net weight;
- (c) Storage of household goods moved pursuant to paragraph (b) of this section, not to exceed 60 days with an additional 90 days extension, if approved by the agency, not to exceed a total of 150 days; and
- (d) Transportation of one privately owned motor vehicle.

§ 303-70.702 Transportation costs for deceased employee's POV.

Agencies must pay cost associated with returning the POV from the following:

(a) TDY location to the employee's permanent official station if the agency had authorized the use of the employee's POV at the TDY location as being advantageous to the Government; or

(b) Official station OCONUS to the employee's former actual residence or alternate destination as approved by the agency, if the agency determined that the use of the employee's POV was required in accordance with part 302-9 of this subtitle.

Subpart I—Policies and Procedures for Payment of Expenses

§ 303-70.800 Receipt requirements for reimbursement claims.

Receipts are required for all claims of \$75 or higher for reimbursement under this part.

PARTS 303-71—303-99 [RESERVED]

Chapter 304 – Payment of Travel Expenses from a Non-Federal Source

Subchapter A – Employee's Acceptance of Payment from a Non-Federal Source for Travel Expenses

PART 304-1—AUTHORITY

Authority: 31 U.S.C. 1353 and 5 U.S.C. 5707.

§ 304-1.1 Authority for accepting non-Federal source travel expense payments.

Under the authority of this part and 31 U.S.C. 1353, employees may accept payment of travel expenses from a non-Federal source on behalf of their agency, but not personally, when specifically authorized to do so by their agency and only for official travel to a meeting. Except as provided in § 304-3.11 of this subchapter, the agency must approve acceptance of such payments in advance of travel.

§ 304-1.2 [Reserved]

PART 304-2—DEFINITIONS

Authority: 5 U.S.C. 5707; 31 U.S.C. 1353.

§ 304-2.1 Definitions applicable to this chapter.

The following definitions apply to this chapter:

Employee means an appointed officer or employee of an executive agency as defined in 5 U.S.C. 105, including a special Government employee as defined in 18 U.S.C. 202, or an expert or consultant appointed under the authority of 5 U.S.C. 3109.

Meeting(s) or similar functions (meeting) means a conference, seminar, speaking engagement, symposium, training course, or similar event that takes place away from the employee's official station. "Meeting" as defined in this chapter does not include a meeting or other event required to carry out an agency's statutory or regulatory functions such as investigations, inspections, audits, site visits, negotiations or litigation. "Meeting" also does not include promotional vendor training or other meetings held for the primary purpose of marketing the non-Federal sources products or services, or long term TDY or training travel. A meeting need not be widely attended for purposes of this definition and includes but is not limited to the following:

(1) An event where the employee will participate as a speaker or panel participant focusing on the employee's official duties or on the policies, programs or operations of the agency.

(2) A conference, convention, seminar, symposium or similar event where the primary purpose is to receive training other than promotional vendor training, or to present or exchange substantive information of mutual interest to a number of parties.

(3) An event where the employee will receive an award or honorary degree, which is in recognition of meritorious public service that is related to the employee's official duties, and which may be accepted by the employee consistent with the applicable standards of conduct regulations.

Non-Federal source means any person or entity other than the Government of the United States. The term includes any individual, private or commercial entity, nonprofit

organization or association, international or multinational organization (irrespective of whether an agency holds membership in the organization or association), or foreign, State or local government (including the government of the District of Columbia).

Payment means a monetary payment from a non-Federal source to a Federal agency for travel, subsistence, related expenses by check or other monetary instrument payable to the Federal agency (i.e., EFT, money order, charge card, etc.) or payment in kind.

Payment in kind means transportation, food, lodging, or other travel-related services provided by a non-Federal source instead of monetary payments to the Federal agency for these services. Payment in kind also includes waiver or discount of any fees that a non-Federal source collects from meeting attendees (e.g., registration fees), but does not include waivers or discounts of an employee's fees on the day(s) they are participating in the meeting or similar function as a speaker, panelist, or presenter.

Travel, subsistence, and related expenses (travel expenses) means the same types of expenses payable under chapter 301 of this subtitle, the Foreign Affairs Manual (FAM), and the Joint Travel Regulations (JTR) for transportation, food, lodging or other travel-related services for official travel (e.g., baggage expenses, services of guides, drivers, interpreters, communication services, hire of conference rooms, lodging taxes, laundry/dry cleaning, taxi or TNC fares, or the cost of utilizing an innovative mobility technology company, etc.). These expenses also include conference or training fees (in whole or in part), as well as benefits that cannot be paid under the applicable travel regulations, but which are incident to the meeting, provided in kind, and made available by the meeting sponsor(s) to all attendees. For example, this definition as applied to this chapter would allow an employee or spouse to attend a sporting event hosted by the sponsor(s) in connection with the meeting that is available to all participants. However, it would not allow the employee to accept tickets to a professional sporting event, concert

or similar event, for use at a later date even if such tickets were given to all other participants. The Foreign Affairs Manual is available at <https://fam.state.gov>. The Joint Travel Regulations are available at <https://www.travel.dod.mil/Policy-Regulations/Joint-Travel-Regulations/>.

§ 304-2.2 [Reserved]

PART 304-3—EMPLOYEE RESPONSIBILITY

Authority: 5 U.S.C. 5707; 31 U.S.C. 1353.

Subpart A—General

§ 304-3.1 Acceptance of non-Federal source travel expense payments.

Agencies may accept payments for an employee's travel to a meeting from a non-Federal source under this part and in accordance with agency policy. Employees may accept such a payment only when their agency specifically authorizes such acceptance under the requirements of this part. Except as provided in § 304-3.11, agencies must approve acceptance of such payment in advance of employee travel.

§ 304-3.2 Types of acceptable non-Federal source payments.

Agencies or employees may accept payments other than cash from a non-Federal source for all official travel expenses to attend a meeting of mutual interest, or any portion of those travel expenses mutually agreed upon between the agency and the non-Federal source. Agencies or employees may not accept payments for non-meeting travel under this part. However, agencies or employees may be able to accept payments under other authorities (see § 304-3.17).

§ 304-3.3 Solicitation of travel expense payments.

Agencies and employees are prohibited from soliciting travel expense payments from non-Federal sources.

§ 304-3.4 Discussing agency payment acceptance authority.

Agencies or employees may inform non-Federal sources about the agency's authority to accept travel expense payments.

§ 304-3.5 Handling direct payment offers.

When contacted directly by a non-Federal source offering to pay travel expenses, employees must inform their agency and allow the authorized agency official to determine whether to accept the payment.

§ 304-3.6 Fly America Act compliance.

Employees are not required to use U.S. flag air carrier service when receiving air transportation paid in full directly by the non-Federal source or fully reimbursed to the agency by the non-Federal source.

§ 304-3.7 Use of non-coach class accommodations.

Employees may use non-coach class accommodations when the agency authorizes such use in accordance with § 304-5.5 of this chapter.

§ 304-3.8 Registration fee waiver and payment in kind considerations.

(a) Acceptance of a waived or discounted registration fee from the non-Federal sponsor of the event is not a payment in kind for the day(s) employees are participating as a speaker, panelist, or presenter.

(b) Acceptance of a waived or discounted registration fee is a payment in kind for the days employees only attend the event (i.e., on the day(s) employees are not participating as a speaker, panelist, or presenter).

(c) Lodging, transportation, meals, event tickets, or other similar items of value provided by a non-Federal source are a payment in kind. If these types of expenses are included in a registration fee that is waived or discounted on the day(s) employees are participating as a speaker, panelist, or presenter, the employee may accept them only with their agency's approval in accordance with this chapter.

§ 304-3.9 Subsistence allowance limitations.

(a) Acceptance of payment for, and when applicable, reimbursement by an agency to an employee and the accompanying spouse of such employee are not subject to the maximum per diem or actual subsistence expense rates when traveling in CONUS or in non-foreign areas under the following conditions:

(1) The non-Federal source pays the full amount of the subsistence expense, as authorized by the agency;

(2) The subsistence expense paid by the non-Federal source is comparable in value to that offered to or purchased by other meeting attendees; and

(3) The agency has approved acceptance of payment from the non-Federal source prior to employee's travel; if the agency has not approved any acceptance from the non-Federal source, employees may not exceed the maximum allowances. See § 304-3.11.

(b) The maximum subsistence allowances established by the Secretary of State for travel to foreign areas may not be exceeded.

§ 304-3.10 Agency advance approval for non-Federal source travel.

Employees must receive advance agency approval before performing travel paid by a non-Federal source to attend a meeting, except as provided in § 304-3.11.

§ 304-3.11 Handling unexpected non-Federal source payment offers after travel begins.

(a) If an employee's agency has already authorized acceptance of payment for some of their travel expenses for that meeting from a non-Federal source, then the employee may accept on behalf of the agency, payment for any of their additional travel expenses from the same non-Federal source as long as—

(1) The expenses paid or provided in kind are comparable in value to those offered to or purchased by other similarly situated meeting attendees; and

(2) The agency did not decline to accept payment for those particular expenses in advance of the employee's travel.

(b) If an agency did not authorize acceptance of any payment from a non-Federal source prior to travel, then—

(1) An employee may accept, on behalf of their agency, payment from a non-Federal source as authorized in this section—

(i) Only the types of travel expenses that are authorized by the travel authorization (i.e., meals, lodging, transportation, but not recreation or other personal expenses); and

(ii) Only travel expenses that are within the maximum allowances stated on the travel authorization;

(2) Employees must request their agency's authorization for acceptance from the non-Federal source within 7 working days after the trip ends; and

(3) If an agency does not authorize acceptance from the non-Federal source, the agency must either—

(i) Reimburse the non-Federal source for the reasonable approximation of the market value of the benefit provided, not to exceed the maximum allowance stated on the travel authorization; or

(ii) Require the employee to reimburse the non-Federal source that amount and allow the employee to claim that amount on their travel claim for the trip.

(c) If an employee accepts payment from a non-Federal source for travel expenses in violation of paragraph (a) or (b) of this section, the employee may be subject to the penalties specified in § 304-3.16.

§ 304-3.12 Spouse travel paid by non-Federal source.

A non-Federal source may pay for an employee's spouse to accompany them when it is in the interest of and authorized in advance by the employee's agency. All

limitations and requirements of this part apply to the acceptance of payment from a non-Federal source for travel expenses and/or agency reimbursement of travel expenses for the employee's accompanying spouse. The agency may determine that a spouse's presence at an event is in the interest of the agency if the spouse will—

(a) Support the mission of the agency or substantially assist in carrying out the employee's official duties;

(b) Attend a ceremony at which the employee will receive an award or honorary degree; or

(c) Participate in substantive programs related to the agency's programs or operations.

§ 304-3.13 Reporting requirements for non-Federal source payments.

Employees must provide their agency with information about payments received on the agency's behalf. The agency must submit to the U.S. Office of Government Ethics (OGE) a semiannual report (OGE Form 1353 or SF 326) of all payments it accepts under this part.

Subpart B—Reimbursement Claims

§ 304-3.14 Reimbursement claim when a non-Federal source pays travel expenses.

Employees must submit a travel claim listing all allowable travel expenses incurred which were not paid in kind by a non-Federal source. An employee may not claim travel expenses that were furnished in kind by a non-Federal source. The employee's reimbursement is limited to the types of expenses authorized in chapter 301 of this subtitle or analogous provisions of the Joint Travel Regulations or Foreign Affairs Manual. Reimbursement from the agency for expenses will not in any case exceed the amount of the expenses the employee incurs. Such reimbursement will also adhere to established regulatory limitations except where the agency accepts payments under § 304-5.4, § 304-5.5, or § 304-5.6 of this chapter.

Subpart C—Reports

§ 304-3.15 Reporting travel payments on financial disclosure reports.

Generally, employees are not required to report travel payments on financial disclosure reports when payments are made to or on behalf of the agency, or payments are not considered personal gifts.

§ 304-3.16 Penalties for unauthorized non-Federal source payment acceptance.

(a) If an employee accepts a payment from a non-Federal source in violation of this part, they may be required, in addition to any other penalty provided by law and applicable regulations, to pay the general fund of the Treasury, an amount equal to any payment accepted; and

(b) For reimbursement under paragraph (a) of this section, an employee will not be entitled to any reimbursement from the Government for travel expenses that the payment was intended to cover.

Subpart D—Relation to Other Authorities

§ 304-3.17 Alternative authorities for accepting non-Federal source travel payments.

Employees may accept payment of travel expenses from a non-Federal source under the following authorities, in addition to this part:

(a) Under 5 U.S.C. 4111 for acceptance of contributions, awards, and other payments from tax-exempt entities for non-Government sponsored training or meetings (see regulations issued by the Office of Personnel Management at 5 CFR part 410).

(b) Under 5 U.S.C. 7342 for travel taking place entirely outside the United States which is paid by a foreign government, where acceptance is permitted by the agency and any regulations which may be prescribed by the agency.

(c) Under 5 U.S.C. 7324(b) when payment is for travel to be performed for a partisan rather than an official purpose in accordance with the Hatch Act (5 U.S.C. 7321-7326).

(d) Pursuant to the applicable standards of ethical conduct regulations in 5 CFR part 2635 concerning personal acceptance of gifts. For example, under 5 CFR 2635.204(e), which authorizes executive branch employees to accept gifts based on outside business employment relationships. Employees may also be able to accept attendance at, but not other travel expenses to, a widely attended gathering under 5 CFR 2635.204(g) when the gathering is not a meeting, as defined in this part, and the employees are not attending in their official capacity. Unless authorized to do so by the agency, an employee may not accept travel, subsistence, or related expenses, including meals, offered by a non-Federal source for participation as a speaker, panelist, or presenter at a meeting or similar function that takes place away from the employee's permanent duty station. Such expenses are considered payments in kind and must be accepted, if at all, in accordance with this part.

Subchapter B—Agency Requirements

PART 304-4—AUTHORITY

Authority: 5 U.S.C. 5707; 31 U.S.C. 1353.

§ 304-4.1 Alternative authorities for accepting non-Federal source travel expense payments.

Agencies may accept payment for travel expenses to events other than meetings from a non-Federal source pursuant to an agency gift statute or similar statutory authority. However, this part is the only authority agencies may use to accept (or authorize an employee to accept on the agency's behalf) payment for travel expenses from a non-Federal source to attend a meeting.

304-4.2 [Reserved]

PART 304-5—AGENCY RESPONSIBILITIES

Authority: 5 U.S.C. 5707; 31 U.S.C. 1353.

§ 304-5.1 Conditions for accepting non-Federal source travel payments.

Agencies may accept payment from a non-Federal source or authorize an employee and/or the employee's spouse to accept payment on the agency's behalf only when—

- (a) Agencies have issued the employee (and/or the employee's spouse, when applicable) a travel authorization before the travel begins;
- (b) Agencies have determined that the travel is in the interest of the Government;
- (c) The travel relates to the employee's official duties; and
- (d) The non-Federal source is not disqualified due to a conflict of interest under § 304-5.3.

§ 304-5.2 Approval authority for non-Federal source payment acceptance.

An official at the highest practical administrative level who can evaluate the requirements in § 304-5.3 must approve acceptance of such payments.

§ 304-5.3 Considerations for approving non-Federal source payment acceptance.

(a) The approving official must not authorize acceptance of the payment if the approving official determines that acceptance of the payment under the circumstances would cause a reasonable person with knowledge of all the facts relevant to a particular case to question the integrity of agency programs or operations. The approving official must be guided by all relevant considerations, including but not limited to the—

- (1) Identity of the non-Federal source;
- (2) Purpose of the meeting;
- (3) Identity of other expected participants;
- (4) Nature and sensitivity of any matter pending at the agency which may affect the interest of the non-Federal source;
- (5) Significance of the employee's role in any such matter; and

(6) Monetary value and character of the travel benefits offered by the non-Federal source.

(b) The agency official may find that, while acceptance from the non-Federal source is permissible, it is in the interest of the agency to qualify acceptance of the offered payment by, for example, authorizing attendance at only a portion of the event or limiting the type or character of benefits that may be accepted.

§ 304-5.4 Exceeding subsistence allowances (per diem or actual expense).

(a) An agency may authorize employees to exceed subsistence allowances established by this subtitle and by the Secretary of Defense as long as—

(1) The agency authorized acceptance of payment from a non-Federal source for such allowances;

(2) The non-Federal source pays the full amount of the subsistence expense, as authorized by the agency; and

(3) The subsistence expense paid by the non-Federal source is comparable in value to that offered to or purchased by other meeting attendees.

(b) The maximum subsistence allowances prescribed by the Secretary of State for travel to foreign areas may not be exceeded.

§ 304-5.5 Non-coach class transportation accommodations.

Agencies may authorize an employee to use other than coach class accommodations on common carriers as long as –

(a) The non-Federal source makes full payment for such transportation services in advance of travel;

(b) The transportation accommodations furnished are comparable in value to those offered to, or purchased by other similarly situated meeting attendees; and

(c) Travel meets at least one of the conditions in § 301-10.100 of this subtitle.

§ 304-5.6 Multiple non-Federal source payments.

Agencies may accept payment from more than one non-Federal source for a single trip, as long as the total of such payments do not exceed the total cost of the trip.

§ 304-5.7 Review of payments in kind within waived or discounted registration fees.

(a) If the non-Federal sponsor or organizer of a meeting or similar function offers to waive or discount the registration fee of an employee who is only attending the event, the agency is not required to separately authorize acceptance of any items included in the registration fee. If applicable, acceptance of the registration fee must be reported to the U.S. Office of Government Ethics (OGE) in accordance with part 304-6 of this subchapter.

(b) When a waived or discounted registration fee is not a payment in kind pursuant to § 304-3.8 of this chapter, the employee may only accept items that the agency authorizes separately. If applicable, the value of any payments in kind so accepted should be reported to OGE in accordance with part 304-6 of this subchapter. Review the reporting guidelines at § 304-6.3 of this subchapter to see if the aggregated meal amounts (if more than one meal, or meals of both an employee and spouse) will need to be reported to OGE.

PART 304-6—PAYMENT GUIDELINES

Authority: 5 U.S.C. 5707; 31 U.S.C. 1353.

Subpart A—General

§ 304-6.1 Restrictions on monetary payments from non-Federal sources.

Agencies may not accept a monetary payment in the form of cash from a non-Federal source. Monetary payment(s) received from a non-Federal source must be in the form of a check or similar instrument made payable to the agency.

§ 304-6.2 Partial payment handling.

When a non-Federal source provides partial payment for travel expenses, the agency should specify on the travel authorization that the employee will be reimbursed for the difference between the full allowances and the payment from the non-Federal source.

Subpart B—Reports

§ 304-6.3 Reporting payments from non-Federal sources.

The agency head or designee must submit U.S. Office of Government Ethics (OGE) Form 1353 or Standard Form (SF) 326, Semiannual Report of Payments Accepted From a Non-Federal Source, to report payments received from non-Federal sources. This applies to all payments that are more than \$250 per event for an employee and accompanying spouse. For purposes of the \$250 threshold, payments for an employee and accompanying spouse shall be aggregated. If agencies wish to use a form other than OGE Form 1353 or SF 326 to report such payments, the agency may seek permission to do so by contacting the Office of Government Ethics at United States Office of Government Ethics, 1201 New York Avenue, NW., Suite 500, Washington, DC 20005-3917, or at 1353Travel@oge.gov.

§ 304-6.4 Due dates for the OGE Form 1353 or SF 326

(a) Agencies must—

(1) Submit the completed report no later than May 31 for payments received from the preceding October 1 through March 31; and

(2) Submit the completed report no later than November 30 for payments received from the preceding April 1 through September 30; and

(b) Submit the completed report including negative reports, to: Director of the Office of Government Ethics (OGE), 1201 New York Avenue, NW., Suite 500, Washington, DC 20005-3917 or at 1353Travel@oge.gov.

§ 304-6.5 Handling statutorily protected information.

Information that is protected by statute from disclosure to the public should not be reported. However, if agencies omit otherwise reportable information from the OGE Form 1353 or SF 326 because the information may not be disclosed, agencies must notify OGE unless otherwise prohibited by law and, if requested by the Director of OGE, make the information available for inspection by an OGE employee with the requisite clearance.

§ 304-6.6 Reports for public inspection.

OGE must make any report filed by an agency under this part (that is not protected from disclosure by statute) available for public inspection and copying on the later of the following two dates:

- (a) Within 30 days after the applicable due date.
- (b) Within 30 days after the date OGE actually receives the report.

§ 304-6.7 Acceptance by OGE of the OGE Form 1353 or SF 326.

OGE is responsible for making the information provided by the agencies available to the public. It is each agency's responsibility to file the accurate and complete reports and to make the appropriate conflict of interest analysis.

Subpart C—Valuation

§ 304-6.8 Determining value of payments in kind for OGE Form 1353 or SF 326 reporting.

(a) For conference, training, or similar fees waived, discounted, or paid for by a non-Federal source on behalf of a meeting attendee, agencies must report the amount charged to other attendees. However, a waiver or discount of the registration fee by the non-Federal sponsor of the event for the day(s) the employee participated in the meeting or similar function as a speaker, panelist, or presenter is not a payment in kind and does not need to be reported.

(b) For transportation or lodging, agencies must report the cost that the non-Federal source paid or usually would have been charged for such an event.

(c) For chartered, corporate, or other private aircraft—

(1) When a common carrier is available, agencies must report the first-class rate that would have been charged by a commercial air carrier at the time the event took place.

(2) When a common carrier is not available, agencies must report the cost of chartering a similar aircraft using a commercially available service.

(d) For lodging where no commercial rate is available, agencies must report the daily per diem rate. These rates are available at <https://www.gsa.gov/perdiem>, with links to the non-foreign and foreign area rates.

Subchapter C—Acceptance of Payments for Training

PART 304-7—AUTHORITY/APPLICABILITY

Authority: 5 U.S.C. 4111(b); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

§ 304-7.1 Purpose.

The purpose of this subchapter is to provide for reductions in per diem and other travel reimbursement when employees receive contributions, awards and other payments from non-Federal sources for training in non-Government facilities and attendance at meetings under 5 U.S.C. 4111.

§ 304-7.2 Applicability of this subchapter.

This subchapter applies to—

(a) Civilian officers and employees of—

(1) Executive departments as defined in 5 U.S.C. 101;

(2) Independent establishments as defined in 5 U.S.C. 104;

(3) Government corporations subject to 31 U.S.C chapter 91.;

- (4) The Library of Congress;
- (5) The Government Publishing Office (GPO); and
- (6) The government of the District of Columbia; and

(b) Commissioned officers of the National Oceanic and Atmospheric Administration.

§ 304-7.3 Exemptions from this subchapter.

The following, under 5 U.S.C. 4102 and the implementing regulation at 5 CFR 410.101(b), are exempt from this subchapter:

(a) A corporation supervised by the Farm Credit Administration if private interests elect or appoint a member of the board of directors.

(b) The Tennessee Valley Authority.

(c) An individual (except a commissioned officer of the National Oceanic and Atmospheric Administration) who is a member of a uniformed service during a period in which they are entitled to pay under 37 U.S.C. 204.

(d) The U.S. Postal Service, Postal Rate Commission, and their employees.

PART 304-8—[RESERVED]

PART 304-9—CONTRIBUTIONS AND AWARDS

Authority: 5 U.S.C. 4111(b); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

§ 304-9.1 Definition of a donor.

A donor, for the purpose of this subchapter, is a non-profit charitable organization described by 26 U.S.C. 501(c)(3), that is exempt from taxation under 26 U.S.C. 501(a).

§ 304-9.2 Accepting contributions and awards.

Agencies may allow an employee to accept contributions and awards pertaining to training and payments incident to attendance at meetings when specifically authorized to

do so in accordance with Office of Personnel Management guidelines (5 CFR part 410, subpart E).

§ 304-9.3 Restrictions on reimbursing fully funded expenses.

Agencies may not reimburse an employee for expenses that are fully reimbursed by a donor for training in a non-Government facility, or travel expenses incident to attendance at a meeting.

§ 304-9.4 Partial expense reimbursement.

Agencies may reimburse an employee for training expenses that are not fully paid by a donor, an amount considered sufficient to cover the balance of expenses to the extent authorized by law and regulation, including 5 U.S.C. 4109 and 5 U.S.C. 4110.

§ 304-9.5 Handling duplicate expense compensation.

If agencies reimburse an employee for expenses that are also paid by a donor, agencies must establish and carry out policy in accordance with 5 U.S.C. 5514 and the Federal Claims Collection Standards (31 CFR parts 900 through 904) to recover any excess amount paid to the employee.

§ 304-9.6 Reimbursement for non-authorized expenses.

Agencies are not required to reduce employee reimbursement when a donor pays for expenses the government cannot reimburse, for example, travel expenses for an employee's immediate family.

§ 304-9.7 Expense data collection.

Agencies must set an internal policy to ensure collection of expense data in such detail as the agency deems necessary to carry out this part.