AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

code of federal regulations

Public Contracts and Property Management

41

CHAPTER 201 TO END

Revised as of July 1, 1997

CONTAINING
A CODIFICATION OF DOCUMENTS
OF GENERAL APPLICABILITY
AND FUTURE EFFECT

AS OF JULY 1, 1997

With Ancillaries

Published by
the Office of the Federal Register
National Archives and Records
Administration

as a Special Edition of
the Federal Register

U.S. GOVERNMENT PRINTING OFFICE
WASHINGTON : 1997

For sale by U.S. Government Printing Office
Superintendent of Documents, Mail Stop: SSOP, Washington, DC 20402–9328

Table of Contents

	Page
Explanation	v
Title 41:	
Subtitle E—Federal Information Resources Management Regulations System	
Chapter 201—[Reserved]	5
Subtitle F—Federal Travel Regulation System	
Chapter 301—Travel Allowances	9
Chapter 302—Relocation Allowances	111
Chapter 303—Payment of Expenses Connected With The Death Of Certain Employees	231
Chapter 304—Payment From A Non-Federal Source For Travel Expenses	237
Finding Aids:	
Table of CFR Titles and Chapters	247
Alphabetical List of Agencies Appearing in the CFR	263
List of CFR Sections Affected	273

Cite this Code: CFR

To cite the regulations in this volume use title, part and section number. Thus, 41 CFR 301–1.1 *refers to title 41, part 301–1, section 1.*

Explanation

The Code of Federal Regulations is a codification of the general and permanent rules published in the Federal Register by the Executive departments and agencies of the Federal Government. The Code is divided into 50 titles which represent broad areas subject to Federal regulation. Each title is divided into chapters which usually bear the name of the issuing agency. Each chapter is further subdivided into parts covering specific regulatory areas.

Each volume of the Code is revised at least once each calendar year and issued on a quarterly basis approximately as follows:

Title 1 through Title 16.....as of January 1
Title 17 through Title 27.....as of April 1
Title 28 through Title 41.....as of July 1
Title 42 through Title 50.....as of October 1

The appropriate revision date is printed on the cover of each volume.

LEGAL STATUS

The contents of the Federal Register are required to be judicially noticed (44 U.S.C. 1507). The Code of Federal Regulations is prima facie evidence of the text of the original documents (44 U.S.C. 1510).

HOW TO USE THE CODE OF FEDERAL REGULATIONS

The Code of Federal Regulations is kept up to date by the individual issues of the Federal Register. These two publications must be used together to determine the latest version of any given rule.

To determine whether a Code volume has been amended since its revision date (in this case, July 1, 1997), consult the ''List of CFR Sections Affected (LSA),'' which is issued monthly, and the ''Cumulative List of Parts Affected,'' which appears in the Reader Aids section of the daily Federal Register. These two lists will identify the Federal Register page number of the latest amendment of any given rule.

EFFECTIVE AND EXPIRATION DATES

Each volume of the Code contains amendments published in the Federal Register since the last revision of that volume of the Code. Source citations for the regulations are referred to by volume number and page number of the Federal Register and date of publication. Publication dates and effective dates are usually not the same and care must be exercised by the user in determining the actual effective date. In instances where the effective date is beyond the cutoff date for the Code a note has been inserted to reflect the future effective date. In those instances where a regulation published in the Federal Register states a date certain for expiration, an appropriate note will be inserted following the text.

OMB CONTROL NUMBERS

The Paperwork Reduction Act of 1980 (Pub. L. 96–511) requires Federal agencies to display an OMB control number with their information collection request.

Many agencies have begun publishing numerous OMB control numbers as amendments to existing regulations in the CFR. These OMB numbers are placed as close as possible to the applicable recordkeeping or reporting requirements.

OBSOLETE PROVISIONS

Provisions that become obsolete before the revision date stated on the cover of each volume are not carried. Code users may find the text of provisions in effect on a given date in the past by using the appropriate numerical list of sections affected. For the period before January 1, 1986, consult either the List of CFR Sections Affected, 1949–1963, 1964–1972, or 1973–1985, published in seven separate volumes. For the period beginning January 1, 1986, a ''List of CFR Sections Affected'' is published at the end of each CFR volume.

CFR INDEXES AND TABULAR GUIDES

A subject index to the Code of Federal Regulations is contained in a separate volume, revised annually as of January 1, entitled CFR INDEX AND FINDING AIDS. This volume contains the Parallel Table of Statutory Authorities and Agency Rules (Table I), and Acts Requiring Publication in the Federal Register (Table II). A list of CFR titles, chapters, and parts and an alphabetical list of agencies publishing in the CFR are also included in this volume.

An index to the text of ''Title 3—The President'' is carried within that volume.

The Federal Register Index is issued monthly in cumulative form. This index is based on a consolidation of the ''Contents'' entries in the daily Federal Register.

A List of CFR Sections Affected (LSA) is published monthly, keyed to the revision dates of the 50 CFR titles.

REPUBLICATION OF MATERIAL

There are no restrictions on the republication of material appearing in the Code of Federal Regulations.

INQUIRIES

For a legal interpretation or explanation of any regulation in this volume, contact the issuing agency. The issuing agency's name appears at the top of odd–numbered pages.

For inquiries concerning CFR reference assistance, call 202–523–5227 or write to the Director, Office of the Federal Register, National Archives and Records Administration, Washington, DC 20408.

SALES

The Government Printing Office (GPO) processes all sales and distribution of the CFR. For payment by credit card, call 202–512–1800, M–F 8 a.m. to 4 p.m. e.s.t. or fax your order to 202–512–2233, 24 hours a day. For payment by check, write to the Superintendent of Documents, Attn: New Orders, P.O. Box 371954, Pittsburgh, PA 15250–7954. For GPO Customer Service call 202–512–1803.

RAYMOND A. MOSLEY,
Director,
Office of the Federal Register.

July 1, 1997.

THIS TITLE

Title 41—PUBLIC CONTRACTS AND PROPERTY MANAGEMENT consists of Subtitle A—Federal Procurement Regulations System [Note]; Subtitle B—Other Provisions Relating to Public Contracts; Subtitle C—Federal Property Management Regulations System; Subtitle D is reserved for other provisions relating to property management, Subtitle E—Federal Information Resources Management Regulations System and Subtitle F—Federal Travel Regulation System.

As of July 1, 1985, the text of subtitle A is no longer published in the Code of Federal Regulations. For an explanation of the status of subtitle A, see 41 CFR chapters 1—100 (page 2).

Other government-wide procurement regulations relating to public contracts appear in chapters 50 through 100, subtitle B.

The Federal property management regulations in chapter 101 of subtitle C are government-wide property management regulations issued by the General Services Administration. In the remaining chapters of subtitle C are the *implementing* and *supplementing* property management regulations issued by individual Government agencies. Those regulations which implement chapter 101 are numerically keyed to it.

The Federal Travel Regulation System in chapters 301—304 of subtitle F are issued by the General Services Administration.

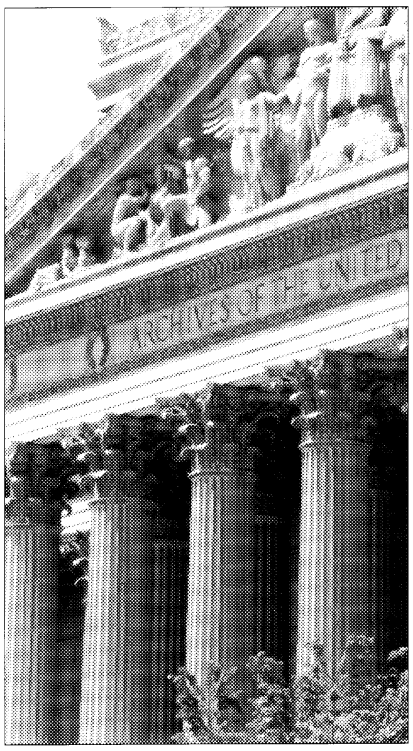
Title 41 is composed of four volumes. The chapters in these volumes are arranged as follows: Chapters 1—100, chapter 101, chapters 102—200, and chapter 201 to End. These volumes represent all current regulations codified under this title of the CFR as of July 1, 1997.

Redesignation tables appear in the finding aids section of the volumes containing chapter 101 and chapters 102 to 200.

For this volume, Brian Swidal was Chief Editor. The Code of Federal Regulations publication program is under the direction of Frances D. McDonald, assisted by Alomha S. Morris.

Would you like to know. . .

if any changes have been made to the *Code of Federal Regulations* or what documents have been published in the *Federal Register* without reading the *Federal Register* every day? If so, you may wish to subscribe to the *LSA* (List of CFR Sections Affected), the *Federal Register Index,* or both.



LSA

The *LSA* (List of CFR Sections Affected) is designed to lead users of the *Code of Federal Regulations* to amendatory actions published in the *Federal Register*. The *LSA* is issued monthly in cumulative form. Entries indicate the nature of the changes—such as revised, removed, or corrected.
$27 per year.

Federal Register Index

The index, covering the contents of the daily *Federal Register,* is issued monthly in cumulative form. Entries are carried primarily under the names of the issuing agencies. Significant subjects are carried as cross-references.
$25 per year.

A finding aid is included in each publication which lists *Federal Register* page numbers with the date of publication in the *Federal Register.*

Superintendent of Documents Subscription Order Form

Order Processing Code:
***5421**

❑ **YES,** send me the following indicated subscriptions for one year:

____ **LSA (List of CFR Sections Affected),** (LCS) for $27 per year.

____ **Federal Register Index** (FRSU) $25 per year.

The total cost of my order is $ _____
Price is subject to change. International customers please add 25%.

(Includes regular shipping and handling.)

For privacy check box below:

❑ Do not make my name available to other mailers

Check method of payment:

❑ Check payable to Superintendent of Documents

❑ GPO Deposit Account ☐☐☐☐☐☐☐ — ☐

❑ VISA ❑ MasterCard ☐☐☐☐ (expiration date)

Company or personal name

Street address

City, State, ZIP code

Daytime phone with area code

Purchase order No. (optional)

Credit card No. (must be 20 digits)

Thank you for your order!

Authorizing signature 1/97

Mail To: Superintendent of Documents
PO Box 371954
Pittsburgh PA 15250–7954

Fax your orders (202) 512–2250
Phone your orders (202) 512–1800

Title 41—Public Contracts and Property Management

(This book contains chapter 201 to End)

Part

SUBTITLE E—FEDERAL INFORMATION RESOURCES MANAGEMENT REGULATIONS SYSTEM:

CHAPTER 201—[Reserved] .....

SUBTITLE F—FEDERAL TRAVEL REGULATION SYSTEM

CHAPTER 301—Travel Allowances 301–1
CHAPTER 302—Relocation Allowances 302–1
CHAPTER 303—Payment of Expenses Connected With The Death Of Certain Employees 303–1
CHAPTER 304—Payment From A Non-Federal Source For Travel Expenses 304–1

Subtitle E—Federal Information Resources Management Regulations System

CHAPTER 201—[RESERVED]

Subtitle F—Federal Travel Regulation System

CHAPTER 301—TRAVEL ALLOWANCES

Part		*Page*
301–1	Applicability and general rules	10
301–2	Transportation allowable	18
301–3	Use of commercial transportation	22
301–4	Reimbursement for use of privately owned conveyances	35
301–5	Baggage	39
301–6	Communications services	40
301–7	Per diem allowances	41
301–8	Reimbursement of actual subsistence expenses	53
301–9	Miscellaneous expenses	57
301–10	Sources of funds	59
301–11	Claims for reimbursement	64
301–12	Emergency travel of employee due to illness or injury or a personal emergency situation, within or outside CONUS	68
301–13	[Reserved]	
301–14	Payment of subsistence and transportation expenses for threatened law enforcement/investigative employees	71
301–15	Travel management programs	74
301–16	Conference Planning	86
301–17	Agency travel data requirements	89
	APPENDIX A TO CHAPTER 301—PRESCRIBED MAXIMUM PER DIEM RATES FOR CONUS	89
	APPENDIX B TO CHAPTER 301—ALLOCATION OF M&IE RATES TO BE USED IN MAKING DEDUCTIONS FROM THE M&IE ALLOWANCE	108

PART 301–1—APPLICABILITY AND GENERAL RULES

Subpart A—Authority, Applicability, and General Rules

Sec.
301–1.1 Authority.
301–1.2 Applicability.
301–1.3 General rules.

Subpart B—Official Government Business Travel

301–1.100 Applicability.
301–1.101 Authorization of travel.
301–1.102 Guidelines for issuing travel authorizations.
301–1.103 Instructions/guidelines for travelers.

Subpart C—Pre-Employment Interview Travel

301–1.200 Applicability.
301–1.201 Authorization of travel.
301–1.202 Responsibilities for pre-employment interview travel.
301–1.203 Allowable reimbursements.
301–1.204 Sources of funds.
301–1.205 Claims for reimbursement.

AUTHORITY: 5 U.S.C. 5707; 31 U.S.C. 1353; and 40 U.S.C. 486(c).

Subpart A—Authority, Applicability, and General Rules

§ 301–1.1 Authority.

This chapter is issued under the authority of 5 U.S.C. 5701–5709, 31 U.S.C. 1353, and 40 U.S.C. 486(c).

[FTR Amdt. 17, 56 FR 23654, May 23, 1991, as amended by FTR Amdt. 26, 57 FR 28633, June 26, 1992]

§ 301–1.2 Applicability.

(a) This chapter applies to official travel of civilian employees of Government agencies, including civilian employees of the Department of Defense, as authorized under 5 U.S.C. 5701–5709, but excluding employees of the judicial branch of the Government.

(b) This chapter also applies to official travel of individuals employed intermittently in the Government service as consultants or experts and paid on a daily when-actually-employed (WAE) basis and of individuals serving without pay or at $1 a year. These individuals are not considered to have a ''permanent duty station'' within the general meaning of that term; however, they may be allowed travel or transportation expenses under this chapter while traveling on official business for the Government away from their homes or regular places of business and while at places of Government employment or service. Maximum rates prescribed in this chapter are applicable except as provided in paragraph (c) of this section or unless a higher rate is specifically authorized in an appropriation or other statute.

(c) To the extent the Government has received payment, as defined in § 304–1.2(c) of this subtitle, and except as provided in § 304–1.7 of this subtitle, acceptance of such payment for, and reimbursement by an agency to, an employee (and/or the accompanying spouse of such employee when applicable) under part 304–1 of this subtitle are not subject to the maximum rates or transportation class of service limitations prescribed in this chapter for reimbursable travel expenses.

(d) This chapter also applies to travel by individuals being considered for employment to and from pre-employment interviews determined necessary by an agency.

[54 FR 20267, May 10, 1989, as amended at 56 FR 9878, Mar. 8, 1991; 56 FR 11304, Mar. 15, 1991. Redesignated and amended by FTR Amdt. 17, 56 FR 23654, May 23, 1991; FTR Amdt. 26, 57 FR 28633, June 26, 1992; 57 FR 53289, Nov. 9, 1992]

§ 301–1.3 General rules.

(a) *Employee's obligation*—(1) *Prudent person rule.* An employee traveling on official business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, delays, or luxury accommodations and services unnecessary or unjustified in the performance of official business are not acceptable under this standard. Employees will be responsible for excess costs and any additional expenses incurred for personal preference or convenience.

(2) *Approved (firesafe) accommodation.* It is the policy of the Government, as reflected in the Hotel and Motel Fire Safety Act of 1990 (Pub. L. 101–391,

Sept. 25, 1990), referred to as ''the Act'' in this paragraph, to save lives and protect property by promoting fire safety in hotels, motels, and all places of public accommodation affecting commerce. In furtherance of the Act's goals, employees are strongly encouraged to stay in an approved accommodation when commercial lodging is required. Such action will serve to benefit all travelers by influencing the management of places of public accommodation affecting commerce to comply with the Act's fire safety requirements and maintain approved accommodation status. An approved accommodation provides certain fire detection and safety devices that reduce the likelihood of injury to, and protect the lives of, travelers.

(b) *Reimbursable expenses.* Travel expenses which will be reimbursed are confined to those expenses essential to the transaction of official business.

(c) *Definitions*—(1) *Agency.* Except as otherwise provided in § 301–17.2(a) of this chapter, ''agency'' for purposes of this chapter means an executive agency as defined in 5 U.S.C. 105; a military department; an office, agency, or other establishment in the legislative branch; and the government of the District of Columbia; but does not include a Government-controlled corporation, a Member of Congress, or an office or committee of either House of Congress or of the two Houses.

(2) *Employee.* As used in this chapter, ''employee'' means the head of an agency, an agency official, or any other individual employed by an agency. This definition also includes an individual employed intermittently in Government service as an expert or consultant and paid on a daily when-actually-employed (WAE) basis and an individual serving without pay or at $1 a year (5 U.S.C. 5701(2)).

(3) *Interviewee.* As used in this chapter, ''interviewee'' means an individual who is being considered for employment by an agency.

(4) *Official station and post of duty.* Designated post of duty and official station have the same meaning. The limits of the official station will be the corporate limits of the city or town in which the officer or employee is stationed. If the employee is not stationed in an incorporated city or town, the official station is the reservation, station, or established area, or, in the case of large reservations, the established subdivision thereof, having definite boundaries within which the designated post of duty is located.

(5) *Government.* ''Government'' means the Government of the United States and the government of the District of Columbia.

(6) *Continental United States.* 1''Continental United States'' means the 48 contiguous States and the District of Columbia. The term may be abbreviated as CONUS.

(7) *United States.* When used in a geographical sense, ''United States'' means the 50 States and the District of Columbia except as provided in § 301–3.6(b)(1)(iii). The terms *United States* and *the 50 States and the District of Columbia* may be used interchangeably.

(8) *Government-furnished automobile.* The term ''Government-furnished automobile'' includes an automobile which is (i) owned by an agency, (ii) assigned or dispatched to an agency on a rental basis from a GSA Interagency Fleet Management Center, or (iii) leased by the Government for a period of 30 days or longer from a commercial firm.

(9) *Government-contract rental automobile.* A ''Government-contract rental automobile'' is an automobile obtained for short-term use from a commercial firm under the provisions of an appropriate General Services Administration (GSA) Federal Supply Schedule contract.

(10) *Special conveyance.* ''Special conveyance'' is any method of transportation other than common carrier, Government-furnished, Government-contract rental, or privately owned, which requires specific authorization or approval for the use thereof. Such transportation generally includes conveyances obtained through commercial rental means for less than 30 calendar days.

[54 FR 20267, May 10, 1989, as amended at 56 FR 9878, Mar. 8, 1991. Redesignated and amended by FTR Amdt. 17, 56 FR 23654, May 23, 1991; FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 39, 59 FR 46192, Sept. 7, 1994]

Subpart B—Official Government Business Travel

§ 301–1.100 Applicability.

This subpart applies to employees as defined in § 301–1.3(c)(2) who are traveling on official business.

[FTR Amdt. 17, 56 FR 23654, May 23, 1991]

§ 301–1.101 Authorization of travel.

(a) *Travel policy.* It is the policy of the Government that agencies shall authorize only that travel which is necessary to accomplish the purposes of the Government effectively and economically.

(b) *Agency responsibilities.* (1) Except as otherwise provided by law, all travel shall be either authorized or approved by the head of the agency or by an official to whom such authority has been delegated. Ordinarily, a travel authorization shall be issued before the incurrence of the expenses. Agencies shall prescribe procedures for travel situations where it is not practical or possible to issue a written authorization in advance.

(2) Agency heads shall communicate the Government's travel policy to all travel-authorizing officials at all levels within their respective agencies and establish controls to ensure that only travel that is essential to the purposes of the Government and for accomplishment of the agency's mission is authorized or approved.

(3) Travel-authorizing officials shall authorize or approve only that travel necessary to accomplish the agency mission in the most effective and economical manner. Authorizing officials should be aware of travel plans, including plans to take annual leave in conjunction with travel, and shall ensure appropriate consideration of the need for the travel, the use of travel substitutes (i.e., mail, teleconferencing, etc.), and the most cost effective routing and means of accomplishing travel. Each employee's travel shall be authorized separately under specific guidelines provided in § 301–1.102.

(4) It is the policy of the Government, as reflected in the Hotel and Motel Fire Safety Act of 1990 (Pub. L. 101–391, Sept. 25, 1990), to save lives and protect property by promoting fire safety in hotels, motels, and all places of public accommodation affecting commerce. In furtherance of these goals, each agency, as defined in § 301–17.2(a) of this chapter, when authorizing travel shall take appropriate measures to influence employees who will procure commercial lodging when performing official travel to stay at a firesafe approved accommodation as defined in § 301–17.2(c) of this chapter.

[54 FR 20267, May 10, 1989. Redesignated and amended by FTR Amdt. 17, 56 FR 23654, May 23, 1991; FTR Amdt. 39, 59 FR 46193, Sept. 7, 1994; FTR Amdt. 53; 61 FR 64998, Dec. 10, 1996]

§ 301–1.102 Guidelines for issuing travel authorizations.

The travel policies and practices of each agency shall reflect, but not be limited to, the following guidelines:

(a) *Types and use of travel authorizations.* General or blanket travel authorizations for entire agencies or groups of employees shall not be used. To ensure adequate managerial and supervisory attention to the need for all travel, employee travel shall be authorized under one of the following types of travel authorizations:

(1) *Unlimited open authorization.* This type of authorization allows an employee to travel for any purpose without further authorization. Unlimited open authorizations shall be issued only for department or agency heads, their deputies, or other principal agency officials as the agency head or deputy may designate, and managers of major subunits where no supervisor is present.

(2) *Limited open authorization.* This type of authorization allows an employee to travel without further authorization under certain specified conditions; i.e., travel to specific geographical area(s), for specific purpose(s), subject to trip cost ceilings, or for specific periods of time. Limited open authorizations may be provided for employees whose duties require frequent repetitive travel. Such authorizations, however, should be reviewed and revalidated at least quarterly and should include realistic limitations on purpose(s), geographic area(s), number of trip(s), trip duration, and costs.

(3) *Trip-by-trip authorization.* This type of authorization allows an individual or group of individuals to take one or more specific trips and shall include the specific purpose, itinerary, and estimated costs. Travel not covered in an unlimited or limited open authorization shall be separately authorized on a trip-by-trip basis.

(b) *Levels of approval and requirements for special purpose travel.* Due to the relatively high costs associated with certain kinds of travel, such travel shall be authorized only on a trip-by-trip basis and reviewed at a level of authority sufficient to provide policy approval. The types of travel covered by this requirement are listed in this paragraph. Authorization of travel for purposes other than those listed should be delegated to the lowest management level which has responsibility for both program accomplishment and obligation or commitment of funds.

(1) *Conferences, meetings, and training sessions.* Travel to conferences, meetings, and training sessions shall be authorized on a trip-by-trip basis. When authorizing travel for conference and meeting attendance, the approving official shall ensure that the number of attendees from the agency is necessary and justified in accordance with the provisions of part 301-16 of this chapter.

(2) *Foreign travel.* Overseas and foreign travel for all employees shall be authorized on a trip-by-trip basis at as high an administrative level of authority as practical to provide policy approval. However, those employees whose duties require repetitive overseas and foreign travel or emergency overseas and foreign travel without advance notification may be issued limited or unlimited open authorizations, as appropriate, within the criteria of paragraphs (a) (1) and (2) of this section. In addition, U.S. Government representatives and attendees at international intergovernmental conferences must be accredited by the State Department.

(3) *Change of official station/relocation.* Travel and related entitlements for a change of official station or relocation determined to be in the interest of the Government, as provided in chapter 302 of this title, shall be authorized on a move-by-move basis (trip-by-trip authorization). This also includes a new appointee covered under § 302–1.2 of this subtitle when issued an authorization for travel to the first duty station.

(c) *Purpose(s) of travel.* Each travel authorization and the associated travel voucher(s) (see § 301–11.5(g)) shall specify clearly the purpose(s) of the travel. To establish uniformity in the way that travel purposes are identified on the travel authorization and travel voucher, agencies shall adopt travel purpose categories that conform to the extent possible with the following travel purpose categories:

(1) *Site visit.* Travel to a particular site in order to personally perform operational or managerial activities (e.g., to oversee program activities, grant operations, or management activities for internal control purposes; carry out an audit, inspection, or repair activity; conduct negotiations; provide instructions; or provide technical assistance).

(2) *Information meeting.* Travel to attend a meeting to discuss general agency operations, review status reports, or discuss topics of general interest. If a site visit was conducted as part of the same trip, consider the entire trip to be for the purpose of a site visit.

(3) *Training attendance.* Travel to receive training.

(4) *Speech or presentation.* Travel to make a speech or a presentation, deliver a paper, or otherwise take part in a formal program other than a training course.

(5) *Conference attendance.* Travel to attend a conference, convention, seminar, or symposium for purposes of observation or education only, with no formal role in the proceedings.

(6) *Relocation.* Travel performed in connection with a transfer from one official duty station to another (same as a permanent change of station or PCS move). This includes new appointees when they are first authorized relocation allowances for reporting to their first duty station.

(7) *Entitlement travel.* Travel entitlements for which an employee (or dependent) may be eligible while serving at a duty station outside the continental United States; e.g., tour renewal agreement travel (for the purpose of taking leave between tours of duty)

and educational travel. (This type of travel is normally performed in connection with a travel entitlement resulting from a change of station assignment or renewal of a tour of duty at duty stations located outside the continental United States.)

(8) *Special mission travel.* Travel to carry out a special agency mission; e.g., move noncombat military units, provide security to a person or a shipment (such as a diplomatic pouch), move witnesses from residence to other locations, and travel by Federal beneficiaries and other nonemployees.

(9) *Emergency travel.* Travel to return an employee from a temporary assignment location at Government expense to his/her designated post of duty or home, or other alternate location, where he/she would normally be present to take care of the emergency situation if the Government had not directed or assigned the employee to another location to perform official business.

(10) *Other travel purposes.* All travel performed for purposes which are not included in one of the other listed categories. Even though stated as *other travel purposes,* the travel authorization and voucher should also detail a specific purpose.

(d) *Cost estimates.* Travel authorizations shall include estimates of the cost of the travel. Both unlimited and limited open authorizations shall also include an estimate of the travel costs to be incurred over the period covered by the authorization. Agencies shall use these estimates to obligate the funds necessary to carry out that particular travel to improve travel budgetary controls. (See part 301–10 for provisions covering employee source of funds and travel advances.)

[54 FR 20267, May 10, 1989. Redesignated by FTR Amdt. 17, 56 FR 23654, May 23, 1991, and amended by FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 32, 58 FR 58236, Oct. 29, 1993]

§ 301–1.103 Instructions/guidelines for travelers.

(a) *Traveler's potential liability notice.* Travelers are accountable for all transportation tickets, Government transportation requests (GTR's), or other transportation procurement documents received by them in connection with their official travel. Agencies shall provide written instructions to the traveler at the time an authorization is issued advising of agency administrative procedures for the control of and accountability for passenger transportation documents. If trips are canceled or itineraries changed after tickets (or GTR's) are issued to the traveler, the traveler is liable for the value of the tickets issued until all ticket coupons have been used for official travel purposes or all unused tickets or coupons are properly accounted for on the travel voucher. (See also § 301–11.5(c)(1).) A statement to this effect shall be incorporated on the travel authorization, or issued as a ''Notice to Traveler'' and attached to the ticket or GTR when issued to the traveler. (See § 301–3.5 for further provisions regarding unused passenger transportation documents.)

(b) *Promotional materials received in connection with official travel from common carriers, rental car companies, or other commercial source.* Employees are obligated to account for any gift, gratuity, or benefit received from private sources incident to the performance of official business (Comp. Gen. Decision B–199656, July 15, 1981). All promotional materials (e.g., bonus flights, reduced-fare coupons, cash, merchandise, gifts, and credits toward future free or reduced costs of services or goods) received by employees in connection with official travel or incident to the purchase of a ticket for official travel, or other services such as car rentals, are due the Government and may not be retained by the employee. When an employee receives promotional material from any commercial source incident to official travel, the employee shall accept the material on behalf of the Federal Government and relinquish it to an appropriately designated agency official. The governing regulations regarding agency disposition of promotional material received by Federal employees are prescribed by the Administrator of General Services in 41 CFR 101–25.103. (See paragraph (f) of this section for redemption of frequent traveler benefits.)

(c) *Denied boarding compensation.* Travelers shall be instructed to turn

into the agency any cash or other payments received from carriers for failure to provide confirmed reserved space as provided in §301–3.5.

(d) *Billing information for ticket exchanges.* When a traveler exchanges a ticket for one of lesser value, the carrier should issue a receipt or a ticket refund application and is required to make refund directly to the appropriate agency billing office. To facilitate this refund procedure, agencies shall provide travelers with a ''bill charges to'' address by attaching a copy of the GTR or some other document containing this information to either the ticket or travel authorization as provided in 41 CFR 101–41.210–1. (See also §301–3.5(c).)

(e) *Use of travel agencies.* The services of a travel agent may be used to obtain passenger transportation services within, from, or between the United States and its possessions only under the conditions specified in §301–3.4(b)(2), or when the travel agent is providing services to the Government under a contractual arrangement with the General Services Administration.

(f) *Frequent traveler programs.* (1) Frequent traveler benefits earned in connection with official travel, such as mileage credits, points, etc., may be used only for official travel. Employees may not retain and use such benefits for personal travel. Since the Comptroller General has ruled that a frequent traveler benefit is the property of the Government if any part of it is earned through official travel, employees should maintain separate frequent traveler accounts for official and personal travel.

(2) Agencies should encourage employees who travel frequently to participate in various frequent traveler programs offered by airlines, hotels, and car rental vendors. Employees may be reimbursed for the cost to enter certain frequent traveler programs when enering the program is expected to result in a savings to the Government. Reimbursement for the cost to enter the program may not exceed the expected amount of the savings.

(3) To the maximum extent practicable, overall travel costs should be reduced by using benefits earned through frequent traveler programs to obtain free airline tickets, rooms, and rental vehicles. (See §301–3.3(d)(5)(vii) of this chapter for upgrades to premium-class other than first-class accommodations.

(4) Use of mandatory or preferred vendors, such as contract air and rail carriers, lowest cost car rental companies, etc., shall be observed fully without regard to whether such vendors offer frequent traveler programs. No deviations from mandatory or preferred use requirements will be permitted solely for the purpose of accumulating frequent traveler benefits.

[54 FR 20267, May 10, 1989, as amended by FTR Amdt. 3, 54 FR 47523, Nov. 15, 1989; FTR Amdt. 10, 55 FR 41525, Oct. 12, 1990. Redesignated by FTR Amdt. 17, 56 FR 23654, May 23, 1991; FTR Amdt. 32, 58 FR 58236, Oct. 29, 1993]

Subpart C—Pre-Employment Interview Travel

SOURCE: FTR Amdt. 17, 56 FR 23654, May 23, 1991, unless otherwise noted.

§301–1.200 Applicability.

(a) *Individuals covered.* This subpart is applicable to interviewees as defined in §301–1.3(c)(3).

(b) *Policy.* Unless otherwise stated, the allowances established in this subpart for interviewees are analogous to those available to Federal employees traveling on official Government business. However, an agency is not required to offer all allowances to each interviewee. (See §301–1.203(a)(2).)

§301–1.201 Authorization of travel.

(a) *Authority for payment.* Agencies may pay allowable pre-employment interview travel expenses (as defined in §301–1.203) for individuals determined eligible under paragraph (b) of this section.

(b) *Eligibility determination.* Each agency shall establish criteria for determining which applicants will qualify for the payment of pre-employment interview travel expenses. The Office of Personnel Management has issued guidelines at 5 CFR part 572 for agencies to follow in making these personnel determinations.

§ 301–1.202 Responsibilities for pre-employment interview travel.

(a) *Agency responsibilities*—(1) *General rule.* Agencies shall adhere to the general travel authorization policies and practices contained in subpart B of this part.

(2) *Limitations on type of authorization.* Pre-employment interview travel may be authorized only on a trip-by-trip basis. Limited or unlimited open authorizations shall not be used for pre-employment interview travel.

(3) *Responsibility of agencies to inform interviewees of Government travel policies.* Agencies shall communicate the Government travel rules and procedures to interviewees. Agencies should ensure the interviewee understands how travel reimbursements are calculated. Agencies also should provide assistance to the interviewee in the preparation of travel vouchers.

(4) *Limitations on the ability of agencies to authorize pre-employment travel expenses to defray unauthorized relocation expenses.* Agencies shall not authorize pre-employment interview travel expense reimbursement for the purpose of helping defray relocation expenses that are not allowable for a new appointee under § 302–1.10. For example, an agency may not pay pre-employment travel expenses under this subpart so that an interviewee/new appointee may look for a house at his/her prospective first duty station.

(5) *Fire safety responsibilities.* Agencies should encourage an interviewee for his/her safety to stay in an approved accommodation while performing interview travel, and shall provide the interviewee with a list of approved accommodations in the interview area.

(b) *Interviewee responsibilities*—(1) *General rule.* The interviewee is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business.

(2) *Use of travel agencies.* Tickets should be provided by the interviewing agency. However, the interviewing agency may authorize the interviewee to obtain tickets directly from a travel management center under contract to the Government.

(3) *Use of contract carriers.* Interviewees of mandatory users of the Government's city pair contracts with airlines and Amtrak are bound by rules outlined in § 301–2.2 (c) and (d)(1)(ii)(A).

(4) *Interviewee's potential liability notice.* The interviewee is accountable for all transportation tickets and U.S. Government Transportation Requests (GTR's) issued for use in performing pre-employment interview travel. Agencies shall provide written instructions to the interviewee at the time an authorization is issued explaining agency administrative procedures for controlling and accounting for passenger transportation documents. If the interview trip is cancelled or rescheduled after tickets (or GTR's) are issued to the interviewee, the interviewee is liable for the value of the tickets issued until all ticket coupons have been used for pre-employment interview travel or all unused tickets or coupons have been properly accounted for on the travel voucher. A statement to this effect shall be incorporated on the travel authorization, or issued as a ''Notice to Traveler'' and attached to the ticket or GTR when issued to the interviewee. The interviewee and the interviewing agency shall be bound by the same rules that apply to employee travelers and agencies in § 301–3.5.

(5) *Billing information for ticket exchanges.* When an interviewee exchanges a ticket for one of lesser value, the carrier should issue a receipt or a ticket refund application and is required to make refund directly to the appropriate agency billing office. To facilitate this refund procedure, agencies shall provide interviewees with a ''bill charges to'' address by attaching a copy of the GTR or some other document containing this information to either the ticket or travel authorization as provided in 41 CFR 101–41.210–1.

(6) *Fire safety responsibilities.* It is the policy of the Government, as reflected in the Hotel and Motel Fire Safety Act of 1990 (Pub. L. 101–391, Sept. 25, 1990), referred to as ''the Act'' in this paragraph, to save lives and protect property by promoting fire safety in hotels, motels, and all places of public accommodation affecting commerce. In furtherance of the Act's goals, an interviewee traveling to a pre-employment interview is strongly encouraged to stay at an approved accommodation

as defined in § 301–17.2(c) of this chapter when commercial lodging is required. An approved accommodation provides certain fire detection and safety devices that reduce the likelihood of injury to, and protect the lives of, travelers.

[FTR Amdt. 17, 56 FR 23654, May 23, 1991, as amended by FTR Amdt. 39, 59 FR 46193, Sept. 7, 1994; FTR Amdt. 53; 61 FR 64998, Dec. 10, 1996]

§ 301–1.203 Allowable reimbursements.

(a) *Allowable expenses.* (1) An agency may pay to or on behalf of an interviewee the same travel expenses to which a Government employee traveling on official business would be entitled, with the exception of those expenses listed in paragraph (b) of this section. Allowable expenses are subject to the limitations applicable to a Government employee traveling on official business.

(2) An agency may pay all or a part of pre-employment travel expenses. However, an agency electing to pay only subsistence or only common carrier transportation costs must pay the full amount to which a Government employee would be entitled for those expenses authorized. Paying less than the full reimbursement for common carrier tickets could make the interviewee ineligible for Government discounts.

(b) *Unallowable expenses.* An agency shall not pay expenses for:

(1) Use of communication services as defined in part 301–6 for purposes other than communication directly related to travel arrangements for the Government interview.

(2) Hire of a room as defined in § 301–9.1(b).

§ 301–1.204 Sources of funds.

(a) *Payment of travel expenses*—(1) *Transportation expenses by common carrier, other than local transportation.* Interviewee transportation by common carrier, other than local transportation, shall be paid for through the use of a GTR or a centrally billed account as provided in § 301–15.45. Common carrier transportation includes air, bus, and rail.

(2) *Other authorized expenses.* All other authorized expenses shall be paid for by the interviewee. The agency shall reimburse the interviewee for allowable travel expenses upon submission and approval of a travel voucher.

(b) *Unallowable sources*—(1) *Government issued individual employee charge cards.* Individual employee charge cards (see § 301–15.44) may not be used for pre-employment interview travel. However, centrally billed accounts (see § 301–15.45) may be used to pay the interviewee's allowable transportation expenses.

(2) *Travel advances.* An interviewee shall not be issued a travel advance.

(3) *Travelers checks.* Government contractor issued travelers checks (see § 301–15.46) may not be used for pre-employment interview travel.

§ 301–1.205 Claims for reimbursement.

(a) *Fraudulent claims.* A claim against the United States is forfeited if the claimant attempts to defraud the Government in connection therewith (28 U.S.C. 2514). In addition, there are two criminal provisions under which severe penalties may be imposed on a traveler who knowingly presents a false, fictitious, or fraudulent claim against the United States (18 U.S.C. 287 and 1001).

(b) *Maintenance of receipts and records.* All interviewees authorized to travel should keep a record of expenditures properly chargeable to the Government. Although receipt requirements vary with the method of reimbursement, it would be prudent for interviewees to retain all receipts until reimbursement claims are settled. The agency should alert the interviewee to such requirements.

(c) *Preparation and submission of travel vouchers.* (1) Interviewees are responsible for the preparation and submission of travel vouchers, although agencies should assist in this process. Travel voucher forms may be typed or handwritten in ink. Only the original travel voucher must be signed by the interviewee.

(2) Agencies are to prescribe the administrative procedures, consistent with those in § 301–11.4, for interviewees to follow in submitting travel vouchers.

(d) *Review of travel vouchers of interviewees.* Agencies shall review the travel vouchers of interviewees in the

same manner as they review the travel vouchers of Government employees on official business travel as provided in part 301–11.

[FTR Amdt. 17, 56 FR 23654, May 23, 1991, as amended by FTR Amdt. 39, 59 FR 46193, Sept. 7, 1994; FTR Amdt. 53; 61 FR 64998, Dec. 10, 1996]

PART 301–2—TRANSPORTATION ALLOWABLE

Sec.

301–2.1 Expenses payable as transportation.
301–2.2 Methods of transportation.
301–2.3 Local transportation.
301–2.4 Emergency travel due to illness or injury or a personal emergency situation.
301–2.5 Routing of travel.
301–2.6 Use of Government-furnished vehicles.

AUTHORITY: 5 U.S.C. 5701–5709; E.O. 11609, 36 FR 13747, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 54 FR 20270, May 10, 1989, unless otherwise noted.

§ 301–2.1 Expenses payable as transportation.

Transportation expenses which the Government may pay either directly or through reimbursement include fares, rental fees, mileage payments, and any expenses incident to transportation such as baggage transfer; official telegraph, telephone, radio, and cable messages in connection with items classed as transportation; steamer chairs, steamer cushions, and steamer rugs at customary rates actually charged; staterooms on steamers; and other expenses set forth in parts 301–2 through 301–6.

§ 301–2.2 Methods of transportation.

(a) *Authorized methods.* Methods of transportation authorized for official travel include railroads, airlines, helicopter service, ships, buses, streetcars, subways, and taxicabs; Government-furnished and contract rental automobiles and airplanes; and any other necessary means of conveyance.

(b) *Selecting method of transportation to be used.* Travel on official business shall be by the method of transportation which will result in the greatest advantage to the Government, cost and other factors considered. In selecting a particular method of transportation to be used, consideration shall be given to energy conservation and to the total cost to the Government, including costs of per diem, overtime, lost worktime, and actual transportation costs. Additional factors to be considered are the total distance of travel, the number of points visited, and the number of travelers. As stated in 5 U.S.C. 5733, ''travel of an employee shall be by the most expeditious means of transportation practicable and shall be commensurate with the nature and purpose of the duties of the employee requiring such travel.''

(c) *Traveler's cost liability when selected method is not used.* The traveler shall use the method of transportation administratively authorized or approved by the agency as most advantageous to the Government. (See § 301–2.2(b).) Any additional cost resulting from use of a method of transportation other than that specifically authorized, approved, or required by regulation, e.g., contract air service (see paragraph (d)(1)(ii)(A) of this section), shall be the traveler's responsibility.

(d) *Presumptions as to most advantageous method of transportation*—(1) *Common carrier*—(i) *General.* Travel by common carrier (air, rail, or bus) generally results in the most efficient use of energy resources and in the least costly and most expeditious performance of travel. Therefore, this method shall be used whenever it is reasonably available. Other methods of transportation may be authorized as advantageous only when the use of common carrier transportation would seriously interfere with the performance of official business or impose an undue hardship upon the traveler, or when the total cost by common carrier would exceed the cost by some other method of transportation. The determination that another method of transportation would be more advantageous to the Government than common carrier transportation shall not be made on the basis of personal preference or minor inconvenience to the traveler resulting from common carrier scheduling.

(ii) *Selecting the most advantageous method of common carrier transportation*—(A) *Contract air service.* The use

of discount fares offered by contract air carriers between certain cities (city-pairs) is considered advantageous to the Government and is mandatory for authorized air travel between those city-pairs. (See §301–3.4(b)(1)(ii) and part 301–15, subpart B for policy and specific guidelines and exceptions.)

(B) *Noncontract air service.* The use of noncontract air service may be authorized or approved only when justified under the conditions provided in part 301–15, subpart B. Advance authorization and the justification for the use of noncontract air service shall be shown on the travel order or other form of travel authorization before the actual travel begins, unless extenuating circumstances or emergency situations make advance authorization impossible. In those events, the employee shall obtain written approval from the appropriate agency official at the earliest possible time after completing the travel. The approval and justification therefor shall be stated on or attached to the travel voucher.

(C) *Rail or bus service.* Rail or bus service may be used when determined by the agency to be advantageous to the Government, cost, energy, and other factors considered, and when compatible with the requirements of the official travel. The use of contract or other discount fares offered to the Government by rail or bus carriers between selected cities (city-pairs) is considered advantageous. Whenever these discount fares are offered and the accompanying service will fulfill mission requirements, they should be used to the maximum extent possible. See part 301–15, subpart B for policy and specific guidelines for use of contract rail service. See also §§301–3.3(b) and 301–3.4(b) for authorized service and accommodations and reduced fares.

(2) *Government-contract rental or Government-furnished automobiles.* When it is determined that an automobile is required for official travel, a Government-contract or a Government-furnished automobile shall be used as follows:

(i) A Government-contract rental automobile is the first resource for short-term rental of an automobile by an employee on temporary duty (TDY) travel. This applies to employees who travel to their destination by common carrier, such as airplane, train, or bus, and would customarily rent a Government-furnished vehicle for local transportation in the destination area. An employee may also use a Government-furnished automobile if a Government-contract rental automobile is unavailable or if use of a Government-furnished automobile is practicable. Government-furnished automobiles will continue to be available for use in isolated areas where commercial rental contractors are not available.

(ii) A Government-furnished automobile is the first resource when an automobile is required for official travel performed locally or within commuting distance of an employee's designated post of duty. If a Government-furnished automobile is unavailable, a Government-contract rental automobile may be used.

(iii) If cost considerations are used in determining whether a Government-contract rental or a Government-furnished automobile should be authorized under this policy, the overall cost shall include any administrative costs as well as any costs associated with picking up and returning the automobile.

(3) *Privately owned conveyance.* The use of a privately owned conveyance shall be authorized only when its use is advantageous to the Government, except as provided in paragraph (e) of this section. A determination that the use of a privately owned conveyance would be advantageous to the Government shall be preceded by a determination that transportation by common carrier, a Government-contract rental automobile, or Government-furnished transportation is not available or would not be advantageous to the Government. To the maximum extent possible, these determinations and the authorization to use a privately owned conveyance shall be made before the performance of travel.

(4) *Special conveyance.* Commercially rented vehicles, other than those under contract, and other special conveyances shall be used only when it is determined that use of other methods of transportation discussed in this paragraph would not be more advantageous to the Government. In the selection of commercially rented vehicles, first

consideration shall be given to Government-contract rental vehicles available under an appropriate GSA Federal Supply Schedule contract.

(e) *Permissive use of a privately owned conveyance.* When an employee uses a privately owned conveyance as a matter of personal preference and such use is compatible with the performance of official business, although not determined to be advantageous to the Government under paragraph (d)(3) of this section, such use may be authorized or approved provided that reimbursement is limited in accordance with the provisions of part 301–4.

(f) *Travel by ocean vessel.* Except for travel between points served by ferries, travel by ocean vessel shall not be regarded as advantageous to the Government in the absence of sufficient justification that the advantages accruing from the use of ocean transportation offset the higher costs associated with this method of transportation; i.e., per diem, transportation, and lost worktime. Authority to authorize or approve travel by ocean vessel shall be obtained at the highest administrative level consistent with agency travel management policy. The requirements of § 301–3.6(a) for use of United States flag ships shall be observed. (See § 301–3.3(c) for authorized vessel accommodations.)

[54 FR 20270, May 10, 1989, as amended by FTR Amdt. 9, 55 FR 10769, Mar. 23, 1990; FTR Amdt. 26, 57 FR 28633, June 26, 1992]

§ 301–2.3 Local transportation.

(a) *To, from, and between places of work.* Transportation by bus or streetcar between places of business at an official station or a temporary duty station and between places of lodging and place of business at a temporary duty station is allowed as a transportation expense. (Concerning transportation by taxicab between such places, see § 301–3.1.)

(b) *To places where meals are obtained.* Where the nature and location of the work at a temporary duty station are such that suitable meals cannot be obtained there, the expense of daily travel required to obtain meals at the nearest available place may be approved as necessary transportation not incidental to subsistence. A statement of the necessity for such daily travel shall accompany the travel voucher.

(c) *To and from carrier terminals.* (1) Reimbursement shall be allowed for the usual taxicab and airport limousine fares, plus tip, between a common carrier or other terminal and either the employee's home or place of business at the official duty station or place of business or lodging at a temporary duty point, or between the airport and airport limousine terminal. However, available courtesy transportation service furnished by hotels/motels should be used by employees to the maximum extent possible as a first source of transportation between place of lodging at the temporary duty point and common carrier terminal. Reimbursement shall be allowed for tips when courtesy transportation service is used.

(2) An agency shall, when appropriate, restrict the use of taxicabs under paragraph (c)(1) of this section or place a monetary limit on the amount of taxicab reimbursement when:

(i) Suitable Government or common carrier transportation service, including airport limousine service, is available for all or part of the distance involved; or

(ii) Courtesy transportation service is provided by hotels/motels between the place of lodging at the temporary duty site and the common carrier terminal.

(d) *Between residence and office on day travel is performed.* Reimbursement may be authorized or approved for the usual taxicab fares, plus tip, from the employee's home to his/her office on the day he/she departs from the office on an official trip requiring at least one night's lodging and from the office to his/her home on the day he/she returns to the office from the trip, in addition to taxi fares for travel between office and carrier terminal.

(e) *Between residence and office in cases of necessity.* Reimbursement for the usual taxicab fares paid by an employee for travel between office and home may be authorized or approved incident to the conduct of official business at an employee's designated post of duty when the employee is dependent on public transportation for such travel incident to officially ordered work outside of regular working hours

and when the travel is during hours of infrequently scheduled public transportation or darkness. Agencies are expected to establish stringent administrative controls at sufficiently high levels which ensure that reimbursements are authorized only when justifiable and when all circumstances set forth in this paragraph are met.

[54 FR 20270, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28633, June 26, 1992]

§ 301–2.4 Emergency travel due to illness or injury or a personal emergency situation.

Provisions governing reimbursement for allowable transportation in connection with emergency travel due to illness or injury or a personal emergency situation are set forth in part 301–12.

§ 301–2.5 Routing of travel.

(a) *Official necessity.* All travel shall be by a usually traveled route. Travel by other routes may be allowed when the official necessity therefor is satisfactorily established.

(b) *Indirect-route or interrupted travel.* When a person for his/her own convenience travels by an indirect route or interrupts travel by direct route, the extra expense shall be borne by him/her. Reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route. An employee may not use contract airline/rail passenger service provided under contract with the General Services Administration (see part 301–15, subpart B, of this chapter) for that portion of travel by an indirect route which is for personal convenience. Additionally, an employee may not use a U.S. Government Transportation Request (GTR) (see § 301–10.2 of this chapter) or a contractor-issued charge card (see part 301–15, subpart C, of this chapter) for procurement of commercial carrier transportation services for that portion of travel by an indirect route which is for personal convenience. An employee may, however, use contract airline/rail passenger service, as well as a GTR or contractor-issued charge card, for portions of travel that are authorized to be performed at Government expense. (See § 301–11.5(a)(3) of this chapter regarding reimbursement claims for travel that involves an indirect route.)

[54 FR 20270, May 10, 1989, as amended by FTR Amdt. 32, 58 FR 58236, Oct. 29, 1993]

§ 301–2.6 Use of Government-furnished vehicles.

(a) *Use limited to official purposes.* When a Government-furnished vehicle is used by an employee for official travel, its use shall be limited to official purposes (31 U.S.C. 1344 as implemented in 41 CFR 101–38.3) which include transportation between places where the employee's presence is required incident to official business; between such places and places of temporary lodging when public transportation is unavailable or its use is impractical; and between either of the above places and suitable eating places, drug stores, barber shops, 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.

(b) *Government driver's identification card.* Under instructions prescribed by the Office of Personnel Management, a Federal employee who must occasionally use a Government-furnished vehicle for official business while on temporary duty away from his/her official station need not possess a Standard Form 46, U.S. Government Motor Vehicle Operator's Identification Card, if he/she holds a valid State, District of Columbia, or territorial motor vehicle operator's license and presents travel orders specifically authorizing the temporary use of a Government-furnished vehicle.

(c) *Vehicle not available.* If a Government-furnished vehicle is not available when required as a first resource, a Government-contract rental or other commercially rented vehicle may be used provided such use is consistent with § 301–2.2(c) and the regulations and authorizations of the employee's agency.

(d) *Use of Government aircraft.* Agencies may authorize an employee to travel on a Government aircraft, if use

of the aircraft is justified under provisions of Office of Management and Budget (OMB) Circular No. A–126.

[54 FR 20270, May 10, 1989, as amended at 57 FR 54305, Nov. 18, 1992]

PART 301–3—USE OF COMMERCIAL TRANSPORTATION

Sec.
301–3.1 Taxicabs.
301–3.2 Rental automobiles and special conveyances.
301–3.3 Travel policy and class of service authorized.
301–3.4 Special fares.
301–3.5 Unused, downgraded, canceled, or oversold transportation services.
301–3.6 Use of United States flag carriers.

AUTHORITY: 5 U.S.C. 5707.

§ 301–3.1 Taxicabs.

(a) *Approval requirement.* For local travel authorized under § 301–2.3 (a) and (b), the use of taxicabs may be allowed if authorized or approved as advantageous to the Government. General authorization for use of taxicabs for local travel in certain situations is contained in § 301–2.3 (c), (d), and (e).

(b) *Tips.* In addition to reimbursement of taxi fare, the employee will be allowed reimbursement of tips in the amount of 15 cents when the fare is $1 or less or 15 percent of the reimbursable fare when it exceeds $1. If the 15 percent is not a multiple of 5, the reimbursable tip may be increased to the next multiple of 5.

[54 FR 20272, May 10, 1989]

§ 301–3.2 Rental automobiles and special conveyances.

(a) *Approval requirement.* The hire of boat, automobile, taxicab (other than for use under § 301–2.3 (c), (d), or (e)), aircraft, livery, or other conveyance will be allowed if authorized or approved as advantageous to the Government whenever the employee is engaged in official business within or outside his/her designated post of duty.

(b) *Incidental charges.* If the hire of a special conveyance does not include costs of the incidental expenses of gasoline or oil, feeding and stabling horses, rent of garage, hangar, or boathouse, subsistence of operator, ferriage, tolls, etc., the same should be first paid, if practicable, by the person furnishing the accommodation or by the operator, and should be itemized in the bill. (See §§ 301–11.3(c)(5) and 301–11.5(c)(2).)

(c) *Damage waiver or insurance costs.* Commercial vehicle rental contracts customarily include full insurance coverage for property damage or injury or death to third parties resulting from the renter's use of the vehicle. Damage to the rented vehicle (collision damage), however, is often covered only above a deductible amount specified in the rental contract, the renter being responsible for the cost of damage below that amount. In such instances, additional insurance (collision damage waiver or collision damage insurance) to relieve the renter from liability for damage to the vehicle up to a deductible amount is available in the rental contract for an extra fee.

(1) Agencies may not pay or reimburse the employee for the cost of collision damage waiver or collision damage insurance when official travel in the rental vehicle is performed wholly within the continental United States, Alaska, Hawaii, the Commonwealth of Puerto Rico or the Commonwealth of the Northern Mariana Islands, or a United States territory or possession. However, agencies are authorized to pay for damage to the rented vehicle up to the deductible amount contained in the rental contract if the damage occurs while the vehicle is being used for official business.

(2) Agencies may pay or reimburse the employee for the cost of collision damage waiver or collision damage insurance when the vehicle is rented or leased for official travel in foreign areas (areas other than those listed in paragraph (c)(1) of this section) and rental or leasing agency requirements, foreign statute, or legal procedures which could cause extreme difficulty to Government employees involved in an accident make such insurance necessary.

(3) The cost of personal accident insurance is a personal expense and is not reimbursable.

(d) *Hire from another employee or member of an employee's family.* Charges for the hire of a conveyance of another

Government employee, a member of the traveler's family, or a member of the family of another Government employee shall not be allowed in the absence of a satisfactory showing that the conveyance was not procured because of such personal or official relationship and that the member of the family so furnishing was not dependent upon the traveler for support. The material facts shall be reported in the account. (See §§ 301–4.5 and 301–11.5(d).)

(e) *Persons traveling together.* When two or more persons travel together by means of a rented vehicle or special conveyance, that fact, together with the name of each traveler and the name of his/her employing agency, must be stated by each traveler on his/her travel voucher.

[54 FR 20272, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41525, Oct. 12, 1990]

§ 301–3.3 Travel policy and class of service authorized.

(a) *General policy.* It is the general policy of the Government that less-than-premium-class accommodations shall be used for all modes of passenger transportation. The rules in paragraphs (b) through (d) of this section govern the use of common carrier accommodations and apply to both domestic and international travel of civilian employees while on official Government business. Agencies shall report the use of first-class accommodations to the General Services Administration in accordance with paragraph (e) of this section.

(b) *Train accommodations*—(1) *Policy.* It is the policy of the Government that employees who travel by train shall use coach-class accommodations. When adequate reserved coach accommodations are available, officials authorizing travel shall require that those accommodations be used to the maximum extent possible. For overnight train travel, employees shall use slumber coach sleeping accommodations except as provided in paragraph (b)(2) of this section. First-class train accommodations may be used only as permitted in paragraph (b)(3) of this section.

(2) *Definitions.* The following definitions apply throughout paragraph (b) of this section:

(i) *Coach-class train accommodations.* The term ''coach-class train accommodations'' means the basic class of train accommodations offered by rail carriers to passengers which includes a level of service that is available to all passengers regardless of the fare paid. The term ''coach-class train accommodations'' includes reserved coach accommodations, as well as slumber coach accommodations, when overnight travel is involved.

(ii) *Slumber coach accommodations.* The term ''slumber coach accommodations'' includes slumber coach accommodations on trains offering such accommodations, or the lowest level of sleeping accommodations available on a train that does not offer slumber coach accommodations.

(iii) *First-class train accommodations.* The term ''first-class train accommodations'' includes bedrooms, roomettes, club service, parlor car accommodations, or other premium accommodations. (See paragraph (b)(5) of this section for the rules governing extra-fare trains.) First-class train accommodations may be authorized in accordance with paragraph (b)(3) of this section only when justified by circumstances listed in paragraph (b)(4) of this section.

(iv) *Extra-fare train.* The term ''extra-fare train'' means a train that operates at an increased fare due to the extra performance of the train (i.e., faster speed or fewer stops). The term ''extra-fare train'' does not mean first-class train accommodations, even though an extra-fare train may offer first-class accommodations. (See paragraph (b)(5) of this section for rules governing the use of extra-fare train service.)

(3) *Authorization or approval of the use of first-class train accommodations*—(i) *Authorization or approval.* Heads of agencies may authorize or approve the use of first-class train accommodations under criteria specified in paragraph (b)(4) of this section. For ease of administration, heads of agencies may delegate, with provisions for limited redelegation, authority to authorize or approve first-class train accommodations under paragraph (b) of this section, provided that appropriate guidelines in the form of regulations or

other written instructions are furnished to the designee. The delegation or redelegation of authority to authorize or approve first-class train accommodations shall be held to as high an administrative level as practical to ensure adequate consideration and review of circumstances requiring the need for first-class train accommodations.

(ii) *Requirements.* Authorization for the use of first-class train accommodations shall be made in advance of the actual travel unless extenuating circumstances or emergency situations make advance authorization impossible. If advance authorization cannot be obtained, the employee shall obtain written approval from the agency head, or his/her designee, at the earliest possible time.

(4) *Use of first-class train accommodations.* Circumstances justifying the use of first-class train accommodations are limited to those listed in paragraphs (b)(4) (i) through (iii) of this section.

(i) *No reasonably available coach-class train accommodations.* When travel by train has been authorized as advantageous to the Government, the use of first-class train accommodations may be authorized or approved only when no coach-class train accommodations are reasonably available. For purposes of this paragraph (b)(4)(i) of this section, ''reasonably available'' means coach-class train accommodations that are available and that are scheduled to leave within 24 hours of the employee's proposed departure time, or scheduled to arrive within 24 hours of the employee's proposed arrival time. In the case of a direct route that requires overnight travel, ''reasonably available'' shall be based on the availability of slumber coach sleeping accommodations. ''Reasonably available'' does not include any accommodation with a scheduled arrival time that is later than the employee's required reporting time at the duty site, or with a scheduled departure time that is earlier than the time the employee is scheduled to complete duty.

(ii) *Travel by an employee with a disability.* The use of first-class train accommodations may be authorized or approved when necessary to accommodate an employee's disability or other physical impairment, and the employee's condition is substantiated in writing by competent medical authority. The use of first-class train accommodations also may be authorized for an attendant, who is authorized under § 301–9.2(c)(1) of this chapter to accompany the employee, when the employee is authorized use of first-class accommodations and requires the attendant's services en route.

(iii) *Security reasons.* The use of first-class train accommodations may be authorized or approved when exceptional security circumstances require such travel. Exceptional security circumstances include, but are not limited to:

(A) Travel by an employee whose use of coach-class train accommodations would endanger the employee's life or Government property;

(B) Travel by agents who are in charge of protective details and who are accompanying individuals authorized to use first-class train accommodations; and

(C) Travel by couriers and control officers who are accompanying controlled pouches or packages.

(iv) *Inadequate foreign coach-class train accommodations.* The use of first-class train accommodations may be authorized or approved when coach-class train accommodations on a foreign rail carrier do not provide adequate sanitation or health standards.

(5) *Extra-fare train service.* Coach-class travel by extra-fare trains may be authorized or approved whenever such use is administratively determined to be more advantageous to the Government or is required for security reasons. The use of National Railroad Passenger Corporation (AMTRAK) Metroliner coach accommodations is considered to be advantageous to the Government. Metroliner Club Service is deemed first-class accommodations. First-class accommodations on extra-fare trains may be authorized only as provided in paragraph (b)(3) of this section.

(c) *Steamer accommodations*—(1) *Policy.* It is the policy of the Government that employees who travel by steamer shall use the lowest-class steamer accommodations. Authority to authorize all travel by ocean vessel shall remain at as high a level as practical in accordance with § 301–2.2(f) of this chapter.

First-class steamer accommodations may be used only as permitted in paragraph (c)(3) of this section.

(2) *Definitions.* The following definitions apply throughout paragraph (c) of this section:

(i) *Steamer.* The term ''steamer'' includes any ocean vessel that provides accommodations for passenger travel. The term ''steamer'' does not include local commuter launches.

(ii) *Lowest-class steamer accommodations.* The term ''lowest-class steamer accommodations'' means the least expensive class of reserved accommodations available on a steamer.

(iii) *First-class steamer accommodations.* The term ''first-class steamer accommodations'' includes all accommodations classes above the lowest class, including but not limited to suites.

(3) *Authorization or approval of the use of first-class steamer accommodations*—(i) *Authorization or approval.* Heads of agencies may authorize or approve the use of first-class steamer accommodations under criteria specified in paragraph (c)(4) of this section. For ease of administration, heads of agencies may delegate, with provisions for limited redelegation, authority to authorize or approve first-class steamer accommodations under paragraph (c) of this section, provided that appropriate guidelines in the form of regulations or other written instructions are furnished to the designee. The delegation or redelegation of authority to authorize or approve first-class steamer accommodations shall be held to as high an administrative level as practical to ensure adequate consideration and review of the circumstances requiring the need for first-class steamer accommodations.

(ii) *Requirements.* Authorization for the use of first-class steamer accommodations shall be made in advance of the actual travel unless extenuating circumstances or emergency situations make advance authorization impossible. If advance authorization cannot be obtained, the employee shall obtain written approval from the agency head, or his/her designee, at the earliest possible time.

(4) *Use of first-class steamer accommodations.* Circumstances justifying the use of first-class steamer accommodations are limited to those specified in paragraphs (c)(4) (i) through (iii) of this section.

(i) *No other accommodations.* The use of first-class steamer accommodations may be authorized or approved only when lowest-class steamer accommodations are not available on the vessel.

(ii) *Travel by an employee with a disability.* The use of first-class steamer accommodations may be authorized or approved when necessary to accommodate an employee's disability or other physical impairment, and the employee's condition is substantiated in writing by competent medical authority. The use of first-class steamer accommodations also may be authorized for an attendant, who is authorized under § 301–9.2(c)(1) of this chapter to accompany the employee, when the employee is authorized use of first-class accommodations and requires the attendant's services en route.

(iii) *Security reasons.* The use of first-class steamer accommodations may be authorized or approved when exceptional security circumstances require such travel. Exceptional security circumstances include, but are not limited to:

(A) Travel by an employee whose use of lowest-class accommodations would endanger the employee's life or Government property;

(B) Travel by agents who are in charge of protective details and who are accompanying individuals authorized to use first-class accommodations; and

(C) Travel by couriers and control officers who are accompanying controlled pouches or packages.

(d) *Airline accommodations*—(1) *Policy.* It is the policy of the Government that employees who use commercial air carriers for domestic and international travel on official business shall use coach-class airline accommodations. First-class airline accommodations may be used only as permitted in paragraph (d)(4) of this section. Premium-class other than first-class airline accommodations may be used only as permitted in paragraph (d)(5) of this section.

(2) *Definitions.* The following definitions apply throughout paragraph (d) of this section.

(i) *Coach-class airline accommodations.* The term ''coach-class airline accommodations'' means the basic class of accommodations offered by an air carrier to passengers which includes a level of service that is available to all passengers regardless of the fare paid. The term ''coach-class airline accommodations'' applies when an airline offers only one class of accommodations; the term also includes tourist-class accommodations and economy-class accommodations.

(ii) *Premium-class airline accommodations.* The term ''premium-class airline accommodations'' means any class of accommodations above coach-class airline accommodations, e.g., first-class or business-class.

(iii) *First-class airline accommodations.* The term ''first-class airline accommodations'' means the highest class of accommodations on a multiple-class commercial air carrier.

(iv) *Premium-class other than first-class airline accommodations.* The term ''premium-class other than first-class airline accommodations'' means any class of accommodations between coach-class and first-class airline accommodations, e.g., business-class.

(3) *Authorization or approval of the use of premium-class airline accommodations*—(i) *Authorization or approval.* Heads of agencies may authorize or approve the use of premium-class airline accommodations if the criteria in paragraph (d)(4) of this section are met for first-class airline accommodations or the criteria in paragraph (d)(5) of this section are met for premium-class other than first-class airline accommodations. For ease of administration, heads of agencies may delegate, with provisions for limited redelegation, authority to authorize or approve premium-class airline accommodations under paragraph (d) of this section, provided that appropriate guidelines in the form of regulations or other written instructions are furnished to the designee. The delegation or redelegation of authority to authorize or approve premium-class airline accommodations shall be held to as high an administrative level as practical to ensure adequate consideration and review of the circumstances requiring the need for premium-class airline accommodations.

(ii) *Requirements.* Authorization for the use of premium-class airline accommodations shall be made in advance of the actual travel unless extenuating circumstances or emergency situations make advance authorization impossible. If advance authorization cannot be obtained, the employee shall obtain written approval from the agency head, or his/her designee, at the earliest possible time.

(4) *Use of first-class airline accommodations.* Circumstances justifying the use of first-class airline accommodations are limited to those listed in paragraphs (d)(4) (i) through (iii) of this section.

(i) *No other reasonably available accommodations.* The use of first-class airline accommodations may be authorized or approved when neither coach-class airline accommodations nor premium-class other than first-class airline accommodations are reasonably available. For purposes of this paragraph (d)(4)(i), ''reasonably available'' means a class of accommodations, other than first-class airline accommodations, that is available on an airline and that is scheduled to leave within 24 hours of the employee's proposed departure time, or scheduled to arrive within 24 hours of the employee's proposed arrival time. ''Reasonably available'' does not include any accommodations with a scheduled arrival time that is later than the employee's required reporting time at the duty site, or with a scheduled departure time that is earlier than the time the employee is scheduled to complete duty.

(ii) *Travel by an employee with a disability.* The use of first-class airline accommodations may be authorized or approved when it is necessary to accommodate an employee's disability or other physical impairment, and the employee's condition is substantiated in writing by competent medical authority. The use of first-class airline accommodations also may be authorized for an attendant, who is authorized under § 301–9.2(c)(1) of this chapter to accompany the employee, when the employee is authorized use of first-

class accommodations and requires the attendant's services en route.

(iii) *Security reasons.* The use of first-class airline accommodations may be authorized or approved when exceptional security circumstances require such travel. Exceptional security circumstances include, but are not limited to:

(A) Travel by an employee whose use of a class of accommodations other than first-class would endanger the employee's life or Government property;

(B) Travel by agents who are in charge of protective details and who are accompanying individuals authorized to use first-class accommodations; and

(C) Travel by couriers and control officers who are accompanying controlled pouches or packages.

(5) *Use of premium-class other than first-class accommodations.* Circumstances justifying the use of premium-class other than first-class airline accommodations are limited to those listed in paragraphs (d)(5) (i) through (ix) of this section.

(i) *Coach-class accommodations not available.* The use of premium-class other than first-class airline accommodations may be authorized or approved when regularly scheduled flights between the authorized origin and destination points (including connection points) provide only premium-class accommodations, and the employee certifies this circumstance on the travel voucher.

(ii) *No space available in coach-class accommodations.* The use of premium-class other than first-class airline accommodations may be authorized or approved when space is not available in coach-class airline accommodations on any scheduled flight in time to accomplish the purpose of the official travel, which is so urgent that it cannot be postponed.

(iii) *Travel by an employee with a disability.* The use of premium-class other than first-class airline accommodations may be authorized or approved when necessary to accommodate an employee's disability or other physical impairment, and the employee's condition is substantiated in writing by competent medical authority. The use of premium-class other than first-class airline accommodations also may be authorized for an attendant, who is authorized under §301–9.2(c)(1) of this chapter to accompany the employee, when the employee is authorized use of premium-class other than first-class airline accommodations and requires the attendant's services en route.

(iv) *Security purposes or exceptional circumstances.* The use of premium-class other than first-class airline accommodations may be authorized or approved when such accommodations are required for security purposes or because exceptional circumstances, as determined by the agency head (or his/her designee), make their use essential to the successful performance of the agency's mission.

(v) *Inadequate foreign carrier coach-class accommodations.* The use of premium-class other than first-class airline accommodations may be authorized or approved when coach-class airline accommodations on foreign carriers do not provide adequate sanitation or health standards, and the use of foreign flag air carrier service is approved in accordance with the Fly America Act (see §301–3.6 of this part for rules governing the use of U.S. flag carriers).

(vi) *Overall cost savings.* The use of premium-class other than first-class airline accommodations may be authorized or approved when such accommodations would result in an overall savings to the Government based on economic considerations, such as the avoidance of additional subsistence costs, overtime, or lost productive time that would be incurred while awaiting availability of coach-class accommodations.

(vii) *Use of frequent traveler benefits.* The use of premium-class other than first-class airline accommodations may be authorized or approved when obtained as an accommodations upgrade through the redemption of frequent traveler benefits.

(viii) *Acceptance of payment from a non–Federal source.* The use of premium-class other than first-class airline accommodations may be authorized or approved when the employee's transportation is paid in full through agency acceptance of payment from a non-Federal source in accordance with

part 304–1 of chapter 304 of this subtitle.

(ix) *Travel in excess of 14 hours.* The use of premium-class other than first-class airline accommodations may be authorized or approved when travel is direct between authorized origin and destination points which are separated by several time zones, and either the origin or destination point is outside the continental United States (CONUS), and the scheduled flight time (including stopovers) is in excess of 14 hours. When this authority is exercised, an employee shall not be eligible for a rest stop en route or a rest period upon arrival at the duty site under § 301–7.11 of this chapter.

(e) *Agency reporting requirements for first-class travel.* Each agency shall submit to the General Services Administration (GSA), no later than 60 days after the end of each fiscal year, a report of all first-class travel authorized by the agency during the fiscal year. This report has been assigned Interagency Report Control No. 0411–GSA–AN. The rules in paragraph (e) (1) through (4) of this section govern data collection, submission requirements, reporting procedures, and exceptions.

(1) *Data collection.* Each agency shall collect the following data for each instance an employee uses first-class accommodations that are authorized under paragraph (b), (c), or (d) of this section:

(i) Mode of travel (i.e., airline, steamer, or train);

(ii) Name of traveler;

(iii) Origin and destination points;

(iv) Beginning date of travel;

(v) Purpose of travel (i.e., site visit, information meeting, training attendance, speech or presentation, conference attendance, relocation, entitlement travel, special mission travel, emergency travel, or other travel purposes);

(vi) Circumstances justifying use of first-class accommodations (i.e., no other reasonably available accommodations, travel by an employee with a disability, security reasons, or inadequate foreign coach-class train accommodations);

(vii) Actual first-class accommodations fare; and

(viii) Coach-class accommodations fare (or in the case of steamers, lowest-class steamer accommodations fare) for the actual route used.

(2) *Submission requirements.* Each agency shall submit to GSA a cover letter with the agency name, the name of a person to contact for further information, and a phone number where the contact person may be reached. The cover letter also shall state the total number of records reported, the total actual cost of first-class accommodations reported, and the total cost of alternative coach-class accommodations based on the actual route used. Agencies must submit an IBM MS-DOS compatible floppy disk (either 3½″ or 5¼″) with an ASCII file containing the first-class accommodations use records in the following data format:

(i) The first field in each record will be the ''mode of travel'' field containing one (1) numeric character corresponding to the mode of travel. Use the following codes in the mode of travel field:

Mode of travel	Code
Airplane	0
Ship	1
Train	2

(ii) The second field in each record will be the ''name of traveler'' field with forty-five (45) available alphanumeric character spaces containing the name of the traveler for whom first-class accommodations were authorized and used. Enter each record in upper case letters starting with the last name, followed by the first name, and the middle initial. Include a comma after the last name, but do not include the period after the middle initial (e.g., DOE, JOHN A).

(iii) The third field in each record will be the ''origin point'' field with thirty-five (35) available alphanumeric character spaces containing the origin city and state (or country of origin for travel outside the United States). Enter the record in upper case letters. Use standard two (2) letter state abbreviations, but enter the full name of the country, if other than the United States, to the extent the field size will

accommodate the full name (e.g., CHICAGO, IL; SAN JUAN, PUERTO RICO; or PARIS, FRANCE).

(iv) The fourth field in each record will be the ''destination point'' field with thirty-five (35) available alphanumeric character spaces containing the destination city and state (or destination country for travel outside the United States). Enter the record in upper case letters. Use standard two (2) letter state abbreviations, but enter the full name of the destination country, if other than the United States, to the extent the field size will accommodate the full name.

(v) The fifth field in each record will be the ''beginning date of travel'' field with six (6) numeric characters containing the date of first-class travel. The first two characters identify the month (enter 0 in the first space for single digit months, e.g., 01 for January); the second two characters identify the day of the month (enter 0 in the first space for single digit days); and the final two characters identify the last two digits of the calendar year (e.g., 060193; 091163; or 123189).

(vi) The sixth field in each record will be the ''purpose of travel'' field containing one (1) numeric character corresponding to the purpose of the travel. Use the following codes in the purpose of travel field:

Purpose of travel	Code
Site visit	0
Information meeting	1
Training attendance	2
Speech or presentation	3
Conference attendance	4
Relocation	5
Entitlement travel	6
Special mission travel	7
Emergency travel	8
Other travel purposes	9

(vii) The seventh field in each record will be the ''circumstances justifying use of first-class accommodations'' field containing one (1) numeric character corresponding to the circumstances that justified the use of first-class accommodations. Use the following codes in the circumstances justifying use of first-class accommodations field:

Circumstances justifying use of first-class accommodations	Code
No other reasonably available accommodations	0
Disability	1
Security	2
Inadequate foreign coach-class train accommodations	3

(viii) The eighth field in each record will be the ''actual first-class accommodations fare'' field with four (4) numeric characters containing the actual cost of the first-class accommodations fare expressed in whole dollar amounts (truncate amounts less than a dollar from the record and enter the amount without commas or dollar signs).

(ix) The ninth field in each record will be the ''coach-class accommodations fare for the actual route used'' field with four (4) numeric characters containing a representative coach-class accommodations fare (or in the case of steamers, the lowest-class accommodations fare) for the actual route used expressed in whole dollar amounts (truncate amounts less than a dollar from the record and enter the amount without commas or dollar signs). The coach-class accommodations fare is the fare that would have been paid if the employee had traveled the same route using coach-class accommodations.

(3) *Reporting procedures.* Agencies shall submit the reports (floppy disk with cover letter) to the General Services Administration, Transportation Management Division (FBX), Washington, DC 20406. The reports must be submitted no later than 60 days after the end of the fiscal year in which the first-class travel began.

(4) *Exceptions.* To the extent that information is protected from disclosure by statute or Executive Order, an agency is not required to furnish data otherwise required to be reported. Information that may be disclosed shall be submitted to GSA. When specific information required in paragraph (e)(1) of this section is protected from public disclosure, an agency shall submit in its cover letter the aggregate information listed in paragraphs (e)(4) (i) through (iii) of this section unless the aggregate information also is protected from public disclosure.

(i) Aggregate number of authorized first-class trips that are protected from disclosure.

(ii) Aggregate total of actual first-class accommodations fares paid.

(iii) Aggregate total of coach-class accommodations fares for the actual route used.

[FTR Amdt. 32, 58 FR 58236, Oct. 29, 1993; 58 FR 60390, Nov. 16, 1993, as amended by FTR Amdt. 37, 59 FR 27488, May 27, 1994]

§ 301–3.4 Special fares.

(a) [Reserved]

(b) *Reduced rates*—(1) *Use of special lower fares.* (i) Through-fares, special fares, commutation fares, excursion fares, and reduced-rate round-trip fares shall be used for official travel when it can be determined before the start of a trip that this type of service is practical and economical to the Government. Round-trip tickets for special lower fares which are restricted or have specific eligibility requirements shall be secured only when, on the basis of the journey as planned, it is known or can be reasonably anticipated that these tickets will be used. The use of special lower fares under these provisions does not take precedence over the mandatory use of contract air fares between selected city-pairs as prescribed in paragraph (b)(1)(ii) of this section.

(ii) For the use of contract air carriers for official travel between certain cities/airports, all agencies, except DOD, shall follow the policies, procedures, and requirements provided in part 301–15, subpart B. DOD must follow procedures established in the Defense Traffic Management Regulation, AR 55–355/NAVSUPINST 4600.70/AFR 75–2/MCO P4600.14B/DLAR 4500.3.

(2) *Reduced group or charter fares offered by travel agents.* (i) Reduced fares for group or charter arrangements available only through travel agents may be used by individuals or a group of employees provided an administrative determination has been made by the agency on a case-by-case basis before the travel that use of the reduced group or charter fares will result in a monetary savings to the Government and will not interfere with the conduct of official business. In such instances, if payment for transportation cannot be made to a carrier with a Government transportation request but must be made to the travel agent, the traveler shall pay for the transportation from his/her own funds or from a travel advance (see part 301–10) and shall obtain a receipt (when required under § 301–11.3(c)) for the cost of the transportation necessary in the performance of offical business which shall accompany his/her voucher along with a copy of the required administrative determination. Reimbursement shall not exceed the cost of accommodations authorized under § 301–3.3.

(ii) The infrequent traveler, unaware of the general prohibition against the use of travel agents, who inadvertently purchases transportation with personal funds from a travel agent without the required advance administrative approval, may be granted an exception to the preclusive provisions on a one-time basis and may be paid for the travel costs incurred not to exceed the cost which would have been properly chargeable to the Government if the transportation service had been purchased directly from the carrier. In such cases, the traveler will be advised that recurrence of such use of travel agents will result in denial of reimbursement unless it can be demonstrated that the traveler had no alternative.

(c) *Unequal fares available.* Except as provided in part 301–15, subpart B, when common carriers furnish the same method of travel at different fares between the same points for the same type of accommodations, the lowest cost service shall be used unless use of a higher cost service is administratively determined to be more advantageous to the Government. (See § 301–2.2(c).)

[54 FR 20272, May 10, 1989, as amended by FTR Amdt. 9, 55 FR 10770, Mar. 23, 1990; FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 50, 61 FR 55577, Oct. 28, 1996]

§ 301–3.5 Unused, downgraded, canceled or oversold transportation services.

(a) *Unused or downgraded tickets or canceled reservations.* Travelers are required to follow the guidelines in this paragraph on unused passenger transportation services and accommodations:

(1) When a traveler knows that reservations for transportation and/or accommodations will not be used, he/she must cancel the reservations, either personally or through the appropriate office handling agency travel arrangements, within the time limits specified by the carrier. Similarly, where the transportation furnished is different, or of a lesser value than that authorized on the ticket, or where a journey is terminated short of the destination specified on the transportation request, the Government is due a refund. The traveler shall report these facts to the appropriate agency office under procedures prescribed by the agency concerned. All adjustments in connection with unfurnished or unused passenger transportation must be promptly reported to prevent losses to the Government. Failure of travelers to follow these procedures may subject them to liability for any resulting losses.

(2) As provided in 41 CFR 101–41.209–2, travelers are not authorized to receive refunds, credits, or any other negotiable documents from carriers for unfurnished services or unused tickets (or portions thereof) issued in exchange for a Government transportation request. Instead, the traveler should request a receipt or ticket refund application or other written acknowledgement of fare adjustment from the carrier and furnish the carrier a ''bill charges to'' address. All unused tickets (including portions thereof), coupons, exchange orders, refund receipts or applications, notices of fare adjustments, etc., and the factual information relating to the unused passenger transportation must be attached to or entered on the travel voucher. In any case where itineraries are changed or trips are canceled after tickets have been issued to the traveler, a statement shall be entered on the travel voucher, and initialed by the traveler, that all tickets have been either used for official purposes or all unused tickets, or portions thereof, have been properly accounted for and attached to the voucher. (See also §§301–1.103(a) and 301–11.5(c)(1).)

(b) *Oversold reserved accommodations (denied boarding).* Tariff provisions of certain scheduled air carriers require the payment of liquidated damages in certain situations if the carrier fails to provide confirmed reserved space. When payment of liquidated damages results from travel on official business, these penalty payments are due the Government and not the traveler. Any traveler who has been denied confirmed reserved space shall ensure that the carrier shows the ''Treasurer of the United States'' as payee on the compensation check and shall forward the payment to the appropriate agency official. (See 41 CFR 101–41.209–4.) These payments shall be deposited by the agency in accordance with Department of Treasury requirements and credited to miscellaneous receipt account 1699 ''Miscellaneous Dividends and Earnings Not Otherwise Classified.'' (See also §301–1.103 and 41 CFR 101–25.103–2.)

(c) *Voluntary vacating of reserved airline accommodations.* Airlines are required to ask for volunteers to give up their reserved seats before the airline denies boarding to any passenger with a reservation. Airlines are free to determine the amount to be paid to the volunteer. Employees who voluntarily give up their seats may retain these payments only under the following conditions. Employees should not voluntarily give up their seats if it will interfere with the performance of official duties. If an employee voluntarily gives up his/her reserved seat and, as a result, incurs additional travel expenses beyond those which he/she would have normally incurred, these additional expenses must be offset against the payment received by the employee. If the employee's travel is delayed during official duty hours, the employee would be charged annual leave for the additional hours.

(d) *Agency responsibilities.* Each agency shall prescribe procedures for use by travelers when submitting documentation and statements relating to unused or downgraded passenger transportation services. Included in these procedures will be instructions for submitting payments received from carriers for denied confirmed reserved space. Agencies shall also provide the traveler with a ''bill charges to'' address by attaching a copy of the GTR, or some other document containing this information, to either the travel authorization or the ticket to facilitate the carrier refund procedures as required by 41

CFR 101–41.210–1. Necessary administrative arrangements shall be established for an appropriate review of travel vouchers and attached documentation in order to identify any unused tickets, coupons, etc., or other evidence of refund due the Government. To prevent losses to the Government these documents must be promptly identified and processed under the unused ticket refund procedures prescribed in 41 CFR 101–41.210. (See paragraph (a) of this section for required traveler's statement intended to highlight and facilitate control of unused tickets.)

[54 FR 20272, May 10, 1989, as amended by FTR Amdt. 17, 56 FR 23655, May 23, 1991; FTR Amdt. 26, 57 FR 28633, June 26, 1992]

§ 301–3.6 Use of United States flag carriers.

(a) *Travel by United States flag ships.* Section 901 of the Merchant Marine Act of 1936 (46 U.S.C. 1241(a)) provides:

> Any officer or employee of the United States traveling on official business overseas or to or from any of the possessions of the United States shall travel and transport his/her personal effects on ships registered under the laws of the United States where such ships are available unless the necessity of the mission requires the use of a ship under a foreign flag: *Provided,* That the Comptroller General of the United States shall not credit any allowance for travel or shipping expenses incurred on a foreign ship in the absence of satisfactory proof of the necessity therefor.

(b) *Use of United States flag air carriers*—(1) *Definitions.* As used in this section, the following definitions apply:

(i) *The Fly America Act.* The ''Fly America Act'' refers to provisions enacted by section 5 of the International Air Transportation Fair Competitive Practices Act of 1974 (Pub. L. 93–623, January 3, 1975), 49 U.S.C. App. 1517, as amended by section 21 of the International Air Transportation Competition Act of 1979 (Pub. L. 96–192, February 15, 1980), 94 Stat. 43.

(ii) *U.S. flag air carrier.* The term ''U.S. flag air carrier'' means an air carrier holding a certificate under section 401 of the Federal Aviation Act of 1958 (49 U.S.C. App. 1371). Foreign air carriers operating under permits are excluded.

(iii) *United States.* For purposes of the Fly America Act, ''United States'' means the 50 States, the District of Columbia, and the territories and possessions of the United States (49 U.S.C. App. 1301(41)).

(iv) *Gateway airport in the United States.* A ''gateway airport in the United States'' means the last airport in the United States from which the traveler's flight departs, or the first airport in the United States at which the traveler's flight arrives.

(v) *Gateway airport abroad.* A ''gateway airport abroad'' means the airport abroad from which the traveler last embarks en route to the United States or at which the traveler first debarks incident to travel from the United States.

(2) *General requirements of the Fly America Act.* The Fly America Act, 49 U.S.C. App. 1517, as implemented by the Comptroller General's guidelines, Decision B–138942, March 31, 1981, requires Federal employees and their dependents, consultants, contractors, grantees, and others performing United States Government financed foreign air travel to travel by U.S. flag air carriers:

(i) Unless travel by foreign air carrier is a matter of necessity as defined in paragraph (b)(3) of this section, or

(ii) When U.S. flag air carrier service is available within the guidelines in paragraphs (b) (4) and (5) of this section.

(3) *Necessity for use of foreign air carrier service.* Use of foreign air carrier service may be deemed necessary if a U.S. flag air carrier otherwise available cannot provide the air transportation needed, or use of U.S. flag air carrier service will not accomplish the agency's mission.

(4) *Availability of U.S. flag air carrier service*—(i) *General.* U.S. flag air carrier service is available even though:

(A) Comparable or a different kind of service can be provided at less cost by a foreign air carrier;

(B) Foreign air carrier service is preferred by or is more convenient for the agency or the traveler; or

(C) Service by a foreign air carrier can be paid for in excess foreign currency, unless U.S. flag air carriers decline to accept excess or near excess

foreign currencies for transportation payable only out of those monies. (See also paragraph (b)(5)(iv) of this section.)

(ii) *Scheduling principles.* In determining availability of U.S. flag air carrier service, the following scheduling principles should be followed unless their application results in the last or first leg of travel to and from the United States being performed by foreign air carrier:

(A) U.S. flag air carrier service available at point of origin should be used to destination or, in the absence of direct or through service, to the farthest interchange point on a usually traveled route;

(B) Where an origin or interchange point is not served by U.S. flag air carrier, foreign air carrier service should be used only to the nearest interchange point on a usually traveled route to connect with U.S. flag air carrier service; or

(C) Where a U.S. flag air carrier involuntarily reroutes the traveler via a foreign carrier, the foreign air carrier may be used notwithstanding the availability of alternative U.S. flag air carrier service.

(5) *Guidelines for determining unavailability of U.S. flag air carrier service*—(i) *Travel to and from the United States.* Passenger service by a U.S. flag air carrier will not be considered available when the travel is between a gateway airport in the United States and a gateway airport abroad and the gateway airport abroad is:

(A) The traveler's origin or destination airport, and the use of U.S. flag air carrier service would extend the time in a travel status, including delay at origin and accelerated arrival at destination, by at least 24 hours more than travel by foreign air carrier;

(B) An interchange point, and the use of U.S. flag air carrier service would require the traveler to wait 6 hours or more to make connections at that point, or delayed departure from or accelerated arrival at the gateway airport in the United States would extend the time in a travel status by at least 6 hours more than travel by foreign air carrier.

(ii) *Travel between two points outside the United States.* For travel between two points outside the United States, U.S. flag air carrier service will not be considered to be reasonably available:

(A) If travel by foreign air carrier would eliminate two or more aircraft changes en route;

(B) Where one of the two points abroad is the gateway airport en route to or from the United States, if the use of a U.S. flag air carrier would extend the time in a travel status by at least 6 hours more than travel by foreign air carrier, including accelerated arrival at the overseas destination or delayed departure from the overseas origin, as well as delay at the gateway airport or other interchange point abroad; or

(C) Where the travel is not part of a trip to or from the United States, if the use of a U.S. flag air carrier would extend the time in a travel status by at least 6 hours more than traveled by foreign air carrier including delay at origin, delay en route and accelerated arrival at destination.

(iii) *Short distance travel.* For all short distance travel, regardless of origin and destination, U.S. flag air carrier service will not be considered available when the elapsed travel time on a scheduled flight from origin to destination airport by foreign air carrier is 3 hours or less and service by U.S. flag air carrier would involve twice the travel time.

(iv) *Travel financed solely with excess foreign currencies.* U.S. flag air carriers render themselves unavailable by declining to accept payment in foreign currencies for transportation services required by certain programs or activities of the Government which, under legislative authority, are financed solely with excess foreign currencies which may not be converted to U.S. dollars. In these instances, and notwithstanding the provisions of paragraph (b)(4)(i)(C) of this section, foreign flag air carriers that will accept the required foreign currency may be used to the extent necessary to accomplish the mission of the particular program or activity. The statement of justification required under paragraph (c)(3) of this section must indicate that the transportation service needed can be paid for only in excess foreign currencies and that otherwise available U.S. flag

air carriers declined to accept payment in the foreign currencies.

(c) *Use of foreign flag air carriers*—(1) *Authorization or approval.* Expenditures for commercial foreign air transportation on foreign air carrier(s) will be disallowed unless there is attached to the appropriate voucher a certificate or memorandum adequately explaining why service by U.S. flag air carrier(s) is not available, or why it was necessary to use a foreign air carrier. The use of foreign flag air carriers may be authorized or approved only when U.S. flag air carrier service is not available as determined under the guidelines in paragraph (b) of this section, or when foreign air carriers are used under the reciprocal terms of an appropriate bilateral or multilateral agreement as described in paragraph (c)(2) of this section, or when use of foreign carriers is necessary under paragraph (b)(3) of this section.

(2) *Air transport agreements.* Nothing in the guidelines contained in paragraph (b) of this section shall preclude and no penalty shall attend the use of a foreign air carrier which provides transportation under an air transport agreement between the United States and a foreign government, the terms of which are consistent with the international aviation policy goals set forth at 49 U.S.C. App. 1502(b) and provide reciprocal rights and benefits.

(3) *Justification statement.* A statement executed by the traveler or agency justifying the use of a foreign flag air carrier for any part of foreign travel must be entered on or attached to the travel voucher, transportation request, or other payment document. Each request for a change in route or schedule which involves the use of a foreign flag air carrier must be accompanied by a statement justifying such use. The following is provided as a guide for preparing the required justification statement:

I certify that it (is) (was) necessary for

_____

(name of traveler or agency)

to use

_____

(name of foreign flag vessel(s) or foreign flag air carrier(s))

_____

(flight identification number)

or to transport _____

(personal effects) (freight)

between _____

and _____

en route from _____

to _____

on

_____

(date)

for the following reasons: _____

_____

_____

(date)

_____

(Signature of traveler or authorizing officer)

_____

(Title or position)

_____

(Organization)

(4) *Employee liability for disallowed expenditures.* Where the travel is by indirect route or the traveler otherwise fails to use available U.S. flag air carrier service, the amount to be disallowed against the traveler is based on the loss of revenues suffered by U.S. flag air carriers as determined under the following formula set forth and more fully explained in 56 Comp. Gen. 209 (1977):

$$\frac{\text{Sum of certificated carrier segment mileage, authorized}}{\text{Sum of all segment mileage, authorized}} \times \text{Fare payable by Government}$$

Minus

$$\frac{\text{Sum of certificated carrier segment mileage, traveled}}{\text{Sum of all segment mileage, traveled}} \times \text{Through fare paid}$$

[54 FR 20272, May 10, 1989; 54 FR 23563, June 1, 1989, as amended by FTR Amdt. 10, 55 FR 41526, Oct. 12, 1990; FTR Amdt. 26, 57 FR 28633, June 26, 1992]

PART 301–4—REIMBURSEMENT FOR USE OF PRIVATELY OWNED CONVEYANCES

Sec.
301–4.1 Basic rules.
301–4.2 When use of a privately owned conveyance is advantageous to the Government.
301–4.3 Use of a privately owned conveyance instead of common carrier transportation.
301–4.4 Use of a privately owned conveyance instead of a Government-furnished automobile.
301–4.5 More than one person in conveyance.
301–4.6 Actual expense basis.

AUTHORITY: 5 U.S.C. 5701–5709.

SOURCE: 54 FR 20276, May 10, 1989, unless otherwise noted.

§301–4.1 Basic rules.

(a) *Mileage payments.* When employees and others rendering service to the Government use privately owned motor vehicles or airplanes in the conduct of official business within or outside their designated posts of duty or places of service and such use is authorized or approved as advantageous to the Government or as an authorized or approved exercise of the employee's preference, payment shall be made on a mileage basis unless payment on an actual expense basis is specifically authorized by law.

(b) *Distance measurements*—(1) *Automobile and motorcycle travel.* When transportation is authorized or approved by privately owned motorcycles or automobiles, distances between points traveled shall be as shown in standard highway mileage guides or actual miles driven as determined from odometer readings. (Actual odometer readings need not be shown on the travel voucher.) Any substantial deviations from distances shown in the standard highway mileage guides shall be explained. The mileage rate as authorized or approved may be paid from whatever point the employee or other person rendering service to the Government begins his/her journey.

(2) *Airplane travel.* The air mileage between the origin and destination airports, as determined from airways charts issued by the National Oceanic and Atmospheric Administration, Department of Commerce, shall be reported on the reimbursement voucher and shall be used in computing payment for the use of a privately owned airplane. If a detour was necessary because of adverse weather, mechanical difficulty, or other unusual conditions, the additional air mileage may be included in the mileage reported on the reimbursement voucher and, if included, it must be explained. When an official requirement for deviation from direct route travel is such that airway mileage charts are not adequate to determine mileage, the formula of flight time multiplied by cruising speed of the airplane may be the basis for mileage determinations.

(c) *Other allowable costs.* Reimbursement for parking fees; ferry fees; bridge, road, and tunnel fees; and airplane parking, landing, and tiedown fees shall be allowed in addition to the mileage allowance unless the travel orders or other administrative determinations restrict such allowance.

§301–4.2 When use of a privately owned conveyance is advantageous to the Government.

(a) *Authorized mileage reimbursement rates.* When the use of a privately owned conveyance is authorized or approved as advantageous to the Government for the performance of official travel, either within or outside the United States, as provided in §301–2.2(d)(3) of this chapter, reimbursement to the traveler shall be at the mileage rates prescribed in this paragraph.

(1) For use of a privately owned automobile: 31 cents per mile.

(2) For use of a privately owned airplane: 85 cents per mile

(3) For use of a privately owned motorcycle: 25 cents per mile.

(b) *Special rule when permanent duty travel is involved.* The regulations contained in chapter 302 of this title shall apply when privately owned automobiles are used in connection with employees' permanent changes of station, when the appointees or student trainees described therein travel to their first permanent duty stations, or when employees return from posts of duty outside the continental United States to places of actual residence for separation.

(c) *To and from common carrier terminals and office*—(1) *Round trip instead of taxicab to carrier terminals.* Instead of using a taxicab under § 301–2.3(c), payment on a mileage basis at the rate of 31 cents per mile and other allowable costs as set forth in § 301–4.1(c) shall be allowed for the round-trip mileage of a privately owned automobile used by an employee going from either the employee's home or place of business to a terminal or from a terminal to either the employee's home or place of business. However, the amount of reimbursement for the round trip shall not in either instance exceed the taxicab fare, including tip, allowable under § 301–2.3(c) for a one-way trip between the applicable points.

(2) *Round trip instead of taxicab between residence and office on day of travel.* Instead of using a taxicab under § 301–2.3(d) (in connection with official travel requiring at least one night's lodging), payment on a mileage basis at the rate of 31 cents per mile and other allowable costs as set forth in § 301–4.1(c) shall be allowed for round-trip mileage of a privately owned automobile used by an employee going from the employee's residence to the employee's place of business or returning from place of business to residence on a day travel is performed. However, the amount of reimbursement for the round trip shall not exceed the taxicab fare, including tip, allowable under § 301–2.3(d) for a one-way trip between the points involved.

(3) *Privately owned conveyance used to transport other employees between residence, office, and common carrier terminals.* Payment under paragraphs (c)(1) and (2) of this section may be made without the taxicab fare limitation when the privately owned conveyance used by the employee for official travel is also used to pick up and transport one or more additional employees traveling between home, office, and common carrier terminals incident to a temporary duty assignment. Employee participation under this provision is voluntary. The names of the additional employees and their employing offices/agencies should be stated on the travel voucher in accordance with § 301–4.5.

(4) *Parking when automobile is left at terminal.* The fee for parking an automobile at a common carrier terminal or other parking area while the traveler is away from his/her official station shall be allowed only to the extent that the fee plus the allowable reimbursement to and from the terminal or other parking area does not exceed the estimated cost for use of a taxicab to and from the terminal under the provisions of § 301–2.3(c).

[54 FR 20276, May 10, 1989, as amended by FTR Amdt. 18, 56 FR 28824, June 25, 1991; FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 42, 59 FR 66626, Dec. 27, 1994; FTR Amdt. 48, 61 FR 25802, May 23, 1996; FTR Amdt. 54, 61 FR 68159, Dec. 27, 1996]

§ 301–4.3 Use of a privately owned conveyance instead of common carrier transportation.

Whenever a privately owned conveyance is used for official purposes as a matter of personal preference instead of common carrier transportation under § 301–2.2(d), payment for such travel shall be made on the basis of the actual travel performed, computed under § 301–4.1 at the mileage rate prescribed in § 301–4.2(a) plus the per diem allowable for the actual travel. The total allowable shall be limited to the total constructive cost of appropriate common carrier transportation including constructive per diem by that method of transportation. Constructive cost of transportation and per diem by common carrier shall be determined under the following rules:

(a) *Mode of travel to be used for comparison*—(1) *Airplane.* The mileage payment shall not exceed the constructive cost of coach-class airline accommodations, as defined in § 301–3.3(d)(2)(i) of this chapter, on a commercial air carrier. If travel is between a city/airport pair for which air carrier service is provided under contract with GSA, the constructive cost is limited to the appropriate contract air fare. If no air carrier is under contract with GSA to provide service between a particular city/airport pair, the constructive cost is limited to the lowest unrestricted coach-class fare provided by a commercial air carrier serving that city/airport pair. For purposes of this provision, coach-class accommodations are considered to be provided by a carrier when they are scheduled on flights

serving origin and destination points, regardless of whether space would actually have been available had the traveler used air transportation for the official travel.

(2) *Train.* When the air accommodations described in paragraph (a)(1) of this section are not provided between the origin and destination points, the mileage payment shall be limited to the constructive cost of coach-class train accommodations for the travel performed. The constructive cost comparison also may be made with rail transportation, even though commercial air accommodations are provided between the city/airport pair, when an administrative determination is made that such comparison, including related per diem, is more economical, and the travel order or other administrative directive so provides. The constructive cost comparison may be limited to the cost of extra fare service as defined in §301–3.3(b)(2)(iv) of this chapter only when extra fare service has been authorized as advantageous to the Government.

(3) *Bus.* When neither air nor rail accommodations are provided, the mileage payment shall be limited to the constructive cost of bus transportation.

(b) *Transportation costs to be considered in addition to fares.* In determining the constructive common carrier cost, there shall also be included the usual transportation costs to and from the common carrier terminals. In addition, the cost of excess baggage shall be included when it would have been allowed had the traveler used the carrier upon which the constructive transportation costs are determined, provided the traveler certifies as to the weight of the baggage or presents other acceptable evidence of its weight.

(c) *Per diem allowance.* The constructive per diem shall be the amount which would have been allowable if the traveler had used the carrier upon which the constructive transportation costs are determined.

(d) *Use of actual and reasonable schedules.* In making the foregoing constructive cost comparisons of transportation, scheduled departure and arrivals of planes, trains, and buses at unreasonable hours shall be disregarded. (For this purpose, ''unreasonable hours'' means those which would unduly inconvenience the traveler or adversely affect his/her safety, or which would result in unduly increasing the constructive per diem.)

[54 FR 20276, May 10, 1989, as amended by FTR Amdt. 3, 54 FR 47524, Nov. 15, 1989; FTR Amdt. 32, 58 FR 58240, Oct. 29, 1993]

§301–4.4 Use of a privately owned conveyance instead of a Government-furnished automobile.

(a) *Planning for use of Government-furnished automobiles.* When use of a privately owned conveyance is authorized or approved under §301–2.2(e) even though use of a Government-furnished automobile would be more advantageous to the Government, reimbursement to the employee shall be limited to the cost which would be incurred for use of a Government-furnished automobile. The normal rate of reimbursement shall be that provided in paragraph (b) of this section; however, agencies should obtain commitments from employees who are expected to perform extensive automobile travel on official business whether they will use Government-furnished automobiles or whether they will elect to use privately owned conveyances. Such commitments will be for periods of time which warrant the making of arrangements for supply of Government-furnished automobiles, and commitment changes shall be made in sufficient time in advance of their effective dates to permit arrangements to be made for acquisition or disposal of Government-furnished automobiles as required. An employee who is committed to use a Government-furnished automobile shall not be authorized reimbursement for use of his/her privately owned conveyance instead of a Government-furnished automobile; except that, if such an employee occasionally uses his/her privately owned conveyance when a Government-furnished automobile is available, mileage reimbursement limited to the cost of operating a Government-furnished vehicle (fixed costs excluded as provided in paragraph (c) of this section) may be authorized or approved.

(b) *Reimbursement based on Government costs.* It has been determined that

the average mileage cost for use of a Government-furnished automobile for travel in the continental United States is 23.5 cents. Therefore, the mileage rate for authorized use of a privately owned conveyance when use of a Government-furnished automobile would be most advantageous to the Government shall be 23.5 cents. Exceptions to the 23.5 cent limitation may be authorized if an agency determines that, because of unusual circumstances, the cost of providing a Government-furnished automobile would be higher than 23.5 cents. In such instances, the agency may allow reimbursement at such higher rate within the rate stated in § 301–4.2(a) for advantageous use that will most nearly equal the cost of providing a Government-furnished automobile in those circumstances. In addition to mileage for the distance allowed under § 301–4.1(b), the employee may be reimbursed for expenses authorized under § 301–4.1(c) which would have been incurred if a Government-furnished vehicle had been used.

(c) *Partial reimbursement when Government automobile is available.* When an employee who is committed to using a Government-furnished automobile, or who because of the availability of Government-furnished automobiles, would not ordinarily be authorized to use a privately owned conveyance instead of a Government-furnished automobile, nevertheless requests use of a privately owned conveyance, reimbursement may be authorized or approved. The rate of reimbursement shall be 10.5 cents per mile, which is the approximate cost of operating a Government-furnished automobile, fixed costs excluded.

(d) *Reimbursement claims.* When claiming mileage at the 23.5-cent rate, the employee shall state on the voucher that a commitment was not made to use a Government-furnished automobile and that reimbursement for use of a privately owned automobile was not limited under paragraph (c) of this section.

[54 FR 20276, May 10, 1989, as amended by FTR Amdt. 42, 59 FR 66626, Dec. 27, 1994]

§ 301–4.5 More than one person in conveyance.

Mileage shall be payable to only one of two or more employees traveling together on the same trip and in the same conveyance, but no deduction shall be made from the mileage otherwise payable to the employee entitled thereto by reason of the fact that other passengers (whether or not Government employees) may travel with him/her and contribute to defraying the operating expenses. The names of employees and their employing agencies should be stated on the voucher. (See § 301–11.5(d).)

§ 301–4.6 Actual expense basis.

(a) *Used only when authorized by law.* Reimbursement on an actual expense basis applies to reimbursement for use of a privately owned motorcycle, automobile, or airplane only where such method of reimbursement is authorized by law; otherwise, reimbursement is to be made under the provisions of §§ 301–4.1 through 301–4.5.

(b) *Comparative cost requirement.* The use of a privately owned conveyance on an actual expense basis, as distinguished from a mileage basis under §§ 301–4.1 through 301–4.5, may be authorized or approved provided the aggregate of allowable expenses plus any increased subsistence expenses through increased travel time or less subsistence savings through reduced travel time, as the case may be, does not exceed the cost of transportation available by common carrier.

(c) *Reimbursable costs.* For such travel on an actual expense basis, the employee shall be entitled to reimbursement of the cost of gasoline, oil, feed of horses, garage or hangar rent and stabling of horses while officially detained en route, and bridge, ferry, and other tolls. In determining the amount of increased subsistence expenses or subsistence savings for a given period of time, the per diem rate named in the travel order shall be used. Charges for repairs, depreciation, replacements, grease, antifreeze, towage, and similar speculative expenses shall not be allowed. Exemption from payment of tax on gasoline in States providing such

exemption shall be claimed. The standard Federal forms shall be used for that purpose. When exemption is refused, receipts shall be obtained in duplicate. (See §§ 301–11.3(c)(7) and 301–11.5(c)(2).)

PART 301–5—BAGGAGE

Sec.
301–5.1 Definitions.
301–5.2 Authorization for excess baggage.
301–5.3 Payment of costs for baggage.
301–5.4 Stoppage in transit.
301–5.5 Requirement for use of least costly means of shipment.

AUTHORITY: 5 U.S.C. 5707

SOURCE: 54 FR 20279, May 10, 1989, unless otherwise noted.

§ 301–5.1 Definitions.

(a) *Baggage.* The term *baggage* as used in this subtitle means Government property and personal property of the traveler necessary for official travel.

(b) *Excess baggage.* Baggage in excess of the weight, size, or number of pieces that is carried free by transportation companies shall be classed as excess baggage.

[54 FR 20279, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28633, June 26, 1992]

§ 301–5.2 Authorization for excess baggage.

Where less-than-first-class accommodations are used, transportation of baggage up to the number of pieces or weight carried free on first-class service shall be allowed at Government expense; in all other instances, excess baggage charges shall be allowed only when authorized or approved.

§ 301–5.3 Payment of costs for baggage.

(a) *Transportation charges for excess baggage.* As a general rule, travelers shall make each payment of domestic airline excess baggage charges that do not exceed $15. Where excess baggage services are specifically authorized, the travel order shall clearly state whether such charges are to be paid for in cash by the traveler or to be authorized on the Government transportation request. If the authorization for excess baggage is not included on the transportation request, the traveler's claim for reimbursement shall be included on the travel voucher.

(b) *Transfer of baggage.* Necessary charges for the transfer of baggage shall be allowed.

(c) *Storage of baggage.* Charges for the storage of baggage shall be allowed when it is shown that the storage was solely on account of official business.

(d) *Checking and handling of baggage.* Charges for checking baggage shall be allowed. Charges or tips at transportation terminals shall be allowed for handling Government property carried by the traveler.

§ 301–5.4 Stoppage in transit.

Care should be taken to stop baggage that has been checked on a ticket beyond the point where the traveler leaves the carrier. If baggage cannot be intercepted or transferred and is carried through to original destination on the unused portion of the ticket, full explanation of the facts shall be made to the administrative office at the time the unused ticket is forwarded for redemption, or the explanation shall be shown on the voucher. Failure to observe this rule shall result in any excess cost to the Government being charged to the employee.

§ 301–5.5 Requirement for use of least costly means of shipment.

(a) *Selection of transportation service.* When the total weight of Government property and personal effects or other property needed by the traveler exceeds the baggage allowance, quantities in excess of the allowance shall be shipped by parcel post, where practical, or, if not suitable for mailing, by freight or express if any of those less costly means of shipment will suffice. Shipments must not be made as accompanied baggage or express when ordinary freight service will meet the official needs. Due consideration must be given to the probable cost of collecting or delivering the shipment and the time required for transmission.

(b) *Use of Government bills of lading.* Express and freight shipments shall be made on Government bills of lading unless such handling will interfere with the official purposes of the trip or unless it is not practical. Charges on shipments made on Government bills of

lading must not be paid by the traveler.

[54 FR 20279, May 10, 1989, as amended by FTR Amdt. 50, 61 FR 55578, Oct. 28, 1996]

PART 301–6—COMMUNICATIONS SERVICES

Sec.
301–6.1 Authorization.
301–6.2 Type of service used.
301–6.3 Written messages.
301–6.4 Official communications.
301–6.5 [Reserved].
301–6.6 Charges for telegraph, cable, and radio services.
301–6.7 Priority of official messages.

AUTHORITY: 5 U.S.C. 5707

SOURCE: 54 FR 20279, May 10, 1989, unless otherwise noted.

§ 301–6.1 Authorization.

When necessary, telephone, teletype, telegraph, cable, and radio service may be used on official business.

§ 301–6.2 Type of service used.

(a) *Government equipment.* Whenever possible, official long distance telephone calls and other communications services shall be through the use of Government-owned and -leased equipment.

(b) *Use of commercial services.* If Government services are not available, the least expensive practicable type and class of commercial service shall be used.

§ 301–6.3 Written messages.

When necessary, written messages may be used while on official business. However, care shall be exercised in preparing messages to provide only those words, figures, and punctuation necessary to the meaning of the message.

§ 301–6.4 Official communications.

(a) *Local calls.* Charges for local telephone calls on official business shall be allowed as a transportation expense. (See § 301–11.5(a)(1) regarding entry of such calls on travel vouchers as a transportation expense.)

(b) *Reservation of accommodations.* Charges for commercial communication services when necessary for reserving airplane, train, or other transportation accommodations for official business are transportation expenses and may be allowed when supported by a satisfactory explanation.

(c) *Use of Government telephone systems during official travel.* The Federal Telecommunications System (FTS) intercity network and other Government-provided long distance telephone services are to be used only to conduct official business; i.e., if the call is necessary in the interest of the Government. These networks are to be used for placement of calls instead of the commercial toll network to the maximum extent practicable. (See § 301–6.2.) Authorization or approval of employees' use of the Government telephone systems (including calls over commercial systems which will be paid for by the Government) during official travel shall be in accordance with agency directives issued pursuant to the Federal Property Management Regulations (FPMR), 41 CFR 101–35.201.

[54 FR 20279, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 55, 61 FR 67951, Dec. 26, 1996]

§ 301–6.5 [Reserved].

§ 301–6.6 Charges for telegraph, cable, and radio services.

(a) *Collect service.* Official telegrams, cablegrams, and radiograms sent to Government offices having authorized charge accounts shall be endorsed by the sender as ''Official Business-Collect'' unless otherwise directed by a designated authority. All others shall be prepaid.

(b) *Cash payment.* When ''collect'' service is refused, payment of the amount demanded shall be made. A report of the circumstances and a receipted copy (when required under § 301–11.3(c)) of the message shall be sent to the administrative office.

(c) *Words chargeable.* All messages shall be subject in all respects to the prevailing commercial count of chargeable words. In addition, collect messages may include a surcharge.

[54 FR 20279, May 10, 1989, as amended by FTR Amdt. 50, 61 FR 55578, Oct. 28, 1996]

§ 301–6.7 Priority of official messages.

All Government communications by telegraph, cable, or radio shall have priority over all other business, except

radio communications or signals which are given absolute priority under the Communications Act of 1934, as amended, and shall be subject to the prevailing classifications, practices, and regulations applicable to the corresponding commercial communications. Employees sending such communications shall endorse thereon the words ''official business.'' Complaints may be filed with the Federal Communications Commission in accordance with section 208 of the Communications Act of 1934, as amended.

PART 301–7—PER DIEM ALLOWANCES

Sec.

301–7.1 General.
301–7.2 Employee and agency responsibilities.
301–7.3 Maximum per diem rates.
301–7.4 Rate adjustment requests for travel within CONUS.
301–7.5 General rules affecting entitlement to per diem.
301–7.6 Lodgings-plus per diem system.
301–7.7 Computation rules for travel of more than 10 hours, but not exceeding 24 hours.
301–7.8 Computation rules for travel of more than 24 hours.
301–7.9 Lodging—location, receipt requirements, and allowable expenses.
301–7.10 Deviation from lodgings-plus per diem system.
301–7.11 Rest stops when travel outside CONUS is involved.
301–7.12 Reductions in maximum per diem rates when appropriate.
301–7.13 Mixed travel reimbursements.
301–7.14 Per diem allowance computations for special situations.
301–7.15 Interruptions of per diem entitlement.

AUTHORITY: 5 U.S.C. 5701–5709.

SOURCE: FTR Amdt. 10, 55 FR 41526, Oct. 12, 1990, unless otherwise noted.

§ 301–7.1 General.

This part applies worldwide (both within and outside CONUS) except as specifically provided in this part.

(a) *Authority.* Per diem allowances shall be paid as prescribed in this part for official travel away from the official station (including travel incident to a change of official station), except when actual subsistence expense reimbursement is authorized or approved as provided in part 301–8.

(b) *Definitions.* For purposes of this part, the following definitions apply:

(1) *Calendar day.* Calendar day means the 24-hour period from one midnight to the next midnight. The calendar day technically begins one second after midnight (reflected in this part as 12:01 a.m.) and ends at 12:00 midnight.

(2) *CONUS.* CONUS refers to the *continental United States,* defined in § 301–1.3(c)(6) as the 48 contiguous States and the District of Columbia. (See 5 U.S.C. 5701(6).)

(3) *Destination rate.* Destination rate is the rate applicable to the next location where the employee will perform temporary duty or where the employee makes an en route stopover to obtain overnight lodging.

(4) *Locality rates.* Locality rates are maximum per diem rates prescribed for specific localities.

(5) *Standard CONUS rate.* Generally, the standard CONUS rate is prescribed for any location within CONUS that is not included in one of the defined localities or areas for which a specific rate is prescribed in appendix A. The standard CONUS rate is also prescribed for all locations within CONUS when permanent change of station travel is involved.

(6) *Per diem allowance.* The per diem allowance is a daily payment instead of actual expenses for lodging, meals and related incidental expenses (see paragraph (c) of this section). The per diem allowance is distinguished from transportation expenses and other miscellaneous travel expenses as described in paragraphs (b)(6) (i) and (ii) of this section.

(i) *Transportation expenses.* Transportation expenses include commercial bus, air, rail, or vessel/steamship fares and are reimbursable in addition to the per diem allowance. Transportation expenses also include local transit system and taxi fares; cost of commercial rental cars and other special conveyances; and mileage and other allowances to cover operating expenses for use of privately owned conveyances, including fees for parking, ferries, etc. (See parts 301–2, 301–3, and 301–4 for governing provisions.)

(ii) *Other miscellaneous travel expenses.* Other miscellaneous travel expenses are those described in part 301–9 that are directly attributable and necessary to the travel and temporary duty as authorized and performed. When authorized or approved by the agency concerned, these expenses are reimbursable in addition to the per diem allowance and transportation expenses.

(c) *Types of expenses covered by per diem.* The per diem allowance covers all charges, including taxes and service charges where applicable, for the following types of expenses (also referred to as *subsistence expenses* in other parts of this subtitle).

(1) *Lodging.* (i) The term *lodging* includes expenses for overnight sleeping facilities; baths; personal use of the room during daytime; and service charges for fans, air conditioners, heaters, and fires furnished in rooms when such charges are not included in the room rate.

(ii) The term *lodging* does not include accommodations on airplanes, trains, buses, or vessels. The cost of accommodations furnished aboard common carriers is included in the transportation cost and is not considered an expense covered by per diem. However, in determining the overall cost to the Government when authorizing the mode of transportation to be used (see § 301–2.2), the availability of these accommodations shall be considered.

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

(3) *Incidental expenses covered by per diem.* (i) Fees and tips to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on vessels, and hotel servants in foreign countries.

(ii) Laundry and cleaning and pressing of clothing.

(iii) Transportation between places of lodging or business and places where meals are taken except as provided in § 301–2.3(b).

(iv) Telegrams and telephone calls necessary to reserve lodging accommodations. (See part 301–6 for allowable telegram and telephone expenses incurred for other purposes.)

[FTR Amdt. 10, 55 FR 41526, Oct. 12, 1990, as amended by FTR Amdt. 17, 56 FR 23655, May 23, 1991; FTR Amdt. 26, 57 FR 28633, June 26, 1992]

§ 301–7.2 Employee and agency responsibilities.

(a) *Employee responsibility*—(1) *Duty to exercise care in incurring expenses.* An employee traveling on official business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, delays, or luxury accommodations and services unnecessary or unjustified in the performance of official business are not acceptable under this standard. Employees will be responsible for excess costs and any additional expenses incurred for personal preference or convenience. (See § 301–1.3(a).)

(2) *Duty to record pertinent dates.* The date of departure from and arrival at the official station or any other place at which travel begins or ends must be shown on the travel voucher. This same information also must be shown for points at which temporary duty is performed or for a stopover or official rest stop location when such arrival or departure affects the per diem allowance or other travel expenses. Other points visited also should be shown.

(3) *Fire safety responsibilities.* An employee traveling on official business is strongly encouraged to stay at an approved accommodation as defined in § 301–17.2(c) of this chapter.

(b) *Agency responsibilities*—(1) *Authorizing/approving rates.* It is the responsibility of the head of each agency, or his/her designee, to authorize or approve only those per diem allowances that are justified by the circumstances affecting the travel and are allowable under the specific rules in this part. However, the per diem rates provided for under these rules represent the maximum allowable. To prevent authorization or approval of per diem allowances in excess of amounts required to meet the necessary per diem expenses of official travel, consideration shall be given to factors such as those listed in this paragraph that reduce the

necessary expenses of employees (see specific guidelines in §301–7.12 of this part for reducing rates):

(i) Known arrangements or established cost experience at temporary duty locations showing that lodging and/or meals can be obtained without cost or at reduced cost to the employee;

(ii) Situations in which special rates for accommodations have been made available for a particular meeting, conference, training or other temporary duty assignments;

(iii) Traveler's familiarity with establishments providing lodging and meals at a lower cost in certain localities, particularly where repetitive travel or extended stays are involved;

(iv) Modes of transportation where accommodations are provided as part of the transportation cost; and

(v) Situations in which the Government furnishes lodging, such as Government quarters or other lodging procured for the employee by means of an agency purchase order (see §301–7.12(a) of this part).

(2) *Fire safety responsibilities.* Each agency, as defined in §301–17.2(a) of this chapter, is responsible for influencing its employees who require commercial lodging when performing official travel to stay at an approved accommodation as defined in §301–17.2(c) of this chapter.

[FTR Amdt. 10, 55 FR 41526, Oct. 12, 1990, as amended by FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 39, 59 FR 46193, Sept. 7, 1994; FTR Amdt. 53; 61 FR 64998, Dec. 10, 1996; FTR Amdt. 54, 61 FR 68159, Dec. 27, 1996; FTR Amdt. 54, 62 FR 6878, Feb. 14, 1997]

§301–7.3 Maximum per diem rates.

Per diem allowances for official travel authorized or approved under this part shall be at daily rates not in excess of the maximum per diem rates established as provided in paragraphs (a) through (c) of this section. Per diem rates include a maximum amount for lodging expenses and a fixed allowance for meals and incidental expenses (M&IE). Maximum lodging amounts and the fixed M&IE allowances are separately reflected in the listings of per diem rates identified in paragraphs (a) through (c) of this section.

(a) *Continental United States (CONUS).* The per diem allowances payable for official travel within CONUS shall not exceed the maximum per diem rates established by the Administrator of General Services and listed in appendix A. (See instructions in §301–7.4 for requesting rate adjustments within CONUS.)

(b) *Nonforeign areas outside CONUS.* The per diem allowances payable for official travel in nonforeign areas shall not exceed the maximum per diem rates established by the Secretary of Defense and listed in Civilian Personnel Per Diem Bulletins published periodically in the FEDERAL REGISTER. The term *nonforeign areas* includes the States of Alaska and Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, and the territories and possessions of the United States. Maximum per diem rates for nonforeign areas also are listed for convenience in section 925, a per diem supplement to the Standardized Regulations (Government Civilians, Foreign Areas).

(c) *Foreign areas.* Per diem allowances payable for official travel in foreign areas shall not exceed the maximum per diem rates established by the Secretary of State and published in section 925, a per diem supplement to the Standardized Regulations (Government Civilians, Foreign Areas). The term *foreign areas* includes any area (including the Trust Territory of the Pacific Islands) situated both outside CONUS and the nonforeign areas as described in paragraphs (a) and (b) of this section.

§301–7.4 Rate adjustment requests for travel within CONUS.

(a) Federal agencies may submit a request to GSA for review of the costs covered by per diem in a particular city or area where the standard CONUS rate applies when travel to that location is repetitive or on a continuing basis and travelers' experiences indicate that the prescribed rate is inadequate. Other per diem localities listed in appendix A will be surveyed on an annual basis by GSA to determine whether rates are adequate. Requests for per diem rate adjustments shall be submitted by the agency headquarters office to the General Services Administration, Office of Governmentwide

Policy Attn: Travel and Transportation Management Policy Division (MTT), Washington, DC 20405. Agencies should designate an individual responsible for reviewing, coordinating, and submitting to GSA any requests from bureaus or subagencies. Agencies should submit their requests to GSA no later than May 1 of each year in order for the city or area to be included in the annual survey.

(b) Requests for rate adjustments shall include a city designation and a description of the surrounding location involved (county or other defined area) and a recommended rate supported by a statement explaining the circumstances that cause the existing rate to be inadequate. The request also must contain an estimate of the annual number of trips to the location, the average duration of such trips, and the primary purpose of travel to the locations.

[FTR Amdt. 10, 55 FR 41526, Oct. 12, 1990, as amended by FTR Amdt. 23, 57 FR 6678, Feb. 27, 1992; FTR Amdt. 47, 61 FR 10252, Mar. 12, 1996; FTR Amdt. 54, 61 FR 68159, Dec. 27, 1996]

§ 301–7.5 General rules affecting entitlement to per diem.

(a) *No allowance at official station.* A per diem allowance shall not be allowed within the limits of the official station (see definition in § 301–1.3(c)(4)) or at, or within the vicinity of, the place of abode (home) from which the employee commutes daily to the official station. Agencies may define a radius or commuting area that is broader than the limits of the official station within which per diem will not be allowed for travel within 1 calendar day.

(b) *No allowance for travel of 12 hours or less.* A per diem allowance shall not be allowed for official travel of 12 hours or less. (This requirement also applies for travel incident to a change of official station.)

(c) *Beginning and ending of entitlement.* For computing per diem allowances, official travel begins when an employee leaves his/her home, office, or other authorized point of departure and ends when the traveler returns to his/her home, office, or other authorized point at the conclusion of the trip.

(d) *International date line.* In cases where the traveler crosses the international date line (180th meridian), the actual elapsed time in days shall be used to compute the per diem rather than calendar days.

[FTR Amdt. 10, 55 FR 41526, Oct. 12, 1990, as amended by FTR Amdt. 17, 56 FR 23655, May 23, 1991; FTR Amdt. 54, 61 FR 68159, Dec. 27, 1996]

§ 301–7.6 Lodgings-plus per diem system.

Per diem allowances for all official travel, including travel incident to a change of official station, shall be computed under the lodgings-plus per diem system, except as otherwise provided in this part. Under this system, the per diem allowance for each travel day is established on the basis of the actual amount the traveler pays for lodgings plus an allowance for meals and incidental expenses (M&IE), the total not to exceed the applicable maximum per diem rate for the location concerned. The rules provided in paragraphs (a) and (b) of this section and in §§ 301–7.7 through 301–7.10 shall be applied in the specific situations covered.

(a) *Maximum per diem rates*—(1) *For travel within CONUS.* Maximum per diem rates prescribed under § 301–7.3(a) for travel within CONUS are listed in appendix A. For all CONUS locations not specifically listed or encompassed by the defined boundaries of a listed location, the standard maximum per diem rate (standard CONUS rate) is prescribed.

(2) *For travel outside CONUS.* Maximum per diem rates prescribed under §§ 301–7.3(b) and 301–7.3(c) apply to travel outside CONUS.

(3) *Maximum rate applicable to change of official station travel.* The standard CONUS rate shall be the applicable maximum per diem rate for en route travel performed in CONUS incident to a change of official station. Locality rates prescribed for locations outside CONUS will apply for en route travel performed outside CONUS incident to a change of official station.

(b) *Elements of per diem allowance*—(1) *Maximum lodging expense allowance.* The maximum per diem rates include a maximum amount for lodging expenses. The employee will be reimbursed for actual lodging costs incurred up to the applicable maximum

amounts. Receipts for lodging are required as provided in §301–7.9(b).

(2) *Meals and incidental expenses (M&IE) allowance.* The maximum per diem rates include a fixed allowance for meals and for incidental expenses (M&IE rate). The M&IE rate, or fraction thereof, is payable to the traveler without itemization of expenses or receipts. For a partial day of travel, the M&IE rate shall be prorated as provided in §301–7.8 (a) or (c)(3), as appropriate.

[FTR Amdt. 10, 55 FR 41526, Oct. 12, 1990, as amended by FTR Amdt. 54, 61 FR 68159, Dec. 27, 1996]

§301–7.7 Computation rules for travel of more than 12 hours, but not exceeding 24 hours.

When the travel for which per diem has been authorized is more than 12 hours, but does not exceed 24 hours, the per diem allowance for the trip shall be calculated as follows:

(a) *Lodging not required.* If lodging is not required, the per diem allowance shall be three-fourths of the applicable M&IE allowance for the temporary duty assignment location. If more than one temporary duty point is involved, the per diem allowance shall be calculated using the highest of the M&IE rates prescribed for the location where official business is performed.

(b) *Lodging required.* If lodging is required, the per diem allowable shall be the actual cost of lodging incurred by the traveler, limited to the applicable maximum lodging allowance prescribed for the location of the lodging, plus three-fourths of the applicable M&IE rate prescribed for the lodging location.

[FTR Amdt. 54, 61 FR 68160, Dec. 27, 1996]

§301–7.8 Computation rules for travel of more than 24 hours.

The applicable maximum per diem rate for each calendar day of travel shall be determined by the travel status and location of the employee at 12:00 midnight and whether lodging is required at such location. When lodging is required, the applicable maximum per diem rate shall be the maximum rate prescribed for the temporary duty location, or a stopover point where lodging is obtained while en route to, from, or between temporary duty locations (see §§301–7.9 and 301–7.6(a)(3) for regulations on lodging location and maximum per diem rates applicable to change of official station travel, respectively). Only one maximum rate will be applicable to a calendar day or fraction thereof. Per diem for travel of more than 24 hours shall be calculated as provided in paragraphs (a) through (e) of this section.

(a) *Day travel begins*—(1) *Lodging required.* When lodging is required on the day travel begins (day of departure from the home, office, or other authorized point), the per diem allowable shall be the actual cost of lodging incurred by the traveler, limited to the applicable maximum lodging allowance prescribed for the location of the lodging, plus three-fourths of the applicable M&IE rate prescribed for the lodging location.

(2) *Lodging not required.* When lodging is not required on the day travel begins, (day of departure from the home, office, or other authorized point), the per diem allowable shall be three-fourths of the destination M&IE rate.

(b) *Full calendar days of travel*—(1) *Lodging required.* For each full calendar day that the employee is in a travel status and lodging is required (whether en route or at a temporary duty location), the per diem allowable shall be the actual cost of lodging incurred by the traveler, limited to the applicable maximum lodging allowance prescribed for the location of the lodging, plus the applicable M&IE rate.

(2) *Lodging not required.* For each full calendar day that the traveler is in a travel status and lodging is not required (such as when the traveler is en route overnight to the next temporary duty location), the per diem allowance shall be the destination M&IE rate.

(c) *Returning from travel*—(1) *Lodging required.* For each full calendar day of travel when lodging is required at an en route location while the employee is returning to the official station, home, or other authorized point, the per diem allowable shall be the actual cost of lodging incurred by the traveler, limited to the applicable maximum lodging allowance prescribed for the location of the lodging, plus the applicable M&IE rate.

(2) *Lodging not required.* For any full calendar day of travel when lodging is not required while the traveler is en route overnight returning to the official station, home, or other authorized point, the per diem allowable shall be the M&IE rate applicable to the preceding calendar day.

(3) *Day travel ends*—(i) *No lodging required.* For the day travel ends (day traveler returns to the official station, home, or other authorized point) the per diem allowable shall be three-fourths of the M&IE rate applicable to the preceding calendar day.

(ii) *Lodging required on the day travel ends.* When an employee must perform official business at a temporary duty site en route to the official station, home, or other authorized point on the day travel ends and the agency authorizes the employee to obtain lodging, the per diem allowable shall be the actual cost of lodging incurred by the traveler, limited to the applicable maximum lodging allowance prescribed for the en route temporary duty site, plus three-fourths of the M&IE rate applicable to the en route temporary duty site.

(d) *Lodging obtained after midnight.* Although per diem generally is based on the employee's location at midnight, there will be instances in which he/she is en route and does not arrive at the lodging location (either temporary duty location or en route stopover point) until after midnight. In such cases, the lodging shall be claimed for the preceding calendar day and the applicable maximum per diem for the preceding day will be determined as if the employee had been at the lodging location at 12:00 midnight of that day.

(e) *Commercial vessel.* For vessel travel, except for the day of arrival on board (day of embarkation) and the day of departure from the vessel (day of debarkation), the allowable per diem rate will be $6 per day. When the $6 rate is not sufficient to meet the traveler's per diem expenses, a per diem rate equal to the anticipated expenses, not to exceed $9 per day, may be authorized or approved; except that the rate for travel by the Alaska Ferry System shall not exceed the standard M&IE rate for CONUS. Per diem will be computed under the lodgings-plus system on the days of embarkation and debarkation.

[FTR Amdt. 54, 61 FR 68160, Dec. 27, 1996]

§ 301–7.9 Lodging—location, receipt requirements, and allowable expenses.

(a) *Lodging location rules*—(1) *Lodging at temporary duty location.* It is presumed that the employee will obtain lodging at the temporary duty location. However, if the employee obtains lodging away from or outside the temporary duty location because of personal preference or convenience, the allowable per diem shall be limited to the maximum per diem rate prescribed for the temporary duty location.

(2) *Lodging not available at temporary duty location.* In certain circumstances, lodging accommodations may not be available at the temporary duty location and the employee must obtain lodging in an adjacent locality where the prescribed maximum per diem rate is higher than the maximum per diem rate for the location of the temporary duty point. In such instances, the agency may make an administrative determination on an individual case basis to authorize or approve the higher maximum per diem rate. If the higher maximum rate is not justified and authorized in advance, the employee must furnish a statement with the travel voucher satisfactorily explaining the circumstances that caused him/her to obtain lodging in an area other than at the temporary duty point designated in the travel authorization.

(b) *Receipt requirements.* Receipts shall be required to support all lodging costs for which an allowance is claimed under the lodgings-plus per diem system except that a statement instead of a receipt may be accepted for the fee or service charge incurred for the use of Government quarters. Receipts are not required when a specific or reduced rate has been authorized in advance of the travel as provided in §§ 301–7.10 and 301–7.12.

(1) *Double occupancy.* If the lodging receipt shows a charge for double occupancy, such fact shall be shown on the travel voucher with the name, and employing agency or office, of the person sharing the room if such person is a

Government employee on official travel. One-half of the double occupancy charge shall be allowable for each employee. If the person sharing the room is not another Government employee on official travel, identification of the person sharing the room is not required and the employee may be allowed the single room rate.

(2) *Receipts lost or impractical to obtain.* If receipts have been lost or destroyed or are impractical to obtain, a statement acceptable to the agency explaining the circumstances shall be furnished with the travel voucher, including the name and address of the lodging facility, the dates the lodging was obtained, and the cost incurred. Agencies may require employees to obtain copies of lost or destroyed receipts from the lodging establishment. (See also § 301–11.3(d).)

(c) *Allowable lodging expenses.* As provided in § 301–7.6(b)(1), the traveler will be reimbursed only for his/her actual cost of lodging up to the maximum amount. Expenses incurred in the situations described in paragraphs (c)(1) through (5) of this section will be allowed as lodging expenses:

(1) *Conventional lodging.* When an employee uses conventional lodging facilities (hotels, motels, boarding houses, etc.), the allowable lodging expense will be based on the single room rate for the lodging used (for double occupancy, see paragraph (b)(1) of this section). (See § 301–7.14(a) for computing daily lodging expense when lodging is rented on a weekly or monthly basis.)

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

(3) *Lodging with friends or relatives.* When the employee obtains lodging from friends or relatives (including members of the immediate family) with or without charge, no part of the per diem allowance will be allowed for lodging unless the host actually incurs additional costs in accommodating the traveler. In such instances, the additional costs substantiated by the employee and determined to be reasonable by the agency may be allowed as a lodging expense. Neither costs based on room rates for comparable conventional lodging in the area nor flat *token* amounts will be considered as reasonable.

(4) *Lodging in nonconventional facilities.* When no conventional lodging facilities are present (e.g., in remote areas) or when there is a shortage of rooms because of an influx of attendees at special events (e.g., world's fairs or international sports events), costs of lodging obtained in nonconventional facilities may be allowed. Such facilities may include college dormitories or similar facilities and rooms generally not offered commercially that are made available to the public by area residents in their homes. In such cases, the traveler must provide an explanation of the circumstances which is acceptable to the agency.

(5) *Use of travel trailer or camping vehicle for lodgings.* A per diem allowance for lodging may be allowed when the traveler uses a travel trailer or camping vehicle while on temporary duty assignments away from his/her official station. (See § 301–7.14(b) for per diem computations in such situations.)

§ 301–7.10 Deviation from lodgings-plus per diem system.

An agency may determine that the lodgings-plus per diem system as prescribed in this section is not appropriate for certain travel assignment situations, such as when quarters or meals, or both, are provided at no cost or at a nominal cost by the Government or when for some other reason the per diem costs to be incurred by the employee can be determined in advance. (For example, see situations described in §§ 301–7.12 and 301–7.14.) In such instances, a specific per diem rate may be established within the maximum per diem otherwise applicable to the travel situation and any appropriate reductions made in accordance with § 301–7.12, provided the exception from the lodgings-plus per diem system and the specific per diem rate are authorized in advance on the travel authorization by an appropriate official of the agency concerned. Such specific per diem rate authorized on the travel authorization shall be the per diem rate payable on the travel voucher without receipts and/or itemization by the employee.

§ 301–7.11 Rest stops when travel outside CONUS is involved.

(a) When travel is direct between authorized origin and destination points which are separated by several time zones and either the origin or destination point is outside CONUS, a rest period not in excess of 24 hours may be authorized or approved when air travel between the two points is by less-than-premium-class accommodations and the scheduled flight time, including stopovers, exceeds 14 hours by a direct or usually traveled route.

(b) The rest stop may be authorized at any intermediate point, including points within CONUS, provided the point is midway in the journey or as near to midway as requirements for use of U.S. flag air carriers and carrier scheduling permit.

(c) A rest stop shall not be authorized when an employee, for personal convenience, elects to travel by an indirect route resulting in excess travel time.

(d) The per diem rate for the rest stop shall be the rate applicable for the rest stop location.

(e) When carrier schedules or the requirements for use of U.S. flag air carriers preclude an intermediate rest stop, or a rest stop is not authorized, it is recommended that the employee be scheduled to arrive at the temporary duty point with sufficient time to allow a reasonable rest period before reporting for duty. A reasonable rest period shall not be allowed when travel is authorized by premium-class accommodations. (See § 301–3.6 for guidelines on the use of U.S. flag carriers.)

[FTR Amdt. 10, 55 FR 41526, Oct. 12, 1990, as amended by FTR Amdt. 32, 58 FR 58241, Oct. 29, 1993]

§ 301–7.12 Reductions in maximum per diem rates when appropriate.

An agency may, in individual cases or situations, authorize a reduced per diem rate under certain circumstances, such as when lodgings and/or meals are obtained by the employee at a reduced cost or furnished to the employee at no cost or a nominal cost by the Government; or when for some other reason the per diem costs to be incurred by the employee can be determined in advance. In exercising its responsibilities outlined in § 301–7.2(b), the agency should consider any known factors that will cause the traveler's per diem expenses in a specific situation to be less than the applicable maximum rates prescribed under § 301–7.3. If it can be determined in advance of the travel that such factors are present, the agency should authorize a reduced rate that is commensurate with the known expense levels. Such reduced rate authorized on the travel authorization shall be the per diem rate payable on the travel voucher without receipts and/or itemization by the employee. When reduced rate situations involve partial days, per diem for such days may be three-fourths of the reduced rate, a special reduced rate prescribed for partial days, or an amount determined under the lodgings-plus system, as considered appropriate by the agency. Guidelines for reducing rates and situations where reduced rates may be appropriate include but are not limited to those provided in paragraphs (a) through (d) of this section.

(a) *When lodgings/meals are furnished by the Government*—(1) *Lodgings furnished.* Normally when all or part of the lodging is furnished at no cost or at a nominal cost to the employee by the Government, the lodgings-plus per diem system automatically reduces the maximum per diem rate to the M&IE rate (or fraction thereof). When lodging is furnished at no cost to the employee through use of an agency purchase order, the agency shall not authorize or approve a per diem allowance for other per diem expenses that will, when combined with the cost of lodging furnished, exceed the applicable maximum per diem rate prescribed under § 301–7.3.

(2) *Meals furnished.* When all or part of the meals are furnished at no cost or at a nominal cost to the employee by the Federal Government, the applicable maximum per diem rate or the M&IE rate, as appropriate, shall be reduced to a daily amount commensurate with the expenses expected to be incurred by the employee. If a reduced per diem rate was not authorized in advance of the travel and meals were furnished at no cost or at a nominal cost

by the Federal Government, the appropriate deduction prescribed in paragraph (a)(2)(i) or (ii) of this section shall be made from the total per diem payable on the travel voucher. If there is a charge for the meal for which a deduction has been made under this paragraph, reimbursement shall be allowed for the amount paid, not to exceed the amount allocated for the meal in paragraph (a)(2)(i) or (ii) of this section. The total amount of the deductions made on partial days shall not cause the employee to receive less than the amount allocated for incidental expenses.

(i) *CONUS locations.* The applicable M&IE rate for CONUS locations shall be reduced by the dollar amount shown in the following table when meals are furnished to the employee without charge or at a nominal cost (see paragraph (a)(2) of this section) by the Federal Government.

	M & IE Rates			
	$30	$34	$38	$42
Breakfast	$6	$7	$8	$9
Lunch	6	7	8	9
Dinner	16	18	20	22
Incidentals	2	2	2	2

(ii) *Outside CONUS locations.* The M&IE rates for localities in both nonforeign and foreign areas shall be reduced by the applicable dollar amount shown in appendix B when meals are furnished to the employee without charge or at a nominal cost (see paragraph (a)(2) of this section) by the Federal Government.

(b) *Extended stays.* When travel assignments involve extended periods at temporary duty locations and travelers are able to secure lodging and/or meals at lower costs (e.g., weekly or monthly rentals), the per diem rate should be reduced accordingly. If the extended temporary duty is for training, see paragraph (d) of this section. (See also § 301–7.14 for allowable expenses in special situations.)

(c) *Meetings and conventions.* In the interest of uniform treatment of employees, whenever a meeting or conference is arranged which will involve the travel of attendees from other agencies or components of the same agency, and reduced cost lodging accommodations have been prearranged at the meeting or conference site, the agency or agencies sponsoring the meeting or conference shall recommend to the other participating agencies or components a per diem allowance that would be reasonable.

(d) *Per diem for extended training assignments.* (1) The Government Employees Training Act (5 U.S.C. 4101–4118) authorizes agencies to pay all or a part of the per diem expenses of an employee assigned to training at a temporary duty station. Implementing regulations prescribed by the Office of Personnel Management (OPM) in 5 CFR 410.603 provide specific guidelines for payment of per diem expenses for employees on extended training assignments of more than 30 calendar days at temporary duty locations.

(2) Generally the OPM guidelines require a reduced per diem of not more than 55 percent of the applicable maximum per diem rate prescribed in this regulation (see § 301–7.3). Per diem above these levels (not to exceed the maximum per diem rates) must be justified. Agencies shall refer to the OPM guidelines in 5 CFR 410.603 for specific criteria to determine the appropriate per diem. Guidelines also are published by OPM in the Federal Personnel Manual, chapter 410, section 6–3.

[FTR Amdt. 10, 55 FR 41526, Oct. 12, 1990, as amended by FTR Amdt. 29, 58 FR 12890, Mar. 5, 1993; FTR Amdt. 52, 61 FR 59185, Nov. 21, 1996; FTR Amdt. 54, 61 FR 68160, Dec. 27, 1996]

§ 301–7.13 Mixed travel reimbursements.

Mixed travel occurs when official travel within a single trip is subject to payment of per diem under the lodgings-plus system and an actual expense allowance under the actual expense system. Reimbursement will be computed under only one system for each calendar day except when the provisions of § 301–8.2(b) or 301–8.3(a)(2)(ii) apply. When actual subsistence expense reimbursement for certain travel days is intermittent with the per diem method for others, the rules in § 301–8.6 govern.

§ 301–7.14 Per diem allowance computations for special situations.

(a) *Per diem for weekly or monthly rentals*—(1) *Types of expenses included in lodging costs.* When an employee rents a room, apartment, house, or other lodging incident to a temporary duty assignment, the following expenses may be considered part of the lodging cost: the rental cost; if unfurnished, the rental cost of appropriate and necessary furniture and appliances, such as a stove, refrigerator, chairs, tables, bed, sofa, television, and vacuum cleaner; cost of connection, use, and disconnection of utilities; cost of reasonable maid fee and cleaning charges; monthly telephone use fee (does not include installation and long-distance calls); and, if ordinarily included in the price of a hotel or motel room in the area concerned, the cost of special user fees, such as cable TV charges and plug-in charges for automobile head bolt heaters.

(2) *Computation of daily lodging costs.* When the employee obtains lodging on a weekly or monthly rental basis, the daily lodging cost shall be computed by dividing the total lodging cost for the expenses listed in paragraph (a)(1) of this section by the number of days the accommodations are actually occupied, provided that the employee acts prudently in renting by the week or month, and that the cost to the Government does not exceed the cost of renting conventional lodging at a daily rate. Otherwise the daily lodging cost shall be computed by dividing by the number of days in the rental period; e.g., 7 or 30 days, as appropriate.

(3) *Per diem allowable.* (i) Under the lodgings-plus system, the allowable per diem consists of the daily lodging cost calculated under paragraph (a)(2) of this section plus the applicable M&IE rate not to exceed the maximum per diem rate prescribed for the location involved.

(ii) When a reduced per diem rate is being established (see § 301–7.12) in advance of the travel, the daily lodging cost calculated in paragraph (a)(2) of this section shall be added to the amount determined by the agency to be necessary for meals and incidental expenses.

(b) *Per diem allowances for use of a recreational vehicle for lodging.* The term *recreational vehicle* includes mobile homes, campers, camping trailers, or self-propelled mobile recreational vehicles.

(1) *Privately owned*—(i) *Lodging costs.* When an employee uses a privately owned camping or recreational vehicle while on official travel, allowable expenses which may be considered as a lodging cost include parking fees; fees for connection, use, and disconnection of utilities (electricity, gas, water, and sewage); bath or shower fees; and dumping fees. Depreciation shall not be considered as a lodging cost.

(ii) *Meals and incidental expenses.* The agency shall determine an appropriate amount for meals and incidental expenses based on whether the type of recreational vehicle used by the employee has meal preparation facilities. Such amount shall not exceed the applicable M&IE rate.

(iii) *Per diem computation.* The daily lodging costs plus an appropriate rate for meals and incidental expenses determined under paragraph (b)(1)(ii) of this section shall be the per diem rate, limited to the applicable maximum rate prescribed under § 301–7.3 for the locality involved. An agency may authorize a reduced per diem rate within the applicable maximum per diem rate if the actual costs expected to be incurred can be determined in advance of the travel.

(2) *Rented recreational vehicle.* When the use of a rented recreational vehicle is authorized or approved as advantageous to the Government, the rental fee and the allowable expenses shown in paragraph (b)(1)(i) of this section may be considered as lodging costs. Advantageous use might occur when the employee is on an extended temporary duty assignment in a remote area or where conventional lodging facilities are limited or not available. If use of a rented recreational vehicle is not authorized or approved as advantageous, only those expenses listed in paragraph (b)(1)(i) of this section may be considered as lodging costs.

(c) *Per diem computations when temporary duty is curtailed, canceled, or interrupted for official purposes.* When an

employee has made advance arrangements for lodging (such as those described in paragraph (a) or (b) of this section), with reasonable expectation of the travel assignment being completed as ordered or directed, and subsequently the temporary duty assignment is curtailed, canceled, or interrupted for official purposes, or for other reasons beyond the employee's control that are acceptable to the agency, lodging costs may be calculated and paid as follows:

(1) *Travel assignment curtailed or interrupted.* When the temporary duty assignment is curtailed or interrupted for the benefit of the Government or for other reasons beyond the employee's control and the employee is unable to obtain a refund of prepaid rent, expenses incurred for unused lodging may be reimbursed under the following conditions:

(i) *Determination of reasonableness.* The agency must determine that the employee acted reasonably and prudently in incurring allowable lodging expenses pursuant to temporary duty travel orders. Included in this determination should be a consideration of whether the employee sought to obtain a refund of the prepaid lodging cost or otherwise took steps to minimize the costs once the temporary duty was officially curtailed or interrupted.

(ii) *Adjusted calculation and reimbursement of lodging costs.* If the agency determines that the employee acted reasonably, the unused portion of the prepaid lodging cost may be reimbursed as follows:

(A) The daily lodging costs for the period covered by the voucher shall be calculated by dividing the total cost for the rental period by the number of days of actual occupancy. The total of the lodging costs thus calculated plus the appropriate daily amount authorized for meals and incidental expenses may be reimbursed not to exceed the per diem rate authorized in the employee's travel orders for the days that the lodging was occupied.

(B) If the authorized per diem rate is insufficient for the days of occupancy, the daily lodging cost calculated in paragraph (c)(1)(ii)(A) of this section plus the amount authorized for meals and incidental expenses may be reimbursed on an actual expense basis not to exceed appropriate maximum daily rates determined as provided in § 301–8.3.

(C) The excess amount (if any) of the unrefunded lodging cost not reimbursed under paragraph (c)(1)(ii)(B) of this section may be paid as a miscellaneous travel expense incident to the travel assignment, if otherwise proper.

(D) In instances where the travel assignment was interrupted for official purposes (e.g., when the employee is directed to perform temporary duty at another location), allowable per diem expenses (if any) incurred during the interruption may be reimbursed separately from those reimbursements outlined in paragraphs (c)(1)(ii)(A) through (C) of this section, if otherwise proper and in conformance with the provisions of this part.

(2) *Travel assignment canceled.* When the employee incurs lodging expenses in reasonable expectation of a travel assignment being completed as ordered or directed, and due to a change in travel orders the travel assignment is canceled before its commencement, the prepaid lodging expenses may be reimbursed as a miscellaneous travel expense provided the amounts are reasonable and the conditions in paragraph (c)(1)(i) of this section are met.

(3) *Forfeited rental deposits.* If, in situations described in paragraphs (c)(1) and (2) of this section, the employee was required by the terms of a lease or rental agreement to pay a rental deposit and all or part of the deposit is forfeited to cover unpaid lodging costs, the amount of the forfeited deposit may be reimbursed as a miscellaneous travel expense provided the conditions in paragraph (c)(1)(i) of this section are met. Reimbursement for deposits forfeited for damages to lodging accommodations shall not be allowed.

(d) *Per diem while aboard Government vessel.* For temporary duty aboard Government vessels where meals and lodgings are furnished at no cost or at a reduced cost, agencies shall prescribe an appropriate per diem rate within the provisions of this part. The term *Government vessel* includes vessels owned and operated, leased and operated, or chartered by the Government.

§ 301–7.15 Interruptions of per diem entitlement.

For purposes of this section, the term *place of abode* means the place from which the employee commutes daily to the official station.

(a) *Leave and nonworkdays*—(1) *General.* Leave of absence (other than as provided in paragraph (d) of this section) for one-half, or less, of the prescribed daily working hours shall be disregarded for per diem purposes. Where the leave is more than one-half of the prescribed daily working hours, no per diem shall be allowed for that day.

(2) *Nonworkdays.* Legal Federal Government holidays and weekends or other scheduled nonworkdays are considered nonworkdays. Employees are considered to be in a per diem status on nonworkdays except when they return to their official station or place of abode (see paragraph (b) of this section), or except under conditions stated in paragraphs (a)(2)(i) and (ii) of this section.

(i) *Leave before and after nonworkdays.* Per diem shall not be paid for nonworkdays when:

(A) Employees are in a leave status at the end of the workday before the nonworkdays and at the beginning of the workday following the nonworkdays, and

(B) The period of leave on either of those days is more than one-half of the prescribed working hours for that day.

(ii) *Leave between nonworkdays.* Per diem shall not be paid for more than two nonworkdays in cases where leave of absence is taken for all of the prescribed working hours between the nonworkdays.

(b) *Return to official station for nonworkdays*—(1) *Required return—official business.* An employee who is required by appropriate agency officials to return to his/her official station for the nonworkdays to perform official business or because it is otherwise advantageous to the Government shall be allowed the round-trip transportation expenses and per diem for the en route travel.

(2) *Authorized return—substantial cost savings.* An agency may authorize per diem and transportation expenses to an employee to return home for nonworkdays where a significant cost savings will be achieved. Travel time shall be scheduled within the employee's duty hours to the extent practicable. The cost of lost productivity attributable to the duty hours involved in traveling to and from the employee's residence for nonworkdays shall be considered in determining the cost savings.

(3) *Authorized return incident to extended temporary duty.* Employees who are required to routinely perform extended periods of temporary duty may, at agency discretion and within the limits of appropriations available for payment of travel expenses, be authorized round-trip transportation expenses and per diem en route for periodic return travel to their official stations or places of abode for nonworkdays. Agencies are cautioned that this authority is to be used with the utmost discretion and consideration of the length and purpose of the temporary duty assignments and the distance of the return travel. The periodic return travel may be authorized if the conditions specified in paragraphs (b)(3)(i) and (ii) of this section are met.

(i) The head of the agency or his/her designee has determined, based on an appropriate cost analysis, that the costs of periodic weekend return travel (including the costs of potential overtime, if applicable) are outweighed by savings in terms of increased employee efficiency and productivity, as well as reduced costs of recruitment and retention of employees. This cost analysis shall be conducted no less frequently than every other year.

(ii) Return travel for nonworkdays authorized under these provisions constitutes an exception to the directive on scheduling of travel contained in 5 U.S.C. 6101(b)(2) and therefore should be performed outside the employee's regularly scheduled duty hours or during periods of authorized leave. However, in the case of employees not exempt from the Fair Labor Standards Act overtime provisions, consideration should be given to scheduling the authorized travel to minimize payment of overtime, including scheduling of travel during regularly scheduled duty hours when necessary. (See Office of Personnel Management regulations for

further guidelines covering overtime during travel.)

(4) *Voluntary return.* When an employee voluntarily returns to his/her official station or place of abode for nonworkdays, the maximum reimbursement for the round-trip transportation and per diem en route shall be limited to the per diem allowance and travel expenses which would have been allowed had the employee remained at the temporary duty station. The employee shall perform any such voluntary return travel during nonduty hours or periods of authorized leave.

(c) *Indirect route or interrupted travel.* If there is an interruption of travel or deviation from the direct route resulting in excess travel time because of an employee's personal preference or convenience or through the taking of leave, the per diem allowed shall not exceed that which would have been allowed on uninterrupted travel by a direct or usually traveled route except as provided in part 301–12 for certain emergency travel situations. (See §§ 301–2.5, 301–7.2(a)(2), and 301–11.5(a)(3).)

(d) *Illness or injury or a personal emergency situation.* Provisions governing per diem allowable for emergency travel performed due to an employee's incapacitating illness or injury or because of a personal emergency situation, as well as the continuation of per diem due to incapacitating illness or injury of the employee, are found in part 301–12.

PART 301–8—REIMBURSEMENT OF ACTUAL SUBSISTENCE EXPENSES

Sec.

301–8.1 General.
301–8.2 Conditions warranting authorization or approval of actual expenses.
301–8.3 Maximum daily rates and reimbursement limitations.
301–8.4 Authorization or approval.
301–8.5 Requirements for documentation, review, and administrative controls.
301–8.6 Mixed travel (per diem and actual subsistence expense) reimbursement.
301–8.7 Interruption of subsistence entitlements.

AUTHORITY: 5 U.S.C. 5707.

§ 301–8.1 General.

This part applies worldwide (both within and outside CONUS) except as specifically provided in this part.

(a) *Authority.* Agencies may authorize or approve reimbursement for the actual and necessary subsistence expenses of official travel when such expenses are unusually high due to special or unusual circumstances, or for occasional meals and/or lodging, as provided in this part. This authority shall be used for individual travel assignments or specific travel situations only after appropriate consideration of the actual facts existing at the time the travel is directed and performed.

(b) *Delegation of authority.* Heads of agencies may delegate, with provisions for limited redelegation, the authority to authorize or approve travel on an actual subsistence expense basis. Such delegation or redelegation shall be held to as high an administrative level as practicable to ensure that authorization or approval of travel on an actual subsistence expense basis or reimbursement therefor is based on adequate consideration and review of the travel circumstances warranting such reimbursement.

(c) *Agency responsibility.* Heads of agencies shall, in accordance with provisions of this part, prescribe administrative policies and procedures under which reimbursement for actual and necessary expenses of official travel may be authorized or approved to ensure that the authority contained herein is administered in accordance with the intent of this regulation.

(d) *Relationship to per diem.* Generally, authorization or approval of actual subsistence expenses is contingent on the entitlement to per diem. Except as otherwise provided in this part, the definitions and rules stated in part 301–7 applicable to the employee's entitlement to a per diem allowance shall apply to travel on an actual expense basis.

(e) *Allowable expenses.* Actual subsistence expense reimbursement may be allowed for the same types of expenses that are covered by the per diem allowance in § 301–7.1(c) provided such expenses are determined to be actual and necessary expenses incident to the particular travel assignment.

(f) *Prudent traveler.* An employee traveling on the actual subsistence expense basis is expected to exercise the same care in incurring expenses as set forth in part 301–7 for travel on a per diem basis.

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41533, Oct. 12, 1990; 55 FR 46064, Nov. 1, 1990; FTR Amdt. 26, 57 FR 28633, June 26, 1992]

§ 301–8.2 Conditions warranting authorization or approval of actual expenses.

(a) *Travel assignments involving special or unusual circumstances.* Travel on an actual subsistence expense basis may be authorized or approved for travel assignments when the applicable maximum per diem rate (see § 301–7.3) is inadequate due to special or unusual circumstances. The maximum per diem rate, although generally adequate, may be insufficient for a particular travel assignment because the actual and necessary subsistence expenses are unusually high due to special duties or because subsistence costs have escalated due to special or unforeseen events. Since lodging costs constitute a major portion of the subsistence expenses, travel on an actual expense basis may be authorized or approved for travel when, due to special or unusual circumstances, the lodging costs absorb all or nearly all of the applicable maximum per diem allowance. Examples of travel assignments or situations that may warrant authorization or approval of actual and necessary expenses include but are not limited to the following:

(1) The employee attends a meeting, conference, or training session away from the official duty station where lodging and meals must be procured at a prearranged place (such as the hotel where the meeting, conference, or training session is being held) and the lodging costs incurred, because of these prearranged accommodations, absorb all or practically all of the applicable maximum per diem allowance;

(2) The travel is to an area where the applicable maximum per diem allowance is generally adequate but subsistence costs have escalated for short periods of time during special functions or events such as missile launching periods, international or national sports events, world's fairs, conventions, or natural disasters;

(3) Based on a situation described in paragraph (a)(2) of this section, affordable lodging accommodations are not available or cannot be obtained within a reasonable commuting distance of the employee's temporary duty point and transportation costs to commute to and from the less expensive lodging facility consume most or all of the savings achieved from occupying less expensive lodging;

(4) The employee, because of special duties of the assignment, necessarily incurs unusually high expenses in the conduct of official business, such as to procure superior or extraordinary accommodations including a suite or other quarters for which the charge is well above that which he/she would normally have to pay for accommodations; or

(5) The employee necessarily incurs unusually high expenses incident to his/her assignment to accompany another employee in a situation as described in paragraph (a)(4) of this section.

(b) *Situations requiring reimbursement for occasional lodging and/or meals.* Although lodging and/or meals are furnished without cost (or at a nominal cost) for a particular assignment, the employee may necessarily incur expenses for occasional lodgings and/or meals. The agency may approve reimbursement of appropriate expenses incurred for occasional meals or lodging that are determined to be necessary and justified by the circumstances involved. The actual expense allowable for lodging or each meal may not exceed the applicable lodging or individual meal allowance provided in part 301–7, or 300 percent of those amounts if special or unusual circumstances are involved. If the travel is to a location where § 301–8.3(c) applies under special

or unusual circumstances, the authorizing agency shall determine an appropriate limitation on the amount of reimbursement. Each agency shall establish necessary administrative procedures for travel under this paragraph.

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41533, Oct. 12, 1990; FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 32, 58 FR 58241, Oct. 29, 1993; FTR Amdt. 66, 62 FR 30279, June 3, 1997]

§301–8.3 Maximum daily rates and reimbursement limitations.

This section establishes the maximum amount of reimbursement for actual subsistence expenses that may be authorized or approved for each calendar day or fraction thereof. Agencies shall determine appropriate and necessary daily maximum rates not to exceed these amounts when authorizing or approving travel under this part. Maximum daily rates need not be prorated for fractions of a day; however, see paragraphs (b)(1) and (2) of this section for reimbursement limitations.

(a) *Maximum daily rates*—(1) *Travel within CONUS.* For travel within CONUS, the maximum daily rate for subsistence expenses shall not exceed 300 percent of the applicable maximum per diem rate (rounded to the next higher dollar) prescribed in appendix A for the travel assignment location.

(2) *Travel outside CONUS.* For travel outside CONUS, the maximum daily rate for subsistence expenses shall not exceed the greater of the amounts prescribed by the Departments of Defense and State, as set forth in the Joint Federal Travel Regulation/Joint Travel Regulation and the Foreign Affairs Manual, respectively, for nonforeign and foreign areas.

(b) *Reimbursement limitation*—(1) *General limitation.* When the actual subsistence expenses incurred during any 1 day are less than the maximum daily rate authorized, the employee shall be reimbursed only for the lesser amount. Expenses incurred and claimed (including those for fractional days) shall be reviewed and allowed only to the extent determined to be necessary and reasonable by the agency. (See §301–8.5(b).) Reimbursement for meals and incidental expenses shall not exceed:

(i) 300 percent of the M&IE rate applicable to the temporary duty location; or

(ii) $25 plus the M&IE rate applicable to the temporary duty location when the daily maximum rate authorized is established under paragraph (a)(2)(ii) of this section.

(2) *Specific meals and incidental expenses limitation.* The agency may authorize or approve the payment of meals and incidental expenses on a flat rate basis without the need for receipts and/or itemization when such expenses are within the applicable M&IE rate. On full days of travel, the payment shall not exceed the applicable M&IE rate. On partial days of travel, the payment shall not exceed three-fourths of the applicable M&IE rate. The amount of the maximum daily rate in excess of the actual M&IE payment may be used for lodging.

(c) *When lodging is procured through use of an agency purchase order.* When actual subsistence expense reimbursement is authorized or approved under this part and lodging is furnished to the employee at no cost through use of an agency purchase order, the agency shall not authorize or approve reimbursement for other subsistence expenses that will, when combined with the cost of lodging furnished, exceed the maximum daily rate authorized under paragraphs (a) and (b) of this section.

[FTR Amdt. 10, 55 FR 41533, Oct. 12, 1990, as amended by FTR Amdt. 19, 56 FR 37478, Aug. 7, 1991; FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 32, 58 FR 58241, Oct. 29, 1993; FTR Amdt. 38, 59 FR 43500, Aug. 24, 1994; FTR Amdt. 54, 61 FR 68160, Dec. 27, 1996; FTR Amdt. 66, 62 FR 30279, June 3, 1997]

§301–8.4 Authorization or approval.

(a) *Requests for authorization or approval of actual expense reimbursement.* It is the employee's responsibility to request authorization or approval for actual subsistence expense reimbursement when conditions appear to warrant such reimbursement and to furnish appropriate justification to support the request.

(b) *Prior authorization of actual expense travel.* Normally, travel on an actual expense basis should be authorized in advance and the daily maximum

rate authorized by the agency shall be stated in the travel authorization.

(c) *Approval after travel is completed.* If travel is performed without prior written authorization or is authorized on a per diem basis and otherwise conforms to the provisions of this part, reimbursement for actual and necessary subsistence expenses may be approved after completion of the travel.

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28633, June 26, 1992]

§ 301–8.5 Requirements for documentation, review, and administrative controls.

(a) *Documentation of actual expenses on the voucher*—(1) *Itemization.* When travel is authorized or approved on an actual subsistence expense basis, the employee shall itemize on the travel voucher each expense for which reimbursement is claimed on a daily basis. Meals must be itemized separately; i.e., breakfast, lunch, and dinner. Those expenses that do not usually accrue on a daily basis, such as laundry and cleaning and pressing of clothing, may be averaged over the number of days that actual expense reimbursement is authorized or approved.

(2) *Receipts.* Receipts shall be required for lodging, regardless of amount, and any individual meal when the cost is over $75. Agencies may, at their discretion, require receipts for other allowable subsistence expenses; however, the employee must be informed of this requirement in advance of travel. The provisions of § 301–7.9(b)(1) and (2) covering double occupancy and missing receipts apply to this part.

(3) *Exception to receipts and/or itemization requirement.* When an agency limits reimbursement for meals and incidental expenses to 100 percent of the applicable M&IE rate (as provided in § 301–8.3(b)(2), receipts and/or itemization of meals and incidental expenses need not be required except at agency discretion.

(4) *Fire safety responsibilities.* An employee traveling on official business is strongly encouraged to stay at an approved accommodation as defined in § 301–17.2(c) of this chapter.

(b) *Agency review and administrative controls.* Procedures shall be established by each agency to ensure that actual subsistence expense reimbursement under the provisions of this part is properly administered and controlled to prevent abuse of the authority contained herein. (See § 301–8.1(c).) An appropriate review of the justification for travel on an actual subsistence expense basis shall be made. Expenses claimed by an employee shall be reviewed by the agency to determine whether the expenses are reasonable and allowable subsistence expenses, and are necessarily incurred in connection with the travel assignment.

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990; FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 39, 59 FR 46194, Sept. 7, 1994; FTR Amdt. 50, 61 FR 55578, Oct. 28, 1996; FTR Amdt. 53; 61 FR 64998, Dec. 10, 1996]

§ 301–8.6 Mixed travel (per diem and actual subsistence expense) reimbursement.

(a) Generally, when actual expense reimbursement is authorized or approved for a particular temporary duty location, and is the only reimbursement system involved, the partial day of travel to and from that location also will be on an actual expense basis. However, if the en route travel to or from the actual expense location entails more than 1 day, the agency may authorize actual expense reimbursement, or per diem in accordance with part 301–7, whichever is administratively advantageous and commensurate with the expenses expected to be incurred by the traveler.

(b) If actual expense reimbursement authorized for particular locations is intermingled with per diem at other locations in a single trip, the agency shall determine when the transition between reimbursement systems occurs. Only one method or system is authorized for any given calendar day except as provided in § 301–8.2(b) or § 301–8.3(b)(2).

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990]

§ 301–8.7 Interruption of subsistence entitlements.

The provisions of § 301–7.15 applicable to interruptions of per diem entitlement (leave and nonworkdays, return

to official station for nonworkdays, indirect route or interrupted travel, and illness or injury or a personal emergency situation) shall apply to travel on an actual subsistence expense basis.

[FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990]

PART 301–9—MISCELLANEOUS EXPENSES

Sec.
301–9.1 Expenses allowable.
301–9.2 Additional travel expenses incurred by an employee with a disability.
301–9.3 Payment to Government employees.
301–9.4 Payment and reimbursements.

AUTHORITY: 5 U.S.C. 5701–5709; E.O. 11609, 36 FR 13747, 3 CFR, 1971–1975 Comp., p. 586.

§ 301–9.1 Expenses allowable.

(a) *Miscellaneous expenses.* Charges for necessary stenographic or typing services or rental of typewriters in connection with the preparation of reports or correspondence, clerical assistance, services of guides, interpreters, packers, drivers of vehicles, and storage of property used on official business shall be allowed when authorized or approved.

(b) *Hire of a room.* When necessary to engage a room at a hotel or other place to transact official business, a separate charge therefor shall be allowed when authorized or approved. (See § 301–11.3(c)(8).)

(c) *Travelers checks, money orders, certified checks, or automated-teller-machine (ATM) services.* Reimbursement for the cost of travelers checks, money orders, or certified checks purchased in connection with official travel, as well as transaction fees for authorized ATM withdrawals, may be allowed. The amount of the checks, money orders, or ATM cash withdrawals may not exceed the amount of funds authorized to be advanced in accordance with the provisions of § 301–10.3.

(d) *Fees relating to travel outside the continental United States.* Reimbursement for the following items of expenses may be authorized or approved:

(1) *Conversion of currency.* Commissions for conversion of currency in foreign countries. (See § 301–11.5(e).)

(2) *Check cashing costs.* Charges covering exchange fees for cashing United States Government checks or drafts issued for the reimbursement of expenses incurred for travel in foreign countries. (See § 301–11.5(e)(1).) Exchange fees incurred in cashing checks or drafts issued in payment of salary shall not be allowed in travel expense accounts.

(3) *Trip insurance.* Cost of trip insurance purchased by employees for use of a Government-furnished or privately owned vehicle during official business for specific or individual trips into a foreign country. Trip insurance covers potential liability for property damage or personal injury or death to third parties. Reimbursement is limited to instances in which the purchase of such insurance is required by foreign statute or is a practical necessity due to the legal procedures of a foreign country which, in the event of an accident, could result in detainment of the driver or impoundment of the vehicle. The amount of reimbursement is limited to the cost of the minimum amount of insurance required for the use of a foreign country's roads or the minimum amount required to be purchased by industrial custom.

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

(e) *Other expenses.* Miscellaneous expenditures not enumerated in this section, when necessarily incurred by the traveler in connection with the transaction of official business, shall be allowed when approved.

[54 FR 20290, May 10, 1989, as amended by FTR Amdt. 12, 55 FR 49894, Dec. 3, 1990]

§ 301–9.2 Additional travel expenses incurred by an employee with a disability.

(a) *Policy, applicability, and general rules*—(1) *Policy.* In accordance with the Rehabilitation Act of 1973, as amended, (29 U.S.C. 701 *et seq.)* and 5 U.S.C. 3102, these provisions are intended to accommodate an employee with a disability by providing for reimbursement of necessary additional travel expenses incurred in the performance of official travel.

(2) *Applicability*. This section applies to an employee with a disability as defined in paragraph (b) of this section.

(3) *General rule.* Payment is authorized for the additional travel expenses listed in paragraph (c) of this section which are necessarily incurred by an employee with a disability in the performance of official travel.

(b) *Definitions*. For purposes of this section, the following terms have the meaning indicated:

(1) *Employee with a disability*. The term ''employee with a disability'' means an employee who has a disability as defined in paragraph (b)(2) of this section, and is otherwise generally covered under the Rehabilitation Act of 1973, as amended, 29 U.S.C. 701 *et seq.*.

(2) *Disability*. The term ''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; or

(iii) Being regarded as having such an impairment.

(3) *Physical or mental impairment*—(i) The term ''physical or mental impairment'' means:

(A) Any physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more of the following body systems: Neurological, musculoskeletal, special sense organs, respiratory (including speech organs), cardio-vascular, reproductive, digestive, genitourinary, hemic and lymphatic, skin, and endocrine; or

(B) Any mental or psychological disorder, such as mental retardation, organic brain syndrome, emotional or mental illness, and specific learning disabilities.

(ii) The term ''physical or mental impairment'' includes, but is not limited to, such diseases and conditions as cerebral palsy, epilepsy, muscular dystrophy, multiple sclerosis, cancer, heart disease, diabetes, mental retardation, emotional illness, and orthopedic, visual, speech, and hearing impairments.

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

(5) *Substantially limits.* The term ''substantially limits'' means the employee is unable to perform a major life activity that the average person in the general population can perform; or is significantly restricted as to the condition, manner, or duration under which he/she can perform a particular major life activity as compared to the condition, manner, or duration under which the average person in the general population can perform that same major life activity.

(6) *Has a record of such an impairment.* The term ''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.

(7) *Is regarded as having such an impairment.* The term ''is regarded as having such an impairment'' means the employee:

(i) Has 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) Has a physical or mental impairment that substantially limits major life activities only as a result of the attitudes of others toward such impairment; or

(iii) Has none of the impairments defined in paragraph (b)(3) of this section but is treated by the employing agency as having a substantially limiting impairment.

(c) *Allowable expenses.* The following expenses are allowable additional travel expenses payable to an employee with a disability:

(1) Transportation and subsistence expenses authorized under this chapter that are incurred by an attendant accompanying the employee, whether the attendant is or is not a member of the employee's immediate family, when the employee requires the assistance of an attendant;

(2) Cost of specialized transportation for the employee to, from, and/or at the temporary duty location;

(3) Cost of specialized services provided by a commercial carrier necessary to accommodate the employee's disability;

(4) Costs incurred as a direct result of the employee's disability for baggage handling in connection with public transportation or at lodging facilities;

(5) Cost of renting and/or transporting a wheelchair; and

(6) Cost of premium-class accommodations when necessary to accommodate the employee's disability (the necessity must be substantiated in writing by a competent medical authority and authorized under § 301-3.3 of this chapter).

[FTR Amdt. 25, 57 FR 8091, Mar. 6, 1992, as amended by FTR Amdt. 37, 59 FR 27488, May 27, 1994]

§ 301–9.3 Payment to Government employees.

Neither payment nor reimbursement shall be allowed under any agreement made by the traveler with an employee of the Government for personal services.

[54 FR 20290, May 10, 1989. Redesignated by FTR Amdt. 25, 57 FR 8091, Mar. 6, 1992]

§ 301–9.4 Payment and reimbursements.

Where cash payment is made for services covered by this part, reimbursement for the charges actually made may be allowed provided the voucher shows the quantity, unit, and unit price. (See § 301–11.3(c).) If cash payment is not made, the account shall be approved by the traveler, certified by the payee, and forwarded to the administrative office for approval and payment direct to the person who rendered the service. The account must show the dates of service, quantity, unit price, and any other particulars that may be needed for a clear understanding of the charge. If a Government voucher form is not used, care should be taken that each account is submitted in duplicate, the original of which shall bear the approval of the traveler and the following certificate by the payee:

I certify that the foregoing account is correct and just and that payment therefor has not been received.

[54 FR 20290, May 10, 1989. Redesignated by FTR Amdt. 25, 57 FR 8091, Mar. 6, 1992, and amended by FTR Amdt. 26, 57 FR 28634, June 26, 1992]

PART 301–10—SOURCES OF FUNDS

Sec.

301–10.1 General policy.
301–10.2 Procurement of common carrier transportation.
301–10.3 Advance of funds.
301–10.4 Use of foreign currencies.

AUTHORITY: 5 U.S.C. 5707.

§ 301–10.1 General policy.

(a) *Minimizing cash requirements.* As a general policy, employees traveling on official business are responsible for meeting their current travel expenses. However, Federal employees should not have to pay official travel expenses entirely from personal funds unless the employee has elected not to use alternative resources made available by the Government; i.e., contractor-issued charge cards, travelers checks, or contractor-provided automated-teller-machine (ATM) services. To alleviate the need for employees to use personal funds, agencies may issue travel advances for certain expenses as authorized by § 301–10.3. Agencies and travelers shall take all reasonable steps to minimize the cash burden on both the agency and the traveler. These steps shall include, but not be limited to, using Government contractor-issued charge cards. Where the use of Government contractor-issued charge cards is impractical for procuring common carrier transportation, agencies shall purchase required transportation tickets for employees using Government Transportation Requests (GTR's) as provided in § 301–10.2, or centrally billed accounts as provided in § 301–15.45.

(b) *Managing financial resources.* To manage Federal financial resources more effectively for travel expense purposes, agencies shall:

(1) Hold to a minimum the amounts of cash advanced for travel purposes as provided in § 301–10.3;

(2) Follow-up with travelers to assure that vouchers are submitted within established timeframes as provided in § 301–11.4(a); and

(3) Process travel vouchers promptly to recover any excess travel advances or to provide payment to employees as provided in § 301–10.3(d). Agencies must establish internal policies and procedures to ensure that travel vouchers are paid within 25 working days after the end of each trip or travel period for which a voucher is filed.

(c) *Government contractor-issued charge cards.* Agencies shall offer Government contractor-issued charge cards to all employees who are expected to travel at least twice a year (frequent travelers), consistent with each agency's internal travel regulations. Upon request, agencies shall issue the card to any employee authorized to perform official travel. Part 301–15, subpart C contains rules and procedures governing the issuance of Government charge cards. Travelers issued charge cards are encouraged to use them to pay for official travel expenses to the maximum extent possible.

[FTR Amdt. 9, 55 FR 10770, Mar. 23, 1990, as amended by FTR Amdt. 12, 55 FR 49894, Dec. 3, 1990; FTR Amdt. 26, 57 FR 28634, June 26, 1992]

§ 301–10.2 Procurement of common carrier transportation.

(a) *U.S. Government transportation requests (GTR's).* All passenger transportation services by common carrier must be procured through the use of Standard Form 1169, U.S. Government Transportation Request (GTR), unless otherwise specifically provided herein and in 41 CFR 101–41.203.

(1) *Regulations governing use.* The GTR and procedures for its use are prescribed by the Administrator of General Services in 41 CFR part 101–41.

(2) *Use of the GTR.* The GTR shall be issued and used only for officially authorized passenger transportation by common carrier or for authorized transportation services or accommodations furnished by common carrier; i.e., air, bus, rail, or vessel. The GTR shall not be issued and used in the following instances:

(i) For personal transportation services or privileges which increase or exceed the cost of those authorized. When the travel is by an indirect route for personal convenience, the employee may not use a GTR to procure transportation accommodations for the indirect travel. However, a common carrier ticket procured by GTR for travel authorized at Government expense may be reissued for a common carrier ticket to travel by an indirect route for personal reasons. In such instance, any additional charges, including the applicable share of Federal transportation tax, incurred as result of the reissued ticket for personal convenience shall be at personal expense and paid directly by the employee to the carrier or travel management center (TMC).

Additionally, when accommodations superior to those authorized are requested or used by the traveler for personal reasons, the additional cost, including the applicable share of the Federal transportation tax, shall be at personal expense and paid directly by the employee to the carrier or TMC;

(ii) For individually procured taxicab, airport limousine, intracity transit, rental automobiles, or other for-hire automobile services;

(iii) For payment of toll road or toll bridge charges; or

(iv) For passenger transportation services costing $10 or less, excluding Federal transportation tax, or excess baggage services costing $15 or less for each leg of a trip, unless special circumstances justify use of a GTR.

(3) *Lost or stolen GTR.* When a GTR in the possession of a traveler or other accountable person is lost or stolen, an immediate report shall be made to the administrative office in the manner prescribed by the agency concerned. If the lost or stolen GTR shows the carrier service desired, and point of origin, the named carrier and other local initial carriers shall be promptly notified. A GTR which is recovered subsequent to having been reported lost shall not be used but shall be sent to the administrative office. A traveler may be held liable for any expenditure by the Government caused through negligence on his/her part in safeguarding GTR's or tickets received in exchange for a GTR.

(See §§301–1.103(a), 301–3.5, and 301–11.5(c)(1).)

(b) *Cash payments for procurement of common carrier transportation services.* The use of cash to procure passenger transportation services may not be authorized except under the conditions specified in paragraphs (b) (1) through (3) of this section. For this paragraph, the use of checks (personal or travelers), personal credit cards, or individual Government contractor-issued charge cards is considered the equivalent of cash. Cash payments may be made with a travel advance (see §301–10.3) or through the use of personal funds.

(1) *Procedures for the use of cash.* The procedures for the use of cash to procure passenger transportation services are prescribed by the Administrator of General Services in 41 CFR 101–41.203–2, as follows:

(i) *When cost of transportation is $10 or less.* Travelers shall use cash to procure all passenger transportation services costing $10 or less, excluding Federal transportation tax, and to pay excess baggage charges costing $15 or less for each leg of a trip, unless special circumstances justify the use of a GTR.

(ii) *When cost of transportation is over $10 but does not exceed $100.* Agencies may, by appropriate regulations, require a traveler to use cash to procure passenger transportation services from, to, or between points in the United States and its possessions or the trust territories when the cost is over $10 but does not exceed $100, excluding Federal transportation tax, for each trip as authorized on the travel authorization (see note below).

NOTE: The National Railroad Passenger Corporation (AMTRAK) will not accept a GTR for travel under $50. AMTRAK will accept personal checks or major credit cards provided proper identification is shown when purchasing a ticket.

(iii) *When cost of transportation exceeds $100.* Except as noted in paragraph (b)(2) of this section, a GTR must be used to procure passenger transportation services costing in excess of $100, excluding Federal transportation tax, unless otherwise exempted in writing by GSA as provided in 41 CFR 101–41.203–2.

(2) *Exception to cash payment limitation.* As an exception to the rule stated in paragraph (b)(1)(iii) of this section cash payment of official transportation expenses, without regard to the $100 limitation, is authorized under the following conditions:

(i) *Reduced group or excursion fares available from travel agencies.* Cash payments in excess of $100 may be authorized by the agency for individual employees or a group of employees to secure reduced group or excursion fares available only through travel agents under certain conditions as provided in §301–3.4(b)(2). A copy of the administrative determination required under §301–3.4(b)(2) shall accompany the travel voucher.

(ii) *Use of individual Government contractor-issued charge card for procurement of transportation exceeding $100.* Cash payment of passenger transportation services in excess of $100 is authorized when a participating agency or its employees use a charge card issued by a contractor under contract with the General Services Administration for official travel. Use of charge or credit cards held by the employee for personal use and issued by any other credit card company is not authorized under this exception. (See part 301–15, subpart C governing the Government's charge card program.)

(iii) *Emergency circumstances.* Under emergency circumstances when the use of GTR's is not possible, heads of agencies, or their designated representatives, may authorize or approve travelers' use of cash exceeding the $100 limitation when procuring passenger transportation services as provided in 41 CFR 101–41.203–2(b). Under 41 CFR 101–41.203–2(b), the delegation of authority to authorize or approve the use of cash in excess of $100 for the procurement of emergency transportation services shall be held to as high an administrative level as practicable to ensure adequate consideration and review of the circumstances.

(3) *Reimbursement*—(i) *Claim.* The travel voucher claiming reimbursement for cash payments for transportation services shall show the ticket number, carrier name, accommodations used, origin and destination of

travel performed, and the agent's valuation of the transportation ticket. A traveler who has procured passenger transportation services with cash (whether using personal funds, a travel advance, or a Government charge card) shall assign to the Government his/her right to recover any excess payment involving a carrier's use of improper rates. (See statement/voucher requirements in § 301–11.5(c)(3). See also § 301–1.103(b) for provisions on promotional materials received from carriers and §§ 301–1.103(c) and 301–3.5 for provisions on denied boarding compensation.)

(ii) [Reserved].

[54 FR 20291, May 10, 1989, as amended by FTR Amdt. 9, 55 FR 10770, Mar. 23, 1990; FTR Amdt. 12, 55 FR 49895, Dec. 3, 1990; FTR Amdt. 17, 56 FR 23655, May 23, 1991; 56 FR 29439, June 27, 1991; FTR Amdt. 26, 57 FR 28634, June 26, 1992; FTR Amdt. 32, 58 FR 58241, Oct. 29, 1993; FTR Amdt. 50, 61 FR 55578, Oct. 28, 1996]

§ 301–10.3 Advance of funds.

(a) *Authority*. The head of each agency or his/her designated representative may provide, through proper disbursing officers, to persons entitled to per diem (for subsistence expenses) or mileage allowances, an advance of travel funds in an amount deemed advisable within the criteria stated in paragraphs (b) and (c) of this section, considering the character and probable duration of the travel to be performed. Agencies shall issue advances in the form of travelers checks or authorized ATM cash withdrawals when those methods are determined to be in the best interest of the Government.

(b) *Limitation*. Except as provided in paragraph (c) of this section, agencies shall limit the advance of travel funds to those estimated expenses that a traveler is expected to incur in connection with authorized travel (including travel incident to a permanent change of station) which normally would be paid using cash (''cash transaction expenses'' as defined in paragraph (b)(1) of this section). This limitation applies to advances issued for travel under single trip as well as open travel authorizations. However, for travel covered by an open travel authorization, advances shall be limited to the estimated cash transaction expenses for no more than a 45-day period.

(1) *Cash transaction expenses.* Cash transaction expenses are those travel expenses that as a general rule cannot be charged and must, therefore, be paid using cash, personal checks, or travelers checks. It is assumed that travelers normally will be able to use a Government contractor-issued charge card to charge major expenses such as common carrier transportation fares, lodging costs, and rental of automobiles and airplanes. Therefore, expenses which will be considered cash transaction expenses are:

(i) Meals and incidental expenses (M&IE) covered by the per diem rate or actual subsistence expense allowance;

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

(iii) Gasoline and other variable expenses covered by the mileage allowance for advantageous use of a privately owned vehicle for official business; and

(iv) Other authorized miscellaneous expenses which cannot be charged using a charge card and for which a cost reasonably can be estimated prior to travel.

(2) *Allowable amount for meals and incidental expenses (M&IE).* The amount advanced for meals and incidental expenses shall not exceed the prescribed M&IE rate or other amount authorized by the agency under 41 CFR part 301–7 or 301–8, as appropriate.

(c) *Exceptions to travel advance limitation*—(1) *Authorized exceptions.* The limitation provided in paragraph (b) of this section does not apply to the following change of official station expenses: temporary quarters subsistence, transportation and temporary storage of household goods or employee's automobile, or transportation of mobile homes.

(2) *Agency discretion*. Agencies may, under the limited circumstances described in paragraphs (c)(2) (i) through (iii) of this section, increase the amount of the travel advance provided to the traveler.

(i) *Use of charge card precluded.* Travel circumstances are expected to preclude the use of a Government contractor-issued charge card to purchase transportation, lodging, car rental, or other travel expenses that normally would be chargeable.

(ii) *Charge card issuance denied.* The agency determines that in certain situations an employee or group of employees should not be issued a Government contractor-issued charge card. The basis for this determination must be documented in the agency's internal travel regulations and might include infrequent travelers or travel circumstances where use of a charge card is nearly always impractical.

(iii) *Official change of station.* The agency determines that the use of Government contractor-issued charge cards is not feasible for en route travel and househunting trip cash transaction expenses in connection with employees transferring between official stations, particularly those transferring between agencies.

(3) *Amount allowed.* Travel advances under this exception shall not exceed 80 percent of the estimated additional cash expenses permitted under either paragraph (c) (1) or (2) of this section and authorized on the travel authorization unless a determination is made that the 80 percent limitation will result in a financial hardship on the employee. In cases of financial hardship, the agency may advance up to 100 percent of these estimated expenses for an individual trip, or for an open travel authorization not to exceed a 45-day period.

(4) *Exception precluded.* This exception authority may not be exercised in situations where the employee has elected not to use alternative funding resources made available by the Government; i.e., Government contractor-issued charge cards, travelers checks, or contractor-provided ATM services. This exception authority may not be exercised for travelers whose Government charge cards have been suspended or revoked because of delinquent payments.

(d) *Control and recovery of advances.* Agencies shall establish internal financial controls for assuring that travelers with outstanding travel advances are notified of any delinquencies in filing vouchers and repaying outstanding advance balances, and that travelers are promptly paid amounts owed to them by the agency. These controls should include procedures for reviewing outstanding travel advances prior to an employee's separation, and for settling all outstanding amounts.

(1) *Deduction from vouchers.* It shall be the responsibility of the head of each agency or his/her designee to ensure that the amount previously advanced is deducted from the total expenses allowed or that it is otherwise recovered. In instances where the traveler is in a continuous travel status, or where periodic reimbursement vouchers are submitted on an individual trip authorization, the full amount of travel expenses allowed may be reimbursed to that traveler without any deduction of his/her advance until such time as the final voucher is submitted. If the amount advanced is less than the amount of the voucher on which the advance is deducted, the traveler shall be paid the net amount. In the event the advance exceeds the reimbursable amount, the traveler shall immediately refund the excess.

(2) *Direct refunds.* In the event of cancellation or indefinite postponement of authorized travel, the traveler shall promptly notify appropriate agency officials of such event and refund any monies advanced to him/her in connection with the authorized travel. In the event the traveler does not promptly refund the money, the head of the agency or his/her designee shall take immediate steps to secure the refund of any advance that may have been made.

(3) *Other means of recovery.* Outstanding advances which have not been recovered by deduction from reimbursement vouchers or voluntary refunds by the traveler shall be promptly recovered by a setoff of salary due or retirement credit or otherwise from the person to whom it was advanced, or his/her estate, by deduction from any amount due from the United States, or by any other legal method of recovery that may be necessary. Salary or other amounts due shall be considered before the retirement credit. In view of these protections, which are specifically included in the law, travelers shall not be

required to furnish bonds in order to obtain travel advances. (See 31 U.S.C. 9302.)

(e) *Accounting for advances.* Accounting for cash advances for travel purposes, recovery, and reimbursements shall be in accordance with procedures prescribed by the General Accounting Office (see General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, title 7, Fiscal Procedures).

[FTR Amdt. 9, 55 FR 10770, Mar. 23, 1990, as amended by FTR Amdt. 12, 55 FR 49895, Dec. 3, 1990; FTR Amdt. 15, 56 FR 10378, Mar. 12, 1991; FTR Amdt. 32, 58 FR 58241, Oct. 29, 1993]

§ 301–10.4 Use of foreign currencies.

Travelers to, in, and from foreign countries will use excess and near-excess foreign currencies owned by the United States for paying expenses of official travel, including payments to carriers providing service under Government transportation requests and bills of lading and for subsistence and other local expenses. The use of such currencies is prescribed by the Office of Management and Budget (OMB) Circular A–20, and a list of excess and near-excess foreign currencies is published periodically in OMB bulletins. The Department of State also issues an informational ''Foreign Currency Bulletin'' series concerning the use of foreign currencies. It is essential that travelers to, in, and from foreign countries and persons authorizing such travel be familiar with the latest version of these issuances. The OMB leaflet containing general guidance for using excess and near-excess foreign currencies should be furnished to travelers before foreign travel arrangements are made.

[54 FR 20291, May 10, 1989]

PART 301–11—CLAIMS FOR REIMBURSEMENT

Sec.

301–11.1 Fraudulent claims.
301–11.2 Records of travel and expenses.
301–11.3 Travel vouchers and attachments.
301–11.4 Submission and review of travel vouchers.
301–11.5 Preparation of voucher.
301–11.6 Administrative approvals.
301–11.7 Suspension of charges.

AUTHORITY: 5 U.S.C. 5707.

SOURCE: 54 FR 20293, May 10, 1989, unless otherwise noted.

§ 301–11.1 Fraudulent claims.

A claim against the United States is forfeited if the claimant attempts to defraud the Government in connection therewith (28 U.S.C. 2514). In addition, there are two criminal provisions under which severe penalties may be imposed on a traveler who knowingly presents a false, fictitious, or fraudulent claim against the United States (18 U.S.C. 287 and 1001). Travelers' claims for reimbursement shall accurately reflect the facts involved in every instance so that any violation or apparent violation of those provisions may be avoided.

§ 301–11.2 Records of travel and expenses.

(a) *Expenditure records.* All persons authorized to travel on official business (see certificate on travel voucher form) should keep a record of expenditures properly chargeable to the Government, noting each item at the time the expense is incurred and the date. The information thus accumulated will be available for the proper preparation of travel vouchers.

(b) [Reserved].

[FTR Amdt. 39, 59 FR 46194, Sept. 7, 1994, as amended by FTR Amdt. 53; 61 FR 64998, Dec. 10, 1996]

§ 301–11.3 Travel vouchers and attachments.

(a) *Use of authorized form.* All claims for the reimbursement of traveling expenses shall be submitted on authorized reimbursement forms and must be itemized and stated in accordance with this subtitle unless, for special reasons, compliance with specific requirements has been waived or modified by written determination of the Administrator of General Services.

(b) *Evidence of authorization.* The travel voucher must be supported by a copy of the travel authorization. If the travel authorization has been filed or attached to a previous voucher, reference to the previous voucher shall be made.

(c) *Receipts required.* Receipts are required for allowable cash expenditures

in amounts in excess of $75. Lodging receipts are required as specified in § 301–7.9(b) and § 301–8.5(a) of this chapter. When receipts are not available, the expenditures shall be explained on the voucher.

(d) *Lack of receipt*—(1) *Impracticable to obtain.* If it is impracticable to furnish receipts in any instance as required in paragraph (c) of this section, the failure to do so must be fully explained on the travel voucher. Mere inconvenience in the matter of taking receipts shall not be considered. In no case shall a receipt be taken in duplicate, except as provided in § 301–4.6(c).

(2) *Confidential expenditure.* When the duties of the traveler are of a confidential nature and the public interest so requires, the requirements for receipts may be waived by the appropriate administrative official.

[54 FR 20293, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28634, June 26, 1992; FTR Amdt. 45, 60 FR 62333, Dec. 6, 1995; FTR Amdt. 50, 61 FR 55578, Oct. 28, 1996]

§ 301–11.4 Submission and review of travel vouchers.

(a) *Submission procedures.* Agencies are authorized to prescribe the administrative procedures for travelers to follow in submitting travel vouchers under the guidelines published in this part. Number of copies required will be as directed by the agency. The time of submission will also be as directed by the agency but should be within 5 working days after completion of the trip or period of travel, or every 30 days if the employee is in a continuous travel status. Only the original of the voucher is required to be signed by the traveler. Travel voucher forms may be typed when prepared by clerical personnel from information provided by the traveler. However, typing of travel voucher forms is not required and should not be done when travelers prepare legible, handwritten vouchers. Handwritten vouchers must be prepared in ink.

(b) *Review to confirm travel was performed as authorized.* The travel authorizing/approving official or his/her designee (e.g., supervisor) shall review the completed travel voucher to confirm that the travel for which expenses are being claimed was performed as authorized. The individual who performs the voucher review should have full knowledge of the employee's activities. Administrative approval of the voucher shall be in accordance with § 301–11.6.

(c) *Administrative voucher review responsibilities.* The travel authorizing/approving official or his/her designee (e.g., supervisor) shall ensure that the voucher is properly prepared according to pertinent regulations and agency procedures before it is certified for payment. This agency official shall review the claim to:

(1) Ascertain accuracy of the amounts claimed;

(2) Determine whether the types of expenses claimed are authorized and allowable expenses; and

(3) Ensure that required receipts, statements, justifications, etc. are attached to the voucher in support of the claimed expenses.

(d) *Finance office responsibilities*—(1) *Accounting responsibilities.* The agency office which has accounting responsibilities pertaining to the payment of travel and transportation reimbursement claims shall carry out its responsibilities in accordance with procedures prescribed by the General Accounting Office (GAO) in the GAO Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Fiscal Procedures.[1] Additionally, agencies shall establish procedures for collecting unused passenger tickets and transportation refund applications and for initiating the refund process in accordance with 41 CFR 101–41.209 and 101–41.210 (see § 301–3.5).

(2) *Certifying officer responsibilities.* The certifying officer assumes ultimate responsibility under 31 U.S.C. 3528 for the validity of the voucher, irrespective of review of the voucher under paragraph (b) or (c) of this section.

[54 FR 20293, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28634, June 26, 1992; FTR Amdt. 50, 61 FR 55578, Oct. 28, 1996]

[1] The GAO Policy and Procedures Manual for Guidance of Federal Agencies is available from the Distribution Section, Room 1100, U.S. General Accounting Office, 710 4th Street, NW (corner of 4th and G Streets), Washington, DC 20548.

§ 301–11.5 Preparation of voucher.

(a) *Itemization*—(1) *Chronological order.* Expenses incurred shall be itemized on travel reimbursement vouchers in chronological order except that agencies may authorize travelers to enter total amounts spent during a voucher period for local telephone calls; local metropolitan streetcar, bus, and subway fares; and parking meter fees.

(2) *Leave of absence.* When leave of absence of any kind is taken while an employee is in a travel status, the type of leave and number of hours of leave for each day shall be recorded on the travel voucher.

(3) *Indirect-route travel.* The travel voucher should set forth the details of the expenses actually incurred, the date of departure from the post of duty, and the date of arrival at the place of duty. Where leave has been taken while in travel status, the date and time that leave began and terminated should be shown.

(4) *Suspended items.* Items suspended from previous travel vouchers and reclaimed (see § 301–11.7) must be stated after all other items have been listed.

(5) *Receipts attached chronologically.* Receipts must be numbered consecutively, commencing with No. 1 for each account.

(b) *Subsistence claims*—(1) *Per diem.* Itemization of subsistence expenses must not be made on the travel voucher where a per diem is allowed under part 301–7. The exact period for which per diem is claimed must be stated.

(2) *Actual subsistence expenses.* When actual subsistence reimbursement is authorized under part 301–8, claims shall be submitted in accordance with agency requirements issued under § 301–8.5.

(c) *Transportation expenses*—(1) *Transportation requests, unused tickets.* The travel voucher must show, in the space provided for such information, the serial numbers of the transportation request(s) issued, with: Dates of travel, the points of departure and destination, classes of service used, name of transportation company, and the value of the transportation secured. Any differences in the actual travel performed as opposed to that shown on the GTR, shall also be shown. When itineraries are changed or trips canceled after tickets have been issued to the traveler, a statement shall be entered on the voucher, and initialed by the traveler, that tickets have been either used for official travel or all unused tickets, or portions thereof, have been properly accounted for and attached to the voucher. (See § 301–3.5(a).)

(2) *Special conveyance.* When a special conveyance or a privately owned conveyance is used, the travel voucher must show the dates and points of travel and the type of conveyance used. If the distance traveled between any given points is greater than the usual route between these points, the reason for the greater distance shall be shown. When transportation is authorized by a privately owned conveyance on an actual expense basis, a statement shall also be furnished showing the make of the automobile used; the quantity of gasoline and oil consumed and places between which the travel was performed; the distance traveled and unit price per gallon or quart paid; and whether all gasoline, oil, garage rent, feed and stabling of horses, and bridge, ferry, or other tolls for which claim is made were used or required by official travel.

(3) *Cash payment for common carrier fare.* A traveler using cash to purchase any authorized passenger transportation service for official travel as provided in § 301–10.2(b) shall account for those expenses on an authorized travel voucher form, furnishing pertinent receipts (when required under § 301–11.3(c)), passenger coupons, or other appropriate evidence to support the claim for reimbursement. Receipts are not required for local transit system fares. A traveler who has procured passenger transportation services with cash (whether using personal funds or a travel advance) shall assign to the Government his/her right to recover any excess payment involving a carrier's use of improper rates by including the following statement on the travel voucher:

> I hereby assign to the United States any rights I may have against other parties in connection with any reimbursable carrier transportation charges described herein.

(d) *Reporting payments to other employees.* Reimbursement shall not be allowed for payments made to other Government employees for transportation expenses, except in cases of necessity, which shall be satisfactorily explained. (See § 301–4.5.)

(e) *Foreign travel*—(1) *Claims for exchange fees.* Charges for cashing United States Government checks issued in reimbursement of expenses incurred for travel in foreign countries shall be allowed in subsequent vouchers. (See § 301–9.1(d)(2).)

(2) *Foreign currencies used.* Persons traveling in foreign countries should report their expenditures by items in the money of the country in which the expenditures were made. The total expenditure in foreign currency must be converted into United States dollars at the rate or rates at which the foreign money was obtained. The rates of conversion and the commissions charged must be shown.

(f) *Erasures and alterations.* Erasures and alterations in totals on travel vouchers must be initialed by the traveler, and erasures and alterations in the totals on receipts must be initialed by the person who signed the receipt.

(g) *Purpose of travel statement.* The purpose(s) of travel shall be stated on the travel voucher form for each trip for which reimbursement is being claimed. If travel is performed for several different purposes, such as travel authorized under an unlimited open authorization or a limited open authorization, the purpose of travel for each trip must be stated on the reimbursement claim. The purpose of travel statement should be consistent with the purpose(s) stated on the corresponding travel authorization. (See § 301–1.102(c).)

[54 FR 20293, May 10, 1989, as amended by FTR Amdt. 17, 56 FR 23656, May 23, 1991; FTR Amdt. 50, 61 FR 55578, Oct. 28, 1996; FTR Amdt. 54, 61 FR 68161, Dec. 27, 1996]

§ 301–11.6 Administrative approvals.

(a) *Administrative approval of the voucher.* The administrative approval of the voucher shall constitute the approvals required for:

(1) Return to official station due to illness or injury. (See §§ 301–2.4, 301–7.15(d) and 301–8.7, and part 301–12.)

(2) Use of a privately owned conveyance on an actual expense basis. (See § 301–4.6(b).)

(3) Excess baggage charges. (See § 301–5.2.)

(4) Continuation of per diem during leave of absence due to illness or injury. (See §§ 301–7.15(d) and 301–12.5(a).)

(5) Continuation of actual subsistence during leave of absence due to illness or injury. (See §§ 301–8.7 and 301–12.5(a).)

(6) Charges for arranging reservations of accommodations. (See § 301–6.4.)

(b) *Authorizations or approvals specifically stated.* Except as listed in paragraph (a) of this section, the authorizations or approvals required by this regulation must be specifically stated in agency regulations, travel orders, or reimbursement vouchers. Such authorization or approvals include:

(1) Authority for travel. (See § 301–1.101.)

(2) Travel required to places where meals are obtained. (See § 301–2.3(b).)

(3) Taxicab fares between residence and office on day travel is performed. (See § 301–2.3(d).)

(4) Taxicab fares between residence and office in cases of necessity. (See § 301–2.3(e).)

(5) Taxicab for local travel. (See § 301–3.1(a).)

(6) Rental of automobile or special conveyance. (See § 301–3.2(a).)

(7) Hire of a conveyance from another employee or member of employee's family. (See § 301–3.2(d).)

(8) Use of accommodations superior to those authorized. (See § 301–3.3.)

(9) Use of extra-fare trains. (See § 301–3.3(b)(5).)

(10) Use of higher cost service when lower cost service is available on same mode of transportation. (See § 301–3.4(c).)

(11) Use of foreign flag air carriers. (See § 301–3.6(c).)

(12) Use of a privately owned conveyance when it is advantageous to the Government. (See § 301–4.1(a).)

(13) Use of a privately owned vehicle when use of common carrier transportation is most advantageous to the Government. (See § 301–4.3.)

(14) Use of a privately owned vehicle when use of a Government-furnished

vehicle would be most advantageous to the Government. (See § 301–4.4(a).)

(15) Reductions in maximum per diem rates when appropriate. (See § 301–7.12.)

(16) Additional per diem for travel by commercial vessel when the $6 rate is insufficient. (See § 301–7.8(e).)

(17) Reimbursement of actual subsistence expense. (See § 301–8.4.)

(18) Maximum daily reimbursement. (See § 301–8.3.)

(19) Miscellaneous expenses. (See §§ 301–9.1 (a) and (e).)

(20) Hire of a room. (See § 301–9.1(b).)

(21) Travelers checks, money orders, certified checks, or contractor-provided automated-teller-machine (ATM) services. (See § 301–9.1(c).)

(22) Fees relating to travel outside continental United States. (See § 301–9.1(d).)

(23) Additional travel expenses incurred by an employee with a disability. (See § 301–9.2.)

(24) Payment of account when agency billed direct. (See § 301–9.4.)

(25) Waiver of requirements for receipts. (See § 301–11.3(d)(2).)

(26) Waiver of itemization for local telephone calls; local metropolitan streetcar, bus, and subway fares; and parking meter fees. (See § 301–11.5(a)(1).)

(27) Return to official station due to a personal emergency situation. (See §§ 301–2.4, 301–7.15(d), and 301–8.7, and part 301–12.)

(28) Travel to an alternate location due to illness or injury or a personal emergency situation. (See §§ 301–2.4, 301–7.15(d), and 301–8.7, and part 301–12.)

[54 FR 20293, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990; FTR Amdt. 12, 55 FR 49895, Dec. 3, 1990; FTR Amdt. 17, 56 FR 23656, May 23, 1991; FTR Amdt. 25, 57 FR 8092, Mar. 6, 1992; FTR Amdt. 32, 58 FR 58241, Oct. 29, 1993; FTR Amdt. 54, 61 FR 68161, Dec. 27, 1996]

§ 301–11.7 Suspension of charges.

Items in travel vouchers not stated in accordance with this regulation or not properly supported by receipts when required shall be suspended, and the notification of such action shall indicate the reasons therefor. Such items as may be subsequently allowable shall be included in a subsequent regular or supplemental travel voucher. Full itemization shall be required for all suspended items which are reclaimed and charges must be supported by the original suspension notice or a copy thereof.

PART 301–12—EMERGENCY TRAVEL OF EMPLOYEE DUE TO ILLNESS OR INJURY OR A PERSONAL EMERGENCY SITUATION, WITHIN OR OUTSIDE CONUS

Sec.

301–12.1 General.
301–12.2 Agency responsibility/delegation of authority.
301–12.3 Employee responsibility and documentation.
301–12.4 Definitions.
301–12.5 Incapacitating illness or injury of employee.
301–12.6 Personal emergency situation.
301–12.7 Procurement of transportation.

AUTHORITY: 5 U.S.C. 5701–5709; E.O. 11609, 36 FR 13747, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 54 FR 20295, May 10, 1989, unless otherwise noted.

§ 301–12.1 General.

Transportation and per diem expenses may be allowed to the extent provided in this part when an employee discontinues or interrupts a temporary duty travel assignment before its completion because of incapacitating illness or injury or a personal emergency situation.

[54 FR 20295, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990]

§ 301–12.2 Agency responsibility/delegation of authority.

Agencies may authorize or approve reimbursement for transportation and per diem expenses based on the exigencies of the employee's personal situation and the agency mission. Each agency shall prescribe written administrative policies and procedures to govern its authorizations and approvals under this part. Agency heads may delegate their authority under this part. Such delegation shall be held to as high an administrative level as practical to ensure adequate consideration

and review of the circumstances surrounding the need for emergency travel.

[54 FR 20295, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28634, June 26, 1992]

§ 301–12.3 Employee responsibility and documentation.

As soon as an employee is incapacitated by illness or injury or informed of an emergency situation which necessitates discontinuance or interruption of the temporary duty travel assignment, he/she should attempt to contact the designated travel-approving official for instructions. In the event that such contact cannot be made on a timely basis, agencies may approve payments after the travel has been performed.

§ 301–12.4 Definitions.

As used in this part, the following definitions apply:

(a) *Official station.* The term *official station* also refers to the home or regular place of business as it pertains to experts and consultants described in 5 U.S.C. 5703. (See § 301–1.3(c)(2).)

(b) *Alternate location.* An alternate location is a destination, other than the employee's official station or the point of interruption, where necessary medical services or a personal emergency situation exists. In the case of illness or injury of the employee, the nearest hospital or medical facility capable of treating the illness or injury is not considered to be an alternate location.

(c) *Incapacitating illness or injury of employee.* For purposes of this part, an incapacitating illness or injury is one that occurs suddenly for reasons other than the employee's own misconduct and renders the employee incapable of continuing, either temporarily or permanently, the travel assignment. A sudden illness or injury may include a recurrence of a previous medical condition thought to have been cured or under control. The illness or injury may occur while the employee is at, or en route to or from, a temporary duty location.

(d) *Family.* Family means those individuals defined in § 302–1.4(f) of this title who are members of the employee's household at the time the emergency situation arises. For compassionate reasons, when warranted by the circumstances of a particular emergency situation, an agency may on an individual case basis expand this definition to encompass other members of the extended family of an employee and employee's spouse, such as the individuals named in § 302–1.4(f) of this title who are not dependents of the employee or members of the employee's immediate household. In using this authority and deciding each case, agencies shall evaluate the extent of the emergency and the employee's relationship to, and degree of responsibility for, the individual(s) involved in the emergency situation.

(e) *Personal emergency situation.* Personal emergency situation means the death or serious illness or injury of a member of the employee's family or a catastrophic occurrence or impending disaster such as a fire, flood, or act of God which directly affects the employee's home at the official station or the family and occurs while the employee is at, or en route to or from, a temporary duty location.

(f) *Serious illness or injury of family member.* Serious illness or injury of a family member means a grave, critical, or potentially life-threatening illness or injury; a sudden injury such as an automobile or other accident where the exact extent of injury may be undetermined but is thought to be critical or potentially life threatening based on the best assessment available; or other situations involving less serious illness or injury of a family member in which the absence of the employee would result in great personal hardship for the immediate family.

(g) *Fire, flood, or act of God.* Fires or floods may be due to natural causes or human actions (e.g., arson) or other identifiable causes. Act of God means an extraordinary happening by a natural cause (as fire, flood, tornado, hurricane, earthquake, or other natural catastrophe) for which no one is liable because experience, foresight, or care could not prevent it.

[54 FR 20295, May 10, 1989, as amended by FTR Amdt. 17, 56 FR 23656, May 23, 1991; FTR Amdt. 26, 57 FR 28634, June 26, 1992]

§ 301–12.5 Incapacitating illness or injury of employee.

When an employee interrupts or discontinues a travel assignment because of an incapacitating illness or injury (as defined in § 301–12.4(c)), transportation expenses and per diem may be allowed to the extent provided in this section.

(a) *Continuation of per diem at point of interruption.* An employee who interrupts the temporary duty assignment because of an incapacitating illness or injury and takes leave of any kind shall be allowed a per diem allowance under the provisions of § 301–7.6 not to exceed the maximum rates prescribed under § 301–7.3 for the location where the interruption occurs. Such per diem may be continued for a reasonable period, normally not to exceed 14 calendar days (including fractional days) for any one period of absence. However, a longer period may be approved by the employee's agency if justified by the circumstances of a particular case. The point of interruption may include the nearest hospital or medical facility capable of treating the employee's illness or injury. Per diem shall not be allowed while an employee is confined to the hospital or medical facility that is within the proximity of the official station or that is the same one the employee would have been admitted to if the illness or injury had occurred while at the official station.

(1) *Receipt of payments from other Federal sources.* If, while in travel status under circumstances described in paragraph (a) of this section, the employee receives hospitalization (or is reimbursed for hospital expenses) under any Federal statute (including hospitalization in a Veterans Administration or military hospital) other than 5 U.S.C. 8901–8913 (Federal Employees Health Benefits Program), the per diem allowance for the period involved shall not be paid or, if paid, shall be collected from the employee.

(2) *Documentation and evidence of illness.* The type of leave and its duration must be stated on the travel voucher. No additional evidence of the illness or injury need be submitted with the travel voucher. The evidence filed with the agency concerned, as required by that agency under the annual and sick leave regulations of the Office of Personnel Management, shall suffice.

(b) *Return to official station or home.* When an employee discontinues a temporary duty assignment before its completion because of an incapacitating illness or injury, expenses of appropriate transportation and per diem while en route shall be allowed for return travel to the official station. Such return travel may be from the point of interruption or other point where the per diem allowance was continued as provided in paragraph (a) of this section. If, when the employee's health has been restored, the agency decides that it is in the Government's interest to return the employee to the temporary duty location, such return is considered to be a new travel assignment at Government expense.

(c) *Travel to an alternate location and return to the temporary duty assignment*—(1) *Conditions and allowable expenses.* When an employee, with the approval of an appropriate agency official, interrupts a temporary duty assignment because of an incapacitating illness or injury and takes leave of absence for travel to an alternate location to obtain medical services and returns to the temporary duty assignment, reimbursement for certain excess travel costs may be allowed as provided in paragraph (c)(2) of this section. The nearest hospital or medical facility capable of treating the employee's illness or injury will not be considered an alternate location (see § 301–12.4(b)).

(2) *Calculation of excess costs.* The reimbursement that may be authorized or approved under paragraph (c)(1) of this section, shall be the excess (if any) of actual costs of travel from the point of interruption to the alternate location and return to the temporary duty assignment, over the constructive costs of round-trip travel between the official station and the alternate location. The actual cost of travel will be the transportation expenses incurred and en route per diem for the travel as actually performed from the point of interruption to the alternate location and from the alternate location to the temporary duty assignment. (No per diem is allowed for the time spent at

the alternate location.) The constructive cost of travel is the sum of transportation expenses the employee would reasonably have incurred for round-trip travel between the official station and the alternate location (had the travel begun at the official station) plus per diem calculated under part 301–7 for the appropriate en route travel time. The excess cost that may be reimbursed is the difference between the two calculations.

[54 FR 20295, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990]

§ 301–12.6 Personal emergency situation.

(a) *Return to official station or home.* When an employee discontinues a temporary duty assignment before its completion because of a personal emergency situation as defined in § 301–12.4(e), expenses of appropriate transportation and per diem while en route may be allowed, with the approval of an appropriate agency official, for return travel from the point of interruption to the official station. If, when the personal emergency situation has been resolved, the agency decides that it is in the Government's interest to return the employee to the temporary duty location, such return is considered to be a new travel assignment at Government expense.

(b) *Travel to an alternate location and return to the temporary duty assignment.* When an employee, with the approval of an appropriate agency official, interrupts a temporary duty assignment because of a personal emergency situation, takes leave of absence for travel to an alternate location where the personal emergency exists, and returns to the temporary duty assignment, reimbursement may be allowed for certain excess travel costs (transportation and en route per diem) to the same extent as provided in § 301–12.5(c) for incapacitating illness or injury of the employee.

§ 301–12.7 Procurement of transportation.

(a) *Use of discount fares.* The discount fares offered by contract air carriers in certain city pairs, as well as other reduced fares available to Federal travelers on official business, should be used to the extent possible for travel authorized or approved under this part.

(b) *Return to official station.* When the employee is authorized emergency return travel, from the point of interruption or discontinuance of the travel assignment to the official station, appropriate transportation services may be purchased by the agency or the employee. The unused return portion of round-trip transportation tickets procured by the agency for the travel assignment shall be used, if appropriate, for the mode of transportation required for the emergency travel. If not used, the agency and the employee shall ensure that all unused tickets are properly accounted for (see § 301–3.5).

(c) *Travel to alternate location.* An agency may require employees to use personal funds for emergency travel to an alternate location and return to the temporary duty assignment. A Government contractor-issued charge card also may be used for this purpose. However, if the employee does not have sufficient personal funds available and is not a Government charge card holder, the agency may procure (or provide an advance of funds for the employee to procure) appropriate transportation. The employee, upon completion of the emergency travel, shall reimburse the Government for any cost of such transportation or travel advance that is above the amount of allowable reimbursement that may be authorized or approved under this part.

[54 FR 20295, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28634, June 26, 1992]

PART 301–13 [RESERVED]

PART 301–14—PAYMENT OF SUBSISTENCE AND TRANSPORTATION EXPENSES FOR THREATENED LAW ENFORCEMENT/INVESTIGATIVE EMPLOYEES

Sec.

301–14.1 Authority.
301–14.2 Agency responsibility/delegation of authority.
301–14.3 Policy.
301–14.4 Eligible individuals.
301–14.5 Procedures for evaluating risk to threatened individuals.
301–14.6 Eligibility conditions and limitations.

301–14.7 Allowable subsistence payments.
301–14.8 Transportation to and from a location away from the employee's designated post of duty.
301–14.9 Authorizations and payment of claims.
301–14.10 Advance of funds.

AUTHORITY: 5 U.S.C. 5701–5709; E.O. 11609, 36 FR 13747, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 54 FR 20297, May 10, 1989, unless otherwise noted.

§ 301–14.1 Authority.

The head of an employing agency (hereafter referred to as ''agency'') may authorize or approve payment of subsistence and certain transportation expenses for threatened individuals (see § 301–14.4) whose lives are placed in jeopardy as a result of the employee's assigned duties and who, as a protective measure, are moved to temporary living accommodations at or away from the official station within or outside CONUS.

§ 301–14.2 Agency responsibility/delegation of authority.

Heads of agencies are responsible for issuing regulations or guidelines to implement the provisions of this part and for ensuring that the agency's policy is adhered to. The agency head may delegate the authority to authorize or approve payment of allowable subsistence and transportation expenses for the use of temporary living accommodations by eligible individuals as provided in this part. The delegation of authority shall be held to as high an administrative level as practical to ensure proper review of the circumstances surrounding the need to take protective action by moving eligible individuals from their homes.

[54 FR 20297, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28634, June 26, 1992]

§ 301–14.3 Policy.

The authority under § 301–14.1 is to be given priority consideration when the life-threatening situation is expected to be of temporary duration (normally no more than 60 days) and the only feasible alternative is to transfer the employeee to a new duty station. The head of an agency or his/her designee must make the final decision as to how long such payments should continue based on the specific nature and potential duration of the life-threatening situation and the alternative costs of a change of official station for protective purposes.

§ 301–14.4 Eligible individuals.

Employees (as defined in § 301–1.3(c)(2)) who specifically serve in a law enforcement, investigative, or similar capacity, or other Federal employees detailed into these capacities for special law enforcement/investigational purposes, are eligible for the allowances covered by this part. The employing agency shall be deemed to be the one to whom the employee was assigned at the time of the threat. Members of such employees' immediate families (as defined in § 302–1.4(f) of this subtitle) also are eligible.

[54 FR 20297, May 10, 1989, as amended by FTR Amdt. 17, 56 FR 23656, May 23, 1991; FTR Amdt. 26, 57 FR 28634, June 26, 1992]

§ 301–14.5 Procedures for evaluating risk to threatened individuals.

When a situation occurs that appears to be life-threatening, the agency's first responsibility is to take any appropriate action necessary to protect the eligible individual(s), including removal from the home. The agency may ask the Criminal Division of the Department of Justice (DOJ) for assistance in determining the degree and seriousness of the threat. The agency, however, ultimately is responsible for deciding in each individual case, based on its own assessment of the situation (and the advice of the DOJ, if requested and furnished), whether protective action should be initiated, or continued if already undertaken, and the amount of subsistence and transportation expenses that will be approved. At 30-day intervals the agency will reevaluate the situation and decide whether any further extension of the time period is appropriate.

§ 301–14.6 Eligibility conditions and limitations.

(a) *Limits on duration of temporary living accommodations.* Subsistence payments may begin as soon as the agency decides to invoke the provisions of this part in a particular situation. Normally, subsistence payments may be

allowed for a period of no more than 60 days; the agency may, however, approve extensions of the time period as provided in § 301–14.5. If the threatened individuals are directed to move immediately into temporary accommodations while the agency assesses the degree and seriousness of the threat, subsistence payments for this period may be allowed, even when the agency ultimately determines that the threat is not serious or no longer exists and decides to return the individuals to their home. When necessary occupancy of temporary living accommodations is expected to exceed 120 days, the agency should consider whether permanently relocating the employee would be advantageous given the specific nature of the threat, the continued disruption of the family, and the alternative costs of a change of official station.

(b) *Location of temporary living accommodations.* The temporary living accommodations may be located in the vicinity of the employee's official station or at an alternate location away from the official station as circumstances warrant. When justified, the employee and immediate family members may occupy temporary living accommodations at different locations. The agency will designate the appropriate locations.

[54 FR 20297, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990]

§ 301–14.7 Allowable subsistence payments.

(a) *Expenses covered.* Payments under this authority are intended to cover only reasonable and necessary subsistence expenses actually incurred incident to the occupancy of temporary living accommodations. Subsistence payments generally will be limited to the cost of lodgings. However, certain expenses for meals, laundry, and cleaning of clothing may be allowed as provided in paragraph (c) of this section.

(b) *Determining allowable lodging costs*—(1) *Allowable costs for daily rentals.* The same costs allowed in § 301–7.9(c) for lodging facilities obtained in connection with temporary duty travel may be allowed for temporary living accommodations.

(2) *Allowable types of costs for other-than-daily rentals.* When an eligible individual rents lodgings on an other-than-daily basis for temporary occupancy, the allowable costs shall be converted to a daily basis using the general guidelines under § 301–7.14 which apply to lodgings obtained in connection with temporary duty travel.

(c) *Determining other allowable expenses.* Costs of food, laundry, and cleaning of clothing are expenses incurred in day-to-day living. Such expenses should be considered the responsibility of the employee and normally will not be reimbursed. However, if temporary living accommodations do not contain cooking and/or laundry facilities, or other extenuating circumstances are present, certain of these expenses may be allowed to the extent determined appropriate by the agency.

(d) *Maximum allowable amount*—(1) *Method of computation.* An agency may approve the actual amount of allowable expenses incurred in each 30-day period (or fraction thereof) up to a maximum amount based on the daily limitations calculated under paragraph (d)(2) of this section multiplied by 30 (or the actual number of days used if fewer than 30). The daily actual subsistence expenses required to be itemized under paragraph (e) of this section, will be totaled for each 30-day period (or fraction thereof) and compared with the maximum allowable for the particular period as prescribed under paragraph (d)(2) of this section.

(2) *Daily limitations.* The maximum amount of subsistence payments for each 30-day period (or fraction thereof) will be based on daily limitations calculated as provided in paragraphs (d)(2)(i) through (v) of this section. If subsistence payments are authorized only for lodging costs, the daily limitations shall be reduced appropriately.

(i) For the employee, or for the unaccompanied spouse (one who necessarily occupies temporary accommodations without the employee or in a location separate from the employee), the daily limitation shall be an amount prescribed by the agency that shall not exceed the applicable maximum per diem rate prescribed under § 301–7.3 for the location of the temporary living accommodations.

(ii) For the spouse accompanied by the employee, the daily limitation shall not exceed three-fourths of the employee's daily limitation.

(iii) For each other member of the employee's immediate family who is 12 years of age or older, the daily limitation shall not exceed three-fourths of the daily limitation established for the employee or the unaccompanied spouse, as appropriate.

(iv) For each member of the employee's immediate family who is under 12 years of age, the daily limitation shall not exceed one-half of the daily limitation established for the employee or the unaccompanied spouse, as appropriate.

(v) For each member of the immediate family who necessarily occupies temporary living accommodations without, or at a location separate from, either the employee or the spouse, the agency may, when the limitations stated in paragraphs (d)(2) (iii) and (iv) of this section are inadequate, establish an appropriate higher daily limitation, that is within the limitation prescribed in paragraph (d)(2)(i) of this section.

(e) *Itemization and receipts.* The actual expenses shall be itemized in a manner prescribed by the agency which will permit at a minimum a review of the amounts spent daily for (1) lodging, (2) meals, and (3) other allowable items of subsistence expenses. Receipts shall be required at least for lodging and for any other allowable expenses as required by the agency.

[54 FR 20297, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990]

§ 301–14.8 Transportation to and from a location away from the employee's designated post of duty.

The agency may approve the payment of transportation expenses when a situation described in § 301–14.1 requires the employee and/or members of the immediate family to be temporarily relocated to a place away from the employee's designated post of duty. Transportation to and from such location shall be in accordance with the governing provisions of parts 301–2 through 301–4 of this chapter unless the agency specifically approves a deviation from the rules for security reasons (see § 301–10.2 regarding use of cash to procure transportation services in emergency circumstances). The documentation provisions of § 301–14.9 govern in such instances.

§ 301–14.9 Authorizations and payment of claims.

Due to the unique nature of the situations covered under this part, agency heads shall establish specific administrative procedures for issuing authorizations and for payment of claims. In instances when documentation might compromise the security of the individuals involved, the head of the agency may waive all but absolutely essential documentation requirements.

[54 FR 20297, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28634, June 26, 1992]

§ 301–14.10 Advance of funds.

Funds may be advanced for subsistence and transportation expenses covered under this part in accordance with § 301–10.3. The advance of funds will be at intervals prescribed by the agency but for no more than a 30-day period at a time. The amount of the advance shall not exceed an amount based on the daily limitations established by the agency.

[54 FR 20297, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28634, June 26, 1992]

PART 301–15—TRAVEL MANAGEMENT PROGRAMS

Subpart A—Use of Travel Agents and Travel Management Centers (TMC's) by Federal Executive Agencies

Sec.
301–15.1 Scope of subpart.
301–15.2 Applicability.
301–15.3 Authority to use travel agents.
301–15.4 Establishment of TMC'S.
301–15.5 TMC responsibilities.
301–15.6 GSA responsibilities.
301–15.7 Agency responsibilities.
301–15.8 Employee responsibilities.

Subpart B—Use of Contract Airline/Rail Passenger Service Between Selected Cities/Airports

301–15.20 Scope of subpart.
301–15.21 Applicability.
301–15.22 Alternate use of noncontract rail or bus service.
301–15.23 Responsibility of awardees.

301–15.24 Procedures for obtaining service.
301–15.25 Use of travel management centers (TMC's).
301–15.26 Progressive airline awards for the same city/airport pair.
301–15.27 Use of noncontract carriers for listed city/airport pairs.
301–15.28 Traveler liability.

Subpart C—Travel and Transportation Expense Payment System: Contractor-Issued Charge Cards, Centrally Billed Accounts, Travelers Checks, and Automated-Teller-Machine (ATM) Services

301–15.40 Scope of subpart.
301–15.41 Applicability.
301–15.42 Definitions.
301–15.43 Agency participation.
301–15.44 Individual employee charge cards.
301–15.45 Centrally billed accounts.
301–15.46 Travelers checks.
301–15.47 ATM services.
301–15.48 Additional agency guidance and information.

AUTHORITY: Sec. 205 (c), Pub. L. 152, Ch. 288, 63 Stat. 390 (40 U.S.C. 486(c)).

SOURCE: FTR Amdt. 9, 55 FR 10771, Mar. 23, 1990, unless otherwise noted.

Subpart A—Use of Travel Agents and Travel Management Centers (TMC's) by Federal Executive Agencies

§301–15.1 Scope of subpart.

(a) This subpart prescribes policies and procedures for the use of commercial travel agents to supply transportation and travel services for Federal employees or officers on official travel. It also provides for the establishment, control, and administration of travel management centers (TMC's) supplying these services to Federal agencies.

(b) A TMC is a commercial travel office operated by a travel agent under contract with the General Services Administration (GSA). The Federal Travel Directory (FTD), published monthly by GSA and the Department of Defense (DOD), contains an up-to-date listing of TMC's. Federal agencies and employees should order copies of the FTD through their appropriate headquarters administrative offices. The FTD also is available from the Superintendent of Documents, Government Printing Office, Washington, DC 20402. The publication stock number is 722–006–00000–3.

§301–15.2 Applicability.

This subpart applies to all executive agencies as defined under section 3 of the Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. 472).

§301–15.3 Authority to use travel agents.

(a) On May 25, 1984, the General Accounting Office removed the previous restrictions on the use of travel agents by Federal agencies.

(b) The services of a travel agent may not be used by executive agencies except:

(1) Through a TMC under contract to GSA;

(2) Through delegation of authority, obtained from GSA where warranted; or

(3) By exception as provided in §301–3.4(b).

§301–15.4 Establishment of TMC's.

(a) GSA contracts for TMC's in locations where the volume of travel justifies the need for such services. Generally, GSA will secure services through local travel agents. In the continental United States, areas with dispersed Federal employees or with a limited number of travel agents may be served by a TMC designated to provide Statewide service.

(b) An agency's request to participate in the TMC program should be directed to the GSA Federal Supply Service Bureau, Traffic and Travel Services Zone Office, which has jurisdiction over the State where travel management services are required. Zone office locations and contacts are listed in the FTD.

(c) GSA requires the following information for each agency location to be served:

(1) The name and address of each agency location and the name and telephone number of an agency representative designated to act as liaison;

(2) A per location estimate of official airline travel (number of tickets and total dollar cost) based on the prior year's travel records, and an estimate of the percentage of international travel, if any;

(3) The number of Federal agency employees per location; and

(4) Any special travel requirements, such as a high percentage of complex international travel.

§ 301–15.5 TMC responsibilities.

Under the terms of a contract, a TMC is required to:

(a) Comply with this subtitle and similar regulations as applicable, such as The Joint Federal Travel Regulations (JFTR), Volume 1 and the Uniform State/AID/USIA Foreign Service Travel Regulations (6 FAM 100);

(b) Comply with all appropriate Federal travel programs, such as the GSA scheduled passenger transportation services contracts (see subpart B of this part), the GSA travel expense payment system (both individual and centrally billed accounts (see subpart C of this part)), and the Fly-America Act (49 U.S.C. App. 1517);

(c) Provide a full range of services to assist the traveler or Federal agency (including airline, bus, steamship, or train reservations and ticketing; hotel and motel reservations; commercial auto rentals; assistance with visas and passports; and arranging conferences and seminars);

(d) Deliver travel documents to designated control points for agencies' convenience;

(e) Respond quickly when problems arise regarding changes in a traveler's itinerary; and

(f) Provide appropriate management information reports which include all billing activity, summarize travel data, and confirm adherence to Federal travel policies.

§ 301–15.6 GSA responsibilities.

(a) The appropriate GSA Traffic and Travel Services Zone Office will promptly acknowledge receipt of each agency's request to participate in the TMC program. If further details are needed, meetings between GSA and agency liaison personnel will be arranged.

(b) GSA will handle all required procurement processes, including solicitation development, selection of the successful bidder, and award and administration of the contract.

(c) A GSA project coordinator will be appointed to act as the primary liaison between the requesting agency and the designated TMC.

(d) GSA will assist agencies in developing a memorandum of understanding with the designated TMC.

§ 301–15.7 Agency responsibilities.

(a) Agencies may be requested to participate with GSA on a technical review panel to evaluate proposals from travel agents in the selection and evaluation process.

(b) Agencies are required to comply with the terms of the GSA contract and may not make separate contractual agreements with TMC's.

(c) It is the responsibility of the agency to prepare and finalize a memorandum of understanding (MOU) between the agency and the TMC contractor. The MOU should outline specific requirements and billing/refund procedures which must be agreed to by both the contractor and GSA. The MOU should also include the following information for each agency location where the service will be performed:

(1) The names and telephone numbers of agency liaison personnel designated to work locally with the TMC contractor and GSA project coordinator;

(2) Specific ticket delivery locations or control points, including names and telephone numbers of personnel authorized to accept tickets; and

(3) Any special or unusual agency travel policies or travel-related requirements.

(d) Before TMC service is initiated, a participating agency must establish, as a minimum, certain internal procedures. The agency shall inform subordinate offices of these procedures. Since many agencies have numerous field offices participating in the program, it is recommended that agencies standardize the following:

(1) Requirements for certification of official travel (for example, some agencies require that a copy of the travel authorization be exchanged for each ticket received at the point of delivery, while other agencies provide travelers with an accounting code to use when ordering tickets); and

(2) Billing and payment procedures, including ticket refunds (for example,

an agency with a national or centralized finance office may require field offices to return unused tickets to that office which will, in turn, make a request to the TMC for ticket refunds, rather than have field offices return tickets directly).

(e) Transactions with a TMC are comparable to those made directly with a carrier. Therefore, transactions between the agency and the TMC are governed by applicable audit regulations. For example, when an agency uses Government Transportation Requests (GTR's), they shall be made out in the name of the TMC, not the carrier. Similarly, unused tickets purchased from the TMC shall be returned directly to the TMC for refunds.

(f) Agencies will be requested to participate on a local oversight committee to review TMC performance, coordinate agency and TMC procedures, and provide GSA with requested information. Local oversight committee participation may be on a rotating or permanent basis.

(g) Agencies shall remain responsible for employee compliance with this subtitle, including mandatory use of the contract air/rail carriers program (see subpart B of this part) and restrictions on premium-class air/rail travel (see §301-3.3 of this chapter).

(h) Agencies shall comply with the Prompt Payment Act, as amended (31 U.S.C. 3901), and make timely payments to the TMC in accordance with the Act and Office of Management and Budget guidelines.

[FTR Amdt. 9, 55 FR 10771, Mar. 23, 1990, as amended at 58 FR 58242, Oct. 29, 1993]

§301–15.8 Employee responsibilities.

Employees are not authorized to use a TMC unless their agency participates in GSA's TMC program and has established internal procedures for the use of the designated TMC (see §301–15.7(b)).

Subpart B—Use of Contract Airline/Rail Passenger Service Between Selected Cities/Airports

§301–15.20 Scope of subpart.

(a) This subpart prescribes policies and procedures governing the use of U.S. certificated air carriers and rail carriers which are under contract with the General Services Administration (GSA) to furnish Federal employees and other persons authorized to travel at Government expense with scheduled airline/rail passenger service between selected U.S. cities/airports and between selected U.S. and international cities/airports at reduced fares. Carriers not under contract with GSA (referred to in this subpart as noncontract carriers) may be used between the selected cities/airports under conditions specified in §301–15.27.

(b) The carriers under contract (referred to in this subpart as awardee(s)), the contract fares, and the selected city and airport pairs to which the contract fares apply are published in the Federal Travel Directory (FTD), a monthly publication to be used in conjunction with this subpart. Federal agencies and employees should order copies of the FTD through their appropriate headquarters administrative offices. The FTD also is available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. The publication stock number is 722–006–00000–3.

§301–15.21 Applicability.

(a) This subpart is mandatory for all executive agencies (except the Department of Defense (DOD)) and other Federal agencies subject to the authority of the Administrator of General Services under section 201 of the Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. 481) and 5 U.S.C. 5701 *et seq.* and 5721 *et seq.* (Uniformed members and civilian employees of DOD are subject to the procedures established in the Defense

Traffic Management Regulation AR 55–355/NAVSUPINST 4600.70/AFR 75–2/MCO P4600.14B/DLAR 4500.3.)

(b) The following persons are exempt from mandatory use of this subpart; however, they are authorized to obtain services under this subpart at the option of the awardees when seating space is available.

(1) Uniformed members of the U.S. Coast Guard;

(2) Members and employees of the U.S. Congress;

(3) Employees of the judicial branch of the Government;

(4) Employees of the U.S. Postal Service;

(5) Foreign service officers;

(6) Employees of any agency having independent statutory authority to prescribe travel allowances and who are not subject to the provisions of 5 U.S.C. 5701 through 5709; and

(7) Contractors performing work under cost-reimbursable contracts or other eligible contracts as defined in 48 CFR part 51, including (but not limited to):

(i) Contractors working under cost-reimbursable contracts or other types of contracts involving direct travel costs to the Government; or

(ii) Contractors working for the Government at specific sites under nonprofit arrangements with the applicable contracting agency, and which are funded at such sites through Congressional appropriations (e.g., Government- owned, contractor operated (GOCO), federally funded research and development (FFRDC), or management and operating (M&O) contracts).

NOTE: Each contracting agency is responsible for identifying contractor eligibility and authorization for GSA contract fares.

§ 301–15.22 Alternate use of noncontract rail or bus service.

Notwithstanding the provisions of this subpart, noncontract rail or bus service may be used when the agency determines that these modes are advantageous to the Government (cost, energy, and other factors considered) and compatible with the requirements of the travel mission. (See § 301–2.2(d)(1)(ii)(C).)

§ 301–15.23 Responsibility of awardees.

(a) Awardees are not required to furnish services if, at the time of the request for service, the scheduled carrier's conveyance is fully loaded; nor are awardees required to furnish any additional aircraft or railcars to satisfy the transportation requirement. Awardees will provide the official Government traveler with services that are the same as those provided to their commercial passengers in scheduled jet or rail coach service, subject to the rules and procedures published in tariffs filed with the Airline Tariff Publishing Company or contained in the awardees' contracts of carriage.

(b) In describing unrestricted contract fares, awardees will use the designator ''YCA.'' Awardees will describe restricted contract fares by using a three-letter designator in which the last two characters will always consist of the letters ''CA''; e.g., ''QCA''.

(c) Awardees will issue prepaid tickets at no charge to Federal agencies when such tickets are requested by the Government in accordance with the provisions of § 301–15.24. This service, commonly known as prepaid ticket advice (PTA), includes notification between awardees' offices by electronic means or mail that a requestor in one location has purchased and requested issuance of prepaid transportation tickets to a person in another location. Generally, this service is used for Federal travelers who are located in remote areas or at long distances from airports or rail terminals and do not have immediate access to a ticket issuing facility. PTA service should not be used except where exceptional circumstances require use of such service.

§ 301–15.24 Procedures for obtaining service.

(a) Except as provided in paragraphs (b), (c), and (h) of this section, contract airline/rail passenger service shall be ordered by the issuance of a U.S. Government Transportation Request (GTR) (Standard Form 1169), either directly to awardees or indirectly to a travel management center (TMC) established by GSA as provided in subpart A of this part. (See § 301–15.25 on the use of TMC's.)

(b) Agencies and departments participating in GSA's travel and transportation expense payment system are authorized to use GSA contractor-issued charge cards to the extent provided in subpart C of this part. The charge cards may be presented to awardees, TMC's, airline and AMTRAK ticket counters, or agency travel officers, as appropriate and in accordance with agency policies and procedures implementing the charge card program.

(c) In limited circumstances when a traveler uses cash to procure service under 41 CFR 101–41.203–2, the traveler shall be prepared to authenticate the trip as official travel. When cash is used, the awardees listed in the FTD have the option of furnishing or not furnishing services at the contract fare. If only one contract is awarded for a city/airport pair and the awardee does not provide a contract fare with the use of cash, the traveler shall procure service from the awardee or a noncontract carrier offering the lowest fare. If more than one carrier has been awarded a contract for a city/airport pair, the traveler shall observe the order of awardee succession in selecting an awardee which provides a contract fare with the use of cash. If none of the awardees provides a contract fare with the use of cash, the traveler shall procure service from an awardee or noncontract carrier offering the lowest fare. Cash or personal credit cards may not be used to circumvent the Government's contracts.

(d) When a reservation for contract service is requested, the fare basis shall be identified as ''YCA'' (unrestricted) or ''—CA'' (restricted), as appropriate, and the awardee's ticket agent shall be instructed to apply the appropriate fare basis and contract fare. Agencies using teletype ticketing equipment shall examine airline tickets to determine if the tickets contain the correct fare or whether they should be canceled and new tickets issued. Tickets picked up at the airline ticket office shall be verified to ensure that the proper fare is shown on the ticket.

(e) Contract fares apply only for the city/airport pairs named in the FTD, and are not applicable to or from intermediate points. However, the contract fares are applicable in conjunction with other published fares or other contract fares. Contract fares shall not be used for personal travel taken in connection with official travel.

(f) When a city/airport pair published in the FTD indicates that only one contract is awarded and the awardee subsequently offers a fare lower than its contract fare for the same service, the ordering agency may elect to use the lower fare. Promotional, restricted, and those special fares offered by the awardee and applicable only to Government employees on official travel (commonly known as status fares) may be used if the traveler can meet the qualifying restrictions to obtain such fares.

(g) When the FTD indicates that separate contract fares apply for specific airports in selected cities served by more than one airport, travelers may (without further justification) use the airport which best suits their needs.

(h) Eligible contractor employees (as defined in §301–15.21(b)(7)), traveling in performance of a Government contract and with proper identification from the contracting agency, are authorized to obtain contract fares if the awardee agrees to the arrangement. Awardees may, at their option, require Government contractor employees to furnish a GTR or contract number for endorsement purposes in conjunction with payment by GTR, cash, or personal credit card. The FTD identifies those awardees which have agreed to furnish transportation services at the GSA contract fare to eligible Government contractors.

§301–15.25 Use of travel management centers (TMC's).

(a) TMC's are commercial offices operated by travel agents under contract with GSA. TMC's are responsible for providing and arranging all travel services required by the participating agencies. The FTD contains an up-to-date listing of TMC's.

(b) When GTR's are used, the TMC's are assigned GTR numbers by each participating agency and these GTR numbers shall be shown on all transportation tickets issued.

(c) When GSA contractor-issued charge cards or centrally billed accounts are used, travel management

services will be furnished as provided in subpart C of this part.

§ 301–15.26 Progressive airline awards for the same city/airport pair.

When progressive awards are made for the same city/airport pair, the awardees are listed in the FTD in priority order from the awardee (primary) offering the lower YCA fare to the awardee (secondary) offering the next higher YCA fare. Except as otherwise provided in this section, agencies shall obtain contract services in the order of awardee priority specified in the FTD.

(a) Where the awardee offers both a YCA fare and a restricted fare (e.g., QCA) for the same city/airport pair, the FTD lists both fares and describes the qualifying conditions for obtaining the restricted fare. The availability of a lower restricted fare by a secondary awardee does not remove the Government's obligation to request service from the primary awardee. Agencies may use the secondary awardee's restricted fare only if the exceptions noted in paragraph (b) of this section indicate that the use of the secondary awardee is justified. For example, if the primary awardee listed in the FTD offers a YCA fare of $90 and the secondary awardee offers a YCA fare of $100 and a QCA fare of $80, the QCA fare of $80 may be used only if the primary awardee with the lower YCA fare of $90 is displaced for reasons noted in paragraph (b) of this section.

(b) The secondary awardee may be used when:

(1) Seating space or the scheduled flight of the primary awardee is not available in time to accomplish the purpose of the travel, or the scheduled flight would require the traveler to incur unnecessary overnight lodging expense;

(2) The primary awardee's flight schedule for the travel involved is inconsistent with the Government's policy of scheduling travel to the maximum extent practicable during normal working hours (see 5 CFR 610.123); or

(3) Based on a cost comparison, the primary awardee's fare, when added to such factors as ground transportation, lost productive time, allowable overtime, and additional overnight lodging expense, would result in higher costs to the Government than the costs resulting from the use of the secondary awardee.

(c) When an awardee offers a commercial fare lower than its Government contract fare, the ordering agency may use the lower fare provided the qualifications for obtaining the lower fare are compatible with the agency's travel requirements and provided a cost comparison of total costs prescribed in paragraph (b)(3) of this section justifies a change in the order of awardee succession. By offering the general public a fare lower than its contract fare, the awardee assumes the status of a noncontract carrier and the provisions of § 301–15.27 apply.

§ 301–15.27 Use of noncontract carriers for listed city/airport pairs.

(a) Heads of agencies are authorized to approve the use of noncontract carriers for city/airport pairs listed in the FTD when their use is justified under the conditions specified in paragraph (b) of this section. This authority may be delegated provided appropriate guidelines in the form of regulations or other written instructions are furnished the designee. Redelegations of authority shall be limited. Delegation and redelegation of authority shall be held to as high an administrative level as practicable to ensure adequate consideration and review of the circumstances requiring the use of noncontract carriers. Justification for the use of noncontract carriers will be authorized on individual travel orders (if known before travel begins) or approved on vouchers (if not known before travel begins).

(b) Use of noncontract carriers for city/airport pairs listed in the FTD is justified when:

(1) Seating space or the scheduled service of the awardee is not available in time to accomplish the purpose of the travel, or the scheduled service would require the traveler to incur overnight lodging expense;

(2) The awardee's schedule for the travel involved is inconsistent with the Government's policy of scheduling travel to the maximum extent practicable during normal working hours; or

(3) Based on a cost comparison (see paragraph (c) of this section),

(i) A restricted or unrestricted coach fare available to the general public is lower than the contract fare or other fare offered by the awardee, all other cost factors being equal; or

(ii) Use of a noncontract coach fare available to the general public would, when added to such factors as ground transportation, lost productive time, allowable overtime, and additional overnight lodging expense, result in lower costs to the Government than the costs that would accrue if comparable cost factors were added to the contract fare.

(c) When making cost comparisons,

(1) Discount fares such as YDG, MDG, or other fares restricted to Government employees may not be used.

(2) Promotional/restricted fares offered by noncontract carriers to the general public may be used provided:

(i) The traveler can meet all qualifying restrictions associated with such fares, and

(ii) The service provided by the noncontract carrier is equal to or better than that of an awardee with respect to en route trip times.

(3) Agencies should take into account any penalty fee a carrier may impose when reservations for promotional/restricted fares are canceled or changed.

(d) The traveler and/or the traveler's agency, at the time reservations are made or travel is performed (whichever occurs first), shall demonstrate that the awardee did not offer the same fare cited in the cost comparison. Justification for using the noncontract carrier shall be shown on the travel authorization or travel voucher, as provided in paragraph (a) of this section.

§301–15.28 Traveler liability.

In the absence of specific authorization or approval stated on or attached to the travel authorization or travel voucher, a civilian traveler shall be responsible for any difference in the cost that may result from the traveler's unauthorized use of noncontract service or the failure to observe the order of awardee succession. The traveler's indebtedness to the Government shall be the difference between the price of the service used and the lowest contract fare applicable to the travel involved. The entitlement of a uniformed services traveler who fails to use directed Government-procured transportation shall be as specified in the Joint Federal Travel Regulations, Volume 1.

Subpart C—Travel and Transportation Expense Payment System: Contractor-Issued Charge Cards, Centrally Billed Accounts, Travelers Checks, and Automated-Teller-Machine (ATM) Services

§301–15.40 Scope of subpart.

This subpart prescribes policies and procedures governing the use of the General Services Administration (GSA) travel and transportation expense payment system. GSA has contracted for the issuance and maintenance of individual contractor-issued charge cards, the establishment of centrally billed accounts, the issuance of travelers checks, and the provision of automated-teller-machine (ATM) services. The GSA travel and transportation expense program includes provisions for the following:

(a) Individual employee charge cards used to pay for major travel and transportation expenses; i.e., passenger transportation tickets, vehicle rental charges, lodging, meals, etc. (see §301–15.44);

(b) Centrally billed accounts used by designated agency offices primarily for the purchase of passenger transportation services (see §301–15.45);

(c) Travelers checks (or cash) used for other expenses; i.e., laundry, parking, local transportation, or tips (see §301–15.46); and

(d) ATM access at locations throughout the United States and worldwide (see §301–15.47).

[FTR Amdt. 9, 55 FR 10771, Mar. 23, 1990, as amended by FTR Amdt. 12, 55 FR 49895, Dec. 3, 1990]

§301–15.41 Applicability.

This subpart applies to Federal agencies and departments that participate in GSA's travel and transportation expense payment system providing for

contractor-issued charge cards, centrally billed accounts, travelers checks, and ATM services.

[FTR Amdt. 12, 55 FR 49895, Dec. 3, 1990]

§ 301–15.42 Definitions.

For the purposes of this subpart the following definitions apply:

(a) *Automated-teller-machine (ATM) services* are contractor-provided ATM services which allow cash withdrawals from participating ATM's to be charged to a contractor-issued charge card (see paragraph (c) of this section).

(b) *Centrally billed* means a Government Travel System account established by the charge card contractor at the request of a participating agency.

(c) *Charge card* means a contractor-issued charge card to be used by travelers of a participating agency to pay for passenger transportation services, subsistence expenses, and other allowable travel and transportation expenses incurred in connection with official travel.

(d) *Federal Travel Directory (FTD)* means a monthly publication issued by GSA and the Department of Defense to provide up-to-date information on charge cards, contract fares, lodging rates, car rental, per diem rates, travel management centers, and other travel and transportation matters. Federal agencies and employees should order copies of the FTD through their appropriate headquarters administrative offices. The FTD also is available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. The publication stock number is 722–006–00000–3.

(e) *Participating agency* means an agency or department that participates in GSA's travel and transportation expense payment system.

(f) *Travel Management Center (TMC)* means a commercial travel firm under contract to GSA that provides reservations, ticketing, and related travel management services for official travelers.

(g) *Travelers checks* are contractor-issued travelers checks.

[FTR Amdt. 12, 55 FR 49895, Dec. 3, 1990]

§ 301–15.43 Agency participation.

(a) Agencies or departments desiring to participate in the travel and transportation expense payment program should contact the General Services Administration, Attn: Transportation Management Division (FBX), Washington, DC 20406.

(b) The agency headquarters office must approve participation in the program. Interested offices within the participating agency shall contact their local administrative or travel office to arrange initiation into this program.

(1) The charge card contractor will issue charge cards and establish centrally billed accounts only upon the request of authorized representatives of participating agencies.

(2) The charge card contractor will provide ATM services to cardholders who are specifically authorized by their agencies to use ATM services. To participate in the ATM program, agencies must perform a cost benefit analysis, determine whether the program will be advantageous, and develop program controls. Agencies must provide the GSA contracting officer a copy of the cost benefit analysis and a certification signed by the head of the agency or his/her designee stating that the ATM program is expected to be advantageous to the agency.

[FTR Amdt. 9, 55 FR 10771, Mar. 23, 1990, as amended by FTR Amdt. 12, 55 FR 49896, Dec. 3, 1990; FTR Amdt. 26, 57 FR 28634, June 26, 1992]

§ 301–15.44 Individual employee charge cards.

(a) *Authority*. Under 41 CFR 101–41.203, Federal agencies historically used a U.S. Government Transportation Request (GTR), SF 1169, to purchase passenger transportation services directly from a common carrier or through a commercial travel agent under contract to GSA (see subpart A of this part). Authority to deviate from 41 CFR 101–41.203 was granted by the Administrator of General Services on August 4, 1983, thus allowing eligible individuals to participate in the charge card program.

(b) *Issuing charge cards.* Participating agencies shall determine and name employees who may be issued an individual employee charge card. The employees will be requested to complete an employee card account application for agency approval and submission to the contractor. The charge card is issued directly to the employee in his or her name. The charge card contractor mails charge cards to authorized individuals or to requesting agency offices. Cost-reimbursable contractors are not eligible to use the charge card.

(c) *Use of charge cards.* (1) The employee shall use the charge card issued under this program only to charge expenses incurred in conjunction with official travel or to obtain authorized ATM cash withdrawals (see §301–15.47). The employee shall use the charge card to pay for official travel expenses to the maximum extent possible. There is no preset limit on the expenses which can be charged to the charge cards; however, ATM withdrawals are limited to the amounts stated in the ATM cardmember agreement and the employee's travel authorization. Although the employee is liable for payment of all charges incurred, including those for ATM withdrawals, the employee shall be reimbursed by his/her agency for all authorized and allowable travel and transportation expenses. However, employees are cautioned that charges in excess of authorized and allowable travel and transportation expenses (i.e., lodging and meal costs which exceed authorized amounts) are the financial responsibility of the employee and are not reimbursable. Use of the charge card (including use of the card to obtain an ATM cash withdrawal) does not relieve the employee of the responsibility to employ prudent travel practices and to observe rules and regulations governing official travel as set forth in this subtitle and implementing agency regulations.

(2) The charge card may be used to pay for passenger transportation services (including those services offered by carriers under contract to GSA) at the transportation carrier's ticket counter, TMC, or agency travel office, as appropriate, under the participating agency's policies and procedures. Agencies may elect to prohibit employees from using the charge card to purchase services directly from a carrier. The charge card shall not be used to procure travel and transportation services from commercial travel agencies that are not under contract to the Government to provide such services to the Government traveler.

(d) *Monthly contractor bills and payments.* The terms of the contract with the charge card contractor require billing and payment to be performed in the following manner. The contractor bills charges directly to the individual employee each month. Charges billed to the individual employee are due and must be paid in full within 25 calendar days of the billing date. There are no interest or late charges, and extended or partial payment is not permitted. Questions concerning billings and payments should be directed to the charge card contractor at the toll free telephone numbers published in the FTD.

(e) *Travel voucher claims*—(1) *Preparing and submitting travel vouchers.* Upon completing official travel, the employee must prepare and submit a travel voucher in the usual manner, together with any required receipts, to the appropriate finance or paying office. The employee is reimbursed for travel and transportation expenses authorized and allowable under this subtitle and agency policies and procedures. Participating agencies shall process travel vouchers within the time limits prescribed in §301–10.1(b)(3).

(2) *Unused transportation tickets.* Unused or partially unused tickets purchased with individual cards shall be returned to a TMC or carrier and a refund credit receipt obtained. Unused tickets that have been prepaid for pickup at the airport must be refunded by the airline upon whose ticket stock the ticket was issued. The employee may claim reimbursement on the travel voucher only for the cost of the tickets actually used. Refunds for unused tickets will be credited to the employee's account. The unused tickets shall not be submitted with the travel voucher.

(3) *Transportation charges and assignment of rights.* Use of charge cards for purchase of passenger transportation services is considered to be a cash purchase. Travel vouchers submitted for

reimbursement of transportation purchased with charge cards must include a statement which assigns to the United States all rights which the traveler has in connection with recovery of overcharges from the carrier(s). This statement is preprinted on the SF 1012, and must be initialed by the employee when claiming reimbursement for transportation expenses. Employees using agency travel vouchers under approved exceptions to the SF 1012 must add this statement (see § 301–11.5(c)(3) for statement) if it is not preprinted on the voucher.

(f) *Charge card cancellation and suspension.* Charge cards may be canceled by the employee, the participating agency, or the charge card contractor. Cancellations may be accomplished by telephone notification with subsequent written confirmation to the charge card contractor. The charge card contractor may cancel an employee's card when the contractor's statement has not been paid in full 120 calendar days after the date the statement was issued. The contractor may suspend an employee's card when the contractor's statement has not been paid in full 60 calendar days after the date the statement was issued. In either event, the contractor will cancel or suspend an employee's card only on notification to and with the concurrence of the participating agency.

(g) *Lost or stolen charge cards.* An employee is not responsible for any charges incurred against a lost or stolen card provided the employee promptly reports loss of the card to the contractor under the terms of the cardmember agreement signed by the employee when the charge card was issued. Employees may call 24 hours a day to report lost or stolen charge cards. The toll free telephone numbers are published in the FTD.

(h) *Financial obligations/liability.* Except for charges accrued against promptly reported lost or stolen cards, employees with charge cards are liable for all billed charges. (See paragraphs (c) and (g) of this section.) Government employees must pay their just financial debts under section 206 of Executive Order 11222 (May 8, 1965) and Office of Personnel Management Regulations, 5 CFR 735.207. At the request of the contractor, Federal agencies and departments, without Government liability, may assist in collecting delinquent employee accounts after 60 calendar days. The Government assumes no liability for charges incurred on employee charge cards (including charges relating to ATM withdrawals), nor is the Government liable for lost or stolen charge cards.

[FTR Amdt. 9, 55 FR 10771, Mar. 23, 1990, as amended by FTR Amdt. 12, 55 FR 49896, Dec. 3, 1990]

§ 301–15.45 Centrally billed accounts.

(a) *Establishment.* Participating agencies may establish centrally billed accounts with the contractor for one or more designated offices within the agency primarily to purchase transportation services for groups or for infrequent travelers; i.e., employees not designated to receive individual cards. Agencies shall ensure that only authorized personnel use the accounts and that all tickets purchased are authorized. Charge cards are not issued for centrally billed accounts.

(b) *Use of centrally billed accounts.* Centrally billed accounts may be used only if agencies use a TMC or agency travel office. They are intended principally to supplement the individual card, rather than as the sole means of purchasing transportation tickets for all agency employees.

(c) *Contractor billing and payment.* Consolidated contractor airline ticket charges accrued through use of centrally billed accounts shall be billed monthly to the agency's finance and paying office. Expenses billed monthly against centrally billed accounts are paid to the contractor. Monthly payment of charges incurred through the use of centrally billed accounts is subject to the provisions of the Prompt Payment Act, as amended (31 U.S.C. 3901), and charges billed to agency offices are due in full within 30 calendar days of the billing date.

(d) *Travel voucher claims*—(1) *Preparation and submission of travel vouchers.* Upon completing official travel, the employee shall prepare and submit a travel voucher in the usual manner, together with any required receipts, to the finance and paying office, to be reimbursed.

(2) *Unused transportation tickets.* The employee shall submit to the appropriate agency office all unused transportation tickets (wholly or partially unused) purchased under a centrally billed account. In turn, the agency shall return the unused tickets to the TMC through use of the SF 1170, Redemption of Unused Tickets, and maintain a copy of the SF 1170 on file until the credit appears as an adjustment to the agency's bill from the TMC. Policies and procedures regarding the use of the SF 1170 are provided in 41 CFR subpart 101–41.2.

(e) *Financial obligations/liability.* The Government is liable only for authorized charges incurred in conjunction with official travel on centrally billed accounts.

[FTR Amdt. 9, 55 FR 10771, Mar. 23, 1990, as amended by FTR Amdt. 12, 55 FR 49896, Dec. 3, 1990]

§ 301–15.46 Travelers checks.

(a) Travelers checks issued under this program are available to participating agencies in a wide range of denominations. Specific arrangements for issuing, shipping, and paying for bulk stocks of travelers checks are made between the travelers check contractor and the participating agency.

(b) Lost or stolen travelers checks shall be promptly reported by telephone to the travelers check contractor. Employees may call 24 hours a day to report lost or stolen travelers checks and to obtain refund information. The toll free telephone numbers are published in the FTD.

§ 301–15.47 ATM services.

(a) *Enrollment in the ATM program.* Participating agencies shall determine which employees may enroll in the ATM program. Enrollment in the program is limited to employees whose charge card accounts are in a current status. The employees will be requested to complete an enrollment form for agency approval and submission to the contractor. Each employee will receive a personal identification number (PIN) which will be valid approximately ten days after the mailing of the PIN by the contractor.

(b) *Use of ATM services.* When authorized, the charge card may be used to obtain cash travel advances at ATM's worldwide. The employee must be enrolled in the ATM program and have received a PIN in order to obtain an advance. The charge card contractor will bill the amount of the withdrawal and the applicable transaction charge to the employee. An employee may not withdraw any amount unless authorized to do so. Furthermore, withdrawals may not exceed any limitations on advances stated on the employee's travel authorization. The use of cash withdrawn from an ATM is subject to all applicable regulations of the participating agency with respect to travel advances.

(c) *Cancellation and suspension of ATM privileges.* An employee's ATM privileges may be canceled by the employee, the participating agency, or the charge card contractor. Cancellation by an employee or participating agency may be accomplished by telephone notification with subsequent written confirmation to the charge card contractor. The contractor may cancel an employee's privileges only upon notifying and obtaining the concurrence of the participating agency. The charge card contractor will automatically suspend an employee's ATM privileges when the contractor's statement has not been paid in full within 60 calendar days of the billing date on the billing statement. Additionally, the contractor may suspend or cancel an employee's card if (after contacting the participating agency) the contractor reasonably believes that the employee has made an unauthorized withdrawal or withdrawals. Finally, an employee's ATM privileges are automatically canceled upon the cancellation of his or her card.

[FTR Amdt. 12, 55 FR 49896, Dec. 3, 1990]

§ 301–15.48 Additional agency guidance and information.

(a) *Purchasing passenger transportation.* (1) Passenger transportation services procured with contractor-issued charge cards under this payment system are not subject to the cash limitation established by the Administrator of General Services at 41 CFR 41.203–2. Any credit card other than the contractor-issued charge card and all

travelers checks used to purchase passenger transportation services shall be considered the equivalent of cash and subject to the cash limitation provisions of 41 CFR 101–41.203–2.

(2) A portion of the charge card application form is to be used to record the standard Federal organization code(s) contained in the Department of Commerce/National Institute of Standards and Technology publication, Codes for the Identification of Federal and Federally Assisted Organizations (FIPS PUB 95). Specific details concerning this requirement will be communicated by the charge card contractor directly to each participating agency.

(b) *Submitting passenger ticketing information to GSA for audit.* (1) Travel vouchers containing reimbursable transportation charges purchased with contractor-issued charge cards shall not be considered transportation vouchers under 41 CFR 101–41.807.

(2) Passenger ticketing information is furnished directly by the charge card contractor to GSA's Office of Transportation Audits. It is used to identify and collect carrier overcharges.

(c) *Examination of payments and collection.* The Transportation Act of 1940, as amended (31 U.S.C. 3726), authorizes the GSA Transportation Audit Division (see 41 CFR 101–41.102) to issue a notice of overcharge when GSA finds that a carrier has been overpaid for the services rendered.

(1) Under the provisions of 41 CFR subpart 101–41.5, carriers are requested to promptly refund amounts due the United States. Refund checks are to be made payable to the General Services Administration and promptly mailed to the General Services Administration, P.O. Box 93746, Chicago, IL 60673. Payment or credit to the contractor is not considered proper payment of overcharge claims due the U.S. Government.

(2) Protests to notices of overcharge are handled and processed in accordance with 41 CFR 101–41.503.

(3) Collection of unrefunded overcharges owed to the U.S. Government are processed in accordance with 41 CFR 101–41.504.

(4) Debts collected by GSA based on audits of transportation accounts are deposited to miscellaneous receipts, U.S. Treasury.

(5) Claims against the United States related to the actions taken above are processed under 41 CFR subpart 101–41.6.

(6) Reconsideration and review of GSA transportation claim settlements follow the provisions of 41 CFR subpart 101–41.7.

(d) *Employee training.* Participating agencies shall ensure that each of their eligible employees is adequately trained in the use of the contractor-issued charge card, centrally billed account, or ATM services before allowing them to use these services.

[FTR Amdt. 9, 55 FR 10771, Mar. 23, 1990. Redesignated and amended by FTR Amdt. 12, 55 FR 49896, Dec. 3, 1990]

PART 301–16—CONFERENCE PLANNING

Sec.
301–16.1 Policy.
301–16.2 Definitions.
301–16.3 Authorization of Government sponsorship or co-sponsorship of a conference.
301–16.4 Selection of a conference site.
301–16.5 Selection of conference attendees.

AUTHORITY: 5 U.S.C. 5701–5709; E.O. 11609, 36 FR 13747, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: FTR Amdt. 32, 58 FR 58242, Oct. 29, 1993, unless otherwise noted.

§ 301–16.1 Policy.

It is the policy of the Government that agencies shall exercise strict fiscal responsibility by selecting conference sites that minimize conference administrative costs (as defined in § 301–16.2(b) of this part), conference attendees' travel costs (as defined in § 301–16.2(c) of this part), and conference attendees' time costs (as defined in § 301–16.2(d) of this part). It also is the policy of the Government that agencies shall minimize conference attendees' travel costs by authorizing the minimum number of attendees necessary to accomplish the agency's goals.

§ 301–16.2 Definitions.

(a) *Conference.* The term ''conference'' means a meeting, retreat, seminar, symposium, or similar event that involves attendee travel. The term

''conference'' also means a training activity that involves attendee travel when the training activity is considered a conference under Chapter 410 of the Federal Personnel Manual (Copies may be obtained from the Superintendent of Documents, Government Printing Office, Washington, DC 20402.) and its accompanying instructional letters.

(b) *Conference administrative costs.* The term ''conference administrative costs'' includes the cost of conference facilities, registration fees, speaker fees, and conference-related administrative fees paid by the Government for a conference, whether paid directly by agencies or reimbursed by agencies to travelers or others associated with the conference.

(c) *Conference attendees' travel costs.* The term ''conference attendees' travel costs'' includes attendees' subsistence expenses (including lodging and meals and incidental expenses (M&IE)) and transportation costs authorized at Government expense.

(d) *Conference attendees' time costs.* The term ''conference attendees' time costs'' means the cost of employees' time spent at the conference (including time spent while performing en route travel during normal duty hours).

(e) *Conference site.* For purposes of this part, the term ''conference site'' means the locality or geographic area where the conference is held.

(f) *Conference facilities.* For purposes of this part, the term ''conference facilities'' means the meeting rooms and lodging accommodations where the conference is conducted.

[FTR Amdt. 32, 58 FR 58242, Oct. 29, 1993, as amended by FTR Amdt. 39, 59 FR 46194, Sept. 7, 1994]

§301–16.3 Authorization of Government sponsorship or co-sponsorship of a conference.

(a) *General.* A senior agency official shall authorize Government sponsorship or co-sponsorship of a conference which involves travel by 30 or more employees.

(b) *Prohibition on use of a place of public accommodation that is not an approved accommodation*—(1) *General rule.* As provided in 15 U.S.C. 2225a, an agency, as defined in §301–17.2(a) of this chapter, may not sponsor or fund in whole or in part a conference in any State, as defined in §301–17.2(f) of this chapter, at a place of public accommodation that is not an approved accommodation as defined in §301–17.2(c) of this chapter, unless a waiver is granted under paragraph (b)(2) of this section. This prohibition also applies to Federal funds expended by the government of the District of Columbia.

(2) *Waiver of the prohibition on scheduling a conference at a place of public accommodation that is not an approved accommodation.* An agency, as defined in §301–17.2(a) of this chapter, may sponsor or fund in whole or in part a conference in any State, as defined in §301–17.2(f) of this chapter, at a place of public accommodation that is not an approved accommodation when the agency head waives the prohibition in paragraph (b)(1) of this section based on his/her written determination that such waiver is necessary in the public interest for a particular event. The agency head may delegate the authority to waive the prohibition in paragraph (b)(1) of this section to a senior level official if such official is given the authority with respect to all conferences sponsored or funded by the agency.

(3) *Requirement to include prohibition notice on advertisements and applications for attendance at a conference.* As required by 15 U.S.C. 2225a, any advertisement or application for attendance at a conference sponsored or funded in whole or in part by an agency in any State, as defined in §301–17.2(f) of this chapter, shall include a notice of the prohibition contained in paragraph (b)(1) of this section on holding a conference at a place of public accommodation that is not an approved accommodation. An agency shall not be required to include notice of the prohibition in any advertisement or application for attendance at a conference, however, when the agency head, or his/her designee, waives the prohibition in accordance with paragraph (b)(2) of this section.

(4) *Notification to non–Federal entities receiving Federal funds of the prohibition on scheduling a conference at a place of public accommodation that is not an approved accommodation.* As provided in 15 U.S.C. 2225a, an Executive agency, as defined in 5 U.S.C. 105, which provides

Federal funds to a non–Federal entity shall notify the non–Federal entity receiving such funds of the prohibition contained in paragraph (b)(1) of this section.

[FTR Amdt. 39, 59 FR 46194, Sept. 7, 1994]

§ 301–16.4 Selection of a conference site.

(a) *Agency responsibilities*—(1) *Agency policy*. Each agency shall establish policies governing conference site selection that minimize conference administrative costs and conference attendees' travel costs to be paid by the Government, as well as conference attendees' time costs. Agencies should use Government-owned or Government-provided conference facilities to the maximum extent possible, and generally should avoid consideration of conference sites that might appear extravagant to the public. However, when a true cost savings would accrue to the Government in the selection of a particular conference site (e.g., through the availability of attractive and competitive rates during the off-season in areas having seasonal rates), agencies should avail themselves of the opportunity to save costs in selecting a conference site.

(2) *Authorization of conference site selection*. The authorization to conduct a conference at a selected site when the conference involves travel by 30 or more employees must be granted by a senior agency official.

(b) *Documentation*. When a conference involves travel by 30 or more employees, the agency shall document the cost of each alternative conference site, and retain a record of the documentation for every conference held. The agency shall make the documentation available for inspection by the agency's Office of Inspector General or other interested parties.

(c) *Restrictions on selection of conference facilities*—(1) *Approved accommodations*. When an agency, as defined in § 301–17.2(a) of this chapter, holds a conference at a place of public accommodation, as defined in § 301–17.2(b) of this chapter, the agency shall use an approved accommodation as defined in § 301–17.2(c) of this chapter unless a waiver is granted under § 301–16.3(b)(2) of this part. Any advertisement or application for attendance at the conference shall include notice of the prohibition on using a place of public accommodation that is not an approved accommodation in accordance with § 301–16.3(b) of this part. In addition, any Executive agency as defined in 5 U.S.C. 105 shall notify all non–Federal entities to which it provides Federal funds of the prohibition.

(2) *Conferences within the District of Columbia*. Agencies may obtain short-term conference meeting space in the District of Columbia in accordance with 41 CFR 101–17.101–4. Direct procurement by an agency of lodging facilities in the District of Columbia without specific authorization and appropriation by the Congress is prohibited (see 40 U.S.C. 34). The provisions of this paragraph shall not be construed to prohibit payment of per diem to an employee who is authorized to obtain lodging in the District of Columbia while performing official business travel.

[FTR Amdt. 32, 58 FR 58242, Oct. 29, 1993; 58 FR 60390, Nov. 16, 1993, as amended by FTR Amdt. 39, 59 FR 46195, Sept. 7, 1994]

§ 301–16.5 Selection of conference attendees.

(a) *Agency responsibilities*—(1) *Agency policies and procedures*. Each agency shall establish policies and procedures designed to reduce the overall cost of attending conferences. The agency policy and procedures shall:

(i) Limit agency attendance to the minimum number of attendees necessary for accomplishment of the agency's mission; and

(ii) Provide for consideration of travel expenses when selecting attendees.

(2) *Authorization of attendance*. A senior agency official shall authorize all employee conference attendance to be performed at Government expense.

(b) *Per diem*. Per diem is intended only to reimburse the attendee's individual subsistence expenses. Conference administrative costs are to be paid separately, and are not to be included in the attendee's subsistence reimbursement.

PART 301–17—AGENCY TRAVEL DATA REQUIREMENTS

Subpart A—Approved Accommodations Data Reporting

Sec.
301–17.1 Applicability.
301–17.2 Definitions.

AUTHORITY: 5 U.S.C. 5707.

SOURCE: FTR Amdt. 39, 59 FR 46195, Sept. 7, 1994, unless otherwise noted.

Subpart A—Approved Accommodations Data Reporting

§ 301–17.1 Applicability.

(a) This part applies to Federal agencies as defined in § 301–17.2(a) of this part.

§ 301–17.2 Definitions.

For purposes of this part, the following definitions apply:

(a) *Agency.* ''Agency'' has the same meaning it is given in § 301–1.3(c)(1) of this chapter except it does not include the government of the District of Columbia.

(b) *Place of public accommodation affecting commerce.* ''Place of public accommodation affecting commerce'' means any inn, hotel, or other establishment within a State that provides lodging to transient guests, except that such term does not include:

(1) An establishment owned by the Federal Government;

(2) An establishment treated as an apartment building for purposes of any State or local law or regulation; or

(3) An establishment located within a building that contains not more than 5 rooms for rent or hire and that is actually occupied as a residence by the proprietor of such establishment.

(c) *Approved accommodation.* ''Approved accommodation'' means any place of public accommodation that meets the requirements of the fire prevention and control guidelines in 15 U.S.C. 2225. (A master list of all approved accommodations is compiled, periodically updated, and published in the FEDERAL REGISTER by the Director of the Federal Emergency Management Agency. The statute (5 U.S.C. 5707a(b)) requires that the General Services Administration list only approved accommodations in any directory listing public accommodations.)

(d) *Employee.* ''Employee'' has the same meaning it is given in § 301–1.3(c)(2) of this chapter and in § 302–1.4(c) of chapter 302 of this title, and does not include an interviewee as defined in § 301–1.3(c)(3) of this chapter.

(e) *State.* ''State'' means any State, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, the Trust Territory of the Pacific Islands, the Virgin Islands, the Canal Zone, Guam, American Samoa, or any other U.S. territory or possession.

[FTR Amdt. 39, 59 FR 46195, Sept. 7, 1994, as amended by FTR Amdt. 53; 61 FR 64998, Dec. 10, 1996

Subpart B—[Reserved]

APPENDIX A TO CHAPTER 301–PRESCRIBED MAXIMUM PER DIEM RATES FOR CONUS

The maximum rates listed below are prescribed under § 301–7.3(a) of this chapter for reimbursement of per diem expenses incurred during official travel within CONUS (the continental United States). The amount shown in column (a) is the maximum that will be reimbursed for lodging expenses including applicable taxes. The M&IE rate shown in column (b) is a fixed amount allowed for meals and incidental expenses covered by per diem. The per diem payment calculated in accordance with part 301–7 of this chapter for lodging expenses plus the M&IE rate may not exceed the maximum per diem rate shown in column (c). Seasonal rates apply during the periods indicated.

Per diem locality: Key city,[1] County and/or other defined location [2, 3]	Maximum lodging amount (a)	+	M&IE rate (b)	=	Maximum per diem rate [4] (c)
CONUS, Standard rate	$50		$30		$80
(Applies to all locations within CONUS not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation subsistence allowances. See parts 302–2, 302–4, and 302–5 of this subtitle.)					
Alabama:					
Birmingham, Jefferson	55		38		93
Gulf Shores, Baldwin:					
(May 1-September 30)	102		34		136
(October 1-April 30)	73		34		107
Huntsville, Madison	61		34		95
Mobile, Mobile	56		38		94
Montgomery, Montgomery	56		30		86
Arizona:					
Casa Grande, Pinal:					
(January 1-April 30)	55		30		85
(May 1-December 31)	50		30		80
Chinle, Apache:					
(April 1-October 31)	83		30		113
(November 1-March 31)	63		30		93
Flagstaff, All points in Coconino County not covered under Grand Canyon per diem area:					
(April 1-October 31)	79		34		113
(November 1-March 31)	60		34		94
Grand Canyon, all points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	105		38		143
Kayenta, Navajo:					
(April 1-October 31)	93		30		123
(November 1-March 31)	62		30		92
Phoenix/Scottsdale, Maricopa:					
(October 1-May 14)	105		38		143
(May 15-September 30)	65		38		103
Prescott, Yavapai	54		34		88
Tucson, Pima County; Davis Monthan AFB:					
(November 1-May 31)	77		34		111
(June 1-October 31)	61		34		95
Yuma, Yuma	64		30		94
Arkansas:					
Hot Springs, Garland	59		30		89
Little Rock, Pulaski	65		30		95
California:					
Clearlake, Lake:					
(April 1-September 30)	61		34		95
(October 1-March 31)	52		34		86
Death Valley, Inyo	93		42		135
Eureka, Humboldt:					
(May 15-October 14)	67		34		101
(October 15-May 14)	56		34		90
Fresno, Fresno	68		34		102

Gualala/Point Area, Mendocina	124	42	166
Los Angeles, Los Angeles, Kern, Orange and Ventura Counties; Edwards AFB; Naval Weapons Center and Ordnance Test Station, China Lake	97	42	139
Mammoth Lakes/Bridgeport, Mono:			
(November 1-April 30)	72	42	114
(May 1-October 31)	59	42	101
Merced, Merced	54	34	88
Modesto, Stanislaus	58	34	92
Monterey, Monterey:			
(June 1-October 31)	79	38	117
(November 1-May 31)	71	38	109
Napa, Napa:			
(April 1-October 31)	83	42	125
(November 1–March 31)	76	42	118
Oakhurst/Madera, Madera	56	30	86
Oakland, Alameda, Contra Costa and Marin	77	34	111
Ontario/Victorville/Barstow, San Bernardino	64	38	102
Palm Springs, Riverside:			
(November 1-May 31)	79	38	117
(June 1-October 31)	62	38	100
Palo Alto/San Jose, Santa Clara	105	42	147
Redding, Shasta	55	34	89
Sacramento, Sacramento	72	38	110
San Diego, San Diego	84	38	122
San Francisco, San Francisco	114	42	156
San Luis Obispo, San Luis Obispo	71	38	109
San Mateo/Redwood City, San Mateo	85	38	123
Santa Barbara, Santa Barbara	98	34	132
Santa Cruz, Santa Cruz:			
(June 1-September 30)	95	38	133
(October 1-May 31)	81	38	119
Santa Rosa, Sonoma	59	38	97
South Lake Tahoe, El Dorado (See also Stateline, NV)	126	38	164
Stockton, San Joaquin	51	34	85
Tahoe City, Placer	57	38	95
Visalia, Tulare	64	38	102
West Sacramento, Yolo	60	30	90
Yosemite Nat'l Park, Mariposa:			
(April 1-October 31)	99	42	141
(November 1-March 31)	84	42	126
Colorado:			
Aspen, Pitkin:			
(January 15-March 31)	175	42	217
(April 1-January 14)	82	42	124
Boulder, Boulder:			
(May 1-October 31)	93	38	131
(November 1-April 30)	81	38	119
Colorado Springs, El Paso			
(April 1-October 31)	70	30	100
(November 1-March 31)	54	30	84

Per diem locality: Key city,[1] County and/or other defined location [2, 3]	Maximum lodging amount (a)	+	M&IE rate (b)	=	Maximum per diem rate [4] (c)
Cortez, Montezuma:					
(May 1-September 30)	65		30		95
(October 1-April 30)	52		30		82
Denver, Denver, Adams, Arapahoe and Jefferson	92		34		126
Durango, La Plata:					
(June 1-October 31)	92		34		126
(November 1-May 31)	61		34		95
Fort Collins/Loveland, Larimer:					
(May 1-September 30)	57		30		87
(October 1-April 30)	52		30		82
Glenwood Springs, Garfield	56		34		90
Grand Junction, Mesa	57		30		87
Gunnison, Gunnison:					
(June 1-September 30)	62		30		92
(October 1-May 31)	50		30		80
Keystone/Silverthorne, Summit:					
(February 1-August 31)	167		42		209
(September 1-January 31)	128		42		170
Montrose, Montrose:					
(June 1, September 30)	55		30		85
(October 1-May 31)	50		30		80
Pagosa Springs, Archuleta	53		30		83
Pueblo, Pueblo:					
(June 1-September 30)	60		30		90
(October 1-May 31)	51		30		81
Steamboat Springs, Routt:					
(December 1-March 31)	114		34		148
(April 1-November 30)	74		34		108
Telluride, San Miguel:					
(November 1-March 31)	145		38		183
(April 1-October 31)	102		38		140
Trinidad, Las Animas:					
(June 1-September 30)	67		30		97
(October 1-May 31)	50		30		80
Vail, Eagle:					
(November 1-March 31)	181		42		223
(April 1-October 31)	189		42		131
Connecticut:					
Bridgeport/Danbury, Fairfield	86		38		124
Hartford, Hartford and Middlesex	75		30		105
New Haven, New Haven	75		30		105
New London/Groton, New London:					
(June 1-October 31)	86		34		120
(November 1-May 31)	67		34		101
Putnam/Danielson, Windham	53		30		83
Salisbury/Lakeville, Litchfield	78		34		112

Vernon, Tolland	55	30	85
Delaware:			
Dover, Kent	52	34	86
Lewes, Sussex:			
(June 1-September 14)	78	38	116
(September 15-May 31)	51	38	89
Wilmington, New Castle	83	38	121
District of Columbia:			
Washington, DC (also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince Georges in Maryland) (See also Maryland and Virginia)	124	42	166
Florida:			
Altamonte Springs, Seminole	74	34	108
Bradenton, Manatee:			
(January 1-May 14)	69	30	99
(May 15-December 31)	50	30	80
Cocoa Beach, Brevard	75	34	109
Daytona Beach, Volusia:			
(February 1-August 31)	73	34	107
(September 1-January 31)	54	34	88
Fort Lauderdale, Broward:			
(December 15-April 30)	86	34	120
(May 1-December 14)	65	34	99
Fort Myers, Lee:			
(January 1-April 30)	95	34	129
(May 1-December 31)	66	34	100
Fort Pierce, Saint Lucie:			
(December 1-April 30)	60	30	90
(May 1-November 30)	50	30	80
Fort Walton Beach, Okaloosa:			
(April 1-September 14)	73	30	103
(September 15-March 31)	58	30	88
Gainesville, Alachua	59	34	93
Gulf Breeze, Santa Rosa	65	34	99
Jacksonville, Duval County; Naval Station Mayport	65	30	95
Key West, Monroe:			
(December 15-April 30)	172	42	214
(May 1-December 14)	122	42	164
Kissimmee, Osceola	67	30	97
Lakeland, Polk:			
(January 1-April 30)	63	30	93
(May 1-December 31)	55	30	85
Miami, Dade	79	42	121
Naples, Collier:			
(December 15-April 30)	94	38	132
(May 1-December 14)	61	38	99
Orlando, Orange	69	34	103
Panama City, Bay:			
(March 1-September 14)	55	30	85
(September 15-February 29)	50	30	80

Per diem locality: Key city,[1] County and/or other defined location [2, 3]	Maximum lodging amount (a)	+	M&IE rate (b)	=	Maximum per diem rate [4] (c)
Pensacola, Escambia	62		34		96
Punta Gorda, Charlotte:					
(December 15-April 14)	75		34		109
(April 15-December 14)	52		34		86
Saint Augustine, Saint Johns:					
(February 1-August 31)	60		34		94
(September 1-January 31)	50		34		84
Sarasota, Sarasota:					
(December 15-April 30)	90		34		124
(May 1-December 14)	63		34		97
Stuart, Martin:					
(January 1-April 30)	67		34		101
(May 1-December 31)	61		34		95
Tallahassee, Leon	68		34		102
Tampa/St. Petersburg, Hillsborough and Pinellas:					
(January 1-April 30)	81		38		119
(May 1-December 31)	72		38		110
Vero Beach, Indian River:					
(January 15-April 30)	86		30		116
(May 1-January 14)	73		30		103
West Palm Beach, Palm Beach:					
(January 1-April 30)	85		38		123
(May 1-December 31)	64		38		102
Georgia:					
Albany, Dougherty	59		30		89
Athens, Clarke	58		34		92
Atlanta, Clayton, De Kalb, Fulton, Cobb and Gwinett	96		38		134
Augusta, Richmond	53		30		83
Columbus, Muscogee	56		30		86
Conyers, Rockdale	54		30		84
Macon, Bibb	54		30		84
Savannah, Chatham	63		34		97
Idaho:					
Boise, Ada	61		34		95
Coeur d'Alene, Kootenai:					
(May 1–September 30)	67		34		101
(October 1–April 30)	55		34		89
Idaho Falls, Bonneville	52		34		86
Ketchum/Sun Valley, Blaine					
(November 1–March 31)	86		38		124
(April 1–October 31)	73		38		111
McCall, Valley	66		34		100
Sandpoint, Bonner:					
(July 1–August 31)	79		30		109
(September 1–June 30)	50		30		80
Stanley, Custer	51		34		85

Illinois:			
Bloomington, McLean	52	30	82
Champaign/Urbana, Champaign	56	34	90
Chicago, Du Page, Cook and Lake	119	42	161
Decatur, Macon	51	30	81
Joliet, Will	53	30	83
Kankakee, Kankakee	52	30	82
Peoria, Peoria	58	34	92
Rock Island, Rock Island	76	30	106
Rockford, Winnebago	63	38	101
Springfield, Sangamon	53	30	83
Indiana:			
Anderson, Madison	54	30	84
Bloomington/Crane, Monroe and Martin	51	34	85
Burlington Beach/Valparaiso, Porter	73	30	103
Carmel, Hamilton	63	38	101
Elkhart, Elkhart	52	30	82
Evansville, Vanderburgh	63	34	97
Fort Wayne, Allen	62	30	92
French Lick, Orange	57	30	87
Gary/Merrillville, Lake	57	30	87
Greenwood, Johnson	55	30	85
Indianapolis, Marion County; Fort Benjamin Harrison	71	38	109
Lafayette, Tippecanoe	57	34	91
Madison, Jefferson	52	30	82
Michigan City, La Porte	52	30	82
Muncie, Delaware	53	30	83
Nashville, Brown:			
(June 1–October 31)	112	30	142
(November 1–May 31)	90	30	120
South Bend, St. Joseph	61	30	91
Iowa:			
Bettendorf/Davenport, Scott	61	30	91
Cedar Rapids, Linn	53	34	87
Des Moines, Polk	60	30	90
Iowa City, Johnson	54	30	84
Kansas:			
Kansas City, Johnson and Wyandotte (See also Kansas City, MO)	78	42	120
Manhattan, Riley	55	30	85
Wichita, Sedgwick	63	34	97
Kentucky:			
Covington, Kenton	58	34	92
Florence, Boone	61	30	91
Lexington, Fayette	57	34	91
Lousiville, Jefferson	67	38	105
Louisiana:			
Baton Rouge, East Baton Rouge Parish	63	34	97
Bossier City, Bossier Parish	60	30	90
Gonzales, Ascension Parish	57	30	87
Lafayette, Lafayette Parish	51	30	81

Per diem locality: Key city,[1] County and/or other defined location [2, 3]	Maximum lodging amount (a)	+	M&IE rate (b)	=	Maximum per diem rate [4] (c)
Lake Charles, Calcasieu Parish	64		30		94
New Orleans, Parishes of Jefferson, Orleans, Plaquemines and St. Bernard	70		42		112
Opelouses, Saint Landry	58		30		88
Shreveport, Caddo Parish	58		34		92
Slidell, St. Tammany Parish	51		30		81
St. Francisville, West Feliciana	85		30		115
Maine:					
Augusta, Kennebec	51		30		81
Bangor, Penobscot:					
(July 1–October 31)	57		30		87
(November 1–June 30)	50		30		80
Bar Harbor, Hancock:					
(July 1–September 14)	121		34		155
(September 15–June 30)	84		34		118
Bath, Sagadahoc:					
(June 1–September 30)	61		30		91
(October 1–May 31)	53		30		83
Calais, Washington	57		30		87
Kennebunk/Sanford, York:					
(May 1–September 30)	87		34		121
(October 1–April 30)	63		34		97
Kittery, Portsmouth Naval Shipyard (See also Portsmouth, NH):					
(June 1–October 31)	75		34		109
(November 1–May 31)	56		34		90
Portland, Cumberland:					
(July 1–October 31)	86		38		124
(November 1–June 30)	65		38		103
Rockport, Knox:					
(June 15–October 31)	94		34		128
(November 1–June 14)	65		34		99
Wiscasset, Lincoln:					
(July 1–Sepember 14)	84		30		114
(September 15–June 30)	57		30		87
Maryland:					
(For the counties of Montgomery and Prince Georges, see District of Columbia)					
Annapolis, Anne Arundel	86		38		124
Baltimore, Baltimore and Harford	96		38		134
Columbia, Howard	87		42		129
Frederick, Frederick	58		38		96
Grasonville, Queen Annes	55		34		89
Hagerstown, Washington	55		30		85
Lexington Park/St. Inigoes/Leonardtown, Saint Mary's	59		34		93
Lusby, Calvert	59		34		93
Ocean City, Worcester:					
(May 1–September 30)	152		42		194
(October 1–April 30)	77		42		119

Saint Michaels, Talbot	133	38	171
Salisbury, Wicomico:			
(June 1–September 14)	57	34	91
(September 15–May 31)	52	34	86
Massachusetts:			
Andover, Essex	77	38	115
Boston, Suffolk	116	42	158
Cambridge/Lowell, Middlesex	116	34	150
Hyannis, Barnstable:			
(July 1–September 30)	112	38	150
(October 1–June 30)	67	38	105
Martha's Vineyard/Nantucket, Dukes and Nantucket:			
(June 1–October 31)	179	42	221
(November 1–May 31)	122	42	164
Northampton, Hampshire	66	30	96
Pittsfield, Berkshire	56	34	90
Plymouth, Plymouth:			
(June 15–October 31)	87	30	117
(November 1–June 14)	64	30	94
Quincy, Norfolk	78	34	112
South Deerfield/Greenfield, Franklin	69	30	99
Springfield, Hampden	67	30	97
Taunton/New Bedford, Bristol	58	30	88
Worcester, Worcester	61	30	91
Michigan:			
Ann Arobr, Washtenaw	67	30	97
Battle Creek, Calhoun	57	30	87
Cadillac, Wexford	53	30	83
Charlevoix, Charlevoix:			
(June 1–September 30)	94	30	124
(October 1–May 31)	50	30	80
Detroit, Wayne	84	38	122
Flint, Genesee	52	30	82
Frankfort, Benzie:			
(June 1–September 30)	64	30	94
(October 1–May 31)	50	30	80
Gaylord, Otsego:			
(June 1–September 30)	58	34	92
(October 1–May 31)	52	34	86
Grand Rapids, Kent	60	34	94
Grayling, Crawford	52	30	82
Holland, Ottawa:			
(May 1–September 30)	59	30	89
(October 1–April 30)	51	30	81
Kalamazzo, Kalamazoo	61	30	91
Lansing/East Lansing, Ingham	57	30	87
Leland, Leelanau:			
(May 1–September 30)	114	30	144
(October 1–April 30)	80	30	110
Ludington, Mason:			
(May 1–September 30)	68	30	98

Per diem locality: Key city,[1] County and/or other defined location [2, 3]	Maximum lodging amount (a)	+	M&IE rate (b)	=	Maximum per diem rate [4] (c)
(October 1–April 30)	50		30		80
Mackinac Island, Mackinac:					
(June 1–September 30)	124		38		162
(October 1–May 31)	91		38		129
Manistee, Manistee:					
(June 1–September 30)	58		30		88
(October 1–May 31)	50		30		80
Midland, Midland	65		30		95
Mount Pleasant, Isabella	56		30		86
Muskegon, Muskegon	51		30		81
Ontonagon, Ontonagon	55		30		85
Petosky, Emmet	51		34		85
Pontiac/Troy, Oakland	81		38		119
Port Huron, St. Clair	52		38		90
Sault Ste Marie, Chippewa	77		34		111
South Haven, Van Buren:					
(May 1–September 30)	70		30		100
(October 1–April 30)	55		30		85
St. Joseph/Benton Harbor/Niles, Berrien	56		34		90
Traverse City, Grand Traverse:					
(May 1–September 30)	98		34		132
(October 1–April 30)	54		34		88
Warren, Macomb	56		30		86
Minnesota:					
Duluth, St. Louis:					
(June 1–September 30)	59		38		97
(October 1–May 31)	51		38		89
Hinckley, Pine	51		30		81
Minneapolis/St. Paul, Anoka, Hennepin, Dakota and Ramsey Counties; Fort Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO), Rosemount	81		38		119
Rochester, Olmstead	61		30		91
Mississippi:					
Biloxi/Gulfport/Pascagoula/Bay St. Louis, Harrison, Jackson, and Hancock:					
(May 1–September 14)	72		34		106
(September 15–April 30)	63		34		97
Greenville, Washington	51		30		81
Jackson, Hinds	60		34		94
Philadelphia, Neshoba	60		30		90
Ridgeland, Madison	55		34		89
Robinsonville, Tunica	64		30		94
Vicksburg, Warren	51		30		81
Missouri					
Branson, Taney:					
(May 1–October 31)	78		30		108
(November 1–April 30)	62		30		92
Cape Girardeau, Cape Girardeau	54		30		84

Hannibal, Marion:			
(June 1–September 14)	55	30	85
(September 15–May 31)	50	30	80
Jefferson City, Cole	56	30	86
Kansas City, Clay, Jackson and Platte (See also Kansas City, KS)	78	42	120
Lake Ozark, Miller	53	34	87
Osage Beach, Camden:			
(May 15–October 31)	68	34	102
(November 1–May 14)	57	34	91
Springfield, Greene	54	34	88
St. Louis, St. Charles and St. Louis	74	42	116
Montana:			
Great Falls, Cascade	54	30	84
Kalispell/Polson, Flathead and Lake	54	30	84
Nebraska:			
Kearney, Buffalo	51	30	81
Lincoln, Lancaster	53	30	83
Omaha, Douglas	63	34	97
Nevada:			
Elko, Elko	53	30	83
Incline Village*:			
(June 1–September 30)	149	38	187
(October 1–May 31)	106	38	144
Las Vegas, Clark County; Nellis AFB	74	38	112
Reno, all points in Washoe County other than the city of Incline Village	56	34	90
Stateline, Douglas (See also South Lake Tahoe, CA)	126	38	164
Winnemucca, Humboldt	55	30	85
New Hampshire			
Concord, Merrimack:			
(June 1-October 31)	70	30	100
(November 1-May 31)	61	30	91
Conway, Carroll:			
(June 1-October 31)	74	34	108
(November 1-May 31)	60	34	94
Durham, Strafford:			
(May 1-October 31)	66	30	96
(November 1-April 30)	58	30	88
Hanover, Grafton and Sullivan:			
(June 1-October 31)	72	38	110
(November 1-May 31)	58	38	96
Laconia, Belknap:			
(June 1-October 31)	83	30	113
(November 1-May 31)	58	30	88
Manchester, Hillsborough	68	30	98
Portsmouth/Newington, Rockingham County; Pease AFB (See also Kittery, ME):			
(June 1-October 31)	75	34	109
(November 1-May 31)	56	34	90
New Jersey:			
Atlantic City, Atlantic:			
(April 1-November 30)	114	38	152

Per diem locality: Key city,[1] County and/or other defined location [2, 3]	Maximum lodging amount (a)	+	M&IE rate (b)	=	Maximum per diem rate [4] (c)
(December 1-March 31)	76		38		114
Belle Mead, Somerset	69		34		103
Camden/Moorestown, Camden and Burlington	77		38		115
Edison, Middlesex	66		38		104
Flemington, Hunterdon	63		34		97
Freehold/Eatontown, Monmouth County; Fort Monmouth	83		34		117
Millville, Cumberland	54		34		88
Newark, Bergen, Essex, Hudson, Passaic and Union	93		42		135
Ocean City/Cape May, Cape May:					
(May 15-September 30)	156		30		186
(October 1-May 14)	104		30		134
Parsippany/Dover, Morris County; Picatinny Arsenal	97		38		135
Princeton/Trenton, Mercer	89		38		127
Salem, Salem	51		30		81
Tom's River, Ocean:					
(June 1-September 30)	69		34		103
(October 1-May 31)	62		34		96
New Mexico:					
Albuquerque, Bernalillo	70		34		104
Cloudcroft, Otero	87		30		117
Farmington, San Juan	57		34		91
Gallup, McKinley	51		30		81
Las Cruces/White Sands, Dona Ana	53		30		83
Los Alamos, Los Alamos	75		34		109
Raton, Colfax:					
(June 1-August 31)	55		30		85
(September 1-May 31)	50		30		80
Santa Fe, Santa Fe:					
(May 1-October 31)	121		42		163
(November 1-April 30)	91		42		133
Taos, Taos:					
(December 1-March 31)	87		34		121
(April 1-November 30)	76		34		110
New York:					
Albany, Albany	81		38		119
Auburn, Cayuga	51		30		81
Batavia, Genesee	60		34		94
Binghamton, Broome	62		34		96
Buffalo, Erie	80		38		118
Catskill, Greene:					
(June 1-September 14)	66		30		96
(September 15-May 31)	53		30		83
Corning, Steuben	61		34		95
Glens Falls, Warren:					
(June 1-October 31)	84		38		122
(November 1-May 31)	59		38		97

Ithaca, Tompkins	62	30	92
Kingston, Ulster	51	34	85
Lake Placid, Essex:			
(June 1-November 14)	88	34	122
(November 15-May 31)	59	34	93
Monticello, Sullivan	62	34	96
New York City, the boroughs of the Bronx, Brooklyn, Manhattan, Queens and Staten Island; Nassau and Suffolk Counties	153	42	195
Niagara Falls, Niagara:			
(May 15-October 31)	77	34	111
(November 1-May 14)	63	34	97
Oswego, Oswego	61	30	91
Owego, Tioga	57	30	87
Palisades/Nyack, Rockland	60	34	94
Plattsburgh, Clinton	54	34	88
Poughkeepsie, Dutchess	74	30	104
Rochester, Monroe	74	42	116
Romulus/Waterloo, Seneca	65	30	95
Saratoga Springs, Saratoga:			
(May 1-October 31)	94	38	132
(November 1-April 30)	53	38	91
Schenectady, Schenectady	61	34	95
Syracuse, Onondaga	68	34	102
Utica, Oneida	60	34	94
Watertown, Jefferson	59	30	89
Watkins Glen, Schuyler:			
(May 1-October 31)	88	30	118
(November 1-April 30)	58	30	88
West Point, Orange	53	30	83
White Plains, Westchester	105	42	147
North Carolina:			
Asheville, Buncombe:			
(May 1-October 31)	79	34	113
(November 1-April 30)	50	34	84
Charlotte, Mecklenburg	61	38	99
Duck/Outer Banks, Dare:			
(May 1-September 30)	134	34	168
(October 1-April 30)	50	34	84
Fayetteville, Cumberland	52	30	82
Greensboro/High Point, Guilford	60	34	94
Morehead City, Carteret	60	30	90
New Bern/Havelock, Craven	53	30	83
Research Park/Raleigh/Durham/Chapel Hill, Wake, Durham and Orange	86	38	124
Wilmington, New Hanover:			
(March 1-September 30)	66	30	96
(October 1-February 29)	58	30	88
Winston-Salem, Forsyth	64	34	98
North Dakota: (See footnote 5)			
Ohio:			
Akron, Summit	73	34	107

Per diem locality: Key city,[1] County and/or other defined location [2, 3]	Maximum lodging amount (a)	+	M&IE rate (b)	=	Maximum per diem rate [4] (c)
Bellevue/Norwalk, Huron:					
(May 1-September 30)	90		30		120
(October 1-April 30)	55		30		85
Cambridge, Guernsey	55		30		85
Canton, Stark	55		30		85
Cincinnati/Evendale, Hamilton and Warren	66		34		100
Cleveland, Cuyahoga	86		38		124
Columbus, Franklin	70		34		104
Dayton/Fairborn, Montgomery and Greene; Wright Patterson AFB	67		30		97
Elyria, Lorain:					
(May 1-September 30)	67		30		97
(October 1-April 30)	52		30		82
Fairfield/Hamilton, Butler	59		30		89
Findlay, Hancock	55		30		85
Geneva, Ashtabula	76		30		106
Jackson, Jackson and Pike	53		30		83
Lancaster, Fairfield	58		30		88
Perrysburg, Wood	72		30		102
Port Clinton/Oakharbor, Ottawa:					
(June 1-September 30)	81		30		111
(October 1-May 31)	56		30		86
Portsmouth, Scioto	52		30		82
Sandusky, Erie:					
(May 1-September 30)	109		30		139
(October 1-April 30)	55		30		85
Springfield, Clark	53		34		87
Tinney/Fremont, Sandusky:					
(June 1-September 14)	60		30		90
(September 15-May 31)	50		30		80
Toledo, Lucas	56		34		90
Oklahoma:					
Eufaula, McIntosh	56		30		86
Norman, Cleveland	53		30		83
Oklahoma City, Oklahoma	66		30		96
Tulsa/Bartlesville, Osage, Tulsa and Washington	55		30		85
Oregon:					
Ashland/Medford, Jackson	78		38		116
Beaverton, Washington	70		38		108
Bend, Deschutes	63		30		93
Clackamas/Milwaukie, Clackamas	78		30		108
Coos Bay, Coos	53		30		83
Crater Lake/Klamath Falls, Klamath	99		38		137
Eugene/Florence, Lane	67		34		101
Gold Beach, Curry:					
(May 15–October 31)	64		30		94
(November 1–May 14)	50		30		80

Lincoln City/Newport, Lincoln:			
(June 1–October 31)	94	38	132
(November 1–May 31)	72	38	110
Portland, Multnomah	87	38	125
Salem, Marion	57	30	87
Seaside, Clatsop:			
(May 1–September 30)	72	30	102
(October 1–April 30)	65	30	95
Pennsylvania:			
Allentown, Lehigh	61	34	95
Chester/Radnor, Delaware	103	42	145
Easton, Northampton	53	30	83
Erie, Erie,	61	30	91
Gettysburg, Adams			
(May 1–October 31)	68	34	102
(November 1–April 30)	62	34	96
Harrisburg, Dauphin	74	34	108
King of Prussia/Ft. Washington, Montgomery County, except Bala Cynwyd (See also Philadelphia, PA)	80	38	118
Lancaster, Lancaster	71	34	105
Lebanon, Lebanon County; Indian Town Gap Military Reservation	54	30	84
Mechanicsburg, Cumberland	61	30	91
Mercer, Mercer	53	30	83
Philadelphia, Philadelphia County; city of Bala Cynwd in Montgomery County	100	38	138
Pittsburgh, Allegheny	83	38	121
Reading, Berks	64	30	94
Scranton, Lackawanna	57	34	91
Shippingport/Beaver Falls, Beaver	51	30	81
State College, Centre	67	34	101
Uniontown, Fayette	56	30	86
Valley Forge/Malvern, Chester	90	38	128
Warminster, Bucks County; Naval Air Development Center	60	34	94
York, York	56	34	90
Rhode Island:			
East Greenwich, Kent County; Naval Construction Battalion Center, Davisville	84	34	118
Newport/Block Island, Newport and Washington:			
(May 1–October 14)	99	42	141
(October 15–April 30)	81	42	123
Providence, Providence	87	42	129
South Carolina:			
Aiken, Aiken	53	30	83
Charleston, Charleston and Berkeley	62	34	96
Columbia, Richland	58	30	88
Greenville, Greenville	75	38	113
Hilton Head, Beaufort:			
(March 1–September 30)	83	34	117
(October 1–February 29)	61	34	95
Myrtle Beach, Horry County; Myrtle Beach AFB:			
(May 1–September 30)	96	34	130
(October 1–April 30)	58	34	92
Spartanburg, Spartanburg	53	30	83

Per diem locality: Key city,[1] County and/or other defined location [2, 3]	Maximum lodging amount (a)	+	M&IE rate (b)	=	Maximum per diem rate [4] (c)
South Dakota:					
Custer, Custer:					
(June 1–September 30)	73		30		103
(October 1–May 31)	52		30		82
Hot Springs, Fall River:					
(May 1–September 30)	75		30		105
(October 1–April 30)	50		30		80
Rapid City, Pennington:					
(June 1–August 31)	85		30		115
(September 1–May 31)	51		30		81
Sioux Falls, Minnehaha	51		30		81
Spearfish, Lawrence:					
(May 1–September 14)	65		30		95
(September 15–April 30)	51		30		81
Tennessee:					
Chattanooga, Hamilton	61		30		91
Gatlinburg, Sevier	74		34		108
Johnson City, Washington	53		30		83
Knoxville, Knox County; city of Oak Ridge	63		34		97
Memphis, Shelby	69		30		99
Murfreesboro, Rutherford	55		30		85
Nashville, Davidson	82		38		120
Townsend, Blount	70		30		100
Texas:					
Abilene, Taylor	59		30		89
Amarillo, Potter	54		30		84
Austin, Travis	74		34		108
Brownsville, Cameron	54		30		84
College Station/Bryan, Brazos	52		30		82
Corpus Christi/Ingelside, Nueces and San Patricio	64		30		94
Dallas/Fort Worth, Dallas and Tarrant	84		42		126
Eagle Pass, Maverick	54		30		84
El Paso, El Paso	68		34		102
Fort Davis, Jeff Davis	64		30		94
Galveston, Galveston:					
(May 1–September 14)	77		42		119
(September 15–April 30)	67		42		109
Granbury, Hood	52		30		82
Houston, Harris County; L.B. Johnson Space Center and Ellington AFB	78		38		116
Lajitas, Brewster	58		30		88
Laredo, Webb	60		30		90
Lubbock, Lubbock	60		34		94
McAllen, Hidalgo	62		30		92
Midland/Odessa, Ector and Midland	55		30		85
Plano, Collin	84		34		118
San Antonio, Bexar	94		34		128

Temple, Bell	52	30	82
Tyler, Smith	52	30	82
Victoria, Victoria	53	30	83
Waco, McLennan	57	30	87
Utah:			
Bullfrog, Garfield:			
(April 1–October 31)	115	34	149
(November 1–March 31)	80	34	114
Cedar City, Iron:			
(June 1–September 30)	64	30	94
(October 1–May 31)	50	30	80
Moab, Grand	88	30	118
Park City, Summit:			
(December 1–March 31)	147	42	189
(April 1–November 30)	84	42	126
Provo, Utah	63	34	97
Salt Lake City/Ogden, Salt Lake, Weber, and Davis Counties; Dugway Proving Ground and Tooele Army Depot	75	38	113
St. George, Washington	52	34	86
Vernal, Uintah:			
(May 1–September 14)	55	30	85
(September 15–April 30)	50	30	80
Vermont:			
Brattleboro, Windham	53	30	83
Burlington, Chittenden	64	34	98
Manchester, Bennington	102	34	136
Middlebury, Addison:			
(May 1–October 31)	79	34	113
(November 1–April 30)	62	34	96
Montpelier, Washington	55	30	85
Rutland, Rutland:			
(December 15–March 31)	58	30	88
(April 1–December 14)	53	30	83
St. Albans, Franklin	53	30	83
White River Junction, Windsor:			
(June 1–October 31)	72	30	102
(November 1–May 31)	58	30	88
Virginia:			
(For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia)			
Blacksburg, Montgomery	51	30	81
Charlottseville*	56	42	98
Harrisonburg, Harrisonburg	51	30	81
Lexington*	53	30	83
Lynchburg*	62	34	96
Manassas/Manassas Park*, Prince William	53	30	83
Richmond*, Chesterfield and Henrico Counties; also Defense Supply Center	70	38	108
Roanoke*	54	34	88
Virginia Beach*, Virginia Beach (also Norfolk, Portsmouth and Chesapeake):*			
(May 1-September 30)	108	38	146
(October 1-April 30)	77	38	115

Per diem locality: Key city,[1] County and/or other defined location [2, 3]	Maximum lodging amount (a)	+	M&IE rate (b)	=	Maximum per diem rate [4] (c)
Wallops Island, Accomack:					
(June 1-October 14)	91		30		121
(October 15-May 31)	70		30		100
Williamsburg*, Wililamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)*:					
(April 1-October 31)	91		34		125
(November 1-March 31)	65		34		99
Wintergreen, Nelson	103		42		145
Washington:					
Anacortes/Mt. Vernon/Whidbey Island, Skagit and Island:					
(May 1-October 14)	69		34		103
(October 15-April 30)	59		34		93
Bellingham, Whatcom	56		34		90
Bremerton, Kitsap	57		30		87
Friday Harbor, San Juan:.					
(June 1-October 31)	84		38		122
(November 1-May 31)	71		38		109
Kelso/Longview, Cowlitz	53		34		87
Lynnwood/Everett, Snohomish	65		34		99
Ocean Shores, Grays Harbor:					
(April 1-September 30)	69		34		103
(October 1-March 31)	55		34		89
Port Angeles, Clallam:					
(May 15-September 30)	71		34		105
(October 1-May 14)	51		34		85
Port Townsend, Jefferson:					
(April 15-October 31)	81		30		111
(November 1-April 14)	64		30		94
Seattle, King	98		38		136
Spokane, Spokane	67		38		105
Tacoma, Pierce	60		30		90
Tumwater/Olympia, Thurston	64		30		94
Vancouver, Clark	68		34		102
West Virginia:					
Berkeley Springs, Morgan	82		30		112
Charleston, Kanawha	58		30		88
Harpers Ferry, Jefferson	66		30		96
Martinsburg, Berkeley	62		30		92
Morgantown, Monongalia	65		30		95
Parkersburg, Wood	52		30		82
Wheeling, Ohio	53		34		87
Wisconsin:					
Appleton, Outagamie	61		30		91
Brookfield, Waukesha	66		38		104
Eagle River, Vilas:					
(June 1-September 30)	59		30		89
(October 1-May 31)	50		30		80

Eau Claire, Eau Claire	55	34	89
Green Bay, Brown	68	30	98
La Crosse, La Crosse	55	34	89
Lake Geneva, Walworth:			
(May 1-October 31)	99	34	133
(November 1-April 30)	69	34	103
Madison, Dane	62	34	96
Milwaukee, Milwaukee	70	34	104
Mishicot, Manitowoc	52	30	82
Oshkosh, Winnebago	55	34	89
Racine/Kenosha, Racine and Kenosha	58	34	92
Rhinelander/Minocqua, Oneida	52	30	82
Sheboygan/Plymouth, Sheboygan	51	30	81
Sturgeon Bay, Door:			
(June 1-September 14)	65	30	95
(September 15-May 31)	50	30	80
Wautoma, Waushara	51	30	81
Wisconsin Dells, Columbia:			
(June 1–September 14)	107	38	145
(September 15–May 31)	54	38	92
Wyoming:			
Cody, Park:			
(May 1–September 30)	88	30	118
(October 1–April 30)	52	30	82
Jackson, Teton:			
(June 1–October 14)	102	42	144
(October 15–May 31)	64	42	106
Thermopolis, Hot Springs:			
(June 1–September 14)	62	30	92
(September 15–May 31)	50	30	80

[1] Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."

[2] Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties."

[3] When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the two rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.

[4] Federal agencies may submit a request to GSA for review of the costs covered by per diem in a particular city or area where the standard CONUS rate applies when travel to that location is repetitive or on a continuing basis and travelers' experiences indicate that the prescribed rate is inadequate. Other per diem localities listed in this appendix will be reviewed on an annual basis by GSA to determine whether rates are adequate. Requests for per diem rate adjustments shall be submitted by the agency headquarters office to the General Services Administration, Office of Governmentwide Policy, Attn: Travel and Transportation Management Policy Division (MTT), Washington, DC 20405. Agencies should designate an individual responsible for reviewing, coordinating, and submitting to GSA any requests from bureaus or subagencies. Requests for rate adjustments shall include a city designation, a description of the surrounding location involved (county or other defined area), and a recommended rate supported by a statement explaining the circumstances that cause the existing rate to be inadequate. The request also must contain an estimate of the annual number of trips to the location, the average duration of such trips, and the primary purpose of travel to the locations. Agencies should submit their requests to GSA no later than May 1 in order for a city to be included in the annual review.

[5] The standard CONUS rate of $80 ($50 for lodging and $30 for M&IE) applies to all per diem localities in the State of North Dakota.

[FTR Amdt. 52, 61 FR 59185, Nov. 21, 1996; 61 FR 65635, Dec. 13, 1996; as amended by FT2 Amdt. 52, 62 FR 6042, Feb. 10, 1997; Amdt. 56, 62 FR 13342, Mar. 20, 1997; FTR Amdt. 67, 62 FR 33753, June 23, 1997]

APPENDIX B TO CHAPTER 301—ALLOCATION OF M&IE RATES TO BE USED IN MAKING DEDUCTIONS FROM THE M&IE ALLOWANCE

M&IE rates for localities in nonforeign areas (prescribed in Civilian Personnel Per Diem Bulletins published periodically in the FEDERAL REGISTER by the Secretary of Defense) and for localities in foreign areas (established by the Secretary of State in section 925, a per diem supplement to the Standardized Regulations (Government Civilians, Foreign Areas)) shall be allocated as shown in this table (§301–7.12(a)(2)(ii) of this chapter) when making deductions from nonforeign or foreign area per diem rates.

M&IE Rate	Breakfast	Lunch	Dinner	Incidentals
$1	$0	$0	$0	$1
2	0	0	1	1
3	0	1	1	1
4	1	1	1	1
5	1	1	2	1
6	1	2	2	1
7	1	2	3	1
8	1	2	3	2
9	1	2	4	2
10	2	2	4	2
11	2	3	4	2
12	2	3	5	2
13	2	3	5	3
14	2	4	5	3
15	2	4	6	3
16	2	4	7	3
17	3	4	7	3
18	3	5	7	3
19	3	5	8	3
20	3	5	8	4
21	3	5	9	4
22	3	6	9	4
23	3	6	9	5
24	4	6	9	5
25	4	6	10	5
26	4	7	10	5
27	4	7	11	5
28	4	7	11	6
29	4	7	12	6
30	5	7	12	6
31	5	8	12	6
32	5	8	13	6
33	5	8	13	7
34	5	9	13	7
35	5	9	14	7
36	5	9	15	7
37	6	9	15	7
38	6	10	15	7
39	6	10	16	7
40	6	10	16	8
41	6	10	17	8
42	6	11	17	8
43	6	11	17	9
44	7	11	17	9
45	7	11	18	9
46	7	12	18	9
47	7	12	19	9
48	7	12	19	10
49	7	12	20	10
50	8	12	20	10
51	8	13	20	10
52	8	13	21	10
53	8	13	21	11
54	8	14	21	11
55	8	14	22	11
56	8	14	23	11
57	9	14	23	11
58	9	15	23	11
59	9	15	24	11
60	9	15	24	12
61	9	15	25	12
62	9	16	25	12
63	9	16	25	13
64	10	16	25	13
65	10	16	26	13
66	10	17	26	13
67	10	17	27	13
68	10	17	27	14
69	10	17	28	14
70	11	17	28	14
71	11	18	28	14
72	11	18	29	14
73	11	18	29	15
74	11	19	29	15
75	11	19	30	15
76	11	19	31	15
77	12	19	31	15
78	12	20	31	15
79	12	20	32	15
80	12	20	32	16
81	12	20	33	16
82	12	21	33	16
83	12	21	33	17
84	13	21	33	17
85	13	21	34	17
86	13	22	34	17
87	13	22	35	17
88	13	22	35	18
89	13	22	36	18
90	14	22	36	18
91	14	23	36	18
92	14	23	37	18
93	14	23	37	19
94	14	24	37	19
95	14	24	38	19
96	14	24	39	19
97	15	24	39	19
98	15	25	39	19
99	15	25	40	19
100	15	25	40	20
101	15	25	41	20
102	15	26	41	20
103	15	26	41	21
104	16	26	41	21
105	16	26	42	21
106	16	27	42	21
107	16	27	43	21
108	16	27	43	22
109	16	27	44	22
110	17	27	44	22
111	17	28	44	22
112	17	28	45	22
113	17	28	45	23
114	17	29	45	23
115	17	29	46	23

M&IE Rate	Breakfast	Lunch	Dinner	Incidentals
116	17	29	47	23
117	18	29	47	23
118	18	30	47	23
119	18	30	48	23
120	18	30	48	24
121	18	30	49	24
122	18	31	49	24
123	18	31	49	25
124	19	31	49	25
125	19	31	50	25
126	19	32	50	25
127	19	32	51	25
128	19	32	51	26
129	19	32	52	26
130	20	32	52	26
131	20	33	52	26
132	20	33	53	26
133	20	33	53	27
134	20	34	53	27
135	20	34	54	27
136	20	34	55	27
137	21	34	55	27
138	21	35	55	27
139	21	35	56	27
140	21	35	56	28
141	21	35	57	28
142	21	36	57	28
143	21	36	57	29
144	22	36	57	29
145	22	36	58	29
146	22	37	58	29
147	22	37	59	29
148	22	37	59	30
149	22	37	60	30
150	23	37	60	30
151	23	38	60	30
152	23	38	61	30
153	23	38	61	31
154	23	39	61	31
155	23	39	62	31
156	23	39	63	31
157	24	39	63	31
158	24	40	63	31
159	24	40	64	31
160	24	40	64	32
161	24	40	65	32
162	24	41	65	32
163	24	41	65	33
164	25	41	65	33
165	25	41	66	33
166	25	42	66	33
167	25	42	67	33
168	25	42	67	34
169	25	42	68	34
170	26	42	68	34
171	26	43	68	34
172	26	43	69	34
173	26	43	69	35
174	26	44	69	35
175	26	44	70	35
176	26	44	71	35
177	27	44	71	35
178	27	45	71	35
179	27	45	72	35
180	27	45	72	36
181	27	45	73	36
182	27	46	73	36
183	27	46	73	37
184	28	46	73	37
185	28	46	74	37
186	28	47	74	37
187	28	47	75	37
188	28	47	75	38
189	28	47	76	38
190	29	47	76	38
191	29	48	76	38
192	29	48	77	38
193	29	48	77	39
194	29	49	77	39
195	29	49	78	39
196	29	49	79	39
197	30	49	79	39
198	30	50	79	39
199	30	50	80	39
200	30	50	80	40
201	30	50	81	40
202	30	51	81	40
203	30	51	81	41
204	31	51	81	41
205	31	51	82	41
206	31	52	82	41
207	31	52	83	41
208	31	52	83	42
209	31	52	84	42
210	32	52	84	42
211	32	53	84	42
212	32	53	85	42
213	32	53	85	43
214	32	54	85	43
215	32	54	86	43
216	32	54	87	43
217	33	54	87	43
218	33	55	87	43
219	33	55	88	43
220	33	55	88	44
221	33	55	89	44
222	33	56	89	44
223	33	56	89	45
224	34	56	89	45
225	34	56	90	45
226	34	57	90	45
227	34	57	91	45
228	34	57	91	46
229	34	57	92	46
230	35	57	92	46
231	35	58	92	46
232	35	58	93	46
233	35	58	93	47
234	35	59	93	47
235	35	59	94	47
236	35	59	95	47
237	36	59	95	47
238	36	60	95	47
239	36	60	96	47
240	36	60	96	48
241	36	60	97	48
242	36	61	97	48
243	36	61	97	49
244	37	61	97	49
245	37	61	98	49
246	37	62	98	49
247	37	62	99	49
248	37	62	99	50
249	37	62	100	50
250	38	62	100	50
251	38	63	100	50
252	38	63	101	50
253	38	63	101	51
254	38	64	101	51
255	38	64	102	51
256	38	64	103	51
257	39	64	103	51
258	39	65	103	51
259	39	65	104	51
260	39	65	104	52
261	39	65	105	52
262	39	66	105	52
263	39	66	105	53

M&IE Rate	Breakfast	Lunch	Dinner	Incidentals
264	40	66	105	53
265	40	66	106	53

For M&IE rates greater than $265, allocate 15%, 25%, and 40% of the total to breakfast, lunch, and dinner, respectively. The remainder is the incidental expense allowance.

[FTR Amdt. 10, 55 FR 41535, Oct. 12, 1990]

CHAPTER 302—RELOCATION ALLOWANCES

Part		*Page*
302–1	Applicability, general rules, and eligibility conditions	112
302–2	Allowances for subsistence and transportation	136
302–3	Allowance for miscellaneous expenses	139
302–4	Allowance for Househunting trip expenses	141
302–5	Allowance for temporary quarters subsistence expenses	145
302–6	Allowance for expenses incurred in connection with residence transactions	151
302–7	Transportation of mobile homes	159
302–8	Transportation and temporary storage of household goods and professional books, papers, and equipment	161
302–9	Allowances for nontemporary storage of household goods	168
302–10	Allowances for transportation and emergency storage of a privately owned vehicle	171
302–11	Relocation income tax (RIT) allowance	179
302–12	Use of a relocation services company	221
302–14	Home marketing incentive payments	225
302–15	Allowance for property management services	227

PART 302–1—APPLICABILITY, GENERAL RULES, AND ELIGIBILITY CONDITIONS

Subpart A—New Appointees and Transferred Employees

Sec.
302–1.1 Authority.
302–1.2 Applicability.
302–1.3 General provisions.
302–1.4 Definitions.
302–1.5 Service agreements.
302–1.6 Time limits for beginning travel and transportation.
302–1.7 Short distance involved.
302–1.8 Two or more family members employed.
302–1.9 Reduction in force involved.
302–1.10 New appointees.
302–1.11 [Reserved]
302–1.12 Overseas assignment and return.
302–1.13 Overseas tour renewal agreement travel.
302–1.14 Use of funds.
302–1.15 Waiver of limitations for an employee relocating to or from a remote or isolated location.

Subpart B—Relocation Entitlements Upon Separation for Retirement

302–1.100 Applicability.
302–1.101 Eligibility criteria.
302–1.102 Agency authorization or approval.
302–1.103 Allowable expenses.
302–1.104 Expenses not allowable.
302–1.105 Origin and destination.
302–1.106 Time limits for beginning travel and transportation.
302–1.107 Use of funds.

Subpart C—Employee's Temporary Change of Station

302–1.200 What is a ''temporary change of station (TCS)''?
302–1.201 What is the purpose of a TCS?
302–1.202 Am I eligible for a TCS?
302–1.203 Who is not eligible for a TCS?
302–1.204 Must my agency authorize a TCS when I am directed to perform a long-term assignment at a temporary official station?
302–1.205 Under what circumstances will my agency authorize a TCS?
302–1.206 If my agency authorizes a TCS, do I have the option of electing payment of temporary duty travel allowances instead?
302–1.207 How long must my assignment be for me to qualify for a TCS?
302–1.208 What is the effect on my TCS reimbursement if my assignment lasts less than 6 months?
302–1.209 What is the effect on my TCS reimbursement if my assignment lasts more than 30 months?
302–1.210 Is there any required minimum distance between an official station and a long-term assignment location that must be met for me to qualify for a TCS?
302–1.211 Must I sign a service agreement to qualify for a TCS?
302–1.212 What is my official station during my long-term assignment?

EXPENSES PAID UPON ASSIGNMENT

302–1.213 What expenses must my agency pay for a TCS upon my assignment?
302–1.214 What expenses may my agency pay for a TCS upon my assignment?

EXPENSES PAID DURING ASSIGNMENT

302–1.215 If my agency authorizes a TCS, will it pay for nontemporary storage of my household goods?
302–1.216 How long may my agency pay for nontemporary storage of my household goods?
302–1.217 Is there any limitation on the combined weight of household goods I may transport or nontemporarily store at Government expense?
302–1.218 What are the income tax consequences if my agency pays for nontemporary storage of my household goods?
302–1.219 Will my agency pay for property management services when I am authorized a TCS?
302–1.220 What is the property for which my agency will pay for property management services?
302–1.221 How long will my agency pay for property management services?
302–1.222 What are the income tax consequences when my agency pays for property management services?

EXPENSES PAID UPON COMPLETION OF ASSIGNMENT OR UPON SEPARATION FROM GOVERNMENT SERVICE

302–1.223 What expenses will my agency pay when I complete my long-term assignment?
302–1.224 If I separate from Government service upon completion of my long-term assignment, what relocation expenses will my agency pay upon my separation?
302–1.225 If I separate from Government service prior to completion of my long-term assignment, what relocation expenses will my agency pay upon my separation?

302–1.226 If I have been authorized successive temporary changes of station and reassigned from one temporary official station to another, what expenses will my agency pay upon completion of my last assignment or my separation from Government service?

PERMANENT ASSIGNMENT TO TEMPORARY OFFICIAL STATION

302–1.227 How is payment of my TCS expenses affected if I am permanently assigned to my temporary official station?
302–1.228 What relocation allowances may my agency pay when I am permanently assigned to my temporary official station?
302–1.229 If I am permanently assigned to my temporary official station, is there any limitation on the weight of household goods I may transport at Government expense to my official station?
302–1.230 Are there any relocation allowances my agency may not pay if I am permanently assigned to my temporary official station?

Subpart D—Agency Responsibilities for Temporary Change of Station

302–1.300 How should we administer our TCS program?
302–1.301 What governing policies must we establish for our TCS program?
302–1.302 What factors should we consider in determining whether to authorize a TCS for a long-term assignment?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13474, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 54 FR 20306, May 10, 1989, unless otherwise noted.

Subpart A—New Appointees and Transferred Employees

§ 302–1.1 Authority.

This chapter is issued pursuant to 5 U.S.C. 5721–5734 and 20 U.S.C. 905(a).

[54 FR 20306, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28635, June 26, 1992]

§ 302–1.2 Applicability.

(a) *Persons covered.* Except as otherwise provided in this chapter, the following persons are covered:

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

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

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

(4) New appointees to any position.

(5) Student trainees assigned upon completion of college work to any position.

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

(7) Career appointees to the Senior Executive Service (SES), and prior SES appointees who have elected to retain SES retirement benefits, upon their retirement and return to the place the individual has elected to reside.

(b) *Persons excluded.* This chapter shall not apply to:

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

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

(3) Persons whose pay and allowances are prescribed under title 37, United States Code, ''Pay and Allowances of the Uniformed Services.''

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

[54 FR 20306, May 10, 1989, as amended by FTR Amdt. 17, 56 FR 23656, May 23, 1991; FTR Amdt. 26, 57 FR 28635, June 26, 1992; FTR Amdt. 37, 59 FR 27488, May 27, 1994]

§ 302–1.3 General provisions.

(a) *Travel covered*—(1) *Mandatory coverage.* When change of official station or other action described in this paragraph is authorized or approved by such official or officials as the head of the agency may designate, travel and transportation expenses and applicable allowances as provided in this chapter (see applicability and exclusions in pertinent parts) shall be paid in the case of:

(i) An employee transferring from one official duty station to another for permanent duty, provided the transfer is in the interest of the Government

and is not primarily for the convenience or benefit of the employee or at his/her request; the transfer is to a new official station which is at least 10 miles distant from the old official station; and, in the case of a relatively short distance relocation, a determination of eligibility is made under § 302–1.7(a) of this part;

(ii) Eligible employees outside the continental United States traveling in connection with overseas tour renewal agreement travel;

(iii) Eligible employees returning from posts of duty outside the continental United States to places of actual residence for separation as provided in § 302–1.12 of this part; and

(iv) Eligible individuals, as defined in § 302–1.101 of this chapter, qualifying for ''last move home'' benefits upon separation from Government service as provided in subpart B of this part.

(2) *Discretionary coverage.* The head of an agency, or his/her designee, may authorize the payment of travel and transportation expenses and applicable allowances in the case of:

(i) A new appointee, as defined in § 302–1.4(d), relocating from his/her place of actual residence at the time of appointment (or at the time following the most recent Presidential election, but before selection or appointment, in the case of an individual who has performed transition activities under section 3 of the Presidential Transition Act of 1963 (3 U.S.C. 102 note) and who is appointed in the same fiscal year as the Presidential inauguration that immediately follows his/her transition activities) for permanent duty to an official station; and

(ii) An employee authorized a temporary change of station under subpart C of this part in connection with the employee s long-term assignment to a temporary official station.

(b) *Reasonable advance notice of reassignment or transfer.* As provided in 5 U.S.C. 5724(j), ''the reassignment or transfer of any employee, for permanent duty, from one official station or agency to another which is outside the employee's commuting area shall take effect only after the employee has been given advance notice for a reasonable period. Emergency circumstances shall be taken into account in determining whether the period of advance notice is reasonable.'' Agencies shall give as much advance notice as possible to enable the employee to begin the arrangements necessary when relocating family and residence. However, see § 302–1.7 governing payment of travel and transportation expenses and applicable allowances when short distances are involved. A reasonable period of advance notice should not be less than 30 days except when:

(1) The employee and both the losing and gaining agencies agree on a lesser period;

(2) Other statutory authority and implementing regulations stipulate a lesser period (see Office of Personnel Management regulations for specified timeframes); or

(3) Emergency circumstances prevail.

(c) *Travel authorization.* When it is determined that a relocation will be authorized at Government expense, a written travel authorization shall be issued to the new appointee or employee before he/she reports to the first or new official station. The agency should advise the employee, or individual selected for appointment, not to incur relocation expenses in anticipation of a relocation until he/she has received written notification. The travel authorization shall indicate the specific allowances which are authorized as provided in this chapter and provide instructions on the Federal procedures for procurement of travel and transportation services. The guidelines in § 301–1.102 of this title on issuance of travel authorizations shall be followed. See also § 302–1.10(c) for procedural requirements applicable to new appointees.

(d) *Applicable provisions for reimbursement purposes.* Because of successive changes to the statutes and the regulatory provisions governing relocation allowances and the extended period of time that employees retain eligibility for certain allowances (see §§ 302–1.6 and 302–6.1(e)), the reimbursement maximums or limitations applicable to certain allowances will not be the same for all employees even though claims may be filed within the same timeframe. The regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment (see § 302–1.4(l)) shall be

used for payment or reimbursement purposes.

[54 FR 20306, May 10, 1989, as amended by FTR Amdt. 9, 55 FR 10778, Mar. 23, 1990; FTR Amdt. 17, 56 FR 23656, May 23, 1991; 56 FR 28589, June 21, 1991; 56 FR 40946, Aug. 16, 1991; FTR Amdt. 26, 57 FR 28634, 28635, June 26, 1992; FTR Amdt. 32, 58 FR 58243, Oct. 29, 1993; FTR Amdt. 64, 62 FR 13771, Mar. 21, 1997]

§ 302–1.4 Definitions.

As used in this chapter, and unless otherwise specifically provided in this chapter, the following definitions apply:

(a) *Continental United States.* Continental United States (or CONUS) means the 48 contiguous States and the District of Columbia.

(b) *United States.* United States means the 50 States and the District of Columbia. The terms *United States* and *the 50 States and the District of Columbia* are used interchangeably throughout this chapter.

(c) *Employee.* A civilian officer or employee of an *agency* as defined in paragraph (e) of this section. The term also includes new appointees as defined in paragraph (d) of this section.

(d) *New appointee. New appointee* includes any person newly appointed to Government service, 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 who is appointed in the same fiscal year as the Presidential inauguration that immediately follows his/her transition activities. *New appointee* also includes an individual appointed after a break in service except that an employee separated as a result of reduction in force or transfer of function may be treated as a transferee instead of a new appointee under the conditions set out in § 302–1.9. In addition, for purposes of chapters 301–304 of this title, the term *new appointee* includes a student trainee who is assigned upon completion of college work.

(e) *Agency.* For purposes of this chapter, *agency* means:

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

(2) A military department;

(3) A court of the United States;

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

(5) The Federal Judicial Center;

(6) The Library of Congress;

(7) The United States Botanic Garden;

(8) The Government Printing Office; and

(9) The District of Columbia.

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

(i) Spouse;

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

(iii) Dependent parents (including step- and legally adoptive parents) of the employee or employee's spouse (see paragraph (f)(2) of this section for dependent status criteria); and

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

(2) Generally, the individuals named in paragraphs (f)(1) (iii) and (iv) of this

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

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

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

(i) *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 when used as the employee's primary residence.

(j) *Household goods.* (1) All personal property associated with the home and all personal effects belonging to an employee and the immediate family when shipment or storage begins, which can be legally accepted and transported as household goods by an authorized commercial carrier in accordance with the rules and regulations established or approved by an appropriate Federal or State regulatory authority, except the items excluded in this paragraph. Snowmobiles and vehicles with two or three wheels, e.g., motorcycles, mopeds, and golf carts, may be shipped as household goods. The following items are specifically excluded from the definition of household goods:

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

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

(iii) Cordwood and building materials; and

(iv) Property for resale, disposal, or commercial use rather than for use by the employee or the immediate family; and

(v) Any property or items which carriers' tariffs prohibit carriers from accepting for shipment. Agencies are advised to consult applicable tariffs or to contact the carrier involved if problems arise concerning shipment of the following prohibited articles:

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

(B) Articles which cannot be taken from the premises without damage to the article or the premises;

(C) Perishable articles, including frozen foods, articles requiring refrigeration, or perishable plants unless: the shipment is to be transported not more than 150 miles and/or delivery accomplished within 24 hours from the time of loading; no storage of shipment is required; and no preliminary or enroute servicing or watering or other preservative method is required of the carrier.

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

(k) *Official station or post of duty.* The building or other place where the officer or employee regularly reports for duty. (For eligibility for change of station allowances, see §§ 302–1.3 and 302–1.7.) With respect to entitlement under this chapter relating to the residence and the household goods and personal effects of an employee, official station or post of duty also means the residence or other quarters from which the employee regularly commutes to and from work. However, where the official station or post of duty is in a remote area where adequate family housing is not available within reasonable daily commuting distance, residence includes the dwelling where the family of the employee resides or will reside, but

only if such residence reasonably relates to the official station as determined by an appropriate administrative official.

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

[54 FR 20306, May 10, 1989, as amended by FTR Amdt. 17, 56 FR 23656, May 23, 1991; FTR Amdt. 20, 56 FR 46989, Sept. 17, 1991; FTR Amdt. 26, 57 FR 28634, 28635, June 26, 1992]

§ 302–1.5 Service agreements.

(a) *Transfers within the continental United States and appointments and assignments of new appointees and student trainees to any position within the United States.* In connection with the transfer of employees between official stations within the continental United States, expenses authorized under this chapter shall not be allowed until the employee selected for such transfer agrees in writing to remain in the service of the Government for 12 months following the effective date of the transfer, unless separated for reasons beyond his/her control that are acceptable to the agency concerned. In case of a violation of such an agreement, including failure to effect the transfer, any funds expended by the United States for expenses authorized under this chapter shall be recoverable from the individual concerned as a debt due the United States. Such an agreement also is required from new appointees and student trainees appointed or assigned to any position within the United States, as a condition of payment for travel, transportation, moving and/or storage of household goods, and allowances as provided in § 302–1.10. A signed agreement for 12 months' service shall be required for each permanent change of station.

(b) *Transfers, appointments, and separations involving posts of duty outside the continental United States.* (1) In connection with the transfer or appointment of employees to posts of duty outside the continental United States, or between posts located in (i) separate countries, (ii) separate areas of the United States located outside the continental United States (e.g., Alaska, Hawaii, the Commonwealth of Puerto Rico), or (iii) any combination of these areas, the expenses of travel, transportation, moving and/or storage of household goods, and other applicable allowances as provided in this chapter shall not be allowed unless and until the employee selected for such transfer or appointment agrees in writing to remain in the service of the Government for 12 months following the effective date of the transfer or appointment (or for 1 school year for Department of Defense overseas dependents school system teachers as determined under chapter 25 of title 20 of the United States Code), unless separated for reasons beyond his/her control and acceptable to the agency concerned. In case of a violation of such an agreement, including failure to effect the transfer, any funds expended by the United States for such travel, transportation, and allowances shall be recoverable from the individual concerned as a debt due the United States.

(2) Except as precluded by this chapter, upon separation from service, the expenses for return travel, transportation, and moving and/or storage of household goods shall be allowed whether the separation is for the purposes of the Government or for personal convenience. However, such expenses shall not be allowed unless:

(i) The employee transferred or appointed to posts of duty outside the continental United States shall have served for a minimum period of not less than 1 nor more than 3 years prescribed in advance by the head of the agency (or for 1 school year for Department of Defense overseas dependents school system teachers as determined under chapter 25 of title 20, United States Code); or

(ii) Separation is for reasons beyond the control of the individual and acceptable to the agency concerned.

(3) The head of the agency also shall consider requiring a service agreement in connection with the transfer of employees not otherwise covered by this subpart. The agreement shall provide that in determining any employee indebtedness for violation of such agreement, credit shall be given to the extent of any unused entitlements he/she may have earned for return travel and transportation to his/her place of actual residence for separation.

(c) *Employee liability.* The agreement to remain in the service of the Government for 12 months following the effective date of transfer is not voided by a subsequent transfer whether such subsequent transfer is at the employee's request or in the interest of the Government, nor is such agreement voided by another service agreement made in connection with a second transfer. The liability of the employee for any funds expended by the United States for his/her travel, transportation, and relocation allowances is a separate liability for each service agreement. The liability in each instance is effective for the full 12-month period in connection with the transfer for which the service agreement was made.

[54 FR 20306, May 10, 1989, as amended by FTR Amdt. 16, 56 FR 15050, Apr. 15, 1991; FTR Amdt. 17, 56 FR 23656, May 23, 1991; FTR Amdt. 26, 57 FR 28635, June 26, 1992]

§ 302–1.6 Time limits for beginning travel and transportation.

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

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

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

(c) The 2-year period shall be extended for an additional period of time not to exceed 1 year when the 2-year time limitation for completion of residence transactions is extended under § 302–6.1(e).

[54 FR 20306, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28635, June 26, 1992]

§ 302–1.7 Short distance involved.

(a) *Transfers.* When the change of official station involves a short distance (at least 10 miles between stations as provided in § 302–1.3(a)(1)) within the same general local or metropolitan area, the travel and transportation expenses and applicable allowances in connection with the employee's relocation of his/her residence shall be authorized only when the agency determines that the relocation was incident to the change of official station. Such determination shall take into consideration such factors as commuting time and distance between the employee's residence at the time of notification of transfer and his/her old and new posts of duty as well as the commuting time and distance between a proposed new residence and the new post of duty. Ordinarily, a relocation of residence shall not be considered as incident to a change of official station unless the one-way commuting distance from the old residence to the new official station is at least 10 miles greater than from the old residence to the old official station. Even then, circumstances surrounding a particular case (e.g., relative commuting time) may suggest that the move of residence was not incident to the change of official station. (See also specific distance limitations applicable to individual allowances; i.e., househunting trips in § 302–4.3(c) and eligibility for temporary quarters subsistence expenses in § 302–5.4(b).)

(b) *Appointments.* For new appointees, whose place of actual residence at the time of selection for appointment and first duty station are located in the same general local or metropolitan area and who relocate their places of residence as a result of the appointment, the travel and transportation expenses as provided in § 302–1.10 shall be authorized only when the agency determines that the relocation of residence was incident to the appointment. To the extent applicable, the principles prescribed for transferred employees shall be considered in making this determination.

[54 FR 20306, May 10, 1989, as amended by FTR Amdt. 17, 56 FR 23657, May 23, 1991; FTR Amdt. 59, 62 FR 13756, Mar. 21, 1997; FTR Amdt. 63, 62 FR 13768, Mar. 21, 1997]

§ 302–1.8 Two or more family members employed.

(a) *Members of the same immediate family who are employees.* When two or more employees are members of the same immediate family, the allowances authorized under this chapter shall apply either to:

(1) Each employee separately, in which instance none of the employees is eligible for any allowance as a member of the immediate family; or

(2) Only one of the employees selected in accordance with paragraph (c) of this section, in which case the other employee(s) is eligible for allowances solely as a member(s) of the immediate family.

(b) *Non-employee members of the immediate family.* When two or more employee members of the same immediate family elect separate allowances under paragraph (a)(1) of this section, non-employee members of the immediate family shall not receive duplicate allowances because of the fact that the employee members elected separate allowances.

(c) *Payment limitation.* When employee members of the same immediate family elect separate allowances under paragraph (a)(1) of this section, the employing agency or agencies shall not make duplicate payment for the same expenses.

(d) *Procedures.* A determination as to which of the two alternatives provided in paragraph (a) of this section is selected shall be made in writing and signed by all employee members of the same immediate family. When employee family members elect separate allowances under paragraph (a)(1) of this section, the determination also shall specify under which employee member's authorization non-employee family members will receive allowances. A copy of this determination shall be filed with the agency in which each employee member is employed.

[FTR Amdt. 20, 56 FR 46989, Sept. 17, 1991]

§ 302–1.9 Reduction in force involved.

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

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

[54 FR 20306, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28635, June 26, 1992]

§ 302–1.10 New appointees.

(a) *Coverage.* New appointees to any position are eligible for payment only of those travel and transportation expenses listed in paragraph (e) of this section in relocating to their first official station. New appointees include student trainees who are assigned upon completion of college work. New appointees include not only individuals when first appointed to Government service but also individuals appointed after a break in service except that employees separated as a result of reduction in force or transfer of function may be treated as transferees instead of new appointees under the conditions set forth in § 302–1.9.

(b) *Authorization and eligibility*—(1) *Authority to pay.* Agencies may pay the relocation expenses allowed in paragraph (e) of this section for new appointees determined eligible under paragraph (b)(2) of this section. However, once an agency has made the determination to pay relocation expenses in an individual case, it must pay all of

the allowable relocation expenses contained in paragraph (e) of this section.

(2) *Eligibility determination.* Each agency shall establish specific criteria for determining which new appointees qualify for payment of allowable relocation expenses. The Office of Personnel Management has issued guidelines in 5 CFR part 572 for agencies to follow in making these personnel determinations.

(c) *Agency responsibility.* Because new appointees usually lack experience in Government procedures, each agency shall adopt special measures to provide full information to new appointees concerning the benefits which may be available to them for travel and transportation involved in reporting to their official stations. Special care shall be taken to inform appointees of the limitations on available benefits.

(d) *Procedural requirements*—(1) *Agreement.* No payment for otherwise allowable expenses or for an advance of funds shall be made unless the appointee or student trainee has signed the agreement appropriate in his/her case as provided in § 302–1.5.

(2) *Travel before appointment.* Authorized expenses may be paid even though the individual concerned has not been appointed at the time travel to the first official station is performed. For individuals who have performed Presidential transition activities, as described in § 302–1.3(a)(2), allowable travel and transportation may take place at any time following the most recent Presidential election. However, entitlement to such expenses does not vest by virtue of selection for the position or authorization for travel as provided in § 302–1.3(c) but vests only upon actual appointment of the individual concerned. However, nothing in this paragraph shall be construed to limit the provisions of part 301–1, subpart C, allowing the payment of pre-employment interview travel.

(3) *Prior payment.* A student trainee may not receive payments at the time of his/her assignment if the expenses of travel and transportation were paid at the time he/she was appointed as a student trainee.

(e) *Allowable expenses.* Items of expense listed in paragraphs (e) (1) through (6) of this section are payable under the conditions prescribed in this chapter governing the allowance in question. Note particularly that not all of the listed items will be applicable in each situation covered by this part.

(1) Travel expenses including per diem for the appointee or student trainee as set forth in § 302–2.1;

(2) Transportation for immediate family of appointee or student trainee as set forth in § 302–2.2(a);

(3) Mileage if privately owned vehicle is used in travel as set forth in § 302–2.3;

(4) Transportation and temporary storage of household goods as set forth in part 302–8;

(5) Nontemporary storage of household goods if appointed to an isolated location as set forth in § 302–9.1; and

(6) Transportation of mobile homes as set forth in part 302–7.

(f) *Expenses not allowable.* Items of expense not listed in paragraph (e) of this section which are authorized for reimbursement in case of transfers under this chapter (e.g., per diem for family, cost of house-hunting trip, subsistence while occupying temporary quarters, a miscellaneous expense allowance, residence sale and purchase expenses, lease-breaking expenses, and relocation services) are not allowable to appointees and student trainees eligible under this section.

(g) *Alternate origin and destination.* The limit on travel and transportation expenses in each individual case is the cost of direct travel or transportation as allowable between the individual's place of residence at the time of selection or assignment (or in the case of individuals having performed Presidential transition activities, as described in § 302–1.3(a)(2), the place of residence at the time of relocation following the most recent Presidential election) and the official station to which he/she is appointed or assigned; however, travel and transportation may be from and/or to other locations if the new appointee or student trainee pays any excess cost involved in such alternate travel or transportation.

(h) *Advance of funds.* An advance of funds for expenses allowable under this section may be made to appointees and student trainees under the procedures prescribed in § 302–1.14(a) and the part

of this subtitle governing the allowance being considered.

[FTR Amdt. 17, 56 FR 23657, May 23, 1991, as amended by FTR Amdt. 26, 57 FR 28634, June 26, 1992; FTR Amdt. 32, 58 FR 58243, Oct. 29, 1993; FTR Amdt. 37, 59 FR 27488, May 27, 1994]

§ 302–1.11 [Reserved]

§ 302–1.12 Overseas assignment and return.

(a) *Transferees.* Employees transferred to, from, and between official stations outside the continental United States are eligible for many of the benefits provided by this chapter, and employees transferred to such stations are eligible for return transportation under the conditions and limitations contained in paragraphs (c) through (g) of this section. Specific eligibility provisions and applicable limitations are contained in the parts of this chapter relating to the benefits provided.

(b) *New appointees*—(1) *Residence at time of appointment.* A new appointee to a position outside the continental United States is eligible for certain travel and transportation benefits under this chapter if his/her residence at the time of appointment is in an area other than the area in which his/her official station is located. Under this rule ''area'' means a foreign country, the continental United States, Alaska, Hawaii, the Commonwealth of Puerto Rico or the Commonwealth of the Northern Mariana Islands, or a United States territory or possession.

(2) *Allowable expenses.* Allowances and the parts of this chapter which apply are as follows:

(i) Travel and per diem for appointees as set forth in § 302–2.1;

(ii) Travel for the appointee's immediate family, but not per diem, as set forth in § 302–2.2;

(iii) Mileage to the extent travel is performed by privately owned automobile as set forth in § 302–2.3;

(iv) Transportation and temporary storage of household goods as set forth in part 302–8;

(v) Nontemporary storage of household goods as set forth in § 302–9.2;

(vi) Transportation of mobile homes in limited circumstances as set forth in part 302–7; and

(vii) Transportation of an employee's personal automobile as set forth in part 302–10.

(3) *Expenses not allowable.* Items of expense not listed in paragraph (b)(2) of this section which are authorized for reimbursement under this chapter in the case of transfers (e.g., per diem for family, cost of house-hunting trip, subsistence while occupying temporary quarters, miscellaneous expense allowance, residence sale and purchase expenses, and lease-breaking expenses) may not be authorized for appointees eligible under this section.

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

(5) *Advance of funds.* An advance of funds for expenses allowable under paragraph (b)(2) of this section may be made to appointees under the procedures prescribed in § 302–1.14(a) and the part of this chapter governing the allowance being considered.

(c) *Actual place of residence designation*—(1) *Designation by employee.* When an employee is selected for transfer or appointment to a post of duty outside the continental United States, the place of actual residence shall be determined at the time of selection and designated in the written agreement prescribed in § 302–1.5(b) to remain in the Government service for a minimum period of time prescribed by the agency head pursuant to law. An employee hired locally at a location outside the continental United States who claims residence at another location in the United States, the Commonwealth of Puerto Rico or the Commonwealth of the Northern Mariana Islands, or a United States territory or possession at time of appointment, shall designate in writing the claimed place of actual residence for the consideration of agency officials.

(2) *Determination by agency official.* Determination of the place of actual

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

(3) *Guidance in determination of residence.* While it is not feasible to establish rigid standards for what constitutes a place of residence, the concept of residence represented in an existing statutory provision (8 U.S.C. 1101(33)) may be used as general guidance. This concept views residence as the place of general abode, meaning the principal, actual dwelling place in fact, without regard to intent. Determination of the place of actual residence is primarily an administrative responsibility and the place constituting the actual residence must be determined upon the factual circumstances in each case. Examples of factors which shall be considered, whenever applicable, by agency officials charged with this responsibility are:

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

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

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

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

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

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

(d) *Return for separation.* When an employee is eligible for return travel and transportation to his/her place of actual residence upon separation after completion of the period of service specified in an agreement executed under § 302–1.5(b) or is separated for reasons beyond his/her control and acceptable to the agency concerned, he/she may receive travel and transportation to an alternate location, provided the cost to the Government shall not exceed the cost of travel and transportation to his/her residence at the time he/she was assigned to an overseas station. However, under decisions of the Comptroller General, ordinarily, an employee is entitled to travel and

transportation expenses upon separation only to the country of actual residence at the time of assignment to such duty.

(e) *Prior return of immediate family*—(1) *When employee is eligible for return transportation.* When an employee has become eligible for return transportation by satisfactorily completing an agreed period of service at a post of duty outside the continental United States, the Government shall pay one-way transportation expenses for returning the employee's immediate family and household goods before the employee's return to his/her place of actual residence in the 50 States, the District of Columbia, the Commonwealth of Puerto Rico or the Commonwealth of the Northern Mariana Islands, or a United States territory or possession.

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

(3) *Limited to one return trip.* Expenses allowed as provided in paragraphs (e)(1) and (2) of this section shall be paid by the Government not more than one time during each agreed period of service and are subject to chapter 301 of this title.

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

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

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

(f) *Return of former spouse and dependents.* Paragraph (e) of this section also applies to the spouse and dependents of an employee who have traveled to the employee's overseas post of duty as dependents (as provided in § 302–1.4(f)) at Government expense, even if, because of divorce or annulment, such individuals will have ceased to be dependents as of the date the employee becomes eligible for return travel. Travel of such former dependents is authorized by the employee's next entitlement to return travel but not beyond the end of the employee's current agreed tour of duty.

(g) *Return of family member over 21.* If a member of the immediate family, as defined in § 302–1.4(f), reaches his/her twenty-first birthday while the employee is assigned to duty overseas, that person may be returned to the

United States (or foreign location at which the actual residence is located) at Government expense, provided his/her last travel overseas was at Government expense as a member of the employee's immediate family. Return of that person is authorized by the employee's next entitlement to travel to the United States (or foreign location at which the actual residence is located) but not beyond the end of the employee's current agreed tour of duty.

[54 FR 20306, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41536, Oct. 12, 1990; FTR Amdt. 17, 56 FR 23657, May 23, 1991; FTR Amdt. 26, 57 FR 28635, June 26, 1992]

§ 302–1.13 Overseas tour renewal agreement travel.

Employees may be eligible to receive allowances for travel and transportation expenses for the purpose of returning home to take leave between tours of duty overseas as provided in this section. These provisions are applicable to employees serving tours of duty at posts of duty outside the United States. These provisions are also applicable to employees serving tours of duty in Alaska or Hawaii but only under the conditions specified in paragraphs (a) (2) and (3) of this section.

(a) *Eligibility.* Employees may be eligible to receive allowances for travel and transportation expenses for returning home between tours of duty overseas under the criteria set forth in paragraphs (a) (1) through (3) of this section.

(1) *Eligibility requirements for all areas outside the continental United States.* In order to be eligible for allowances under this section, an employee before departure from his/her post of duty outside the continental United States must have:

(i) Satisfactorily completed an agreed period of service or the prescribed tour of duty as provided in § 302–1.5(b) for return travel entitlement;

(ii) Entered into a new written agreement as provided in § 302–1.5(b) for another period of service at the same or another post of duty outside the continental United States. The agreement shall cover costs incident to the travel to the employee's place of actual residence or alternate location and return and any additional cost paid by the Government as a result of a transfer of the employee to another official station overseas at the time of the tour renewal agreement travel; but as provided in § 302–1.5(b), the agreement will be for 12 months with respect to the transfer costs; and

(iii) Qualified for eligibility status under the provisions of paragraphs (a) (2) and/or (3) of this section, if the post of duty involved is located in Alaska or Hawaii.

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

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

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

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

(3) *Employees assigned, appointed, or transferred to a post of duty in Alaska or Hawaii after September 8, 1982.* (i) Except for situations described in paragraph (a)(2) of this section, the travel and transportation expenses allowable for tour renewal agreement travel under this section may not otherwise be authorized for employees assigned, appointed, or transferred to a post of duty in Alaska or Hawaii after September 8, 1982, unless it is determined under regulations prescribed by the agency head that payment of these expenses is necessary for the purpose of recruiting or retaining an employee for

service of a tour of duty at a post of duty in Alaska or Hawaii. This authority must be used sparingly and only when required to fulfill agency staffing needs to accomplish the agency's mission. These provisions are intended to ensure the availability of well qualified employees or those employees with special skills and knowledge who are not available in the local area, and to fill positions in remote areas. Agency regulations shall prescribe criteria and guidelines to determine the need for payment of tour renewal agreement travel expenses. The agency determination that it is necessary to pay the expenses of tour renewal agreement travel as a recruiting or retention incentive in order to fill a particular position in Alaska or Hawaii shall be reviewed periodically but not less than every 5 years.

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

(4) *Effect on other allowances.* Paragraphs (a) (2) and (3) of this section do not affect the provisions of § 302–1.12 governing overseas assignments and return for employees transferred or new appointees to posts of duty in Alaska and Hawaii.

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

(2) *Allowances.* These allowances are payable under chapter 301 of this title and are limited to per diem and transportation costs for the employee and transportation costs, but not per diem, for his/her immediate family. (See § 302–2.1.) If a transfer is also involved, family per diem may be paid as authorized by § 302–2.2(b) to the extent such per diem is payable incident to direct travel between posts of duty.

(3) *Alternate destination.* An employee and his/her family may travel to a location in the United States, the Commonwealth of Puerto Rico or the Commonwealth of the Northern Mariana Islands, a United States territory or possession, or another country in which the place of actual residence is located other than the location of the place of actual residence; however, an employee whose actual residence is in the United States must spend a substantial amount of time in the United States, the Commonwealth of Puerto Rico or the Commonwealth of the Northern Mariana Islands, or a United States territory or possession incident to travel under this section to be entitled to the allowance authorized. The amount allowed for travel and transportation expenses when travel is to an alternate location shall not exceed the amount which would have been allowed for travel over a usually traveled route from the post of duty to the place of actual residence and for return to the same or a different post of duty outside the continental United States as the case may be.

(c) *Limitations*—(1) *Husband and wife both employed.* If husband and wife are both employed in the immediate geographic area by the same or different agencies as employees under the terms of this chapter, the allowances authorized in this section shall apply to each of them separately, in which instance neither of them is eligible for any allowances as the spouse, or to either of them, in which instance one is considered the head of the household and the other is eligible for allowances as the spouse. In applying these alternatives, other members of the immediate family shall not receive duplicate allowances because of the fact that both

husband and wife are employees. A determination as to which of the two alternatives is selected shall be made in writing and shall be signed by both husband and wife. A copy of this determination shall be filed with the agency in which each is employed.

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

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

(iii) *Denial of allowance to eligible local hires.* Under regulations prescribed by the head of the agency concerned, the agency may in its discretion refuse eligibility for allowances under this subpart to an employee who was hired locally and who did not sign a written agreement as provided under § 302–1.5(b), provided the agency notifies the employee of its intention before the employee has completed a period of service equal to the period generally applicable to employees of the agency serving at the post of duty concerned or in the same geographic area.

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

(1) *Failure to complete initial year of service.* (i) If the employee fails to complete 1 year of service under a new agreement, he/she is indebted to the Government for any amounts spent by the Government for:

(A) His/her transportation and per diem and transportation for his/her immediate family incident to tour renewal agreement travel from the post of duty to his/her place of actual residence and from the place of actual residence to the last post of duty where he/she failed to complete a year of service;

(B) Transportation for any member of the immediate family who traveled from the former to the last post of duty without going to the actual place of residence;

(C) Transportation of his/her household goods from the former post of duty to the last post of duty (including amounts spent for packing, crating, drayage, unpacking, and temporary storage); and

(D) Any other allowances paid under this subtitle when a transfer of official station is involved.

(ii) In addition, the employee must bear the expense of transportation for himself/herself, and the family and household goods from the last post of duty to the place of actual residence, and he/she is indebted to the Government for any amounts spent by the Government for these purposes.

(iii) The employee is entitled to an allowance if, prior to his/her current agreement which he/she did not complete, he/she completed an agreed period of service for which he/she did not receive all allowances to which he/she was entitled. The employee in such an instance is entitled to allowances for the return of himself/herself, and the family and household goods (including costs of packing, crating, drayage, unpacking, and temporary storage) from the post of duty at which the former period of service was completed to the actual place of residence.

(iv) Since the employee did not avail himself/herself of the entitlement described in paragraph (d)(1)(iii) of this section, the costs that would have been incurred for that purpose may be applied as a setoff against the indebtedness described in paragraphs (d)(1) (i) and (ii) of this section. The setoff amount shall be applied as follows:

(A) If the amount of the setoff is less than the indebtedness, the difference is a debt due the United States; or

(B) If the setoff is larger than the indebtedness, the difference (excess setoff) will be applied to the costs, for which the employee is responsible, of moving the employee, and the family and household goods from the post of duty where he/she failed to complete a year of service to the place of actual residence. If the amount of excess setoff equals or exceeds the costs for which the employee is responsible, the Government will procure and pay for such transportation in full. If the amount of excess setoff is less than the costs for which the employee is responsible, the Government may procure and pay for the transportation and obtain reimbursement from the employee for the difference between the total costs and the amount of the excess setoff to be applied against the costs, or allow the employee to pay the total costs and reimburse him/her for the applicable amounts upon submission of an appropriate voucher.

(2) *Failure to complete agreed period after initial year.* (i) If the employee completes 1 year or more of service under a new agreement, but does not complete the entire period of service specified in the agreement, he/she is not indebted to the Government for amounts spent by the Government for transportation and per diem for the employee and for transportation of his/her immediate family incident to tour renewal agreement travel from the post of duty at which he/she completed the previous tour of duty to his/her place of actual residence and from the place of actual residence to the post of duty at which he/she failed to complete the agreed upon tour of duty. Furthermore, if the post of duty where the employee failed to complete his/her agreement is not the same as the place where he/she did complete his/her previous assignment, he/she is not indebted for the costs of transporting any members of the immediate family who traveled from the former to the latter post of duty without going to the actual place of residence, nor for the costs of transporting his/her household goods between these two posts of duty, including any related costs of packing, crating, drayage, unpacking, and temporary storage or for other allowances paid under this chapter incident to the transfer of official station.

(ii) However, when the employee fails to complete the agreed period of service after the initial year, the employee must bear the costs of transportation for himself/herself and the immediate family and household goods from the post of duty at which he/she did not complete the agreed upon tour of duty under the new agreement to the place of actual residence.

(iii) For the reasons described in paragraph (d)(1)(iii) of this section, however, the employee shall be allowed credit for an amount equal to the costs of transporting, from the post of duty at which the former period of service was completed to the place of actual residence, the household goods and any members of the immediate family who did not accompany him/her when he/she returned to the place of actual residence incident to renewal agreement travel toward the costs (see paragraph (d)(2)(ii) of this section) of return to the place of actual residence.

(iv) The credit amount allowable and the costs involved shall be computed in the same manner as provided in paragraph (d)(1)(iv) of this section.

[54 FR 20306, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41536, Oct. 12, 1990; FTR Amdt. 16, 56 FR 15050, Apr. 15, 1991; FTR Amdt. 26, 57 FR 28635, June 26, 1992]

§ 302–1.14 Use of funds.

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

(2) *Rules.* Advances and collection of advances by deduction from the employee's voucher are subject to chapter 301 of this title.

(3) *Anticipated entitlements which may justify an advance.* The expected entitlement of an employee to reimbursement for the following expenses will form the basis for payment of a travel advance. Specific authority with regard to each type of expense is contained in the sections governing the particular allowances.

(i) Per diem, mileage, and common carrier costs incident to his/her change

of official station travel as set forth in § 302–2.4;

(ii) Authorized househunting trips as set forth in § 302–4.16 of this chapter;

(iii) Subsistence while occupying temporary quarters as set forth in § 302–5.15 of this chapter;

(iv) Transportation and temporary storage of household goods as set forth in § 302–8.6;

(v) Transportation of mobile homes as set forth in § 302–7.5; and

(vi) Transportation and emergency storage of employee's privately owned vehicle as set forth in § 302–10.11 of this chapter.

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

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

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

[54 FR 20306, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28635, June 26, 1992; FTR Amdt. 59, 62 FR 13756, Mar. 21, 1997; FTR Amdt. 63, 62 FR 13768, Mar. 21, 1997; FTR Amdt. 65, 62 FR 13794, Mar. 21, 1997]

§ 302–1.15 Waiver of limitations for an employee relocating to or from a remote or isolated location.

The head of an agency or his/her designee may waive any limitation contained in subchapter II of chapter 57 of title 5, United States Code, or in any regulation (including this chapter) implementing those statutory provisions, for any employee relocating to or from a remote or isolated location when the following conditions are met:

(a) The limitation if not waived would cause the employee to suffer a hardship; and

(b) The head of the agency or his/her designee certifies in writing that the limitation is waived and the reason(s) for the waiver.

[FTR Amdt. 58, 62 FR 10709, Mar. 10, 1997]

Subpart B—Relocation Entitlements Upon Separation for Retirement

§ 302–1.100 Applicability.

(a) *Individuals covered*—(1) *Career appointees to the Senior Executive Service (SES).* The provisions of this subpart are applicable to career appointees in SES positions. For purposes of this subpart, the definitions in paragraphs (a)(1) (i) and (ii) of this section apply.

(i) *Career appointee* as defined in 5 U.S.C. 3132(a)(4) means an individual in an SES position whose appointment to the position or previous appointment to another SES position was based on approval by the Office of Personnel Management of the executive qualifications of such individual.

(ii) *Senior Executive Service (SES) position* as defined in 5 U.S.C. 3132(a)(2) means:

(A) Any position in an agency which is classified above GS–15 of the General Schedule pursuant to 5 U.S.C. 5108 or is in Level IV or V of the Executive Schedule; or

(B) An equivalent position which is not required to be filled by an appointment by the President by and with the advice and consent of the Senate, and is a position which includes one or more of the duties listed in 5 U.S.C. 3132(a)(2).

(2) *Appointees who elect to retain SES retirement benefits.* The provisions of this subpart are applicable to a non–SES appointee if the conditions listed in paragraphs (a)(2) (i) through (iii) of this section are met:

(i) The appointee's basic rate of pay is at Level V of the Executive Schedule or higher;

(ii) The appointee was previously a career appointee in the SES; and

(iii) The appointee elected under 5 U.S.C. 3392(c) to retain SES retirement benefits.

(3) *Medical Center Directors.* The provisions of this subpart are applicable to individuals who:

(i) Served as a director of a Department of Veteran's Affairs medical center under 38 U.S.C. 4103(a)(8) as in effect on November 17, 1988;

(ii) Separated from Government service on or after October 2, 1992; and

(iii) Are not otherwise covered under paragraph (a) (1) or (2) of this section.

(b) *Immediate family of deceased covered individual.* The provisions of this subpart apply to the immediate family of a covered individual, as defined in paragraph (a)(1) of this section, who satisfies the eligibility criteria in §302–1.101, and who:

(1) Died in Government service on or after January 1, 1994; or

(2) Died after separating from Government service but before travel and/or transportation authorized under this subpart were completed.

(c) *Exclusions.* The provisions of this subpart are not applicable to individuals whose appointment in the SES is a limited term, limited emergency, or noncareer appointment. (See 5 U.S.C. 3132(a) (5) through (7) for definitions of excluded types of appointment.)

[FTR Amdt. 32, 58 FR 58243, Oct. 29, 1993, as amended by 62 FR 26374, May 13, 1997]

§302–1.101 Eligibility criteria.

Upon separation from Federal service for retirement, a covered individual as defined in §302–1.100(a) of this subpart (or a deceased covered individual's immediate family as described in §302–1.100(b)) is eligible for those travel and transportation allowances specified in §302–1.103 of this subpart, if such individual meets the following criteria:

(a) Was transferred or reassigned geographically at any time in the interest of the Government and at Government expense from one official station to another for permanent duty in a position described in §302–1.100(a) of this subpart, including a transfer or reassignment:

(1) From an SES career appointment to another SES career appointment;

(2) From 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) From other than an SES career appointment, including an appointment in a civil service position outside the SES, to an SES career appointment;

(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) of 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.; or

(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 OPM authorization, under section 8336(d) of subchapter III of chapter 83 or under section 8414(b) of subchapter II of chapter 84 of title 5, U.S.C.;

(c) Is separated from Federal service on or after September 22, 1988;

(d) Is eligible to receive an annuity upon such separation (or, in the case of death in Government service, 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

(e) Has not previously been authorized and received ''last move home'' benefits upon separation from Federal service for retirement.

[FTR Amdt. 16, 56 FR 15050, Apr. 15, 1991; 56 FR 28796, June 24, 1991, as amended by FTR Amdt. 32, 58 FR 58243, Oct. 29, 1993; 62 FR 26375, May 13, 1997]

§ 302–1.102 Agency authorization or approval.

Covered individuals. An individual who is eligible for moving expenses under this subpart shall submit a request to the designated agency official for authorization or approval of the moving expenses stating tentative moving dates and origin and destination locations of the planned move. Such requests shall be submitted in a format and timeframe as prescribed by agency policy and procedures.

(b) *Immediate family of deceased covered individual.* Travel and transportation under this subpart are payable for the immediate family of a covered individual who died while in Government service during the period beginning on January 1, 1994, and ending October 6, 1994, upon the immediate family's written application submitted to the designated agency official by May 13, 1998.

[62 FR 26375, May 13, 1997]

§ 302–1.103 Allowable expenses.

When the head of the agency concerned, or his/her designee, authorizes or approves, the travel and transportation expenses specified in this section shall be paid for those individuals who are eligible for such expenses under § 302–1.101. Allowable expenses are as follows:

(a) Travel expenses including per diem under § 302–2.1 for the individual.

(b) Transportation expenses under § 302–2.2(a), but not per diem, for the individual's immediate family.

(c) Mileage allowance under § 302–2.3, to the extent travel is performed by privately owned automobile.

(d) Transportation and temporary storage of household goods under part 302–8 not to exceed 18,000 pounds net weight.

[FTR Amdt. 16, 56 FR 15050, Apr. 15, 1991; 56 FR 28796, June 24, 1991]

§ 302–1.104 Expenses not allowable.

Items of expense not listed in § 302–1.103 which generally are authorized for reimbursement in the case of transferred employees; (e.g., per diem for family, cost of househunting trip, subsistence while occupying temporary quarters, miscellaneous expense allowance, residence sale and purchase expenses, leasebreaking expenses, nontemporary storage of household goods, relocation income tax allowance, and relocation services) are not authorized upon the eligible individual's retirement.

[FTR Amdt. 16, 56 FR 15050, Apr. 15, 1991, as amended by FTR Amdt. 32, 58 FR 58244, Oct. 29, 1993]

§ 302–1.105 Origin and destination.

(a) The expenses listed in § 302–1.103 may be paid from the official station where separation of the eligible individual occurs to the place where the individual has elected to reside within the United States, the Commonwealth of Puerto Rico or the Commonwealth of the Northern Mariana islands, a United States territory or possession, or the former Canal Zone area (i.e., areas and installations in the Republic of Panama made available to the United states under the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979)); or if the individual dies before separating or after separating but before the travel and transportation are completed, expenses may be paid from the deceased individual's official station at the time of death or where separation occurred, as appropriate, to the place within the areas listed in this paragraph where the immediate family elects to reside even if different from the place elected by the separated eligible individual.

(b) Travel and transportation expenses may be paid from an alternate origin or more than one origin provided the cost does not exceed the cost that the Government would have paid if all travel and transportation had originated at the official station from which the individual was separated to the place where the individual, or the immediate family, will reside.

(c) This subpart comtemplates a move to a different georgraphical area. In the event the place where the individual has elected to reside is within the same general local or metropolitan area in which the official station or residence was located at the time of the individual's separation, the expenses authorized by this subpart may not be paid unless the mileage criteria

specified in §302–1.7 for a short distance transfer are met.

[54 FR 29716, July 14, 1989, as amended by FTR Amdt. 16, 56 FR 15050, Apr. 15, 1991; 56 FR 28796, June 24, 1991; FTR Amdt. 26, 57 FR 28635, June 26, 1992; FTR Amdt. 32, 58 FR 58244, Oct. 29, 1993; 62 FR 26375, May 13, 1997]

§302–1.106 Time limits for beginning travel and transportation.

(a) Except as provided in paragraph (b) of this section, all travel, including that for the separated covered individual, and transportation, including that for household goods, allowed under this subpart, shall be accomplished within 6 months of the date of separation (or date of death if the individual died before separating), or other reasonable period of time as determined by the agency concerned, but in no case later than 2 years from the effective date of the individual's separation from Government service (or date of death if the individual died before separating).

(b) For the immediate family of a covered individual who died in Government service between January 1, 1994 and May 13, 1997, all travel and transportation, including that for household goods, allowed under this subpart, shall be accomplished no later than May 13, 1999.

[62 FR 26375, May 13, 1997]

§302–1.107 Use of funds.

Travel advances will not be issued to cover any of the expenses authorized by this subpart. Transportation expenses should be paid through the use of U.S. Government Transportation Requests and U.S. Government Bills of Lading to the maximum extent possible to minimize travel and transportation costs and the need for individuals to use personal funds. However, individuals who have been authorized or approved to make their own moving arrangements may be reimbursed for their actual transportation expenses not to exceed applicable coach air fares for transportation of the individual and immediate family, or the applicable allowances under the commuted rate schedule for moving and storage of the household goods.

[FTR Amdt. 16, 56 FR 15051, Apr. 15, 1991]

Subpart C—Employee's Temporary Change of Station

SOURCE: FTR Amdt. 64, 62 FR 13771, Mar. 21, 1997, unless otherwise noted.

NOTE TO SUBPART C: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§302–1.200 What is a "temporary change of station (TCS)"?

TCS means the relocation of an employee to a new official station for a temporary period while the employee is performing a long-term assignment, and subsequent return of the employee to the previous official station upon completion of that assignment.

§302–1.201 What is the purpose of a TCS?

TCS provides agencies an alternative to a long-term temporary duty travel assignment to increase employee satisfaction and enhance morale, reduce the employee's income tax liability, and save the Government money.

§302–1.202 Am I eligible for a TCS?

Yes, if you are an employee who is directed to perform a long-term assignment at a temporary location, and you otherwise would be eligible for payment of temporary duty travel allowances authorized under chapter 301 of this subtitle. For exceptions, see §302–1.203.

§302–1.203 Who is 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 the Government Employees Training Act (5 U.S.C. 4109).

§ 302–1.204 Must my agency authorize a TCS when I am directed to perform a long-term assignment at a temporary official station?

No. Your agency determines the conditions under which a TCS is necessary to accomplish the purposes of the Government effectively and economically.

§ 302–1.205 Under what circumstances will my agency authorize a TCS?

Your agency will authorize a TCS when:

(a) You are directed to perform a long-term assignment at another duty station;

(b) Your agency otherwise could authorize temporary duty travel and pay travel allowances, including payment of subsistence expenses, under chapter 301 of this subtitle for the long-term assignment;

(c) Your agency determines it would be more advantageous, cost and other factors considered, to authorize a TCS; and

(d) You meet any additional conditions your agency has established.

§ 302–1.206 If my agency authorizes a TCS, do I have the option of electing payment of temporary duty travel allowances instead?

No.

§ 302–1.207 How long must my assignment be for me to qualify for a TCS?

Not less than 6 months, nor more than 30 months.

§ 302–1.208 What is the effect on my TCS reimbursement if my assignment lasts less than 6 months?

Your agency may authorize a TCS only when a long-term assignment is expected to last 6 months or more. If your assignment is cut short for reasons other than separation from Government service, you will be paid TCS expenses.

§ 302–1.209 What is the effect on my TCS reimbursement if my assignment lasts more than 30 months?

If your assignment exceeds 30 months, your agency must permanently assign you to the temporary official station or return you to your previous official station. Your agency may not pay for nontemporary storage or property management services incurred after the last day of the thirtieth month. Your agency must pay the expenses of returning you and your immediate family and household goods to your previous official station unless you are permanently assigned to your temporary official station.

§ 302–1.210 Is there any required minimum distance between an official station and a long-term assignment location that must be met for me to qualify for a TCS?

No. Your agency may establish the area within which it will not authorize a TCS.

§ 302–1.211 Must I sign a service agreement to qualify for a TCS?

No.

§ 302–1.212 What is my official station during my long-term assignment?

Your official station is the location of your long-term assignment.

EXPENSES PAID UPON ASSIGNMENT

§ 302–1.213 What expenses must my agency pay for a TCS upon my assignment?

Your agency must pay the following:

(a) Travel, including per diem, for you and your immediate family under part 302–2 of this chapter;

(b) Transportation and temporary storage of your household goods under part 302–8 of this chapter;

(c) Transportation of a mobile home instead of transportation of household goods under part 302–7 of this chapter;

(d) A miscellaneous expenses allowance under part 302–3 of this chapter;

(e) Transportation of a privately owned vehicle(s) under part 302–10 of this chapter; and

(f) A relocation income tax allowance under part 302–11 of this chapter for additional income taxes you incur on payments your agency makes under the authority of this section and § 302–1.214 for your relocation expenses.

§ 302–1.214 What expenses may my agency pay for a TCS upon my assignment?

Your agency may pay the following:

(a) Househunting trip expenses under part 302–4 of this chapter; and

(b) Temporary quarters subsistence expenses under part 302–5 of this chapter.

EXPENSES PAID DURING ASSIGNMENT

§302–1.215 If my agency authorizes a TCS, will it pay for nontemporary storage of my household goods?

Yes, when nontemporary storage is necessary. Nontemporary storage expenses include necessary packing, crating, unpacking, uncrating, transporting to and from place of storage, charges while in storage, and other necessary charges directly related to storage.

§302–1.216 How long may my agency pay for nontemporary storage of household goods?

For the duration of your long-term assignment.

§302–1.217 Is there any limitation on the combined weight of household goods I may transport or nontemporarily store at Government expense?

Yes, the maximum combined weight is 18,000 pounds net weight. If you transport and/or nontemporarily store household goods in excess of the maximum weight allowance, you will be responsible for any excess cost.

§302–1.218 What are the income tax consequences if my agency pays for nontemporary storage of my household goods?

You will be taxed on the amount of nontemporary storage expenses your agency pays. However, your agency will pay you a relocation income tax allowance under part 302–11 of this chapter for substantially all of the additional Federal, State and local income taxes you incur on the expenses your agency pays.

§302–1.219 Will my agency pay for property management services when I am authorized a TCS?

Yes. Your agency will reimburse you directly for expenses you incur or make payments on your behalf to a relocation services company, if you so choose. The term ''property management services'' refers to a program provided by a private company for a fee, which assists you in managing your residence at your previous official station as a rental property. Services provided by the company may include, but are not limited to, obtaining a tenant, negotiating a lease, inspecting the property regularly, managing repairs and maintenance, enforcing lease terms, collecting the rent, paying the mortgage and other carrying expenses from rental proceeds and/or funds of the employee, and accounting for the transactions and providing periodic reports to the employee.

§302–1.220 What is the property for which my agency will pay for property management services?

Only your residence at your previous official station.

§302–1.221 How long will my agency pay for property management services?

For the duration of your long-term assignment.

§302–1.222 What are the income tax consequences when my agency pays for property management services?

You will be taxed on the amount of property management expenses your agency pays, whether it reimburses you directly for your expenses or pays a relocation services company to manage your residence. However, your agency will pay you a relocation income tax allowance under part 302–11 of this chapter for substantially all of the additional Federal, State and local income taxes you incur on the expenses your agency pays. You may wish to consult with a tax advisor to determine whether you will incur any additional tax liability, unrelated to your agency

s payment of your property management expenses, as a result of maintaining your residence as a rental property.

EXPENSES PAID UPON COMPLETION OF ASSIGNMENT OR UPON SEPARATION FROM GOVERNMENT SERVICE

§ 302–1.223 What expenses will my agency pay when I complete my long-term assignment?

Your agency will pay the following expenses in connection with your return to your previous official station:

(a) Travel, including per diem, for you and your immediate family under part 302–2 of this chapter;

(b) Transportation and temporary storage of your household goods under part 302–8 of this chapter;

(c) Transportation of a mobile home instead of transportation of your household goods under part 302–7 of this chapter;

(d) Temporary quarters subsistence expenses under part 302–5 of this chapter;

(e) A miscellaneous expenses allowance under part 302–3 of this chapter;

(f) Transportation of a privately owned vehicle(s) under part 302–10 of this chapter; and

(g) A relocation income tax allowance under part 302–11 of this chapter for additional income taxes you incur on payments your agency makes under the authority of this section for your relocation expenses.

§ 302–1.224 If I separate from Government service upon completion of my long-term assignment, what relocation expenses will my agency pay upon my separation?

The same relocation expenses it would have paid had you not separated from Government service upon completion of your long-term assignment.

§ 302–1.225 If I separate from Government service prior to completion of my long-term assignment, what relocation expenses will my agency pay upon my separation?

If the separation is for reasons beyond your control that are acceptable to your agency, your agency will pay the same relocation expenses it would pay under § 302–1.224 if you separated from Government service upon completion of the long-term assignment. If this is not the case, the expenses your agency pays may not exceed the reimbursement that you would have received under chapter 301 of this subtitle had you been auhorized to perform temporary duty travel for the duration of the long-term assignment.

§ 302–1.226 If I have been authorized successive temporary changes of station and reassigned from one temporary official station to another, what expenses will my agency pay upon completion of my last assignment or my separation from Government service?

Your agency will pay the expenses authorized in § 302–1.223 for your relocation from your current temporary official station to your last permanent official station.

PERMANENT ASSIGNMENT TO TEMPORARY OFFICIAL STATION

§ 302–1.227 How is payment of my TCS expenses affected if I am permanently assigned to my temporary official station?

Payment of TCS expenses stops once your temporary official station becomes your permanent official station. Your agency may not pay any TCS expenses incurred beginning the day your temporary official station becomes your permanent official station.

§ 302–1.228 What relocation allowances may my agency pay when I am permanently assigned to my temporary official station?

Your agency may pay the following:

(a) Travel, including per diem, under part 302–2 of this chapter for one round trip between your temporary official station and your previous official station for you and members of your immediate family who relocated to the temporary official station with you. Your 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 you to the temporary official station.

(b) Residence transaction expenses under part 302–6 of this chapter;

(c) Property management expenses under part 302–14 of this chapter;

(d) Residence-related relocation services expenses, (e.g. expenses under a homesale program, expenses for homefinding assistance, and property management services) under part 302–12 of this chapter;

(e) Temporary quarters subsistence expenses under part 302–5 of this chapter;

(f) Transportation of household goods not previously transported to the temporary official station under part 302–8 of this chapter; and

(g) Transportation of a privately owned vehicle(s) not previously transported to the temporary official station under part 302–10 of this chapter.

§ 302–1.229 If I am permanently assigned to my temporary official station, is there any limitation on the weight of household goods I may transport at Government expense to my official station?

Yes. You are limited to 18,000 pounds net weight. This maximum weight will be reduced by the weight of any household goods transported at Government expense to your temporary official station under your TCS authorization. Subject to the 18,000 pound limit, your agency will pay to transport any household goods in nontemporary storage to your official station. Additionally, if you change your residence as a result of your permanent assignment to your temporary official station, your agency may pay for transporting your household goods, subject to the 18,000 pound limit, between the residence you occupied during your temporary assignment and your new residence.

§ 302–1.230 Are there any relocation allowances my agency may not pay if I am permanently assigned to my temporary official station?

Your agency may not pay for the following:

(a) Expenses of a househunting trip for you and your spouse to your temporary official station under part 302–4 of this chapter; or

(b) Residence transaction expenses for selling a residence or breaking a lease at the temporary official station under part 302–6 of this chapter.

Subpart D—Agency Responsibilities for Temporary Change of Station

SOURCE: FTR Amdt. 64, 62 FR 13774, Mar. 21, 1997, unless otherwise noted.

NOTE TO SUBPART D: Use of the pronouns ''we'' and ''you'' throughout this subpart refers to the agency.

§ 302–1.300 How should we administer our TCS program?

To minimize your travel and relocation costs.

§ 302–1.301 What governing policies must we establish for our TCS program?

Policies and procedures that govern:

(a) When you will authorize a TCS, including whether you will impose a minimum distance between the employee s current official station and the proposed temporary official station for an employee to qualify for a TCS; and

(b) Who will determine whether authorization of a TCS is appropriate in each situation.

§ 302–1.302 What factors should we consider in determining whether to authorize a TCS for a long-term assignment?

You should consider the following factors in determining whether to authorize a TCS:

(a) *Cost considerations.* You should consider the cost of each alternative. A long-term temporary duty travel assignment requires the payment of either per diem or actual subsistence expenses for the entire period of the assignment. This could be very costly to the agency over an extended period. A TCS will require fairly substantial relocation allowance payments at the beginning and end of the assignment, and less substantial payments for nontemporary storage and property management services, when authorized, during the period of the assignment. Agencies should estimate the total cost of each alternative and authorize the one that is most advantageous for the agency, cost and other factors considered.

(b) *Length of the long-term assignment.* You should consider the length of the

long-term assignment. The purpose of temporary duty travel allowances is to reimburse an employee for additional costs, including subsistence costs, incurred as a result of performing official business away from his/her official station. An employee receives a salary intended to cover his/her living expenses, including subsistence costs, at the official station. When an employee performs a long-term assignment and obtains extended stay living accommodations with facilities not unlike those the employee has at the official station, the assignment characteristics may be more similar to subsisting at the official station than at a temporary duty station. When this situation occurs, payment of temporary duty travel allowances in addition to payment of salary creates an inequitable reimbursement situation between an employee performing official travel and an employee officially stationed at the same location. In this situation, you should strongly consider authorizing a TCS for a long-term assignment.

(c) *Tax considerations.* An employee who performs a temporary duty travel assignment exceeding one year at a single location is subject to income taxation of his/her travel expense reimbursements. An employee who is authorized and performs a TCS also will be subject to income taxation of some, but not all, of his/her TCS expenses. You will pay an offsetting relocation income tax allowance on an employee's TCS expense reimbursements but unless specifically authorized by statute, you do not have authority to pay such an allowance for income taxes incurred on temporary duty travel reimbursements. You, therefore, should authorize a TCS if a long-term temporary duty assignment will result in an unreimbursable income tax liability on an employee.

(d) *Employee concerns.* The long-term assignment of an employee away from his/her official station and immediate family may negatively affect the employee's morale and job performance. Such negative effects may be alleviated by authorizing a TCS so the employee can transport his/her immediate family and/or household goods at Government expense to the location where he/she will perform the long-term assignment. You should consider the effects of a long-term temporary duty travel assignment on an employee when deciding whether to authorize a TCS.

PART 302–2—ALLOWANCES FOR SUBSISTENCE AND TRANSPORTATION

Sec.

302–2.1 For the employee.
302–2.2 For members of an employee's immediate family.
302–2.3 For use of a privately owned automobile in connection with permanent change of station.
302–2.4 Advance of funds.

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13474, 3 CFR, 1971–1975 Comp., p. 586.

§ 302–2.1 For the employee.

(a) *Applicability.* This part applies to travel of

(1) Transferred employees,

(2) New appointees, and

(3) Employees assigned to posts of duty outside the continental United States in connection with either overseas tour renewal agreement travel or return travel to places of residence for the purpose of separation.

(b) *Payment for employee's travel expenses.* Except as specifically provided in this chapter, an agency shall pay per diem, transportation costs, and other travel expenses of the employee in accordance with the provisions of 5 U.S.C. 5701–5709 and chapter 301 of this title. The prohibition in § 301–7.5(b) of this title on paying per diem for travel of 12 hours or less applies to change of official station travel.

(c) *Maximum per diem rates for relocation travel*—(1) *Travel when en route between employee's old and new official stations.* The maximum per diem rate for en route travel within CONUS between the employee's old and new official stations shall be the standard CONUS rate prescribed under § 301–7.3 of this title.

(2) *Travel to seek residence quarters.* The maximum per diem rate for travel to seek residence quarters shall be the lesser of the maximum per diem rate prescribed under § 301–7.3 of this title for the locality where the employee

seeks residence quarters or for the locality where the employee obtains lodging accommodations. An agency may prescribe the standard CONUS rate as the maximum per diem rate if it determines that establishment of such lower rate is advantageous to the Government.

[FTR Amdt. 54, 61 FR 68161, Dec. 27, 1996]

§ 302–2.2 For members of an employee's immediate family.

(a) *Transportation.* Except as specifically provided in this chapter, allowable travel expenses for the employee's immediate family, including transportation, are governed by chapter 301 of this title. Travel of the immediate family may begin at the employee's old official station or some other point, or partially at both, and may end at the new official station or some other place selected by the employee, or partially at both. However, the cost to the Government for transportation of the immediate family shall not exceed the allowable cost by the usually traveled route between the employee's old and new official stations.

(b) *Per diem allowance when en route between employee's old and new official stations.* When an employee is transferred, an allowance shall be paid for per diem expenses incurred by the employee's immediate family while traveling between the old and new official stations regardless of where the old and new stations are located. If the actual travel involves departure and/or destination points other than the old or new official station, the per diem allowance shall not exceed the amount to which members of the immediate family would have been entitled if they had traveled by a usually traveled route between the old and new official stations. The prohibition in § 301–7.5(b) of this title on paying per diem for travel of 12 hours or less applies to change of official station travel. The maximum allowable per diem rates are as follows:

(1) *For the spouse*—(i) *When accompanying the employee.* When the spouse accompanies the employee who is traveling under § 302–2.1, the spouse is authorized three-fourths of the per diem rate to which the employee is entitled. However, under this provision the minimum per diem rate shall be $6 unless the employee receives a per diem rate of less than $6 and, in that instance, the spouse will receive the same rate as the employee.

(ii) *When not accompanying the employee.* When the spouse is not accompanying the employee while he/she is traveling under § 302–2.1, the spouse is authorized the per diem rate to which the employee is entitled under § 302–2.1. In such instance the travel time of the employee and the amount of per diem allowance paid him/her are not factors in computing the amount of per diem allowance for travel of the spouse. (When more than one privately owned automobile is used, the spouse shall be considered to have been accompanied by the employee if travel is performed on the same days along the same general route.)

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

(c) *Exclusions.* The provisions of paragraph (b) of this section do not authorize payment of per diem allowances for members of the immediate families of:

(1) New appointees;

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

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

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

[54 FR 20314, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41537, Oct. 12, 1990; FTR Amdt. 17, 56 FR 23657, May 23, 1991; FTR Amdt. 54, 61 FR 68161, Dec. 27, 1996]

§ 302–2.3 For use of a privately owned automobile in connection with permanent change of station.

(a) *Determination of advantage to the Government.* When an employee, with or without an immediate family, who is eligible for travel allowances under part 302–1, uses a privately owned automobile for permanent change of station travel, that use is deemed to be advantageous to the Government. The provisions in § 302–2.3 also apply to new appointees, and employees returning from posts of duty outside the continental United States to places of actual residence for separation. The provisions do not apply to employees assigned to posts of duty outside the continental United States in connection with overseas tour renewal agreement travel. (See § 302–1.13.)

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

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

(c) *Mileage rates in special circumstances.* Heads of agencies may prescribe that travel orders or other administrative determinations specify higher mileage rates at a rate not more than the maximum rate prescribed in § 301–4.2(a)(1) of this title for individual transfers of employees or transfers of groups of employees when:

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

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

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

(d) *Maximum per diem allowances when privately owned automobile is used*—(1) *Rates as prescribed by agency.* The per diem allowance for the employee while en route between the old and new duty stations shall be at appropriate rates, as prescribed by the agency concerned, within the applicable maximums and in accordance with provisions of § 302–2.1 and chapter 301 of this title. The per diem allowances prescribed in § 302–2.2(b) apply for members of an employee's immediate family, except as excluded in § 302–2.2(c).

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

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

be $3 for each 100 miles or fraction of 100 miles traveled between the old and new official stations.

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

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

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

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

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

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

(2) *Allowances applicable.* In those instances where more than one automobile is authorized under this paragraph, the allowances under paragraphs (b), (c), and (d) of this section apply for each automobile and the occupants thereof.

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

[54 FR 20314, May 10, 1989, as amended by FTR Amdt. 17, 56 FR 23657, May 23, 1991; FTR Amdt. 26, 57 FR 28635, June 26, 1992; FTR Amdt. 42, 59 FR 66626, Dec. 27, 1994]

§ 302–2.4 Advance of funds.

Advance of funds may be made for per diem and mileage allowances as provided in §§ 302–2.1, 302–2.2(b), and 302–2.3 except in connection with employees assigned to posts of duty outside the continental United States performing authorized or approved overseas tour renewal agreement travel. Such advances may also be made upon return to the place of residence for the purpose of separation under the policies and procedures prescribed in § 302–1.14(a).

[54 FR 20314, May 10, 1989]

PART 302–3—ALLOWANCE FOR MISCELLANEOUS EXPENSES

Sec.
302–3.1 Applicability.
302–3.2 Eligibility.
302–3.3 Allowable amount.
302–3.4 Advance of funds.

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13474, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 54 FR 20316, May 10, 1989, unless otherwise noted.

§ 302–3.1 Applicability.

(a) *Purpose for allowance.* The miscellaneous expenses allowance authorized by §§ 302–3.2 and 302–3.3 is for defraying various contingent costs associated with discontinuing residence at one location and establishing residence at a new location in connection with an authorized or approved permanent change of station.

(b) *Types of costs covered.* The allowance is related to expenses that are common to living quarters, furnishings, household appliances, and to other general types of costs inherent in relocation of a place of residence (see part 302–7 for specific costs normally associated with relocation of a mobile home dwelling that are covered under

transportation expenses). The costs intended to be reimbursed under the miscellaneous expenses allowance include, but are not limited to the following:

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

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

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

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

(5) Costs of automobile registration, driver's license, and use taxes imposed when bringing automobiles into certain jurisdictions.

(c) *Types of costs not covered.* This allowance shall not be used to reimburse the employee for costs or expenses incurred which exceed maximums provided by statute or in this subtitle; costs or expenses that the employee incurred but which are disallowed elsewhere in this subtitle; costs reimbursed under other provisions of law or regulations; costs or expenses incurred for reasons of personal taste or preference and not required because of the move; losses covered by insurance; fines or other penalties imposed upon the employee or members of his/her immediate family; judgments, court costs, and similar expenses growing out of civil actions; or any other expenses brought about by circumstances, factors, or actions in which the move to a new duty station was not the proximate cause. Examples of costs which are not reimbursable from this allowance are as follows:

(1) Losses in selling or buying real and personal property and cost items related to such transactions;

(2) Costs which are reimbursed under other provisions of this subtitle or under any other regulations or under provisions of any statute;

(3) Cost of additional insurance on household goods while in transit to the new official station or cost of loss or damage to such property;

(4) Additional costs of moving household goods caused by exceeding the maximum weight limitation for which the employee has eligibility as provided by law or in this chapter;

(5) Costs of newly acquired items, such as the purchase or installation cost of new rugs or draperies;

(6) Higher income, real estate, sales, or other taxes as the result of establishing residence in the new locality;

(7) Fines imposed for traffic infractions while en route to the new official station locality;

(8) Accident insurance premiums or liability costs incurred in connection with travel to the new official station locality, or any other liability imposed upon the employee for uninsured damages caused by accidents for which he/she or a member of his/her immediate family is held responsible;

(9) Losses as the result of the sale or disposal of items of personal property not considered convenient or practicable to move;

(10) Damage or loss of clothing, luggage, or other personal effects while traveling to the new official station locality;

(11) Subsistence, transportation, or mileage expenses in excess of the amounts reimbursed as per diem or other allowances under this regulation;

(12) Medical expenses due to illness or injuries of the employee or members of the immediate family while en route to the new official station or while living in temporary quarters at Government expense under the provisions of part 302–5; or

(13) Costs incurred in connection with structural alterations; remodeling or modernizing of living quarters, garages or other buildings to accommodate privately owned automobiles, appliances or equipment; or the cost of replacing or repairing worn-out or defective appliances, or equipment shipped to the new location.

[54 FR 20316, May 10, 1989, as amended by FTR Amdt. 20, 56 FR 46989, Sept. 17, 1991; FTR Amdt. 26, 57 FR 28635, June 26, 1992]

§ 302–3.2 Eligibility.

(a) *Coverage.* A miscellaneous expense allowance will be payable to an employee for whom a permanent change of station is authorized or approved and who has discontinued and established a residence in connection with such change regardless of where the old or new official station is located, provided the applicable eligibility conditions in part 302–1 are met and the agreement required in § 302–1.5 is signed.

(b) *Exclusions.* The provisions of this part do not apply for new appointees, employees assigned under the Government Employees Training Act (see 5 U.S.C. 4109), or employees returning from overseas assignments for the purpose of separation.

[54 FR 20316, May 10, 1989, as amended by FTR Amdt. 17, 56 FR 23657, May 23, 1991; FTR Amdt. 26, 57 FR 28635, June 26, 1992]

§ 302–3.3 Allowable amount.

Employees eligible for a miscellaneous expense allowance shall be paid an amount under paragraph (a) of this section or reimbursed an amount under paragraph (b) of this section, but not both, as follows:

(a) Allowances in the following amounts will be paid without support or other documentation of expenses:

(1) $350 or the equivalent of 1 week's basic pay, whichever is the lesser amount, for an employee without immediate family; and

(2) $700 or the equivalent of 2 weeks' basic pay, whichever is the lesser amount, for an employee with immediate family.

(b) Allowances in excess of those provided in paragraph (a) of this section may be authorized or approved, if supported by acceptable statements of fact and either paid bills or other acceptable evidence justifying the amounts claimed, provided the aggregate amount does not exceed the employee's basic pay (at the time the employee reported for duty) for 1 week if the employee is without an immediate family, or for 2 weeks if the employee has an immediate family. In no instance will the amount exceed the maximum rate of grade GS–13 provided in 5 U.S.C. 5332 at the time the employee reported for duty. The entire amount claimed under this paragraph (including the amount otherwise payable without such documentation under paragraph (a) of this section) must be supported as required in this paragraph.

[54 FR 20316, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28635, June 26, 1992]

§ 302–3.4 Advance of funds.

No advance of funds is authorized in connection with the allowance provided in this part.

[54 FR 20316, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28635, June 26, 1992]

PART 302–4—ALLOWANCE FOR HOUSEHUNTING TRIP EXPENSES

Subpart A—Employee's Allowance For Househunting Trip Expenses

Sec.

302–4.1 What is a ''househunting trip''?
302–4.2 What is the purpose of the househunting trip expenses allowance?
302–4.3 Am I eligible for a househunting trip expenses allowance?
302–4.4 Who is not eligible for a househunting trip expenses allowance?
302–4.5 Must my agency authorize payment of a househunting trip expenses allowance?
302–4.6 Under what circumstances will I receive a househunting trip expenses allowance?
302–4.7 Who may travel on a househunting trip at Government expense?
302–4.8 How many househunting trips may my agency authorize in connection with a particular transfer?
302–4.9 May my spouse and I perform separate househunting trips at Government expense?
302–4.10 How soon may I and/or my spouse begin a househunting trip?
302–4.11 Is there a time limit on the duration of a househunting trip?
302–4.12 When must my househunting trip be completed?
302–4.13 What methods may my agency use to reimburse me for househunting trip expenses?
302–4.14 What transportation expenses will my agency pay?
302–4.15 Must I document my househunting trip expenses to receive reimbursement?
302–4.16 May I receive an advance of funds for househunting trip expenses?
302–4.17 Am I in a duty status when I perform a househunting trip?

SUBPART B—AGENCY RESPONSIBILITIES

302–4.100 How should we administer the househunting trip expenses allowance?
302–4.101 What governing policies must we establish for the househunting trip expenses allowance?
302–4.102 Under what circumstances may we authorize a househunting trip?
302–4.103 What factors must we consider in determining whether to offer an employee the fixed amount househunting trip subsistence expenses reimbursement option?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13474, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: FTR Amdt. 63, 62 FR 13768, Mar. 21, 1997, unless otherwise noted.

SUBPART A—EMPLOYEE'S ALLOWANCE FOR HOUSEHUNTING TRIP EXPENSES

NOTE TO SUBPART A: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§ 302–4.1 What is a "househunting trip"?

The term ''househunting trip'' refers to a trip made by the employee and/or spouse to the new official station locality to find permanent living quarters to rent or purchase. The term ''living quarters'' in this part includes apartments, condominiums, and cooperatives in addition to townhomes and single family homes.

§ 302–4.2 What is the purpose of the househunting trip expenses allowance?

The allowance for househunting trip expenses is intended to facilitate and expedite the employee's move from the old official station to the 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. The allowance for househunting trip expenses provides the employee and/or spouse a period of time to concentrate on finding a suitable permanent residence at the new official station and thereby expedites the employee's relocation.

§ 302–4.3 Am I eligible for a househunting trip expenses allowance?

You are eligible for a househunting trip expenses allowance if you are an employee who is authorized to transfer, and in addition:

(a) Both your old and new official stations are located within the United States;

(b) You are not assigned to Government or other prearranged housing at the new official station; and

(c) Your old and new official stations are 75 or more miles apart (as measured by map distance) via a usually traveled surface route.

§ 302–4.4 Who is not eligible for a househunting trip expenses allowance?

New appointees and employees assigned under the Government Employees Training Act (5 U.S.C. 4109) are not eligible for a househunting trip expenses allowance.

§ 302–4.5 Must my agency authorize payment of a househunting trip expenses allowance?

No. Your agency determines when it is in the Government's interest to authorize you a househunting trip and the procedures you must follow if it is authorized.

§ 302–4.6 Under what circumstances will I receive a househunting trip expenses allowance?

You will receive a househunting trip expenses allowance if:

(a) Your agency authorized you to perform 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) You have signed a service agreement;

(c) Your agency has established, and informed you of, the date you are to report to your new official station; and

(d) You meet any additional conditions your agency has established.

§ 302–4.7 Who may travel on a househunting trip at Government expense?

Only you and/or your spouse may travel on a househunting trip at Government expense.

§ 302–4.8 How many househunting trips may my agency authorize in connection with a particular transfer?

Your agency may authorize only one round trip for you and/or your spouse in connection with a particular transfer.

§ 302–4.9 May my spouse and I perform separate househunting trips at Government expense?

Yes. However, your reimbursement will be limited to the cost that would have been incurred if you and your spouse had traveled together on one round trip.

§ 302–4.10 How soon may I and/or my spouse begin a househunting trip?

You may begin your househunting trip as soon as your agency has notified you of your transfer and issued a travel authorization for a househunting trip. To take maximum advantage of your trip, however, it is very important that you become familiar as quickly as you can with your new official station area (e.g., housing market conditions, school locations, etc.). If you are selling your residence at your old official station, you should not begin your househunting trip until you have a current appraisal of the value of the residence so that you can more accurately determine the appropriate price range of residences to consider during your househunting trip.

§ 302–4.11 Is there a time limit on the duration of a househunting trip?

A househunting trip should be for a reasonable period, not to exceed 10 calendar days, as authorized by your agency under § 302–4.101(d).

§ 302–4.12 When must my househunting trip be completed?

You and/or your spouse must complete your househunting trip as indicated in the following table:

For	Your househunting trip must be completed by
You	The day before you report to your new official station.
Your spouse	The earlier of: (a) the day before your family relocates to your new official station; or (b) The day before the maximum time for beginning allowable travel expires (see § 302–1.6 of this chapter).

§ 302–4.13 What methods may my agency use to reimburse me for househunting trip expenses?

Your agency will reimburse your househunting trip expenses as indicated in the following table:

For	You are reimbursed
You and/or your spouse's transportation expenses.	Your actual transportation costs.
You and/or your spouse's subsistence expenses.	One of the following: (a) A per diem allowance for you and/or your spouse as prescribed under part 302–2 of this chapter; or (b) If you accept your agency's offer of the fixed amount option, and: (1) Both you and your spouse perform a househunting trip either together or separately, a single amount determined by multiplying the applicable locality rate (listed in appendix A to chapter 301 of this subtitle) by 6.25, or (2) Only one of you performs a househunting trip, an amount determined by multiplying the applicable locality rate (listed in appendix A to chapter 301 of this subtitle) by 5.

§ 302–4.14 What transportation expenses will my agency pay?

Your agency will authorize you to travel by the transportation mode(s) (e.g., airline, train, or privately owned automobile) it determines to be advantageous to the Government. Your agency will pay for your transportation expenses by the authorized mode(s). If you travel by any other mode(s), your agency will pay your transportation expenses not to exceed the cost of transportation by the authorized mode(s).

§ 302–4.15 Must I document my househunting trip expenses to receive reimbursement?

To receive reimbursement for househunting trip transportation expenses you must itemize your transportation expenses and provide receipts as required by § 301–11.3(c) of this subtitle. For fixed amount househunting trip subsistence reimbursement, you do not document your subsistence expenses. For per diem househunting trip subsistence expense reimbursement, you must itemize your lodging expenses and you must provide receipts as required by § 301–7.9(b) and § 301–11.3(c) of this subtitle.

§ 302–4.16 May I receive an advance of funds for househunting trip expenses?

Your agency may authorize an advance of funds, in accordance with § 302–1.14(a) of this chapter, for your househunting trip expenses. Your agency may not advance you funds in excess of the sum of your anticipated transportation costs and either the maximum per diem allowable under part 302–2 of this chapter for the location and duration of your househunting trip or your fixed amount househunting trip subsistence expenses payment, whichever applies.

§ 302–4.17 Am I in a duty status when I perform a househunting trip?

Yes.

Subpart B—Agency Responsibilities

NOTE TO SUBPART B: Use of the pronouns ''we'' and ''you'' throughout this subpart refers to the agency.

§ 302–4.100 How should we administer the househunting trip expenses allowance?

You should administer the househunting trip expenses allowance to minimize or avoid its use when other satisfactory and more economical arrangements are available.

§ 302–4.101 What governing policies must we establish for the househunting trip expenses allowance?

You must establish policies and procedures governing:

(a) When you 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 you will authorize the fixed amount option for househunting trip subsistence expenses reimbursement;

(d) Who will determine the appropriate duration of a househunting trip for an employee who selects a per diem allowance under part 302–2 of this chapter to reimburse househunting trip subsistence expenses; and

(e) Who will determine the mode(s) of transportation to be used.

§ 302–4.102 Under what circumstances may we authorize a househunting trip?

You may authorize a househunting trip on an individual-case basis when the employee has accepted the transfer and his/her circumstances indicate that a househunting trip actually is needed. You may not authorize a househunting trip when the purpose of the trip is to assist the employee in deciding whether he or she will accept the transfer.

§ 302–4.103 What factors must we consider in determining whether to offer an employee the fixed amount househunting trip subsistence expenses reimbursement option?

You must consider the following factors:

(a) *Ease of administration.* Payment of a per diem allowance under part 302–2 of this chapter requires you to review claims for the validity, accuracy, and reasonableness of each expense amount, except for meals and incidental expenses. Fixed amount househunting trip subsistence expenses reimbursement is easier to administer because you do not have to review expense amounts.

(b) *Cost considerations.* You must weigh the cost of each reimbursement option on a case-by-case basis.

(c) *Treatment of employees.* The employee is allowed to choose between a per diem allowance under part 302–2 of this chapter and fixed amount househunting trip subsistence expenses reimbursement when you offer the fixed amount reimbursement method. You therefore should weigh employee morale and productivity considerations against actual cost considerations in determining which method to offer.

PART 302–5—ALLOWANCE FOR TEMPORARY QUARTERS SUBSISTENCE EXPENSES

Subpart A—General Rules

Sec.
302–5.1 What are ''temporary quarters''?
302–5.2 What are ''temporary quarters subsistence expenses (TQSE)''?
302–5.3 What is the purpose of the TQSE allowance?
302–5.4 Am I eligible for a TQSE allowance?
302–5.5 Who is not eligible for a TQSE allowance?
302–5.6 Must my agency authorize payment of a TQSE allowance?
302–5.7 Under what circumstances will I receive a TQSE allowance?
302–5.8 Who may occupy temporary quarters at Government expense?
302–5.9 Where may I/we occupy temporary quarters at Government expense?
302–5.10 May my immediate family and I occupy temporary quarters at different locations?
302–5.11 What methods may my agency use to reimburse me for TQSE?
302–5.12 Must I document my TQSE to receive reimbursement?
302–5.13 How soon may I/we begin occupying temporary quarters at Government expense?
302–5.14 How is my TQSE allowance affected if my temporary quarters become my permanent residence quarters?
302–5.15 May I receive an advance of funds for TQSE?
302–5.16 May I receive a TQSE allowance if I am receiving another subsistence expenses allowance?
302–5.17 Am I eligible for a TQSE allowance if I transfer to a foreign area?
302–5.18 May I be reimbursed for local transportation expenses incurred while I am occupying temporary quarters?

Subpart B—Actual TQSE Method of Reimbursement

302–5.100 What am I paid under the actual TQSE reimbursement method?
302–5.101 May my agency reduce my TQSE allowance below the ''maximum allowable amount''?
302–5.102 What is the ''applicable per diem rate'' under the actual TQSE reimbursement method?
302–5.103 What is the latest the period for which I claim actual TQSE reimbursement may begin?
302–5.104 How long may I be authorized to claim actual TQSE reimbursement?
302–5.105 What is a ''compelling reason'' warranting extension of my authorized period for claiming actual TQSE reimbursement?
302–5.106 May I interrupt occupancy of temporary quarters?
302–5.107 What effect do partial days of temporary quarters occupancy have on my authorized period for claiming actual TQSE reimbursement?
302–5.108 When does my authorized period for claiming actual TQSE reimbursement end?
302–5.109 May the period for which I am authorized to claim actual TQSE reimbursement for myself be different from that of my immediate family?
302–5.110 What effect do partial days have on my actual TQSE reimbursement?
302–5.111 May I and/or my immediate family occupy temporary quarters longer than the period for which I am authorized to claim actual TQSE reimbursement?

Subpart C—Fixed Amount Reimbursement

302–5.200 What am I paid under the fixed amount reimbursement method?
302–5.201 How do I determine the amount of my payment under the fixed amount reimbursement method?

302–5.202 Will I receive additional TQSE reimbursement if my fixed amount is not adequate to cover my TQSE?

Subpart D—Agency Responsibilities

302–5.300 How should we administer the TQSE allowance?
302–5.301 What governing policies must we establish for the TQSE allowance?
302–5.302 Under what circumstances may we authorize the TQSE allowance?
302–5.303 What factors should we consider in determining whether the TQSE allowance actually is necessary?
302–5.304 What factors should we consider in determining whether to offer an employee the fixed amount TQSE reimbursement option?
302–5.305 What factors should we consider in determining whether quarters are temporary?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13474, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: FTR Amdt. 59, 62 FR 13756, Mar. 21, 1997, unless otherwise noted.

Subpart A—General Rules

NOTE TO SUBPART A: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§ 302–5.1 What are "temporary quarters"?

The term ''temporary quarters'' refers to lodging obtained for the purpose of temporary occupancy from a private or commercial source.

§ 302–5.2 What are "temporary quarters subsistence expenses (TQSE)"?

''Temporary quarters subsistence expenses'' or ''TQSE'' are subsistence expenses incurred by an employee and/or his/her immediate family while occupying temporary quarters. TQSE does not include local transportation expenses incurred during occupancy of temporary quarters (see § 302–5.18 for details).

§ 302–5.3 What is the purpose of the TQSE allowance?

The TQSE allowance is intended to reimburse an employee reasonably and equitably for subsistence expenses incurred when it is necessary to occupy temporary quarters.

§ 302–5.4 Am I eligible for a TQSE allowance?

You are eligible for a TQSE allowance if you are an employee who is authorized to transfer; and

(a) Your new official station is located within the United States, its territories or possessions, the Commonwealths of Puerto Rico or the Northern Mariana Islands, or the former Canal Zone area (i.e., areas and installations in the Republic of Panama made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in 22 U.S.C. 3602(a))); and

(b) Your old and new official stations are 40 miles or more apart (as measured by map distance) via a usually traveled surface route.

§ 302–5.5 Who is not eligible for a TQSE allowance?

New appointees, employees assigned under the Government Employees Training Act (5 U.S.C. 4109), and employees returning from an overseas assignment for the purpose of separation are not eligible for a TQSE allowance.

§ 302–5.6 Must my agency authorize payment of a TQSE allowance?

No, your agency determines whether it is in the Government's interest to pay TQSE.

§ 302–5.7 Under what circumstances will I receive a TQSE allowance?

You will receive a TQSE allowance if:

(a) Your agency authorizes it before you occupy the temporary quarters (the agency authorization must specify the period of time allowed for you to occupy temporary quarters); and

(b) You have signed a service agreement; and

(c) You meet any additional conditions your agency has established.

§ 302–5.8 Who may occupy temporary quarters at Government expense?

Only you and/or your immediate family may occupy temporary quarters at Government expense.

§ 302–5.9 Where may I/we occupy temporary quarters at Government expense?

You and/or your immediate family may occupy temporary quarters at Government expense within reasonable proximity of your old and/or new official stations. Neither you nor your immediate family may be reimbursed for occupying temporary quarters at any other location, unless justified by special circumstances that are reasonably related to your transfer.

§ 302–5.10 May my immediate family and I occupy temporary quarters at different locations?

Yes. For example, if you must vacate your home at the old official station and report to the new official station and your family remains behind until the end of the school year, you may need to occupy temporary quarters at the new official station while your family occupies temporary quarters at the old official station.

§ 302–5.11 What methods may my agency use to reimburse me for TQSE?

Your agency will reimburse you for TQSE under the actual expense method unless it permits the ''fixed amount'' reimbursement method as an alternative. If your agency makes both methods available to you, you may select the one you prefer.

§ 302–5.12 Must I document my TQSE to receive reimbursement?

For fixed amount TQSE reimbursement, you do not document your TQSE. For actual TQSE reimbursement, you must document your TQSE by itemizing each expense and providing receipts as required by FTR § 301–11.3(c) of this subtitle.

§ 302–5.13 How soon may I/we begin occupying temporary quarters at Government expense?

As soon as your agency has authorized you to receive a TQSE allowance and you have signed a service agreement.

§ 302–5.14 How is my TQSE allowance affected if my temporary quarters become my permanent residence quarters?

If your temporary quarters become your permanent residence quarters, you may receive a TQSE allowance only if you show in a manner satisfactory to your agency that you initially intended to occupy the quarters temporarily.

§ 302–5.15 May I receive an advance of funds for TQSE?

Yes. If authorized in accordance with § 302–1.14(a) of this chapter, your agency may advance the amount of funds necessary to cover your estimated TQSE expenses for up to 30 days. Your agency subsequently may advance additional funds for periods up to 30 days.

§ 302–5.16 May I receive a TQSE allowance if I am receiving another subsistence expenses allowance?

No, with one exception. You may receive a cost-of-living allowance payable under 5 U.S.C. 5941 in addition to a TQSE allowance.

§ 302–5.17 Am I eligible for a TQSE allowance if I transfer to a foreign area?

No. You may not receive a TQSE allowance under this part when you transfer to an area outside the United States, its territories or possessions, the Commonwealths of Puerto Rico or the Northern Mariana Islands, or the former Canal Zone area (i.e., areas and installations in the Republic of Panama made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in 22 U.S.C. 3602(a))). However, you may qualify for a comparable allowance under the Standardized Regulations (Government Civilians, Foreign Areas) prescribed by the State Department.

§ 302–5.18 May I be reimbursed for local transportation expenses incurred while I am occupying temporary quarters?

Generally not. Local transportation expenses are not TQSE, and there is no

authority to pay them as such. You may, however, be reimbursed under part 301–2 of this subtitle for necessary transportation expenses if you perform local official business travel while you are occupying temporary quarters.

Subpart B—Actual TQSE Method of Reimbursement

NOTE TO SUBPART B: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§ 302–5.100 What am I paid under the actual TQSE reimbursement method?

Your agency will pay your actual TQSE incurred, provided the expenses are reasonable and do not exceed the maximum allowable amount. The ''maximum allowable amount'' is the ''maximum daily amount'' multiplied by the number of days you actually incur TQSE 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'' is determined by adding the rates in the following table for you and each member of your immediate family authorized to occupy temporary quarters:

For	The ''maximum daily amount'' of TQSE under the actual expense method that		
	You and/or your unaccompanied spouse* may receive is	Your accompanied spouse or a member of your immediate family who is age 12 or older may receive is	A member of your immediate family who is under age 12 may receive is
The first 30 days of temporary quarters.	The applicable per diem rate	.75 times the applicable per diem rate.	.5 times the applicable per diem rate.
Any additional days of temporary quarters.	.75 times the applicable per diem rate.	.5 times the applicable per diem rate.	.4 times the applicable per diem rate.

(That is, when the spouse necessarily occupies temporary quarters in lieu of the employee or in a location separate from the employee.)

§ 302–5.101 May my agency reduce my TQSE allowance below the "maximum allowable amount"?

Yes. If the estimated daily amount of your TQSE is determined in advance to be lower than the maximum daily amount, your agency may reduce the maximum allowable amount to your expected expenses.

§ 302–5.102 What is the "applicable per diem rate" under the actual TQSE reimbursement method?

The ''applicable per diem rate'' under the actual TQSE reimbursement method is as follows:

For temporary quarters located in	The applicable per diem rate is
The continental United States (CONUS)	The standard CONUS rate.
Alaska, Hawaii, the United States territories or possessions, the Commonwealths of Puerto Rico or the Northern Mariana Islands, or the former Canal Zone area (i.e., areas and installations in the Republic of Panama made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979)).	The locality rate established by the Secretary of Defense or the Secretary of State under § 301–7.3 of this subtitle.

§ 302–5.103 What is the latest the period for which I claim actual TQSE reimbursement may begin?

The period must begin before the maximum time for beginning allowable travel and transportation under § 302–1.6 of this chapter expires.

§ 302–5.104 How long may I be authorized to claim actual TQSE reimbursement?

Your agency may authorize you to claim actual TQSE in 30-day increments, not to exceed 60 consecutive days. However, if your agency determines that there is a compelling reason

for you to continue occupying temporary quarters after 60 consecutive days, it may authorize an extension of up to 60 additional consecutive days. Under no circumstances may you be authorized to claim actual TQSE reimbursement for more than a total of 120 consecutive days.

§ 302–5.105 What is a "compelling reason" warranting extension of my authorized period for claiming actual TQSE reimbursement?

A ''compelling reason'' is an event that is beyond your control and is acceptable to your agency. Examples include, but are not limited to:

(a) Delivery of your household goods to your new residence is delayed due to strikes, customs clearance, hazardous weather, fires, floods or other acts of God, or similar events.

(b) You cannot occupy your new permanent residence because of unanticipated problems (e.g., delay in settlement on the new residence, or short-term delay in construction of the residence).

(c) You are unable to locate a permanent residence which is adequate for your family's needs because of housing conditions at your new official station.

(d) Sudden illness, injury, or death of employee or immediate family member.

§ 302–5.106 May I interrupt occupancy of temporary quarters?

Yes. Your authorized period for claiming actual TQSE reimbursement is measured in consecutive days, and once begun, normally continues to run whether or not you occupy temporary quarters. You may, however, interrupt your authorized period for claiming actual TQSE reimbursement in the following instances:

(a) For the time allowed for en route travel between the old and new official stations;

(b) For circumstances attributable to official necessity such as an intervening temporary duty assignment or military duty; or

(c) For a non-official necessary interruption such as hospitalization, approved sick leave, or other reason beyond your control and acceptable to your agency.

§ 302–5.107 What effect do partial days of temporary quarters occupancy have on my authorized period for claiming actual TQSE reimbursement?

Occupancy of temporary quarters for less than a whole day constitutes one full day of your authorized period. (However, see § 302–5.110 regarding en route travel.)

§ 302–5.108 When does my authorized period for claiming actual TQSE reimbursement end?

The period ends at midnight on the earlier of:

(a) The day preceding the day you and/or any member of your immediate family occupies permanent residence quarters.

(b) The day your authorized period for claiming actual TQSE reimbursement expires.

§ 302–5.109 May the period for which I am authorized to claim actual TQSE reimbursement for myself be different from that of my immediate family?

No, the eligibility period for which you are authorized to claim actual TQSE reimbursement for yourself and for each member of your immediate family must run concurrently.

§ 302–5.110 What effect do partial days have on my actual TQSE reimbursement?

You may not receive reimbursement under both the actual TQSE allowance and another subsistence expenses allowance within the same calendar day, with one exception: if you claim TQSE reimbursement on the same day that en route travel per diem ends, your en route travel per diem will be computed under applicable partial day rules and you also may be reimbursed for actual TQSE you incur after 6:00 p.m. of that day.

§ 302–5.111 May I and/or my immediate family occupy temporary quarters longer than the period for which I am authorized to claim actual TQSE reimbursement?

Yes, but you will not be reimbursed for any of the expenses you incur during the unauthorized period.

Subpart C—Fixed Amount Reimbursement

NOTE TO SUBPART C: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§ 302–5.200 What am I paid under the fixed amount reimbursement method?

If your agency offers and you select the fixed amount TQSE reimbursement method, you are paid a fixed amount for up to 30 days. No extensions are allowed under the fixed amount method.

§ 302–5.201 How do I determine the amount of my payment under the fixed amount reimbursement method?

Multiply the number of days your agency authorizes TQSE by .75 times the maximum per diem rate (i.e., lodging plus meals and incidental expenses) prescribed in chapter 301 of this subtitle for the locality of the new official duty station. Then, for each member of your immediate family, multiply the same number of days by .25 times the same per diem rate. Your payment will be the sum of these calculations.

§ 302–5.202 Will I receive additional TQSE reimbursement if my fixed amount is not adequate to cover my TQSE?

No.

Subpart D—Agency Responsibilities

NOTE TO SUBPART D: Use of the pronouns ''we'' and ''you'' throughout this subpart refers to the agency.

§ 302–5.300 How should we administer the TQSE allowance?

Temporary quarters should be used only if, and only for as long as, necessary until the employee and/or his/her immediate family can move into permanent residence quarters. You must administer the TQSE allowance to minimize or avoid other relocation expenses.

§ 302–5.301 What governing policies must we establish for the TQSE allowance?

You must establish policies and procedures governing:

(a) When you will authorize temporary quarters for employees;

(b) Who will determine if temporary quarters is appropriate in each situation;

(c) If and when you will authorize the fixed amount option for TQSE reimbursement;

(d) 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;

(e) Who will determine whether quarters were indeed temporary, if there is any doubt.

§ 302–5.302 Under what circumstances may we authorize the TQSE allowance?

You may authorize a TQSE allowance on an individual-case basis when use of temporary quarters is justified in connection with an employee's transfer to a new official station. You may not authorize a TQSE allowance for vacation purposes or other reasons unrelated to the transfer.

§ 302–5.303 What factors should we consider in determining whether the TQSE allowance actually is necessary?

The factors you should consider include:

(a) *The length of time the employee should reasonably be expected to occupy his/her residence at the old official station prior to reporting for duty at the new official station.* An employee and his/her immediate family should continue to occupy the residence at the old official station for as long as practicable to avoid the necessity for temporary quarters.

(b) *The existence of less expensive alternatives.* If a less expensive alternative to the TQSE allowance exists that will enable the employee to find permanent quarters at the new official station, you should consider such an alternative. For example, authorize a

househunting trip instead of temporary quarters if it would cost less overall.

(c) *The existence of other opportunities to arrange for permanent quarters.* Consider whether the employee had other adequate opportunity to arrange for permanent quarters. For example, you should not authorize temporary quarters if the employee had adequate opportunity during an extended temporary duty assignment to arrange for permanent quarters.

§ 302–5.304 What factors should we consider in determining whether to offer an employee the fixed amount TQSE reimbursement option?

The factors you should consider include:

(a) *Ease of administration.* Actual TQSE reimbursement requires an agency to review claims for the validity, accuracy, and reasonableness of each expense amount. Fixed amount TQSE reimbursement does not require review of expense amounts and is therefore easier to administer.

(b) *Cost considerations.* You must weigh the cost of each alternative. Actual TQSE reimbursement may extend up to 120 consecutive days, while fixed amount TQSE reimbursement is limited to 30 days. Actual TQSE reimbursement may be less expensive, since its ceiling is based on the standard CONUS rate, while fixed amount TQSE reimbursement is based on the locality per diem rate. However, fixed amount TQSE reimbursement may be less expensive because the maximum daily rate under actual TQSE reimbursement is a higher percentage of the applicable per diem rate than fixed amount TQSE reimbursement.

(c) *Treatment of employee.* The employee is allowed to choose between actual TQSE reimbursement and fixed amount TQSE reimbursement when you offer the fixed amount TQSE reimbursement method. You therefore should weigh employee morale and productivity considerations against actual cost considerations in determining which method to offer.

§ 302–5.305 What factors should we consider in determining whether quarters are temporary?

In determining whether quarters are ''temporary'', you should consider factors such as the duration of the lease, movement of household effects into the quarters, the type of quarters, the employee's expressions of intent, attempts to secure a permanent dwelling, and the length of time the employee occupies the quarters.

PART 302–6—ALLOWANCE FOR EXPENSES INCURRED IN CONNECTION WITH RESIDENCE TRANSACTIONS

Sec.

302–6.1 Conditions and requirements under which allowances are payable.
302–6.2 Reimbursable and nonreimbursable expenses.
302–6.3 Procedural and control requirements.
302–6.4 Exclusions.
302–6.5 Advance of funds.

AUTHORITY: 5 U.S.C. 5738 and 20 U.S.C. 905(c).

SOURCE: 54 FR 20321, May 10, 1989, unless otherwise noted.

§ 302–6.1 Conditions and requirements under which allowances are payable.

To the extent allowable under this part, the Government shall reimburse an employee for expenses required to be paid by him/her in connection with the sale of one residence at his/her old official station, for purchase (including construction) of one dwelling at his/her new official station, or for the settlement of an unexpired lease involving his/her residence or a lot on which a mobile home used as his/her residence was located at the old official station provided the conditions set forth in this section are met:

(a) *Transfers covered—agreement required.* A permanent change of station is authorized or approved and, except as provided in paragraph (g) of this section, the old and new official stations are located within the 50 States, the District of Columbia, the Commonwealth of Puerto Rico or the Commonwealth of the Northern Mariana Islands, a United States territory or possession, or the former Canal Zone area (i.e., areas and installations in the Republic of Panama made available to the United States under the Panama

Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979)), and the employee has signed an agreement as required in § 302–1.5. (See exclusions in § 302–6.4.)

(b) *Location and type of residence.* The residence or dwelling is the residence as described in § 302–1.4(k), which may be a mobile home and/or the lot on which such mobile home is located or will be located. These criteria also apply to the former nonforeign area official station residence of employees who are eligible for residence transaction expenses under paragraph (g) of this section (see definition in paragraph (g)(1)(i) of this section).

(c) *Title requirements.* The title to the residence or dwelling at the old or new official station, or the interest in a cooperatively owned dwelling or in an unexpired lease, is in the name of the employee alone, or in the joint names of the employee and one or more members of his/her immediate family, or solely in the name of one or more members of his/her immediate family. The rules in paragraphs (c) (1) through (3) of this section apply in determining title to the residence.

(1) *Title interest must have been acquired prior to notification of transfer.* For an employee to be eligible for reimbursement of the costs of selling a dwelling or terminating a lease at the old official station, the employee's property interest must have been acquired prior to the date the employee was first officially notified of his/her transfer to the new official station. In the case of an employee covered by paragraph (g) of this section, the employee's interest must have been acquired prior to the date the employee was first officially notified of his/her transfer to the foreign area.

(2) *Legal title interest.* Except as provided in paragraph (c)(3) of this section, title to the residence is determined by the name of the party (or parties) on the title document (e.g., the deed).

(3) *Equitable title interest.* The employee, and/or a member(s) of his/her immediate family, in a situation listed in paragraphs (c)(3) (i) through (v) of this section is deemed to have title to the residence without regard to whether his/her name appears on the title document.

(i) *Title held in trust.* The property is held in trust and the conditions in paragraphs (c)(3)(i) (A) through (F) of this section apply.

(A) The property must be the employee's residence as described in paragraph (b) of this section.

(B) The employee and/or a member(s) of the immediate family must be the only beneficiary(ies) of the trust during his/her lifetime.

(C) The employee and/or a member(s) of the immediate family must retain the right to distribute the property during his/her lifetime.

(D) The employee and/or a member(s) of the immediate family must retain the right to manage the property.

(E) The employee and/or a member(s) of the immediate family must be the only grantor/settlor of the trust, or must retain the right to direct distribution of the property upon dissolution of the trust or death.

(F) The employee provides the agency with a copy of the trust document.

(ii) *Title held by financial institution.* The title is held in the name of a financial institution and the conditions in paragraphs (c)(3)(ii) (A) through (D) of this section apply.

(A) The property is the employee's residence as described in paragraph (b) of this section.

(B) The employee and/or a member(s) of the immediate family executed a financing agreement (e.g., mortgage) with the financial institution.

(C) 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.

(D) The employee must provide the agency with a copy of the financing document. The agency may require that the employee also provide proof of state or local laws governing secured credit.

(iii) *Title includes an accommodation party or parties.* The title is held both in the names of: the employee singularly,

or the employee and one or more members of his/her immediate family jointly, or one or more members of his/her immediate family; and an individual (accommodation party) who is not an immediate family member. In addition, the conditions in paragraphs (c)(3)(iii) (A) through (G) of this section apply. (An accommodation party is an individual who signs an employee's financing agreement (e.g., a mortgage) to lend his/her name (i.e., credit) to the arrangement.)

(A) The property is the employee's residence as described in paragraph (b) of this section.

(B) The employee and/or a member(s) of the immediate family has right to use the property and to direct conveyance of the property.

(C) The lender requires signature of the accommodation party on the financing document.

(D) The employee and/or a member of the immediate family, is liable for payments under the financing arrangement (e.g., mortgage).

(E) The accommodation party's name is on the title.

(F) The accommodation party does not have a financial interest in the property unless the employee and/or a member(s) of the immediate family defaults on the financing arrangement.

(G) The employee provides the agency with acceptable documentation of the accommodation. Agencies shall issue policy defining acceptable documentation of the accommodation. Such documentation may include a copy of the financing document and/or a written statement from the employee certifying that the conditions in paragraphs (c)(3)(iii) (A) through (G) of this section apply. Such documentation also may include a written statement from the accommodation party certifying that he/she does not have a financial interest in the property.

(iv) *Title held by seller of the property.* The title is held in the name of the seller of the property and the conditions in paragraphs (c)(3)(iv) (A) through (D) of this section apply.

(A) The property is the employee's residence as described in paragraph (b) of this section.

(B) The employee and/or a member(s) of the immediate family has right to use the property and to direct conveyance of the property.

(C) The employee and/or a member(s) of the 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.

(D) The employee must provide the agency with a copy of the financing agreement.

(v) *Other equitable title situations.* The title is held both in the names of: the employee singularly, or the employee and one or more members of his/her immediate family jointly, or one or more members of his/her immediate family; and an individual who is not an immediate family member. In addition, the conditions in paragraphs (c)(3)(v) (A) through (E) of this section apply.

(A) The property is the employee's residence as described in paragraph (b) of this section.

(B) The employee and/or a member(s) of the immediate family has right to use the property and to direct conveyance of the property.

(C) Only the employee and/or a member(s) of the immediate family has made payments on the property.

(D) The employee and/or a member(s) of the immediate family received all proceeds from the sale of the property.

(E) The employee must provide suitable documentation to the agency that the conditions listed in paragraphs (c)(3)(v) (A) through (D) of this section have been met. Agencies shall issue policy defining acceptable documentation. Such documentation must include financial documents proving that only the employee and/or a member(s) of the immediate family made payments on the property, and financial documents proving that the employee and/or a member(s) of the immediate family received all proceeds from the sale of the property.

(d) *Occupancy requirements.* The dwelling for which reimbursement of selling expenses is claimed was, except as provided in paragraph (g) of this section, the employee's residence at the time he/she was first officially notified

by competent authority of his/her transfer to the new official station.

(e) *Time limitation*—(1) *Initial period.* The settlement dates for the sale and purchase or lease termination transactions for which reimbursement is requested are not later than 2 years after the date that the employee reported for duty at the new official station. For employees eligible under paragraph (g) of this section, new official station means the official station to which the employee reports for duty when reassigned or transferred from a foreign area.

(2) *Extension of time limitation.* (i) Upon an employee's written request, the 2-year time limitation for completion of the sale and purchase or lease termination transactions may be extended by the head of the agency or his/her designee for an additional period of time not to exceed 1 year.

(ii) The employee's written request should be submitted to the appropriate agency official(s) as soon as the employee becomes aware of the need for an extension but before expiration of the 2-year limitation; however, in no case shall the request be submitted later than 30 calendar days after the expiration date unless this 30-day period is specifically extended by the agency.

(iii) Approval of this additional period of time shall be based on a determination that extenuating circumstances, acceptable to the agency concerned, have prevented the employee from completing the sale and purchase or lease termination transactions in the initial timeframe and that the residence transactions are reasonably related to the transfer of official station.

(iv) When an employee is eligible for an extension of the time limitations for completion of a residence transaction and such an extension is approved by an agency, relocation entitlements and allowances shall be determined by using the entitlements and allowances prescribed by regulations in effect on the employee's effective date of transfer and not the entitlements and allowances in effect at the time the extension of the time limitation is approved. (See § 302–1.3(d).)

(f) *Reimbursement of expenses.* The rules in paragraphs (f) (1) and (2) of this section govern the reimbursement of employee residence transaction expenses.

(1) *Employee must actually incur the expenses.* An employee shall be reimbursed only for expenses actually incurred and paid by the employee or a member of the employee's immediate family. If any expenses were shared by persons other than the employee or a member of his/her immediate family, reimbursement is limited to the portion actually paid by the employee and/or a member of his/her immediate family.

(2) *Pro rata reimbursement.* When the title possessed by an employee and/or a member(s) of his/her immediate family is not full title to the residence, or when an employee is deemed to have a title interest under paragraph (c)(3) of this section, the employee shall be reimbursed on a pro rata basis to the extent of his/her actual title interest plus his/her deemed title interest in the residence. Additionally, an employee shall be reimbursed on a pro rata basis in the situations listed in paragraphs (f)(2) (i) and (ii) of this section.

(i) *Multiple occupancy dwelling.* If the residence is a duplex or another type of multiple occupancy dwelling which is occupied only partially by the employee, or whenever the employee shares responsibility for a leased property (e.g., a shared apartment arrangement), expenses shall be reimbursed on a pro rata basis.

(ii) *Excess land.* The employee shall be limited to pro rata reimbursement when he/she sells or purchases land in excess of that which reasonably relates to the residence site.

(g) *Transfer from a foreign area to a nonforeign area*—(1) *Definitions.* For purposes of this paragraph, the following definitions apply:

(i) *Former nonforeign area official station.* This term means the official station from which the employee was transferred when assigned to the post of duty in the foreign area.

(ii) *Nonforeign area.* Nonforeign area includes the United States, its territories or possessions, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, or the former Canal Zone area (i.e., areas and installations in the Republic of Panama made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979)).

(iii) *Foreign area.* Foreign area refers to any area not defined as a nonforeign area.

(2) *Applicability.* The provisions of this part are applicable, as specified in this paragraph, to employees who have completed an agreed upon tour of duty in a foreign area and instead of being returned to the former nonforeign area official station, are reassigned or transferred in the interest of the Government to a different nonforeign area official station than the official station from which the employee was transferred when assigned to the foreign post of duty. The distance between the former and new official stations must meet the mileage criteria specified in § 302–1.7 for short distance transfers.

(3) *Authorized reimbursement.* Generally, an employee is required to serve at least one tour of duty in a foreign area and retain a residence in a nonforeign area with the expectation of returning to the former official station in the nonforeign area. However, there are instances when an employee completes a tour of duty in a foreign area and is subsequently transferred to a different official station or post of duty in a nonforeign area than the one from which he/she transferred when assigned to the foreign post of duty. When this type of transfer is authorized or approved, reimbursement is allowable for real estate expenses required to be paid by the employee in connection with:

(i) The sale of the residence (or the settlement of an unexpired lease) at the official station from which the employee was transferred when he/she was assigned to a post of duty located in a foreign area; and

(ii) The purchase of a residence at the new official station when the employee is transferred in the interest of the Government from a post of duty located in a foreign area to a nonforeign area official station (other than the official station from which he/she was transferred when assigned to the foreign post of duty).

(4) *Reimbursement limitations.* Reimbursement under this paragraph is prohibited for any sale (or settlement of an unexpired lease) or purchase transaction that occurs prior to the employee's first being officially notified (generally in the form of a change of official station travel authorization) that instead of returning to the former nonforeign area official station, he/she will be reassigned or transferred to a different nonforeign area official station than the one from which he/she was transferred when assigned to the foreign post of duty.

(5) *Service agreement required.* A signed service agreement shall be required as prescribed in § 302–1.5 for any employee who is eligible for reimbursement of residence transaction expenses authorized under this paragraph.

[54 FR 20321, May 10, 1989, as amended by FTR Amdt. 2, 54 FR 37811, Sept. 13, 1989; 54 FR 43521, Oct. 25, 1989; FTR Amdt. 10, 55 FR 41538, Oct. 12, 1990; FTR Amdt. 17, 56 FR 23658, May 23, 1991; 56 FR 29439, June 27, 1991; FTR Amdt. 26, 57 FR 28635, June 26, 1992; FTR Amdt. 37, 59 FR 27489, May 27, 1994; FTR Amdt. 62, 62 FR 13765, Mar. 21, 1997]

§ 302–6.2 Reimbursable and nonreimbursable expenses.

(a) *Brokers' fees and real estate commissions.* A broker's fee or real estate commission paid by the employee for services in selling his/her residence is reimbursable but not in excess of rates generally charged for such services by the broker or by brokers in the locality of the old official station. No such fee or commission is reimbursable in connection with the purchase of a home at the new official station.

(b) *Other advertising, selling, and appraisal expenses.* Costs of newspaper, bulletin board, multiple-listing services, and other advertising for sale of the residence at the old official station are reimbursable if the employee has not paid for such services in the form of a broker's fee or real estate agent's commission. The customary cost of an appraisal also may be reimbursed.

(c) *Legal and related expenses.* To the extent such costs have not been included in brokers' or similar services for which reimbursement is claimed under other categories, the following expenses are reimbursable with respect to the sale and purchase of residences if they are customarily paid by the seller of a residence at the old official station or if customarily paid by the purchaser of a residence at the new official station, to the extent they do not exceed amounts customarily charged in the locality of the residence: costs of (1) searching title, preparing abstract, and legal fees for a title opinion, or (2) where customarily furnished by the seller, the cost of a title insurance policy; costs of preparing conveyances, other instruments, and contracts and related notary fees and recording fees; costs of making surveys, preparing drawings or plats when required for legal or financing purposes; and similar expenses. Costs of litigation are not reimbursable.

(d) *Miscellaneous expenses*—(1) *Reimbursable items.* The following expenses are reimbursable in connection with the sale and/or purchase of a residence, provided they are customarily paid by the seller of a residence in the locality of the old official station or by the purchaser of a residence at the new official station, to the extent they do not exceed specifically stated limitations, or in the absence thereof, amounts customarily paid in the locality of the residence:

(i) FHA or VA fee for the loan application.

(ii) Loan origination fees and similar charges such as loan assumption fees and loan transfer fees. A loan origination fee is a fee paid by the borrower to compensate the lender for administrative type expenses incurred in originating and processing a loan. Reimbursement for a loan assumption fee or a loan transfer fee or a similar charge also may be allowed, if it is assessed in lieu of a loan origination fee and reflects charges for services similar to those covered by a loan origination fee. An employee may be reimbursed for these fees in an amount not in excess of 1 percent of the loan amount without itemization of the lender's administrative charges. Reimbursement may exceed 1 percent only if the employee shows by clear and convincing evidence that:

(A) The higher rate does not include prepaid interest, points, or a mortgage discount; and

(B) The higher rate is customarily charged in the locality where the residence is located.

(iii) Cost of preparing credit reports.

(iv) Mortgage and transfer taxes.

(v) State revenue stamps.

(vi) Other fees and charges similar in nature to those listed in paragraphs (d)(1)(i) through (v) of this section, unless specifically prohibited in paragraph (d)(2) of this section.

(vii) Charge for prepayment of a mortgage or other security instrument in connection with the sale of a residence at the old official station to the extent the terms in the mortgage or other security instrument provide for this charge. This prepayment penalty is also reimbursable when the mortgage or other security instrument does not specifically provide for prepayment, provided this penalty is customarily charged by the lender, but in that case the reimbursement may not exceed 3 months' interest on the loan balance.

(viii) Mortgage title insurance policy, paid for by the employee, on a residence purchased by the employee for the protection of, and required by, the lender.

(ix) 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 to financing or the transfer of the property.

(x) 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.

(xi) 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.

(2) *Nonreimbursable items.* Except as otherwise provided in paragraph (d)(1) of this section, the following items of expense are not reimbursable:

(i) Owner's title insurance policy, ''record title'' insurance policy, mortgage insurance or insurance against loss or damage of property, and optional insurance paid for by the employee in connection with the purchase of a residence for the protection of the employee;

(ii) Interest on loans, points, and mortgage discounts;

(iii) Property taxes;

(iv) Operating or maintenance costs;

(v) No fee, cost, charge, or expense determined to be part of the finance charge under the Truth in Lending Act, title I, Pub. L. 90–321, as amended, and Regulation Z issued by the Board of Governors of the Federal Reserve System (12 CFR part 226), unless specifically authorized in paragraph (d)(1) of this section; and

(vi) Expenses that result from construction of a residence.

(e) *Losses due to prices or market conditions at the old and new posts of duty.* Losses are not reimbursable when they are incurred by an employee:

(1) Due to failure to sell a residence at the old official station at the price asked, or at its current appraised value, or at its original cost;

(2) Due to failure to buy a dwelling at the new official station at a price comparable to the selling price of the residence at the old official station; or

(3) Any similar losses.

(f) *Other expenses of sale and purchase of residences.* Incidental charges made for required services in selling and purchasing residences may be reimbursable if they are customarily paid by the seller of a residence at the old official station or if customarily paid by the purchaser of a residence at the new official station, to the extent they do not exceed amounts customarily charged in the locality of the residence.

(g) *Overall limitations*—(1) *Sale of the residence at the old official station.* The total amount of expenses that an agency may reimburse in connection with the sale of the residence at the old official station shall not exceed 10 percent of the actual sales price of the residence.

(2) *Purchase of a residence at the new official station.* The total amount of expenses that an agency may reimburse in connection with the purchase of a residence at the new official station shall not exceed 5 percent of the actual purchase price of the residence.

(h) *Settlement of an unexpired lease.* Expenses incurred for settling an unexpired lease (including month-to-month rental) for residence quarters occupied by the employee at the old official station may include broker's fees for obtaining a sublease or charges for advertising an unexpired lease. Such expenses are reimbursable when (1) applicable laws or the terms of the lease provide for payment of settlement expenses, (2) such expenses cannot be avoided by sublease or other arrangement, (3) the employee has not contributed to the expense by failing to give appropriate lease termination notice promptly after he/she has definite knowledge of the transfer, and (4) the broker's fees or advertising charges are not in excess of those customarily charged for comparable services in that locality. Itemization of these expenses is required and the total amount shall be entered on an appropriate travel voucher. This voucher may be submitted separately or with a claim that is to be made for expenses incident to the purchase of a dwelling. Each item must be supported by documentation showing that the expense was in fact incurred and paid by the employee.

[54 FR 20321, May 10, 1989, as amended by FTR Amdt. 21, 56 FR 51177, Oct. 10, 1991; FTR Amdt. 27, 57 FR 45001, Sept. 30, 1992; FTR Amdt. 31, 58 FR 53137, Oct. 14, 1993; FTR Amdt. 40, 59 FR 46357, Sept. 8, 1994; FTR Amdt. 44, 60 FR 49348, Sept. 25, 1995; FTR Amdt. 59, 62 FR 13756, Mar. 21, 1997; 62 FR 26375, May 13, 1997]

§ 302–6.3 Procedural and control requirements.

(a) *Application for reimbursement and documentation of expenses.* Employees shall be furnished appropriate forms for claiming reimbursement for expenses of real estate transactions. Agencies shall prescribe a claim application form which meets internal administrative requirements. The form should include the most commonly incurred items of expense for which reimbursement may be claimed and any necessary administrative approval blocks. Amounts claimed must be supported by documentation showing that

the expense was in fact incurred and paid by the employee. Included in the required supporting documents (as appropriate) are copies of (1) the sales agreement, (2) the purchase agreement, (3) property settlement documents, (4) loan closing statements, and (5) invoices or receipts for other bills paid. An appropriate voucher shall be prepared by the employee and used in transmitting the claim application with supporting attachments. Reimbursement may be in two parts; i.e., a payment for expenses incurred in the sale of the former residence and a payment for expenses incurred in the purchase of a new dwelling.

(b) *Review and administrative approval of sale and purchase expenses.* Applications shall be reviewed by a responsible official of the agency. The application for reimbursement of expenses for the sale of a residence shall be sent to the claimant's old official station for review and approval of the claim unless agency review and approval functions are performed elsewhere. In case of transfer between agencies, review and approval of the application shall be made, if appropriate, at an installation of the hiring agency in the locality of the employee's old official station, but if the hiring agency has no appropriate installation, it shall be sent to the losing agency at the old official station for review and approval. This review and approval are intended to be limited to determining whether the expenses claimed are reasonable in amount and customarily paid by the seller in the locality where the property is located. If items of cost appear to have been inflated or are higher than normally imposed for similar services in the locality, any portion of such costs determined to be excessive shall be disallowed. When approved, the application shall be returned with such memorandum of explanation as may be appropriate. A similar review and approval are required in connection with an application for reimbursement of the expenses of the purchase of a new dwelling. Final administrative approval of payment of the claim must be executed by an appropriate approving official. Such official may accept as conclusive the required prior approvals covering reasonableness and custom; he/she shall, however, in accordance with the provisions of this part, independently determine whether (1) the aggregate amount of expenses claimed in connection with a sale or purchase of a residence is within the prescribed limitation for either, (2) all conditions and requirements under which allowances may be paid have been met, and (3) the expenses themselves are those which are reimbursable. The employee's claim accompanied by the application and supporting documents shall be completed and submitted in accordance with the usual procedures of the agency concerned.

(c) *Assistance provided by local offices of the Department of Housing and Urban Development.* Technical assistance in determining the reasonableness of an expense may be obtained from the local or area office of the Department of Housing and Urban Development (HUD) serving the area in which the expense occurred. The local office maintains and can furnish upon request a current Form HUD–92496, Schedule of Closing Costs, applicable to the area. This is a schedule of closing costs typically encountered in connection with the purchase and sale of single family properties in the locality. For the purpose of determining whether the expenses claimed are reasonable and may be approved for reimbursement, these closing costs should be used as guidelines and not as rigid limitations. The local office will also furnish upon request information concerning local custom and practices with respect to charging of closing costs related to either a sale or purchase, including information as to whether such costs are customarily paid by the seller or purchaser and the local terminology used to describe them. Area or insuring offices of HUD are located in all major cities. The mailing addresses for these offices are included in the U.S. Government Manual, published annually by the Office of the Federal Register, National Archives and Records Administration. A directory containing the addresses of all such offices (HUD Form 788) is available at any HUD office.

(d) *Violation of employment agreement.* In the event the employee violates the terms of the agreement required under § 302–1.5, no expenses will be paid, and

any amounts paid prior to such violation shall be a debt due the United States until they are paid by the employee.

[54 FR 20321, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28635, June 26, 1992]

§ 302–6.4 Exclusions.

The provisions of this part do not apply to new appointees, or employees assigned under the Government Employees Training Act (5 U.S.C. 4109).

[54 FR 20321, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28635, June 26, 1992]

§ 302–6.5 Advance of funds.

No advance of funds is authorized in connection with the allowances provided in this part.

[54 FR 20321, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28635, June 26, 1992]

PART 302–7—TRANSPORTATION OF MOBILE HOMES

Sec.
302–7.1 Eligibility and limitations.
302–7.2 Computation of distances.
302–7.3 Computation of allowances.
302–7.4 Limitation on allowances.
302–7.5 Advance of funds.

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13474, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 54 FR 20323, May 10, 1989, unless otherwise noted.

§ 302–7.1 Eligibility and limitations.

(a) *Eligibility*. An employee who is entitled to transportation of his/her household goods under part 302–8 shall, instead of such transportation, be entitled to an allowance, as provided in this part, for the transportation of a mobile home for use as a residence. To be eligible for the allowance, the employee shall certify in a manner prescribed by the head of the employing agency that the mobile home is for use as a residence for the employee and/or his/her immediate family at the destination. If an employee is not eligible to receive an allowance for movement of his/her mobile home, he/she may be eligible to receive an allowance based on the transportation of his/her household goods under part 302–8.

(b) *Geographic limitations*—(1) *Overland transportation*. Allowances for transportation of mobile homes overland may be made only for transportation of such homes within the continental United States (CONUS), within Alaska, and through Canada en route between Alaska and CONUS. Allowances for transportation within the 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.

(2) *Over-water transportation*. Allowances for transportation of mobile homes over-water may be made only for transportation of such homes from a point of origin either within CONUS or within Alaska to a destination point either within CONUS or within Alaska.

(c) *Relationship to other allowances*. Allowances for transporting mobile homes (including mileage when towed by employee) are in addition to payment of per diem, mileage, and transportation expenses for employees and their immediate families. However, the fact that a mobile home may be moved at Government expense only if the employee certifies that it is to be used as a residence at the destination should be considered in determining allowances to be paid under parts 302–4, 302–5, and 302–6.

[54 FR 20323, May 10, 1989, as amended by FTR Amdt. 20, 56 FR 46989, Sept. 17, 1991]

§ 302–7.2 Computation of distances.

(a) *Standard highway mileage*. Where points of origin and destination are within the continental United States and Alaska, the allowable distance between these points shall be that shown in the standard highway mileage guides or actual miles driven as determined from odometer readings. (Actual odometer readings need not be shown on the travel voucher.) Any substantial deviation from distances shown in the standard highway mileage guides shall be explained.

(b) *Islands involved.* In addition to mileage, if the point of origin or destination is an island within the boundaries of one of the continental United States or Alaska and a ferry is used in transportation of a mobile home, the statute mileage between the island and the usual place of arrival or departure on the mainland shall be allowed, except that when such mileage is included in the standard highway mileage guides the mileage shown therein shall be used.

(c) *Unauthorized transportation involved.* Where point of origin or destination, or both, are not in the continental United States or Alaska, the allowable distance shall be limited to the distance which the mobile home is transported within or between any of the continental United States and Alaska, and through Canada en route between Alaska and the continental United States. In such instances, the mileage shall be computed as provided in paragraph (a) of this section.

§ 302–7.3 Computation of allowances.

(a) *Transportation by commercial carrier.* When a mobile home is transported by commercial carrier, an allowance for transportation costs shall include the following (see paragraph (d) of this section for preparation fees also allowable as transportation costs):

(1) The carrier's charges for actual transportation of the mobile home in an amount not exceeding the applicable tariff as approved by the Interstate Commerce Commission (or appropriate State regulatory body for intrastate movements) for transportation of a mobile home of the size and type involved for the distance involved, provided any substantial deviation from mileage shown in the standard highway mileage guides is explained;

(2) Ferry fares and bridge, road, and tunnel tolls;

(3) Taxes, charges or fees fixed by a State or other government authority for permits to transport mobile homes in or through its jurisdiction;

(4) Carrier's service charges for obtaining necessary permits; and

(5) Charges for a pilot (flag) car or escort services, when such services are required by State or local law.

(b) *Transportation by private means*—(1) *Overland transportation.* When a mobile homes is transported overland by means other than a commercial carrier, such as when it is towed by a privately owned conveyance, an allowance of 11 cents per mile shall be made as reimbursement for the transportation costs listed in paragraph (a) of this section. In addition, an agency may pay the costs of preparing a mobile home for movement and resettling it at the destination as provided in paragraph (d) of this section. No other allowance shall be made for transportation of the mobile home under this part. However, in addition to the 11-cent allowance and the allowance under paragraph (d) of this section, an agency may pay the mileage allowance for use of a privately owned conveyance as provided in § 302–2.3.

(2) *Transportation over-water.* When a boat used as a primary residence is transported over-water, an allowance for transportation costs shall include, but not be limited to:

(i) The cost of fuel and oil used for propulsion of the boat;

(ii) The cost of pilots or navigators in the open water;

(iii) The cost of a crew;

(iv) Charges for harbor pilots;

(v) The cost of docking fees incurred in transit;

(vi) Harbor or port fees and similar charges relating to entry in and navigation through ports; and

(vii) The cost of towing, whether in tow or towing by pushing from behind.

(c) *Mixed method of transportation.* When a mobile home is transported partly by commercial carrier and partly by private means, the allowances described in paragraphs (a) and (b) of this section apply to the respective portions of the transportation.

(d) *Other allowable transportation costs.* In addition to the allowances provided for in paragraphs (a) through (c) of this section, an allowance for transportation shall include costs generally associated with preparing a mobile home at a point of origin inside Alaska or CONUS for movement and resettling the mobile home at the destination inside Alaska or CONUS. Any costs for preparing a mobile home located outside Alaska or CONUS for movement,

and any costs for resettling a mobile home outside Alaska or CONUS shall not be reimbursed. Preparation costs include but are not limited to:

(1) The costs of blocking and unblocking (including anchoring and unanchoring);

(2) The labor costs of removing and installing skirting;

(3) The cost of separating, preparing, and sealing each section for movement;

(4) The cost of reassembling the two halves of a double-wide mobile home; and

(5) Travel lift fees.

(e) *Unallowable costs.* An individual's transportation allowance shall not include the following costs (see part 302–3 which relates to the miscellaneous expenses allowance):

(1) All costs for replacement parts, tire purchases, structural repairs, brake repairs, or any other repairs or maintenance performed;

(2) Costs of insurance for valuation of mobile homes above carriers' maximum liabilities, or charges designated in the tariffs as ''Special Service;''

(3) Costs of storage; and

(4) Costs of connecting and disconnecting appliances, equipment, and utilities involved in relocation and costs of converting appliances for operation on available utilities.

(f) *Optional use of Government bill of lading.* Instead of the allowances to the employee provided in paragraphs (a) through (e) of this section, the agency may, when it determines such action to be in the Government's interest, assume direct responsibility for transportation of an employee's mobile home, issuing necessary bills of lading, and paying the costs involved. In such instances, the employee shall not receive any other allowance for the transportation involved and shall be charged any cost the Government must pay under the bill of lading which would not be allowed under this section or which is in excess of that allowable under § 302–7.4.

[FTR Amdt. 20, 56 FR 46990, Sept. 17, 1991]

§ 302–7.4 Limitation on allowances.

The total amount allowable in § 302–7.3 shall not exceed the maximum amount which would be allowable for transportation and 90 days' temporary storage of the employee's household goods if, instead of moving a mobile home, the maximum quantity of household goods allowable under § 302–8.2 had been moved.

§ 302–7.5 Advance of funds.

An advance of funds may be allowed an employee for the transportation of a mobile home under the requirements provided in § 302–1.14(a). The amount of advance shall not exceed either the estimated amount allowable under § 302–7.3(a) of the construction cost determined under § 302–7.4. No advance is authorized when a Government bill of lading is used as provided in § 302–7.3(f).

[FTR Amdt. 20, 56 FR 46990, Sept. 17, 1991]

PART 302–8—TRANSPORTATION AND TEMPORARY STORAGE OF HOUSEHOLD GOODS AND PROFESSIONAL BOOKS, PAPERS, AND EQUIPMENT

Sec.

302–8.1 Applicability.
302–8.2 General limitations.
302–8.3 Transportation within the continental United States.
302–8.4 Transportation outside the continental United States.
302–8.5 Temporary storage.
302–8.6 Advance of funds.

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13474, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 54 FR 20324, May 10, 1989, unless otherwise noted.

§ 302–8.1 Applicability.

Employees covered by this subtitle who have complied with the general requirements as contained in part 302–1 are eligible for transportation and temporary storage of their household goods subject to the provisions of this part when they are transferred, regardless of whether the official stations involved are within or outside the continental United States, are appointed to positions in which Government transportation to the first official station is allowable, or are separated after

completion of a period of service overseas.

[54 FR 20324, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§ 302–8.2 General limitations.

(a) *Maximum weight allowance.* The maximum weight of household goods that may be transported or stored at Government expense is limited to 18,000 pounds net weight for all employees. The total weight of household goods stored under § 302–9.2 plus the weight of household goods transported under this part shall not exceed the maximum weight allowance prescribed in this paragraph.

(b) *Professional books, papers, and equipment.* (1) For purposes of this part, the term ''professional books, papers, and equipment'' includes those professional or specialized items and other materials which are personally owned by the employee for use in the performance of official duties. The term does not include sports equipment or office, household, or shop fixtures and furniture; e.g., bookcases, file cabinets, desks, and racks of any kind even though used in connection with the professional books, papers, and equipment.

(2) There is no statutory authority to transport personally owned professional books, papers, and equipment in addition to the maximum weight allowance (§ 302–8.2(a)) established by law for transportation of an employee's household goods and personal effects. However, there may be instances in which the weight of the professional books, papers, and equipment would cause an employee's household goods shipment to be in excess of the maximum weight allowance. In such instances, the personally owned professional books, papers, and equipment may be transported to the new permanent duty station as an administrative expense of an agency (not chargeable to travel and transportation appropriations). Shipment of these items as an administrative expense would be instead of shipment as an allowance of the employee.

(3) Authority to transport professional books, papers, and equipment as an administrative expense shall be subject to agency policy and discretion within the following guidelines:

(i) The employee shall furnish an itemized inventory of professional books, papers, and equipment for review by an appropriate authorizing official at the new permanent duty station. In addition, the employee shall furnish appropriate evidence (as determined by the agency concerned) that transporting the itemized materials as part of the employee's household goods would result in an excess of the employee's maximum weight allowance.

(ii) The authorizing official at the new permanent duty station shall review and certify that the professional books, papers, and equipment as itemized are necessary in the proper performance of the employee's duties at the new duty station and that if these items were not transported to the new duty station, the same or similar items would have to be obtained at Government expense for the employee's use at the new duty station.

(iii) When professional books, papers, and equipment are certified as provided in paragraph (b)(3)(ii) of this section and shipped for the employee as an administrative expense of an agency, shipment shall be by the actual expense method; the commuted rate method shall not be used. When shipped in the same lot with the employee's household goods and other personal effects under the actual expense method, the professional books, papers, and equipment shall be packed and weighed separately; the weight thereof and the administrative appropriation chargeable shall be stated as separate items on the Government bill of lading. In unusual instances in which it is impractical or impossible to obtain separate weights, a constructive weight of 7 pounds per cubic foot may be used.

(c) *Determining the net weight*—(1) *Uncrated shipments.* When household goods are shipped uncrated as in a household mover's van or similar conveyance, the net weight shall be that shown on the bill of lading or on the weight certificate attached thereto, which, under Interstate Commerce Commission (ICC) regulations, includes the weight of barrels, boxes, cartons, and similar materials used in packing,

but does not include pads, chains, dollies, and other equipment needed to load and secure the shipment. When a noncommercial means of shipment is involved (see § 302–8.3(a)(3)), the ICC regulations shall apply for determining the net weight. When an employee's claim is based on constructive weight as authorized in paragraph (c)(4) of this section, the net weight shall be the weight as determined under that provision.

(2) *Crated shipments.* When property is transported crated, the net weight shall not include the weight of the crating material. The net weight shall be computed as being 60 percent of the gross weight. However, if the net weight computed in this manner exceeds the applicable weight limitation and if it is determined that, for reasons beyond the employee's control, unusually heavy crating and packing materials were necessarily used, the net weight may be computed at less than 60 percent of the gross weight.

(3) *Containerized shipments.* When special containers designed normally for repeated use, such as lift vans, CONEX transporters, and household-goods shipping boxes are used and the known tare weight does not include the weight of interior bracing and padding materials but only the weight of the container, the net weight of the household goods shall be 85 percent of the gross weight less the weight of the container. If the known tare weight includes interior bracing and padding materials so that the net weight is the same as it would be for uncrated shipments in interstate commerce, the net weight shall not be subject to the reduction. If the gross weight of the container cannot be obtained, the net weight of the household goods shall be determined from the cubic measurement on the basis of 7 pounds per cubic foot of properly loaded container space.

(4) *Constructive weight.* If no adequate scale is available at point of origin, at any point en route, or at destination, a constructive weight, based on 7 pounds per cubic foot of properly loaded van space, may be used. Such constructive weight also may be used for a part-load when its weight could not be obtained at origin, en route, or at destination, without first unloading it or other part-loads being carried in the same vehicle, or when the household goods are not weighed because the carrier's charges for a local or metropolitan area move are properly computed on a basis other than the weight or volume of the shipment (as when payment is based on an hourly rate and the distance involved). However, in such instances the employee should obtain a statement from the carrier showing the amount of properly loaded van space required for the shipment. (See also § 302–8.3(a)(3) with respect to proof of entitlement to a commuted rate payment when net weight cannot be shown.)

(d) *Temporary storage time limit.* The time allowable for temporary storage in connection with an authorized shipment of household goods shall not exceed a period of 90 days. This time period also applies when an employee returns to his/her place of actual residence for leave before serving a new tour of duty outside the continental United States either at a different post of duty or at the same post of duty if the storage is provided instead of furnished quarters or a quarters allowance. However, upon an employee's written request, the initial 90-day period may be extended an additional period not to exceed 90 days under certain conditions if approved by the agency head or his/her designee. Justification for an additional storage period may include, but is not limited to, the following reasons:

(1) An intervening temporary duty or long-term training assignment;

(2) Nonavailability of suitable housing;

(3) Completion of residence under construction;

(4) Serious illness of employee or illness or death of a dependent; or

(5) Strikes, acts of God, or other circumstances beyond the control of the employee.

(e) *Origin and destination.* Cost of transportation of household goods may be paid by the Government whether the shipment originates at the employee's last official station or place of residence or at some other point, or if part of the shipment originates at the last official station and the remainder at one or more other points. Similarly,

these expenses are allowable whether the point of destination is the new official station or some other point selected by the employee, or if the destination for part of the property is the new official station and the remainder is shipped to one or more other points. However, the total amount which may be paid or reimbursed by the Government shall not exceed the cost of transporting the property in one lot by the most economical route from the last official station of the transferring employee (or the place of actual residence of the new appointee at time of appointment) to the new official station. In connection with return from overseas for separation, see § 302–1.12(d). No property acquired by the employee en route between old and new official stations shall be eligible for transportation under this part.

(f) *Loss and damage liability*. Limitations on the Government's liability for loss or damage of an employee's household goods are contained in the Military Personnel and Civilian Employees' Claims Act of 1964 (31 U.S.C. 3721–3723) and in agency rules and regulations issued under the authority thereof. Since agency practices and regulations under that Act differ, and in view of the different circumstances under which household goods are transported and temporarily stored under the authority of this part, each agency should advise transferred employees of the applicability and restrictions on claims against the Government for loss and damage as related to the transportation circumstances involved. Agencies should also be prepared to give advice to employees as to the liability of the carrier for loss and damage of transported household goods in the transportation circumstances involved so that they will be able to evaluate the need for insurance and the advisability of incurring a valuation charge. (For interstate shipments by motor carrier on commercial bills of lading, see 49 CFR part 1056.)

[54 FR 20324, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§ 302–8.3 Transportation within the continental United States.

(a) *The commuted rate system*—(1) *Description*. Under the commuted rate system an employee makes his/her own arrangements for transporting household goods between points within the continental United States. He/She selects and pays the carrier or transports his/her goods by noncommercial means and is reimbursed by the Government in accordance with schedules of commuted rates which are contained in the GSA publication, Commuted Rate Schedule for Transportation of Household Goods. Agencies requiring this publication shall prepare a Standard Form 1, Printing and Binding Requisition, and send it to: Superintendent of Documents, Departmental Account Representative Division, U.S. Government Printing Office (GPO), Washington, DC 20401. The schedules of commuted rates which are developed from tariffs that carriers have filed with the Interstate Commerce Commission consist of tables to be applied to the particular transportation involved. The commuted rate includes costs of linehaul transportation, packing, crating, unpacking, drayage incident to transportation, and other accessorial charges. Costs of temporary storage which are subject to reimbursement under § 302–8.5 are stated separately in the schedule of commuted rates.

(2) *Reimbursement*. When the commuted rate system is used, the amount to be paid to the employee for transportation and related services is computed by multiplying the number of hundreds of pounds shipped (within the maximum weight allowance) by the applicable rate per hundred pounds for the distance shipped as shown in the commuted rate schedule. The distance shall be determined in accordance with household goods mileage guides filed with the Interstate Commerce Commission. If the rate is not shown in the commuted rate schedule for the exact mileage, the rate shown for the next greater distance applies. If an employee is charged a minimum weight above the actual weight of his/her household goods under the applicable tariff (other than one based on expedited or special services), the reimbursement shall be based on the minimum weight as charged instead of the actual weight of the goods.

(3) *Documentation*. Claims for reimbursement under the commuted rate

system shall be supported by a receipted copy of the bill of lading (a reproduced copy may be accepted) including any attached weight certificate copies if such a bill was issued. If no bill of lading was involved, other evidence showing points of origin and destination and the weight of the goods must be submitted. Employees who transport their own household goods are cautioned to establish the weight of such goods by obtaining proper weight certificates showing gross weight (weight of vehicle and goods) and tare weight (weight of vehicle alone) because compliance with the requirements for payment at commuted rates on the basis of constructive weight (see § 302–8.2(c)(4)) usually is not possible.

(b) *Actual expense method*—(1) *Description.* Under the actual expense method, the Government assumes responsibility for awarding contracts and for other negotiations with carriers. The property is shipped on a Government bill of lading, and the Government audits and pays transportation vouchers directly to carriers. Under the actual expense method, the household goods are shipped by the Government, not by the employee.

(2) *Agency responsibility.* Selection of the carrier, arranging for carrier services and for packing and crating, preparing the Government bill of lading, paying charges incurred, and processing any loss and damage claims are the direct responsibility of the agency.

(3) *Allowable charges.* The actual costs of transportation of household goods within the authorized weight limits will be allowed at Government expense. Also, within that weight limit, the actual costs for packing, crating, unpacking, drayage incident to transportation, and necessary accessorial services shall be allowed.

(4) *Multiple shipment procedures.* When the actual expense method is used in shipping household goods belonging to two or more employees between the same two points, the weight of the household goods of each employee is to be identified for the purpose of applying the maximum weight limitations.

(5) *Excess weight procedures.* When the weight of an employee's household goods exceeds the maximum weight limitation, the total quantity may be shipped on a Government bill of lading, but the employee shall reimburse the Government for the cost of transportation and other charges applicable to the excess weight, computed from the total charges according to the ratio of excess weight to the total weight of the shipment.

(c) *Use of commuted rate or actual expense method*—(1) *Considerations.* When the commuted rate system is used, the Government is relieved of the responsibility and administrative expense of selecting and dealing with carriers and making other arrangements for transporting employees' household goods; however, the Government cannot take advantage of special discounts which may be offered. On the other hand, when the actual expense method is used, the Government incurs the additional expenses of selecting and dealing with carriers, preparing bills of lading, auditing and paying transportation vouchers, supervising the packing of household goods, handling employee loss and damage claims, and other incidentals.

(2) *Estimating costs.* Under the commuted rate system, an accurate estimate of cost depends upon the accuracy of the estimate of weight. However, under the actual expense method the cost to the Government will usually depend not only on the weight involved but also on the accessorial services required, the quality of packing and the quantity of individual cartons, boxes, barrels, and wardrobes used by the carrier in packing. When the commuted rate system is used, the packing and accessorial charges are authorized and paid for by the employee from the amounts allowed for those charges under that system. Under the actual expense method, the accessorial and packing charges are paid by the Government, and if those charges are high, they may more than offset any discount in the line-haul rate which may be available for shipments by Government bill of lading. A proper comparison of costs must take into account the line-haul transportation charge, the administrative costs as indicated in paragraph (c)(1) of this section, and the expected accessorial and packing charges.

(3) *Policy.* The general policy is that commuted rates shall be used for transportation of employees' household goods when individual transfers are involved, and that appropriate action, depending on the amount of goods to be transported, shall be taken to estimate and compare actual expense method costs with commuted rate costs when groups of employees are transferred between the same official stations at approximately the same time so that the method resulting in less cost to the Government may be used. Specific procedures to be followed are contained in paragraph (c)(4) of this section.

(4) *Criteria for use of the actual expense method*—(i) *Individual transfers.* Agency experience with the actual expense method has shown that shipment by Government bill of lading does not result in savings simply because a line-haul discount is available. Therefore, the commuted rate system shall be used for individual transfers without consideration being given the actual expense method; except that the actual expense method may be used if the actual costs to be incurred by the Government for packing and other accessorial services are predetermined (at least as to price per 100 pounds) and if that method is expected to result in a real savings to the Government of $100 or more. (For intrastate transfers, see paragraph (c)(4)(iv) of this section.)

(ii) *Multiple transfers.* Under general rate tenders arranged by GSA and the Department of Defense (DOD), participating carriers agree to transport the household goods of Government employees at rates below commercial rates for specific periods of time. These tenders are arranged under 49 U.S.C. 10721, and no further agency negotiation is necessary to take advantage of them. Agencies shall evaluate the use of such rates when, because of the transfer of several employees, they have a large volume of household goods to be moved between the same places at the same time even though no mass move is involved; however, the added costs for use of the actual expense method, as discussed in paragraph (c)(1) of this section, and the uncertainty as to total cost for packing and accessorial services, as discussed in paragraph (c)(2) of this section, shall be taken into consideration, and the actual expense method shall be selected only if it is considered likely that a real savings to the Government will result from the use of that method.

(iii) *Mass moves.* Whenever an entire facility is being relocated or whenever it is anticipated that 10 or more shipments of household goods are to be transported between the same two points at approximately the same time, the agency involved shall notify the appropriate regional or zonal office of the General Services Administration (for civilian agencies without specialized transportation personnel) or the appropriate transportation office of DOD (for components of that Department) of the forthcoming move so that an analysis can be made of existing available rates for use under the actual expense method. The notification shall be accompanied by all pertinent information concerning points of origin and destination, estimated weights of property, the number of persons or different families involved, and dates or periods of time when each person or family is expected to move. When appropriate, the GSA or DOD transportation organization shall attempt to arrange with carriers for worthwhile reduced rates and shall advise the agency concerned of the results of such efforts. If these efforts show that a saving will result, considering all direct and indirect costs involved, the actual expense method shall be used. Otherwise, the commuted rate system shall be used.

(iv) *Unusual circumstances.* The commuted rates do not take into account intrastate rates that in some instances may be substantially higher than the interstate rates that form the basis for the commuted rates. In order to avoid the necessity of prescribing commuted rates for such circumstances, the actual expense method (Government bill of lading) may be used when it is administratively determined that the commuted rate system would cause an unusual hardship for an employee transferring between official stations within a State. This authority shall not be used indiscriminately, and its use shall be carefully documented and justified.

[54 FR 20324, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§302–8.4 Transportation outside the continental United States.

(a) *Coverage.* This section contains special rules which are applicable to the transportation of household goods at Government expense to, from, and between points outside the continental United States. Individual eligibility is covered in part 302–1.

(b) *Weight limitation.* The maximum weight specified in §302–8.2 is applicable; however, where furnished or partly furnished quarters are to be provided outside the continental United States (in the case of a transfer to such a station) or have been provided (in the case of a return to the continental United States), agencies shall make an appropriate reduction in the weight of household goods which may be authorized for shipment at Government expense.

(c) *Allowable costs*—(1) *Actual expense basis.* Transportation authorized under this section shall be on an actual expense basis. Actual expense includes costs of transportation of household goods, packing and crating (including packing and crating materials and temporary containers), unpacking, and other necessary accessorial charges within applicable limits.

(2) *Drayage.* If door-to-door common carrier rates are not applicable, allowable costs include the actual costs of drayage to and from the common carrier for goods not in excess of the authorized weight.

(3) *Lift vans.* Charges allowable for packing and crating and for transportation include expenses incurred in hiring, transporting, and packing lift vans when shipments are made in whole or in part by water, but do not include charges in connection with any shipment or storage of empty lift vans or import duties on lift vans.

(4) *Valuation.* The valuation of property as declared for shipping will not exceed that to which the lowest freight rates will apply except as provided in paragraph (e)(3) of this section.

(d) *Procedures applicable*—(1) *Transportation and related services.* The allowable transportation and related services may be obtained by the agency concerned from any available commercial carrier, except that all shipments of property by water shall be made on ships registered under the laws of the United States whenever such ships are available.

(2) *Use of Government bill of lading.* Commercial shipments will be made on Government bills of lading or purchase orders whenever possible; otherwise, reimbursement shall be made to the employee for transportation expenses actually and necessarily incurred within the limitations prescribed by this section.

(3) *Itemization of charges.* If the services rendered cover, in addition to transportation, other services such as packing, crating, drayage, unpacking, and temporary storage, the total charge for the services shall be itemized to show the charge for each service.

(e) *Services in excess of those authorized*—(1) *By means other than selected.* An employee may elect to have his/her household goods moved by some means other than the means selected by the Government, except as noted in paragraph (d)(1) of this section relating to transportation by foreign flag vessels, on the condition that he/she will pay the amount, if any, by which the charges for the means of transportation selected by him/her exceed the charges for the means of transportation selected by the Government.

(2) *Excess weight.* If household goods in excess of the weight allowable under this regulation are shipped on a Government bill of lading or purchase order, the employee shall promptly upon completion of the shipment pay the proper agency official for the excess cost. The excess cost shall be computed from the total charges according to the ratio of excess weight to the total weight of the shipment.

(3) *Excess valuation or insurance.* An employee may declare a valuation above the minimum permitted if he/she assumes all additional expenses resulting therefrom, including the cost of insurance needed to protect the higher valuation. (See §302–8.2(f).)

[54 FR 20324, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§302–8.5 Temporary storage.

(a) *Applicability.* Temporary storage of household goods at Government expense may be allowable only when such

storage is incident to transportation of the household goods at Government expense.

(b) *Allowable expenses*—(1) *Commuted rate system.* In connection with transportation within the continental United States under the commuted rate system, costs of temporary storage within the applicable weight limit will be reimbursed to the employee in the amount of his/her costs for storage including in and out charges and necessary drayage, but not to exceed the commuted rates for storage in the GSA publication, Commuted Rate Schedule for Transportation of Household Goods. (See § 302–8.3(a)(1).) A receipted copy of the warehouse or other bill for storage costs is required to support reimbursement.

(2) *Actual expense method.* In connection with transportation within or outside the United States when the actual expense method is used, the Government will normally arrange for necessary temporary storage and pay the cost thereof direct. If an employee must arrange for temporary storage in connection with transportation by the actual expense method, he/she may be reimbursed for reasonable costs incurred for storage including in and out charges and necessary drayage within the applicable limitations. Charges for excess weight, valuation above the minimum amount, and services obtained by the employee at higher costs shall be the responsibility of the employee in the same manner as he/she is responsible for excess costs incident to transportation. (See §§ 302–8.3(b)(5) and 302–8.4(e).)

§ 302–8.6 Advance of funds.

(a) *Commuted rate system.* Advances of funds may be made to employees up to the estimated amount of the commuted payment for the cost of authorized transportation and temporary storage of their household goods under the procedures and policies prescribed in § 302–1.14(a).

(b) *Overseas shipments.* For overseas shipment, advance of funds may be made for the estimated cost of transportation and temporary storage only if the cost of authorized transportation and temporary storage will not be paid directly by the Government, as is the case when a Government bill of lading or purchase order is used.

(c) *Procedures.* In requesting an advance of funds, the employee shall submit a written statement designating:

(1) The points of origin and destination,

(2) The estimated weight of household goods to be shipped, and

(3) Any anticipated temporary storage not to exceed a period of 90 days at Government expense. The estimate of weight required in support of an advance of funds shall consist of a statement of the estimated weight signed by the carrier selected to handle the shipment, if available. If not available, evidence of actual weight or a reasonable estimate thereof acceptable to the agency shall be furnished.

PART 302–9—ALLOWANCES FOR NONTEMPORARY STORAGE OF HOUSEHOLD GOODS

Sec.

302–9.1 Nontemporary storage during assignment to isolated locations in the continental United States.
302–9.2 Nontemporary storage during assignment outside the continental United States.
302–9.3 Storage during school recess for Department of Defense overseas teachers.
302–9.4 Advance of funds.

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13474, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 54 FR 20328, May 10, 1989, unless otherwise noted.

§ 302–9.1 Nontemporary storage during assignment to isolated locations in the continental United States.

(a) *Policy.* Nontemporary storage of household goods belonging to an employee transferred or a new appointee assigned to an official station at an isolated location in the continental United States shall be allowed only when it is clearly justified under the conditions in this part and is not primarily for the convenience or at the request of the employee or the new appointee.

(b) *Isolated official stations—criteria.* Under this section, an official station

at an isolated location is a place of permanent duty assignment in the continental United States at which an employee has no alternative except to live where he/she is unable to use his/her household goods because:

(1) The type of quarters he/she is required to occupy at the isolated permanent duty station will not accommodate his/her household goods; or

(2) Residence quarters which would accommodate his/her household goods are not available within reasonable daily commuting distance of the official station. However, the designation of an official station as isolated in accordance with paragraph (c) 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 for whom adequate family housing is determined to be available.

(c) *Isolated official stations—designation.* Heads of agencies concerned are responsible for designating the isolated official stations at which conditions exist for allowing nontemporary storage of household goods at Government expense for some or all employees.

(d) *Eligibility.* Eligibility for nontemporary storage of household goods and personal effects applies to an employee stationed at an isolated official station, which meets the criteria in paragraph (b) of this section, who performed permanent change of station travel or travel as a new appointee.

(e) *Authorization.* The authorization for nontemporary storage should be contained in the travel order or other document authorizing transfer or appointment at an isolated official station. However, storage may be approved subsequently if the employee or new appointee is otherwise eligible.

(f) *Allowable storage*—(1) *Place of storage.* Under regulations prescribed by the head of the agency concerned, the property may be stored either in available Government-owned storage space or in suitable commercial or privately owned space obtained by the Government if Government-owned space is not available or if commercial or privately owned space is more economical or suitable because of location, difference of transportation costs, or for other reasons.

(2) *Allowable costs.* Allowable costs for storing the property include the cost of necessary packing, crating, unpacking, uncrating, transportation to and from place of storage, charges while in storage, and other necessary charges directly relating to the storage.

(3) *Partial storage.* An eligible employee or new appointee may be authorized to have a portion of his/her household goods transported to the isolated official station and to have the remainder stored at Government expense. However, the weight of the goods stored plus the weight of the goods transported shall not exceed the maximum applicable weight allowance for which the employee is eligible.

(4) *Changes in type of storage.* Authority may be granted for the conversion of household goods from temporary to nontemporary storage and from storage at personal expense to nontemporary storage at Government expense.

(g) *Time limitations.* Nontemporary storage shall be authorized for periods of time not exceeding 1 year and extended as necessary in accordance with the length of an employee's assignment at an isolated official station. Appropriate periodic review shall be made to determine whether current conditions at the isolated locality with regard to availability of housing warrant continuation of the authority for nontemporary storage. Eligibility for nontemporary storage at Government expense shall terminate on the employee's last day of active duty at the isolated official station. When an employee ceases to be eligible, nontemporary storage at Government expense may continue until the beginning of the second month after the month in which his eligibility terminates. However, the period of nontemporary storage shall not exceed 3 years.

[54 FR 20328, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§ 302–9.2 Nontemporary storage during assignment outside the continental United States.

(a) *Eligibility.* Under regulations that may be prescribed by the head of the agency concerned, an employee stationed at an official station other than one located in the continental United States or an employee or new appointee transferred or appointed to such a station may be allowed nontemporary storage of his/her household goods while so assigned if:

(1) The official station is one to which he/she is not authorized to take, or at which he/she is unable to use, the household goods; or

(2) The storage is authorized in the public interest; or

(3) The estimated cost of storage would be less than the cost of round-trip transportation (including temporary storage) of the household goods to the new official station.

(b) *Authorization.* Normally, the authorization for nontemporary storage shall be contained in the travel order or other document authorizing the employee's change of station or authorizing a new appointee to report to his/her official station. However, storage may be approved subsequently if the employee or new appointee would otherwise be eligible.

(c) *Allowable storage*—(1) *Place of storage.* The property may be stored either in available Government-owned storage space or in suitable commercial or privately owned space if Government-owned space is not available or if commercial or privately owned space obtained by the Government is more economical or suitable because of location, difference of transportation costs, or other reasons.

(2) *Allowable costs.* Allowable costs for storing the property include the cost of necessary packing, crating, unpacking, uncrating, transportation to and from place of storage, charges while in storage, and other necessary charges directly relating to the storage.

(3) *Partial storage.* The employee or new appointee may be authorized to have a portion of his/her goods transported to the official station unless it is a station to which he/she is not authorized to take, or at which he/she is unable to use, any of the goods. However, the weight of the goods stored plus the weight of the goods transported shall not exceed the maximum applicable weight allowance for which the employee is eligible.

(4) *Change in type of storage.* Authority may also be granted for the conversion of household goods from temporary to nontemporary storage at Government expense, and from storage at personal expense to nontemporary storage at Government expense, if the employee or new appointee is otherwise eligible.

(d) *Time limitations.* Nontemporary storage at Government expense may be authorized for a period not to exceed the length of the employee's tour of duty at the overseas station plus 1 month prior to the time the tour begins. The storage period may be extended for subsequent service or tours of duty at the same or other overseas stations if the provisions of paragraph (a) of this section continue to be met. When an employee ceases to be eligible for the allowance, storage at Government expense may continue until the beginning of the second month after the month in which his/her eligibility terminates, unless to avoid inequity the agency extends the period. Eligibility shall be deemed to terminate on the last day of active duty at the overseas station.

§ 302–9.3 Storage during school recess for Department of Defense overseas teachers.

(a) *Description.* The Department of Defense Overseas Teachers Pay and Personnel Practices Act (20 U.S.C. 905) provides authority for the storage of the household goods of Department of Defense overseas teachers during the recess period between 2 consecutive school years.

(b) *Regulations.* Storage of household goods of Department of Defense overseas teachers may be allowed at Government expense under regulations prescribed by the Secretary of Defense in accordance with this part.

(c) *Authorization and conditions*—(1) *Authorization.* Storage during the school recess should be authorized prior to the close of the school year. However, storage may be approved at a

later date if all the required terms and conditions have been fulfilled.

(2) *Agreement.* To be eligible for recess storage, a teacher serving at the close of a school year must agree in writing to serve as a teacher for the next school year.

(3) *Forfeited entitlements.* The storage shall be instead of quarters or quarters allowance authorized by 20 U.S.C. 905 and any other storage of household goods to which the teacher might be entitled through employment in another position during any recess period between 2 school years.

(d) *Allowable storage*—(1) *Place of storage.* The property may be stored either in available Government-owned space or in suitable commercial or privately owned space if Government-owned space is not available or if commercial or privately owned space obtained by the Government is more economical or suitable because of location, difference of transportation costs, or other reasons.

(2) *Allowable costs.* Allowable costs for storing the property include the cost of necessary packing, crating, unpacking, uncrating, transportation to and from place of storage, charges while in storage, and other necessary charges directly relating to the storage.

(3) *Weight limitations.* The weight of the household goods stored during the recess period shall not exceed the weight authorized for the employee less the weight of household goods stored under §302–9.2.

(e) *Time limitation.* The period of storage shall not exceed the period of the recess between the 2 school years.

(f) *Breach of agreement.* If the teacher does not report for service at the beginning of the next school year, except for reasons beyond his/her control and acceptable to the Department of Defense, he/she shall be obligated to reimburse the Department in the amount paid by the Department for the commercial storage, including related services. If, however, the property was stored in a Government facility, the teacher shall pay the agency an amount equal to the reasonable value of the storage furnished, including related services.

[54 FR 20328, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§302–9.4 Advance of funds.

Advances of funds are not authorized in connection with the storage allowances covered by this part.

[54 FR 20328, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

PART 302–10—ALLOWANCES FOR TRANSPORTATION AND EMERGENCY STORAGE OF A PRIVATELY OWNED VEHICLE

Subpart A—General Rules

Sec.

302–10.1 What is a ''privately owned vehicle (POV)''?
302–10.2 What is an ''official station'' for purposes of this part?
302–10.3 What is a ''post of duty'' for purposes of this part?
302–10.4 What are the purposes of the allowance for transportation of a POV?
302–10.5 What is the purpose of the allowance for emergency storage of a POV?
302–10.6 What POV transportation and emergency storage may my agency authorize at Government expense?
302–10.7 Must my agency authorize transportation or emergency storage of my POV?
302–10.8 What type of POV may I be authorized to transport, and if necessary, store under emergency circumstances?
302–10.9 For what transportation expenses will my agency pay?
302–10.10 For what POV emergency storage expenses will my agency pay?
302–10.11 May I receive an advance of funds for transportation and emergency storage of my POV?
302–10.12 May my agency determine that driving my POV is more advantageous and limit my reimbursement to what it would cost to drive my POV?

Subpart B—Transportation of a POV to a Post of Duty

General

302–10.100 Who is eligible for transportation of a POV to a post of duty?
302–10.101 In what situations may my agency authorize transportation of a POV to my post of duty?
302–10.102 How many POV's may I transport to a post of duty?
302–10.103 Do I have to ship my POV to my actual post of duty?
302–10.104 What may I do if there is no port or terminal at the point of origin and/or destination?

POV Transportation at Time of Assignment

302–10.140 Under what specific conditions may my agency authorize transportation of a POV to my post of duty upon my assignment to that post of duty?
302–10.141 What is the ''authorized point of origin'' when I transport a POV to my post of duty?
302–10.142 What will I be reimbursed if I transport a POV from a point of origin that is different from the authorized point of origin?
302–10.143 When I am authorized to transport a POV, may I have the manufacturer or the manufacturer's agent transport a new POV from the factory or other shipping point directly to my post of duty?

POV Transportation Subsequent to the Time of Assignment

302–10.170 Under what specific conditions may my agency authorize transportation of a POV to my post of duty subsequent to the time of my assignment to that post of duty?
302–10.171 If circumstances warrant an authorization to transport a POV to my post of duty after my assignment to the post of duty, must I sign a new service agreement?
302–10.172 Under what conditions may my agency authorize transportation of a replacement POV to my post of duty?
302–10.173 How many replacement POV's may my agency authorize me to transport to my post of duty at Government expense?
302–10.174 What is the ''authorized point of origin'' when I transport a POV, including a replacement POV, to my post of duty subsequent to the time of my assignment to that post of duty?
302–10.175 When I am authorized to transport a POV, including a replacement POV, to my post of duty subsequent to the time of my assignment to that post of duty, may I have the manufacturer or the manufacturer's agent transport a new POV from the factory or other shipping point directly to my post of duty?

Subpart C—Return Transportation of a POV from a Post of Duty

302–10.200 When am I eligible for return transportation of a POV from my post of duty?
302–10.201 In what situations will my agency pay to transport a POV transported from my post of duty?
302–10.202 When do I become entitled to return transportation of my POV from my post of duty to an authorized destination?
302–10.203 Is there any circumstance under which I may be authorized to transport my POV from a post of duty before completing my service agreement?
302–10.204 What is the ''authorized point of origin'' when I transport my POV from my post of duty?
302–10.205 What is the ''authorized destination'' of a POV transported under this subpart?
302–10.206 What should I do if there is no port or terminal at my authorized point of origin or authorized destination when I transport a POV from my post of duty?
302–10.207 What will I be reimbursed if I transport my POV from a point of origin or to a destination that is different from my authorized origin or destination?
302–10.208 If I retain my POV at my post of duty after conditions change to make use of the POV no longer in the interest of the Government, may I transport it at Government expense from the post of duty at a later date?
302–10.209 Under what conditions may my agency authorize me to transport from my post of duty a replacement POV purchased at that post of duty?

Subpart D—Transportation of a POV Wholly Within the Continental United States (CONUS)

302–10.300 When am I eligible for transportation of my POV wholly within CONUS at Government expense?
302–10.301 Under what conditions may my agency authorize transportation of my POV wholly within CONUS?
302–10.302 How many POV's may I transport wholly within CONUS?
302–10.303 If I am authorized to transport my POV wholly within CONUS, where must the transportation originate?
302–10.304 If I am authorized to transport my POV wholly within CONUS, what must the destination be?

Subpart E—Emergency Storage of a POV

302–10.400 When am I eligible for emergency storage of my POV?
302–10–401 Where may I store my POV if I receive notice to evacuate my immediate family and/or household goods from my post of duty?

Subpart F—Agency Responsibilities

302–10.500 What means of transportation may we authorize for POV's?
302–10.501 How should we administer the allowances for transportation and emergency storage of a POV?

302–10.502 What governing policies must we establish for the allowances for transportation and emergency storage of a POV?
302–10.503 Under what condition may we authorize transportation of a POV to a post of duty?
302–10.504 What factors must we consider in deciding whether to authorize transportation of a POV to a post of duty?
302–10.505 What must we consider in determining whether transportation of a POV wholly within CONUS is cost effective?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13474, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: FTR Amdt. 65, 62 FR 13794, Mar. 21, 1997, unless otherwise noted.

Subpart A—General Rules

NOTE TO SUPART A: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§ 302–10.1 What is a "privately owned vehicle (POV)"?

A motor vehicle not owned by the Government and used by the employee or his/her immediate family for the primary purpose of providing personal transportation.

§ 302–10.2 What is an "official station" for purposes of this part?

An official station is defined in § 302–1.4(k). For purposes of this part, an official station may be within or outside the continental United States (CONUS).

§ 302–10.3 What is a "post of duty" for purposes of this part?

An official station outside CONUS.

§ 302–10.4 What are the purposes of the allowance for transportation of a POV?

To reduce the Government's overall relocation costs by allowing transportation of a POV to your official station within CONUS when it is advantageous and cost effective to the Government, and to improve your overall effectiveness if you are transferred or otherwise assigned to a post of duty at which it is in the interest of the Government for you to have use of a POV for personal transportation.

§ 302–10.5 What is the purpose of the allowance for emergency storage of a POV?

To protect a POV transported at Government expense to your post of duty when the head of your agency determines that the post of duty is within a zone from which your immediate family and/or household goods should be evacuated.

§ 302–10.6 What POV transportation and emergency storage may my agency authorize at Government expense?

Your agency may authorize:

(a) Transportation of a POV to a post of duty as provided in subpart B of this part;

(b) Transportation of a POV from a post of duty as provided in subpart C of this part;

(c) Transportation of a POV wholly within CONUS as provided in subpart D of this part; and

(d) Emergency storage of a POV as provided in subpart E of this part.

§ 302–10.7 Must my agency authorize transportation or emergency storage of my POV?

No. However, if your agency does authorize transportation of a POV to your post of duty and you complete your service agreement, your agency must pay for the cost of returning the POV. Your agency determines the conditions under which it will pay for transportation and emergency storage and the procedures a transferred employee must follow.

§ 302–10.8 What type of POV may I be authorized to transport, and if necessary, store under emergency circumstances?

Only a passenger automobile, station wagon, small truck, or other similar vehicle that will be used primarily for personal transportation. You may not transport or store a trailer, airplane, or any vehicle intended for commercial use.

§ 302–10.9 For what transportation expenses will my agency pay?

When your agency authorizes transportation of your POV, it will pay for all necessary and customary expenses directly related to the transportation

of the POV, including 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.

§ 302–10.10 For what POV emergency storage expenses will my agency pay?

All necessary storage expenses, including but not limited to readying the POV for storage, local transportation to point of storage, storage, readying the POV for use after storage, and local transportation from the point of storage. Insurance on the POV is at your expense, unless it is included in the expenses allowed by this paragraph.

§ 302–10.11 May I receive an advance of funds for transportation and emergency storage of my POV?

Yes, in accordance with § 302–1.14(a) and not to exceed the estimated amount of the expenses authorized under this part for transportation and emergency storage of your POV.

§ 302–10.12 May my agency determine that driving my POV is more advantageous and limit my reimbursement to what it would cost to drive my POV?

Yes. Your agency decides whether it is more advantageous for you and/or a member of your immediate family to drive your POV for all or part of the distance or to have it transported. If your agency decides that driving the POV is more advantageous, your reimbursement will be limited to the allowances provided in part 302–2 of this chapter for the travel and transportation expenses you and/or your immediate family incur en route.

Subpart B—Transportation of a POV to a Post of Duty

NOTE TO SUBPART B: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

General

§ 302–10.100 Who is eligible for transportation of a POV to a post of duty?

An employee who is authorized to transfer to the post of duty, or a new appointee or a student trainee assigned to the post of duty.

§ 302–10.101 In what situations may my agency authorize transportation of a POV to my post of duty?

Your agency may authorize transportation when:

(a) At the time of your assignment, conditions warrant such authorization under § 302–10.140;

(b) Subsequent to the time of your assignment conditions, which did not warrant authorization at the time of your assignment, change to warrant such authorization under § 302–10.170; or

(c) Subsequent to the time of your assignment, conditions warrant authorization under § 302–10.172 of a replacement POV.

§ 302–10.102 How many POV's may I transport to a post of duty?

One. This does not, however, limit the transportation of a replacement POV when authorized under § 302–10.172.

§ 302–10.103 Do I have to ship my POV to my actual post of duty?

Yes. You may not transport the POV to an alternate location.

§ 302–10.104 What may I do if there is no port or terminal at the point of origin and/or destination?

Your agency will pay the entire cost of transporting the POV from your point of origin to your destination. If you prefer, however, you may choose to drive your POV from your point of origin at time of assignment to the nearest embarkation port or terminal, and/or from the debarkation port or terminal nearest your destination to your post of duty at any time. If you choose to drive, you will be reimbursed your one-way mileage cost, at the rate specified in part 301–4 of this subtitle, for

driving the POV from your 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 your authorized origin after delivering the POV to the port, or from your authorized destination to the port of debarkation to pick-up the POV, you will be reimbursed your one-way transportation cost. The total cost of round-trip travel, to deliver the POV to the port at the origin or to pickup the POV at the port at your destination, may not exceed the cost of transporting the POV to or from the port involved. You may not be reimbursed a per diem allowance for round-trip travel to and from the port involved.

POV TRANSPORTATION AT TIME OF ASSIGNMENT

§302–10.140 Under what specific conditions may my agency authorize transportation of a POV to my post of duty upon my assignment to that post of duty?

Your agency may authorize transportation when:

(a) It has determined in accordance with §302–10.503 of this part that it is in the interest of the Government for you to have use of your POV at the post of duty;

(b) You have signed a service agreement; and

(c) You meet any specific conditions your agency has established.

§302–10.141 What is the "authorized point of origin" when I transport a POV to my post of duty?

Your ''authorized point of origin'' is as follows:

If you are a—	Your "authorized point of origin'' is—
(a) A transferee	Your old official station.
(b) A new appointee or student trainee	Your place of actual residence.

§302–10.142 What will I be reimbursed if I transport a POV from a point of origin that is different from the authorized point of origin?

You will be reimbursed the transportation costs you incur, not to exceed the cost of transporting your POV from your authorized point of origin to your post of duty.

§302–10.143 When I am authorized to transport a POV, may I have the manufacturer or the manufacturer's agent transport a new POV from the factory or other shipping point directly to my post of duty?

Yes, provided:

(a) You purchased the POV new from the manufacturer or manufacturer's agent;

(b) The POV is transported FOB-shipping point, consigned to you and/or a member of your immediate family, or your agent; and

(c) Ownership of the POV is not vested in the manufacturer or the manufacturer's agent during transportation. In this circumstance, you will be reimbursed for the POV transportation costs, not to exceed the cost of transporting the POV from your authorized point of origin to your post of duty.

POV TRANSPORTATION SUBSEQUENT TO THE TIME OF ASSIGNMENT

§302–10.170 Under what specific conditions may my agency authorize transportation of a POV to my post of duty subsequent to the time of my assignment to that post of duty?

Your agency may authorize transportation when:

(a) You do not have a POV at your post of duty;

(b) You have not previously been authorized to transport a POV to that post of duty;

(c) You have not previously transported a POV outside CONUS during your assignment to that post of duty;

(d) Your agency has determined in accordance with §302–10.503 that it is in the interest of the Government for you to have use of your POV at the post of duty;

(e) You signed a service agreement at the time you were transferred in the interest of the Government, or assigned if you were a new appointee or student trainee, to your post of duty; and

(f) You meet any specific conditions your agency has established.

§ 302–10.171 If circumstances warrant an authorization to transport a POV to my post of duty after my assignment to the post of duty, must I sign a new service agreement?

No, provided you signed a service agreement at the time of your assignment to the post of duty. Violation of that service agreement, however, will result in your personal liability for the cost of transporting the POV.

§ 302–10.172 Under what conditions may my agency authorize transportation of a replacement POV to my post of duty?

Your agency may authorize a replacement POV when:

(a) You require an emergency replacement POV and you meet the following conditions:

(1) You had a POV which was transported to your post of duty at Government expense; and

(2) You require a replacement POV for reasons beyond your control and acceptable to your agency, such as when the POV is stolen, or seriously damaged or destroyed, or has deteriorated due to conditions at the post of duty; and

(3) Your agency determines in advance of authorization that a replacement POV is necessary and in the interest of the Government; or

(b) You require a non-emergency replacement POV and you meet the following conditions:

(1) You have a POV which was transported to a post of duty at Government expense;

(2) You have been stationed continuously during a 4-year period at one or more posts of duty; and

(3) Your agency has determined that it is in the Government's interest for you to continue to have a POV at your post of duty.

§ 302–10.173 How many replacement POV's may my agency authorize me to transport to my post of duty at Government expense?

Your agency 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 you first have use of the POV being replaced.

§ 302–10.174 What is the "authorized point of origin" when I transport a POV, including a replacement POV, to my post of duty subsequent to the time of my assignment to that post of duty?

Your agency determines the authorized point of origin within the United States.

§ 302–10.175 When I am authorized to transport a POV, including a replacement POV, to my post of duty subsequent to the time of my assignment to that post of duty, may I have the manufacturer or the manufacturer's agent transport a new POV from the factory or other shipping point directly to my post of duty?

Yes, under the same conditions specified in § 302–10.143 of this subpart.

Subpart C—Return Transportation of a POV From a Post of Duty

NOTE TO SUBPART C: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§ 302–10.200 When am I eligible for return transportation of a POV from my post of duty?

You are eligible for return transportation when:

(a) You were transferred to a post of duty in the interest of the Government; and

(b) You transported a POV under this part to the post of duty.

§ 302–10.201 In what situations will my agency pay to transport a POV transported from my post of duty?

Your agency will pay when:

(a) You are transferred back to the official station (including post of duty) from which you transferred to your current post of duty;

(b) You are transferred to a new official station within CONUS;

(c) You are transferred to a new post of duty, where your agency determines that use of a POV at that location is not in the interest of the Government;

(d) You separate from Government service after completion of an agreed period of service at the post of duty to

which the POV was transported under this part;

(e) You separate from Government service prior to completion of an agreed period of service at the post of duty to which the POV was transported under this part, and the separation is for reasons beyond your control and acceptable to your agency; or

(f) Conditions change at your post of duty such that use of the POV no longer is in the interest of the Government.

§ 302–10.202 When do I become entitled to return transportation of my POV from my post of duty to an authorized destination?

You become entitled when:

(a) You transported a POV to your post of duty at Government expense;

(b) You have the POV at that post of duty; and

(c) You have completed your service agreement.

§ 302–10.203 Is there any circumstance under which I may be authorized to transport my POV from a post of duty before completing my service agreement?

Yes. If conditions change at your post of duty such that use of your POV no longer is in the interest of the Government, or if you separate from Government service prior to completion of your service agreement for reasons beyond your control and acceptable to your agency, your agency may authorize return transportation to your authorized destination. When the return transportation is based on changed conditions, you still are required to complete your service agreement. If you do not, you will be required to repay the transportation costs.

§ 302–10.204 What is the "authorized point of origin" when I transport my POV from my post of duty?

The last post of duty to which you were authorized to transport your POV at Government expense.

§ 302–10.205 What is the "authorized destination" of a POV transported under this subpart?

The ''authorized destination'' is as follows:

If—	The authorized destination of the POV you transport at Government expense is—
(a) You are transferred to an official station within CONUS,	Your official station.
(b)(1) You are transferred to another post of duty and use of a POV at the new post is not in the interest of the Government;	Your place of actual residence.
(2) You separate from Government service and are eligible for transportation of your POV from your post of duty; or	Your place of actual residence.
(3) Conditions change at your post of duty such that use of your POV no longer is in the interest of the Government at that post of duty,	Your place of actual residence.

§ 302–10.206 What should I do if there is no port or terminal at my authorized point of origin or authorized destination when I transport a POV from my post of duty?

Your agency will pay the entire cost of transporting the POV from your authorized origin to your authorized destination. If you prefer, however, you may choose to drive your POV to the port of embarkation and/or from the port of debarkation. If you choose to drive, you will be reimbursed in the same manner as an employee covered under § 302–10.104.

§ 302–10.207 What will I be reimbursed if I transport my POV from a point of origin or to a destination that is different from my authorized origin or destination?

You will be reimbursed the transportation costs you actually incur, not to exceed what it would have cost to transport your POV from your authorized origin to the authorized destination.

§ 302–10.208 If I retain my POV at my post of duty after conditions change to make use of the POV no longer in the interest of the Government, may I transport it at Government expense from the post of duty at a later date?

Yes, your agency will pay the transportation costs not to exceed the cost of transporting it to the authorized destination, provided you otherwise meet all conditions for transportation of a POV.

§ 302–10.209 Under what conditions may my agency authorize me to transport from my post of duty a replacement POV purchased at that post of duty?

Your agency may authorize transportation only if:

(a) At the time you purchased the replacement POV, you met the conditions in § 302–10.172 of this part; and

(b) Prior to purchase of the replacement POV, your agency authorized you to purchase a replacement POV at the post of duty.

Subpart D—Transportation of a POV Wholly Within the Continental United States (CONUS)

NOTE TO SUBPART D: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§ 302–10.300 When am I eligible for transportation of my POV wholly within CONUS at Government expense?

When you are an employee who transfers within CONUS in the interest of the Government, or you are a new appointee or student trainee relocating to your first official station within CONUS.

§ 302–10.301 Under what conditions may my agency authorize transportation of my POV wholly within CONUS?

Your agency will authorize transportation only when:

(a) It has determined that use of your POV to transport you and/or your immediate family from your old official station (or place of actual residence, if you are a new appointee or student trainee) to your new official station would be advantageous to the Government;

(b) Both your old official station (or place of actual residence, if you are a new appointee or student trainee) and your new official station are located within CONUS; and

(c) Your agency further determines that it would be more advantageous and cost effective to the Government to transport your POV to the new official station at Government expense and to pay for transportation of you and/or your immediate family by commercial means than to have you or an immediate family member drive the POV to the new official station.

§ 302–10.302 How many POV's may I transport wholly within CONUS?

You may transport any number of POV's under this subpart, provided your agency determines such transportation is advantageous and cost effective to the Government.

§ 302–10.303 If I am authorized to transport my POV wholly within CONUS, where must the transportation originate?

The POV transportation must originate as follows:

If you are—	Your transportation must originate at—
(a) A transferee,	Your old official station.
(b) A new appointee or student trainee,	Your place of actual residence.

§ 302–10.304 If I am authorized to transport my POV wholly within CONUS, what must the destination be?

Your new official station.

Subpart E—Emergency Storage of a POV

NOTE TO SUBPART E: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§ 302–10.400 When am I eligible for emergency storage of my POV?

You are eligible when:

(a) Your POV was transported to your post of duty at Government expense; and

(b) The head of your agency determines that your post of duty is within a zone from which your immediate family and/or household goods should be evacuated.

§ 302–10.401 Where may I store my POV if I receive notice to evacuate my immediate family and/or household goods from my post of duty?

You may store your POV at a place determined to be reasonable by your agency whether the POV is already located at, or being transported to, your post of duty.

Subpart F—Agency Responsibilities

NOTE TO SUBPART F: Use of the pronouns ''we'' and ''you'' throughout this subpart refers to the agency.

§302–10.500 What means of transportation may we authorize for POV's?

(a) Commercial means if available at reasonable rates and under reasonable conditions; or

(b) Government means on a space-available basis.

§302–10.501 How should we administer the allowances for transportation and emergency storage of a POV?

To minimize costs and to promote an efficient workforce by providing an employee use of his/her POV when it mutually benefits the Government and the employee.

§302–10.502 What governing policies must we establish for the allowances for transportation and emergency storage of a POV?

You must establish policies governing:

(a) When you will authorize transportation and emergency storage of a POV;

(b) When you 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.

§302–10.503 Under what condition may we authorize transportation of a POV to a post of duty?

You may authorize transportation only when you determine, after consideration of the factors in §302–10.504, that it is in the interest of the Government for the employee to have use of a POV at the post of duty.

§302–10.504 What factors must we consider in deciding whether to authorize transportation of a POV to a post of duty?

You must consider:

(a) Whether local conditions at the employee's post of duty warrant use of a POV;

(b) Whether use of the POV will contribute to the employee's effectiveness on the job;

(c) Whether use of a POV of the type involved will be suitable under local conditions at the post of duty;

(d) Whether the cost of transporting the POV to and from the post of duty will be excessive, considering the time the employee has agreed to serve at the post of duty.

§302–10.505 What must we consider in determining whether transportation of a POV wholly within CONUS is cost effective?

(a) Cost of travel by POV.

(b) Cost of transporting the POV.

(c) Cost of travel if the POV is transported.

(d) Productivity benefit you derive from the employee's accelerated arrival at the new official station.

PART 302–11—RELOCATION INCOME TAX (RIT) ALLOWANCE

Sec.

302–11.1 Authority.
302–11.2 Coverage.
302–11.3 Types of moving expenses or allowances covered and general limitations.
302–11.4 Exclusions from coverage.
302–11.5 Definitions and discussion of terms.
302–11.6 Procedures in general.
302–11.7 Procedures for determining the WTA in Year 1.
302–11.8 Rules and procedures for determining the RIT allowance in Year 2.
302–11.9 Responsibilities.
302–11.10 Claims for payment and supporting documentation and verification.
302–11.11 Violation of service agreement.
302–11.12 Advance of funds.
302–11.13 Source references.
APPENDIX A TO PART 302–11—FEDERAL TAX TABLES FOR RIT ALLOWANCE
APPENDIX B TO PART 302–11—STATE TAX TABLES FOR RIT ALLOWANCE

APPENDIX C TO PART 302–11—FEDERAL TAX TABLES FOR RIT ALLOWANCE—YEAR 2
APPENDIX D TO PART 302–11—PUERTO RICO TAX TABLES FOR RIT ALLOWANCE

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13474, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 54 FR 20332, May 10, 1989, unless otherwise noted.

§ 302–11.1 Authority.

Payment of a relocation income tax (RIT) allowance is authorized to reimburse eligible transferred employees for substantially all of the additional Federal, State, and local income taxes incurred by the employee, or by the employee and spouse if a joint tax return is filed, as a result of certain travel and transportation expenses and relocation allowances which are furnished in kind, or for which reimbursement or an allowance is provided by the Government. Payment of the RIT allowance also is authorized for income taxes paid to the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the U.S. possessions in accordance with a decision of the Comptroller General of the United States (67 Comp. Gen. 135 (1987)). The RIT allowance shall be calculated and paid as provided in this part.

[FTR Amdt. 30, 58 FR 15437, Mar. 23, 1993]

§ 302–11.2 Coverage.

(a) *Eligible employees.* Payment of a RIT allowance is authorized for employees transferred on or after November 14, 1983, in the interest of the Government from one official station to another for permanent duty. The effective date of an employee's transfer is the date the employee reports for duty at the new official station as provided in § 302–1.4(l).

(b) *Individuals not covered.* The provisions of this part are not applicable to the following individuals or employees:

(1) New appointees;

(2) Employees assigned under the Government Employees Training Act (see 5 U.S.C. 4109); or

(3) Employees returning from overseas assignments for the purpose of separation.

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 17, 56 FR 23658, May 23, 1991; FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§ 302–11.3 Types of moving expenses or allowances covered and general limitations.

The RIT allowance is limited by law as to the types of moving expenses that can be covered. The law authorizes reimbursement of additional income taxes resulting from certain moving expenses furnished in kind or for which reimbursement or an allowance is provided to the transferred employee by the Government. However, such moving expenses are covered by the RIT allowance only to the extent that they are actually paid or incurred, and are not allowable as a moving expense deduction for tax purposes. The types of expenses or allowances listed in paragraphs (a) through (i) of this section, are covered by the RIT allowance within the limitations discussed.

(a) *En route travel.* Travel (including per diem) and transportation expenses of the transferred employee and immediate family for en route travel from the old official station to the new official station. (See part 302–2.)

(b) *Household goods shipment.* Transportation (including temporary storage) expenses for movement of household goods from the old official station to the new official station. (See part 302–8.)

(c) *Nontemporary storage expenses.* Allowable expenses for nontemporary storage of household goods belonging to an employee transferred on or after November 14, 1983, through October 11, 1984, to an isolated location in the continental United States. (See § 302–9.1.) Nontemporary storage expenses are not covered by the RIT allowance for transfers on or after October 12, 1984. (See § 302–11.4(c).)

(d) *Mobile home movement.* Expenses for the movement of a mobile home for use as a residence when movement is authorized instead of shipment and temporary storage of household goods. (See part 302–7.)

(e) *Househunting trip.* Travel (including per diem) and transportation expenses of the employee and spouse for one round trip to the new official station to seek permanent residence quarters. (See part 302–4.)

(f) *Temporary quarters.* Subsistence expenses of the employee and immediate family during occupancy of temporary quarters. (See part 302–5.)

(g) *Real estate expenses.* Allowable expenses for the sale of the residence (or expenses of settlement of an unexpired lease) at the old official station and for purchase of a home at the new official station for which reimbursement is received by the employee. (See part 302–6.)

(h) *Miscellaneous expense allowance.* A miscellaneous expense allowance for the purpose of defraying certain expenses associated with discontinuing a residence at one location and establishing a residence at the new location in connection with an authorized or approved permanent change of station. (See part 302–3.)

(i) *Relocation services.* Payments, or portions thereof, made to a relocation service company for services provided to a transferred employee (see part 302–12), subject to the conditions stated in this paragraph and within the general limitations of this section applicable to other covered expenses.

(1) *For employees transferred on or after November 14, 1983, through October 11, 1984.* The amount of a broker's fee or real estate commission, or other real estate sales transaction expenses which normally are reimbursable to the employee under § 302–6.2 but have been paid by a relocation service company incident to an assigned sale from the employee, provided that such payments constitute income to the employee. For the purposes of this regulation, an assigned sale occurs when an employee obtains a binding agreement for the sale of his/her residence and assigns the inherent rights and obligations of that agreement to a relocation company that is providing services under contract with the employing agency. For example, if the employee incurs an obligation to pay a specified broker's fee or real estate commission under the terms of the sales agreement, this obligation along with the sales agreement is assigned to the relocation company and may, upon payment of the obligation by the relocation company, constitute income to the employee. (See § 302–12.7 entitled ''Income tax consequences of using relocation companies.'')

(2) *For employees transferred on or after October 12, 1984.* Expenses paid by a relocation company providing relocation services to the transferred employee pursuant to a contract with the employing agency to the extent such payments constitute income to the employee. (See § 302–12.7.)

NOTE: See reference shown in parentheses for reimbursement provisions for each allowance listed in paragraphs (a) through (i) of this section. See section 217 of the Internal Revenue Code (IRC) and Internal Revenue Service (IRS) Publication 521 entitled ''Moving Expenses'' and appropriate State and local tax authority publications for additional information on the taxability of moving expense reimbursements and the allowable tax deductions for moving expenses.

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§ 302–11.4 Exclusions from coverage.

The provisions of this part are not applicable to the following:

(a) Any tax liability that may result from payments by the Government to relocation companies on behalf of employees transferred on or after November 14, 1983, through October 11, 1984, other than the payments for those expenses specified in § 302–11.3(i)(1).

(b) Any tax liability incurred for local income taxes other than city income tax as a result of moving expense reimbursements for employees transferred on or after November 14, 1983, through October 11, 1984. (See definition in § 302–11.5(b).)

(c) Any tax liability resulting from reimbursed expenses for any nontemporary storage of household goods except as specifically provided for in § 302–11.3(c).

(d) Any tax liability resulting from paid or reimbursed expenses for shipment of a privately owned automobile.

(e) Any tax liability resulting from an excess of reimbursed amounts over the actual expense paid or incurred. For instance, if an employee's reimbursement for the movement of household goods is based on the commuted

rate schedule and his/her actual moving expenses are less than the reimbursement, the tax liability resulting from the difference is not covered by the RIT allowance. (See § 302–11.8(c)(2)(i).)

(f) Any tax liability resulting from an employee's decision not to deduct moving expenses for which a tax deduction is allowable under the Internal Revenue Code or appropriate State and local tax codes. (See §§ 302–11.8(b)(1) and 302–11.8(c)(2).)

(g) Any tax liability resulting from the payment of recruitment, retention, or relocation bonuses authorized by the Office of Personnel Management pursuant to 5 U.S.C. 5753 and 5754, or any other provisions which allow relocation payments that are not reimbursements for travel, transportation, and other expenses incurred in relocation.

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 17, 56 FR 23658, May 23, 1991; FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§ 302–11.5 Definitions and discussion of terms.

For purposes of this part, the following definitions will apply:

(a) *State income tax.* A tax, imposed by a State tax authority, that is deductible for Federal income tax purposes as a State income tax under section 164(a)(3) of the IRC. ''State'' means any one of the several States of the United States and the District of Columbia.

(b) *Local income tax.* A tax, imposed by a recognized city or county tax authority, that is deductible for Federal income tax purposes as a local (city or county) income tax under section 164(a)(3) of the IRC; except, that for employees transferred on or after November 14, 1983, through October 11, 1984, local income tax shall be construed to mean only city income tax. For purposes of this regulation:

(1) *City* means any unit of general local government which is classified as a municipality by the Bureau of the Census, or which is a town or township that in the determination of the Secretary of the Treasury possesses powers and performs functions comparable to those associated with municipalities, is closely settled, and contains within its boundaries no incorporated places as defined by the Bureau of the Census (31 CFR 215.2(b)(1)).

(2) *County* means any unit of local general government which is classified as a county by the Bureau of the Census (31 CFR 215.2(e)).

(c) *Covered moving expense reimbursements or covered reimbursements.* As used herein, these terms include those moving expenses listed in § 302–11.3 as being covered by the RIT allowance and which may be furnished in kind, or for which reimbursement or an allowance is provided by the Government.

(d) *Covered taxable reimbursements.* Covered moving expense reimbursements minus the tax deductions allowable under the IRC and IRS regulations for moving expenses. (See determination in § 302–11.8(c).)

(e) *Year 1 or reimbursement year.* The calendar year in which reimbursement or payment for moving expenses is made to, or for, the employee under the provisions of this part. All or part of these reimbursements (see § 302–11.6) are reported to the IRS as income (wages, salary, or other compensation) to the employee for that tax year under the provisions of the IRC and IRS regulations, and are subject to Federal tax withholding. The withholding tax allowance (WTA) (see paragraph (f)(1) of this section) is calculated in Year 1, to cover the employee's Federal tax withholding obligations each time covered moving expense reimbursements are made that result in a Federal tax withholding obligation. For purposes of this part, an advance of funds for any of the covered moving expenses is not considered to be a reimbursement or a payment until the travel voucher settlement for such expenses takes place. If an employee's reimbursement for moving expenses is spread over more than one year, he/she will have more than one Year 1.

(f) *Year 2.* The calendar year in which a claim for the RIT allowance is paid.

(1) Generally, Year 2 will be the calendar year immediately following Year 1 and in which the employee files a tax return reflecting his/her tax liability for income received in Year 1. However, there may be instances where the employee's claims submission and/or payment of the RIT allowance is delayed beyond the calendar year immediately

following Year 1. (Year 1 will always be the calendar year that reimbursements are received; see paragraph (e) of this section.) Year 2 will be the calendar year in which the RIT allowance is actually paid.

(2) The RIT allowance is calculated in Year 2 and paid to cover the additional tax liability (resulting from moving expense reimbursements received in Year 1) not covered by the WTA paid in Year 1. If an employee's covered taxable reimbursements are spread over more than one year, he/she will have more than one Year 2.

(g) *Federal withholding tax rate (FWTR).* The tax rate applied to incremental income to determine the amount to be withheld for Federal income tax from salary or other compensation such as moving expense reimbursements. Because moving expense reimbursements constitute supplemental wages for Federal income tax purposes, the 20 percent flat rate of withholding is generally applicable to such reimbursements. (See § 302–11.7(c).) Agencies should refer to the Treasury Financial Manual, TFM 3–5000, and applicable IRS regulations for complete and up-to-date information on this subject.

(h) *Earned income.* For purposes of the RIT allowance, ''earned income'' shall include only the gross compensation (salary, wages, or other compensation such as reimbursement for moving expenses and the related WTA (see paragraph (n) of this section) and any RIT allowance (see paragraph (m) of this section) paid for moving expense reimbursement in a prior year) that is reported as income on IRS Form W–2 for the employee (employee and spouse, if filing jointly), and if applicable, the net earnings (or loss) for self-employment income shown on Schedule SE of the IRS Form 1040. Earned income may be from more than one source. (See § 302–11.8(d).)

(i) *Marginal tax rate (MTR).* The tax rate (for example, 33 percent) applicable to a specific increment of income. The Federal, Puerto Rico, and State marginal tax rates to be used in calculating the RIT allowance are provided in appendices A through D of this part. (See § 302–11.8(e)(3) of this part for instructions on local marginal tax rate determinations.)

(j) *Combined marginal tax rate (CMTR).* A single rate determined by combining the applicable marginal tax rates for Federal (or Puerto Rico, when applicable), State, and local income taxes, using formulas provided in § 302–11.8(e)(5).

(k) *Gross-up.* Payment for the estimated additional income tax liability incurred by an employee as a result of reimbursements or payments by the Government for the covered moving expenses listed in § 302–11.3.

(l) *Gross-up formulas.* The formulas used to determine the amount of the gross-up for the WTA and the RIT allowance. The gross-up formulas used herein compensate the employee for the initial tax, the tax on tax, etc. Note that the WTA gross-up formula in § 302–11.7(d) is different than the RIT gross-up formula prescribed in § 302–11.8(f).

(m) *RIT allowance.* The amount of payment computed and paid in Year 2 to cover substantially all of the estimated additional tax liability incurred as a result of the covered moving expense reimbursements received in Year 1.

(n) *Withholding tax allowance (WTA).* The withholding tax allowance (WTA), paid in Year 1, covers the employee's Federal income tax withholding liability on covered taxable reimbursements received in Year 1. The amount is computed by applying the withholding gross-up formula prescribed in § 302–11.7(d) (using the Federal withholding tax rate) each time that a Federal withholding obligation is incurred on covered moving expense reimbursements received in Year 1. Grossing-up the Federal withholding amount protects the employee from using part of his/her moving expense reimbursement to pay Federal withholding taxes. (See § 302–11.7.)

(o) *State gross-up.* Payment for the estimated additional State income tax liability incurred by an employee as a result of reimbursements or payments by the Government for the covered moving expenses listed in § 302–11.3 that are deductible for Federal income tax but not for State income tax purposes.

(p) *State gross-up formula.* The formula prescribed in § 302–11.8(f)(3) to be used in determining the amount to be included in the RIT allowance to compensate an employee for the additional State income tax incurred in States that do not allow the deduction of moving expenses.

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 14, 56 FR 9290, Mar. 6, 1991; FTR Amdt. 26, 57 FR 28636, June 26, 1992; FTR Amdt. 30, 58 FR 15437, Mar. 23, 1993; FTR Amdt. 32, 58 FR 58244, Oct. 29, 1993]

§ 302–11.6 Procedures in general.

(a) This regulation sets forth procedures for the computation and payment of the RIT allowance and defines agency and employee responsibilities. This part does not require changes to those internal fiscal procedures established by the individual agencies pursuant to IRS regulations, or the Treasury Financial Manual, provided that the intent of the statute authorizing the RIT allowance and this part are not disturbed.

(b) The total amount reimbursed or paid to the employee, or on his/her behalf, for travel, transportation, and other relocation expenses and allowances is includable in the employee's gross income pursuant to the IRC and certain State or local government tax codes. Some moving expenses for which reimbursements are received may be deducted from income by the employee as moving expense deductions, subject to certain limitations prescribed by the IRS or pertinent State or local tax authorities. Reimbursements for nondeductible moving expenses are subject to income tax. (See IRS Publication 521 entitled ''Moving Expenses'' and the appropriate State and local tax codes for detailed information.)

(c) Usually, if the employee is reimbursed for nondeductible moving expenses, the amount of these reimbursements is subject to withholding of Federal income tax in accordance with IRS regulations at the time of reimbursement. Under existing fiscal procedures, the amount of the employee's withholding obligation is usually deducted either from reimbursements for the moving expenses at the time of reimbursement or from the employee's salary. (See Treasury Financial Manual.)

(d) Payment of a WTA established herein will offset deductions for the Federal income tax withholding on moving expense reimbursements, and on the WTA itself, from the employee's moving expense reimbursements or from salary.

(e) The total amount of the RIT allowance can be computed after the end of Year 1 as soon as the earned income level, income tax filing status, total covered taxable reimbursements, and the applicable marginal tax rates can be determined. Employee claims for the RIT allowance should be submitted in accordance with this part and the employing agency's procedures.

(f) Procedures are prescribed in §§ 302–11.7 and 302–11.8 for computation and payment of the WTA and the RIT allowance. These procedures are built on existing fiscal procedures and IRS regulations regarding reporting of employee income from reimbursements and withholding of taxes on supplemental wages.

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§ 302–11.7 Procedures for determining the WTA in Year 1.

(a) *General rules.* The WTA is designed to cover only the employee's withholding tax obligation for Federal income taxes on income resulting from covered moving expense reimbursements. (See definition in § 302–11.5(c).) Other withholding tax obligations, if any, such as for social security taxes or for State and/or local income taxes on income resulting from moving expense reimbursements shall not be included in the calculation of the WTA payment. The amount of the WTA is equal to the Federal income tax withholding obligation incurred by the employee on covered moving expense reimbursements (which are not offset by deductible moving expenses) and on the WTA itself. Each time covered moving expense reimbursements are paid to or on behalf of the employee, the WTA shall be calculated, accounted for, and reported as provided in paragraphs (b) through (g) of this section.

(b) *Determination of amount of reimbursement subject to withholding.* Under IRS regulations, income resulting from reimbursements for nondeductible

moving expenses is subject to withholding of Federal income taxes. (See IRS Publication 521, ''Moving Expenses.'') There are some moving expenses which may be reimbursed but are not covered taxable reimbursements (see definition in § 302–11.5(d)) for purposes of the WTA and RIT allowance calculations, such as nontemporary storage of household goods. (See exclusions in § 302–11.4.) Therefore, the actual amount of the covered taxable reimbursements may be different than the amount of nondeductible moving expenses subject to Federal income tax withholding. The difference in these amounts should not be substantial; therefore, the amount of nondeductible moving expenses subject to Federal income tax withholding, as determined by the agency pursuant to IRS regulations, may be used in calculating the WTA. (Note that the RIT calculation procedure in § 302–11.8 requires determination of covered taxable reimbursements.)

(c) *Determination of Federal withholding tax rate (FWTR).* Moving expense reimbursements constitute supplemental wages for Federal income tax purposes. Therefore, an agency must withhold at the withholding rate applicable to supplemental wages. Currently, the supplemental wages withholding rate is 28 percent. The supplemental wages withholding rate should be used in calculating the WTA unless under an agency's withholding procedures a different withholding rate is used pursuant to IRS tax regulations. In such cases, the applicable withholding rate shall be substituted for the supplemental wages withholding rate in the calculation shown in paragraph (d) of this section.

(d) *Calculation of the WTA.* The WTA is calculated by substituting the amounts determined in paragraphs (b) and (c) of this section into the following WTA gross-up formula:

Formula:

$$Y = \frac{X}{1-X}(N)$$

Where:
Y = WTA
X = FWTR (generally, 28 percent)
N = nondeductible moving expenses/covered taxable reimbursements

Example:
If:
X = 28 percent
N = $20,000
Then:

$$Y = \frac{.28}{1-.28}(\$20{,}000)$$

Y = .3889($20,000)
Y = $7778.00

(e) *WTA payment and employee agreement for repayment.* (1) The WTA may be calculated several times within Year 1 if reimbursements for moving expenses are made on more than one travel voucher. Each time an employee is reimbursed for moving expenses which are subject to Federal tax withholding in accordance with the IRS regulations, the WTA will be calculated and paid unless the employee fails to comply with the requirements in paragraph (e)(2) of this section.

(2) The employee shall be required to agree in writing to repay any excess amount paid to him/her in Year 1 (see §§ 302–11.8(f)(5) and 302–11.9(b)(3)), and submit the required certified tax information and claim for his/her RIT allowance within a reasonable length of time (as determined by the agency) after the close of Year 1. Failure of the employee to comply with this requirement will preclude the agency's payment of the WTA. The entire WTA will be considered an excess payment if the RIT allowance claim is not submitted in a timely manner to settle the RIT allowance account.

(f) *Determination of employee's withholding tax on WTA.* Since the amount of the WTA is considered income to the employee, it is subject to the same tax withholding requirements as all other moving expense reimbursements. (See Treasury Financial Manual, Section 4080, Moving Expense Reimbursements, for withholding requirements.)

(g) *End of year reporting.* At the end of the year, agencies generally are required to issue IRS Form(s) W–2 for each employee showing total gross compensation (including moving expense reimbursements) and the applicable amount of Federal taxes withheld. For tax reporting purposes, the WTA is to be treated as a moving expense reimbursement. The total

amount of the employee's WTA's paid during the year as well as the amount of moving expense reimbursements should be included as income on the employee's Form W–2. The Federal tax withholding amount applicable to the moving expense reimbursements and the WTA should also be included on the employee's Form W–2. The amount of the WTA's also will be furnished to the employee along with the amount of moving expense reimbursements on IRS Form 4782 or another itemized listing provided for the employee's use in preparing his/her tax return (see IRS regulations for further guidance) and in claiming the RIT allowance as provided in § 302–11.8.

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 14, 56 FR 9290, Mar. 6, 1991; FTR Amdt. 58, 62 FR 10709, Mar. 10, 1997]

§ 302–11.8 Rules and procedures for determining the RIT allowance in Year 2.

(a) *Summary/overview of procedures.* The RIT allowance will be calculated and claimed in Year 2. This can be accomplished as soon as the employee can determine earned income (as defined herein), income tax filing status, covered taxable reimbursements for Year 1, and the applicable marginal tax rates. The RIT allowance is then calculated using the gross-up formula under procedures prescribed herein. Since the RIT allowance is considered income, appropriate withholding taxes on the RIT allowance are deducted and the balance constitutes the net payment to the employee. Rules, procedures, and the prescribed tax tables for these calculations are provided in paragraphs (b) through (g) of this section, and in appendices A, B, and C of this part.

(b) *General rules and assumptions.* (1) The procedures prescribed herein for calculations and payment of the RIT allowance are based on certain assumptions jointly developed by GSA and IRS, and tax tables developed by IRS. This approach avoids a potentially controversial and administratively burdensome procedure requiring the employee to furnish extensive documentation, such as certified copies of actual tax returns and reconstructed returns, in support of a claim for a RIT allowance payment. Specifically, the following assumptions have been made:

(i) The employee will claim allowable moving expense deductions for the same tax year in which the corresponding moving expense reimbursements are included in income;

(ii) Changes to the IRC, applicable to the 1987 and subsequent tax years, require that allowable moving expense deductions must be taken as an itemized deduction from gross income rather than as an adjustment to gross income as in previous tax years. It is assumed that employees will receive the benefit of allowable moving expense deductions to offset income either by itemizing their moving expense deductions or through the increased standard deductions.

(iii) Prior to the Tax Reform Act of 1986, it was assumed that the employee's (and spouse's, if a joint return is filed) earned income, filing status, and CMTR determined for Year 1 (and used in determining the RIT allowance in Year 2) would remain the same or would not be substantially different in the second and subsequent tax years. However, the Tax Reform Act of 1986 substantially changed the Federal tax structure making it necessary to compute a separate CMTR for Year 1 and for Year 2. (See paragraph (e) of this section.) The formula for calculating the RIT allowance to be paid in 1988 and subsequent years is shown in paragraph (f) of this section. It is assumed that within the accuracy of the calculation, the State and local tax rates for Year 1 and Year 2 will remain the same or will not be substantially different. Therefore, the State and local tax rates for Year 1 shall be used in calculating the CMTR for Year 2.

(2) The prescribed procedures, which yield an estimate of an employee's additional tax liability due to moving expense reimbursements, are to be used uniformly. They are not to be adjusted to accommodate an employee's unique circumstance which may differ from the assumed circumstances stated in paragraph (b)(1) of this section.

(3) An adjustment of the RIT allowance paid in Year 2 for the covered taxable reimbursements received in Year 1 is required if the tax information certified to on the RIT allowance claim is

different than that shown on the actual Federal tax return filed with IRS for Year 1 or changed for any reason after filing of the tax return, so as to affect the CMTR's used in the RIT allowance calculation. (See § 302–11.10 for claims procedures.)

(c) *Determination of covered taxable reimbursements.* (1) Generally, the amount of the covered taxable reimbursements is the difference between (i) the amount of covered moving expense reimbursements for the allowances listed in § 302–11.3 that was included in the employee's income in Year 1, and (ii) the maximum amount of allowable moving expenses that may be claimed as a moving expense deduction by the employee on his/her Federal tax return under IRS tax regulations to offset the income resulting from moving expense reimbursements for Year 1. The covered taxable reimbursements will be determined as if the employee had itemized and deducted all allowable moving expense deductions. (See assumption made in paragraph (b)(1)(ii) of this section.) If the employee is precluded from claiming moving expense deductions because he/she does not meet IRS requirements for the distance test, then the amount of covered taxable reimbursements is the same as the amount of covered moving expense reimbursements. (See § 302–11.5(d).)

(2) For purposes of calculating the RIT allowance, the following special rules apply to the determination of moving expense deductions to offset moving expense reimbursements reported as income:

(i) The total amount of reimbursement (which was reported as income) for the expenses of en route travel for the employee and family (see § 302–11.3(a)) and transportation (including up to 30 days temporary storage) of household goods (see § 302–11.3(b)) to the new official station shall be used as a moving expense deduction. (See also § 302–11.4 (e) and (f).)

(ii) The total amount of reimbursement for a househunting trip, temporary quarters (up to 30 days at new station) and real estate transaction expenses (see § 302–11.3 (e), (f), (g), and (i)), up to the maximum allowable deduction under IRS tax regulations, shall be used as a moving expense deduction. For example, an employee and spouse filing a joint return and residing in the same household at the end of the tax year may deduct up to $3,000 for these expenses. (No more than $1,500 of the $3,000 may be claimed for a househunting trip and temporary quarters expenses combined.) If the employee was reimbursed $1,350 for a househunting trip and temporary quarters expenses and $9,000 for real estate expenses, the moving expense deductions would be $1,350 for the househunting trip and temporary quarters expenses and $1,650 for real estate expenses. If the employee's reimbursement was $1,850 for the househunting trip and temporary quarters expenses and $9,000 for real estate expenses, the moving expense deductions would be $1,500 for the househunting trip and temporary quarters expenses and $1,500 for real estate expenses. If the employee had no reimbursement for a househunting trip and temporary quarters, the full $3,000 would be applied to the $9,000 reimbursement for real estate expenses. (See IRS Publication 521, ''Moving Expenses,'' for these and other maximums which vary by situation and filing status.)

(3) Procedures and examples are provided herein as if all moving expense reimbursements are received in one year with all moving expense deductions applied in that same year to arrive at the covered taxable reimbursements. However, when reimbursements span more than one year, the amount of covered taxable reimbursements must be determined separately for each reimbursement year (Year 1). The maximum moving expense deductions apply to the entire move. Under IRS tax regulations, the employee has some discretion as to when he/she claims these deductions (e.g., in the year of the move when the expense was paid or in the year of reimbusement, if these actions do not occur in the same year). However, for purposes of the RIT allowance procedures, the moving expense deductions will be applied in the year that the corresponding reimbursement is made. For example, if an employee incurred and was reimbursed $1,000 for a househunting trip and temporary quarters in 1989 and an additional $1,000

for temporary quarters in 1990, this employee, according to his/her particular situation and tax filing status, may deduct $1,500 of these expenses in moving expense deductions. In calculating the RIT allowance for 1989, $1,000 of the $1,500 deduction is used to offset the $1,000 reimbursement in 1989 resulting in zero covered taxable reimbursements for the househunting trip and temporary quarters for 1989. The remaining $500 (balance of the $1,500 not used in determining covered taxable reimbursements for 1989) will be used to offset the $1,000 temporary quarters reimbursement in 1990 (second Year 1), leaving $500 of the temporary quarters reimbursement as a covered taxable reimbursement for 1990.

(4) Although the WTA amount is included in income (see § 302–11.7), it shall not be included in the amount of covered taxable reimbursements. Under the procedures and formulas established herein, the proper amount of the RIT allowance is calculated using the RIT gross-up formula with the WTA and any prior RIT allowance payments excluded from covered taxable reimbursements.

(5) Agencies are cautioned that there may be moving expenses reimbursed to the employee that are not covered by the RIT allowance. (See exclusions in § 302–11.4; also see discussion in § 302–11.7 regarding covered taxable reimbursements versus nondeductible expenses.)

(d) *Determination of income level and filing status.* In order to determine the CMTR's needed to calculate the RIT allowance, the employee must determine the appropriate amount of earned income (as prescribed herein) that was or will be reported on his/her Federal tax return for the tax year in which the covered taxable reimbursements were received (Year 1). Such amount will also include the spouse's earned income if a joint filing status is claimed. For purposes of this regulation, appropriate earned income shall include only the amount of gross compensation reported on IRS Form(s) W–2, and, if applicable, the net earnings (or loss) from self-employment income as shown on Schedule SE of IRS Form 1040. (See § 302–11.5(h).) (Note that moving expense reimbursements including the WTA amounts and any RIT allowance paid for a prior Year 1 are to be included in earned income and should be shown as income on the Form W–2; if they are not, other appropriate documentation shall be furnished by the agency.) (See § 302–11.7(g).) The amount of earned income as determined under this paragraph and the tax filing status (for example, from lines 1 through 5 on the 1987 IRS Form 1040) shall be contained in a certified statement on, or attached to, the voucher claiming the RIT allowance. (See § 302–11.10.) If a joint filing status is claimed and the spouse's earned income is included, the spouse must sign the certified statement. If the spouse does not sign the statement, earned income will include only the employee's earned income and the RIT allowance will be calculated on that basis. This condition will not apply if an employee is allowed, under IRS rules, to file a joint return as a surviving spouse.

(e) *Determination of the CMTR's.* The gross-up formula used to calculate the RIT allowance in paragraph (f) of this section, requires the use of two CMTR's—one for Year 1 in which reimbursements were received and the other for Year 2 in which the RIT allowance is paid. CMTR's are single tax rates calculated to represent the Federal, State, and/or local income tax rates applicable to the earned income determined for Year 1. (See paragraph (d) of this section.) The CMTR's will be determined as follows:

(1) *Federal marginal tax rates.* The Federal marginal tax rates for Year 1 and Year 2 are determined by using the income level and filing status determined under paragraph (d) of this section and contained in the certified statement by the employee (or employee and spouse) on the RIT allowance claim, and applying the prescribed Federal tax tables contained in appendices A and C of this part. For example, if the income level for the 1989 tax year (Year 1) was $84,100 for a married employee filing a Federal joint return, the Federal marginal tax rate would be 33 percent for Year 1 (1989) (see appendix A of this part) and 28 percent for Year 2 (1990) (see appendix C of this part). These rates would be used regardless of how much of the $84,100

was attributable to reimbursement for the employee's relocation expenses.

NOTE: These marginal rates are different from the withholding tax rate used for WTA.

If the employee incurs only Federal income tax (i.e., there are no State or local taxes), the Federal marginal tax rates determined from appendices A and C of this part are the CMTR's to be used in the RIT gross-up formula provided in § 302–11.8(f). In such cases, the provisions of paragraphs (e) (2) and (3) of this section do not apply.

(2) *State marginal tax rate.* (i) If the employee incurs an additional State income tax (see definition in § 302–11.5(a)) liability as a result of moving expense reimbursements, the appropriate State tax table in appendix B of this part is to be used to determine the applicable State marginal tax rate that will be substituted into the formula for determining the CMTR for both Year 1 and Year 2. The appropriate State tax table will be the one that corresponds to the tax year in which the reimbursements are paid to the employee (Year 1). The income level determined in paragraph (d) of this section for Federal taxes shall be used to identify the appropriate income bracket in the State tax table. The applicable State marginal tax rate is obtained from the selected income bracket column for the State where the employee is required to pay State income tax on moving expense reimbursements. The tax rates shown in the table apply to all employees regardless of their filing status, except where a separate rate is shown for a single filing status.

(ii) The lowest income bracket shown in the State tax tables in appendix B of this part is $20,000–$24,999. In cases where the employee's (employee's and spouse's, if filing jointly) earned income as determined under paragraph (d) of this section is less than this income bracket, an appropriate State marginal tax rate shall be established by the employing agency from the applicable State tax code or regulations issued pursuant thereto. Such State marginal tax rate shall be representative of the earned income level in question but in no case more than the marginal tax rate established in appendix B of this part for the $20,000–$24,999 income bracket for the particular State in which an additional tax obligation has been incurred.

(iii) The prescribed State marginal tax rates generally are expressed as a percent of taxable income. However, if the applicable State marginal tax rate is stated as a percentage of the Federal income tax liability, the State tax rate must be converted to a percent of taxable income to be used in the CMTR formulas in paragraph (e)(5) of this section. This is accomplished by multiplying the applicable Federal tax rate for Year 1 by the applicable State tax rate. For example, if the Federal tax rate is 33 percent for Year 1 and the State tax rate is 25 percent of the Federal income tax liability, the State tax rate stated as a percent of taxable income would be 8.25 percent. The State tax rate thus determined for Year 1 will be used in determining the CMTR for both Year 1 and Year 2.

(iv) An employee may incur a State income tax liability on moving expense reimbursements in more than one State at the same or different marginal tax rates (*i.e.*, double taxation). For example, an employee may incur taxes on moving expense reimbursements in one State because of residency in that State, and in another State because that particular State taxes income earned within its jurisdiction irrespective of whether the employee is a resident. In such cases, a single State marginal tax rate must be determined for use in the CMTR formulas in paragraph (e)(5) of this section. The general rules in paragraph (e)(2)(iv) (A) through (C) of this section apply in determining the applicable single State marginal tax rate in such cases.

(A) If two or more States impose an income tax on an employee's moving expense reimbursement, but no two States tax the same portion of the reimbursement, then the reimbursement is not subject to double taxation. In this situation, the average of the applicable State marginal tax rates, as determined under paragraphs (e)(2) (i) through (iii) of this section, shall be treated as being imposed on the entire reimbursement, and shall be used in the CMTR formula.

(B) If two or more States impose an income tax on the moving expense reimbursement, and more than one State taxes the same portion of the reimbursement, but those States allow an adjustment or credit for income taxes paid to the other State(s), then the reimbursement is not subject to double taxation. In this situation, the highest of the applicable State marginal tax rates, as determined under paragraphs (e)(2) (i) through (iii) of this section, shall be used in the CMTR formula.

(C) If two or more States impose an income tax on the moving expense reimbursement, and more than one State taxes the same portion of the reimbursement without allowing an adjustment or credit for income taxes paid to the other, then the reimbursement is subject to double taxation. In this situation, the sum of the applicable State marginal tax rates, as determined under paragraphs (e)(2) (i) through (iii) of this section, shall be used in the CMTR formula.

(3) *Local marginal tax rate.* Because of the impracticality of establishing a single marginal tax rate table for local income taxes that could be applied uniformly on a nationwide basis, appropriate local marginal tax rates shall be determined as provided in paragraphs (e)(3) (i) through (iii) of this section.

(i) If the employee incurs an additional local income tax (see definition § 302–11.5(b)) liability as a result of moving expense reimbursements, he/she shall certify to such fact when claiming the RIT allowance (see certification statement in § 302–11.10) by specifying the name of the locality imposing the income tax and the applicable marginal tax rate determined from the actual marginal tax rate table or schedule prescribed by the taxing locality. The marginal tax rate shall be the one applicable to the taxable income portion of the amount of earned income determined under paragraph (d) of this section for the employee (and spouse, if filing jointly). The same tax rate shall be used in calculating the CMTR for both Year 1 and Year 2. The employing agency shall establish procedures to determine whether the employee-certified local marginal tax rate is appropriate for the employee's income level and filing status and approve its use in the CMTR formulas. (See also § 302–11.10(b)(2).)

(ii) If the local marginal tax rate is stated as a percentage of Federal or State income tax liability, such rate must be converted to a percent of taxable income for use in the CMTR formulas. This is accomplished by multiplying the applicable Federal or State tax rate for Year 1 as determined in paragraph (e) (1) or (2) of this section by the applicable local tax rate. For example, if the State tax rate for Year 1 is 6 percent and the local tax rate is 50 percent of State income tax liability, the local tax rate stated as a percentage of taxable income would be 3 percent. The local tax rate thus determined for Year 1 will be used in determining the CMTR for both Year 1 and Year 2.

(iii) The situations described in paragraph (e)(2)(iv) of this section with respect to State income taxes may also be encountered with local income taxes. If such situations do occur, the rules prescribed for determining the single State marginal tax rate shall also be applied to determine the single local marginal tax rate for use in the CMTR formulas.

(4) *Marginal tax rates for the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the U.S. possessions*—(i) *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 on the employee's salary (including moving expense reimbursements) by both the U.S. Government and the government of Puerto Rico. However, under the current law of Puerto Rico, such employee receives a credit on his/her Puerto Rico income tax for the amount of taxes paid to the United States. The rules in paragraphs (e)(4)(i) (A) through (C) apply in determining the marginal tax rate applicable for transfers to, from, or between points in Puerto Rico.

(A) The applicable Puerto Rico marginal tax rate shall be determined by using the income level determined in paragraph (d) of this section for Federal taxes and the employee's filing status. The Puerto Rico marginal tax

rate for Year 1 will be used in computing the CMTR for both Year 1 and Year 2. The Puerto Rico tax tables are contained in appendix D of this part.

(B) If the applicable Puerto Rico marginal tax rate is higher than the applicable Federal marginal tax rate, then the total amount of taxes paid by the employee to both jurisdictions is equal to the employee's total income tax liability to the Commonwealth of Puerto Rico before any credit is given for taxes paid to the United States. The Federal marginal tax rate, therefore, is of no consequence and will be disregarded. In such cases, the formula in paragraph (e)(5)(iii) of this section will be used to compute the CMTR. The CMTR formula shall include only the Puerto Rico marginal tax rate, the State marginal tax rate as determined under paragraph (e)(2) of this section (when applicable), and the local marginal tax rate as determined under paragraph (e)(3) of this section. For purposes of applying the Puerto Rico CMTR formula in paragraph (e)(5)(iii) of this section, the State marginal tax rate will be applicable if both Puerto Rico and one or more of the States impose an income tax on the moving expense reimbursement, and more than one of these entities taxes the same portion of the reimbursement without allowing an adjustment or credit for income taxes paid to the other. In this situation, the S component of the CMTR formula will be the applicable State marginal tax rate as determined under paragraph (e)(2) of this section.

(C) If the applicable Puerto Rico marginal tax rate is equal to or lower than the applicable Federal marginal tax rate, then the total amount of taxes paid by the employee to both jurisdictions is equal to the employee's total Federal income tax liability. The Puerto Rico marginal tax rate, therefore, is of no consequence in such cases and will be disregarded. The CMTR will be computed using the formula in paragraphs (e)(5) (i) and (ii) of this section. This formula will include the Federal marginal tax rate as determined under paragraph (e)(1) of this section, the State marginal tax rate as determined under paragraph (e)(2) of this section (when applicable), and the local marginal tax rate as determined under paragraph (e)(3) of this section. The State marginal tax rate will be applicable if one or more States impose tax on the moving expense reimbursement.

(ii) *The Commonwealth of the Northern Mariana Islands and the U.S. possessions.* A Federal employee who is relocated to or from a point, or between points, in the Commonwealth of the Northern Mariana Islands or the U.S. possessions (Guam, American Samoa, and the U.S. Virgin Islands) is subject to both Federal income tax and income tax assessed by the Commonwealth of the Northern Mariana Islands or the U.S. possession, as applicable. However, the income tax system and rates for the Commonwealth of the Northern Mariana Islands and for the U.S. possessions are identical to the U.S. Federal income tax system and rates. This constitutes a ''mirror tax'' system. A tax credit or exclusion is provided by one of the taxing jurisdictions (either the U.S., the Commonwealth of the Northern Mariana Islands, or the U.S. possession, as appropriate) to prevent double taxation. The marginal tax rate for the Commonwealth of the Northern Mariana Islands or the U.S. possession, therefore, is of no consequence since it is identical to the Federal marginal income tax rate and is completely offset by a corresponding credit or exclusion. Thus, the Commonwealth's or the possession's tax rate will not be factored into the CMTR formula. The CMTR will be computed as provided in paragraphs (e)(5) (i) and (ii) based solely on the Federal marginal tax rate; when applicable, the State(s) marginal tax rate; and the local marginal tax rate.

(5) *Calculation of the CMTR's.* As stated above, the gross-up formula for calculating the RIT allowance requires the use of two CMTR's. However, the required CMTR's cannot be calculated by merely adding the Federal, State, and local marginal tax rates together because of the deductibility of State and local income taxes from income for Federal income tax purposes. The State tax tables prescribed in appendix B of this part are designed to use the same income amount as that determined for the Federal taxes, which reflects, among other things, State and local tax deductions. The formulas prescribed below for calculating the

CMTR's are designed to adjust the State and local tax rates to compensate for their deductibility from income for Federal tax purposes.

(i) *Calculation of the CMTR for Year 1.* The following formula shall be used to calculate the CMTR for Year 1.

CMTR Formula: $X = F + (1 - F)S + (1 - F)L$

Where:

X = CMTR for Year 1
F = Federal tax rate for Year 1
S = State tax rate for Year 1
L = Local tax rate for Year 1

(A) *Federal, State, and local taxes incurred.* If the employee incurs Federal, State, and local income taxes on moving expense reimbursements, the CMTR formula may be solved as follows:

Example:

If:

F=33 percent of income
S=6 percent of income
L=3 percent of income

Then:

X=.33+(1.00−.33).06+(1.00−.33).03
X=.3903

(B) *Federal and State income taxes only.* If the employee incurs tax liability on moving expense reimbursements for Federal and State income taxes but none for local income tax, the value of ''L'' is zero and the CMTR formula may be solved as follows:

Example:

If:

F=33 percent of income
S=6 percent of income
L=Zero

Then:

X=.33+(1.00−.33).06
X=.3702

(C) *Federal and local income taxes only.* If the employee incurs a tax liability on moving expense reimbursements for Federal and local income taxes but none for State income tax, the value of ''S'' is zero and the CMTR formula may be solved as follows:

Example:

If:

F=33 percent of income
S=Zero
L=3 percent of income

Then:

X=.33+(1.00−.33).03
X=.3501

(ii) *Calculation of the CMTR for Year 2.* The calculation of the CMTR for Year 2 is the same as described for Year 1, except that the Federal tax rate for Year 2 is used in place of the Federal tax rate for Year 1. State and local tax rates remain the same as for Year 1. The following formula shall be used to determine the CMTR for Year 2:

CMTR Formula: $W=F+(1-F)S+(1-F)L$

Where:

W=CMTR for Year 2
F=Federal tax rate for Year 2
S=State tax rate for Year 1
L=local tax rate for Year 1

(iii) *Calculation of CMTR's for Puerto Rico.* The following formula shall be used to calculate the CMTR for transfers to, from, or between points in Puerto Rico. (This formula is different from the formulas provided in paragraphs (e)(5) (i) and (ii) of this section since the Federal marginal tax rate is disregarded.)

CMTR Formula: $X = P + S + L$

Where:

X = CMTR for Year 1 and Year 2
P = Puerto Rico tax rate for Year 1
S = State tax rate for Year 1, when applicable (See § 302–11.8(e)(4)(i)(B).)
L = Local tax rate for Year 1

(f) *Determination of the RIT allowance.* The RIT allowance to cover the tax liability on additional income resulting from the covered taxable reimbursements received in Year 1 is calculated in Year 2 as provided below:

(1) The RIT allowance is calculated by substituting the amount of covered taxable reimbursements for Year 1, the CMTR's for Year 1 and Year 2, and the total amount of the WTA's paid in Year 1 into the gross-up formula as follows:

$$Z = \frac{X}{1-W}(R) - \frac{1-X}{1-W}(Y)$$

Where:

Z=RIT allowance payable in Year 2
X=CMTR for Year 1
W=CMTR for Year 2
R=covered taxable reimbursements

Y=total WTA's paid in Year 1

Example:

If:

X=.3903
W=.3448
R=$21,800
Y=$5,450

Then:

$$Z = \frac{.3903}{1.00 - .3448} \ ($21,800) - \frac{1.00 - .3903}{1.00 - .3448} \ ($5,450)$$

Z=.5957 ($21,800) – .9306 ($5,450)
Z=$12,986.26 – $5,071.77
Z=$7,914.49

(2) There may be instances when a WTA was not paid in Year 1 at the time moving expense reimbursements were made. In cases where there is no WTA to be deducted, the value of ''Y'' is zero and the formula stated in paragraph (f)(1) of this section for calculating the amount of the RIT allowance (Z) due the employee in Year 2 may be solved as shown in the following example:

Example:

If:

X=.3903
W=.3448
R=$21,800
Y=Zero

Then:

$$Z = \frac{.3903}{1.00 - .3448} \ ($21,800)$$

Z=.5957 ($21,800)
Z=$12,986.26

(3) Certain States do not allow the deduction of all or part of the covered moving expenses that are deductible for Federal income tax purposes. The State gross-up to cover the additional State income tax liability resulting from the covered moving expense reimbursements received in Year 1 that are deductible for Federal income tax purposes but not for State income tax purposes is calculated in Year 2 as follows:

(i) The State gross-up is calculated by substituting the amount of covered moving expense reimbursements that are deductible for Federal income tax purposes but not for State income tax purposes, the Federal tax rate for Year 1, the State tax rate for Year 1, and the combined marginal tax rate for Year 2 into the State gross-up formula as follows:

Formula:

$$A = \frac{S(1 - F)}{1 - W} N$$

Where:

A=State gross-up
F=Federal tax rate for Year 1
S=State tax rate for Year 1
W=CMTR for Year 2
N=covered moving expense reimbursements that are deductible for Federal income tax purposes but not for State income tax purposes

Example:

If:

F=.33
S=.06
W=.3448
N=$9,250

Then:

$$A = \frac{.06(1 - .33)}{1 - .3448} \ $9,250$$

A=.0614 ($9,250)
A=$567.95

(ii) Add the State gross-up to the RIT allowance amount as calculated using the formula in paragraph (f)(1) of this section. The result is the RIT allowance adjusted for those States that do not allow moving expense deductions.

Example:

RIT allowance payable in Year 1 ..	$7,914.49
Plus adjustment factor	+567.95
Total	$8,482.44

(4) If the amount of the RIT allowance is greater than zero, it is payable to the employee on the travel voucher as a relocation or moving expense allowance. The RIT allowance amount is included in the employee's gross income for Year 2 and, therefore, subject to appropriate withholding taxes. (See net payment to employee in paragraph (g) of this section.) The RIT allowance amount will be reported on IRS Form W–2 for Year 2 (including applicable income tax withholding amounts) and on

IRS Form 4782 for the employee's information.

(5) If the calculation of the RIT allowance results in a negative amount, the employee is obligated to repay this amount as a debt due the Government. (See §§ 302–11.7(e)(2) and 302–11.9(b).)

(6) Any changes to the employee's income level or filing status for Year 1 that would affect the marginal tax rates (Federal, State, or local) used in calculating the RIT allowance must be reported to the agency by the employee as provided in § 302–11.9(b)(2). (See also § 302–11.10 for certified statement regarding these changes.)

(g) *Determination of the net payment due employee in Year 2.* Since the amount of the RIT allowance is income to the employee in Year 2, it is subject to the same tax withholding requirements as all other moving expense reimbursements. Agencies should determine the appropriate amounts for withholding taxes under their internal tax withholding procedures. The amount of withholding taxes is deducted from the RIT allowance to arrive at the net payment to the employee.

[54 FR 20332, May 10, 1989; 54 FR 23563, June 1, 1989, as amended by FTR Amdt. 14, 56 FR 9290, Mar. 6, 1991; 56 FR 12816, Mar. 27, 1991; FTR Amdt. 26, 57 FR 28636, June 26, 1992; FTR Amdt. 30, 58 FR 15437, Mar. 23, 1993; FTR Amdt. 37, 59 FR 27490, May 27, 1994]

§ 302–11.9 Responsibilities.

(a) *Agency.* Finance offices will calculate the amount of the gross-up for the WTA in Year 1 in accordance with procedures outlined herein and credit this amount to the employee at the time of reimbursement as provided in § 302–11.7(e). The WTA will be reflected on the employee's Form W–2 for Year 1. The RIT allowance may be calculated in Year 2 either by the employee or by the agency finance office based on information provided by the employee on the voucher, as directed by the agency's implementing policies and procedures. In addition, agencies shall prescribe appropriate and necessary implementing procedures as provided elsewhere in this part.

(b) *Employee.* (1) The employee is required to submit a claim for the RIT allowance and to file the tax information for Year 1 specified in § 302–11.10 with his/her agency in Year 2, regardless of whether any additional reimbursement for the RIT allowance is owed the employee. (See § 302–11.7(e) for employee agreement.)

(2) If any action occurs (i.e., amended tax return, tax audit, etc.) that would change the information provided in Year 2 by the employee to his/her agency for use in calculating the RIT allowance due the employee for Year 1 taxes, this information must be provided by the employee to his/her agency under procedures prescribed by the agency. (See § 302–11.10.)

(3) If the calculation of the RIT allowance results in a negative amount, the employee is obligated to repay this amount as a debt due the Government. (See §§ 302–11.7(e)(2) and 302–11.8(f)(5).)

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 14, 56 FR 9292, Mar. 6, 1991; FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§ 302–11.10 Claims for payment and supporting documentation and verification.

(a) *Claims forms.* Claims for payment of the RIT allowance shall be submitted by the employee in Year 2 on SF 1012 (Travel Voucher) or other authorized travel voucher form. When claiming payment for the RIT allowance, the employee shall furnish and certify to certain tax information that has been or will be shown on his/her actually prepared tax returns. The spouse must also sign statement if joint filing status is claimed and spouse's income is included on statement. This information shall be contained in a certified statement on, or attached to, the SF 1012 reading essentially as follows:

CERTIFIED STATEMENT

I certify that the following information, which is to be used in calculating the RIT allowance to which I am entitled, has been (or will be) shown on the income tax returns filed (or to be filed) by me (or by my spouse and me) with the applicable Federal, State, and local (specify which) tax authorities for the 19____ tax year.

—Gross compensation as shown on attached IRS Form(s) W–2 and, if applicable, net earnings (or loss) from self-employment income shown on attached Schedule SE (Form 1040):

	Form(s) W–2	Schedule SE
Employee	$_____	$_____
Spouse (if filing jointly)[1]	$_____	$_____
Total (Both columns)	.....	$_____

—Filing status: _____
(Specify one of the filing status items that was (or will be) claimed on IRS Form 1040.)
—Marginal tax rates from appendices A, B, and C of 41 CFR part 302–11 and local tax tables derived under procedures prescribed in 41 CFR part 302–11:

Federal for Year 1 _____

Federal for Year 2 _____

State (specify which): _____

Local (specify which): _____

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

I (we) further agree that if the 12–month service agreement required by 41 CFR 302–1.5 is violated, the total amount of the RIT allowance will become a debt due the United States Government and will be repaid according to agency procedures.

_____
Employee's signature

Date _____

_____
Spouse's signature (if filing jointly)[1]

Date _____

[1] If a joint filing status is claimed and spouse's income is included, the spouse must sign the statement. If the spouse does not sign the document, earned income will include only the employee's earned income as provided in 41 CFR 302–11.8(d). This condition will not apply if an employee is allowed, under IRS rules, to file a joint return as a surviving spouse.

(b) *Supporting documentation/verification.* The claim for the RIT allowance shall be supported by documentation attached to the voucher and by verification of State and local tax obligations as provided below:

(1) Copies of the appropriate IRS Forms W–2 and, if applicable, the completed IRS Schedule SE (Form 1040) shall be attached to the voucher to substantiate the income amounts shown in the certified statement. Employee (and spouse, if filing jointly) must agree to provide additional documentation to verify income amounts, filing status, and State and local income tax obligations if requested by the agency.

(2) In order to determine or verify whether a particular State or local tax authority imposes a tax on moving expense reimbursements, it is incumbent upon the appropriate agency officials to become familiar with the State and local tax laws that affect their transferring employees. In cases where the taxability of moving expense reimbursements is not clear, an agency may pay a RIT allowance which reflects only those State and local tax obligations that are clearly imposed under State and local tax law. Once the questionable State or local tax obligations are resolved, agencies may recompute the RIT allowance and make appropriate payment adjustments.

(c) *Fraudulent claims.* A claim against the United States is forfeited if the claimant defrauds or attempts to defraud the Government in connection therewith (28 U.S.C. 2514). In addition, there are two criminal provisions under which severe penalties may be imposed on an employee who knowingly presents a false, fictitious, or fraudulent claim against the United States (18 U.S.C. 287 and 1001). The employee's claim for payment of the RIT allowance shall accurately reflect the facts involved in every instance so that any violation of these provisions will be avoided.

§ 302–11.11 Violation of service agreement.

In the event the employee violates the terms of the service agreement required under § 302–1.5, no part of the RIT allowance or the WTA will be paid, and any amounts paid prior to such violation shall be a debt due the United States until they are repaid by the employee.

§ 302–11.12 Advance of funds.

No advance of funds is authorized in connection with the allowance provided in this part.

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

§ 302–11.13 Source references.

The following references or publications have been used as source material for this part.

(a) Internal Revenue Code (IRC), section 164(a)(3) (26 U.S.C. 164(a)(3)) pertaining to the deductibility of State and local income taxes, and section 217 (26 U.S.C. 217), pertaining to moving expenses.

(b) Internal Revenue Service Publication 521, ''Moving Expenses.''

(c) Internal Revenue Service, Circular E, ''Employer's Tax Guide.''

(d) Department of the Treasury Financial Manual, TFM 3–5000.

(e) 31 CFR 215.2 (5 U.S.C. 5516, 5517, and 5520).

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

APPENDIX A TO PART 302–11—FEDERAL TAX TABLES FOR RIT ALLOWANCE

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEARS 1983/1984

The following table is to be used to determine the Federal marginal tax rate for computation of the RIT allowance as prescribed in § 302–11.8(e)(1).

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11	$3,519	$4,692	$5,742	$7,845	$8,265	$10,356	$4,017	$5,220
12	4,692	5,812	7,845	9,830	10,356	12,587	5,220	6,514
14	5,812	8,010	9,830	11,979	12,587	17,415	6,514	8,215
15	8,010	10,102	N/A	N/A	N/A	N/A	N/A	N/A
16	10,102	12,586	N/A	N/A	17,415	22,090	8,215	10,524
17	N/A	N/A	11,979	15,480	N/A	N/A	N/A	N/A
18	12,586	14,953	15,480	19,216	22,090	26,915	10,524	13,105
20	14,953	17,340	19,216	23,330	N/A	N/A	N/A	N/A
22	N/A	N/A	N/A	N/A	26,915	32,198	13,105	15,068
23	17,340	21,186	N/A	N/A	N/A	N/A	N/A	N/A
24	N/A	N/A	23,330	29,738	N/A	N/A	N/A	N/A
25	N/A	N/A	N/A	N/A	32,198	38,335	15,068	18,748
26	21,186	27,362	N/A	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	29,738	35,682	38,335	45,082	18,748	21,934
30	27,362	34,022	N/A	N/A	N/A	N/A	N/A	N/A
32	N/A	N/A	35,682	43,397	N/A	N/A	N/A	N/A
33	N/A	N/A	N/A	N/A	45,082	58,888	21,934	27,415
34	34,022	41,150	N/A	N/A	N/A	N/A	N/A	N/A
35	N/A	N/A	43,397	59,143	N/A	N/A	N/A	N/A
38	41,150	49,875	N/A	N/A	58,888	78,203	27,415	35,991
42	49,875	64,832	59,143	78,622	78,203	107,463	35,991	49,858
45	N/A	N/A	78,622	101,019	107,463	132,836	49,858	62,195
48	64,832	92,257	101,019	128,517	N/A	N/A	N/A	N/A
49	N/A	N/A	N/A	N/A	132,836	186,961	62,195	89,006
50	92,257	.....	128,517	.....	186,961	.....	89,006	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1985

The following table is to be used to determine the Federal marginal tax rate for computation of the RIT allowance as prescribed in § 302–11.8(e)(1). This table is to be used for employees who received covered taxable reimbursements during calendar year 1985.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11	$3,455	$4,668	$4,834	$7,245	$7,770	$9,566	$3,329	$4,460
12	4,668	5,865	7,245	9,726	9,566	12,134	4,460	5,767
14	5,865	8,209	9,726	12,174	12,134	17,001	5,767	8,384
15	8,209	10,420	N/A	N/A	N/A	N/A	N/A	N/A
16	10,420	12,957	N/A	N/A	17,001	21,757	8,384	10,689

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
17	N/A	N/A	12,174	15,623	N/A	N/A	N/A	N/A
18	12,957	15,242	15,623	19,303	21,757	26,795	10,689	13,161
20	15,242	17,601	19,303	23,250	N/A	N/A	N/A	N/A
22	N/A	N/A	N/A	N/A	26,795	32,275	13,161	15,569
23	17,601	21,513	N/A	N/A	N/A	N/A	N/A	N/A
24	N/A	N/A	23,250	29,995	N/A	N/A	N/A	N/A
25	N/A	N/A	N/A	N/A	32,275	39,016	15,569	18,966
26	21,513	28,102	N/A	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	29,995	37,075	39,016	46,428	18,966	22,953
30	28,102	35,112	N/A	N/A	N/A	N/A	N/A	N/A
32	N/A	N/A	37,075	44,145	N/A	N/A	N/A	N/A
33	N/A	N/A	N/A	N/A	46,428	60,694	22,953	29,565
34	35,112	42,507	N/A	N/A	N/A	N/A	N/A	N/A
35	N/A	N/A	44,145	59,644	N/A	N/A	N/A	N/A
38	42,507	53,394	N/A	N/A	60,694	80,537	29,565	39,359
42	53,394	72,157	59,644	83,982	80,537	114,119	39,359	54,702
45	N/A	N/A	83,982	113,966	114,119	147,522	54,702	75,409
48	72,157	101,995	113,966	145,359	N/A	N/A	N/A	N/A
49	N/A	N/A	N/A	N/A	147,522	207,441	75,409	110,906
50	101,995	.....	145,359	.....	207,441	.....	110,906	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1986

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees who received covered taxable reimbursements during calendar year 1986.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11	$6,180	$7,370	$6,782	$9,533	$9,670	$11,795	$5,840	$7,879
12	7,370	8,450	9,533	10,523	11,795	13,739	7,879	9,665
14	8,450	10,710	10,523	12,705	13,739	18,356	9,665	11,000
15	10,710	11,775	N/A	N/A	N/A	N/A	N/A	N/A
16	11,775	13,197	N/A	N/A	18,356	23,068	11,000	11,600
17	N/A	N/A	12,705	16,050	N/A	N/A	N/A	N/A
18	13,197	15,648	16,050	19,764	23,068	27,963	11,600	13,947
20	15,648	18,108	19,764	23,841	N/A	N/A	N/A	N/A
22	N/A	N/A	N/A	N/A	27,963	33,533	13,947	16,843
23	18,108	22,040	N/A	N/A	N/A	N/A	N/A	N/A
24	N/A	N/A	23,841	29,849	N/A	N/A	N/A	N/A
25	N/A	N/A	N/A	N/A	33,533	40,202	16,843	20,297
26	22,040	28,198	N/A	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	29,849	35,320	40,202	46,870	20,297	22,659
30	28,198	33,918	N/A	N/A	N/A	N/A	N/A	N/A
32	N/A	N/A	35,320	41,715	N/A	N/A	N/A	N/A
33	N/A	N/A	N/A	N/A	46,870	59,477	22,659	30,364
34	33,918	40,741	N/A	N/A	N/A	N/A	N/A	N/A
35	N/A	N/A	41,715	54,643	N/A	N/A	N/A	N/A
38	40,741	47,419	N/A	N/A	59,477	76,132	30,364	44,795
42	47,419	64,468	54,643	74,430	76,132	104,120	44,795	55,653
45	N/A	N/A	74,430	112,442	104,120	128,224	55,653	69,383
48	64,468	96,172	112,442	129,934	N/A	N/A	N/A	N/A
49	N/A	N/A	N/A	N/A	128,224	183,988	69,383	106,160
50	96,172	.....	129,934	.....	183,988	.....	106,160	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1987

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1987.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11	$4,650	$6,481	$7,763	$10,309	$10,400	$13,719	$5,811	$7,081
15	6,481	21,979	10,309	31,379	13,719	40,020	7,081	19,602
28	21,979	33,433	31,379	47,903	40,020	58,705	19,602	31,572
35	33,433	58,810	47,903	88,015	58,705	101,432	31,572	54,120
38.5	58,810	.....	88,015	.....	101,432	.....	54,120	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1988

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in § 302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1988.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$5,260	$23,920	$9,440	$34,215	$12,500	$43,410	$6,200	$21,880
28	23,920	52,310	34,215	77,300	43,410	88,740	21,880	47,475
33	52,310	113,370	77,300	166,910	88,740	197,820	47,475	133,415
28	113,370	.....	166,910	.....	197,820	.....	133,415	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1989

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in § 302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1989.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$5,320	$24,111	$9,061	$33,963	$12,940	$43,397	$6,723	$23,089
28	24,111	50,311	33,963	71,688	43,397	84,030	23,089	54,177
33	50,311	110,883	71,688	164,538	84,030	198,284	54,177	145,523
28	110,883	.....	164,538	.....	198,284	.....	145,523	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1990

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in § 302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1990.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$5,556	$25,167	$9,824	$35,312	$12,652	$44,759	$6,885	$23,089
28	25,167	51,042	35,312	75,233	44,759	84,283	23,089	50,147
33	51,042	112,588	75,233	170,564	84,283	200,559	50,147	148,107
28	112,588	.....	170,564	.....	200,559	.....	148,107	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1991

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1991.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$5,754	$26,242	$10,177	$36,611	$13,093	$46,770	$7,120	$23,977
28	26,242	55,330	36,611	78,894	46,770	94,598	23,977	47,908
31	55,330	.....	78,894	.....	94,598	.....	47,908	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1992

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1992.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$6,190	$27,963	$10,864	$38,611	$14,316	$50,219	$7,819	$25,629
28	27,963	58,786	38,611	83,158	50,219	101,123	25,629	50,939
31	58,786	.....	83,158	.....	101,123	.....	50,939	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1993

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1993.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$ 6,253	$ 29,075	$ 11,181	$ 41,832	$ 15,153	$ 53,837	$ 7,677	$ 27,035
28	29,075	65,032	41,832	96,209	53,837	112,456	27,035	55,674
31	65,032	135,204	96,209	151,017	112,456	167,399	55,674	87,153
36	135,204	275,043	151,017	270,700	167,399	276,908	87,153	146,600
39.6	275,043	.....	270,700	.....	276,908	.....	146,600	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1994

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1994.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$6,492	$30,068	$11,603	$43,304	$15,846	$55,773	$7,738	$27,855
28	30,068	67,256	43,304	97,172	55,773	115,653	27,855	58,980
31	67,256	134,936	97,172	155,995	115,653	167,653	58,980	86,842
36	134,936	273,705	155,995	284,250	167,653	277,401	86,842	142,545
39.6	273,705	.....	284,250	.....	277,401	.....	142,545	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1995

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1995.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$6,643	$30,783	$11,937	$44,304	$16,387	$57,249	$8,171	$28,637
28	30,783	68,684	44,304	102,201	57,249	119,362	28,637	59,017
31	68,684	139,546	102,201	163,966	119,362	173,514	59,017	88,341
36	139,546	283,746	163,966	294,200	173,514	286,217	88,341	147,650
39.6	283,746	.....	294,200	.....	286,217	.....	147,650	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1996

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1996.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$6,885	$31,807	$12,295	$45,572	$17,027	$59,055	$8,229	$29,600
28	31,807	70,867	45,572	105,805	59,055	123,190	29,600	61,245
31	70,867	144,170	105,805	168,990	123,190	179,414	61,245	90,611
36	144,170	292,883	168,990	301,968	179,414	295,681	90,611	150,779
39.6	292,883	.....	301,968	.....	295,681	.....	150,779	.....

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 5, 55 FR 1674, Jan. 18, 1990; FTR Amdt. 15, 56 FR 10378, Mar. 12, 1991; FTR Amdt. 24, 57 FR 1112, Jan. 10, 1992; FTR Amdt. 28, 58 FR 8547, Feb. 16, 1993; FTR Amdt. 35, 59 FR 22520, May 2, 1994; FTR Amdt. 43, 60 FR 2536, Jan. 10, 1995; FTR Amdt. 46, 61 FR 3838, Feb. 2, 1996; FTR Amdt. 57, 62 FR 8174, Feb. 24, 1997]

APPENDIX B TO PART 302–11—STATE TAX TABLES FOR RIT ALLOWANCE

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEARS 1983/1984

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302–11.8(e)(2).

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column [1] [2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 & over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	8	8	8	8
4. Arkansas	6	7	7	7
5. California	3	7	11	11
If single status [3]	8	11	11	11
6. Colorado	8	8	8	8
7. Connecticut	0	0	0	0
8. Delaware	8.4	11	13.5	13.5
If single status [3]	8.8	12.2	13.5	13.5
9. District of Columbia	10	11	11	11
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.5	10	10.5	11
If single status [3]	10.5	11	11	11
13. Idaho	7.5	7.5	7.5	7.5
14. Illinois	2.5	2.5	2.5	2.5

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1] [2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 & over
15. Indiana	3	3	3	3
16. Iowa	8	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	8	9.2	10	10
If single status[3]	9.2	10	10	10
21. Maryland	5	5	5	5
22. Massachusetts	5.375	5.375	5.375	5.375
23. Michigan	5.35	5.35	5.35	5.35
24. Minnesota	14	16	16	16
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	9	10	11	11
28. Nebraska	*19 percent of Federal income tax liability[4]			
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.9	5.6	6.5	7.8
If single status[3]	6.1	6.9	7.4	7.8
33. New York	11	14	14	14
If single status[3]	13	14	14	14
34. North Carolina	7	7	7	7
35. North Dakota	6	8	9	9
36. Ohio	4.75	5.7	6.65	9.5
37. Oklahoma	6	6	6	6
38. Oregon	10.8	10.8	10.8	10.8
39. Pennsylvania	2.35	2.35	2.35	2.35
40. Rhode Island	*25.5 percent of Federal income tax liability[4]			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	* 26 percent of Federal income tax liability[4]			
47. Virginia	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	3.5	7.4	10.5	13
If single status[3]	8.2	12.6	13	13
50. Wisconsin	8.7	9.5	10	10
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

[4] Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1985

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1985.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1] [2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	8	8	8	8
4. Arkansas	6	7	7	7
5. California	3	7	11	11
If single status[3]	8	11	11	11
6. Colorado	8	8	8	8
7. Connecticut	0	0	0	0
8. Delaware	7.6	9.9	10.7	10.7
9. District of Columbia	10	11	11	11

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.5	10	10.5	11
If single status[3]	10.5	11	11	11
13. Idaho	7.5	7.5	7.5	7.5
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3	3	3	3
16. Iowa	8	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	7	9.2	10	10
If single status[3]	9.2	10	10	10
21. Maryland	5	5	5	5
22. Massachusetts	5.375	5.375	5.375	5.375
23. Michigan	5.35	5.35	5.35	5.35
24. Minnesota	14	16	16	16
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	9	10	11	11
28. Nebraska	*19 percent of Federal income tax liability[4]			
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.5	5.6	6.5	7.8
If single status[3]	6.1	6.9	7.4	7.8
33. New York	11	14	14	14
If single status[3]	13	14	14	14
34. North Carolina	7	7	7	7
35. North Dakota	6	8	9	9
36. Ohio	4.75	5.7	6.65	9.5
37. Oklahoma	6	6	6	6
38. Oregon	10.8	10.8	10.8	10.8
39. Pennsylvania	2.35	2.35	2.35	2.35
40. Rhode Island	*23.15 percent of Federal income tax liability[4]			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	*26.5 percent of Federal income tax liability[4]			
47. Virginia	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	3.5	7.4	10.5	13
If single status[3]	8.2	12.6	13	13
50. Wisconsin	8.7	9.5	10	10
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

[4] Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1986

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1986.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	8	8	8	8

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column [1] [2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
4. Arkansas	6	7	7	7
5. California	3	7	11	11
If single status [3]	8	11	11	11
6. Colorado	8	8	8	8
7. Connecticut	0	0	0	0
8. Delaware	6.9	9.0	9.7	9.7
9. District of Columbia	10	11	11	11
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.5	10.0	10.5	11
If single status [3]	10.5	11	11	11
13. Idaho	7.5	7.5	7.5	7.5
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3	3	3	3
16. Iowa	8	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	7	9.2	10	10
If single status [3]	9.2	10	10	10
21. Maryland	5	5	5	5
22. Massachusetts	5.19	5.19	5.19	5.19
23. Michigan	4.725	4.725	4.725	4.725
24. Minnesota	11	14	14	14
If single status [3]	14	14	14	14
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	9	10	11	11
28. Nebraska	*19 percent of Federal income tax liability [4]			
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	4.8	6.9	7.7	8.5
33. New York	11	13.5	13.5	13.5
34. North Carolina	7	7	7	7
35. North Dakota	6	8	9	9
36. Ohio	4.513	5.415	6.318	9.025
37. Oklahoma	6	6	6	6
38. Oregon	9.75	9.75	9.75	9.75
39. Pennsylvania	2.167	2.167	2.167	2.167
40. Rhode Island	*22.21 percent of Federal income tax liability [4]			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	*26.5 percent of Federal income tax liability [4]			
47. Virginia	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	3.5	7.4	10.5	13
If single status [3]	8.2	12.6	12.9	13
50. Wisconsin	9.1	9.5	10	10
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

[4] Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1987

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1987.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 & over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	7	8	8	8
4. Arkansas	4.5	7	7	7
If single status[3]	6	7	7	7
5. California	2	9.3	9.3	9.3
If single status[3]	8	9.3	9.3	9.3
6. Colorado	5	5	5	5
7. Connecticut	0	0	0	0
8. Delaware	6.1	8.2	8.8	8.8
9. District of Columbia	8	10	10	10
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.25	9.75	10	10
If single status[3]	9.75	10	10	10
13. Idaho	7.8	8.2	8.2	8.2
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3.2	3.2	3.2	3.2
16. Iowa	7	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	3	9.2	10	10
If single status[3]	9.2	10	10	10
21. Maryland	5	5	5	5
22. Massachusetts	5	5	5	5
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	8	9	9	9
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	7	10	11	11
If single status[3]	9	10	11	11
28. Nebraska	3.2	5	5.9	5.9
If single status[3]	5	5.9	5.9	5.9
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.8	5.9	7.7	8.5
If single status[3]	5.8	7.7	8.5	8.5
33. New York	7	8.75	8.75	8.75
If single status[3]	8.75	8.75	8.75	8.75
34. North Carolina	7	7	7	7
35. North Dakota	6.67	9.33	12	12
If single status[3]	8	10.67	12	12
36. Ohio	3.004	4.506	5.257	6.008
37. Oklahoma	4	6	6	6
If single status[3]	6	6	6	6
38. Oregon	9	9	9	9
39. Pennsylvania	2.1	2.1	2.1	2.1
40. Rhode Island	*23.46 percent of Federal income tax liability[4]			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	*25.8 percent of Federal income tax liability[4]			
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
If single status[3]	4	6	6.5	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

[4] Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1988

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1988.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column [1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	6	8	8	8
If single status [3]	8	8	8	8
4. Arkansas	4.5	7	7	7
If single status [3]	6	7	7	7
5. California	2	6	9.3	9.3
If single status [3]	6	9.3	9.3	9.3
6. Colorado	5	5	5	5
7. Connecticut	0	0	0	0
8. Delaware	6	7.6	7.7	7.7
If single status [3]	6	7.7	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.25	9.75	10	10
If single status [3]	9.75	10	10	10
13. Idaho	7.5	7.8	8.2	8.2
If single status [3]	7.8	8.2	8.2	8.2
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
If single status [3]	7.2	8.8	9.98	9.98
17. Kansas	4.05	5.3	5.3	5.3
If single status [3]	4.8	6.1	6.1	6.1
18. Kentucky	6	6	6	6
19. Louisiana	2	4	4	6
If single status [3]	4	4	6	6
20. Maine	2	8	8	8
If single status [3]	8	8	8	8
21. Maryland	5	5	5	5
22. Massachusetts	5	5	5	5
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	6	8	8	8.5
If single status [3]	8	8.5	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	7.7	11	12.1	12.1
If single status [3]	8.8	11	12.1	12.1
28. Nebraska	3.15	5	5.9	5.9
If single status [3]	5	5.9	5.9	5.9
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.8	6.9	7.7	8.5
If single status [3]	5.8	8.5	8.5	8.5
33. New York	5	8.375	8.375	8.375
If single status [3]	8.375	8.375	8.375	8.375
34. North Carolina	7	7	7	7
35. North Dakota	*14 percent of Federal income tax liablity [4]			
36. Ohio	2.972	4.457	5.201	6.9
If single status [3]	3.715	5.201	5.201	6.9
37. Oklahoma	4	6	6	6
If single status [3]	6	6	6	6
38. Oregon	9	9	9	9
39. Pennsylvania	2.1	2.1	2.1	2.1
40. Rhode Island	*22.96 percent of Federal income tax liability [4]			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	*23 percent of Federal income tax liability [4]			
47. Virginia	5	5.75	5.75	5.75

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
If single status[3]	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6.5	6.5
If single status[3]	4	6	6.5	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
If single status[3]	6.93	6.93	6.93	6.93
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.
[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).
[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.
[4] Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1989

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1989.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 & over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	6	8	8	8
If single status[3]	8	8	8	8
4. Arkansas	4.5	7	7	7
If single status[3]	6	7	7	7
5. California	2	6	9.3	9.3
If single status[3]	6	9.3	9.3	9.3
6. Colorado	5	5	5	5
7. Connecticut	0	0	0	0
8. Delaware	6	7.6	7.7	7.7
If single status[3]	6	7.7	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status[3]	9.5	10	10	10
13. Idaho	7.5	7.8	8.2	8.2
If single status[3]	7.8	8.2	8.2	8.2
14. Illinois	2.75	2.75	2.75	2.75
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
If single status[3]	7.2	8.8	9.98	9.98
17. Kansas	3.65	5.15	5.15	5.15
If single status[3]	4.5	5.95	5.95	5.95
18. Kentucky	6	6	6	6
19. Louisiana	2	4	4	6
If single status[3]	4	4	6	6
20. Maine	4.5	8.5	8.5	8.5
If single status[3]	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	5
22. Massachusetts	5.375	5.375	5.375	5.375
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	6	8	8	8.5
If single status[3]	8	8.5	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	7	10	11	11
If single status[3]	8	10	11	11
28. Nebraska	3.1	4.8	5.9	5.9
If single status[3]	4.8	5.9	5.9	5.9
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.8	6.9	7.7	8.5

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 & over
If single status[3]	5.8	8.5	8.5	8.5
33. New York	5	7.875	7.875	7.875
If single status[3]	7.875	7.875	7.875	7.875
34. North Carolina	7	7	7	7
35. North Dakota	*17 percent of Federal income tax liability[4]			
36. Ohio	2.972	4.457	5.201	6.9
If single status[3]	3.715	5.201	5.201	6.9
37. Oklahoma	4	6	6	6
If single status[3]	6	6	6	6
38. Oregon	9	9	9	9
39. Pennsylvania	2.1	2.1	2.1	2.1
40. Rhode Island	*22.96 percent of Federal income tax liability[4]			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.35	7.35	7.35	7.35
46. Vermont	*25 percent of Federal income tax liability[4]			
47. Virginia	5	5.75	5.75	5.75
If single status[3]	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6.5	6.5
If single status[3]	4	6	6.5	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
If single status[3]	6.93	6.93	6.93	6.93
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.
[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).
[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.
[4] Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1990

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1990.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 & over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.8	4.4	5.25	7
If single status[3]	4.4	5.25	6.5	7
4. Arkansas	4.5	7	7	7
If single status[3]	6	7	7	7
5. California	2	6	9.3	9.3
If single status[3]	6	9.3	9.3	9.3
6. Colorado	5	5	5	5
7. Connecticut	0	0	0	0
8. Delaware	6	7.6	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status[3]	9.5	10	10	10
13. Idaho	7.8	8.2	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
17. Kansas	3.65	5.15	5.15	5.15
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	4.5	8.5	8.5	8.5
If single status[3]	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	5

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 & over
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	6	8	8	8.5
If single status[3]	8	8	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	6	10	11	11
If single status[3]	8	10	11	11
28. Nebraska	3.361	5.21	6.41	6.41
If single status[3]	5.21	6.41	6.41	6.41
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.8	6.9	7.7	8.5
If single status[3]	5.8	8.5	8.5	8.5
33. New York	5	7.875	7.875	7.875
If single status[3]	7.875	7.875	7.875	7.875
34. North Carolina	6	7	7	7
35. North Dakota	6.67	10.67	12	12
If Single status[3]	8	10.67	12	12
36. Ohio	2.972	4.457	5.201	6.9
37. Oklahoma	4	7	7	7
If single status[3]	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.1	2.1	2.1	2.1
40. Rhode Island	22.96 percent of Federal income tax liability[4]			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont	28 percent of Federal income tax liability[4]			
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6.5	6.5
If single status[3]	4	6	6.5	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

[4] Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1991

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1991.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.8	4.4	5.25	7
If single status[3]	4.4	5.25	6.5	7
4. Arkansas	3.5	7	7	7
If single status[3]	6	7	7	7
5. California	2	6	8	11
If single status[3]	6	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	1.5	1.5	1.5	1.5
8. Delaware	5	7.6	7.7	7.7
9. District of Columbia	6	9.5	9.5	9.5
If single status[3]	8	9.5	9.5	9.5
10. Florida	0	0	0	0

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
11. Georgia	5	6	6	6
12. Hawaii	7.25	9.5	10	10
If single status[3]	9.5	10	10	10
13. Idaho	6.5	7.8	8.2	8.2
If single status[3]	7.8	8.2	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	5	8.8	9.98	9.98
If single status[3]	7.2	8.8	9.98	9.98
17. Kansas	3.65	3.65	5.15	5.15
If single status[3]	4.5	5.95	5.95	5.95
18. Kentucky	6	6	6	6
19. Louisiana	2	4	4	6
If single status [3]	4	4	6	6
20. Maine	4.725	8.925	8.925	9.89
If single status[3]	8.925	9.89	9.89	9.89
21. Maryland	5	5	5	5
22. Massachusetts	6.25	6.25	6.25	6.25
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	6	8	8	8.5
If single status[3]	8	8	8.5	8.5
25. Mississippi	4	5	5	5
26. Missouri	5.5	6	6	6
27. Montana	5	10	10	11
If single status[3]	8	10	11	11
28. Nebraska	3.63	5.62	6.92	6.92
If single status[3]	5.62	6.92	6.92	6.92
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	7
If single status[3]	2	5	6.5	7
32. New Mexico	3.8	5.9	7.7	8.5
If single status[3]	5.8	7.7	8.5	8.5
33. New York	4	7.875	7.875	7.875
If single status[3]	7.875	7.875	7.875	7.875
34. North Carolina	6	7	7	7.75
35. North Dakota	6.67	9.33	12	12
If Single status[3]	8	10.67	12	12
36. Ohio	1.486	4.457	5.201	6.9
If single status[3]	3.715	4.457	5.201	6.9
37. Oklahoma	3	7	7	7
If single status[3]	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.6	2.6	2.6	2.6
40. Rhode Island	*27.5 percent of Federal income tax liability[4]			
41. South Carolina	6	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont	*(See footnote 5)[4]			
If single status[3]	*34 percent of Federal income tax liability[4]			
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	3	4.5	6	6.5
50. Wisconsin	4.9	6.93	6.93	6.93
If single status[3]	6.93	6.93	6.93	6.93
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

[4] Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[5] The income tax rate for Vermont (for other than single status) is 31 percent of Federal income tax liability for employees whose earned income amounts are between $20,000-$24,999; for all other employees the rate is 34 percent of Federal income tax liability.

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1992

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1992.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.8	4.4	5.25	7
If single status[3]	4.4	5.25	6.5	7
4. Arkansas	4.5	7	7	7
If single status[3]	6	7	7	7
5. California	2	6	8	11
If single status[3]	6	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	4.5	4.5	4.5	4.5
8. Delaware	6	7.7	7.7	7.7
9. District of Columbia	6	9.5	9.5	9.5
If single status[3]	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	5	6	6	6
12. Hawaii	7.25	9.5	10	10
If single status[3]	9.5	10	10	10
13. Idaho	6.5	7.8	8.2	8.2
If single status[3]	7.8	8.2	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
17. Kansas	3.5	6.25	6.25	6.45
If single status[3]	4.4	7.75	7.75	7.75
18. Kentucky	6	6	6	6
19. Louisiana	2	4	6	6
If single status [3]	4	4	6	6
20. Maine	4.725	8.925	8.925	9.89
If single status[3]	8.925	9.89	9.89	9.89
21. Maryland	5	5	5	6
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	6	8	8	8.5
If single status[3]	8	8	8.5	8.5
25. Mississippi	4	5	5	5
26. Missouri	6	6	6	6
27. Montana	5.115	10.23	11.253	11.253
If single status[3]	8.184	11.253	11.253	11.253
28. Nebraska	3.63	5.62	6.92	6.92
If single status[3]	5.62	6.92	6.92	6.92
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	7
If single status[3]	2	6.5	6.5	7
32. New Mexico	3.8	5.9	7.7	8.5
If single status[3]	5.8	8.5	8.5	8.5
33. New York	4	7.875	7.875	7.875
If single status[3]	7.875	7.875	7.875	7.875
34. North Carolina	6	7	7	7.75
35. North Dakota	6.67	9.33	12	12
If single status[3]	8	10.67	12	12
36. Ohio	1.486	4.457	5.201	6.9
If single status[3]	3.715	5.201	5.201	6.9
37. Oklahoma	4	7	7	7
If single status[3]	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.95	2.95	2.95	2.95
40. Rhode Island	(4)	(4)	(4)	(4)
If single status[3]	(5)	(5)	(5)	(5)
41. South Carolina	6	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont	(6)	(6)	(6)	(6)

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
If single status[3]	([7])	([7])	([7])	([7])
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	3	4.5	6	6.5
If single status[3]	4	6	6.5	6.5
50. Wisconsin	4.9	6.93	6.93	6.93
If single status[3]	6.93	6.93	6.93	6.93
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

[4] The income tax rate for Rhode Island (for other than single status) is 27.5 percent of Federal income tax liability for employees whose earned income amounts are between $20,000–$74,999; and 29.75 percent of Federal income tax liability for employees whose earned income amounts are $75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[5] The income tax rate for Rhode Island (for single status) is 27.5 percent of Federal income tax liability for employees whose earned income amounts are between $20,000–$49,999; and 29.75 percent of Federal income tax liability for employees whose earned income amounts are $50,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[6] The income tax rate for Vermont (for other than single status) is 28 percent of Federal income tax liability for employees whose earned income amounts are between $20,000–$24,999; 31 percent of Federal income tax liability for employees whose earned income amounts are between $25,000–$74,999; and 34 percent of Federal income tax liability for employees whose earned income amounts are $75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[7] The income tax rate for Vermont (for single status) is 28 percent of Federal income tax liability for employees whose earned income amounts are between $20,000–$24,999; 31 percent of Federal income tax liability for employees whose earned income amounts are between $25,000–$49,999; and 34 percent of Federal income tax liability for employees whose earned income amounts are $50,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1993

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1993.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.8	4.4	5.25	7
If single status[3]	4.4	5.25	6.5	7
4. Arkansas	4.5	7	7	7
If single status[3]	6	7	7	7
5. California	2	4	8	11
If single status[3]	6	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	4.5	4.5	4.5	4.5
8. Delaware	6	7.6	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status[3]	9.5	10	10	10
13. Idaho	6.5	7.8	8.2	8.2
If single status[3]	7.8	8.2	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
17. Kansas	3.5	6.25	6.25	6.45
If single status[3]	4.4	7.75	7.75	7.75
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	4.5	7	8.5	8.5
If single status[3]	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	6
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.6	4.6	4.6	4.6

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
24. Minnesota	6	8	8	8.5
If single status[3]	8	8	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	6.282	9.423	10.47	11.517
If single status[3]	8.376	10.47	10.47	11.517
28. Nebraska	3.65	5.24	6.99	6.99
If single status[3]	5.24	6.99	6.99	6.99
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	7
If single status[3]	2	5	6.5	7
32. New Mexico	3.8	5.9	7.7	8.5
If single status[3]	5.8	7.7	8.5	8.5
33. New York	5	7.875	7.875	7.875
If single status[3]	7.875	7.875	7.875	7.875
34. North Carolina	6	7	7	7.75
35. North Dakota	6.67	9.33	12	12
If single status[3]	8	10.67	12	12
36. Ohio	2.972	4.457	5.201	7.5
37. Oklahoma	5	7	7	7
If single status[3]	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.8	2.8	2.8	2.8
40. Rhode Island		(See footnote 4)		
If single status[3]		(See footnote 5)		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont		(See footnote 6)		
If single status[3]		(See footnote 7)		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

[4] The income tax rate for Rhode Island (for other than single status) is 27.5 percent of Federal income tax liability for employees whose earned income amounts are between $20,000–$24,999; 32 percent of Federal income tax liability for employees whose earned income amounts are between $25,000–$49,999; 27.55 percent of Federal income tax liability for employees whose earned income amounts are between $50,000–$74,999; and 25.05 percent of Federal income tax liability for employees whose earned income amounts are $75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[5] The income tax rate for Rhode Island (for single status) is 32 percent of Federal income tax liability for employees whose earned income amounts are between $20,000–$24,999; 27.55 percent of Federal income tax liability for employees whose earned income amounts are between $25,000–$74,999; and 25.05 percent of Federal income tax liability for employees whose earned income amounts are $75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[6] The income tax rate for Vermont (for other than single status) is 28 percent of Federal income tax liability for employees whose earned income amounts are between $20,000–$24,999; 31 percent of Federal income tax liability for employees whose earned income amounts are between $25,000–$74,999; and 34 percent of Federal income tax liability for employees whose earned income amounts are $75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[7] The income tax rate for Vermont (for single status) is 28 percent of Federal income tax liability for employees whose earned income amounts are between $20,000–$24,999; 31 percent of Federal income tax liability for employees whose earned income amounts are between $25,000–$49,999; and 34 percent of Federal income tax liability for employees whose earned income amounts are $50,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1994

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1994.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column [1, 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.25	4.0	5.05	6.9
If single status [3]	3.25	4.0	6.4	6.9
4. Arkansas	4.5	7	7	7
If single status [3]	6	7	7	7
5. California	2	4	8	11
If single status [3]	6	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	4.5	4.5	4.5	4.5
8. Delaware	6	7.6	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status [3]	9.5	10	10	10
13. Idaho	7.5	7.8	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
17. Kansas	3.5	6.25	6.25	6.45
If single status [3]	4.4	7.75	7.75	7.75
18. Kentucky	6	6	6	6
19. Louisiana	2	4	6	6
If single status [3]	4	4	6	6
20. Maine	4.5	8.5	8.5	8.5
If single status [3]	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	6
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.4	4.4	4.4	4.4
24. Minnesota	6	8	8	8.5
If single status [3]	8	8	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	6	9	10	11
If single status [3]	8	10	10	11
28. Nebraska	3.65	5.24	6.99	6.99
If single status [3]	5.24	6.99	6.99	6.99
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	1.9	2.375	3.325	6.65
If single status [3]	1.9	4.75	6.175	6.65
32. New Mexico	3.2	6	7.9	8.5
If single status [3]	6	7.9	8.5	8.5
33. New York	5	7.875	7.875	7.875
If single status [3]	7.875	7.875	7.875	7.875
34. North Carolina	6	7	7	7.75
35. North Dakota	6.67	9.33	12	12
If single status [3]	8	10.67	12	12
36. Ohio	2.972	4.457	5.201	7.5
37. Oklahoma	5	7	7	7
If single status [3]	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.8	2.8	2.8	2.8
40. Rhode Island		(See footnote 4)		
If single status [3]		(See footnote 5)		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont		(See footnote 6)		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

[4] The income tax rate for Rhode Island (for other than single status) is 27.5 percent of Federal income tax liability for employees whose earned income amounts are between $20,000–$24,999; 32 percent of Federal income tax liability for employees whose earned income amounts are between $25,000–$49,999; 27.55 percent of Federal income tax liability for employees whose earned income amounts are between $50,000–$74,999; and 25.05 percent of Federal income tax liability for employees whose earned income amounts are $75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[5] The income tax rate for Rhode Island (for single status) is 32 percent of Federal income tax liability for employees whose earned income amounts are between $20,000–$24,999; 27.55 percent of Federal income tax liability for employees whose earned income amounts are between $25,000–$74,999; and 25.05 percent of Federal income tax liability for employees whose earned income amounts are $75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[6] The income tax rate for Vermont is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1995

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1995.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column [1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.25	4	5.05	6.9
If single status [3]	4	5.05	6.4	6.9
4. Arkansas	4.5	7	7	7
If single status [3]	6	7	7	7
5. California	2	4	8	11
If single status [3]	4	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	4.5	4.5	4.5	4.5
8. Delaware	6	7.6	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status [3]	9.5	10	10	10
13. Idaho	7.5	7.8	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	7.55	9.98	9.98
If single status [3]	7.2	8.8	9.98	9.98
17. Kansas	3.5	6.25	6.25	6.45
If single status [3]	4.4	7.75	7.75	7.75
18. Kentucky	6	6	6	6
19. Louisiana	2	4	4	6
If single status [3]	4	4	6	6
20. Maine	4.5	7	8.5	8.5
If single status [3]	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	5
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.4	4.4	4.4	4.4
24. Minnesota	6	8	8	8.5
If single status [3]	8	8	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	6	9	10	11
28. Nebraska	3.65	5.60	7.35	7.75
If single status [3]	5.60	7.35	7.60	7.75
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	1.7	2.125	2.975	6.58
If single status [3]	1.7	4.25	6.013	6.58
32. New Mexico	3.2	6	7.1	8.5
If single status [3]	6	7.1	7.9	8.5
33. New York	4.55	7.594	7.594	7.594
If single status [3]	7.594	7.594	7.594	7.594
34. North Carolina	6	7	7	7.75
35. North Dakota	14	14	14	14
		(See footnote 4)		
36. Ohio	2.972	4.457	5.201	7.5
37. Oklahoma	4	7	7	7
If single status [3]	7	7	7	7

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
38. Oregon	9	9	9	9
39. Pennsylvania	2.8	2.8	2.8	2.8
40. Rhode Island	27.5	27.5	27.5	27.5
		(See footnote 5)		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont		(See footnote 6)		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

[4] The income tax rate for North Dakota is 14 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[5] The income tax rate for Rhode Island is 27.5 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[6] The income tax rate for Vermont is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1996

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302–11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1996.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3	3.5	4.2	5.6
4. Arkansas	4.5	7	7	7
If single status[3]	6	7	7	7
5. California	2	4	8	11
If single status[3]	4	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	4.5	4.5	4.5	4.5
8. Delaware	6	7.1	7.1	7.1
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status[3]	9.5	10	10	10
13. Idaho	7.8	8.2	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	7.55	9.98	9.98
If single status[3]	7.2	8.8	9.98	9.98
17. Kansas	3.5	6.25	6.25	6.45
If single status[3]	4.4	7.75	7.75	7.75
18. Kentucky	6	6	6	6
19. Louisiana	2	4	4	6
If single status[3]	4	4	6	6
20. Maine	4.5	7	8.5	8.5
If single status[3]	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	5
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.4	4.4	4.4	4.4
24. Minnesota	6	8	8	8.5
If single status[3]	8	8	8.5	8.5
25. Mississippi	5	5	5	5

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column[1 2]			
	$20,000–$24,999	$25,000–$49,999	$50,000–$74,999	$75,000 and over
26. Missouri	6	6	6	6
27. Montana	6	9	10	11
28. Nebraska	3.65	5.24	6.99	6.99
If single status[3]	5.24	6.99	6.99	6.99
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	1.4	1.75	2.45	6.37
If single status[3]	1.4	3.45	5.25	6.37
32. New Mexico	3.2	6	7.1	8.5
If single status[3]	6	7.1	7.9	8.5
33. New York	5	7.125	7.125	7.125
If single status[3]	7.125	7.125	7.125	7.125
34. North Carolina	6	7	7	7.75
35. North Dakota	6.67	9.33	12	12
If single status[3]	8	10.67	12	12
36. Ohio	2.972	4.457	5.201	7.5
37. Oklahoma	4	7	7	7
If single status[3]	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.8	2.8	2.8	2.8
40. Rhode Island	27.5	27.5	27.5	27.5
		(See footnote 4)		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7	7	7	7
46. Vermont		(See footnote 5)		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

[1] Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

[2] If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

[3] This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

[4] The income tax rate for Rhode Island is 27.5 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[5] The income tax rate for Vermont is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 5, 55 FR 1674, Jan. 18, 1990; 55 FR 5945, Feb. 20, 1990; 55 FR 10866, Mar. 23, 1990; FTR Amdt. 15, 56 FR 10379, Mar. 12, 1991; FTR Amdt. 24, 57 FR 1112, Jan. 10, 1992; FTR Amdt. 26, 57 FR 28636, June 26, 1992; FTR Amdt. 28, 58 FR 8547, Feb. 16, 1993; FTR Amdt. 35, 59 FR 10997, Mar. 9, 1994; FTR Amdt. 43, 60 FR 2536, Jan. 10, 1995; FTR Amdt. 46, 61 FR 3838, Feb. 2, 1996; FTR Amdt. 57, 62 FR 8174, Feb. 24, 1997]

APPENDIX C TO PART 302–11—FEDERAL TAX TABLES FOR RIT ALLOWANCE—YEAR 2

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1987

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in § 302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1983, 1984, 1985, and 1986.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11	$4,650	$6,481	$7,763	$10,309	$10,400	$13,719	$5,811	$7,081
15	6,481	21,979	10,309	31,379	13,719	40,020	7,081	19,602
28	21,979	33,433	31,379	47,903	40,020	58,705	19,602	31,572

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
35	33,433	58,810	47,903	88,015	58,705	101,432	31,572	54,120
38.5	58,810	.....	88,015	.....	101,432	.....	54,120	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1988

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1983, 1984, 1985, 1986, and 1987.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$5,260	$23,920	$9,440	$34,215	$12,500	$43,410	$6,200	$21,880
28	23,920	52,310	34,215	77,300	43,410	88,740	21,880	47,475
33	52,310	113,370	77,300	166,910	88,740	197,820	47,475	133,415
28	113,370	.....	166,910	.....	197,820	.....	133,415	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1989

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1983, 1984, 1985, 1986, 1987, 1988.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$5,320	$24,111	$9,061	$33,963	$12,940	$43,397	$6,723	$23,089
28	24,111	50,311	33,963	71,688	43,397	84,030	23,089	54,177
33	50,311	110,883	71,688	164,538	84,030	198,284	54,177	145,523
28	110,883	.....	164,538	.....	198,284	.....	145,523	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1990

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1983, 1984, 1985, 1986, 1987, 1988, or 1989.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$5,556	$25,167	$9,824	$35,312	$12,652	$44,759	$6,885	$23,089
28	25,167	51,042	35,312	75,233	44,759	84,283	23,089	50,147
33	51,042	112,588	75,233	170,564	84,283	200,559	50,147	148,107
28	112,588	.....	170,564	.....	200,559	.....	148,107	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1991

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1983, 1984, 1985, 1986, 1987, 1988, 1989, or 1990.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$5,754	$26,242	$10,177	$36,611	$13,093	$46,770	$7,120	$23,977
28	26,242	55,330	36,611	78,894	46,770	94,598	23,977	47,908
31	55,330	.....	78,894	.....	94,598	.....	47,908	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1992

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1985, 1986, 1987, 1988, 1989, 1990, or 1991.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$6,190	$27,963	$10,864	$38,611	$14,316	$50,219	$7,819	$25,629
28	27,963	58,786	38,611	83,158	50,219	101,123	25,629	50,939
31	58,786	.....	83,158	.....	101,123	.....	50,939	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1993

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1985, 1986, 1987, 1988, 1989, 1990, 1991, or 1992.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$6,289	$28,621	$11,017	$39,541	$14,584	$51,229	$7,740	$26,145
28	28,621	60,303	39,541	85,315	51,229	103,223	26,145	52,226
31	60,303	.....	85,315	.....	103,223	.....	52,226	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1994

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, or 1993.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$6,492	$30,068	$11,603	$43,304	$15,846	$55,773	$7,738	$27,855
28	30,068	67,256	43,304	97,172	55,773	115,653	27,855	58,980
31	67,256	134,936	97,172	155,995	115,653	167,653	58,980	86,842
36	134,936	273,705	155,995	284,250	167,653	277,401	86,842	142,545
39.6	273,705	.....	284,250	.....	277,401	.....	142,545	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1995

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for

employees whose Year 1 occurred during calendar years 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, or 1994.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$6,643	$30,783	$11,937	$44,304	$16,387	$57,249	$8,171	$28,637
28	30,783	68,684	44,304	102,201	57,249	119,362	28,637	59,017
31	68,684	139,546	102,201	163,966	119,362	173,514	59,017	88,341
36	139,546	283,746	163,966	294,200	173,514	286,217	88,341	147,650
39.6	283,746	.....	294,200	.....	286,217	.....	147,650	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1996

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, or 1995.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$6,885	$31,807	$12,295	$45,572	$17,027	$59,055	$8,229	$29,600
28	31,807	70,867	45,572	105,805	59,055	123,190	29,600	61,245
31	70,867	144,170	105,805	168,990	123,190	179,414	61,245	90,611
36	144,170	292,883	168,990	301,968	179,414	295,681	90,611	150,779
39.6	292,883	.....	301,968	.....	295,681	.....	150,779	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1997

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, or 1996.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	$7,067	$32,674	$12,963	$46,966	$16,798	$59,856	$8,702	$29,669
28	32,674	71,647	46,966	104,632	59,856	123,931	29,669	62,023
31	71,647	141,006	104,632	161,381	123,931	180,221	62,023	92,072
36	141,006	288,900	161,381	293,567	180,221	299,695	92,072	152,835
39.6	288,900	.....	293,567	.....	299,695	.....	152,835	.....

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 5, 55 FR 1676, Jan. 18, 1990; FTR Amdt. 15, 56 FR 10380, Mar. 12, 1991; FTR Amdt. 24, 57 FR 1114, Jan. 10, 1992; FTR Amdt. 28, 58 FR 8549, Feb 16, 1993; FTR Amdt. 35, 59 FR 10997, Mar. 9, 1994; FTR Amdt. 43, 60 FR 2536, Jan. 10, 1995; FTR Amdt. 46, 61 FR 3840, Feb. 2, 1996; FTR Amdt. 57, 62 FR 8174, Feb. 24, 1997]

APPENDIX D TO PART 302–11—PUERTO RICO TAX TABLES FOR RIT ALLOWANCE

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1987

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302–11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
25.66		$25,000		
33.35				$25,000
47.03	$25,000	50,000		
50.00	50,000		$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1988

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302–11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15		$25,000		
25				$25,000
41	$25,000		$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1989

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302–11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15		$25,000		
25				$25,000
38	$25,000		$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1990

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302–11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15		$25,000		
25				$25,000
41	$25,000		$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1991

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302–11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15		$25,000		
25				$25,000
36	$25,000		$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1992

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302–11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15		$25,000		
25				$25,000
36	$25,000		$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1993

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302–11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15				$25,000
25		$25,000		
36	$25,000		$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1994

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302–11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15				$25,000
25		$25,000		
36	$25,000		$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1995

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302–11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
12				$25,000
18		$25,000		
31			$25,000	$50,000
33	$25,000		$50,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1996

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302–11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
12				$25,000
18		$25,000		
31	$25,000	$50,000	$25,000	$50,000
33	$50,000		$50,000	

[FTR Amdt. 30, 58 FR 15438, Mar. 23, 1993, as amended by FTR Amdt. 35, 59 FR 10997, Mar. 9, 1994; FTR Amdt. 43, 60 FR 2536, Jan. 10, 1995; FTR Amdt. 46, 61 FR 3840, Feb. 2, 1996; FTR Amdt. 57, 62 FR 8176, Feb. 24, 1997]

PART 302–12—USE OF A RELOCATION SERVICES COMPANY

Subpart A—Agency's Use of a Relocation Services Company

Sec.
302–12.1 What are ''relocation services''?
302–12.2 May we enter into a contract with a relocation services company for the company to provide relocation services?
302–12.3 What contracted relocation services may we provide at Government expense?
302–12.4 May we separately contract for each type of relocation service?
302–12.5 What is the purpose of contracting for relocation services?
302–12.6 How must we administer a relocation services contract?
302–12.7 What policies must we establish when offering our employees the services of a relocation services company?
302–12.8 What rules must we follow when contracting for relocation services?

302–12.9 What are the income tax consequences that we must consider when offering relocation services?
302–12.10 What must we consider in deciding whether to use the fixed-fee or cost-reimbursable contracting method?
302–12.11 May we take title to an employee's residence?
302–12.12 Under a homesale program, may we establish a maximum home value above which we will not pay for homesale services?
302–12.13 Under a homesale program, may we pay an employee for losses he/she incurs on the sale of a residence?
302–12.14 Under a homesale program, may we direct the relocation services company to pay an employee more than the fair market value of his/her residence?
302–12.15 May we use a relocation services contract for services which we are contractually bound to obtain under another travel services contract?

Subpart B—Employee's Use of a Relocation Services Company

302–12.100 Am I eligible to use a relocation services company?
302–12.101 Must my agency allow me to use a relocation services company?
302–12.102 Under what conditions may I use a relocation services company?
302–12.103 For what relocation services expenses will my agency pay?
302–12.104 If I use a contracted-for relocation service that is a substitute for reimbursable relocation allowance, will I be reimbursed for the relocation allowance as well?
302–12.105 What expenses will my agency pay if I use a relocation services company to ship household goods in excess of the maximum weight allowance?
302–12.106 What expenses will my agency pay if I use a relocation services company to sell or purchase a residence for which I and/or a member(s) of my immediate family do not have full title?
302–12.107 If my agency authorizes me to enter a homesale program, must I accept a buyout offer from the relocation services company?
302–12.108 What are the income tax consequences if I use a relocation services company?

AUTHORITY: 5 U.S.C. 5738 and 20 U.S.C. 905(c).

SOURCE: FTR Amdt. 62, 62 FR 13766, Mar. 21, 1997, unless otherwise noted.

Subpart A—Agency's Use of a Relocation Services Company

NOTE TO SUBPART A: Use of the pronouns ''we'' and ''you'' throughout this subpart refers to the agency.

§ 302–12.1 What are "relocation services"?

''Relocation services'' are services provided by a private company under a contract with an agency to assist a transferred employee in relocating to the new official station. Examples include homesale programs, home marketing assistance, home finding assistance, and property management services.

§ 302–12.2 May we enter into a contract with a relocation services company for the company to provide relocation services?

Yes.

§ 302–12.3 What contracted relocation services may we provide at Government expense?

You may pay for contracted relocation services that are a substitute for reimbursable relocation allowances authorized throughout this chapter. For example, you may pay for homesale services as a substitute for residence sale expenses, or household goods management services as a substitute for transportation of household goods.

§ 302–12.4 May we separately contract for each type of relocation service?

Yes, or you may combine several types of relocation services in a single contract.

§ 302–12.5 What is the purpose of contracting for relocation services?

To improve the treatment of employees who are directed to relocate to facilitate the retention of a well-qualified workforce.

§ 302–12.6 How must we administer a relocation services contract?

You must balance the positive effects that availability of relocation services has on employee mobility and morale with any increased costs your agency may experience as a result of providing relocation services.

§ 302–12.7 What policies must we establish when offering our employees the services of a relocation services company? You must establish policies governing:

(a) The conditions under which you will authorize an employee to use a relocation services company;

(b) Which employees you will allow to use a relocation services company;

(c) What relocation services you will offer an employee; and

(d) Who will determine in each case if an employee may use a relocation services company and what services will be offered.

§ 302–12.8 What rules must we follow when contracting for relocation services?

The rules contained in the Federal Acquisition Regulations (FAR) (48 CFR) and/or other procurement regulations applicable to you.

§ 302–12.9 What are the income tax consequences that we must consider when offering relocation services?

Amounts you pay to a relocation services company on behalf of an employee may be taxable to the employee. In some cases, such as with certain homesale programs, the amounts may not be taxable. You must determine the taxability of such payments, and pay a relocation income tax (RIT) allowance in accordance with part 302–11 of this chapter on payments you determine to be taxable to the employee. You may contact the Assistant Chief Counsel (Income Tax & Accounting), Internal Revenue Service, 1111 Constitution Avenue, NW., Room 5501, Washington, DC 20224, for information on the income tax consequences of payments you make to a relocation services company.

§ 302–12.10 What must we consider in deciding whether to use the fixed-fee or cost-reimbursable contracting method?

You must consider the following factors in deciding which contracting method to use:

(a) *Risk of alternative methods.* Under a fixed fee contract, the relocation services company bears all risks not expressly contained in the contract. Under a cost-reimbursable contract, you must assume some or all risks and, therefore, must assume some management responsibilities under the contract as well. For example, under a fixed fee homesale program you are not directly liable for losses incurred if a residence does not sell immediately, while under a cost-reimbursable homesale program you assume some or all risks of selling the residence.

(b) *Cost of alternative methods.* Under the fixed fee method of contracting, the fee includes a cost component for risk assumed by the relocation services company. Under the cost-reimbursable method of contracting, you are directly responsible for some or all of the costs associated with management of the contract. In deciding whether to use cost-reimbursable contracting you, therefore, must consider the cost of resources you would require (including personnel costs) to manage a cost-reimbursable relocation services contract.

(c) *Effect on the obligation of funds.* You must obligate funds for a relocation in the fiscal year in which the purchase order is awarded under the contract. Under the fixed fee contracting method, the amount of the relocation services fee is fixed and you have a basis for determining the amount of funds to obligate. Under the cost-reimbursable contracting method, you must obligate funds based on an estimate of the costs that will be incurred. When opting for cost-reimbursable contracting you, therefore, should establish a reliable method of computing fund obligation estimates.

§ 302–12.11 May we take title to an employee s residence?

No, you 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.

§ 302–12.12 Under a homesale program, may we establish a maximum home value above which we will not pay for homesale services?

Yes. If a home exceeding the maximum value is sold under your homesale

program, the employee will be responsible for any additional costs. You must establish a maximum amount commensurate with your agency's experience. You may consider, among other factors, budgetary constraints, the value range of homes in areas where you have offices, and the value range of homes previously entered in your program.

§ 302–12.13 Under a homesale program, may we pay an employee for losses he/she incurs on the sale of a residence?

No. But, this does not preclude your reimbursing a relocation services company for losses incurred while the contractor holds the property.

§ 302–12.14 Under a homesale program, may we direct the relocation services company to pay an employee more than the fair market value of his/her residence?

No. Under a homesale program you may not direct the relocation services company to pay an employee more than the fair market value (as determined by the residence appraisal process) of his/her home.

§ 302–12.15 May we use a relocation services contract for services which we are contractually bound to obtain under another travel services contract?

No. For example, you may not use a relocation services contract to circumvent the travel and transportation expense payment system contract if you are a user of that contract.

Subpart B—Employee's Use of a Relocation Services Company

NOTE TO SUBPART B: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§ 302–12.100 Am I eligible to use a relocation services company?

Yes, if you are an employee who is authorized to transfer.

§ 302–12.101 Must my agency allow me to use a relocation services company?

No. Your agency determines if you may use a relocation services company.

§ 302–12.102 Under what conditions may I use a relocation services company?

You may use a relocation services company if:

(a) You meet all conditions required for you to be eligible for an allowance contained in this chapter for which a service provided by the relocation services company would serve as a substitute, and you are authorized to use a specific relocation service provided by the company as a substitute;

(b) You have signed a service agreement; and

(c) You meet any specific conditions your agency has established.

§ 302–12.103 For what relocation services expenses will my agency pay?

Your agency will pay the relocation services company s fees/expenses for the services you are authorized to use. If your agency pays the relocation services company for actual expenses the company incurs on your behalf, payment to the company is limited to what you would have received under the direct reimbursement provisions of this chapter.

§ 302–12.104 If I use a contracted-for relocation service that is a substitute for reimbursable relocation allowance, will I be reimbursed for the relocation allowance as well?

No.

§ 302–12.105 What expenses will my agency pay if I use a relocation services company to ship household goods in excess of the maximum weight allowance?

Your agency will pay the portion of the fee attributable to 18,000 pounds net weight. You must pay the rest.

§ 302–12.106 What expenses will my agency pay if I use a relocation services company to sell or purchase a residence for which I and/or a member(s) of my immediate family do not have full title?

Your agency will pay the portion of the relocation services company's fee attributable to your pro rata share of the residence, as determined in accordance with § 302–6.1(f) of this chapter.

You must pay any portion of the fee attributable to other than your pro rata share of the residence.

§ 302–12.107 If my agency authorizes me to enter a homesale program, must I accept a buyout offer from the relocation services company?

No. Your agency must give you the option to accept or reject an offer from the relocation services company.

§ 302–12.108 What are the income tax consequences if I use a relocation services company?

You may incur income taxes on relocation services provided by a relocation services company and paid for by your 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. You will receive a relocation income tax (RIT) allowance if your agency determines that such expenses are taxable. The Government does not assume responsibility for payment of your taxes, however, and you may wish to consult a tax professional on income tax reporting.

PART 302–14—HOME MARKETING INCENTIVE PAYMENTS

Subpart A—Payment of Incentive to the Employee

Sec.

302–14.1 What is a ''homesale program''?
302–14.2 What is the purpose of a home marketing incentive payment?
302–14.3 Am I eligible to receive a home marketing incentive payment?
302–14.4 Must my agency pay me a home marketing incentive?
302–14.5 Under what circumstances will I receive a home marketing incentive payment?
302–14.6 How much may my agency pay me for a home marketing incentive?
302–14.7 Are there tax consequences when I receive a home marketing incentive payment?

Subpart B—Agency Responsibilities

302–14.100 How should we administer our home marketing incentive payment program?
302–14.101 What policies must we establish to govern our home marketing incentive payment program?
302–14.102 What factors should we consider in determining whether to establish a home marketing incentive payment program?
302–14.103 What factors should we consider in determining the amount of a home marketing incentive payment?

AUTHORITY: 5 U.S.C. 5756.

SOURCE: FTR Amdt. 61, 62 FR 13763, Mar. 21, 1997, unless otherwise noted.

Subpart A—Payment of Incentive to the Employee

NOTE TO SUBPART A: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§ 302–14.1 What is a "homesale program"?

It 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 What is the purpose of a home marketing incentive payment?

To reduce the Government s relocation costs by encouraging transferred employees who participate in their employing agency s homesale program to independently and aggressively market, and find a bona fide buyer for, their residence. This significantly reduces the fees/expenses their agencies must pay to relocation services companies and effectively lowers the cost of such programs.

§ 302–14.3 Am I eligible to receive a home marketing incentive payment?

Yes, if you are an employee who is authorized to transfer and you otherwise meet requirements for sale of your residence at Government expense.

§ 302–14.4 Must my agency pay me a home marketing incentive?

No. Your agency determines when it is in the Government s interest to offer you a home marketing incentive.

§ 302–14.5 Under what circumstances will I receive a home marketing incentive payment?

You will receive a home marketing incentive payment when:

(a) You enter your residence in your agency s homesale program;

(b) You independently and aggressively market your residence;

(c) You find a bona fide buyer for your residence as a result of your independent marketing efforts;

(d) You transfer the residence to the relocation services company;

(e) Your agency pays a reduced fee/expenses to the relocation services company as a result of your independent marketing efforts; and

(f) You meet any additional conditions your agency has established, including but not limited to, mandatory marketing periods, list price guidelines, closing requirements, and residence value caps.

§ 302–14.6 How much may my agency pay me for a home marketing incentive?

Your agency determines the amount of your 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 from you; or

(b) The savings your agency realized from the reduced fee/expenses it paid as a result of your finding a bona fide buyer.

§ 302–14.7 Are there tax consequences when I receive a home marketing incentive payment?

Yes, the home marketing incentive payment is considered income. Consequently, you will be taxed, and your agency will withhold income and employment taxes, on the home marketing incentive payment. You will not, however, receive a withholding tax allowance (WTA) to offset the withholding on your home marketing incentive payment, nor will you receive a relocation income tax (RIT) allowance payment for substantially all of your Federal, state and local income taxes on the incentive payment.

Subpart B—Agency Responsibilities

NOTE TO SUBPART B: Use of the pronouns ''we'' and ''you'' throughout this subpart refers to the agency.

§ 302–14.100 How should we administer our home marketing incentive payment program?

Your goal in using an incentive payment program is to reduce your overall relocation costs. You must not make a home marketing incentive payment that exceeds the savings you realize from the reduced fees/expenses you pay the relocation services company.

§ 302–14.101 What policies must we establish to govern our home marketing incentive payment program?

You must establish policies to govern:

(a) The conditions under which you will authorize a home marketing incentive payment for an employee;

(b) The amount of the home marketing incentive payment(s) you will offer (or the method you will use to compute your home marketing incentive payments); and

(c) Who will determine in each case whether a home marketing incentive payment is authorized.

§ 302–14.102 What factors should we consider in determining whether to establish a home marketing incentive payment program?

You should consider:

(a) Whether the program will increase the percentage of residences sold for which employees find a bona fide buyer. You should establish a benchmark for the percentage of residences for which you expect employees to find a bona fide buyer resulting in lower homesale costs to you. If your historical percentage of employee-generated sales is below your benchmark, a home marketing incentive payment program may benefit you.

(b) The expected net savings from a home marketing incentive payment program.

§302–14.103 What factors should we consider in determining the amount of a home marketing incentive payment?

You should consider:

(a) Amount of savings from reduced fee/expenses paid to the relocation services company. The home marketing incentive payment program is intended to reduce your relocation costs. The amount of each home marketing incentive payment you make, therefore, must not exceed the savings you realize from the reduced fee you pay to the relocation services company.

(b) Employee's efforts in marketing the residence. The purpose of a home marketing incentive payment program is to encourage a transferred employee who participates in a homesale program to independently and aggressively market his/her residence and find a bona fide buyer.

PART 302–15—ALLOWANCE FOR PROPERTY MANAGEMENT SERVICES Pt. 302–15

Subpart A—General Rules for the Employee

Sec.

302–15.1 What are ''property management services''?
302–15.2 What is a ''nonforeign area''?
302–15.3 What is a ''foreign area''?
302–15.4 What are the purposes of the allowance for property management services?
302–15.5 In what situations may my agency authorize payment for property management services?
302–15.6 Must my agency authorize payment for property management services?
302–15.7 What are the income tax consequences when my agency pays for my property management services?
302–15.8 Who is not eligible for payment for property management services?

Subpart B—Payment for Property Management Services for Employees Transferred to a Foreign Area Post of Duty

302–15.100 Am I eligible for payment for property management services under this subpart?
302–15.101 Will my agency pay for property management services when I transfer to a foreign area post of duty?
302–15.102 For what property may my agency authorize payment under this subpart?
302–15.103 How long may my agency pay under this subpart?
302–15.104 If my agency is paying for property management services under this subpart and my service agreement expires, what must I do to ensure that payment for property management services continues?
302–15.105 Must I repay property management expenses my agency paid under this subpart if I elect to sell my nonforeign area residence at Government expense when I am transferred from my current foreign area post of duty to a different nonforeign area official station than the one I left?

Subpart C—Payment for Property Management Services for Employees Transferred to a Nonforeign Area From a Foreign Area

302–15.200 Am I eligible for payment for property management services under this subpart?
302–15.201 Under what circumstances will my agency authorize payment under this subpart?
302–15.202 When my agency authorizes payment for me under this subpart, am I obligated to use such services, or may I elect instead to sell my residence at Government expense?
302–15.203 For what property may my agency authorize payment under this subpart?
302–15.204 How long may my agency pay under this subpart?
302–15.205 If my agency authorized, and I elected to receive, payment under this subpart, may I later elect to sell my residence at Government expense?

Subpart D—Agency Responsibilities

302–15.300 What governing policies must we establish for the allowance for property management services?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13474, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: FTR Amdt. 60, 62 FR 13761, Mar. 21, 1997, unless otherwise noted.

Subpart A—General Rules for the Employee

NOTE TO SUBPART A: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§ 302–15.1 What are "property management services"?

''Property management services'' are programs provided by private companies for a fee, which help an employee to manage his/her residence at the old official station as a rental property. These services typically include, but are not limited to, obtaining a tenant, negotiating the lease, inspecting the property regularly, managing repairs and maintenance, enforcing lease terms, collecting the rent, paying the mortgage and other carrying expenses from rental proceeds and/or funds of the employee, and accounting for the transactions and providing periodic reports to the employee.

§ 302–15.2 What is a "nonforeign area"?

A ''nonforeign area'' is the United States, its territories or possessions, the Commonwealths of Puerto Rico or the Northern Mariana Islands, or the former Canal Zone area (i.e., areas and installations in the Republic of Panama made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in 22 U.S.C. 3602(a))).

§ 302–15.3 What is a "foreign area"?

A ''foreign area'' means any area that is not a ''nonforeign area'', as defined in § 302–15.2.

§ 302–15.4 What are the purposes of the allowance for property management services?

The purpose is to reduce overall Government relocation costs when used instead of sale of the employee's residence at Government expense. When authorized in connection with an employee's transfer to a foreign area post of duty, the purpose is to relieve the employee of the costs of maintaining a home in a nonforeign area while stationed at a foreign area post of duty.

§ 302–15.5 In what situations may my agency authorize payment for property management services?

Your agency may authorize payment when:

(a) You transfer in the interest of the Government to a foreign area post of duty; or

(b) You are transferred back to a different nonforeign area official station than the one you left when you were transferred to a foreign area, and you are otherwise eligible for the sale of your residence at Government expense.

§ 302–15.6 Must my agency authorize payment for property management services?

No, your agency determines when it is in the Government's interest to authorize payment for these services and what procedures you must follow when it authorizes such payment.

§ 302–15.7 What are the income tax consequences when my agency pays for my property management services?

You will be taxed on the amount of expenses your agency pays for property management services whether it reimburses you directly or whether it pays a relocation services company to manage your residence. Your agency must pay you a relocation income tax (RIT) allowance for the additional Federal, State and local income taxes you incur on property management expenses it reimburses you or pays on your behalf. You may wish to consult with a tax advisor to determine whether you will incur any additional tax liability, unrelated to your agency's payment of your property management expenses, as a result of maintaining your residence as a rental property.

§ 302–15.8 Who is not eligible for payment for property management services?

New appointees, employees assigned under the Government Employees Training Act (5 U.S.C. 4109), and employees transferring wholly within a nonforeign area.

Subpart B—Payment for Property Management Services for Employees Transferred to a Foreign Area Post of Duty

NOTE TO SUBPART B: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§302–15.100 Am I eligible for payment for property management services under this subpart?

Yes, when your transfer to a foreign area post of duty is in the interest of the Government and you and/or a member(s) of your immediate family hold title to a residence which you would be eligible to sell at Government expense under part 302–6 or 302–12 of this chapter if you were transferred to or within a nonforeign area.

§302–15.101 Will my agency pay for property management services when I transfer to a foreign area post of duty?

Yes, when:

(a) Your agency authorizes payment for your property management services;

(b) You have signed a service agreement; and

(c) You meet any additional conditions that your agency has established.

§302–15.102 For what property may my agency authorize payment under this subpart?

Payment may be authorized only on your residence at the last nonforeign area official station from which you transferred to a foreign area post of duty.

§302–15.103 How long may my agency pay under this subpart?

Your agency may pay from the time you transfer to a foreign area post of duty until one of the following occurs:

(a) You transfer back to an official station in a nonforeign area;

(b) You complete a service agreement at your post of duty and remain there, but do not sign a new service agreement; or

(c) You separate from Government service.

§302–15.104 If my agency is paying for property management services under this subpart and my service agreement expires, what must I do to ensure that payment for property management services continues?

You must sign a new service agreement.

§302–15.105 Must I repay property management expenses my agency paid under this subpart if I elect to sell my nonforeign area residence at Government expense when I am transferred from my current foreign area post of duty to a different nonforeign area official station than the one I left?

No. The authority for your agency to pay for property management services under this subpart when you are transferred to a foreign area is separate from, and in addition to, the authority to sell your residence at Government expense under part 302–6 or 302–12 of this chapter, or to pay property management services under subpart C of this part.

Subpart C—Payment for Property Management Services for Employees Transferred to a Nonforeign Area From a Foreign Area to Subpart C

NOTE: Use of the pronouns ''I'' and ''you'' throughout this subpart refers to the employee.

§302–15.200 Am I eligible for payment for property management services under this subpart?

Yes, when:

(a) You transfer in the interest of the Government back to a different nonforeign area official station than the one you left when you transferred to a foreign area; and

(b) You and/or a member(s) of your immediate family hold title to a residence which you are eligible to sell at Government expense under part 302–6 or 302–12 of this chapter.

§302–15.201 Under what circumstances will my agency authorize payment under this subpart?

Your agency will authorize payment under this subpart when:

(a) Your agency has determined that payment for property management services is more advantageous and cost effective for the Government than sale of your residence;

(b) You have signed a service agreement incident to your transfer back to a nonforeign area; and

(c) You meet any additional conditions that your agency has established.

§ 302–15.202 When my agency authorizes payment for me under this subpart, am I obligated to use such services, or may I elect instead to sell my residence at Government expense?

You are not obligated to use your authorized property management services allowance. You have the option of choosing to sell your residence at Government expense or to use the property management services allowance.

§ 302–15.203 For what property may my agency authorize payment under this subpart?

Your agency may authorize payment only on your residence at the old nonforeign area official station.

§ 302–15.204 How long may my agency pay under this subpart?

Your agency may pay for a period not to exceed two years from your effective date of transfer.

§ 302–15.205 If my agency authorized, and I elected to receive, payment under this subpart, may I later elect to sell my residence at Government expense?

Yes, provided:

(a) Your agency allows you to change your election of payment for property management expenses to an election of sale of your residence at Government expense; and

(b) Payment for the sale of your residence at Government expense is offset in accordance with your agency's policy established under § 302–15.300(d).

Subpart D—Agency Responsibilities

NOTE TO SUBPART D: Use of the pronouns ''we'' and ''you'' throughout this subpart refers to the agency.

§ 302–15.300 What governing policies must we establish for the allowance for property management services?

You must establish policies and procedures governing:

(a) When you will authorize payment for property management services for an employee who transfers to a foreign area post of duty;

(b) Who will determine whether payment for property management services is appropriate when an employee transfers to a foreign area post of duty;

(c) The circumstances under which you will authorize an employee who is eligible under this part for property management services to elect the use of property management services instead of the sale of his/her residence at Government expense under part 302–6 or 302–12 of this chapter;

(d) Who will determine whether payment for property management services is more advantageous and cost effective than sale of an employee's residence at Government expense;

(e) If and when you will allow an employee who was offered and accepted payment for property management services under subpart C of this part to change his/her mind and elect instead to sell his/her residence at Government expense, and who will make that determination; and

(f) How you will offset expenses you have paid for property management services against payable expenses for sale of the employee's residence when an eligible employee who elected payment for property management services later changes his/her mind and elects instead to sell his/her residence at Government expense.

CHAPTER 303—PAYMENT OF EXPENSES CONNECTED WITH THE DEATH OF CERTAIN EMPLOYEES

Part		*Page*
303–1	General	232
303–2	Allowances	233

PART 303–1—GENERAL

Sec.
303–1.1 Authority, coverage, and applicability.
303–1.2 Responsibility.
303–1.3 Definitions.
303–1.4 Death related to performance of official duty.
303–1.5 Death during a period of absence from duty.
303–1.6 Escort for remains.
303–1.7 Method of payment.

AUTHORITY: 5 U.S.C. 5721–5734, 5741–5742; E.O. 11609, 36 FR 13747, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 54 FR 20351, May 10, 1989, unless otherwise noted.

§ 303–1.1 Authority, coverage, and applicability.

(a) *Statutory Authority.* This chapter sets forth the allowable expenses, not otherwise provided for by law, authorized by 5 U.S.C. 5742(b) for the preparation and transportation of the remains of a deceased employee, and for the transportation of the immediate family and household goods of a deceased employee.

(b) *Persons covered.* The provisions of this chapter cover an employee who dies while:

(1) On official travel away from his/her official station in the United States.

(2) Performing official duties outside CONUS.

(3) Absent from duty as provided in § 303–1.5.

(4) Reassigned away from his/her home of record pursuant to a mandatory mobility agreement executed as a condition of employment.

(c) *Applicability.* The provisions of this chapter apply whether an employee's death is or is not work-related.

[FTR Amdt. 22, 56 FR 57289, Nov. 8, 1991, as amended by FTR Amdt. 26, 57 FR 28637, June 26, 1992]

§ 303–1.2 Responsibility.

It is the responsibility of the head of an agency or his/her designated representative upon being informed of an employee's death which occurred while in any status subject to the provisions of this subtitle, immediately to inform the decedent's next of kin or legal representative of the provisions of this chapter. The agency head or his/her designated representative shall render every reasonable assistance in arranging for preparation and transportation of the remains of the decedent when death occurs during a travel status or at the official station outside CONUS. Also, the agency head or his/her designated representative shall provide necessary assistance for the return of the decedent's immediate family and household goods to the official residence when the decedent's official station was outside the continental United States.

[54 FR 20351, May 10, 1989, as amended by FTR Amdt. 22, 56 FR 57290, Nov. 8, 1991; FTR Amdt. 26, 57 FR 28637, June 26, 1992]

§ 303–1.3 Definitions.

As used in this chapter, and unless otherwise specifically provided in this chapter, the following definitions apply:

(a) *United States.* United States means the 50 States and the District of Columbia.

(b) *Continental United States.* The continental United States (or CONUS) means the 48 contiguous States and the District of Columbia.

[FTR Amdt. 22, 56 FR 57290, Nov. 8, 1991]

§ 303–1.4 Death related to performance of official duty.

When an employee's death results from injuries sustained while he/she was actually performing official duty, the expenses for preparation and transportation of the remains will be properly payable under the provisions of 5 U.S.C. 8134. The authorized allowances may not be denied because of the deceased employee's entitlement to burial benefits as a veteran of the Armed Forces of the United States.

[54 FR 20351, May 10, 1989. Redesignated by FTR Amdt. 22, 56 FR 57289, Nov. 8, 1991]

§ 303–1.5 Death during a period of absence from duty.

The provisions of this chapter apply when an employee is performing official travel away from his/her official station located in the United States and dies while temporarily absent from a temporary duty station. The provisions of this chapter also apply when

an employee is performing official duties outside CONUS and dies while temporarily absent from his official station or temporary duty station outside CONUS. If the temporary absence is for the purpose of taking leave or occurs during nonworkdays, the allowable cost for the transportation of remains shall not exceed the amount which would have been allowed if death had occurred at the temporary duty station or at the official station outside CONUS.

[FTR Amdt. 22, 56 FR 57290, Nov. 8, 1991]

§303–1.6 Escort for remains.

Travel expenses of an escort for the decedent are not allowable.

§303–1.7 Method of payment.

Payment of allowable expenses may be made direct to the person performing the services or by reimbursement to any person making the original payment. Claims for reimbursement shall be supported by receipts. When the remains are transported by common carrier via express service through the use of a Standard Form 1103, U.S. Government Bill of Lading, or through the use of a Standard Form 1169, U.S. Government Transportation Request, payment shall be made on the appropriate voucher forms.

[54 FR 20351, May 10, 1989. Redesignated by FTR Amdt. 22, 56 FR 57289, Nov. 8, 1991]

PART 303–2—ALLOWANCES

Sec.

303–2.1 Preparation of employee remains.
303–2.2 Allowable costs for preparation of remains.
303–2.3 Transportation of employee remains.
303–2.4 Transportation of remains of a member of an employee's immediate family.
303–2.5 Allowable costs for transportation of employee remains.
303–2.6 Transportation of the immediate family and household goods.
303–2.7 Transportation of baggage.
303–2.8 Prohibition of payment when other laws apply.

AUTHORITY: 5 U.S.C. 5721–5734, 5741–5742; E.O. 11609, 36 FR 13747, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 54 FR 20352, May 10, 1989, unless otherwise noted.

§303–2.1 Preparation of employee remains.

The amount allowed for preparing the remains of an employee who dies while traveling on official business within the continental United States is limited to $250. When death occurs during a travel status outside the continental United States or at the official station outside CONUS, the head of the agency concerned or his/her designated representative shall allow actual costs for preparation of the remains of an employee.

[54 FR 20352, May 10, 1989, as amended by FTR Amdt. 22, 56 FR 57290, Nov. 8, 1991]

§303–2.2 Allowable costs for preparation of remains.

Allowable costs for preparation of remains are as follows:

(a) Costs of embalming or cremation;

(b) Necessary clothing;

(c) Casket or container suitable for shipment to place of interment; and

(d) Expenses necessarily incurred in complying with local laws and laws at the port of entry in the United States applicable to the preparation of remains for transportation and burial.

§303–2.3 Transportation of employee remains.

(a) *Death while performing official travel within the continental United States.* When an employee dies while performing official travel within CONUS, payment is authorized for the cost of transporting the remains to the employee's place of actual residence, official station, or place of interment. The cost of transportation shall not exceed the cost to the place of actual residence or official station, whichever is more distant.

(b) *Death while performing official duties outside the continental United States.* When an employee dies while performing official duties outside CONUS, payment is authorized for the cost of transporting the remains to the employee's place of actual residence, official station, or place of interment. The cost of transportation shall not exceed the cost to the place of actual residence or official station, whichever is more distant.

[FTR Amdt. 22, 56 FR 57290, Nov. 8, 1991]

§ 303–2.4 Transportation of remains of a member of an employee's immediate family.

Under the authority of 5 U.S.C. 5742(c), the head of an agency may authorize payment for transportation of remains of a member of an employee's immediate family who dies while residing with an employee stationed outside the continental United States.

§ 303–2.5 Allowable costs for transportation of employee remains.

(a) *By common carrier.* The allowable costs for transportation of remains by common carrier include the costs of:

(1) Movement from place of death to a mortuary;

(2) Shipping permits;

(3) Outside case for shipment of remains (including the sealing of the shipping case when necessary);

(4) Removal to common carrier;

(5) Transportation of the remains by common carrier; and

(6) One removal from the common carrier.

(b) *By hearse or means other than common carrier.* Charges for transportation of remains overland by hearse or means other than common carrier shall not exceed the cost of common carrier transportation. Reimbursable costs include the cost of hearse or means other than common carrier plus ferry fares, bridge tolls, and similar charges. An allowance for an outside shipping case is not authorized for this conveyance.

§ 303–2.6 Transportation of the immediate family and household goods.

(a) *While performing duties outside CONUS*—(1) *General.* The cost of return transportation of the immediate family and the baggage and household goods of the decedent and his/her immediate family shall be allowed when an employee dies while he/she is performing official duties outside CONUS, or while he/she is in transit to or from that place. Allowable transportation costs shall not exceed the costs of returning the immediate family and the baggage and household goods from the place where the official duties were performed or were to be performed, by the most direct route, to the decedent's place of actual residence, or to any other place as the head of the agency concerned or his/her designated representative may designate, provided the cost to the Government shall not exceed the cost of transportation to the decedent's place of actual residence.

(2) *Time limitations.* Travel of the immediate family and shipment of household goods must be undertaken within 1 year from the date of death of the employee, except that an extension of the time for shipment of household goods may be granted by the head of the agency or his/her designated representative if requested prior to the expiration of the 1-year limit.

(3) *Transportation of immediate family.* The transportation of the immediate family is subject to the provisions of part 302–2 of this subtitle.

(4) *Transportation of household goods.* The costs allowed for the transportation of household goods are limited to those prescribed in §§ 302–8.2 and 302–8.4 of this title. Reference to ''employee'' in § 302–8.4(e) of this title shall mean the deceased employee's legal representative or a member of his/her immediate family when the term is used in connection with the transportation of the household goods of a deceased employee.

(b) *While stationed in the continental United States.* When an employee stationed in the continental United States dies while on temporary duty, transportation expenses shall not be authorized for his/her immediate family or his/her household goods. The deceased employee's baggage at the temporary duty point shall be transported at Government expense to his/her official station or place of actual residence.

[54 FR 20352, May 10, 1989, as amended by FTR Amdt. 22, 56 FR 57290, Nov. 8, 1991; FTR Amdt. 26, 57 FR 28637, June 26, 1992]

§ 303–2.7 Transportation of baggage.

The allowable cost for transportation of personal baggage other than household goods shall include the expenses actually and necessarily incurred in transporting personal baggage as prescribed in part 301–5 of this subtitle. Expenses in connection with the transportation of baggage by a privately owned conveyance which would not have been incurred if the baggage had been transported by common carrier

shall not be allowed. Reimbursement for loss or damage to baggage during transit shall not be allowed, nor shall charges for marine and other insurance be allowed.

[54 FR 20352, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28637, June 26, 1992]

§303–2.8 Prohibition of payment when other laws apply.

Payment of allowances provided by this chapter shall not be made if payment is authorized by any other law of the United States. However, the allowances provided by this chapter shall not be denied because the deceased employee is eligible for burial benefits as a veteran of the Armed Forces of the United States.

[54 FR 20352, May 10, 1989, as amended by FTR Amdt. 22, 56 FR 57290, Nov. 8, 1991]

CHAPTER 304—PAYMENT FROM A NON-FEDERAL SOURCE FOR TRAVEL EXPENSES

Part		*Page*
304–1	Acceptance of Payment from a non-Federal source for travel expenses	238
304–2	Reductions in meeting and training allowance payments	243

PART 304–1—ACCEPTANCE OF PAYMENT FROM A NON-FEDERAL SOURCE FOR TRAVEL EXPENSES

Sec.
304–1.1 Authority.
304–1.2 General.
304–1.3 Policy.
304–1.4 Conditions for acceptance.
304–1.5 Conflict-of-interest analysis.
304–1.6 Payment guidelines.
304–1.7 Reimbursement claims for official travel expenses.
304–1.8 Limitations and penalties.
304–1.9 Reports.

AUTHORITY: 5 U.S.C. 5701–5709; 31 U.S.C. 1353; E.O. 11609, 36 FR 13747, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 57 FR 53289, Nov. 9, 1992, unless otherwise noted.

§ 304–1.1 Authority.

This part is issued under the authority of 31 U.S.C. 1353 and 5 U.S.C. 5701–5709.

§ 304–1.2 General.

(a) *Applicability*. This part applies to agency acceptance of payment from a non-Federal source for travel, subsistence, and related expenses with respect to the attendance of an employee in a travel status (and/or the accompanying spouse of such employee when applicable) at any meeting or similar function relating to the official duties of the employee. This part does not authorize acceptance of such payments by an employee or the accompanying spouse of an employee in his/her personal capacity (see, however, § 304–1.8(a)).

(b) *Solicitation prohibited*. An employee shall not solicit payment for travel, subsistence, and related expenses from a non-Federal source. However, after receipt of an invitation from a non-Federal source to attend a meeting or similar function or in the course of discussions of an event to be sponsored jointly by the agency and the non-Federal source, the agency or employee may inform the non-Federal source of this authority.

(c) *Definitions*. As used in this part, the following definitions apply:

(1) *Agency*. ''Agency'' means an executive agency as defined in 5 U.S.C. 105, and includes an independent agency as well as an agency within the Executive Office of the President.

(2) *Employee*. ''Employee'' means an appointed officer or employee of an agency, 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.

(3) *Meeting or similar function*. ''Meeting or similar function'' means a conference, seminar, speaking engagement, symposium, training course, or similar event that takes place away from the employee's official station, and is sponsored or cosponsored by a non-Federal source. This term does not include a meeting or other event required to carry out an agency's statutory or regulatory functions (i.e., a function that is essential to an agency's mission), such as investigations, inspections, audits, site visits, negotiations, or litigation. The term also does not include promotional vendor training or other meetings held for the primary purpose of marketing the non-Federal source's products or services. A meeting or similar function need not be widely attended for purposes of this definition, and includes but is not limited to the following:

(i) An event at which the employee will participate as a speaker or panel participant, including an event at which the employee will give an oral presentation focusing on his/her official duties or on the policies, programs, or operations of the agency;

(ii) A conference, convention, seminar, symposium or similar event the primary purpose of which is to receive training other than promotional vendor training, or to present or exchange substantive information concerning a subject of mutual interest to a number of parties;

(iii) An event at which 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 regulation.

(4) *Non-Federal source*. ''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 or 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).

(5) *Payment.* ''Payment'' means funds paid by a non-Federal source for travel, subsistence, and related expenses by check or similar instrument to an agency, or payment in kind.

(6) *Payment in kind.* ''Payment in kind'' means goods, services, or other benefits provided by a non-Federal source for travel, subsistence, and related expenses in lieu of funds paid to an agency by check or similar instrument for the same purpose.

(7) *Travel, subsistence, and related expenses.* ''Travel, subsistence and related expenses'' means the same types of expenses payable under chapter 301 of this subtitle or analogous provisions of chapter 100 of Volume 6 of the Foreign Affairs Manual (6 FAM 100)[1] or Volume 1 of the Joint Federal Travel Regulations (JFTR).[2] Also encompassed in this definition are such expenses as conference or training fees (in whole or in part) as well as benefits which cannot be paid under the applicable travel regulation and which are provided in kind and made available by the sponsor(s) to all attendees incident to and for use at the meeting or similar function.

§304–1.3 Policy.

(a) *Acceptance of payment for employee.* As provided in this part, an agency may accept payment from a non-Federal source (or authorize an employee to receive such payment on its behalf) with respect to attendance of the employee at a meeting or similar function which the employee has been authorized to attend in an official capacity on behalf of the employing agency.

(b) *Acceptance of payment for an accompanying spouse.* An agency may accept payment under this part from a non-Federal source for an accompanying spouse when the spouse's presence at the meeting or similar function is in the interest of the agency. A spouse's presence at an event may be determined to be in the interest of the agency if the spouse will:

(1) Support the mission of the agency or substantially assist the employee in carrying out his/her official duties;

(2) Attend a ceremony at which the employee will receive an award or honorary degree described in §304–1.2(c)(3); or

(3) Participate in substantive programs related to the agency's programs or operations.

(c) *Administration and delegation of authority.* Payment acceptance must be in accordance with internal agency procedures. Agencies shall ensure that officials delegated authority to determine the propriety of accepting payments under this part are at as high an administrative level as practical to ensure adequate consideration and review of the circumstances surrounding the offer and acceptance of the payment.

(d) *Payment in excess of regulatory limitations*—(1) *Subsistence expenses.* When a non–Federal source makes full payment for subsistence expenses, acceptance of payment for, and when applicable, reimbursement by an agency to, an employee (and/or the accompanying spouse of such employee when applicable) under this part are not subject to the maximum per diem or actual subsistence expense rates prescribed in chapter 301 of this subtitle or by the Secretary of Defense in Civilian Personnel Per Diem Bulletins published periodically in the FEDERAL REGISTER.

(2) *Transportation expenses.* When a non–Federal source makes full payment for common carrier transportation expenses, acceptance of payment for, and when applicable, reimbursement by an agency to, an employee (and/or the accompanying spouse of such employee when applicable) under this part are not subject to the transportation class of service limitations applicable to premium-class other than

[1] Chapter 100 of Volume 6 of the Foreign Affairs Manual (6 FAM 100) is available from the Department of State, Publishing Services, Washington, DC 20520–0854.

[2] Volume 1 of the Joint Federal Travel Regulations (JFTR) is available from the Superintendent of Documents, Government Printing Office, Washington, DC 20402.

first-class accommodations, as prescribed in chapter 301 of this subtitle or the JFTR. Acceptance of payment for first-class transportation accommodations is allowed only when the use of first-class transportation accommodations is authorized in accordance with § 301–3.3 of this subtitle.

(e) *Reduced per diem rate in partial payment situation.* If the designated agency official determines in advance of the travel that a payment covers some but not all of the per diem costs to be incurred by the employee (and/or the accompanying spouse when applicable), the agency should authorize a reduced per diem rate, in accordance with § 301–7.12 of this subtitle or analogous provisions of 6 FAM 100 or the JFTR, as applicable, that is commensurate with the known subsistence expense levels.

[57 FR 53289, Nov. 9, 1992, as amended by FTR Amdt. 32, 58 FR 58244, Oct. 29, 1993]

§ 304–1.4 Conditions for acceptance.

(a) An agency may accept payment for employee and/or spousal travel from a non-Federal source when a general authorization to accept payment (rather than an item-by-item authorization) is issued in advance of the travel following a determination by the agency official designated in accordance with § 304–1.3(c) that the payment is:

(1) For travel relating to an employee's official duties (including attendance because the employee's presence at the meeting is necessary to permit participation in the meeting by another employee or because a spouse's presence at the meeting or similar function is in the interest of the agency) under an official travel authorization issued to the employee, and to an accompanying spouse when applicable;

(2) For attendance at a meeting or similar function (as defined in § 304–1.2(c)(3) relating to the official duties of the employee; and

(3) From a non-Federal source that is not disqualified under § 304–1.5 on conflict-of-interest grounds.

(b) Payments may be accepted from multiple sources under paragraph (a) of this section.

(c) If a meeting or similar function does not concern a subject of mutual interest to the employee's agency and the non-Federal source, acceptance of payment from the non-Federal source under paragraph (a) of this section is limited to payment in kind and to the types of services the non-Federal source generally provides; e.g., air passenger transportation services provided by a commercial airline.

§ 304–1.5 Conflict-of-interest analysis.

(a) Payment from a non-Federal source shall not be accepted if the authorized agency official determines that acceptance 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. In making this determination, an authorized agency official shall be guided by all relevant considerations, including, but not limited to:

(1) The identity of the non-Federal source;

(2) The purpose of the meeting or similar function;

(3) The identity of other expected participants;

(4) The nature and sensitivity of any matter pending at the agency affecting the interests of the non-Federal source;

(5) The significance of the employee's role in any such matter; and

(6) The monetary value and character of the travel benefits offered by the non-Federal source.

(b) The authorized 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.

§ 304–1.6 Payment guidelines.

(a) *Payment other than in kind.* Payments from a non-Federal source for an employee and/or accompanying spouse, other than payments in kind, shall be by check or similar instrument made payable to the agency. Any such payment received by the employee on behalf of the agency for his/her travel and/or that of the accompanying spouse is accepted on behalf of the agency and is to be submitted as soon

as practicable for credit to the agency appropriation applicable to such expenses. When the acceptance of payment has been approved in advance by the designated agency official, the agency, or employee on behalf of the agency for his/her travel (and/or that of the accompanying spouse, when applicable), may, in accordance with the provisions of §304–1.3(d), accept payment in excess of applicable limitations, provided that the accommodation or other benefit furnished is comparable in value to that offered to, or purchased by, other similarly situated individuals attending the meeting or similar function. When the applicable limitation will be exceeded, payment should be required in advance of the travel.

(b) *Payment in kind*. When the acceptance of payment has been approved in advance by the designated agency official, the employee, for his/her travel (and/or that of the accompanying spouse, when applicable), may, in accordance with the provisions of §304–1.3(d), accept payment in kind in excess of applicable limitations, provided that the accommodation or other benefit furnished is comparable in value to that offered to, or purchased by, other similarly situated individuals attending the meeting or similar function.

§304–1.7 Reimbursement claims for official travel expenses.

(a) The employee (and/or accompanying spouse when applicable) shall submit to the employing agency on authorized reimbursement forms all travel expense reimbursement claims, and shall itemize all expenses incurred which exceed applicable limitations (see §304–1.3(d)). Generally, the employee, and/or accompanying spouse when applicable, shall be reimbursed an amount not to exceed applicable limitations. However, when the non-Federal source, in accordance with the provisions of §304–1.3(d), makes full payment in excess of applicable limitations for reimbursable subsistence expenses or common carrier transportation expenses incurred, reimbursement shall be the amount of the payment from the non-Federal source. Reimbursement for expenses in excess of regulatory limitations shall not in any case exceed the amount of the expenses incurred.

(b) The agency may reimburse the employee (and/or accompanying spouse of such employee when applicable) for only the types of expenses defined in §§301–7.1 (b)(6) and (c) of this subtitle or in analogous provisions of 6 FAM 100 or the JFTR, as applicable, for per diem allowances, transportation expenses, or other miscellaneous travel expenses.

(c) If an accepted payment covers only a portion of one or more types of the expenses incurred (e.g., $50.00 per night for lodging in a locality with an $85.00 per night maximum lodging allowance), the agency shall reimburse the employee (and/or accompanying spouse when applicable) only the amount to which he/she otherwise would be entitled under applicable regulation (chapter 301 of this subtitle, 6 FAM 100, or the JFTR). (See §304–1.3(e) regarding reduced per diem rate situations.)

(d) If an accepted payment covers in full one or more types of expenses described in paragraph (b) of this section (e.g., payment for lodging accommodations) but does not cover all of the travel expenses incurred, the agency shall reimburse the employee (and/or accompanying spouse of such employee when applicable) for those expenses that are not covered by the payment, not to exceed applicable limitations established in chapter 301 of this subtitle or in analogous provisions of 6 FAM 100 or the JFTR.

§304–1.8 Limitations and penalties.

(a) This part is the only authority under which an agency may accept payment from a non-Federal source, or authorize an employee to accept such payment on behalf of the agency, in connection with the attendance of its employee (and/or the accompanying spouse of such employee when applicable) at a meeting or similar function. An agency may not accept, under an agency gift statute or other similar authority, payment for travel, subsistence, and related expenses incurred by an employee and/or accompanying spouse to attend a meeting or similar function. However, nothing in this part prohibits an agency or employee from accepting payment as follows:

(1) When authorized under 5 U.S.C. 4111 or 5 U.S.C. 7342;

(2) When payment is for travel to be performed for a partisan rather than an official purpose in the case of an employee who is exempt from the Hatch Act under 5 U.S.C. 7324(d);

(3) When authorized pursuant to an agency gift statute or similar statutory authority and payment is for attendance at or participation in an event (other than a meeting or similar function) relating to the official duties of the employee; or

(4) When consistent with the applicable standards of ethical conduct regulation concerning personal acceptance of gifts.

(b) An employee who accepts any payment in violation of this part is subject to the following:

(1) The employee may be required, in addition to any penalty provided by law and applicable regulations, to repay for deposit to the general fund of the Treasury, an amount equal to the amount of the payment so accepted; and

(2) When repayment is required under paragraph (b)(1) of this section, the employee shall not be entitled to any reimbursement from the Government for such expenses.

§ 304–1.9 Reports.

(a) *Agency reports.* Each agency shall submit semiannual reports of payments (see definition of payment in § 304–1.2(c)) which total more than $250 per event, and which have been accepted under this part with respect to the attendance at, or participation in, a meeting or similar function by an agency employee, and/or accompanying spouse of such employee when applicable. Negative reports are required.

(1) *Submission.* The head of each agency (or his/her designee) shall submit the semiannual report to the Director of the Office of Government Ethics (OGE), 1201 New York Avenue, N.W., Suite 500, Washington, DC 20005–3917. The report shall be based on when payment is received rather than when travel is performed, and shall be submitted as follows:

(i) Not later than May 31 of each year with respect to payments received in the preceding period beginning on October 1 and ending on March 31; and

(ii) Not later than November 30 of each year with respect to payments received in the preceding period beginning on April 1 and ending on September 30.

(2) *Information required.* Except as provided in paragraph (a)(6) of this section, the report shall specify the following information in the order presented:

(i) The name of the agency submitting the report;

(ii) Each event (meeting or similar function) for which an agency accepts payment under this part of more than $250 for an employee and spouse together, or for either the employee or the spouse separately, including:

(A) The sponsor(s) of the event;

(B) The location of the event;

(C) The date(s) of the event; and

(D) The nature of the event;

(iii) The name of each employee for whom such payment was accepted in connection with the event, including:

(A) The employee's Government position; and

(B) The employee's travel date(s) in connection with attendance at the event;

(iv) The name of the accompanying spouse, if applicable, for whom payment was accepted in connection with the event, including:

(A) The name of the employee accompanied by the spouse;

(B) The employee's Government position; and

(C) The spouse's travel date(s) in connection with attendance at the event;

(v) The identity of any non-Federal source from which payment was accepted in connection with the event;

(vi) An itemization of the benefits accepted by the agency in connection with attendance at the event, including for each benefit:

(A) A description of the benefit, provided that benefits accepted as a part of a conference or training fee need not be reported separately;

(B) The method of payment (payment in kind or by check or similar instrument);

(C) The individual for whom payment was accepted (employee or spouse);

(D) The non-Federal source that provided the benefit; and

(E) The amount of the payment; and

(vii) The total value of the payments accepted for the employee and/or spouse in connection with the event identified as follows:

(A) The total amount of payments provided by check or similar instrument; and

(B) The total value of payments provided in kind.

(3) *Valuation of payments in kind.* In the case of conference, training, or similar fees waived or paid by the non-Federal source, report the amount charged other participants. In the case of transportation or lodging, report the cost to the non-Federal source, or indicate the rate that would have been charged a similar non-Federal source for a similar benefit at the time the benefit was provided. In the case of meals or other benefits that are not provided incident to transportation, lodging, or a conference, training, or similar fee, report the cost to the non-Federal source or provide a reasonable approximation of the market value of the benefit.

(4) *Valuation of noncommercial benefits furnished by a non-Federal source*—(i) *Transportation.* In the case of transportation on a chartered, corporate or other private aircraft, report the first-class rate that would have been charged by an air common carrier at the time the transportation was provided or, if common carrier transportation was unavailable between the two locations, report the cost of chartering a similar aircraft using a commercially available service.

(ii) *Lodging.* In the case of lodging for which no commercial rate is available, report the maximum lodging rate prescribed in chapter 301 of this subtitle; section 925, a per diem supplement to the Standardized Regulations (Government Civilians, Foreign Areas); or Civilian Personnel Per Diem Bulletins issued by the Secretary of Defense, as applicable.

(5) *Public availability of reports.* Except as provided in paragraph (a)(6) of this section, the Director of OGE shall make any report filed pursuant to this section available for public inspection and copying within 30 days after the applicable due date or within 30 days after the date OGE actually receives the report, whichever is later.

(6) *Exemption.* To the extent that information is protected from disclosure by statute, an agency is not required to furnish information otherwise required to be reported. Information that may be disclosed shall be submitted to OGE and made available to the public in accordance with paragraph (a)(5) of this section. Information that is not disclosed because it is protected from disclosure by statute shall be made available by the reporting agency for review by properly cleared OGE personnel.

(b) *Employee reports.* Payments properly accepted under this part are accepted by the agency. Receipt of a benefit by an employee and/or the accompanying spouse, when applicable, on behalf of the agency under the authority of this part is not required to be reported as a gift on any confidential or public financial disclosure report that the employee is required to file pursuant to law or OGE regulation. Acceptance of payment by an employee for himself/herself and/or the accompanying spouse, when applicable, under authorities other than this part may be subject to other reporting requirements such as those required by the Ethics in Government Act of 1978, as amended, including reporting the payment on the employee's financial disclosure report.

PART 304–2—REDUCTIONS IN MEETING AND TRAINING ALLOWANCE PAYMENTS

Sec.

304–2.1 Authority.
304–2.2 Applicability.
304–2.3 Conditions for approval of contributions or payments.
304–2.4 Agency responsibilities.

AUTHORITY: 5 U.S.C. 4111(b); E.O. 11609, 36 FR 13747, 3 CFR, 1971–1975 Comp., p. 586.

SOURCE: 56 FR 9881, Mar. 8, 1991, unless otherwise noted.

§ 304–2.1 Authority.

This part is issued under the authority of 5 U.S.C. 4111(b).

§ 304–2.2 Applicability.

Subject to the exceptions in 5 U.S.C. 4102, this part applies to civilian officers and employees of executive agencies, including the Department of Defense; independent establishments, as defined in 5 U.S.C. 104; Government corporations, subject to 31 U.S.C. 9101 *et seq.*; the Library of Congress; the Government Printing Office; the Government of the District of Columbia; and commissioned officers of the National Oceanic and Atmospheric Administration. All such officers and employees and all such agencies, independent establishments, and departments are referred to in this part as ''employees'' or ''agencies,'' as appropriate.

[56 FR 9881, Mar. 8, 1991, as amended by FTR Amdt. 26, 57 FR 28637, June 26, 1992]

§ 304–2.3 Conditions for approval of contributions or payments.

Section 303(j) of Executive Order 11348 of April 20, 1967, and the regulations issued by the Office of Personnel Management under section 401(b) of that Order, prescribe the conditions under which agency heads may approve the acceptance by employees of contributions and awards incident to training and payments incident to attendance at meetings, under 5 U.S.C. 4111(a), from the organizations described therein. These organizations are referred to in this part as ''donors.''

[56 FR 9881, Mar. 8, 1991, as amended by FTR Amdt. 26, 57 FR 28637, June 26, 1992]

§ 304–2.4 Agency responsibilities.

Agency heads shall provide adequate safeguards to ensure that the following provisions of this section are carried out:

(a) Where an approved payment by a donor fully covers expenses incident to training in a non-Government facility, or travel, subsistence, or other expenses incident to attendance at a meeting, the agency shall not pay for such expenses or shall recover payments previously made in the manner described in paragraph (c) of this section.

(b) If an approved payment by a donor does not fully cover expenses described in paragraph (a) of this section, the agency may pay an amount considered sufficient to cover the balance of the expenses to the extent authorized by law and regulation, including 5 U.S.C. 4109 and 4110. If an amount in excess of such balance has been previously paid by the agency, such amount shall be recovered from the employee in the manner described in paragraph (c) of this section.

(c) Recoveries of payments, as provided in paragraph (b) of this section, shall be made in the manner prescribed by regulations of the agency concerned and shall be issued according to 5 U.S.C. 5514.

(d) No reduction in payment by an agency is required where an approved contribution or award to an employee covers types of expenses which the agency is not authorized to pay. For example, where an agency authorizes travel expenses of an employee, including per diem and transportation expenses of his/her immediate family and household goods and personal effects to a training location, no reduction in payment by the agency is required if an approved contribution or award covers subsistence expenses of the family en route and expenses incurred by the employee in establishing himself/herself and the family at the training location.

(e) Expense data shall be obtained from employees or donors in such detail as the agency head deems necessary to carry out the provisions of this part.

[56 FR 9881, Mar. 8, 1991, as amended by FTR Amdt. 26, 57 FR 28637, June 26, 1992]

FINDING AIDS

A list of CFR titles, subtitles, chapters, subchapters and parts and an alphabetical list of agencies publishing in the CFR are included in the CFR Index and Finding Aids volume to the Code of Federal Regulations which is published separately and revised annually.

Table of CFR Titles and Chapters
Alphabetical List of Agencies Appearing in the CFR
List of CFR Sections Affected

Table of CFR Titles and Chapters

(Revised as of June 20, 1997)

Title 1—General Provisions

I Administrative Committee of the Federal Register (Parts 1—49)
II Office of the Federal Register (Parts 50—299)
IV Miscellaneous Agencies (Parts 400—500)

Title 2—[Reserved]

Title 3—The President

I Executive Office of the President (Parts 100—199)

Title 4—Accounts

I General Accounting Office (Parts 1—99)
II Federal Claims Collection Standards (General Accounting Office—Department of Justice) (Parts 100—299)

Title 5—Administrative Personnel

I Office of Personnel Management (Parts 1—1199)
II Merit Systems Protection Board (Parts 1200—1299)
III Office of Management and Budget (Parts 1300—1399)
IV Advisory Committee on Federal Pay (Parts 1400—1499)
V The International Organizations Employees Loyalty Board (Parts 1500—1599)
VI Federal Retirement Thrift Investment Board (Parts 1600—1699)
VII Advisory Commission on Intergovernmental Relations (Parts 1700—1799)
VIII Office of Special Counsel (Parts 1800—1899)
IX Appalachian Regional Commission (Parts 1900—1999)
XI Armed Forces Retirement Home (Part 2100)
XIV Federal Labor Relations Authority, General Counsel of the Federal Labor Relations Authority and Federal Service Impasses Panel (Parts 2400—2499)
XV Office of Administration, Executive Office of the President (Parts 2500—2599)
XVI Office of Government Ethics (Parts 2600—2699)
XXI Department of the Treasury (Parts 3100—3199)
XXII Federal Deposit Insurance Corporation (Part 3201)
XXIII Department of Energy (Part 3301)

Title 5—Administrative Personnel—Continued

Chap.	
XXIV	Federal Energy Regulatory Commission (Part 3401)
XXVI	Department of Defense (Part 3601)
XXVIII	Department of Justice (Part 3801)
XXIX	Federal Communications Commission (Parts 3900—3999)
XXX	Farm Credit System Insurance Corporation (Parts 4000—4099)
XXXI	Farm Credit Administration (Parts 4100—4199)
XXXIII	Overseas Private Investment Corporation (Part 4301)
XXXV	Office of Personnel Management (Part 4501)
XL	Interstate Commerce Commission (Part 5001)
XLI	Commodity Futures Trading Commission (Part 5101)
XLII	Department of Labor (Part 5201)
XLIII	National Science Foundation (Part 5301)
XLV	Department of Health and Human Services (Part 5501)
XLVI	Postal Rate Commission (Part 5601)
XLVII	Federal Trade Commission (Part 5701)
XLVIII	Nuclear Regulatory Commission (Part 5801)
L	Department of Transportation (Part 6001)
LII	Export-Import Bank of the United States (Part 6201)
LIII	Department of Education (Parts 6300—6399)
LIV	Environmental Protection Agency (Part 6401)
LVII	General Services Administration (Part 6701)
LVIII	Board of Governors of the Federal Reserve System (Part 6801)
LIX	National Aeronautics and Space Administration (Part 6901)
LX	United States Postal Service (Part 7001)
LXI	National Labor Relations Board (Part 7101)
LXII	Equal Employment Opportunity Commission (Part 7201)
LXIII	Inter-American Foundation (Part 7301)
LXV	Department of Housing and Urban Development (Part 7501)
LXVI	National Archives and Records Administration (Part 7601)
LXIX	Tennessee Valley Authority (Part 7901)
LXXI	Consumer Product Safety Commission (Part 8101)
LXXIV	Federal Mine Safety and Health Review Commission (Part 8401)
LXXVI	Federal Retirement Thrift Investment Board (Part 8601)
LXXVII	Office of Management and Budget (Part 8701)

Title 6—[Reserved]

Title 7—Agriculture

SUBTITLE A—Office of the Secretary of Agriculture (Parts 0—26)

SUBTITLE B—Regulations of the Department of Agriculture

I Agricultural Marketing Service (Standards, Inspections, Marketing Practices), Department of Agriculture (Parts 27—209)

II Food and Consumer Service, Department of Agriculture (Parts 210—299)

III Animal and Plant Health Inspection Service, Department of Agriculture (Parts 300—399)

Title 7—Agriculture—Continued

Chap.	
IV	Federal Crop Insurance Corporation, Department of Agriculture (Parts 400—499)
V	Agricultural Research Service, Department of Agriculture (Parts 500—599)
VI	Natural Resources Conservation Service, Department of Agriculture (Parts 600—699)
VII	Farm Service Agency, Department of Agriculture (Parts 700—799)
VIII	Grain Inspection, Packers and Stockyards Administration (Federal Grain Inspection Service), Department of Agriculture (Parts 800—899)
IX	Agricultural Marketing Service (Marketing Agreements and Orders; Fruits, Vegetables, Nuts), Department of Agriculture (Parts 900—999)
X	Agricultural Marketing Service (Marketing Agreements and Orders; Milk), Department of Agriculture (Parts 1000—1199)
XI	Agricultural Marketing Service (Marketing Agreements and Orders; Miscellaneous Commodities), Department of Agriculture (Parts 1200—1299)
XIII	Northeast Dairy Compact Commission (Parts 1300—1399)
XIV	Commodity Credit Corporation, Department of Agriculture (Parts 1400—1499)
XV	Foreign Agricultural Service, Department of Agriculture (Parts 1500—1599)
XVI	Rural Telephone Bank, Department of Agriculture (Parts 1600—1699)
XVII	Rural Utilities Service, Department of Agriculture (Parts 1700—1799)
XVIII	Rural Housing Service, Rural Business-Cooperative Service, Rural Utilities Service, and Farm Service Agency, Department of Agriculture (Parts 1800—2099)
XXVI	Office of Inspector General, Department of Agriculture (Parts 2600—2699)
XXVII	Office of Information Resources Management, Department of Agriculture (Parts 2700—2799)
XXVIII	Office of Operations, Department of Agriculture (Parts 2800—2899)
XXIX	Office of Energy, Department of Agriculture (Parts 2900—2999)
XXX	Office of Finance and Management, Department of Agriculture (Parts 3000—3099)
XXXI	Office of Environmental Quality, Department of Agriculture (Parts 3100—3199)
XXXII	[Reserved]
XXXIII	Office of Transportation, Department of Agriculture (Parts 3300—3399)
XXXIV	Cooperative State Research, Education, and Extension Service, Department of Agriculture (Parts 3400—3499)
XXXV	Rural Housing Service, Department of Agriculture (Parts 3500—3599)
XXXVI	National Agricultural Statistics Service, Department of Agriculture (Parts 3600—3699)

Title 7—Agriculture—Continued

Chap.

XXXVII Economic Research Service, Department of Agriculture (Parts 3700—3799)

XXXVIII World Agricultural Outlook Board, Department of Agriculture (Parts 3800—3899)

XLI [Reserved]

XLII Rural Business-Cooperative Service and Rural Utilities Service, Department of Agriculture (Parts 4200—4299)

Title 8—Aliens and Nationality

I Immigration and Naturalization Service, Department of Justice (Parts 1—499)

Title 9—Animals and Animal Products

I Animal and Plant Health Inspection Service, Department of Agriculture (Parts 1—199)

II Grain Inspection, Packers and Stockyards Administration (Packers and Stockyards Programs), Department of Agriculture (Parts 200—299)

III Food Safety and Inspection Service, Meat and Poultry Inspection, Department of Agriculture (Parts 300—599)

Title 10—Energy

I Nuclear Regulatory Commission (Parts 0—199)

II Department of Energy (Parts 200—699)

III Department of Energy (Parts 700—999)

X Department of Energy (General Provisions) (Parts 1000—1099)

XI United States Enrichment Corporation (Parts 1100—1199)

XV Office of the Federal Inspector for the Alaska Natural Gas Transportation System (Parts 1500—1599)

XVII Defense Nuclear Facilities Safety Board (Parts 1700—1799)

Title 11—Federal Elections

I Federal Election Commission (Parts 1—9099)

Title 12—Banks and Banking

I Comptroller of the Currency, Department of the Treasury (Parts 1—199)

II Federal Reserve System (Parts 200—299)

III Federal Deposit Insurance Corporation (Parts 300—399)

IV Export-Import Bank of the United States (Parts 400—499)

V Office of Thrift Supervision, Department of the Treasury (Parts 500—599)

VI Farm Credit Administration (Parts 600—699)

VII National Credit Union Administration (Parts 700—799)

VIII Federal Financing Bank (Parts 800—899)

IX Federal Housing Finance Board (Parts 900—999)

Title 12—Banks and Banking—Continued

Chap.

XI Federal Financial Institutions Examination Council (Parts 1100—1199)

XIV Farm Credit System Insurance Corporation (Parts 1400—1499)

XV Thrift Depositor Protection Oversight Board (Parts 1500—1599)

XVII Office of Federal Housing Enterprise Oversight, Department of Housing and Urban Development (Parts 1700-1799)

XVIII Community Development Financial Institutions Fund, Department of the Treasury (Parts 1800—1899)

Title 13—Business Credit and Assistance

I Small Business Administration (Parts 1—199)

III Economic Development Administration, Department of Commerce (Parts 300—399)

Title 14—Aeronautics and Space

I Federal Aviation Administration, Department of Transportation (Parts 1—199)

II Office of the Secretary, Department of Transportation (Aviation Proceedings) (Parts 200—399)

III Commercial Space Transportation, Federal Aviation Administration, Department of Transportation (Parts 400—499)

V National Aeronautics and Space Administration (Parts 1200—1299)

Title 15—Commerce and Foreign Trade

SUBTITLE A—Office of the Secretary of Commerce (Parts 0—29)

SUBTITLE B—Regulations Relating to Commerce and Foreign Trade

I Bureau of the Census, Department of Commerce (Parts 30—199)

II National Institute of Standards and Technology, Department of Commerce (Parts 200—299)

III International Trade Administration, Department of Commerce (Parts 300—399)

IV Foreign-Trade Zones Board, Department of Commerce (Parts 400—499)

VII Bureau of Export Administration, Department of Commerce (Parts 700—799)

VIII Bureau of Economic Analysis, Department of Commerce (Parts 800—899)

IX National Oceanic and Atmospheric Administration, Department of Commerce (Parts 900—999)

XI Technology Administration, Department of Commerce (Parts 1100—1199)

XIII East-West Foreign Trade Board (Parts 1300—1399)

XIV Minority Business Development Agency (Parts 1400—1499)

SUBTITLE C—Regulations Relating to Foreign Trade Agreements

XX Office of the United States Trade Representative (Parts 2000—2099)

Title 15—Commerce and Foreign Trade—Continued

Chap.

SUBTITLE D—Regulations Relating to Telecommunications and Information

XXIII National Telecommunications and Information Administration, Department of Commerce (Parts 2300—2399)

Title 16—Commercial Practices

I Federal Trade Commission (Parts 0—999)

II Consumer Product Safety Commission (Parts 1000—1799)

Title 17—Commodity and Securities Exchanges

I Commodity Futures Trading Commission (Parts 1—199)

II Securities and Exchange Commission (Parts 200—399)

IV Department of the Treasury (Parts 400—499)

Title 18—Conservation of Power and Water Resources

I Federal Energy Regulatory Commission, Department of Energy (Parts 1—399)

III Delaware River Basin Commission (Parts 400—499)

VI Water Resources Council (Parts 700—799)

VIII Susquehanna River Basin Commission (Parts 800—899)

XIII Tennessee Valley Authority (Parts 1300—1399)

Title 19—Customs Duties

I United States Customs Service, Department of the Treasury (Parts 1—199)

II United States International Trade Commission (Parts 200—299)

III International Trade Administration, Department of Commerce (Parts 300—399)

Title 20—Employees' Benefits

I Office of Workers' Compensation Programs, Department of Labor (Parts 1—199)

II Railroad Retirement Board (Parts 200—399)

III Social Security Administration (Parts 400—499)

IV Employees' Compensation Appeals Board, Department of Labor (Parts 500—599)

V Employment and Training Administration, Department of Labor (Parts 600—699)

VI Employment Standards Administration, Department of Labor (Parts 700—799)

VII Benefits Review Board, Department of Labor (Parts 800—899)

VIII Joint Board for the Enrollment of Actuaries (Parts 900—999)

IX Office of the Assistant Secretary for Veterans' Employment and Training, Department of Labor (Parts 1000—1099)

Title 21—Food and Drugs

Chap.

I Food and Drug Administration, Department of Health and Human Services (Parts 1—1299)

II Drug Enforcement Administration, Department of Justice (Parts 1300—1399)

III Office of National Drug Control Policy (Parts 1400—1499)

Title 22—Foreign Relations

I Department of State (Parts 1—199)

II Agency for International Development, International Development Cooperation Agency (Parts 200—299)

III Peace Corps (Parts 300—399)

IV International Joint Commission, United States and Canada (Parts 400—499)

V United States Information Agency (Parts 500—599)

VI United States Arms Control and Disarmament Agency (Parts 600—699)

VII Overseas Private Investment Corporation, International Development Cooperation Agency (Parts 700—799)

IX Foreign Service Grievance Board Regulations (Parts 900—999)

X Inter-American Foundation (Parts 1000—1099)

XI International Boundary and Water Commission, United States and Mexico, United States Section (Parts 1100—1199)

XII United States International Development Cooperation Agency (Parts 1200—1299)

XIII Board for International Broadcasting (Parts 1300—1399)

XIV Foreign Service Labor Relations Board; Federal Labor Relations Authority; General Counsel of the Federal Labor Relations Authority; and the Foreign Service Impasse Disputes Panel (Parts 1400—1499)

XV African Development Foundation (Parts 1500—1599)

XVI Japan-United States Friendship Commission (Parts 1600—1699)

XVII United States Institute of Peace (Parts 1700—1799)

Title 23—Highways

I Federal Highway Administration, Department of Transportation (Parts 1—999)

II National Highway Traffic Safety Administration and Federal Highway Administration, Department of Transportation (Parts 1200—1299)

III National Highway Traffic Safety Administration, Department of Transportation (Parts 1300—1399)

Title 24—Housing and Urban Development

SUBTITLE A—Office of the Secretary, Department of Housing and Urban Development (Parts 0—99)

SUBTITLE B—Regulations Relating to Housing and Urban Development

Title 24—Housing and Urban Development—Continued

Chap.

I Office of Assistant Secretary for Equal Opportunity, Department of Housing and Urban Development (Parts 100—199)

II Office of Assistant Secretary for Housing-Federal Housing Commissioner, Department of Housing and Urban Development (Parts 200—299)

III Government National Mortgage Association, Department of Housing and Urban Development (Parts 300—399)

V Office of Assistant Secretary for Community Planning and Development, Department of Housing and Urban Development (Parts 500—599)

VI Office of Assistant Secretary for Community Planning and Development, Department of Housing and Urban Development (Parts 600—699) [Reserved]

VII Office of the Secretary, Department of Housing and Urban Development (Housing Assistance Programs and Public and Indian Housing Programs) (Parts 700—799)

VIII Office of the Assistant Secretary for Housing—Federal Housing Commissioner, Department of Housing and Urban Development (Section 8 Housing Assistance Programs and Section 202 Direct Loan Program) (Parts 800—899)

IX Office of Assistant Secretary for Public and Indian Housing, Department of Housing and Urban Development (Parts 900—999)

X Office of Assistant Secretary for Housing—Federal Housing Commissioner, Department of Housing and Urban Development (Interstate Land Sales Registration Program) (Parts 1700—1799)

XII Office of Inspector General, Department of Housing and Urban Development (Parts 2000—2099)

XX Office of Assistant Secretary for Housing—Federal Housing Commissioner, Department of Housing and Urban Development (Parts 3200—3899)

XXV Neighborhood Reinvestment Corporation (Parts 4100—4199)

Title 25—Indians

I Bureau of Indian Affairs, Department of the Interior (Parts 1—299)

II Indian Arts and Crafts Board, Department of the Interior (Parts 300—399)

III National Indian Gaming Commission, Department of the Interior (Parts 500—599)

IV Office of Navajo and Hopi Indian Relocation (Parts 700—799)

V Bureau of Indian Affairs, Department of the Interior, and Indian Health Service, Department of Health and Human Services (Part 900)

VI Office of the Assistant Secretary-Indian Affairs, Department of the Interior (Part 1001)

VII Office of the Special Trustee for American Indians, Department of the Interior (Part 1200)

Title 26—Internal Revenue

I Internal Revenue Service, Department of the Treasury (Parts 1—799)

Title 27—Alcohol, Tobacco Products and Firearms

Chap.

I Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury (Parts 1—299)

Title 28—Judicial Administration

I Department of Justice (Parts 0—199)

III Federal Prison Industries, Inc., Department of Justice (Parts 300—399)

V Bureau of Prisons, Department of Justice (Parts 500—599)

VI Offices of Independent Counsel, Department of Justice (Parts 600—699)

VII Office of Independent Counsel (Parts 700—799)

Title 29—Labor

SUBTITLE A—Office of the Secretary of Labor (Parts 0—99)

SUBTITLE B—Regulations Relating to Labor

I National Labor Relations Board (Parts 100—199)

II Office of Labor-Management Standards, Department of Labor (Parts 200—299)

III National Railroad Adjustment Board (Parts 300—399)

IV Office of Labor-Management Standards, Department of Labor (Parts 400—499)

V Wage and Hour Division, Department of Labor (Parts 500—899)

IX Construction Industry Collective Bargaining Commission (Parts 900—999)

X National Mediation Board (Parts 1200—1299)

XII Federal Mediation and Conciliation Service (Parts 1400—1499)

XIV Equal Employment Opportunity Commission (Parts 1600—1699)

XVII Occupational Safety and Health Administration, Department of Labor (Parts 1900—1999)

XX Occupational Safety and Health Review Commission (Parts 2200—2499)

XXV Pension and Welfare Benefits Administration, Department of Labor (Parts 2500—2599)

XXVII Federal Mine Safety and Health Review Commission (Parts 2700—2799)

XL Pension Benefit Guaranty Corporation (Parts 4000—4999)

Title 30—Mineral Resources

I Mine Safety and Health Administration, Department of Labor (Parts 1—199)

II Minerals Management Service, Department of the Interior (Parts 200—299)

III Board of Surface Mining and Reclamation Appeals, Department of the Interior (Parts 300—399)

IV Geological Survey, Department of the Interior (Parts 400—499)

VI Bureau of Mines, Department of the Interior (Parts 600—699)

Title 30—Mineral Resources—Continued

Chap.

VII Office of Surface Mining Reclamation and Enforcement, Department of the Interior (Parts 700—999)

Title 31—Money and Finance: Treasury

SUBTITLE A—Office of the Secretary of the Treasury (Parts 0—50)

SUBTITLE B—Regulations Relating to Money and Finance

I Monetary Offices, Department of the Treasury (Parts 51—199)

II Fiscal Service, Department of the Treasury (Parts 200—399)

IV Secret Service, Department of the Treasury (Parts 400—499)

V Office of Foreign Assets Control, Department of the Treasury (Parts 500—599)

VI Bureau of Engraving and Printing, Department of the Treasury (Parts 600—699)

VII Federal Law Enforcement Training Center, Department of the Treasury (Parts 700—799)

VIII Office of International Investment, Department of the Treasury (Parts 800—899)

Title 32—National Defense

SUBTITLE A—Department of Defense

I Office of the Secretary of Defense (Parts 1—399)

V Department of the Army (Parts 400—699)

VI Department of the Navy (Parts 700—799)

VII Department of the Air Force (Parts 800—1099)

SUBTITLE B—Other Regulations Relating to National Defense

XII Defense Logistics Agency (Parts 1200—1299)

XVI Selective Service System (Parts 1600—1699)

XIX Central Intelligence Agency (Parts 1900—1999)

XX Information Security Oversight Office, National Archives and Records Administration (Parts 2000—2099)

XXI National Security Council (Parts 2100—2199)

XXIV Office of Science and Technology Policy (Parts 2400—2499)

XXVII Office for Micronesian Status Negotiations (Parts 2700—2799)

XXVIII Office of the Vice President of the United States (Parts 2800—2899)

XXIX Presidential Commission on the Assignment of Women in the Armed Forces (Part 2900)

Title 33—Navigation and Navigable Waters

I Coast Guard, Department of Transportation (Parts 1—199)

II Corps of Engineers, Department of the Army (Parts 200—399)

IV Saint Lawrence Seaway Development Corporation, Department of Transportation (Parts 400—499)

Title 34—Education

Chap.

SUBTITLE A—Office of the Secretary, Department of Education (Parts 1—99)

SUBTITLE B—Regulations of the Offices of the Department of Education

I Office for Civil Rights, Department of Education (Parts 100—199)

II Office of Elementary and Secondary Education, Department of Education (Parts 200—299)

III Office of Special Education and Rehabilitative Services, Department of Education (Parts 300—399)

IV Office of Vocational and Adult Education, Department of Education (Parts 400—499)

V Office of Bilingual Education and Minority Languages Affairs, Department of Education (Parts 500—599)

VI Office of Postsecondary Education, Department of Education (Parts 600—699)

VII Office of Educational Research and Improvement, Department of Education (Parts 700—799)

XI National Institute for Literacy (Parts 1100-1199)

SUBTITLE C—Regulations Relating to Education

XII National Council on Disability (Parts 1200—1299)

Title 35—Panama Canal

I Panama Canal Regulations (Parts 1—299)

Title 36—Parks, Forests, and Public Property

I National Park Service, Department of the Interior (Parts 1—199)

II Forest Service, Department of Agriculture (Parts 200—299)

III Corps of Engineers, Department of the Army (Parts 300—399)

IV American Battle Monuments Commission (Parts 400—499)

V Smithsonian Institution (Parts 500—599)

VII Library of Congress (Parts 700—799)

VIII Advisory Council on Historic Preservation (Parts 800—899)

IX Pennsylvania Avenue Development Corporation (Parts 900—999)

XI Architectural and Transportation Barriers Compliance Board (Parts 1100—1199)

XII National Archives and Records Administration (Parts 1200—1299)

XIV Assassination Records Review Board (Parts 1400-1499)

Title 37—Patents, Trademarks, and Copyrights

I Patent and Trademark Office, Department of Commerce (Parts 1—199)

II Copyright Office, Library of Congress (Parts 200—299)

IV Assistant Secretary for Technology Policy, Department of Commerce (Parts 400—499)

V Under Secretary for Technology, Department of Commerce (Parts 500—599)

Title 38—Pensions, Bonuses, and Veterans' Relief

Chap.

I Department of Veterans Affairs (Parts 0—99)

Title 39—Postal Service

I United States Postal Service (Parts 1—999)

III Postal Rate Commission (Parts 3000—3099)

Title 40—Protection of Environment

I Environmental Protection Agency (Parts 1—799)

V Council on Environmental Quality (Parts 1500—1599)

Title 41—Public Contracts and Property Management

SUBTITLE B—Other Provisions Relating to Public Contracts

50 Public Contracts, Department of Labor (Parts 50–1—50–999)

51 Committee for Purchase From People Who Are Blind or Severely Disabled (Parts 51–1—51–99)

60 Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor (Parts 60–1—60–999)

61 Office of the Assistant Secretary for Veterans Employment and Training, Department of Labor (Parts 61–1—61–999)

SUBTITLE C—Federal Property Management Regulations System

101 Federal Property Management Regulations (Parts 101–1—101–99)

105 General Services Administration (Parts 105–1—105–999)

109 Department of Energy Property Management Regulations (Parts 109–1—109–99)

114 Department of the Interior (Parts 114–1—114–99)

115 Environmental Protection Agency (Parts 115–1—115–99)

128 Department of Justice (Parts 128–1—128–99)

SUBTITLE D—Other Provisions Relating to Property Management [Reserved]

SUBTITLE E—Federal Information Resources Management Regulations System

201 Federal Information Resources Management Regulation (Parts 201–1—201–99) [Reserved]

SUBTITLE F—Federal Travel Regulation System

301 Travel Allowances (Parts 301–1—301–99)

302 Relocation Allowances (Parts 302–1—302–99)

303 Payment of Expenses Connected with the Death of Certain Employees (Parts 303–1—303–2)

304 Payment from a Non-Federal Source for Travel Expenses (Parts 304–1—304–99)

Title 42—Public Health

I Public Health Service, Department of Health and Human Services (Parts 1—199)

IV Health Care Financing Administration, Department of Health and Human Services (Parts 400—499)

Title 42—Public Health—Continued

Chap.

V Office of Inspector General-Health Care, Department of Health and Human Services (Parts 1000—1999)

Title 43—Public Lands: Interior

SUBTITLE A—Office of the Secretary of the Interior (Parts 1—199)

SUBTITLE B—Regulations Relating to Public Lands

I Bureau of Reclamation, Department of the Interior (Parts 200—499)

II Bureau of Land Management, Department of the Interior (Parts 1000—9999)

III Utah Reclamation Mitigation and Conservation Commission (Parts 10000—10005)

Title 44—Emergency Management and Assistance

I Federal Emergency Management Agency (Parts 0—399)

IV Department of Commerce and Department of Transportation (Parts 400—499)

Title 45—Public Welfare

SUBTITLE A—Department of Health and Human Services (Parts 1—199)

SUBTITLE B—Regulations Relating to Public Welfare

II Office of Family Assistance (Assistance Programs), Administration for Children and Families, Department of Health and Human Services (Parts 200—299)

III Office of Child Support Enforcement (Child Support Enforcement Program), Administration for Children and Families, Department of Health and Human Services (Parts 300—399)

IV Office of Refugee Resettlement, Administration for Children and Families Department of Health and Human Services (Parts 400—499)

V Foreign Claims Settlement Commission of the United States, Department of Justice (Parts 500—599)

VI National Science Foundation (Parts 600—699)

VII Commission on Civil Rights (Parts 700—799)

VIII Office of Personnel Management (Parts 800—899)

X Office of Community Services, Administration for Children and Families, Department of Health and Human Services (Parts 1000—1099)

XI National Foundation on the Arts and the Humanities (Parts 1100—1199)

XII ACTION (Parts 1200—1299)

XIII Office of Human Development Services, Department of Health and Human Services (Parts 1300—1399)

XVI Legal Services Corporation (Parts 1600—1699)

XVII National Commission on Libraries and Information Science (Parts 1700—1799)

XVIII Harry S. Truman Scholarship Foundation (Parts 1800—1899)

XXI Commission on Fine Arts (Parts 2100—2199)

Title 45—Public Welfare—Continued

Chap.

XXII Christopher Columbus Quincentenary Jubilee Commission (Parts 2200—2299)

XXIII Arctic Research Commission (Part 2301)

XXIV James Madison Memorial Fellowship Foundation (Parts 2400—2499)

XXV Corporation for National and Community Service (Parts 2500—2599)

Title 46—Shipping

I Coast Guard, Department of Transportation (Parts 1—199)

II Maritime Administration, Department of Transportation (Parts 200—399)

IV Federal Maritime Commission (Parts 500—599)

Title 47—Telecommunication

I Federal Communications Commission (Parts 0—199)

II Office of Science and Technology Policy and National Security Council (Parts 200—299)

III National Telecommunications and Information Administration, Department of Commerce (Parts 300—399)

Title 48—Federal Acquisition Regulations System

1 Federal Acquisition Regulation (Parts 1—99)

2 Department of Defense (Parts 200—299)

3 Department of Health and Human Services (Parts 300—399)

4 Department of Agriculture (Parts 400—499)

5 General Services Administration (Parts 500—599)

6 Department of State (Parts 600—699)

7 Agency for International Development (Parts 700—799)

8 Department of Veterans Affairs (Parts 800—899)

9 Department of Energy (Parts 900—999)

10 Department of the Treasury (Parts 1000—1099)

12 Department of Transportation (Parts 1200—1299)

13 Department of Commerce (Parts 1300—1399)

14 Department of the Interior (Parts 1400—1499)

15 Environmental Protection Agency (Parts 1500—1599)

16 Office of Personnel Management Federal Employees Health Benefits Acquisition Regulation (Parts 1600—1699)

17 Office of Personnel Management (Parts 1700—1799)

18 National Aeronautics and Space Administration (Parts 1800—1899)

19 United States Information Agency (Parts 1900—1999)

20 Nuclear Regulatory Commission (Parts 2000—2099)

21 Office of Personnel Management, Federal Employees Group Life Insurance Federal Acquisition Regulation (Parts 2100—2199)

23 Social Security Administration (Parts 2300—2399)

Title 48—Federal Acquisition Regulations System—Continued

Chap.

24 Department of Housing and Urban Development (Parts 2400—2499)

25 National Science Foundation (Parts 2500—2599)

28 Department of Justice (Parts 2800—2899)

29 Department of Labor (Parts 2900—2999)

34 Department of Education Acquisition Regulation (Parts 3400—3499)

35 Panama Canal Commission (Parts 3500—3599)

44 Federal Emergency Management Agency (Parts 4400—4499)

51 Department of the Army Acquisition Regulations (Parts 5100—5199)

52 Department of the Navy Acquisition Regulations (Parts 5200—5299)

53 Department of the Air Force Federal Acquisition Regulation Supplement (Parts 5300—5399)

54 Defense Logistics Agency, Department of Defense (Part 5452)

57 African Development Foundation (Parts 5700—5799)

61 General Services Administration Board of Contract Appeals (Parts 6100—6199)

63 Department of Transportation Board of Contract Appeals (Parts 6300—6399)

99 Cost Accounting Standards Board, Office of Federal Procurement Policy, Office of Management and Budget (Parts 9900—9999)

Title 49—Transportation

SUBTITLE A—Office of the Secretary of Transportation (Parts 1—99)

SUBTITLE B—Other Regulations Relating to Transportation

I Research and Special Programs Administration, Department of Transportation (Parts 100—199)

II Federal Railroad Administration, Department of Transportation (Parts 200—299)

III Federal Highway Administration, Department of Transportation (Parts 300—399)

IV Coast Guard, Department of Transportation (Parts 400—499)

V National Highway Traffic Safety Administration, Department of Transportation (Parts 500—599)

VI Federal Transit Administration, Department of Transportation (Parts 600—699)

VII National Railroad Passenger Corporation (AMTRAK) (Parts 700—799)

VIII National Transportation Safety Board (Parts 800—999)

X Surface Transportation Board, Department of Transportation (Parts 1000—1399)

Title 50—Wildlife and Fisheries

I United States Fish and Wildlife Service, Department of the Interior (Parts 1—199)

Title 50—Wildlife and Fisheries—Continued

Chap.

II National Marine Fisheries Service, National Oceanic and Atmospheric Administration, Department of Commerce (Parts 200—299)

III International Fishing and Related Activities (Parts 300—399)

IV Joint Regulations (United States Fish and Wildlife Service, Department of the Interior and National Marine Fisheries Service, National Oceanic and Atmospheric Administration, Department of Commerce); Endangered Species Committee Regulations (Parts 400—499)

V Marine Mammal Commission (Parts 500—599)

VI Fishery Conservation and Management, National Oceanic and Atmospheric Administration, Department of Commerce (Parts 600—699)

CFR Index and Finding Aids

Subject/Agency Index

List of Agency Prepared Indexes

Parallel Tables of Statutory Authorities and Rules

Acts Requiring Publication in the Federal Register

List of CFR Titles, Chapters, Subchapters, and Parts

Alphabetical List of Agencies Appearing in the CFR

Alphabetical List of Agencies Appearing in the CFR

(Revised as of June 20, 1997)

Agency	CFR Title, Subtitle or Chapter
ACTION	45, XII
Administrative Committee of the Federal Register	1, I
Advanced Research Projects Agency	32, I
Advisory Commission on Intergovernmental Relations	5, VII
Advisory Committee on Federal Pay	5, IV
Advisory Council on Historic Preservation	36, VIII
African Development Foundation	22, XV
Federal Acquisition Regulation	48, 57
Agency for International Development	22, II
Federal Acquisition Regulation	48, 7
Agricultural Marketing Service	7, I, IX, X, XI
Agricultural Research Service	7, V
Agriculture Department	
Agricultural Marketing Service	7, I, IX, X, XI
Agricultural Research Service	7, V
Animal and Plant Health Inspection Service	7, III; 9, I
Commodity Credit Corporation	7, XIV
Cooperative State Research, Education, and Extension Service	7, XXXIV
Economic Research Service	7, XXXVII
Energy, Office of	7, XXIX
Environmental Quality, Office of	7, XXXI
Farm Service Agency	7, VII, XVIII
Federal Acquisition Regulation	48, 4
Federal Crop Insurance Corporation	7, IV
Finance and Management, Office of	7, XXX
Food and Consumer Service	7, II
Food Safety and Inspection Service	9, III
Foreign Agricultural Service	7, XV
Forest Service	36, II
Grain Inspection, Packers and Stockyards Administration	7, VIII; 9, II
Information Resources Management, Office of	7, XXVII
Inspector General, Office of	7, XXVI
National Agricultural Library	7, XLI
National Agricultural Statistics Service	7, XXXVI
Natural Resources Conservation Service	7, VI
Operations, Office of	7, XXVIII
Rural Business-Cooperative Service	7, XVIII, XLII
Rural Development Administration	7, XLII
Rural Housing Service	7, XVIII, XXXV
Rural Telephone Bank	7, XVI
Rural Utilities Service	7, XVII, XVIII, XLII
Secretary of Agriculture, Office of	7, Subtitle A
Transportation, Office of	7, XXXIII
World Agricultural Outlook Board	7, XXXVIII
Air Force Department	32, VII
Federal Acquisition Regulation Supplement	48, 53
Alaska Natural Gas Transportation System, Office of the Federal Inspector	10, XV
Alcohol, Tobacco and Firearms, Bureau of	27, I
AMTRAK	49, VII
American Battle Monuments Commission	36, IV
American Indians, Office of the Special Trustee	25, VII

Agency	CFR Title, Subtitle or Chapter
Animal and Plant Health Inspection Service	7, III; 9, I
Appalachian Regional Commission	5, IX
Architectural and Transportation Barriers Compliance Board	36, XI
Arctic Research Commission	45, XXIII
Armed Forces Retirement Home	5, XI
Arms Control and Disarmament Agency, United States	22, VI
Army Department	32, V
Engineers, Corps of	33, II; 36, III
Federal Acquisition Regulation	48, 51
Assassination Records Review Board	36, XIV
Benefits Review Board	20, VII
Bilingual Education and Minority Languages Affairs, Office of	34, V
Blind or Severely Disabled, Committee for Purchase From People Who Are	41, 51
Board for International Broadcasting	22, XIII
Census Bureau	15, I
Central Intelligence Agency	32, XIX
Child Support Enforcement, Office of	45, III
Children and Families, Administration for	45, II, III, IV, X
Christopher Columbus Quincentenary Jubilee Commission	45, XXII
Civil Rights, Commission on	45, VII
Civil Rights, Office for	34, I
Coast Guard	33, I; 46, I; 49, IV
Commerce Department	44, IV
Census Bureau	15, I‘
Economic Affairs, Under Secretary	37, V
Economic Analysis, Bureau of	15, VIII
Economic Development Administration	13, III
Emergency Management and Assistance	44, IV
Export Administration, Bureau of	15, VII
Federal Acquisition Regulation	48, 13
Fishery Conservation and Management	50, VI
Foreign-Trade Zones Board	15, IV
International Trade Administration	15, III; 19, III
National Institute of Standards and Technology	15, II
National Marine Fisheries Service	50, II, IV
National Oceanic and Atmospheric Administration	15, IX; 50, II, III, IV, VI
National Telecommunications and Information Administration	15, XXIII; 47, III
National Weather Service	15, IX
Patent and Trademark Office	37, I
Productivity, Technology and Innovation, Assistant Secretary for	37, IV
Secretary of Commerce, Office of	15, Subtitle A
Technology, Under Secretary for	37, V
Technology Administration	15, XI
Technology Policy, Assistant Secretary for	37, IV
Commercial Space Transportation	14, III
Commodity Credit Corporation	7, XIV
Commodity Futures Trading Commission	5, XLI; 17, I
Community Planning and Development, Office of Assistant Secretary for	24, V, VI
Community Services, Office of	45, X
Comptroller of the Currency	12, I
Construction Industry Collective Bargaining Commission	29, IX
Consumer Product Safety Commission	5, LXXI; 16, II
Cooperative State Research, Education, and Extension Service	7, XXXIV
Copyright Office	37, II
Cost Accounting Standards Board	48, 99
Council on Environmental Quality	40, V
Customs Service, United States	19, I
Defense Contract Audit Agency	32, I
Defense Department	5, XXVI; 32, Subtitle A
Advanced Research Projects Agency	32, I
Air Force Department	32, VII
Army Department	32, V; 33, II; 36, III, 48, 51

Agency	CFR Title, Subtitle or Chapter
Defense Intelligence Agency	32, I
Defense Logistics Agency	32, I, XII; 48, 54
Defense Mapping Agency	32, I
Engineers, Corps of	33, II; 36, III
Federal Acquisition Regulation	48, 2
Navy Department	32, VI; 48, 52
Secretary of Defense, Office of	32, I
Defense Contract Audit Agency	32, I
Defense Intelligence Agency	32, I
Defense Logistics Agency	32, XII; 48, 54
Defense Mapping Agency	32, I
Defense Nuclear Facilities Safety Board	10, XVII
Delaware River Basin Commission	18, III
Drug Enforcement Administration	21, II
East-West Foreign Trade Board	15, XIII
Economic Affairs, Under Secretary	37, V
Economic Analysis, Bureau of	15, VIII
Economic Development Administration	13, III
Economic Research Service	7, XXXVII
Education, Department of	5, LIII
Bilingual Education and Minority Languages Affairs, Office of	34, V
Civil Rights, Office for	34, I
Educational Research and Improvement, Office of	34, VII
Elementary and Secondary Education, Office of	34, II
Federal Acquisition Regulation	48, 34
Postsecondary Education, Office of	34, VI
Secretary of Education, Office of	34, Subtitle A
Special Education and Rehabilitative Services, Office of	34, III
Vocational and Adult Education, Office of	34, IV
Educational Research and Improvement, Office of	34, VII
Elementary and Secondary Education, Office of	34, II
Employees' Compensation Appeals Board	20, IV
Employees Loyalty Board	5, V
Employment and Training Administration	20, V
Employment Standards Administration	20, VI
Endangered Species Committee	50, IV
Energy, Department of	5, XXIII; 10, II, III, X
Federal Acquisition Regulation	48, 9
Federal Energy Regulatory Commission	5, XXIV; 18, I
Property Management Regulations	41, 109
Energy, Office of	7, XXIX
Engineers, Corps of	33, II; 36, III
Engraving and Printing, Bureau of	31, VI
Enrichment Corporation, United States	10, XI
Environmental Protection Agency	5, LIV; 40, I
Federal Acquisition Regulation	48, 15
Property Management Regulations	41, 115
Environmental Quality, Office of	7, XXXI
Equal Employment Opportunity Commission	5, LXII; 29, XIV
Equal Opportunity, Office of Assistant Secretary for	24, I
Executive Office of the President	3, I
Administration, Office of	5, XV
Environmental Quality, Council on	40, V
Management and Budget, Office of	25, III, LXXVII; 48, 99
National Drug Control Policy, Office of	21, III
National Security Council	32, XXI; 47, 2
Presidential Documents	3
Science and Technology Policy, Office of	32, XXIV; 47, II
Trade Representative, Office of the United States	15, XX
Export Administration, Bureau of	15, VII
Export-Import Bank of the United States	5, LII; 12, IV
Family Assistance, Office of	45, II
Farm Credit Administration	5, XXXI; 12, VI
Farm Credit System Insurance Corporation	5, XXX; 12, XIV
Farm Service Agency	7, VII, XVIII
Federal Acquisition Regulation	48, 1
Federal Aviation Administration	14, I

Agency	CFR Title, Subtitle or Chapter
Commercial Space Transportation	14, III
Federal Claims Collection Standards	4, II
Federal Communications Commission	5, XXIX; 47, I
Federal Contract Compliance Programs, Office of	41, 60
Federal Crop Insurance Corporation	7, IV
Federal Deposit Insurance Corporation	5, XXII; 12, III
Federal Election Commission	11, I
Federal Emergency Management Agency	44, I
Federal Acquisition Regulation	48, 44
Federal Employees Group Life Insurance Federal Acquisition Regulation	48, 21
Federal Employees Health Benefits Acquisition Regulation	48, 16
Federal Energy Regulatory Commission	5, XXIV; 18, I
Federal Financial Institutions Examination Council	12, XI
Federal Financing Bank	12, VIII
Federal Highway Administration	23, I, II; 49, III
Federal Home Loan Mortgage Corporation	1, IV
Federal Housing Enterprise Oversight Office	12, XVII
Federal Housing Finance Board	12, IX
Federal Inspector for the Alaska Natural Gas Transportation System, Office of	10, XV
Federal Labor Relations Authority, and General Counsel of the Federal Labor Relations Authority	5, XIV; 22, XIV
Federal Law Enforcement Training Center	31, VII
Federal Maritime Commission	46, IV
Federal Mediation and Conciliation Service	29, XII
Federal Mine Safety and Health Review Commission	5, LXXIV; 29, XXVII
Federal Pay, Advisory Committee on	5, IV
Federal Prison Industries, Inc.	28, III
Federal Procurement Policy Office	48, 99
Federal Property Management Regulations	41, 101
Federal Property Management Regulations System	41, Subtitle C
Federal Railroad Administration	49, II
Federal Register, Administrative Committee of	1, I
Federal Register, Office of	1, II
Federal Reserve System	12, II
Board of Governors	5, LVIII
Federal Retirement Thrift Investment Board	5, VI, LXXVI
Federal Service Impasses Panel	5, XIV
Federal Trade Commission	5, XLVII; 16, I
Federal Transit Administration	49, VI
Federal Travel Regulation System	41, Subtitle F
Finance and Management, Office of	7, XXX
Fine Arts, Commission on	45, XXI
Fiscal Service	31, II
Fish and Wildlife Service, United States	50, I, IV
Fishery Conservation and Management	50, VI
Food and Drug Administration	21, I
Food and Consumer Service	7, II
Food Safety and Inspection Service	9, III
Foreign Agricultural Service	7, XV
Foreign Assets Control, Office of	31, V
Foreign Claims Settlement Commission of the United States	45, V
Foreign Service Grievance Board	22, IX
Foreign Service Impasse Disputes Panel	22, XIV
Foreign Service Labor Relations Board	22, XIV
Foreign-Trade Zones Board	15, IV
Forest Service	36, II
General Accounting Office	4, I, II
General Services Administration	5, LVII
Contract Appeals, Board of	48, 61
Federal Acquisition Regulation	48, 5
Federal Property Management Regulations System	41, 101, 105
Federal Travel Regulation System	41, Subtitle F
Payment From a Non-Federal Source for Travel Expenses	41, 304
Payment of Expenses Connected With the Death of Certain Employees	41, 303
Relocation Allowances	41, 302

Agency	CFR Title, Subtitle or Chapter
Travel Allowances	41, 301
Geological Survey	30, IV
Government Ethics, Office of	5, XVI
Government National Mortgage Association	24, III
Grain Inspection, Packers and Stockyards Administration	7, VIII; 9, II
Great Lakes Pilotage	46, III
Harry S. Truman Scholarship Foundation	45, XVIII
Health and Human Services, Department of	5, XLV; 45, Subtitle A
Child Support Enforcement, Office of	45, III
Children and Families, Administration for	45, II, III, IV, X
Community Services, Office of	45, X
Family Assistance, Office of	45, II
Federal Acquisition Regulation	48, 3
Food and Drug Administration	21, I
Health Care Financing Administration	42, IV
Human Development Services, Office of	45, XIII
Indian Health Service	25, V
Inspector General (Health Care), Office of	42, V
Public Health Service	42, I
Refugee Resettlement, Office of	45, IV
Health Care Financing Administration	42, IV
Housing and Urban Development, Department of	5, LXV; 24, Subtitle B
Community Planning and Development, Office of Assistant Secretary for	24, V, VI
Equal Opportunity, Office of Assistant Secretary for	24, I
Federal Acquisition Regulation	48, 24
Federal Housing Enterprise Oversight, Office of	12, XVII
Government National Mortgage Association	24, III
Housing—Federal Housing Commissioner, Office of Assistant Secretary for	24, II, VIII, X, XX
Inspector General, Office of	24, XII
Public and Indian Housing, Office of Assistant Secretary for	24, IX
Secretary, Office of	24, Subtitle A, VII
Housing—Federal Housing Commissioner, Office of Assistant Secretary for	24, II, VIII, X, XX
Human Development Services, Office of	45, XIII
Immigration and Naturalization Service	8, I
Independent Counsel, Office of	28, VII
Indian Affairs, Bureau of	25, I, V
Indian Affairs, Office of the Assistant Secretary	25, VI
Indian Arts and Crafts Board	25, II
Indian Health Service	25, V
Information Agency, United States	22, V
Federal Acquisition Regulation	48, 19
Information Resources Management, Office of	7, XXVII
Information Security Oversight Office, National Archives and Records Administration	32, XX
Inspector General	
Agriculture Department	7, XXVI
Health and Human Services Department	42, V
Housing and Urban Development Department	24, XII
Institute of Peace, United States	22, XVII
Inter-American Foundation	5, LXIII; 22, X
Intergovernmental Relations, Advisory Commission on	5, VII
Interior Department	
American Indians, Office of the Special Trustee	25, VII
Endangered Species Committee	50, IV
Federal Acquisition Regulation	48, 14
Federal Property Management Regulations System	41, 114
Fish and Wildlife Service, United States	50, I, IV
Geological Survey	30, IV
Indian Affairs, Bureau of	25, I, V
Indian Affairs, Office of the Assistant Secretary	25, VI
Indian Arts and Crafts Board	25, II
Land Management, Bureau of	43, II
Minerals Management Service	30, II
Mines, Bureau of	30, VI
National Indian Gaming Commission	25, III

Agency	CFR Title, Subtitle or Chapter
National Park Service	36, I
Reclamation, Bureau of	43, I
Secretary of the Interior, Office of	43, Subtitle A
Surface Mining and Reclamation Appeals, Board of	30, III
Surface Mining Reclamation and Enforcement, Office of	30, VII
Internal Revenue Service	26, I
International Boundary and Water Commission, United States and Mexico, United States Section	22, XI
International Development, Agency for	22, II
Federal Acquisition Regulation	48, 7
International Development Cooperation Agency, United States	22, XII
International Development, Agency for	22, II; 48, 7
Overseas Private Investment Corporation	5, XXXIII; 22, VII
International Fishing and Related Activities	50, III
International Investment, Office of	31, VIII
International Joint Commission, United States and Canada	22, IV
International Organizations Employees Loyalty Board	5, V
International Trade Administration	15, III; 19, III
International Trade Commission, United States	19, II
Interstate Commerce Commission	5, XL
James Madison Memorial Fellowship Foundation	45, XXIV
Japan–United States Friendship Commission	22, XVI
Joint Board for the Enrollment of Actuaries	20, VIII
Justice Department	5, XXVIII; 28, I
Drug Enforcement Administration	21, II
Federal Acquisition Regulation	48, 28
Federal Claims Collection Standards	4, II
Federal Prison Industries, Inc.	28, III
Foreign Claims Settlement Commission of the United States	45, V
Immigration and Naturalization Service	8, I
Offices of Independent Counsel	28, VI
Prisons, Bureau of	28, V
Property Management Regulations	41, 128
Labor Department	5, XLII
Benefits Review Board	20, VII
Employees' Compensation Appeals Board	20, IV
Employment and Training Administration	20, V
Employment Standards Administration	20, VI
Federal Acquisition Regulation	48, 29
Federal Contract Compliance Programs, Office of	41, 60
Federal Procurement Regulations System	41, 50
Labor-Management Standards, Office of	29, II, IV
Mine Safety and Health Administration	30, I
Occupational Safety and Health Administration	29, XVII
Pension and Welfare Benefits Administration	29, XXV
Public Contracts	41, 50
Secretary of Labor, Office of	29, Subtitle A
Veterans' Employment and Training, Office of the Assistant Secretary for	41, 61; 20, IX
Wage and Hour Division	29, V
Workers' Compensation Programs, Office of	20, I
Labor-Management Standards, Office of	29, II, IV
Land Management, Bureau of	43, II
Legal Services Corporation	45, XVI
Library of Congress	36, VII
Copyright Office	37, II
Management and Budget, Office of	5, III, LXXVII; 48, 99
Marine Mammal Commission	50, V
Maritime Administration	46, II
Merit Systems Protection Board	5, II
Micronesian Status Negotiations, Office for	32, XXVII
Mine Safety and Health Administration	30, I
Minerals Management Service	30, II
Mines, Bureau of	30, VI
Minority Business Development Agency	15, XIV
Miscellaneous Agencies	1, IV

Agency	CFR Title, Subtitle or Chapter
Monetary Offices	31, I
National Aeronautics and Space Administration	5, LIX; 14, V
Federal Acquisition Regulation	48, 18
National Agricultural Library	7, XLI
National Agricultural Statistics Service	7, XXXVI
National Archives and Records Administration	5, LXVI; 36, XII
Information Security Oversight Office	32, XX
National Bureau of Standards	15, II
National Capital Planning Commission	1, IV
National Commission for Employment Policy	1, IV
National Commission on Libraries and Information Science	45, XVII
National and Community Service, Corporation for	45, XXV
National Council on Disability	34, XII
National Credit Union Administration	12, VII
National Drug Control Policy, Office of	21, III
National Foundation on the Arts and the Humanities	45, XI
National Highway Traffic Safety Administration	23, II, III; 49, V
National Indian Gaming Commission	25, III
National Institute for Literacy	34, XI
National Institute of Standards and Technology	15, II
National Labor Relations Board	5, LXI; 29, I
National Marine Fisheries Service	50, II, IV
National Mediation Board	29, X
National Oceanic and Atmospheric Administration	15, IX; 50, II, III, IV, VI
National Park Service	36, I
National Railroad Adjustment Board	29, III
National Railroad Passenger Corporation (AMTRAK)	49, VII
National Science Foundation	5, XLIII; 45, VI
Federal Acquisition Regulation	48, 25
National Security Council	32, XXI
National Security Council and Office of Science and Technology Policy	47, II
National Telecommunications and Information Administration	15, XXIII; 47, III
National Transportation Safety Board	49, VIII
National Weather Service	15, IX
Natural Resources Conservation Service	7, VI
Navajo and Hopi Indian Relocation, Office of	25, IV
Navy Department	32, VI
Federal Acquisition Regulation	48, 52
Neighborhood Reinvestment Corporation	24, XXV
Northeast Dairy Compact Commission	7, XIII
Nuclear Regulatory Commission	5, XLVIII; 10, I
Federal Acquisition Regulation	48, 20
Occupational Safety and Health Administration	29, XVII
Occupational Safety and Health Review Commission	29, XX
Offices of Independent Counsel	28, VI
Operations Office	7, XXVIII
Overseas Private Investment Corporation	5, XXXIII; 22, VII
Panama Canal Commission	48, 35
Panama Canal Regulations	35, I
Patent and Trademark Office	37, I
Payment From a Non-Federal Source for Travel Expenses	41, 304
Payment of Expenses Connected With the Death of Certain Employees	41, 303
Peace Corps	22, III
Pennsylvania Avenue Development Corporation	36, IX
Pension and Welfare Benefits Administration	29, XXV
Pension Benefit Guaranty Corporation	29, XL
Personnel Management, Office of	5, I, XXXV; 45, VIII
Federal Acquisition Regulation	48, 17
Federal Employees Group Life Insurance Federal Acquisition Regulation	48, 21
Federal Employees Health Benefits Acquisition Regulation	48, 16
Postal Rate Commission	5, XLVI; 39, III
Postal Service, United States	5, LX; 39, I
Postsecondary Education, Office of	34, VI
President's Commission on White House Fellowships	1, IV

Agency	CFR Title, Subtitle or Chapter
Presidential Commission on the Assignment of Women in the Armed Forces	32, XXIX
Presidential Documents	3
Prisons, Bureau of	28, V
Productivity, Technology and Innovation, Assistant Secretary	37, IV
Public Contracts, Department of Labor	41, 50
Public and Indian Housing, Office of Assistant Secretary for	24, IX
Public Health Service	42, I
Railroad Retirement Board	20, II
Reclamation, Bureau of	43, I
Refugee Resettlement, Office of	45, IV
Regional Action Planning Commissions	13, V
Relocation Allowances	41, 302
Research and Special Programs Administration	49, I
Rural Business-Cooperative Service	7, XVIII, XLII
Rural Development Administration	7, XLII
Rural Housing Service	7, XVIII, XXXV
Rural Telephone Bank	7, XVI
Rural Utilities Service	7, XVII, XVIII, XLII
Saint Lawrence Seaway Development Corporation	33, IV
Science and Technology Policy, Office of	32, XXIV
Science and Technology Policy, Office of, and National Security Council	47, II
Secret Service	31, IV
Securities and Exchange Commission	17, II
Selective Service System	32, XVI
Small Business Administration	13, I
Smithsonian Institution	36, V
Social Security Administration	20, III; 48, 23
Soldiers' and Airmen's Home, United States	5, XI
Special Counsel, Office of	5, VIII
Special Education and Rehabilitative Services, Office of	34, III
State Department	22, I
Federal Acquisition Regulation	48, 6
Surface Mining and Reclamation Appeals, Board of	30, III
Surface Mining Reclamation and Enforcement, Office of	30, VII
Surface Transportation Board	49, X
Susquehanna River Basin Commission	18, VIII
Technology Administration	15, XI
Technology Policy, Assistant Secretary for	37, IV
Technology, Under Secretary for	37, V
Tennessee Valley Authority	5, LXIX; 18, XIII
Thrift Depositor Protection Oversight Board	12, XV
Thrift Supervision Office, Department of the Treasury	12, V
Trade Representative, United States, Office of	15, XX
Transportation, Department of	5, L
Coast Guard	33, I; 46, I; 49, IV
Commercial Space Transportation	14, III
Contract Appeals, Board of	48, 63
Emergency Management and Assistance	44, IV
Federal Acquisition Regulation	48, 12
Federal Aviation Administration	14, I
Federal Highway Administration	23, I, II; 49, III
Federal Railroad Administration	49, II
Federal Transit Administration	49, VI
Maritime Administration	46, II
National Highway Traffic Safety Administration	23, II, III; 49, V
Research and Special Programs Administration	49, I
Saint Lawrence Seaway Development Corporation	33, IV
Secretary of Transportation, Office of	14, II; 49, Subtitle A
Surface Transportation Board	49, X
Transportation, Office of	7, XXXIII
Travel Allowances	41, 301
Treasury Department	5, XXI; 17, IV
Alcohol, Tobacco and Firearms, Bureau of	27, I
Community Development Financial Institutions Fund	12, XVIII
Comptroller of the Currency	12, I

Agency	CFR Title, Subtitle or Chapter
Customs Service, United States	19, I
Engraving and Printing, Bureau of	31, VI
Federal Acquisition Regulation	48, 10
Federal Law Enforcement Training Center	31, VII
Fiscal Service	31, II
Foreign Assets Control, Office of	31, V
Internal Revenue Service	26, I
International Investment, Office of	31, VIII
Monetary Offices	31, I
Secret Service	31, IV
Secretary of the Treasury, Office of	31, Subtitle A
Thrift Supervision, Office of	12, V
Truman, Harry S. Scholarship Foundation	45, XVIII
United States and Canada, International Joint Commission	22, IV
United States and Mexico, International Boundary and Water Commission, United States Section	22, XI
United States Enrichment Corporation	10, XI
Utah Reclamation Mitigation and Conservation Commission	43, III
Veterans Affairs Department	38, I
Federal Acquisition Regulation	48, 8
Veterans' Employment and Training, Office of the Assistant Secretary for	41, 61; 20, IX
Vice President of the United States, Office of	32, XXVIII
Vocational and Adult Education, Office of	34, IV
Wage and Hour Division	29, V
Water Resources Council	18, VI
Workers' Compensation Programs, Office of	20, I
World Agricultural Outlook Board	7, XXXVIII

List of CFR Sections Affected

All changes in this volume of the Code of Federal Regulations which were made by documents published in the FEDERAL REGISTER since January 1, 1986, are enumerated in the following list. Entries indicate the nature of the changes effected. Page numbers refer to FEDERAL REGISTER pages. The user should consult the entries for chapters and parts as well as sections for revisions.

For the period before January 1, 1986, see the ''List of CFR Sections Affected, 1949–1963, 1964–1972, and 1973–1985,'' published in seven separate volumes.

1986

41 CFR

51 FR Page

Chapter 201

201–1.000–1 *See* Temp. Reg. 13 45887
201–1.102–3 *See* Temp. Reg. 13 45887
201–1.103 *See* Temp. Reg. 13 45887
201–2.001 Amended 9958
201–8.100–1 Revised 8318
201–8.101–1 Revised 8318
201–8.101–2 Revised 8319
Corrected 10392
201–8.101–3 (a) introductory text revised 8319
201–8.101–4 Added 8319
201–8.102 Revised 8319
Corrected 10392
201–8.102–1 Revised 8319
201–8.102–2 Revised 8319
201–8.103 Revised 8319
201–8.104 (a) revised 8319
201–8.105–1 Revised 8320
201–8.105–2 Revised 8320
201–8.105–4 Removed 8320
201–8.105–7 Removed 8320
201–8.105–12 Revised 8320
201–8.105–13 Removed 8320
201–8.105–14 Removed 8320
201–8.105–18 (b) revised 8320
201–8.105–30 Revised 8320
201–8.105–31 Heading revised 8320
201–8.105–32 Heading revised 8320
201–8.105–33 (b) revised 8321
201–8.105–35 Added 8321
201–8.105–36 Added 8321
201–8.105–37 Added 8321

41 CFR—Continued

51 FR Page

Chapter 201 —Continued

201–8.106–6 Text removed; Note added 8321
201–8.107–1 Heading revised 8321
201–8.107–2 Heading revised 8321
201–8.107–3 Heading revised 8321
201–8.109 (c) revised 8321
201–8.110–1 (b) revised 8322
201–8.112–8 Added 8322
201–8.112–12 Revised 8322
(b) corrected 10392
201–8.112–14 Revised 8322
201–8.112–16 Revised 8323
201–8.112–17 Removed 8323
201–8.112–18 Removed 8323
201–8.112–25 Added 8323
201–8.112–26 Added 8323
201–8.112–27 Added 8323
201–8.113–2 Revised 8323
201–8.113–3 Revised 8324
201–8.113–4 Revised 8324
201–11.002–2 Added 9958
201–23.104–1 (c)(2) revised 9958
201–24.202 *See* Temp. Reg. 13 45888
201–24.206 Revised 9958
201–30.009 (a) introductory text revised; (b) added; (c) removed 9958
201–30.009–2 Revised 9959
201–32.203 (h) and (i) redesignated as (i) and (j) and revised; new (h) added 9959
201–32.206 (a)(2) revised 9959
201–33.003 Revised 9959

41 CFR—Continued

51 FR Page

Chapter 201 —Continued
201–33.011 (a), (c), and (d)(6) revised 9960
201–33.012 Added 9960
Chapter 201 (Appendix A) Temporary Reg. 13 added 45887

1987

41 CFR

52 FR Page

Chapter 201
201–8 Authority citation revised 10088, 28557
201–8.101–1 Revised 10088
201–8.103–5 Added 10088
201–8.104 (c) added 10088
201–8.105–6 (b) revised 28557
201–8.105–15 Removed 10088
201–8.105–24 Removed 10088
201–8.105–37 Revised 10088
(d) revised 28557
201–8.105–38 Added 10088
201–8.105–39 Added 10088
201–8.105–40 Added 10089
201–8.105–41 Added 10089
201–8.105–42 Added 10089
201–8.105–43 Added 28557
201–8.106–6 Added 28558
201–8.106–7 Added 28558
201–8.107 Revised 10089
201–8.107–1 Revised 10089
201–8.107–2 Revised 10090
201–8.107–3 Revised 10090
201–8.107–4 Added 10090
201–8.107–5 Added 10090
201–8.107–6 Added 28558
Corrected 30280
201–8.108 Revised 10090
201–8.108–1 Added 10090
201–8.109 Revised 10090
201–8.110–1 (b) revised 10091
201–8.111 Revised 10092
201–8.111–1 Added 10092
201–8.111–2 Added 10092
201–8.111–3 Added 10092
201–8.111–4 Added 10093
201–8.112–4 Revised 28558
201–8.112–17 Added 10093
201–11 Authority citation revised 10093
201–11.002–1 (b) introductory text revised 10093
201–24 Correctly designated 656
201–24.202 Correctly designated 656

41 CFR—Continued

52 FR Page

Chapter 201 —Continued
201–30 Authority citation revised 10093
201–30.018–3 Removed 10093
201–30.019 Added 10093
201–32 Authority citation revised 10379
201–32.400—201–32.404 (Subpart 201–32.4) Added 10379
201–32.402–5 (a) corrected 13173
201–32.403–3 (a)(1) corrected 13173
201–34 Authority citation revised 10094
201–34.003 Added 10094
201–38 Authority citation revised 42294
201–38.007 Revised 42294
201–38.007–1—201–38.007–4 Added 42294
201–38.007–5 Added 42295
201–38.007–6 Added 42295
201–38.007–7 Added 42295
Chapter 201 (Appendix A)
Temporary Reg. 13 corrected 656
Temporary Reg. 10, Supp. 1 added 5113
Temporary Reg. 13, Supp. 1 added 46469

1988

41 CFR

53 FR Page

Chapter 201
201–1 Authority citation revised 24722
201–1.101–1 (b) through (e) removed; (a) designation removed; eff. 8–29–88 24722
201–1.101–2 (b) and (c) revised; eff. 8–29–88 24722
201–1.102 (c)(6) added 40067
201–1.102–1 Removed; eff. 8–29–88 24722
201–1.102–2 (d) amended; nomenclature change; eff. 8–29–88 24722
201–1.103 (d) amended; eff. 8–29–88 24722
(c) (3) and (4) removed; (c)(5) redesignated as (c)(3) 28639
201–1.201 (a) amended; nomenclature change; eff. 8–29–88 24722
201–1.402 Nomenclature change; eff. 8–29–88 24722

41 CFR—Continued

53 FR Page

Chapter 201 —Continued

201–1.403 (a) and (c) amended; eff. 8–29–88 24722
(d) added 40067
201–1.502 (b)(2) amended; eff. 8–29–88 24722
201–2 Authority citation revised 24722
201–2.001 Amended; eff. 8–29–88 24722
201–6 Authority citation revised 24723
201–6.000 Amended; eff. 8–29–88 24723
201–6.102 (c) removed; eff. 8–29–88 24723
201–6.103–1 (a) amended; eff. 8–29–88 24723
201–11.001 (b) revised 29052
201–11.003 Revised 29052
201–20 Text removed; eff. 8–29–88 24723
201–21 Authority citation revised 24723
201–21.002—201–21.007 Removed; eff. 8–29–88 24723
201–21.012—201–21.014 Removed; eff. 8–29–88 24723
201–21.016 Removed; eff. 8–29–88 24723
201–21.017 Removed; eff. 8–29–88 24723
201–22 Authority citation revised 24723
201–22.001–3 Removed; eff. 8–29–88 24723
201–22.001–4 Removed; eff. 8–29–88 24723
201–22.003–3 (b) and (c) amended; eff. 8–29–88 24723
201–24 Authority citation revised 24723
201–24.105 Removed; eff. 8–29–88 24723
201–24.301 Removed; eff. 8–29–88 24723
201–26 Authority citation revised 24723
201–26.204 (a)(3) revised; eff. 8–29–88 24723
201.26–206 (a) removed; (b) through (e) redesignated as (a) through (d); new (a) revised; eff. 8–29–88 24723
201–30 Authority citation revised 24723

41 CFR—Continued

53 FR Page

Chapter 201 —Continued

201–30.001—201–30.006 Removed; eff. 8–29–88 24723
201–30.007 (a) amended; eff. 8–29–88 24723
(d) removed; (c) revised 29052
201–30.007–2 Added 40067
201–30.008 (a) introductory text and (1) and (d) revised 29052
201–30.009 (a)(2) amended; eff. 8–29–88 24723
Revised 29052
201–30.009–3 (a), (d), and (e) removed; (b) and (c) redesignated as (a) and (b); eff. 8–29–88 24723
201–30.010 Removed; eff. 8–29–88 24723
201–30.011 Removed; eff. 8–29–88 24723
201–30.013 Revised 29053
201–30.013–3 (a)(1), (b)(1), and (c) removed; (a)(2) and (b)(2) redesignated as (a) and (b); eff. 8–29–88 24723
201–30.014—201–30.019 Removed; eff. 8–29–88 24724
201–31 Authority citation revised 24724
201–31.001 Amended; eff. 8–29–88 24724
Revised 29053
201–31.002 Removed; eff. 8–29–88 24724
201–31.003 (a), (b), (c), and (f) amended; eff. 8–29–88 24724
201–31.004 (b) and (d) removed; (c) and (e) redesignated as (b) and (c); new (c) amended; eff. 8–29–88 24724
201–31.005 (a) amended; eff. 8–29–88 24724
201–31.006 (a), (b), and (c) amended; eff. 8–29–88 24724
Heading revised; (b) removed; (c) redesignated as (b) 29053
201–31.010—201–31.010–4 Removed; eff. 8–29–88 24724
201–32 Authority citation revised 24724
201–32.101 Removed; eff. 8–29–88 24724
201–32.102 (b) and (c) amended; eff. 8–29–88 24724
201–32.103 Removed 29053
201–32.104 (a) amended; eff. 8–29–88 24724

41 CFR—Continued

53 FR Page

Chapter 201 —Continued

201–32.105 Removed; eff. 8–29–88 24724
201–32.106 (a) removed; (b), (c), and (d) redesignated as (a), (b), and (c); new (b) and (c) amended 29053
201–32.202 Added 40067
201–32.206 (a)(2) amended; eff. 8–29–88 24724
(g)(2)(iii) introductory text amended; (g)(2)(iii) (A) through (C) removed 29053
201–32.207 Removed; eff. 8–29–88 24724
201–32.208 Removed; eff. 8–29–88 24724
201–32.302 (a) removed; (b) and (c) redesignated as (a) and (b); new (a) amended; eff. 8–29–88 24724
201–32.303 (e)(1) amended; eff. 8–29–88 24724
201–34 Removed; eff. 8–29–88 24724
201–39 Authority citation revised 24724
201–39.002–7 Amended; eff. 8–29–88 24724
201–39.006–6 (d) amended; eff. 8–29–88 24724
201–41 Authority citation revised 28639
201–41.005 Added 28639
201–45 Authority citation revised 24724
201–45.101–1 (b)(2) amended; eff. 8–29–88 24724
201–45.104–2 Removed; eff. 8–29–88 24725
201–45.104–5 Removed; eff. 8–29–88 24725
201–45.106–4 Removed; eff. 8–29–88 24725
201–45.109–3 Removed; eff. 8–29–88 24725
201–45.500—201–45.514 (Subpart 201–45.5) Nomenclature change; eff. 8–29–88 24725
201–45.503 Removed; eff. 8–29–88 24725
201–45.504–2 Introductory text removed; eff. 8–29–88 24725
201–45.505–1 Amended; eff. 8–29–88 24725
201–45.506 Amended; eff. 8–29–88 24725

41 CFR—Continued

53 FR Page

Chapter 201 —Continued

201–45.511 Removed; eff. 8–29–88 24725
201–45.600—201–45.611 (Subpart 201–45.6) Nomenclature change; eff. 8–29–88 24725
201–45.609–2 Amended; eff. 8–29–88 24725
201–45.800—201–45.804 (Subpart 201–45.8 Removed; eff. 8–29–88 24725

Chapter 201 (Appendix A)

Temporary Reg. 13, Supp. 1 added 46469
Temporary Reg. 13, Supp. 2 added 47199
Temporary Reg. 10, Supp. 2 added 52424

1989

41 CFR

54 FR Page

Chapter 201

201–1.102 (c)(7) added; interim 42303
201–2.001 Amended 37464
Amended; interim 42303
201–6.203 (g) added; interim 42303
201–8 Removed 37464
201–13 Added 37464
201–19 Added 35496
201–33 Authority citation revised; nomenclature change 2126
201–33.000–1 Added 2126
201–33.001 Redesignated as 201–33.001–1 and revised; new 201–33.001 added 2126
201–33.001–1 Redesignated from 201–33.001 and revised 2126
201–33.002 (b) revised 2127
201–33.003 Revised 2127
201–33.003–2 (a)(3) and (c) removed; (d) and (e) redesignated as (c) and (d); (b) revised 2127
201–33.004 Revised 2127
201–33.005 Removed 2127
201–33.006 Introductory text revised 2127
201–33.008 Revised 2127
201–33.009–5 (b) amended 2127
201–33.011 Introductory text revised; (c) removed; (b) redesignated as (c); new (b) added 2127

41 CFR—Continued

54 FR Page

Chapter 201 —Continued
201–33.012 (b)(1) amended; (b)(1) designation and (2) removed 2127
201–38.006 Amended 37465
201–38.009 Added; interim 42303
201–38.200—201–38.207–3 (Subpart 201–38.2) Redesignated from Part 201–39 37465
201–39 Redesignated as 201–38.200—201–38.207–3 (Subpart 201–38.2); new Part 201–39 added 37465
201–40.005 Amended 37466

Subtitle F
Subtitle F Subtitle established 20266

Chapter 301
301–1—301–14 (Chapter 301) Chapter established 20267
301–1 Added 20267
301–1.1 Revised; interim 53321
301–1.3 (b) revised; interim 53321
301–1.6 (b) revised; (f) added 47523
301–2 Added 20270
301–3 Added 20272
301–3.3 (a) and (d) revised 47523
301–3.6 Corrected 23563
301–4 Added 20276
301–4.2 (a)(2), (d) (1), and (2) revised 37810
301–4.3 (a)(1) amended 47524
301–5 Added 20279
301–6 Added 20279
301–7 Added 20280
301–7.6 (c)(6) amended 47524
301–8 Added 20288
301–9 Added 20290
301–10 Added 20291
301–11 Added 20293
301–12 Added 20295
301–14 Added 20297
301 Appendix A added 20299

Chapter 302
302–1—302–12 (Chapter 302) Chapter established 20306
302–1 Added 20306
302–1.1—302–1.14 Designated as Subpart A; interim 29716
302–1.100—302–1.107 (Subpart B) Added; interim 29716
302–2 Added 20314
302–3 Added 20316
302–4 Added 20317
302–5 Added 20318

41 CFR—Continued

54 FR Page

Chapter 302 —Continued
302–6 Added 20321
302–6.1 Introductory text, (a) through (d), and (e)(1) revised; (g) added 37811
(g) (2) and (5) corrected 43521
302–6.2 (g) introductory text republished; (g) (1) and (2) revised 51300
302–7 Added 20323
302–8 Added 20324
302–9 Added 20328
302–10 Added 20330
302–11 Added 20332
302–11.8 Corrected 23563
302–12 Added 20350
302–12.4 (b)(3) revised 37812
(b)(3) corrected 43521
Subtitle F (Appendix) Temporary Reg. 3 amended 48611

Chapter 303
303–1—303–2 (Chapter 303) Chapter established 20351
303–1 Added 20351
303–2 Added 20352

Chapter 304
304–1—304–2 (Chapter 304) Chapter established 20353
304–1 Added 20353
304–2 Added 20353
Subtitle F (Appendix) Heading added 20353
Temporary Reg. 1 added 20355
Temporary Reg. 2 added 20357
Temporary Reg. 2 corrected 27795
Temporary Reg. 3 added 20360

1990

41 CFR

55 FR Page

Chapter 201
Chapter 201 Revised 53387
201–1 Authority citation revised 30704
201–1.000–1 (c) revised 30704
(c) regulation at 55 FR 30704 effective date delayed to 10–1–90 34719
201–1.102–2 (c) revised 30704
(c) regulation at 55 FR 30704 effective date delayed to 10–1–90 34719
201–1.102–3 Removed 30705

41 CFR—Continued

55 FR Page

Chapter 201 —Continued
Regulation at 55 FR 30705 effective date delayed to 10–1–90 34719
201–1.103 Revised 30705
Regulation at 55 FR 30705 effective date delayed to 10–1–90 34719
Regulation at 53 FR 28639 confirmed..... 35315
201–2 Authority citation revised..... 30705
201–2.001 Amended 30705
Regulation at 55 FR 30705 effective date delayed to 10–1–90 34719
201–23 Revised 30706
Regulation at 55 FR 30706 effective date delayed to 10–1–90 34719
201–23.103–1 (c)(4) corrected..... 37478
201–24 Authority citation revised..... 30709
201–24.109 Added 30710
Regulation at 55 FR 30710 effective date delayed to 10–1–90 34719
201–24.202 Revised..... 30710
Regulation at 55 FR 30710 effective date delayed to 10–1–90 34719
201–24.203 Removed..... 30710
Regulation at 55 FR 30710 effective date delayed to 10–1–90 34719
201–38 Authority citation revised..... 30710
201–38.200—201–38.207–3 (Subpart 201–38.2) Removed..... 30710
Regulation at 55 FR 30710 effective date delayed to 10–1–90 34719
201–39.100—201–39.199 (Subpart 201–39.1) Heading added 30710
Regulation at 55 FR 30710 effective date delayed to 10–1–90 34719
201–39.100 Added 30710
Regulation at 55 FR 30710 effective date delayed to 10–1–90 34719
(c)(2) corrected 37478
201–39.5202–2 Added..... 30710
Regulation at 55 FR 30710 effective date delayed to 10–1–90 34719

41 CFR—Continued

55 FR Page

Chapter 201 —Continued
201–39.5202–3 Added..... 30710
Regulation at 55 FR 30710 effective date delayed to 10–1–90 34719
201–41 Authority citation revised..... 30710
201–41.005 Regulation at 53 FR 28639 confirmed; revised 35315
201–41.006 Revised 30710
Regulation at 55 FR 30710 effective date delayed to 10–1–90 34719
201–45.200—201–45.209 (Subpart 201–45.2) Added 19221
(Appendix A) Temporary Reg. 13, Supplement 3 added..... 30
Chapter 201 Appendix A amended 30711
Regulation at 55 FR 30711 effective date delayed to 10–1–90 34719
Chapter 301
301–1.1 Revised 49894
301–1.6 (e) amended 41525
301–2.2 (d)(1)(ii) revised 10769
301–3.2 (c)(1) amended 41525
301–3.4 (b)(1)(ii) and (c) revised..... 10770
301–3.6 (b)(1)(iii) amended 41526
301–7 Revised 41526
301–8.1 Introductory text revised..... 41533
Introductory text corrected 46064
301–8.2 (a) introductory text amended; (b) revised 41533
301–8.3 Introductory text, (a)(1) and (b)(1) introductory text revised; (d) added 2380
Revised..... 41533
301–8.5 (a)(2) and (3) amended..... 41534
301–8.6 (b) revised..... 31534
301–8.7 Revised 41534
301–9.1 (c) revised..... 49894
301–10.1 Heading and section revised..... 10770
(a) amended 49894
301–10.2 (b)(2)(ii) revised..... 10770
(b)(2)(ii) amended 49895
301–10.3 Revised 10770
(a) amended; (d) removed; (e) redesignated as (d); (c)(4) and new (d) introductory text revised 49895

41 CFR—Continued

55 FR Page

Chapter 301 —Continued
301–11.6 (a)(1), (4), (b)(15), (26), and (27) amended; (b)(16) revised 41534
(b)(21) revised 49895
301–12.1 Amended 41534
301–12.5 (a) amended 41534
301–14.6 (a) amended 41534
301–14.7 (b)(1), (2) and (d)(2)(i) amended 41534
301–15 Added 10771
301–15.40—301–15.48 (Subpart C) Heading revised 49895
301–15.40 Introductory text, (b) and (c) revised; (d) added 49895
301–15.41 Revised 49895
301–15.42 Revised 49895
301–15.43 (b) revised 49896
301–15.44 (a), (c), (e)(1), (3) and (h) revised 49896
301–15.45 (a) revised 49896
301–15.47 Redesignated as 301–15.48; new 301–15.47 added 49896
301–15.48 Redesignated from 301–15.47; (a)(2) and (d) revised 49896
301–16 Added; eff. to 6–30–92 7327
Chapter 301 Appendix A revised 1946, 51713
Appendix A corrected 5945, 10866
Appendix A amended 41534
Appendix B added 41535

Chapter 302
302–1.3 (a)(3) revised 10778
302–1.11 (b)(2) and (e) revised 10778
(b)(2) corrected 14916
302–1.12 (b)(1), (c)(1), (e)(1), (5) and (6) amended 41536
302–1.13 (b)(3) amended 41536
302–2.1 Revised 41537
302–2.2 (a) and (b) introductory text revised 41537
302–5.2 (a)(1), (g)(1) and (2) revised; (i) amended 41537
302–5.4 (c)(1)(i), (ii), (3) and (4) revised; (c)(2)(v) removed 41537
302–6.1 (a) amended 41538
302–6.2 (g)(1) and (2) revised 45608
302–11 Appendixes A and B amended 1674
Appendix B corrected 5945, 10866
Appendix C amended 1676
Subtitle F (Appendix) Temporary Reg. 1 effective date extended to 6–30–90 3740
Appendix removed 10778

1991

41 CFR

56 FR Page

Chapter 201
201–4.001 Corrected 4948
201–9.200 Introductory text corrected 4948
201–18.002 (c) corrected 4948
201–20.103–7 (c) corrected 4948
201–20.203–1 (a)(3) corrected 4948
201–20.305–1 (a)(1) introductory text corrected 4948
201–21.603 (d)(4)(iii) and (e) introductory text corrected 29186
201–22.100 Corrected 29187
201–23.003 (d) corrected 4948
201–24.107 Heading and (a) corrected 4948
201–39.106–4 (c)(2) corrected 4948
201–39.1501–1 (a)(1) corrected 4948
201–39.1701–1 (c) corrected 4948
201–39.1701–3 Introductory text and (c) corrected 4948
201–39.5202–1 Corrected 4948
201–39.5202–2 Corrected 4948
201–39.5202–3 Corrected 4948
201–39.5202–4 Corrected 4948
201–39.5202–5 Corrected 4948
201–39.5202–6 Corrected 4948
Chapter 201 FIRMR Index Corrected 4949

Chapter 301
301–1.1—301–1.3 Designated as Subpart A 23654
301–1 Authority citation revised 9878
301–1.1 Revised 9878, 23654
Regulation at 56 FR 9878 effective date corrected 11106
301–1.2 (b) revised; (c) added; interim 9878
Regulation at 56 FR 9878 effective date corrected 11106
Corrected 11304
(d) added 23654
301–1.3 (b) revised; interim 9878
Regulation at 56 FR 9878 effective date corrected 11106
(c)(3) through (9) redesignated as (c)(4) through (10); new (c)(3) added 23654
301–1.4 Redesignated as 301–1.101 23654
301–1.5 Redesignated as 301–1.102 23654
301–1.6 Redesignated as 301–1.103 23654

41 CFR—Continued

56 FR Page

Chapter 301 —Continued

301–1.100—301–1.103 Designated as Subpart B 23654
301–1.100 Added 23654
301–1.101 Redesignated from 301–1.4; (b)(3) amended 23654
301–1.102 Redesignated from 301–1.5 23654
301–1.103 Redesignated from 301–1.6 23654
301.1.200—301–1.205 (Subpart C) Added 23654
301–3.5 (a)(2) and (b) amended 23655
301–4.2 (a)(2), (d)(1) and (2) revised 28824
301–7.1 (b)(2) and (6) amended 23655
301–7.5 (a) amended 23655
301–8.3 (c) revised; effective to 10–1–94 37478
301–10.2 (a)(3) and (b)(3) amended 23655
(b)(3) corrected 29439
301–10.3 (b)(2) revised 10378
301–11.5 (g) amended 23656
301–11.6 (b)(1) amended 23656
301–12 Heading corrected 28589
301–12.4 (d) amended 23656
301–14.4 Amended 23656
Chapter 301 Appendix A corrected 1492

Chapter 302

302–1.1—302–1.14 (Subpart A) Regulations at 54 FR 29716 confirmed 15050
302–1.2 (a)(7) removed; (a)(4) and (5) revised 23656
302–1.3 (a)(2) revised; (a)(3) removed; (a)(4) and (5) redesignated as (a)(3) and (4); (c) and (d) amended 23656
(c) corrected 28589, 40946
302–1.4 (c) revised; (d) through (k) redesignated as (e) through (l); new (d) added 23656
(i) revised 46989
302–1.5 (b)(3) amended 15050
(a) revised 23656
302–1.7 (b) amended 23657
302–1.8 Revised 46989
302–1.10 Revised 23657
302–1.11 (c) amended 15050
Removed 23657
302–1.12 (f) and (g) amended 23657
302–1.13 (c)(2)(iii) amended 15050

41 CFR—Continued

56 FR Page

Chapter 302 —Continued

302–1.100—302–1.107 (Subpart B) Regulations at 54 FR 29716 confirmed 15050
302–1.100 (a) and (b) amended 15050
302–1.101 Revised 15050
(b)(3) and (d) corrected 28796
302–1.102 Revised 15050
302–1.103 Revised 15050
Introductory text corrected 28796
302–1.104 Revised 15050
302–1.105 (a) and (c) revised 15050
(a) corrected 28796
302–1.107 Revised 15051
302–2.1 Amended 23657
302–2.2 (c)(1) amended 23657
302–2.3 (a) amended 23657
302–3.1 (b) introductory text revised; (b)(2) removed; (b)(3) through (6) redesignated as (b)(2) through (5) 46989
302–3.2 (b) amended 23657
302–4.1 (c)(3) revised 57289
302–4.3 (b) amended 23657
302–5.2 (a) amended 23658
302–6.1 (b) amended 23658
(b) corrected 29439
302–6.2 (g)(1) and (2) revised 51177
302–7.1 (a) and (b) revised 46989
302–7.3 Revised 46990
302–7.5 Revised 46990
302–11 Authority citation corrected 12816
302–11.2 (a) amended; (b)(1) revised 23658
302–11.4 (g) added 23658
302–11.5 (i) and (k) revised; (o) and (p) added 9290
302–11.7 (e)(2) amended 9290
302–11.8 (b)(1)(iii), (c)(3), (e)(1), (2)(iii), (4)(i)(A) through (C), (f)(1) and (2) revised; (c)(6) and (h) removed; (f)(3) through (5) redesignated as (f)(4) through (6); new (f)(3) added 9290
(e)(4)(i)(A) and (f)(1) corrected 12816
302–11.9 (b)(3) amended 9292
302–11 Appendixes A, B and C amended 10378
Figure 302–11(a) and Figure 302–11(b) removed 9292
302–12.1 Amended 23658
302–12.4 (a)(2) amended 23658
(a)(2) correctly amended 29439

41 CFR—Continued

56 FR Page

Chapter 303

303–1.1 Revised 57289
303–1.2 Amended 57290
303–1.3 Redesignated as 303–1.4..... 57289
Added 57290
303–1.4 Redesignated as 303–1.7; new 303–1.4 redesignated from 303–1.3..... 57289
303–1.5 Revised 57290
303–1.7 Redesignated from 303–1.4..... 57289
303–2.1 Amended 57290
303–2.3 Revised 57290
303–2.6 (a)(1) revised; (b) removed; (c) redesignated as (b) 57290
303–2.8 Amended 57290

Chapter 304

304–1—304–2 (Chapter 304) Revised; interim..... 9878
Regulation at 56 FR 9878 effective date corrected 11106
304–1.2 (b)(8) corrected 11304
304–1.6 (a) and (b) corrected 11304
304–1.7 (a) through (d) corrected..... 11304
(b) and (d) corrected 12422
304–1.8 (a) corrected 11304

1992

41 CFR

57 FR Page

Chapter 201

201–38 Reinstated; CFR correction 56280
CFR correction withdrawn 60132

Chapter 301

301–1 Authority citation revised..... 28633
301–1.1 Amended 28633
301–1.2 (a), (b) and (c) amended 28633
(c) revised; interim 53289
301–1.3 (c)(1), (2) and (6) amended 28633
301–1.102 (b) introductory text and (3) amended 28633
301–2 Authority citation revised..... 28633
301–2.2 (d)(4) amended 28633
301–2.3 (e) amended 28633
301–2.6 (d) added; interim 54305
301–3 Authority citation revised..... 28633
301–3.3 (d)(2)(i) amended..... 28633

41 CFR—Continued

57 FR Page

Chapter 301 —Continued

301–3.4 (b)(1)(ii) amended 28633
301–3.5 (a) introductory text amended..... 28633
301–3.6 (b)(1) introductory text amended..... 28633
301–4 Authority citation revised..... 28633
301–4.2 (a) introductory text and (b) introductory text amended 28633
301–5 Authority citation revised..... 28633
301–5.1 (a) amended 28633
301–6 Authority citation revised..... 28633
301–6.4 (c) amended 28633
301–7 Authority citation revised..... 28633
301–7.1 Introductory text amended 28633
301–7.2 (b) introductory text amended..... 28633
301–7.4 Amended..... 6678
301–8 Authority citation revised..... 28633
301–8.1 Introductory text, (a), (c) and (d) amended..... 28633
301–8.2 (b) amended 28633
301–8.3 (d) amended 28633
301–8.4 (c) amended 28633
301–8.5 (b) amended 28633
301–9 Authority citation revised..... 28634
301–9.2 Redesignated as 301–9.3; new 301–9.2 added 8091
301–9.3 Redesignated as 301–9.4; new 301–9.3 redesignated from 301–9.2 8091
301–9.4 Redesignated from 301–9.3 8091
Amended 28634
301–10 Authority citation revised..... 28634
301–10.1 (b)(3) amended..... 28634
301–10.2 (b) introductory text and (2)(iii) amended 28634
301–11 Authority citation revised..... 28634
301–11.3 (a) amended..... 28634
301–11.4 (a) amended..... 28634
301–11.6 (b)(23) through (27) redesignated as (b)(24) through (28); (b)(19) and new (b)(24) amended; new (b)(23) addd 8092
301–12 Authority citation revised..... 28634

41 CFR—Continued

57 FR Page

Chapter 301 —Continued
301–12.2 Amended.....28634
301–12.4 Introductory text and (c) amended.....28634
301–12.7 (a) and (c) amended.....28634
301–14 Authority citation revised.....28634
301–14.2 Amended.....28634
301–14.4 Amended.....28634
301–14.9 Amended.....28634
301–14.10 Amended.....28634
301–15 Authority citation revised.....28634
301–15.43 (a) amended.....28634
301–16 Authority citation revised.....28634
301–16.1 Amended.....28634
Chapter 301 Appendix A revised.....6678
Appendix A amended.....28634

Chapter 302
302–1 Authority citation revised.....28634
302–1.1 Amended.....28635
302–1.2 (b) introductory text amended.....28635
302–1.3 (a) introductory text amended.....28634
(a) introductory text and (c) amended.....28635
302–1.4 (d), (f)(1)(ii), (iii), (iv), (2) and (j)(1) introductory text amended.....28634
Introductory text, (b), (e) introductory text, (f)(2) and (k) amended.....28635
302–1.5 (b)(1) and (2) introductory text amended.....28635
302–1.6 Introductory text amended.....28635
302–1.9 (b) amended.....28635
302–1.10 (g) amended.....28634
302–1.12 (e)(6) amended; (a), (b)(1), (2) introductory text, (3) and (5) amended.....28635
302–1.13 (a)(2) introductory text, (c)(1), (2)(ii), (d)(1)(i)(D) and (2)(i) amended.....28635
302–1.14 (b) introductory text amended.....28635
302–1.105 (c) amended.....28635
302–2 Authority citation revised.....28635
302–2.3 (c)(2), (e)(1), (2) and (3) amended.....28635

41 CFR—Continued

57 FR Page

Chapter 302 —Continued
302–3 Authority citation revised.....28635
302–3.1 (c) introductory text, (2) and (4) amended.....28635
302–3.2 (b) amended.....28635
302–3.3 (b) amended.....28635
302–3.4 Amended.....28635
302–4 Authority citation revised.....28635
302–4.1 (b) introductory text amended.....28635
302–4.3 (b) amended.....28635
302–4.4 Amended.....28635
302–5 Authority citation revised.....28635
302–5.1 Amended.....28635
302–5.2 (e) and (i) amended.....28635
302–5.3 Amended.....28635
302–5.5 Amended.....28635
302–6 Authority citation revised.....28635
302–6.1 Introductory text, (g)(1) introductory text, (ii), (2), (4) and (5) amended.....28635
302–6.2 (g)(1) and (2) amended.....45001
302–6.3 (b) amended.....28635
302–6.4 Amended.....28635
302–6.5 Amended.....28635
302–7 Authority citation revised.....28636
302–8 Auhtority citation revised.....28636
302–8.1 Amended.....28636
302–8.2 (a), (b)(1), (e) and (f) amended.....28636
302–8.3 (a)(3) amended.....28636
302–8.4 (e)(3) amended.....28636
302–9 Authority citation revised.....28636
302–9.1 (a) and (d) amended.....28636
302–9.3 (b) amended.....28636
302–9.4 Amended.....28636
302–10 Authority citation revised.....28636
302–10.1 (a)(1), (2) and (b) amended.....28636
302–10.2 (a) amended.....28636
302–10.3 (b) introductory text, (2), (c)(1), (2) and (d)(2) amended.....28636
302–10.4 (b) and (e) amended.....28636
302–10.5 (a)(1) and (c) amended.....28636
302–10.6 Amended.....28636
302–11 Authority citation revised.....28636

41 CFR—Continued

57 FR Page

Chapter 302 —Continued
302–11.1 Amended.....28636
302–11.2 (b) amended.....28636
302–11.3 (i) amended 28636
302–11.4 Introductory text amended.....28636
302–11.5 Introductory text and (e) amended.....28636
302–11.6 (a) and (e) amended.....28636
302–11.8 (a), (d), (e)(1), (2)(i), (ii), (4) and (f)(3)(ii) amended 28636
302–11.9 (a) amended.....28636
302–11.12 Amended 28636
302–11.13 Introductory text amended.....28636
302–11 Appendixes A, B and C amended 1112
Appendix B amended 28636
302–12 Authority citation revised.....28636
302–12.1 Amended.....28636
302–12.3 Amended.....28637
302–12.4 (b) introductory text and (1) amended 28637
302–12.5 (b) amended.....28637
302–12.6 (a)(2) and (b)(2) amended 28637
302–12.7 Amended.....28637

Chapter 303
303–1 Authority citation revised.....28637
303–1.1 (a) amended 28637
303–1.2 Amended 28637
303–2 Authority citation revised.....28637
303–2.6 (a)(3) amended 28637
303–2.7 Amended 28637

Chapter 304
304–1 Authority citation revised.....28637
Revised; interim 53289
304–2 Authority citation revised.....28637
304–2.2 Amended 28637
304–2.3 Amended 28637
304–2.4 Introductory text and (e) amended.....28637

1993

41 CFR

58 FR Page

Chapter 301
301-1 Authority citation revised.....58236

41 CFR—Continued

58 FR Page

Chapter 301 —Continued
301-1.102 (a) introductory text and (b)(1) revised.....58236
301-1.103 (f)(3) amended 58236
301-2.5 (b) revised 58236
301-3.3 Revised.....58236
(d)(4)(iii)(C) and (ix) corrected 60390
301-4.3 (a)(1) and (2) revised.....58240
301-7.11 (e) amended 58241
301–7.12 (a)(2)(i) table amended 12890
301-8.2 (a) amended 58241
301-8.3 (c)(2) and (d) amended.....58241
301-10.2 (a)(2)(i) revised 58241
301-10.3 (f) redesignated as (e).....58241
301-11.6 (b)(9) revised.....58241
301-15.7 (g) amended.....58242
301-16 Added 58242
301-16.4 (a)(1) corrected 60390
301 Appendix A revised.....12890
amended 58502
revised.....67950

Chapter 302
302-1 Authority citation revised.....58243
302-1.3 (a) revised 58243
302-1.10 (b) through (g) redesignated as (c) through (h); (a), new (e) introductory text and new (f) amended; new (b) added.....58243
302-1.100—302-1.107 (Subpart B) Heading revised 58243
302-1.100 Revised.....58243
302-1.101 Introductory text and (a) revised.....58243
302-1.102 Amended 58244
302-1.104 Amended 58244
302-1.105 (a) and (c) amended.....58244
302-1.106 Amended 58244
302-6.2 (g)(1) and (2) amended.....53137
302–11.1 Revised 15437
302-11.5 (i) revised 58244
(j) revised 15437
302–11.8 (e)(2) amended; (e)(2)(iv) revised; (e)(4) redesignated as (e)(5); new (e)(4) and new (5)(iii) added.....15437
302–11 Appendixes A, B and C amended 8547
Appendix D added 15438

Chapter 304
304-1.3 (d) revised 58244

1994

41 CFR

59 FR Page

Chapter 201

201–1.002–2 (d) and (e) redesignated as (e) and (f); new (d) and (g) added; new (f) revised 66203
201–1.002–3 Added 66203
201–3.001 (b)(1) revised 66203
201–3.402 (b) amended 61282
201–4.001 Amended 61282
201–9.202–1 (b)(7) amended 61282
201–9.202–2 (b)(1)(ix) amended 61282
201–17.001 (l) and (m) revised; (n) added; interim 953
201–18.003 Amended 61282
201–20.103–11 Added; interim 953
201–20.203–2 (c) revised 66203
201–20.303 (d)(2) amended 61282
201–20.305 (a)(3) revised; (a)(5) and (6) added; interim 53361
(a)(7) added 61282
201–20.305–1 Introductory text and (c) removed; (a)(1) introductory text, (3) and (b) revised; interim 53362
(a)(1) introductory text revised; (c) added 61282
201–21.403 (a)(2)(ii) amended 61283
201–21.603 (d)(1) and (3) amended 61283
201–21.604 (a) amended 61283
201–23.003 (a) and (c) amended 61283
201–24.101–2 (a) introductory text revised 61283
201–24.101–3 (a) amended; (d) revised; (g) added 61283
201–24.102 (c)(2) amended 61283
201–24.104 Removed 61283
201–39.001 (b) revised 61283
201–39.101–3 (b)(4) and (5) redesignated as (b)(5) and (6); new (b)(4) and (7) added; new (b)(6) revised 66203
201–39.101–6 (b) amended 61283
201–39.104–1 (b)(3) amended 61283
201–39.802 Revised 61283
201–39.802–1 Revised 61283
201–39.802–2 Revised 61283
201–39.802–3 Revised 61284
201–39.1402–1 (b) revised 66204
201–39.1501–1 (b) revised 66204
201–39.3304–1 Revised 61284
Chapter 201 FIRMR Index amended 61284

41 CFR—Continued

59 FR Page

Chapter 301

301–1.3 (a) and (c)(1) revised 46192
301–1.101 (b)(4) added 46193
301–1.202 Heading revised; (a)(5) and (b)(6) added 46193
301–1.205 (e) added 46193
301–3.3 (e)(1)(vi) amended 27488
301–4.2 (a) revised; (b) removed; (c) and (d) redesignated as (b) and (c); new (c) amended 66626
301–4.4 Amended 66626
301–7.2 (a)(4) added; (b) revised 46193
301–8.3 (c) revised 43500
301–8.5 (a)(4) added 46194
301–9.2 (a)(1) revised 27488
301–11.2 Revised 46194
301–16.2 (g) removed 46194
301–16.3 Revised 46194
301–16.4 (c)(1) revised 46195
301–17 Added 46195
301 Appendix A amended 15119
Appendix A revised 65682

Chapter 302

302–1 Authority citation revised 58243
302–1.2 (a)(7) added 27488
302–1.10 (b)(1) amended 27488
302–2.3 (c) introductory text amended 66626
302–6.1 (c) and (f) revised 27489
302–6.2 (g)(1) and (2) amended 46357
302–11.8 (e)(2)(iii) amended 27490
302–11 Appendixes A through D amended 10997
Appendix A corrected 22520

1995

41 CFR

60 FR Page

Chapter 201

201–3.402 (b) corrected 2029, 7715
201–9.202–1 (b)(7) corrected 2029, 7715
Revised 55661
201–9.202–2 (b)(1)(ix) corrected 2029, 7715
201–18.003 Corrected 2029, 7715
201–20.303 (d)(2) corrected 2029, 7716
201–20.305 (a)(7) corrected 2030, 7716
201–21.403 (a)(2)(ii) corrected 2030
(a)(2)(ii) corrected 7716
201–21.603 (d)(1) and (3) corrected 2030, 7716
201–21.604 (a) corrected 2030, 7716

41 CFR—Continued

60 FR Page

Chapter 201—Continued
201–23.003 (a) and (c) corrected 2030, 7716
201–39.5 Removed 10509
201–39.001 (b) corrected 2030, 7716
201–39.101–6 (b) corrected 2030, 7716
201–39.104–1 (b)(3) corrected 7716
(b)(3) corrected 2030
201–39.601–2 Removed 10509
201–39.803–3 Revised 10509
201–39.1700 Revised 56249
201–39.1702 Added 56249
201–39.1702–1 Added 56249
201–39.1702–2 Added 56249
201–39.3304–1 Corrected 2030, 7716
FIRMR Index amended 10510

Chapter 301
301–11.3 (c) amended 62333
301–17 appendix A corrected 4477

Chapter 302
302–6.2 (g)(1) and (2) amended 49348
302–11 Appendixes A through D amended 2536

1996

41 CFR

61 FR Page

Chapter 201
Chapter 201 Removed 39359
201–1.003 (a) amended; (d) removed 13
201–2.001 Revised 13
201–2.002 (a), (b) and (c) redesignated as (c), (a) and (b) 13
201–2.003 (a) amended 13
201–3 Heading revised 13
201–3.000 Revised 13
201–3.001 Revised 13
201–3.101 Amended 13
201–3.201 (d) revised 13
201–3.203 (c) revised 13
201–3.204 (a) amended 14
201–3.300—201–3.302 (Subpart 201–3.3) Removed 14
201–4 Heading revised 14
201–4.000 Revised 14
201–4.001 Amended 14
201–4.002 Amended 14
201–4.003 Added 14
201–6.001 (a)(3) and (5) revised; (a)(6) added 14
201–6.002 (g) through (m) redesignated as (h) through (n); new (g) added 14
201–7.001 (b) amended 14

41 CFR—Continued

61 FR Page

Chapter 201—Continued
201–7.002 (c) revised 15
201–17.001 (j) revised 15
201–18.001 (e) revised 15
201–18.002 (c) revised 15
201–20.001 (d) removed 15
201–20.102 Revised 15
201–20.103 Revised 15
201–20.103–7 (a) revised 15
201–20.202 Revised 15
201–20.203–2 Revised 15
201–20.303 (d)(2) revised 15
201–20.304 (a) revised; (b)(1) removed; (b)(2) redesignated as (b)(1); new (b)(2) added 15
201–20.305 (b)(5) added 16
(a)(3) and (5) revised 2724
201–20.305–1 (a)(1) introductory text and (3) introductory text revised 2724
201–20.305–3 Revised 16
201–21.201 (b) amended 16
201–21.301 (a) amended 16
201–21.303 (d) amended 16
201–21.401 (c) revised 16
201–21.403 (a)(2)(ii) amended 16
201–21.601 (c)(3) introductory text amended 16
201–21.603 (d)(1) and (2) revised; (d)(3) and (6) removed; (d)(4) and (5) redesignated as (d)(3) and (4) 16
201–21.604 Removed 16
201–22.303 Revised 16
201–23 Revised 39082
Regulation at 61 FR 39082 eff. date corrected to 7–26–96 40708
201–24.001 (g) removed 16
201–24.102 (c)(2) revised 2724
201–24.202 Removed 39083
Regulation at 61 FR 39082 eff. date corrected to 7–26–96 40708
201–39.001 Revised 16
201–39.100—201–39.106–4 (Subpart 201–39.1) Heading amended 16
201–39.201 Amended 17
201–39.801–1 Revised; interim 35685
201–39.803 Removed; interim 35685
201–39.803–1 Removed; interim 35685
201–39.803–2 Removed; interim 35685
201–39.803–3 Removed; interim 35685
201–39.1001–1 (i) amended 17
201–39.1402–2 (b) and (c) amended 17
201–39.1501–2 (b) and (c) amended 17

41 CFR—Continued

61 FR Page

Chapter 201—Continued
201–39.4600—201–39.4601 (Subpart 201–39.46) Removed.....17
201–39.5202–6 Removed.....17

Chapter 301
301–1 Authority citation revised.....64998
301–1.101 (b)(4) amended.....64998
301–1.202 (a)(5) and (b)(6) amended.....64998
301–1.205 (e) removed.....64998
301–3 Authority citation revised.....55577
301–3.4 (b)(2)(i) amended.....55577
301–4 Authority citation revised.....68159
301–4.2 (a)(1), (2) and (3) revised.....25802
(c)(1) and (2) amended.....68159
301–5 Authority citation revised.....55578
301–5.5 (c) removed.....55578
301–6 Authority citation revised.....55578
301–6.4 (c) amended.....67951
301–6.5 Removed.....67951
301–6.6 (b) amended.....55578
301–7 Authority citation revised.....68159
301–7.2 (a)(4) amended; (b)(2) revised.....64998
(a)(2) and new (3) revised.....68159
301–7.4 (a) amended.....10252, 68159
301–7.5 (b) revised; (c) removed; (d) and (e) redesignated as (c) and (d).....68159
301–7.6 (b)(2) revised.....68159
301–7.7 Revised.....68160
301–7.8 Revised.....68160
301–7.12 (a)(2)(i) table revised.....59185
Introductory text amended.....68160
301–8 Authority citation revised.....55578, 68160
301–8.3 (b)(2) revised.....68160
301–8.5 (a)(2) amended.....55578
(a)(4) amended.....64998
301–10 Authority citation revised.....55578
301–10.2 (b)(3)(ii) removed.....55578
301–11 Authority citation revised.....55578, 68161
301–11.2 (b) removed.....64998
301–11.3 (c) revised.....55578
301–11.4 (a) heading, (b) and (c) revised; (d) added.....55578
301–11.5 (c)(3) amended.....55578

41 CFR—Continued

61 FR Page

Chapter 301—Continued
(a)(2) and (3) revised.....68161
301–11.6 (b)(16) amended.....68161
301–17 Authority citation revised.....64998
301–17.2 (d) removed; (e) and (f) redesignated as (d) and (e).....64998
301–17.3 Removed.....64998
301–17.4 Removed.....64998
Chapter 301 Appendix A revised.....10252, 59185
Appendix A corrected.....16620, 65635
Appendix A amended.....33753, 40524

Chapter 302
302–2.1 Revised.....68161
302–2.2 (b) introductory text revised.....68161
302–6.2 (g)(1) and (2) amended.....55579
302–11 Appendixes A through D amended.....3838

1997

(Regulations published from January 1, 1997, through July 1, 1997)

41 CFR

62 FR Page

Chapter 301
301–7.2 (a)(2) corrected; (a)(3) correctly removed; (a)(4) correctly redesignated as (a)(3).....6878
301–7 Appendix A amended.....33753
301–8 Authority citation corrected.....6878
301–8.2 (b) amended.....30279
301–8.3 (a)(2) revised; (c) removed; (d) redesignated as (c); (a)(1), (b)(1)(i) and new (c) amended.....30279
301–11 Authority citation corrected.....6878
Chapter Appendix A corrected.....6041
Appendix A amended.....13342, 33753

Chapter 302
302–1 Authority citation revised.....10709, 13756, 13768, 13794
302–1.3 (a)(2) revised.....13771
302–1.7 (a) amended.....13756
(a) amended.....13768
302–1.14 (a)(3)(iii) revised.....13756
(a)(3)(ii) revised.....13768
(a)(3)(vi) revised.....13794

41 CFR—Continued

62 FR Page

Chapter 302—Continued

302–1.15 Added 10709
302–1.100 (b) redesignated as (c); (a)(3) and new (b) added; interim 26374
302–1.101 Introductory text and (d) revised; interim 26375
302–1.102 Revised; interim 26375
302–1.105 (a) revised; interim 26375
302–1.106 Revised; interim 26375
302–1.200—302–1.230 (Subpart C) Added 13771
302–1.300—302–1.302 (Subpart D) Added 13774
302–2 Authority citation revised 10709
302–3 Authority citation revised 10709
302–4 Revised 13768
302–5 Revised 13756
302–6 Authority citation revised 13765

41 CFR—Continued

62 FR Page

Chapter 302—Continued

302–6.1 (f)(2) introductory text revised 13765
302–6.2 (e) and (g) revised 13765
(d)(1)(xi) added; interim 26375
302–7 Authority citation revised 10709
302–8 Authority citation revised 10709
302–9 Authority citation revised 10709
302–10 Revised 13794
302–11 Authority citation revised 8173, 10709
302–11.7 (c) and (d) revised 10709
302–11 Appendixes A and B amended 8174
Appendix C amended 8175
Appendix D amended 8176
302–12 Revised 13766
302–14 Added 13763
302–15 Added 137621