§ 301–11.1 AGENCY RESPONSIBILITIES

301–11.631 What documentation must the employee submit to substantiate a claim?
301–11.632 How should we compute the employee’s ITRA?
301–11.633 Are tax penalty and interest payments reimbursable?
301–11.634 What tax tables should we use to calculate the amount of allowable reimbursement?
301–11.635 How should we calculate the ITRA?
301–11.636 Is the ITRA reimbursement considered to be income to the employee?
301–11.637 Are income taxes to be withheld from the ITRA?
301–11.638 May we offer a lump sum payment to cover the income tax liability on the covered ITRA?
301–11.639 If the employee does not elect a lump sum payment, how is the tax on the ITRA reimbursement calculated?

§ 301–11.2 Will I be reimbursed for per diem expenses if my official travel is 12 hours or less?

No.

§ 301–11.3 Must my agency pay an allowance (either a per diem allowance or actual expense)?

Yes, unless:
(a) You perform travel to a training event under the Government Employees Training Act (5 U.S.C. 4101–4118), and you agree not to be paid per diem expenses; or
(b) You perform pre-employment interview travel, and the interviewing agency does not authorize payment of per diem expenses.

§ 301–11.4 May I be reimbursed actual expense and per diem on the same trip?

Yes, you may be reimbursed both actual expense and per diem during a single trip, but only one method of reimbursement may be authorized for any given calendar day except as provided in §301–11.305 or §301–11.306. Your agency must determine when the transition between the reimbursement methods occurs.

§ 301–11.5 How will my per diem expenses be reimbursed?

Per diem expenses will be reimbursed by the:
(a) Lodgings-plus per diem method;
(b) Reduced per diem method;
(c) Conference lodging allowance method (see §§301–74.7 and 301–74.22 of this chapter); or
(d) Actual expense method.

(FTR Amdt. 89, 65 FR 1327, Jan. 10, 2000)

§ 301–11.6 Where do I find maximum per diem and actual expense rates?

Consult this table to find out where to access per diem rates for various types of Government travel:

<table>
<thead>
<tr>
<th>For travel in</th>
<th>Rates set by</th>
<th>For per diem and actual expense see</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Continental United States (CONUS).</td>
<td>General Services Administration.</td>
<td>For per diem, see applicable FTR Per Diem Bulletins issued periodically by the Office of Governmentwide Policy, Office of Transportation and Personal Property, Travel Management Policy, and available on the internet at <a href="http://www.gsa.gov/perdiem">http://www.gsa.gov/perdiem</a>. For actual expense, see 41 CFR 301–11.303 and 301–11.305.</td>
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