

**§ 301-11.1**

**41 CFR Ch. 301 (7-1-10 Edition)**

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?
- 301-11.640 How do we handle any excess payment?

AUTHORITY: 5 U.S.C. 5707.

SOURCE: FTR Amdt. 70, 63 FR 15961, Apr. 1, 1998, unless otherwise noted.

**Subpart A—General Rules**

**§ 301-11.1 When am I eligible for an allowance (per diem or actual expense)?**

When:

- (a) You perform official travel away from your official station, or other areas defined by your agency;
- (b) You incur per diem expenses while performing official travel; and
- (c) You are in a travel status for more than 12 hours.

**§ 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:

For travel in	Rates set by	For <i>per diem</i> and actual expense see
(a) Continental United States (CONUS).	General Services Administration.	For <i>per diem</i> , 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.