

§ 301-11.637

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§ 301-11.637 Are income taxes to be withheld from the ITRA?

Yes, as determined by your internal tax withholding procedures established for your agency pursuant to IRS procedures.

§ 301-11.638 May we offer a lump sum payment to cover the income tax liability on the covered ITRA?

Yes, if the employee mutually agrees in writing to the lump sum payment and understands that he/she is responsible for any income taxes without further reimbursement. See the illustration in § 301-11.627.

§ 301-11.639 If the employee does not elect a lump sum payment, how is the tax on the ITRA reimbursement calculated?

The tax on the tax reimbursement should be calculated using the Year 2 formulas developed for the relocation income tax allowance. (See § 302-11.8.)

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

You must collect any excess payments, which includes issuing corrected W-2's or 1099's.

PART 301-12—MISCELLANEOUS EXPENSES

Sec. 301-12.1 What miscellaneous expenses are reimbursable?

301-12.2 What baggage expenses may my agency pay?

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§ 301-12.1 What miscellaneous expenses are reimbursable?

When the following items have been authorized or approved by your agency, they will be reimbursed as a miscellaneous expense. Taxes for reimbursable lodging are deemed approved when lodging is authorized. Examples of such expenses include, but are not limited to the following:

General expenses	Fees to obtain money	Special expenses of foreign travel
Baggage expenses as described in § 301-12.2.	Fees for travelers checks	Commissions on conversion of foreign currency.
Services of guides, interpreters, and drivers..	Fees for money orders	Passport and/or visa fees, including fees for a physical examination if one is required to obtain a passport and/or visa and such examination could not be obtained at a Government facility. Reimbursement for such fees may include travel and transportation costs to the passport/visa issuing office if located outside the local commuting area of the employee's official duty station and the traveler's presence at that office is mandatory.
Services of an attendant as described in § 301-13.3.		
Use of computers, printers, faxing machines, and scanners..	Fees for certified checks	Costs of photographs for passports and visas.
Services of typists, data processors, or stenographers..	Transaction fees for use of automated teller machines (ATMs)-Government contractor-issued charge card.	Foreign country exit fees.
Services of an attendant as described in § 301-13.3.		
Storage of property used on official business..		Costs of birth, health, and identity certificates.
Hire of conference center room or hotel room for official business..		Charges for inoculations that cannot be obtained through a Federal dispensary.
Official telephone calls/service (see note)..		
Faxes, telegrams, cablegrams, or radiograms..		
Lodging taxes as prescribed in § 301-11.27..		
Laundry, cleaning and pressing of clothing expenses as prescribed in § 301-11.31..		