

§ 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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SOURCE: FTR Amdt. 70, 63 FR 15965, Apr. 1, 1998, unless otherwise noted.

§ 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 |
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| 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. | | Costs of birth, health, and identity certificates. |
| Storage of property used on official business.. | | Charges for inoculations that cannot be obtained through a Federal dispensary. |
| Hire of conference center room or hotel room for official business.. | | |
| 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.. | | |