

## § 302-3.429

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.

### **§ 302-3.429 Are there any relocation allowances my agency may not pay if I am permanently assigned to my temporary official station?**

If you are permanently assigned to your temporary official station, your agency may not pay:

(a) Expenses of a househunting trip for you and your spouse to your temporary official station under part 302-5 of this chapter; or

(b) Residence transaction expenses for selling a residence or breaking a lease at the temporary official station under part 302-11 of this chapter.

## **Subpart F—Agency Responsibilities**

NOTE TO SUBPART F: Use of pronouns “we”, “you”, and their variants throughout this subpart refers to the agency.

### **§ 302-3.500 What governing policies and procedures must we establish for paying a relocation allowance under this part 302-3?**

You must establish how you will implement policies that are required for this part, which include:

(a) When you will pay relocation expenses if an employee violates his/her service agreement;

(b) When you will authorize separate relocation allowances to an employee and an employee’s immediate family member that are both transferring to the same official station;

(c) When you will grant an employee and/or the employee’s immediate family member(s) an extension on beginning separation travel;

(d) When you will allow an employee to arrange his/her own relocation upon separation;

(e) When you will authorize a temporary change of station (TCS);

(f) When you will define an area not to reimburse for a TCS;

(g) When you will pay extended storage of household goods for TCS; and

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(h) What relocation allowances you will and will not pay when an employee is permanently assigned to a temporary official station.

### **§ 302-3.501 Must we establish any specific procedures for paying a relocation allowance to new appointees?**

Yes, you must establish specific guidelines for paying a relocation allowance to new appointees. These guidelines must establish the:

(a) Criteria in accordance with 5 CFR part 572 on how you will determine if a new appointee is eligible for the relocation allowances authorized therein; and

(b) Procedures which will provide new appointees with information surrounding his/her benefits.

### **§ 302-3.502 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 extended 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) *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. The Income Tax Reimbursement Allowance (ITRA) allows for the reimbursement of Federal, State and local income taxes incurred as a result of an extended temporary duty assignment (see §§ 301-11.501 through 301-11.640 of this title). An employee who is authorized and performs a TCS also will be subject to income taxation