§ 302–2.7  (a) The distance test is met when the new official station is at least 50 miles further from the employee’s current residence than the old official station is from the same residence. For example, if the old official station is 3 miles from the current residence, then the new official station must be at least 53 miles from that same residence in order to receive relocation expenses for residence transactions. The distance between the official station and residence is the shortest of the commonly traveled routes between them. The distance test does not take into consideration the location of a new residence. This follows the distance guidelines found in Internal Revenue Service Publication 521, Moving Expenses.

(b) The head of your agency or designee may authorize an exception to the 50-mile threshold on a case-by-case basis when he/she determines that it is in the best interest of the Government. However, the agency cannot waive the applicability of the IRC; that is, all reimbursed expenses would be taxable income to you, and the agency would have to reimburse those taxes.

(c) Any relocation must be incidental to the transfer and not for the convenience of the employee.

[FTR Amdt. 2011–01, 76 FR 18336, Apr. 1, 2011]

§ 302–2.8  When must I complete all aspects of my relocation?
You and your immediate family member(s) must complete all aspects of your relocation within one year from the effective date of your transfer or appointment, except as provided in §302–2.9 or §302–2.10.