

Temporary Duty (TDY) Travel Allowances

§ 301-11.31

For CONUS locations	For non-foreign area locations	For foreign area locations
General Services Administration, Office of Governmentwide Policy, Attn: Travel Policy (MTT), 1800 F St. NW., Washington, DC 20405.	Defense Travel Management Office, Attn: SP&P/Allowances Branch, 4601 N. Fairfax Dr, Suite 800, Arlington, VA 22203.	Director, Office of Allowances, Department of State, Annex 1, Suite L-314, Washington, DC 20522-0103.

[FTR Amdt. 70, 63 FR 15961, Apr. 1, 1998, as amended by FTR Amdt. 108, 67 FR 57965, Sept. 13, 2002; FTR Amdt. 2010-04, 75 FR 59095, Sept. 27, 2010; FTR Amdt. 2011-03, 76 FR 55275, Sept. 7, 2011]

§ 301-11.27 Are taxes included in the lodging portion of the Government per diem rate?

No. Lodging taxes paid by you are reimbursable as a miscellaneous travel expense limited to the taxes on reimbursable lodging costs. For example, if your agency authorizes you a maximum lodging rate of \$50 per night, and you elect to stay at a hotel that costs \$100 per night, you can only claim the amount of taxes on \$50, which is the maximum authorized lodging amount. This section is effective January 1, 1999, for CONUS locations and effective January 1, 2000, for non-foreign areas. For foreign areas, lodging taxes have not been removed from foreign per diem rates established by the Department of State. Separate claims for lodging taxes incurred in foreign areas are not allowed.

[FTR Amdt. 75, 63 FR 66675, Dec. 2, 1998, as amended by FTR Amdt. 108, 67 FR 57965, Sept. 13, 2002]

§ 301-11.28 As a traveler on official business, am I required to pay applicable lodging taxes?

Yes, unless exempted by the State or local jurisdiction.

§ 301-11.29 Are lodging facilities required to accept a generic federal, state or local tax exempt certificate?

Exemptions from taxes for Federal travelers, and the forms required to claim them, vary from location to location. The GSA SmartPay® Program Support office provides more information regarding state tax exemptions on its Web site (<https://smartpay.gsa.gov/about-gsa-smartpay/tax-information/state->

response-letter) and by e-mail (gsa_smartpay@gsa.gov).

[FTR Amdt. 70, 63 FR 15961, Apr. 1, 1998, as amended by FTR Amdt. 2007-05, 72 FR 61537, Oct. 31, 2007; FTR Amdt. 2011-03, 76 FR 55275, Sept. 7, 2011]

§ 301-11.30 What is my option if the Government lodging rate exceeds my lodging reimbursement?

(a) You may request reimbursement on an actual expense basis, not to exceed 300 percent of the maximum per diem allowance.

(b) Approval of actual expenses is usually in advance of travel and at the discretion of your agency. (See § 301-11.302.) Also, see § 301-70.201 for when an agency can issue a blanket actual expense authorization.

[FTR Amdt. 75, 63 FR 66675, Dec. 2, 1998, as amended by FTR Amdt. 2011-03, 76 FR 55275, Sept. 7, 2011]

§ 301-11.31 Are laundry, cleaning and pressing of clothing expenses reimbursable?

Yes. The expenses incurred for laundry, cleaning and pressing of clothing at a TDY location are reimbursable as a miscellaneous travel expense. However, you must incur a minimum of 4 consecutive nights lodging on official travel to qualify for this reimbursement. Laundry and dry cleaning expenses have not been removed from foreign per diem rates established by the Department of State, or from non-foreign area per diem rates established by the Department of Defense. Separate claims for laundry and dry cleaning expenses incurred in foreign areas and non-foreign areas are not allowed.

[FTR Amdt. 75, 63 FR 66675, Dec. 2, 1998, as amended by FTR Amdt. 108, 67 FR 57965, Sept. 13, 2002]