

### § 302-3.308

based on optional retirement, discontinued service retirement, early voluntary retirement under an OPM authorization, or disability retirement; and

(e) You have not previously received separation relocation benefits from the Government for retirement.

### § 302-3.308 Do I have to provide my agency with any special documents before receiving reimbursement for moving expenses?

Yes, before receiving reimbursement for moving expenses, you must submit a request to your agency for authorization and approval of your moving expenses with your tentative moving dates and the origin and destination location of your planned move, within the timeframe and format specified by your agency.

### § 302-3.309 Where should my travel and transportation begin?

Your travel and shipment of your HHG should begin from your last official station.

### § 302-3.310 Where will I be authorized to separate?

You will be authorized to separate at the place where you have chosen to reside within the United States.

### § 302-3.311 May I receive reimbursement for travel and transportation from an alternate location other than the duty station?

You will only be reimbursed for expenses up to the cost of travel and transportation expenses from your authorized official station to the place in the U.S. you have elected to reside. Any additional cost you will have to pay.

### § 302-3.312 Upon separation, if I elect to reside in a different geographical area which is less than 50 miles from my official station, will I receive reimbursement?

No, if upon separation you elect to reside in a different geographical area which is less than 50 miles from your official station, you will not receive reimbursement.

### 41 CFR Ch. 302 (7-1-23 Edition)

### § 302-3.313 May I have my household goods transported from more than one location?

Yes, you may have your household goods transported from more than one location. However, you will only receive reimbursement based on the cost of shipment from your official station, in one lot by the most economical route to the location where you elect to return. You will have to pay for any cost above what is authorized.

### § 302-3.314 Is there a time limit when I must begin my travel and transportation upon separation?

Yes, all travel and transportation of household goods must begin no later than six months after:

- (a) Your date of separation; or
- (b) The date of death of the employee who died before separation.

### § 302-3.315 May I be granted an extension to the time limit for beginning my separation travel?

Yes, your agency may grant you or your immediate family member(s) (in case of your death) an extension to the time limit for beginning your separation travel, for up to two years from your effective date of separation or death, if death occurs before separation.

[FTR Amdt. 2011-01, 76 FR 18337, Apr. 1, 2011]

## Subpart E—Employee's Temporary Change Of Station

### § 302-3.400 What is a “temporary change of station (TCS)”?

A TCS means the relocation to a new official station for a temporary period while performing a long-term assignment, and subsequent return to the previous official station upon completion of that assignment.

### § 302-3.401 What is the purpose of a TCS?

A TCS provides agencies an alternative to a long-term temporary duty travel assignment which will increase your satisfaction and enhance morale, reduce your income tax liability, and save the Government money.

## Relocation Allowances

## § 302-3.410

### § 302-3.402 When am I eligible for a TCS?

You are eligible for a TCS when you are directed to perform a TCS at a long-term duty location, and you otherwise would be eligible for payment of temporary duty travel allowances authorized under chapter 301 of this title. For exceptions, see § 302-3.403.

### § 302-3.403 Who is not eligible for a TCS?

The following individuals are not eligible for a TCS:

- (a) A new appointee;
- (b) An employee assigned to or from a State or local Government under the Intergovernmental Personnel Act (5 U.S.C. 3372 *et seq.*);
- (c) An individual employed intermittently in the Government service as a consultant or expert and paid on a daily when-actually-employed (WAE) basis;
- (d) An individual serving without pay or at \$1 a year; or
- (e) An employee assigned under the Government Employees Training Act (5 U.S.C. 4109).

### § 302-3.404 Under what circumstances will my agency authorize a TCS?

Your agency will authorize a TCS when:

- (a) It is necessary to accomplish the mission of the agency effectively and economically, and
- (b) You are directed to perform a long-term assignment at another official station; or
- (c) Your agency otherwise could authorize temporary duty travel and pay travel allowances, including payment of subsistence expenses, under chapter 301 of this title for the long-term assignment; or
- (d) Your agency determines it would be more advantageous, cost and other factors considered, to authorize a long-term assignment; and
- (e) You meet any additional conditions your agency has established.

### § 302-3.405 If my agency authorizes a TCS, do I have the option of electing payment of per diem expenses under part 301-11 of this title?

No, you do not have the option of electing payment of per diem expenses

under part 301-11 of this title if your agency authorized a TCS.

### § 302-3.406 How long must my assignment be for me to qualify for a TCS?

To qualify for a TCS, your assignment must be not less than 6 months, nor more than 30 months.

### § 302-3.407 What is the effect on my TCS reimbursement if my assignment lasts less than 6 months?

Your agency may authorize a TCS only when a TCS is expected to last 6 months or more. If your assignment is cut short for reasons other than separation from Government service, you will be paid TCS expenses.

### § 302-3.408 What is the effect on my TCS reimbursement if my assignment lasts more than 30 months?

If your assignment exceeds 30 months, your agency:

- (a) Must permanently assign you to your temporary official station or return you to your previous official station;
- (b) May not pay for extended storage or property management services incurred after the last day of the thirtieth month; and
- (c) Must pay the expenses of returning you and your immediate family and household goods to your previous official station unless you are permanently assigned to your temporary official station.

### § 302-3.409 Is there any required minimum distance between an official station and a TCS location that must be met for me to qualify for a TCS?

No, there is no required minimum distance between an official station and a TCS location that must be met for you to qualify for a TCS. However, your agency may establish the area within which it will not authorize a TCS.

### § 302-3.410 Must I sign a service agreement to qualify for a TCS?

No, you do not need to sign a service agreement to qualify for a TCS.

## § 302-3.411

### § 302-3.411 What is my official station during my TCS?

Your official station during your TCS is the location of your TCS.

#### EXPENSES PAID UPON ASSIGNMENT

### § 302-3.412 What expenses must my agency pay?

Your agency must pay:

- (a) Travel, including per diem, for you and your immediate family under part 302-4 of this chapter;
- (b) Transportation and temporary storage of your household goods under part 302-7 of this chapter;
- (c) Extended storage when it is necessary as approved by your agency under part 302-8 of this chapter;
- (d) Transportation of a mobile home instead of transportation of household goods under part 302-10 of this chapter;
- (e) A miscellaneous expenses allowance under part 302-16 of this chapter;
- (f) Transportation of a privately owned vehicle(s) under part 302-9 of this chapter; and
- (g) A relocation income tax allowance under part 302-17 of this chapter for additional income taxes you incur on payments your agency makes under the authority of this section for your relocation expenses.

### § 302-3.413 Are there other expenses that my agency may pay?

Yes, your agency may pay:

- (a) Househunting trip expenses under part 302-5 of this chapter;
- (b) Temporary quarters subsistence expenses under part 302-6 of this chapter;
- (c) Reimbursement for Property Management Services under part 302-15 of this chapter; and
- (d) Reimbursement for the cost of storing, or providing for the storage without charge, of one POV when assigned a TCS in support of a contingency operation as defined in 10 U.S.C. 1482a(c)(2) and under part 302-9 of this chapter.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-06, 76 FR 71889, Nov. 21, 2011]

## 41 CFR Ch. 302 (7-1-23 Edition)

#### EXPENSES PAID DURING ASSIGNMENT

### § 302-3.414 If my agency authorizes a TCS, will it pay for extended storage of my household goods?

Yes, if your agency authorizes a TCS, it will pay for extended storage when it is necessary. Extended storage expenses include:

- (a) Packing/unpacking;
- (b) Crating/uncrating;
- (c) Transporting to and from place of storage;
- (d) Charges while in storage; and
- (e) Other necessary charges directly related to storage.

### § 302-3.415 How long may my agency pay for extended storage of household goods?

Your agency may pay for extended storage of household goods for the duration of your TCS.

### § 302-3.416 Is there any limitation on the combined weight of household goods I may transport and store at Government expense?

Yes, the maximum combined weight is 18,000 pounds net weight. If you transport and/or store household goods in excess of the maximum weight allowance, you will be responsible for any excess cost.

### § 302-3.417 Will I have to pay any income tax if my agency pays for extended storage of my household goods?

You will be subject to income taxes on the amount of extended storage expenses your agency pays. However, your agency will pay you a relocation income tax allowance under part 302-17 of this chapter for substantially all of the additional Federal, State and local income taxes you incur on the expenses your agency pays.

### § 302-3.418 May my agency pay for property management services when I am authorized a TCS?

Your agency may reimburse you directly for expenses you incur or make payments on your behalf to a relocation services company, if you so choose. The term “property management services” refers to a program provided by a private company for a fee, which assists you in managing your

## Relocation Allowances

## § 302-3.423

residence at your previous official station as a rental property. Services provided by the company may include, but are not limited to, obtaining a tenant, negotiating a lease, inspecting the property regularly, managing repairs and maintenance, enforcing lease terms, collecting rent, paying the mortgage and other carrying expenses from rental proceeds and/or fund of the employee, and accounting for the transactions and providing periodic reports to the employee.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-06, 76 FR 71889, Nov. 21, 2011]

### **§ 302-3.419 For what property may my agency pay property management services?**

Your agency may only pay for the property from which you commuted to/from work on a daily basis at your previous official station.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-06, 76 FR 71889, Nov. 21, 2011]

### **§ 302-3.420 How long may my agency pay for property management services?**

Your agency may pay for property management services for the duration of your TCS.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-06, 76 FR 71889, Nov. 21, 2011]

### **§ 302-3.421 What are the income tax consequences if my agency pays for property management services?**

When your agency pays for property management services:

(a) You will be taxed on the amount of property management expenses your agency pays, whether it reimburses you directly for your expenses or pays a relocation services company to manage your residence; and

(b) Your agency will pay you a relocation income tax allowance under part 302-17 of this chapter for substantially all of the additional Federal, State and local income taxes you incur on the expenses your agency pays.

NOTE TO § 302-3.421: You may wish to consult with a tax advisor to determine whether you will incur any additional tax liability, unrelated to your agency's payment of your

property management expenses, as a result of maintaining your residence as a rental property.

### **EXPENSES PAID UPON COMPLETION OF ASSIGNMENT OR UPON SEPARATION FROM GOVERNMENT SERVICE**

### **§ 302-3.422 What expenses will my agency pay when I complete my TCS?**

Your agency will pay for the following expenses in connection with your return to your previous official station:

(a) Travel, including per diem, for you and your immediate family under part 302-4 of this chapter;

(b) Transportation and temporary or extended storage of your household goods under part 302-7 and 302-8 of this chapter;

(c) Transportation of a mobile home instead of transportation of our household goods under part 302-10 of this chapter;

(d) A miscellaneous expenses allowance under part 302-16 of this chapter;

(e) Transportation of a privately owned vehicle(s) under part of this chapter; and

(f) A relocation income tax allowance under part 302-17 of this chapter for additional income taxes you incur on payments your agency makes under the authority of this part for your relocation expenses.

NOTE TO § 302-3.422: Your agency may pay temporary quarters subsistence expenses under part 302-6 of this chapter.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-06, 76 FR 71889, Nov. 21, 2011]

### **§ 302-3.423 If I separate from Government service upon completion of my TCS, what relocation expenses will my agency pay upon my separation?**

If you separate from Government service upon completion of your TCS, your agency will upon your separation, pay the same relocation expenses it would have paid had you not separated from Government service upon completion of your TCS.

## § 302-3.424

## 41 CFR Ch. 302 (7-1-23 Edition)

### **§ 302-3.424 If I separate from Government service prior to completion of my TCS, what relocation expenses will my agency pay upon my separation?**

If you separate from Government service prior to completion of your TCS for reasons beyond your control that are acceptable to your agency, your agency will pay the same relocation expenses it would pay under § 302-3.423. If this is not the case, the expenses your agency pays may not exceed the reimbursement that you would have received under this chapter or chapter 301 of this title whichever your agency determines to be in the best interest of the Government.

### **§ 302-3.425 If I have been authorized successive temporary changes of station and reassigned from one temporary official station to another, what expenses will my agency pay upon completion of my last assignment or my separation from Government service?**

Your agency will pay the expenses authorized in § 302-3.422 for your relocation from your current temporary official station to your last permanent official station.

#### **PERMANENT ASSIGNMENT TO TEMPORARY OFFICIAL STATION**

### **§ 302-3.426 How is payment of my TCS expenses affected if I am permanently assigned to my temporary official station?**

Payment of TCS expenses stops once your temporary official station becomes your permanent official station. Your agency may not pay any TCS expenses incurred beginning the day your temporary official station becomes your permanent official station.

### **§ 302-3.427 What relocation allowances may my agency pay when I am permanently assigned to my temporary official station?**

When you are permanently assigned to your temporary official station, your agency may pay:

(a) Travel, including per diem, in accordance with part 302-4 of this chapter, for one round trip between your temporary official station and your previous official station, for you and members of your immediate family

who relocated to the temporary official station with you. Your agency may also pay the same expenses for a one-way trip from the previous official station to the new permanent official station for any immediate family members who did not accompany you to the temporary official station;

(b) Residence transaction expenses under part 302-11 of this chapter;

(c) Property management expenses under part 302-15 of this chapter;

(d) Relocation services under part 302-12 of this chapter;

(e) Temporary quarters subsistence expenses in accordance with part 302-6 of this chapter;

(f) Transportation of household goods not previously transported to the temporary official station under part 302-7 of this chapter;

(g) Transportation of a privately owned vehicle(s) not previously transported to the temporary official station under § 302-9.7 of this chapter; and

(h) Relocation income tax allowance (RITA) under part 302-17 of this chapter.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-06, 76 FR 71889, Nov. 21, 2011; 86 FR 73684, Dec. 28, 2021]

### **§ 302-3.428 If I am permanently assigned to my temporary official station, is there any limitation on the weight of household goods I may transport at Government expense to my official station?**

Yes. If you are permanently assigned to your temporary official station, you are limited to 18,000 pounds net weight for household goods you may transport at Government expense to your official station. This maximum weight will be reduced by the weight of any household goods transported at Government expense to your temporary official station under your TCS authorization. Subject to the 18,000 pound limit, your agency will pay to transport any household goods in extended storage to your official station. Additionally, if you change your residence as a result of your permanent assignment to your temporary official station, your agency may pay for transporting your household goods, subject to the 18,000-pound

## Relocation Allowances

## § 302-3.502

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;

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

(i) When you will pay for the cost of storing, or provide for the storage without charge, of one POV when an employee is assigned a TCS in support of a contingency operation as defined in 10 U.S.C. 1482a(c)(2) and under part 302-9 of this chapter.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-06, 76 FR 71889, Nov. 21, 2011]

### **§ 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 Withholding Tax Allowance and the Extended TDY Tax