

§ 302-12.6

what you would have received under the direct reimbursement provisions of this chapter.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18343, Apr. 1, 2011]

§ 302-12.6 If I use a contracted-for relocation service that is a substitute for reimbursable relocation allowance, will I be reimbursed for the relocation allowance as well?

No, if you use a contracted-for relocation service that is a substitute for reimbursable relocation allowance, you will not be reimbursed for the relocation as well.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated at 76 FR 18343, Apr. 1, 2011]

§ 302-12.7 What expenses will my agency pay if I use a relocation services company to ship household goods in excess of the maximum weight allowance?

If you use a relocation services company to ship HHG in excess of the maximum weight allowance, your agency will pay the portion of the fee attributable to 18,000 pounds net weight. You must pay the rest.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18343, Apr. 1, 2011]

§ 302-12.8 What expenses will my agency pay if I use a relocation services company to sell or purchase a residence for which I and/or a member(s) of my immediate family do not have full title?

If you use a relocation services company to sell or purchase a residence for which you and/or a member(s) of your immediate family do not have full title, your agency will pay the portion of the relocation services company's fee attributable to your pro rata share of the residence, in accordance with § 302-11.103 of this chapter. You must pay any portion of the fee attributable to other than your pro rata share of the residence.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated at 76 FR 18343, Apr. 1, 2011]

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§ 302-12.9 If my agency authorizes me to enter a homesale program, must I accept a buyout offer from the relocation services company?

No, if your agency authorizes you to enter a homesale program, your agency must give you the option to accept or reject an offer from the relocation services company.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated at 76 FR 18343, Apr. 1, 2011]

§ 302-12.10 What are the income tax consequences if I use a relocation services company?

You may incur income taxes on relocation services provided by a relocation services company and paid for by your agency. Section 82 of the Internal Revenue Code states there shall be included in gross income (as compensation for services) any amount received or accrued, directly or indirectly, by an individual as a payment for or reimbursement of expenses of moving from one residence to another residence which is attributable to employment. You will receive a relocation income tax (RIT) allowance if your agency determines that such expenses are taxable. The Government does not assume responsibility for payment of your taxes, however, and you may wish to consult a tax professional on income tax reporting.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18343, Apr. 1, 2011]

Subpart B—Agency's Use of a Relocation Services Company

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

§ 302-12.100 What are "relocation services"?

"Relocation services" are services provided by a private company under a contract with an agency to assist an employee who relocates. Examples include homesale programs, home marketing assistance, home finding assistance, and property management services.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended at 86 FR 73684, Dec. 28, 2021]