

Temp. Duty (TDY) Travel Allowances

Ch. 301, App. C

TRAVEL EXPENSE INFORMATION—Continued

| Group name | Data elements | Description |
|-------------------------|---|---|
| | POV mileage expense .. | Total amount claimed as authorized based on mileage rate. Different mileage rates apply based on type and use of the POV. |
| | Car rental, Taxi, TNC, Innovative mobility technology company, Other. | |
| Constructive cost | Constructive cost | The difference between the amount authorized to spend versus the amount claimed. |
| Reclaim | Reclaim amount | An amount of money previously denied as reimbursement for which additional justification is now provided. |
| Total Claim | Total claim | The sum of the amount of money claimed for per diem, actual subsistence, mileage, transportation method cost, and other expenses. |

STANDARD DATA ELEMENTS FOR FEDERAL TRAVEL

[Accounting & Certification]

| Group name | Data elements | Description |
|------------------------------------|--|--|
| Accounting Classification | Accounting Code | Agency accounting code. |
| Non-Federal Source Indicator .. | Per Diem, Subsistence, Transportation. | Indicates the type of travel expense(s) paid, in part or totally, by a non-Federal source. |
| Non-Federal Source Payment Method. | Check, EFT, Payment “in-kind”. | Total payment provided by non-Federal source according to method of payment. |
| Signature/Date Fields | Claimant Signature | Traveler’s signature, or digital representation. The signature signifies the traveler read the “fraudulent claim/responsibility” statement. |
| | Date | Date traveler signed “fraudulent claim/responsibility” statement. |
| | Claimant Signature | Traveler’s signature, or digital representation. The signature signifies the traveler read the “Privacy Act” statement. |
| | Date | Date traveler signed “Privacy Act” statement. |
| | Approving Officer Signature | Approving Officer’s signature, or digital representation. The signature signifies the travel claim is approved for payment based on authorized travel. |
| | Date | Date Approving Officer approved and signed the travel claim. |
| | Certifying Officer Signature | Certifying Officer’s signature, or digital representation. The signature signifies the travel claim is certified correct and proper for payment. |
| | Date | Date Certifying Officer signed the travel claim. |

NOTE TO APPENDIX C: Agencies must ensure that a purpose code is captured for those individuals traveling under unlimited open authorizations.

(5 U.S.C. 5707)

[FTR Amdt. 70, 63 FR 15981, Apr. 1, 1998; 63 FR 35538, June 30, 1998, as amended by FTR Amdt. 2005–03, 70 FR 28460, May 18, 2005; FTR Amdt. 2009–05, 74 FR 35808, July 21, 2009; FTR Amdt. 2009–06, 74 FR 55150, Oct. 27, 2009; FTR Amdt. 2010–02, 75 FR 24436, May 5, 2010; FTR Amdt. 2010–07, 75 FR 72967, Nov. 29, 2010; FTR Amdt. 2017–01, 83 FR 604, Jan. 5, 2018; 84 FR 55247, Oct. 16, 2019; FTR Case 2020–300–1, 87 FR 55706, Sept. 12, 2022; FTR Case 2022–05, 89 FR 12253, Feb. 16, 2024]

APPENDIXES D-E TO CHAPTER 301 [RESERVED]

CHAPTER 302—RELOCATION ALLOWANCES

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SUBCHAPTER A—INTRODUCTION

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302–1.100 What is a comprehensive, automated relocation management system?

302–1.101 What actions are agencies expected to take concerning the comprehensive, automated relocation management system?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a).

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—Applicability

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee.

§ 302–1.1 Who is eligible for relocation expense allowances under this chapter?

You are generally eligible for relocation expense allowances under this chapter if you are:

(a) A new appointee appointed to your first official station (as discussed in this chapter);

(b) An employee transferring in the interest of the Government from one agency or duty station to another for permanent duty, and your new duty station meets the 50-mile distance test (see § 302–2.6 of this chapter);

(c) An employee of the United States Postal Service transferred for permanent duty, under 39 U.S.C. 1006, from the Postal Service to an agency as defined in 5 U.S.C. 5721;

(d) An employee performing travel in accordance with your overseas tour renewal agreement (see §§ 302–3.209 through 302–3.224 of this chapter);

(e) An employee returning to their place of residence after completion of a prescribed tour of duty for the purposes of separation from Government service or separation from the overseas assign-

ment for reassignment to the same or different Government agency.

(f) A student trainee assigned to any position upon completion of college work;

(g) An employee eligible for a “last move home” benefit upon separation from the Government (and your immediate family in the event of your death prior to separation or after separation but prior to relocating);

(h) A Department of Defense overseas dependents school system teacher;

(i) A career appointee to the Senior Executive Service (SES) as defined in 5 U.S.C. 3132(a)(4), and a prior SES appointee who is returning to your official residence for separation and who will be retaining SES retirement benefits; or

(j) An employee that is being assigned to a temporary duty station in connection with long-term assignment.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 108, 67 FR 57968, Sept. 13, 2002; FTR Amdt. 2010–07, 75 FR 72968, Nov. 29, 2010; FTR Amdt. 2020–02, 84 FR 64781, Nov. 25, 2019; FTR Case 2022–05, 89 FR 12254, Feb. 16, 2024]

§ 302–1.2 Who is not eligible for relocation expense allowances under this chapter?

You are not eligible to receive relocation expense allowances under this chapter if you are:

(a) A Foreign Service Officer or a Federal employee transferred under the rules of the Foreign Service Act of 1980, as amended;

(b) An officer or an employee transferred under the Central Intelligence Act of 1949, as amended;

(c) A person whose pay and allowances are prescribed under title 37 U.S.C., “Pay and Allowances of the Uniformed Services”

(d) An employee of the Department of Veterans Affairs (VA) to whom 38 U.S.C. 707 applies; or

(e) A person not covered in § 302–1.1.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 108, 67 FR 57968, Sept. 13, 2002; 85 FR 39850, July 2, 2020]

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Subpart B—Requirement to Report Agency Data for Employee Relocation

SOURCE: FTR Amdt. 2011-01, 76 FR 18335, Apr. 1, 2011, unless otherwise noted.

§ 302-1.100 What is a comprehensive, automated relocation management system?

A comprehensive, automated relocation management system is a system that integrates into a single, electronic environment, information related to all aspects of employee relocation, including these and similar items:

- (a) Authorizations;
- (b) Reimbursements to employees and service providers;
- (c) Househunting trips;
- (d) Travel to the new permanent duty station;
- (e) Temporary quarters;
- (f) Transportation and storage of property;
- (g) Residence transactions;
- (h) Use of relocation services companies;
- (i) Property management services;
- (j) Miscellaneous expenses;
- (k) Relocation income taxes and allowances;
- (l) Appropriate electronic connections to agency payment and finance processes for all of the above; and
- (m) Standard and unique reports for use by agency relocation managers, agency executives, GSA, and others as needed.

§ 302-1.101 What actions are agencies expected to take concerning the comprehensive, automated relocation management system?

Agencies should work toward unifying all aspects of relocation into a comprehensive, automated relocation management system.

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Subpart A—General Rules

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- 302-2.3 What determines my entitlements and allowances for relocation?
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- 302-2.8 When may I begin my travel and transportation after receiving authorization to do so?
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302-2.11 Does the 1-year time period in § 302-2.8 include time that I cannot travel and/or transport my household effects due to shipping restrictions to or from my post of duty OCONUS?
302-2.12 May the 1-year time limitation for completing all aspects of a relocation be extended?

SERVICE AGREEMENT AND DISCLOSURE STATEMENT

- 302-2.13 What is a service agreement?
302-2.14 Am I required to sign a service agreement for an appointment or transfer CONUS or Outside the Continental United States (OCONUS), renewal agreement travel, or assignment under the Government Employees Training Act (GETA), and what is the minimum period of service?
302-2.15 Will I be penalized for violation of my service agreement?
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- 302-2.23 May I receive an advance of funds for my travel and transportation expenses?
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- 302-2.100 What internal policies must we establish before authorizing a relocation allowance?
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- 302-2.106 May we waive statutory or regulatory limitations relating to relocation allowances for employees relocating to/from remote or isolated locations?

TIME LIMITS

- 302-2.110 Are there time factors that we must consider for allowing an employee to complete all aspects of relocation?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a).

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—General Rules

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee.

§ 302-2.1 When may I begin my relocation?

You may begin your relocation only after your agency has approved your travel authorization (TA) in writing (paper or electronic).

[86 FR 73680, Dec. 28, 2021]

§ 302-2.2 May I relocate to my new official station before I receive a written travel authorization (TA)?

No, you must have the written TA (paper or electronic) before you relocate to your new official station.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2010-07, 75 FR 72968, Nov. 29, 2010]

§ 302-2.3 What determines my entitlements and allowances for relocation?

Your entitlements and allowances for relocation are determined by the regulatory provisions that are in effect at the time you report for duty at your new official station. However, this does not change the requirement that all aspects of a relocation must be completed by the time specified in §§ 302-2.8 through 302-2.12.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 108, 67 FR 57968, Sept. 13, 2002; FTR Amdt. 2014-01, 79 FR 49643, Aug. 21, 2014]

§ 302-2.4 What is my effective transfer or appointment date?

Your effective transfer or appointment date is the date on which you report for duty at your new or first official station, respectively.

§ 302-2.5 May I relocate from a location other than the location specified in my relocation travel authorization?

Yes, you may relocate from a place other than from where you are authorized. However, you will be required to pay all additional costs incurred for expenses above your authorized travel and transportation cost.

§ 302-2.6 May I be reimbursed for relocation expenses if I relocate to a new official station that does not meet the 50-mile distance test?

Generally no; you may not be reimbursed for relocation expenses if you relocate to a new official station that does not meet the 50-mile distance test.

(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

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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 the authorized official determines that it is in the best interest of the Government. The determination must take into consideration such factors as commuting time and distance between the employee's residence at the time of notification of transfer and the new official station.

(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, as amended by FTR Amdt. 2020-02, 84 FR 64781, Nov. 25, 2019]

§ 302-2.7 What happens if I attempt to defraud the Government?

If you attempt to defraud the Government:

(a) You forfeit reimbursement pursuant to 28 U.S.C. 2514; and

(b) You may be subject under 18 U.S.C. 287 and 1001 to one, or both, of the following:

(1) A fine of not more than \$10,000, and/or

(2) Imprisonment for not more than 5 years.

[FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

TIME LIMITS

§ 302-2.8 When may I begin my travel and transportation after receiving authorization to do so?

You and your immediate family member(s) may begin travel immediately upon receipt of your authorized TA.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

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§ 302-2.9 When must I complete all aspects 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 § 302-2.10 or § 302-2.11.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011. Redesignated and amended by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

§ 302-2.10 If I am furloughed to perform active military duty, will I have to complete all aspects of the relocation within the time limitation?

No, if you are furloughed to perform active military duty, the 1-year period to complete all aspects of relocation is exclusive of time spent on furlough for active military service.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011. Redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

§ 302-2.11 Does the 1-year time period in § 302-2.8 include time that I cannot travel and/or transport my household effects due to shipping restrictions to or from my post of duty OCONUS?

No, the 1-year time period in § 302-2.9 does not include time that you cannot travel and/or transport your household effects due to shipping restriction to or from your post of duty OCONUS.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011. Redesignated and amended by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

§ 302-2.12 May the 1-year time limitation for completing all aspects of a relocation be extended?

Yes, the 1-year time limitation for completing all aspects of a relocation may be extended by your Agency for up to one additional year, but only if you have received an extension under § 302-11.22.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011. Redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

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SERVICE AGREEMENT AND DISCLOSURE STATEMENT

§ 302-2.13 What is a service agreement?

(a) A service agreement is a written and signed agreement between you and your agency. The service agreement states that you will remain in the service of the Government, after you have relocated, for a period of time as specified in § 302-2.14. A service agreement must also include the duplicate reimbursement disclosure statement specified in §§ 302-2.21, 302-2.22, and 302-2.100(g).

(b) A service agreement is not required for a “last move home” relocation, a temporary change of station, or separation from Government service.

[86 FR 73680, Dec. 28, 2021]

§ 302-2.14 Am I required to sign a service agreement for an appointment or transfer CONUS or Outside the Continental United States (OCONUS), renewal agreement travel, or assignment under the Government Employees Training Act (GETA), and what is the minimum period of service?

Yes, you are required to sign a service agreement for appointment or transfer CONUS or OCONUS, renewal agreement travel, or assignment under GETA. The minimum periods of service are:

(a) Within CONUS for a period of service of not less than 12 months following the effective date of your appointment or transfer;

(b) OCONUS for an agreed upon period of service of not more than 36 months or less than 12 months following the effective date of your appointment or transfer;

(c) Department of Defense Overseas Dependent School System teachers for a period of not less than one school year as determined under chapter 25 of Title 20, United States Code;

(d) For renewal agreement travel, a period of not less than 12 months from the date of return to the same or different overseas official station; and

(e) For assignment under GETA, not less than three times the length of the

training period as prescribed by the head of your agency.

[86 FR 73680, Dec. 28, 2021]

§ 302-2.15 Will I be penalized for violation of my service agreement?

Yes, if you violate a service agreement (other than for reasons beyond your control and which must be accepted by your agency), you will have incurred a debt due to the Government and you must reimburse all costs that your agency has paid towards your relocation expenses including withholding tax allowance (WTA) and relocation income tax (RIT) allowance.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

§ 302-2.16 Must I provide my agency with my actual place of residence as soon as I accept a transfer/appointment OCONUS?

Yes, if you accept a transfer/appointment to an OCONUS location, you must immediately provide your agency with the information needed to determine your actual place of residence and to document it into your service agreement.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

§ 302-2.17 Must I sign a service agreement for a “last move home” relocation or separation from Government service?

No, you do not need to sign a service agreement for a “last move home” relocation or separation from Government service.

[86 FR 73680, Dec. 28, 2021]

§ 302-2.18 What happens if I fail to sign a service agreement?

If you fail to sign a service agreement, your agency will not pay for your relocation expenses.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

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§ 302-2.19 Can my service agreement be voided by a subsequent service agreement?

No, service agreements which are already in effect cannot be voided by subsequent service agreements.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

§ 302-2.20 If I have more than one service agreement, must I adhere to each agreement separately?

Yes, service agreements can not be grouped together and must be adhered to separately. Each agreement is in effect for the period specified in the agreement.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

§ 302-2.21 What is a duplicate reimbursement disclosure statement?

A duplicate reimbursement disclosure statement is a written statement signed by you and submitted to your agency. It states that you and/or your immediate family have not accepted, and will not accept, duplicate reimbursement for relocation expenses. Furthermore, it states that, to the best of your knowledge, no third party has accepted duplicate reimbursement for your relocation expenses. The duplicate reimbursement disclosure statement must be incorporated into your service agreement.

[FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011. Redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

§ 302-2.22 Must I sign a duplicate reimbursement disclosure statement?

Yes, you must sign a duplicate reimbursement disclosure statement to receive any relocation benefits.

[FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011. Redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

ADVANCEMENT OF FUNDS

§ 302-2.23 May I receive an advance of funds for my travel and transportation expenses?

Yes, you may receive an advance of funds for your travel and transportation expenses, as prescribed by your

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agency, except for overseas tour renewal agreement travel.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011, and further redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

§ 302-2.24 What requirements must I meet to receive a travel advance?

Your relocation travel authorization must authorize you to receive a travel advance.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011, and further redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

§ 302-2.25 May I receive a travel advance for separation relocation?

Yes, you may receive a travel advance if approved by your agency.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011, and further redesignated by FTR Amdt. 2014-01, 79 FR 49644, Aug. 21, 2014]

Subpart B—Agency Responsibilities

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

§ 302-2.100 What internal policies must we establish before authorizing a relocation allowance?

Before authorizing a relocation allowance, you must set internal policies that determine:

- (a) How you will implement the governing policies throughout this part;
- (b) How you will determine when a relocation is in the best interest of the Government;
- (c) When you will allow a travel advance for relocation expenses;
- (d) Who will authorize and approve relocation travel;
- (e) Under what additional circumstances will you require an employee to sign a service agreement;
- (f) Who is required to sign a service agreement; and
- (g) How you will ensure that all relocating employees sign a duplicate reimbursement disclosure statement, which is to be incorporated into their

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relocation service agreements (*see* § 302-2.22).

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011; FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014]

§ 302-2.101 When may we authorize reimbursement for relocation expenses?

You may authorize reimbursement for relocation expenses:

- (a) When you have determined that an eligible individual's relocation is in the best interest of the Government as specified in § 302-1.1 of this chapter; and
- (b) Only after an eligible individual has signed a service agreement to remain in service for the period specified in § 302-2.14.

[86 FR 73681, Dec. 28, 2021]

§ 302-2.102 Who must authorize and approve relocation expenses?

The agency head or their designee must authorize and approve relocation expenses.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

§ 302-2.103 How must we administer the authorization for relocation of an employee?

To administer the authorization for relocation of an employee, you must:

- (a) Issue an employee a TA for relocation before the employee transfers to a new official station;
- (b) Inform the employee of the transfer within a timeframe that will provide the employee sufficient time for preparation;
- (c) Establish timeframes on when employees must submit a TA request;
- (d) Provide new employees with the applicable limitations of their travel benefits; and
- (e) Provide counseling about relocation benefits to all relocating employees. In addition, you should offer counseling as early as possible during the relocation process and you should consider offering counseling to employees who are contemplating acceptance of a

job that would require them to relocate.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011; FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

§ 302-2.104 What information must we provide on the TA?

On the TA, you must state the:

- (a) Specific allowances that the employee is authorized; and
- (b) Procedures that the employee is authorized to follow.

§ 302-2.105 When an employee transfers between Federal agencies, who is responsible for paying the employee's relocation expenses?

When an employee transfers between Federal agencies, all allowable expenses must be paid from the funds of the agency that the employee is transferring to. However, in the case of a reduction in force or transfer of function, an agreement may be made between the agencies concerned as to what relocation allowances will be paid by either agency or split between them. This should include the payment of expenses for the extended storage of the employee's household goods when assigned to an isolated permanent duty station within CONUS or a transfer to, from, or between foreign countries.

§ 302-2.106 May we waive statutory or regulatory limitations relating to relocation allowances for employees relocating to/from remote or isolated locations?

Yes, the agency head or their designee may waive any statutory or regulatory limitations for employees relocating (to/from a remote or isolated location) when determining that failure to waive the limitation would cause an undue hardship on the employee.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

TIME LIMITS

§ 302-2.110 Are there time factors that we must consider for allowing an employee to complete all aspects of relocation?

Yes, you should encourage employees to begin travel as soon as possible after

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authorization of travel is approved and inform employees that they must complete all aspects of relocation within a 1-year period from the employee's effective date of transfer or appointment, unless the employee's 1-year period is extended to include:

(a) Time spent on military furlough;

(b) Delays caused by overseas shipping or other restrictions; or

(c) An extension for completion of residence transaction (see §302-11.22 of this chapter).

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18337, Apr. 1, 2011; FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

SUBCHAPTER B—RELOCATION ALLOWANCES

PART 302-3—RELOCATION ALLOWANCE BY SPECIFIC TYPE

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SES SEPARATION FOR RETIREMENT

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AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a).

§ 302-3.1

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—New Appointee

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee, unless otherwise noted.

§ 302-3.1 Who is a new appointee?

A new appointee is:

(a) An individual who is employed with the Federal Government for the very first time (including an individual who has performed transition activities under section 3 of the Presidential Transition Act of 1963 (3 U.S.C. 102 note), and is appointed in the same fiscal year as the Presidential inauguration);

(b) An employee who is returning to the Government after a break in service (except an employee separated as a result of reduction in force or transfer

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of functions and is re-employed within one year after such action); or

(c) A student trainee assigned to the Government upon completion of that student trainee’s college work.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

§ 302-3.2 As a new appointee or student trainee what relocation expenses may my agency pay or reimburse me for incident to an assignment to my first official station?

As a new appointee or student trainee assigned to your first official station, your agency may pay or reimburse you the relocation expenses indicated for the type of assignment in Tables A and B of this section. However, once the decision is made to pay or reimburse your relocation expenses, all mandatory relocation allowances are reimbursed, unless otherwise stated in the applicable parts of this chapter.

TABLE A—ASSIGNED TO FIRST OFFICIAL STATION IN THE CONTINENTAL UNITED STATES (CONUS)

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|--|--|
| 1. Transportation of employee & immediate family member(s) (part 302-4 of this chapter). | 1. Shipment of privately owned vehicle (POV) (part 302-9 of this chapter). |
| 2. Per diem for employee only (part 302-4 of this chapter) | 2. Use of a relocation services company (part 302-12 of this chapter). |
| 3. Transportation & temporary storage of household goods (part 302-7 of this chapter). | |
| 4. Extended storage of household goods (part 302-8 of this chapter) ¹ . | |
| 5. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302-10 of this chapter). | |
| 6. Relocation income tax allowance (RITA) (part 302-17 of this chapter). | |

¹ **Note to Column 1, Item 4:** Only when assigned to a designated isolated official station in CONUS.

TABLE B—ASSIGNED TO FIRST OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES (OCONUS)

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|--|--|
| 1. Transportation of employee & immediate family member(s) (part 302-4 of this chapter). | 1. Shipment of privately owned vehicle (POV) (part 302-9 of this chapter). |
| 2. Per diem employee only (part 302-4 of this chapter) | 2. Temporary quarters subsistence expense (TQSE) is not authorized in a foreign area; however, you may be entitled to the following under the Department of State Standardized Regulations (Government Civilians-Foreign Areas) which is available from the Superintendent of Documents, Washington, DC 20402. |
| | (a) Foreign Transfer Allowance (FTA) (Subsistence Expense) for quarters occupied temporarily before departure from the 50 states or the District of Columbia for an official station in a foreign area incident to a permanent change of station and travel to first official station overseas. |
| | (b) Temporary quarters subsistence allowance (TQSA) when a transfer is authorized to a foreign area. |

Relocation Allowances

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TABLE B—ASSIGNED TO FIRST OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES (OCONUS)—Continued

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|--|---|
| 3. Transportation & temporary storage of household goods (part 302-7 of this chapter). 4. Extended storage of household goods (part 302-8 of this chapter). 5. Relocation income tax allowance (RITA) (part 302-17 of this chapter). | (c) The miscellaneous expense portion of the FTA is authorized incident to first official station travel to a foreign area. 3. Use of a relocation services company (part 302-12 of this chapter). |

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 108, 67 FR 57968, Sept. 13, 2002; 86 FR 73681, Dec. 28, 2021]

§ 302-3.3 As a new appointee, are there any expenses that my agency will not pay?

Yes, as a new employee, your agency will not pay for expenses that are not listed in § 302-3.2 (e.g., per diem for family, cost of househunting trip, miscellaneous expense allowance, etc.).

§ 302-3.4 If my agency authorizes me allowances for relocation, must it pay all of the expenses listed in § 302-3.2?

Yes, if your agency authorizes you allowances for relocation, it must pay all of the expenses listed in § 302-3.2.

§ 302-3.5 If I travel to my first official station before I have been appointed, will I be reimbursed for my relocation expenses?

Generally, you may not be reimbursed for relocation expenses incurred before you have been appointed to a Federal position and signed an agreement to remain in Government service for 12 months after appointment. However there is an exception for appointees who have performed Presidential transition activities. Such appointees may be reimbursed allowable travel and transportation expenses incurred at any time following the most recent Presidential election once they have signed a service agreement. How-

ever, appointment must occur in the same fiscal year as the Presidential transition activities.

Subpart B—Transferred Employees and Other Relocated Employees

§ 302-3.100 What is a transferred employee?

A transferred employee is an employee who transfers from one official station to another. This may also include employees separated as a result of reduction in force or transfer of functions who are re-employed within one year after such separation.

§ 302-3.101 As a transferred employee or other relocated employee what relocation allowances must my agency pay or reimburse to me?

As a transferred employee or other relocated employee there are mandatory and discretionary relocation expenses. Once an agency decision is made to pay or reimburse relocation expenses indicated for the type of relocation in tables (A) through (I) of this section, all the mandatory allowance must be paid or reimbursed, unless otherwise stated in the applicable parts. The discretionary relocation allowances indicated in tables (A) through (I) of this section may or may not be paid by the agency.

TABLE A—TRANSFER BETWEEN OFFICIAL STATIONS IN THE CONTINENTAL UNITED STATES (CONUS)

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|---|---|
| 1. Transportation & per diem for employee & immediate family member(s) (part 302-4 of this chapter). 2. Miscellaneous moving expense (part 302-16 of this chapter) | 1. Househunting per diem & transportation, employee & spouse only (part 302-5 of this chapter). 2. Temporary quarters subsistence expense (TQSE) (part 302-6 of this chapter). |

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TABLE A—TRANSFER BETWEEN OFFICIAL STATIONS IN THE CONTINENTAL UNITED STATES
(CONUS)—Continued

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|--|--|
| 3. Sell or buy residence transactions or lease termination expenses (part 302–11 of this chapter). | 3. Shipment of privately owned vehicle (POV) (part 302–9 of this chapter). |
| 4. Transportation & temporary storage of household goods (part 302–7 of this chapter). | 4. Use of a relocation services company (part 302–12 of this chapter). |
| 5. Extended storage of household goods (part 302–8 of this chapter) ¹ . | 5. Property management services (part 302–15 of this chapter). |
| 6. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302–10 of this chapter) ² . | 6. Home marketing incentives (part 302–14 of this chapter). |
| 7. Relocation income tax allowance (RITA) (part 302–17 of this chapter). | |

² **Note to Column 1, item 6:** Mobile homes may be shipped within CONUS, within Alaska, and through Canada en route between Alaska and CONUS or through Canada between one CONUS point and another (e.g., between Buffalo, NY, and Detroit, MI).

TABLE B—TRANSFER FROM CONUS TO AN OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES (OCONUS)

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|--|---|
| 1. Transportation & per diem for employee & immediate family member(s) (part 302–4 of this chapter). | 1. Temporary quarters subsistence expense (TQSE) when transfer is to a non-foreign area. In foreign areas you may be entitled to the following under the Department of State Standardized Regulations (DSSR) (Government Civilian- Foreign Areas): (a) A Foreign Transfer Allowance (FTA) for quarters occupied temporarily before departure from the 50 states or the District of Columbia for an official station in a foreign area incident to a permanent change of station and travel to first official station overseas. (b) Temporary quarters subsistence allowance (TQSA). |
| 2. Miscellaneous expense allowance (part 302–16 of this chapter). | 2. Property management services (part 302–15 of this chapter). |
| 3. Transportation & temporary storage of household goods (part 302–7 this chapter). | 3. Shipment of a privately owned vehicle (part 302–9 of this chapter). |
| 4. Extended storage of household goods (part 302–8 of this chapter). | 4. Use of a relocation services company (part 302–12 of this chapter). |
| 5. Sell & buy residence transaction expenses or lease termination expenses when transfer is to a non-foreign area (part 302–11 of this chapter). | 5. Home marketing incentives when transfer is to a non-foreign area (part 302–14 of this chapter). |
| 6. Relocation income tax allowance (RITA) (part 302–17 of this chapter). | 6. Househunting per diem & transportation, employee & spouse only when transfer is to a non-foreign area (part 302–5 of this chapter). |

TABLE C—TRANSFER FROM OCONUS OFFICIAL STATION TO AN OFFICIAL STATION IN CONUS

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|--|--|
| 1. Transportation & per diem for employee & immediate family member(s) (part 302–4 of this chapter). | 1. Shipment of a privately owned vehicle (part 302–9 of this chapter). |
| 2. Miscellaneous expense allowance (part 302–16 of this chapter). | 2. Temporary quarters subsistence expense (TQSE) (part 302–6 of this chapter). ² |
| 3. Sell & buy residence transaction expenses or lease termination expenses (part 302–11 of this chapter) ¹ . | 3. Use of a relocation services company (part 302–12 of this chapter). |
| 4. Transportation & temporary storage of household goods (part 302–7 of this chapter). | 4. Home marketing incentives when transfer is from a non-foreign area (part 302–14 of this chapter). |
| 5. Extended storage of household goods only when assigned to a designated isolated official station in CONUS (part 302–8 of this chapter). | |
| 6. Relocation income tax allowance (RITA) (part 302–17 of this chapter). | |

¹ **Note to Column 1, Item 3:** Allowed when old and new official stations are located in the United States. Also allowed when instead of being returned to the former official station in the United States, an employee is transferred in the interest of the Government to a different official station in the United States than the official station from which transferred when assigned to the foreign official station.

Relocation Allowances

§ 302-3.101

²**Note to Column 2, Item 2:** A TQSA under the DSSR may be authorized preceding final departure subsequent to the necessary vacating of residence quarters.

TABLE D—TRANSFER BETWEEN OCONUS OFFICIAL STATIONS

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|---|--|
| <ol style="list-style-type: none"> 1. Transportation & per diem for employee & immediate family member(s) (part 302-4 of this chapter). 2. Transportation & temporary storage of household goods (part 302-7 of this chapter). 3. Miscellaneous expense allowance (part 302-16 of this chapter). 4. Extended storage of household goods (part 302-8 of this chapter). 5. Sell & buy residence transaction expenses or lease termination expenses when transfer is between non-foreign areas (part 302-11 of this chapter). 6. Relocation income tax allowance (RITA) (part 302-17 of this chapter). | <ol style="list-style-type: none"> 1. Shipment of a privately owned vehicle (POV) (part 302-9 of this chapter). 2. Property management services (part 302-15 of this chapter). 3. Househunting per diem & transportation for employee & spouse only when transfer is between non-foreign areas (part 302-5 of this chapter). 4. Temporary quarters subsistence expense (TQSE) when transfer is to or between non-foreign areas (part 302-6 of this chapter).¹ 5. Use of a relocation services company (part 302-12 of this chapter). 6. Home marketing incentives when transfer is between non-foreign areas (part 302-14 of this chapter). |

¹**Note to Column 2, item 4:** TQSA may be authorized under the DSSR.

TABLE E—TOUR RENEWAL AGREEMENT TRAVEL

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|--|--|
| <ol style="list-style-type: none"> 1. Transportation for employee & immediate family member(s) (part 302-4 of this chapter). 2. Per diem for employee only (part 302-4 of this chapter). | |

TABLE F—RETURN FROM OCONUS OFFICIAL STATION TO PLACE OF ACTUAL RESIDENCE FOR SEPARATION

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|---|--|
| <ol style="list-style-type: none"> 1. Transportation for employee & immediate family member(s) (part 302-4 of this chapter). 2. Per diem for employee only (part 302-4 of this chapter) 3. Transportation & temporary storage of household goods (part 302-7 of this chapter). 4. Relocation income tax allowance (RITA) (part 302-17 of this chapter). | <ol style="list-style-type: none"> 1. Shipment of a privately owned vehicle (POV) (part 302-9 of this chapter). 2. Use of a relocation services company (part 302-12 of this chapter). |

Note to Table F: This table also applies to an employee returning to the CONUS to transfer to a new duty station after completing a tour of duty OCONUS if relocation expenses have not been authorized to the new duty station. In that case, and unless otherwise agreed to, the employee is only eligible for return expenses from the OCONUS duty station to the employee's actual residence, payable by the losing agency.

TABLE G—LAST MOVE HOME FOR SES CAREER APPOINTEES UPON SEPARATION FROM GOVERNMENT SERVICE

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|---|---|
| <ol style="list-style-type: none"> 1. Transportation for employee & immediate family member(s) (part 302-4 of this chapter). 2. Per diem for employee only (part 302-4 of this chapter) 3. Transportation & temporary storage of household goods (part 302-7 of this chapter). 4. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302-10 of this chapter). 5. Relocation income tax allowance (RITA) (part 302-17 of this chapter). | <ol style="list-style-type: none"> 1. Shipment of privately owned vehicle (POV) (part 302-9, subpart B of this chapter). 2. Use of a relocation services company (part 302-12 of this chapter). |

TABLE H—TEMPORARY CHANGE OF STATION (TCS)

| Column 1—Relocation allowances that agency must pay or reimburse | Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse |
|---|---|
| 1. Transportation & per diem for employee & immediate family member(s) (part 302–4 of this chapter). 2. Miscellaneous expense allowance (part 302–16 of this chapter). 3. Transportation & temporary or extended storage of household goods (parts 302–7 and 302–8 of this chapter). 4. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302–10 of this chapter). 5. Transportation of a privately owned vehicle (POV)(part 302–9 of this chapter). 6. Relocation income tax allowance (RITA) (part 302–17 of this chapter). | 1. Househunting trip expenses (part 302–5 of this chapter). 2. Temporary quarters subsistence expense (TQSE) (part 302–6 of this chapter). 3. Storage of one privately owned vehicle (POV) when assigned in support of a contingency operation as defined in 10 U.S.C. 1482a (c)(2) (part 302–9 of this chapter). 4. Property management services (part 302–15 of this chapter). |

TABLE I—ASSIGNMENT UNDER THE GOVERNMENT EMPLOYEES TRAINING ACT

[5 U.S.C. 4109]¹

1. Transportation of employee & immediate family member(s) (part 302–4 of this chapter).
2. Per Diem for employee (part 302–4 of this chapter).
3. Movement of household goods & temporary storage (part 302–7 of this chapter).
4. Relocation income tax allowance (RITA) (part 302–17 of this chapter).

¹ **Note to Table I:** The allowances listed in Table I may be authorized in lieu of per diem or actual expense allowances. This is not considered a permanent change of station.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001; 67 FR 7219, Feb. 15, 2002, as amended by FTR Amdt. 108, 67 FR 57969, Sept. 13, 2002; 67 FR 65321, Oct. 24, 2002; FTR Amdt. 2011–06, 76 FR 71889, Nov. 21, 2011; 86 FR 73681, Dec. 28, 2021]

Subpart C—Types of Transfers

RELOCATION OF TWO OR MORE EMPLOYED IMMEDIATE FAMILY MEMBERS

§ 302–3.200 When a member of my immediate family who is also an employee and I are transferring to the same official station, may we both receive allowances for relocation?

Yes, if you and an immediate family member(s) are both employees and are transferring to the same official station in the interest of the Government, the allowances under this chapter apply either to;

(a) Each employee separately and the other is not eligible as an immediate family member(s); or

(b) Only one of the employees considered as head of the household and the other is eligible as an immediate family member(s) on the first employee's TA.

§ 302–3.201 If my immediate family member and I both transfer to the same official station in the interest of the Government, may we both claim the same relocation expenses?

No, when separate allowances are authorized under this § 302–3.201, the employing agency or agencies shall not make duplicate reimbursement for the same claimed expenses.

§ 302–3.202 If my immediate family member and I both transfer to the same official station, may we both claim the same relocation allowances for the same non-employee family member?

No, when both you and your immediate family member transfer in the interest of the Government, you must provide your agency with the name(s) of non-employee family member(s) who will receive allowances under each of your TA. Only one of you may claim allowances for a non-employee member(s) of your immediate family (non-employee members may only be on one TA).

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§ 302-3.203 If I am transferring in the interest of the Government and my employed immediate family member(s) transfer is not in the interest of the Government, will those immediate family member(s) receive relocation allowances?

Yes, your employed immediate family member(s) whose transfer is not in the interest of the Government will receive relocation allowances, but solely as a member of your immediate family.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

§ 302-3.204 When an employed immediate family member and I are transferring in the interest of the Government, what information must we submit to our agency?

When you and an employed immediate family member are transferring in the interest of the Government, you both must provide:

(a) A signed document stating which method of authorization you select (separate or one single authorization); and

(b) Your agency with a written and signed copy of the names of which non-employee member(s) will receive allowances under your TA; if you select to receive separate TAs.

REDUCTION IN FORCE RELOCATION

§ 302-3.205 If my transfer is involuntary (due to *i.e.*, reduction in force, cessation, or transfer of work), is it considered to be in the interest of the Government?

Yes, an involuntary transfer (*i.e.*, due to reduction in force, cessation, or transfer of work) is considered to be in the interest of the Government.

§ 302-3.206 If I am re-employed after a separation by reduction in force or transfer of functions, may my agency pay me a relocation allowance?

Yes, if you are re-employed after a separation by reduction in force or transfer of function, your agency may pay you a relocation allowance under the conditions of this chapter if:

(a) You are employed within one year of your involuntary separation date;

(b) Your new appointment is not temporary; and

(c) Your new appointment is at a different duty station from where your separation occurred and meets the mileage criteria in § 302-2.6 of this chapter for short distance relocation.

OVERSEAS ASSIGNMENT AND RETURN

§ 302-3.207 Am I eligible to receive relocation allowances for overseas assignment and return travel?

You may be eligible to receive relocation allowances for overseas assignment and return travel if you are:

(a) An employee transferring to, from, or between official stations OCONUS; or

(b) A new appointee to a position OCONUS and at the time of your appointment your residence is in an area other than your post of duty.

§ 302-3.208 What relocation expenses will my agency pay for my overseas assignment and return?

To determine what relocation expenses your agency will pay for your overseas assignment and return, see:

(a) Section 302-3.2 if you are a new appointee; or

(b) Section 302-3.101 if you are a transferred employee.

OVERSEAS TOUR RENEWAL AGREEMENT

§ 302-3.209 What is overseas tour renewal travel?

Overseas tour renewal travel refers to travel of you and your immediate family returning to your home in the continental U.S., Alaska, or Hawaii between overseas tours of duty. See § 302-2.222 for travel to an actual place of residence in other than the United States.

§ 302-3.210 What is an overseas tour of duty?

An overseas tour of duty is an assignment to a post of duty outside the continental United States, Alaska or Hawaii.

§ 302-3.211 What is an allowance for overseas tour renewal travel?

An allowance for overseas tour renewal travel is a reimbursement for you and your immediate family of roundtrip travel and transportation expenses between your overseas post of

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duty and your actual place of residence in the U.S.

§ 302-3.212 How do I know if I am eligible to receive an allowance for overseas tour renewal travel?

You are eligible to receive an allowance for overseas tour renewal travel if:

- (a) You are on an overseas assignment, and you have completed your tour of duty and satisfactorily completed your service agreement time period; and
- (b) You are on an overseas assignment and you have signed a new service agreement to remain at your overseas post or to transfer to another overseas post of duty; or
- (c) You meet the requirements and are eligible for tour renewal travel from Alaska or Hawaii under § 302-3.214.

§ 302-3.213 What allowances will I receive for tour renewal travel?

For tour renewal travel, you will receive payment for those authorized expenses as stated in item five of Tables A and B of § 302-3.101.

§ 302-3.214 May I receive reimbursement for tour renewal travel when my travel is between two places within the United States?

You may only receive reimbursement for tour renewal travel when your tours are between two places within the U.S. if you are an employee who is traveling from Alaska or Hawaii, and:

- (a) You will continue to serve consecutive tours of duty within the same state from which you're traveling, and on September 8, 1982 you were:
 - (1) Serving your tour in one of these areas and have continued to do so; or
 - (2) En route to a post of duty in Alaska or Hawaii under a written service agreement to serve a tour of duty; or
 - (3) In the process of performing a tour renewal travel and has since then entered into another tour of duty in Alaska or Hawaii;
- (b) Tour renewal agreement travel for recruiting or retention purposes is limited to two round trips beginning within 5 years after the date the employee first begins any period of consecutive tours of duty in Alaska or Hawaii. Employees shall be advised in writing of this limitation; or

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(c) You are traveling due to your agency's mission to recruit or retain you as an employee to fulfill a position that requires a special skilled employee or to fill a position in a remote area.

§ 302-3.215 Will I be reimbursed for tour renewal travel from a post of duty in Hawaii and return to a post of duty in Alaska or for such travel from a post of duty in Alaska and return to a post of duty in Hawaii?

No, you will not be reimbursed for tour renewal travel unless your return travel is to a post of duty in the same State that you traveled from.

§ 302-3.216 When must I begin my first tour renewal travel from Alaska or Hawaii?

You must begin your first tour renewal travel within 5 years of your first consecutive tours in either Alaska or Hawaii.

§ 302-3.217 Will my family or I receive per diem for en route travel from my post of duty to my actual place of residence in the U.S.?

No, your family will not receive per diem for en route travel from your post of duty to your actual place of residence in the U.S. and return to the same or a different post of duty.

§ 302-3.218 Are there any special circumstances when my agency may authorize me travel and transportation expenses for my tour renewal travel in Alaska or Hawaii?

Other than as specified in §§ 302-3.209 through 302-3.226, your agency head will only authorize travel and transportation expenses for your tour renewal travel in Alaska or Hawaii if it determines that:

- (a) Agency staffing needs are required to recruit or retain employees at a post of duty in Alaska or Hawaii; or
- (b) Your agency is in need to recruit employees with special skills and knowledge and/or to fill positions in remote areas.

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§ 302-3.219 Is there a limit on how many times I may receive reimbursement for tour renewal travel?

(a) If you are stationed in a foreign area or in an area other than Alaska or Hawaii, your agency may reimburse you for one overseas tour renewal trip for each time you complete your service agreement, which is related to your post of duty.

(b) For recruiting and retention purposes of consecutive tours served within Alaska and Hawaii, your agency may reimburse you a maximum of two round trips which must begin within 5 years after the date of your first tour.

§ 302-3.220 May my family and I travel to another U.S. location (other than from my actual place of residence) under my tour renewal agreement?

Yes, you and your family may travel to another U.S. location (other than from your actual place of residence) under your tour renewal agreement. However, your agency will only reimburse you for the amount of authorized expenses from your post of duty to your actual place of residence and return (as appropriate) on a usually traveled route.

NOTE TO § 302-3.220: If your actual place of residence is located in the U.S., you and your family must spend a substantial amount of time in the U.S. in order to receive reimbursement.

§ 302-3.221 If I travel to another place in the U.S. (other than my actual place of residence) am I required to spend time at my actual place of residence to receive reimbursement?

No, you are not required to spend time at your actual place of residence to receive reimbursement if you travel to another place in the U.S. (other than your actual place of residence).

§ 302-3.222 Will I be reimbursed if I travel to another overseas location (instead of the U.S.)?

If you travel to another overseas location (instead of the U.S.), you will be reimbursed only if your actual residence is within that country in which you are taking your leave, and then you will only be reimbursed your authorized travel and transportation expenses. You will have to pay any ex-

pense(s) above your authorized amount.

§ 302-3.223 What happens if I violate my new service agreement under a tour renewal assignment?

If you fail to complete your period of service under your new service agreement for reasons that are not acceptable to your agency, you must pay the Government:

(a) All transportation and per diem expenses that you received during your service agreement period for tour renewal travel of you and your immediate family;

(b) Transportation expenses for family members who traveled directly from your former post of duty to your current post of duty; and

(c) All transportation expenses for shipment of household goods from your former post to your current post of duty.

§ 302-3.224 If I violate my new service agreement, will the Government reimburse me for return travel and transportation to my actual place of residence?

If you violate your new service agreement, the Government will reimburse you for return travel and transportation to your actual place of residence only if you did not receive all of your allowances under a previous service agreement in which you successfully completed your required period of service. The Government will then authorize you reimbursement cost for return travel and transportation expenses from your former post of duty to your actual place of residence. If there is any additional cost you must pay the difference.

PRIOR RETURN OF IMMEDIATE FAMILY MEMBERS

§ 302-3.225 If my immediate family member(s) return to the U.S. before me, will I be reimbursed for transporting part of my household goods with my family and the rest of my household goods when I return?

Yes, if your family member(s) return to the U.S. before you, you will be reimbursed for transporting part of your household goods with your family and the rest of the household goods when

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you return as long as the combined weight of the two shipments does not exceed your total authorized weight limit.

§ 302-3.226 Will the Government reimburse me if I am not eligible to return with my immediate family member(s) to the U.S. and choose to send them at my own expense?

Yes, if you pay for the prior return of your eligible immediate family member(s), you will be reimbursed when you become eligible for return travel and transportation, you must provide your agency with all receipts and documentation to support your cost. Your agency will then reimburse your expenses, not to exceed your authorized allowance.

§ 302-3.227 If I become divorced from my spouse or terminate my committed relationship with my domestic partner while OCONUS will I receive reimbursement to return my former spouse or domestic partner and dependents to the U.S.?

Yes, if you become divorced from your spouse or terminate your committed relationship with your domestic partner while OCONUS, you will receive reimbursement to return your former spouse or domestic partner and dependents to their place of actual residence within or outside CONUS.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2010-06, 75 FR 67631, Nov. 3, 2010]

§ 302-3.228 Is my dependent who turned 21 while overseas entitled to return travel to my place of actual residence at the expense of the Government?

Your dependent who turned 21 while overseas is entitled to return travel to your place of actual residence at the expense of the Government only if your dependent traveled overseas as your dependent under your TA, but not beyond the end of your current agreed tour of duty.

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Subpart D—Relocation Separation

OVERSEAS TO U.S. RETURN FOR SEPARATION

§ 302-3.300 Must my agency pay for return relocation expenses for my immediate family and me once I have completed my duty OCONUS?

Yes, once you have completed your duty OCONUS as specified in your service agreement, your agency must pay one-way transportation expenses for you, for your family member(s), and for your household goods (see Table F in § 302-3.101 for a summary of allowances).

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

§ 302-3.301 May I transport my household goods to a location other than my actual place of residence when I separate from the Government?

Yes, if you have successfully completed your service agreement, you may transport your household goods to a location other than your actual place of residence when you separate from the Government. However, the cost cannot exceed what it would cost to your actual place of residence. Any additional cost will be borne by you.

§ 302-3.302 May my agency pay for my immediate family member(s) and my household goods to be returned to the U.S. before I complete my service agreement?

Yes, your agency may pay for your immediate family member(s) and your household goods to be returned to the U.S. before you complete your service agreement. However, your reason for not completing your service agreement must be determined by your agency as compassionate in nature or for circumstances beyond your control.

§ 302-3.303 May I claim reimbursement for the return of my immediate family member(s) or household goods more than once under one service agreement?

No, you cannot claim reimbursement for the return of your immediate family member(s) or household goods more than once under one service agreement.

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SES SEPARATION FOR RETIREMENT

§ 302-3.304 Who is entitled to SES separation relocation allowances?

You are entitled to SES separation relocation allowances if you meet the conditions in § 302-3.307 and you are:

(a) A career appointee to the SES as defined in 5 U.S.C. 3132(a)(4); or

(b) A non-SES appointee who elects to retain SES retirement benefits and:

(1) Has a basic rate of pay at Level V of the Executive Schedule or higher; or

(2) Was previously a career appointee in the SES; or

(3) Elected under 5 U.S.C. 3392(c) to retain SES retirement benefits; or

(c) A Medical Center Director who:

(1) Served as a director of a Department of Veterans Affairs medical center under 38 U.S.C. 4103(a)(8) as in effect on November 17, 1988; or

(2) Separated from Government service on or after October 2, 1992; or

(3) Is not covered in paragraphs (a) or (b) of this section; or

(d) An immediate family member of an SES employee who died:

(1) In Government service on or after January 1, 1994; or

(2) After separating from Government service but before travel and/or transportation authorized under this subpart were completed.

§ 302-3.305 Who is not eligible for SES separation relocation expense allowances?

You are not eligible for SES separation relocation expense allowances if:

(a) You are a career appointee to an SES position, and your appointment is a limited term, limited emergency, or a noncareer appointment. (See 5 U.S.C. 3132(a)(5) through (7)); or

(b) You are an appointee to the Government but do not meet the criteria status within § 302-3.304.

§ 302-3.306 If I meet the conditions in § 302-3.307, what expenses am I allowed under separation for retirement travel?

If you meet the conditions in § 302-3.307, see Table G to § 302-3.101.

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

§ 302-3.307 Under what conditions may I receive separation relocation travel for my family and me?

You may receive separation relocation travel for you and your family if:

(a) You are a career appointee as defined in 5 U.S.C. 3132(a)(4), and you were transferred or reassigned geographically in the interest of and at the expense of the Government from one official station to another for permanent duty from:

(1) An SES career appointment to another SES career appointment; or

(2) An SES career appointment to an appointment outside the SES at a rate of pay equal to or higher than Level V of the Executive Schedule, and the employee elects to retain SES retirement benefits under 5 U.S.C. 3392; or

(3) A non-SES career appointment at the time of your transfer or assignment, which includes an appointment in a civil service position outside the SES, to an SES career appointment;

(b) At the time of the transfer or reassignment:

(1) You were eligible to receive an annuity for optional retirement under section 8336(a), (b), (c), (e), (f), or (j) or subchapter III of chapter 83 (Civil Service Retirement System (CSRS)) or under section 8412 of subchapter II of chapter 84 (Federal Employees Retirement System (FERS)) of title, 5 U.S.C.; or

(2) You were within 5 years of eligibility to receive an annuity for optional retirement under one of the authorities in paragraph (b)(1) of this section; or

(3) You were eligible to receive an annuity based on discontinued service retirement or early voluntary retirement under an OPM authorization, under section 8336(d) of subchapter III of chapter 83, or under 8414(b) of subchapter II of chapter 84 of title 5, U.S.C.;

(c) You separate from Federal service on or after September 22, 1988;

(d) You are eligible to receive an annuity upon separation (or, in the case of death, you met the requirements for being considered eligible to receive an annuity, as of the date of death) under the provisions of subchapter III of chapter 83 (CSRS) or chapter 84 (FERS) of title 5, U.S.C., including an annuity

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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.

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§ 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.

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§ 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.

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§ 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]

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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

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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 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.

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§ 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

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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 their 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 their 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; FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

§ 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 the new appointee’s benefits.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

§ 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

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single location is subject to income taxation of the employee's travel expense reimbursements. The Withholding Tax Allowance and the Extended TDY Tax Reimbursement Allowance allow for the reimbursement of Federal, state, and local income taxes incurred as a result of taxable extended temporary duty assignments (see §§ 301-11.601—301-11.605 of this Subtitle). An employee who is authorized and performs a TCS also will be subject to income taxation of some, but not all, of their TCS expenses. You will pay an offsetting Relocation Income Tax (RIT) allowance on an employee's TCS expense reimbursements; and

(c) *Employee concerns.* The long-term assignment of an employee away from the employee's official station and immediate family may negatively affect the employee's morale and job performance. Such negative effects may be alleviated by authorizing a TCS so the employee can transport their immediate family and/or household goods at Government expense to the location where the employee will perform the long-term assignment. You should consider the effects of a long-term temporary duty travel assignment on an employee when deciding whether to authorize a TCS.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014; FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

SERVICE AGREEMENTS

§ 302-3.503 Must we require employees to sign a service agreement?

Yes, you must require employees to sign a service agreement if the employee is receiving reimbursement for relocation travel expenses, except as provided in § 302-2.17 of this chapter and §§ 302-3.300 and 302-3.410.

[86 FR 73684, Dec. 28, 2021]

§ 302-3.504 What information should we include in a service agreement?

The service agreement should include, but not be limited to the following:

- (a) The employee's name;
- (b) The employee's effective date of transfer or appointment;

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(c) The employee's actual place of residence at the time of appointment;

(d) The name of all dependents that are authorized to travel under the TA;

(e) Detailed information regarding the employee's obligation to repay funds spent on the employee's relocation as a debt due the Government if the service agreement is violated;

(f) The employee's agreed period of time (see § 302-3.505) to remain in service; and

(g) The employee's signature accepting the terms of the agreement.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

§ 302-3.505 How long must we require an employee to agree to the terms of a service agreement?

You must require an employee to agree to the terms of a service agreement:

(a) Within CONUS for a period of service of not less than 12 months following the effective date of appointment or transfer;

(b) OCONUS for an agreed upon period of service of not more than 36 months or less than 12 months following the effective date of appointment or transfer;

(c) Department of Defense Overseas Dependent School System teachers for a period of not less than one school year as determined under chapter 25 of Title 20, United States Code;

(d) For renewal agreement travel, a period of not less than 12 months from the date of return to the same or different overseas official station; and

(e) For assignment under the Government Employees Training Act (GETA), not less than three times the length of the training period as prescribed by the head of the agency.

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

§ 302-3.506 May we pay relocation expenses if the employee violates their service agreement?

If an employee does not fulfill the terms of the service agreement, the employee is indebted to the Government for all relocation expenses that have been reimbursed to the employee or that have been paid directly by the

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Government. However, if the reasons for not fulfilling the terms of the service agreement are beyond the employee's control and acceptable to the agency, you may release the employee from the service agreement and waive any indebtedness.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

NEW APPOINTEES

§ 302-3.507 Once we authorize relocation expenses for new appointees or student trainees what expenses must we pay?

Once you authorize relocation expenses for new appointees or student trainees, you must pay expenses in accordance with § 302-3.2.

§ 302-3.508 What relocation expenses are not authorized for new appointees or student trainees?

You must not pay any expenses to new appointees or student trainees for a relocation that are not listed under § 302-3.2.

OVERSEAS ASSIGNMENT AND RETURN

§ 302-3.509 What policies must we follow when appointing an employee to an overseas assignment?

When appointing an employee to an overseas assignment, you must:

(a) Establish the employee's actual place of residence at the time of appointment and state it in the service agreement;

(b) Use guidance in 8 U.S.C. 1101(33) which states that "The term *residence* means the place of general abode; the place of general abode of a person means his principal, actual dwelling place in fact, without regard to intent", for establishing places of residence; and

(c) Require the employee to sign the service agreement prior to the employee's relocation.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

§ 302-3.510 When must we pay return travel for immediate family members?

You must pay transportation expenses for one-way return travel of immediate family members when the employee has successfully completed the employee's service agreement period OCONUS.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

§ 302-3.511 What must we consider when determining return travel for immediate family member(s) for compassionate reasons prior to completion of the service agreement?

You must determine that the public interest requires the return of the immediate family for compelling personal reasons of a humanitarian or compassionate nature, which may involve:

(a) The immediate family member(s)' physical or mental health;

(b) The death of a member of the immediate family;

(c) Obligations imposed by authority or circumstances over which the individual has no control;

(d) The divorce or annulment of the employee's marriage; or

(e) A dependent that traveled to post of duty on the employee's authorized TA and has now reached their 21st birthdate.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12254, Feb. 16, 2024]

§ 302-3.512 How many times are we required to pay for an employee's return travel?

You must pay for return travel and transportation of an employee only once at the end of each agreed period of service.

OVERSEAS TOUR RENEWAL TRAVEL

§ 302-3.513 May we allow a travel advance for tour renewal agreement travel?

No, you cannot allow a travel advance for tour renewal agreement travel.

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§ 302-3.514 Under what conditions must we pay for tour renewal agreement travel?

You must pay tour renewal agreement travel when:

(a) The employee has completed the agreed upon period of service outside CONUS;

(b) The employee has agreed to serve another OCONUS tour of duty at the same or different duty station; and

(c) You have determined that the employee meets the special rules under § 302-3.515 for Alaska or Hawaii.

§ 302-3.515 What special rules must we apply for reimbursement of tour renewal travel for employees stationed, assigned, appointed or transferred to/from Alaska or Hawaii?

The following rules apply:

(a) If on September 8, 1982 the employee was serving or committed to serve a tour of duty in Alaska or Hawaii then the employee shall continue to receive reimbursement for tour renewal agreement travel;

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(b) After September 8, 1982 you must determine that tour renewal agreement travel expenses are necessary for the purposes of recruiting and retaining employees and you must inform employees in writing that tour renewal agreement travel for the purposes of recruiting and retention is limited to two round trips beginning within 5 years after the date the employee first begins any period of consecutive tours of duty.

SES SEPARATION FOR RETIREMENT

§ 302-3.516 What must we do before issuing payment for SES separation-relocation travel?

Before issuing payment for separation-relocation travel, you must establish timeframes for employees to submit request for authorization and approval of relocation expenses.

§ 302-3.517 May we issue travel advances for separation relocation?

No, travel advances for separation relocation may not be authorized.

SUBCHAPTER C—PERMANENT CHANGE OF STATION (PCS) ALLOWANCES FOR SUBSISTENCE AND TRANSPORTATION EXPENSES

PART 302-4—ALLOWANCES FOR SUBSISTENCE AND TRANSPORTATION

Subpart A—Eligibility

Sec.

302-4.1 What is a permanent change of station (PCS)?

302-4.2 Am I eligible for subsistence and transportation allowances for PCS travel under this part?

Subpart B—Travel Expenses

302-4.100 What PCS travel expenses will my immediate family members receive?

302-4.101 Must my immediate family member(s) and I begin PCS travel at the old official station and end at the new official station?

Subpart C—Per Diem

302-4.200 What per diem rate will I receive for en route relocation travel within CONUS?

302-4.201 How are my authorized en route travel days and per diem determined for relocation travel?

302-4.202 Are there any circumstances in which a per diem allowance for my immediate family members is not allowed?

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302-4.203 How much per diem will my spouse or domestic partner receive if they accompany me while I am performing PCS travel?

302-4.204 If my spouse or domestic partner does not accompany me but travels unaccompanied at a different time, what per diem rate will they receive?

302-4.205 If my spouse or domestic partner and I travel on the same days along the same general route by using more than one POV, is my spouse or domestic partner considered unaccompanied?

302-4.206 How much per diem will my immediate family receive?

Subpart D—Mileage Rates for Use of POV

302-4.300 What is the POV mileage rate for PCS travel?

302-4.301 Do the rates in §302-4.300 apply if I am performing overseas tour renewal agreement travel?

302-4.302 Are there circumstances that would allow me to receive a higher mileage rate OCONUS?

302-4.303 For relocation within the continental United States (CONUS), may I use the actual expense method of reimbursement instead of the POV mileage rate specified in §302-4.300?

302-4.304 For relocation outside the continental United States (OCONUS), may my agency allow actual expense reimbursement instead of the POV mileage rate for PCS travel?

Subpart E—Daily Driving Distance Requirements

302-4.400 Will I be required to drive a minimum distance per day?

302-4.402 Will I be required to document the circumstances causing the delay?

302-4.403 Does this exception require authorization by my approving official?

Subpart F—Use of More Than One POV

302-4.500 If I am authorized to use more than one POV, what are the allowances?

302-4.501 If I use an additional POV that was not authorized for PCS travel, will I be reimbursed for the additional POV?

Subpart G—Advance Of Funds

302-4.600 May I request an advance of funds for per diem and mileage allowances for PCS travel?

Subpart H—Agency Responsibilities

302-4.700 What governing policies must we establish for payment of allowances for subsistence and transportation expenses?

302-4.701 What PCS travel expenses must we pay?

302-4.702 What PCS travel expenses must we pay for the employee's immediate family members?

302-4.703 How do we compute the per diem for an established minimum driving distance per day?

302-4.704 Must we require a minimum driving distance per day?

302-4.705 What are the allowances if the employee uses more POVs than authorized?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

§ 302-4.1

Subpart A—Eligibility

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee, unless otherwise noted.

§ 302-4.1 What is a permanent change of station (PCS)?

A permanent change of station (PCS) is an assignment of a new appointee to an official station or the transfer of an employee from one official station to another on a permanent basis.

§ 302-4.2 Am I eligible for subsistence and transportation allowances for PCS travel under this part?

Yes, you are eligible for subsistence and transportation allowances for PCS travel if your agency specifically authorizes relocation expenses under this part and are:

- (a) Transferred employees (within or outside CONUS);
- (b) New appointees (within or outside CONUS); and
- (c) An employee(s) assigned to posts of duty outside CONUS in connection with either overseas tour renewal agreement travel or return travel to places of residence for separation.

NOTE TO § 302-4.2: Also see tables at §§ 302-3.2 and 302-3.101.

Subpart B—Travel Expenses

§ 302-4.100 What PCS travel expenses will my immediate family members receive?

Except as specifically provided in §§ 302-4.202 and 302-5.13, the rules (for TDY travel) in chapter 301 of this title will be used for payment of the travel expenses of your immediate family members.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18337, Apr. 1, 2011]

§ 302-4.101 Must my immediate family member(s) and I begin PCS travel at the old official station and end at the new official station?

No, if an alternate location is used, reimbursement is limited to the allowable cost by the usually traveled route between your old and new official stations.

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Subpart C—Per Diem

§ 302-4.200 What per diem rate will I receive for en route relocation travel within CONUS?

Your *per diem* for en route relocation travel between your old and new official stations will be at the standard CONUS rate (*see* applicable FTR Per Diem Bulletins available on the Internet at <https://www.gsa.gov/perdiem>). You will be reimbursed in accordance with §§ 301-11.100 through 301-11.102 of this title.

[FTR Amdt. 2003-03, 68 FR 22314, Apr. 28, 2003, as amended at 85 FR 39850, July 2, 2020]

§ 302-4.201 How are my authorized en route travel days and per diem determined for relocation travel?

Your authorized en route travel days and per diem are determined as follows: The number of authorized travel days is the actual number of days used to complete the trip, but not to exceed an amount based on a minimum driving distance per day determined to be reasonable by your agency. The minimum driving distance shall be not less than an average of 300 miles per calendar day. An exception to the daily minimum driving distance may be made when delay is beyond control of the employee, such as when it results from acts of God or restrictions by Governmental authorities; when the employee is an individual with a disability, as defined by Section 501 of the Rehabilitation Act of 1973 and its implementing regulations or has special needs; when the employee's alternative fuel POV cannot meet the daily minimum driving distance due to vehicle range capability and fueling availability limitations; or for other pre authorized exceptions.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-03, 89 FR 20859, Mar. 26, 2024]

§ 302-4.202 Are there any circumstances in which a per diem allowance for my immediate family members is not allowed?

Yes, per diem for your immediate family members cannot be authorized if you are:

- (a) A new appointee;

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(b) Assigned to posts of duty outside CONUS returning to place of actual residence for separation; or

(c) Being relocated under the Government Employees Training Act (5 U.S.C. 4109).

TRANSFERRED EMPLOYEES ONLY

§302-4.203 How much per diem will my spouse or domestic partner receive if they accompany me while I am performing PCS travel?

The maximum amount your spouse or domestic partner may receive if they accompany you while you are performing PCS travel is three-fourths of your daily per diem rate.

[FTR Case 2022-05, 89 FR 12255, Feb. 16, 2024]

§302-4.204 If my spouse or domestic partner does not accompany me but travels unaccompanied at a different time, what per diem rate will they receive?

If your spouse or domestic partner does not accompany you but travels unaccompanied at a different time, they will receive the same per diem rate to which you are entitled.

[FTR Case 2022-05, 89 FR 12255, Feb. 16, 2024]

§302-4.205 If my spouse or domestic partner and I travel on the same days along the same general route by using more than one POV, is my spouse or domestic partner considered unaccompanied?

No; for per diem purposes, you and your spouse or domestic partner are considered to be traveling together if you travel on the same days along the same general route by using more than one POV.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2010-06, 75 FR 67631, Nov. 3, 2010]

§302-4.206 How much per diem will my immediate family receive?

Immediate family members age 12 or older receive three-fourths of your per diem rate, and children under 12 receive one-half of your per diem rate.

§ 302-4.302

Subpart D—Mileage Rates for Use of POV

§302-4.300 What is the POV mileage rate for PCS travel?

For approved/authorized PCS travel by POV, the mileage reimbursement rate is the same as the moving expense mileage rate established by the Internal Revenue Service (IRS) for moving expense deductions. See IRS guidance available on the Internet at <https://www.irs.gov>. GSA publishes the rate for mileage reimbursement in an FTR Bulletin on an intermittent basis. You may find the FTR Bulletins at <https://gsa.gov/ftrbulletins>.

[FTR Amdt. 2007-06, 72 FR 70235, Dec. 11, 2007, as amended by FTR Amdt. 2020-02, 84 FR 64781, Nov. 25, 2019; 85 FR 39850, July 2, 2020]

§302-4.301 Do the rates in §302-4.300 apply if I am performing overseas tour renewal agreement travel?

No, POV mileage must not be authorized for overseas tour renewal agreement travel.

§302-4.302 Are there circumstances that would allow me to receive a higher mileage rate OCONUS?

Yes, your agency may authorize a higher mileage rate at a rate not to exceed the maximum rate prescribed in §301-10.303 of this title when:

(a) You are expected to use the POV on official business at the new official station;

(b) The common carrier rates for the facilities provided between the old and new official stations, the related constructive taxi or TNC fares, or the cost of utilizing an innovative mobility technology company to and from terminals, and the per diem allowances prescribed under this part justify a higher mileage rate as advantageous to the Government as determined by your agency; or

(c) The costs of driving the POV to, from, or between official stations located outside CONUS justify a higher mileage rate as advantageous to the Government.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2017-01, 83 FR 605, Jan. 5, 2018]

§ 302–4.303

§ 302–4.303 For relocation within the continental United States (CONUS), may I use the actual expense method of reimbursement instead of the POV mileage rate specified in § 302–4.300?

No, for a PCS relocation within CONUS involving POV usage, your agency will reimburse you at the standard mileage rate specified in § 302–4.300.

[72 FR 35188, June 27, 2007]

§ 302–4.304 For relocation outside the continental United States (OCONUS), may my agency allow actual expense reimbursement instead of the POV mileage rate for PCS travel?

Yes, for an OCONUS relocation involving POV usage, your agency may allow reimbursement of certain actual expenses of using the POV (*i.e.*, fuel plus the additional expenses listed in § 301–10.304).

[FTR Amdt. 2007–06, 72 FR 70235, Dec. 11, 2007]

Subpart E—Daily Driving Distance Requirements

§ 302–4.400 Will I be required to drive a minimum distance per day?

Yes, your agency may establish a reasonable minimum driving distance that may be more than, but not less than an average of 300 miles per calendar day.

§ 302–4.401 Are there exceptions to this daily minimum?

Yes, your agency may authorize exceptions to the daily minimum driving distance when there is a delay beyond your control such as acts of God, restrictions by Governmental authorities, or other acceptable reasons (*e.g.*, the employee is an individual with a disability or has special needs; alternative fuel vehicle range capability and fueling availability limitations). Your agency must have a designated approving official to authorize the pre authorized exceptions.

[FTR Case 2022–03, 89 FR 20859, Mar. 26, 2024]

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§ 302–4.402 Will I be required to document the circumstances causing the delay?

Yes, you must provide a statement on your travel claim explaining the circumstances that caused the delay.

§ 302–4.403 Does this exception require authorization by my approving official?

Yes, authorization by your approving official is required for any exception to the daily minimum driving distance.

Subpart F—Use of More Than One POV

§ 302–4.500 If I am authorized to use more than one POV, what are the allowances?

When you are authorized to use more than one POV, the allowances under §§ 302–4.300 and 302–4.302 apply for each POV.

§ 302–4.501 If I use an additional POV that was not authorized for PCS travel, will I be reimbursed for the additional POV?

No, your agency must authorize you reimbursement of the use of more than one POV before you are entitled to reimbursement.

Subpart G—Advance of Funds

§ 302–4.600 May I request an advance of funds for per diem and mileage allowances for PCS travel?

You may request advance of funds for per diem and mileage allowances for PCS travel, except for overseas tour renewal agreement travel.

Subpart H—Agency Responsibilities

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

§ 302–4.700 What governing policies must we establish for payment of allowances for subsistence and transportation expenses?

For payment of allowances for subsistence and transportation expenses,

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you must establish policy and procedures governing:

(a) How you will implement the regulations throughout this part;

(b) A reasonable minimum driving distance per day that may be more than, but not less than an average of 300 miles per calendar day when use of a POV is used for PCS travel and when you will authorize an exception;

(c) Designation of an agency approving official who will authorize an exception to the daily minimum driving distance; and

(d) When you will authorize the use of more than one POV for PCS travel.

§ 302-4.701 What PCS travel expenses must we pay?

Except as specifically provided in this chapter, PCS travel expenses you must pay are:

(a) Per diem;

(b) Transportation costs; and

(c) Other travel expenses in accordance with 5 U.S.C. 5701-5709 and chapter 301 of this title.

§ 302-4.702 What PCS travel expenses must we pay for the employee's immediate family members?

Except as specifically provided in this chapter, the reimbursement limits in chapter 301 of this title govern payment of travel expenses you must pay for the employee's immediate family members.

§ 302-4.703 How do we compute the per diem for an established minimum driving distance per day?

Per diem for an established minimum driving distance per day is computed based on the lodgings-plus per diem system as described in §§ 301-11.100 through 301-11.103 of this title.

§ 302-4.704 Must we require a minimum driving distance per day?

Yes, you must establish a minimum driving distance not less than an average of 300 miles per day. However, an exception to the daily minimum driving distance may be made when the delay is:

(a) Beyond control of the employee, *e.g.*, results from acts of God or restrictions by Government authorities;

(b) Due to a disability or special need; or

(c) Due to vehicle range capability and fueling availability limitations of the employee's alternative fuel POV; or

(d) For other pre authorized exceptions.

[FTR Case 2022-03, 89 FR 20859, Mar. 26, 2024]

§ 302-4.705 What are the allowances if the employee uses more POVs than authorized?

If the employee uses more POVs than authorized, reimbursement will be made as if all persons traveled in the number of POVs that you authorized.

PART 302-5—ALLOWANCE FOR HOUSEHUNTING TRIP EXPENSES

Subpart A—Employee's Allowance for Househunting Trip Expenses

Sec.

302-5.1 What is a "househunting trip"?

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AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, as amended, 3 CFR, 1971-1975 Comp., p. 586.

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—Employee's Allowance For Househunting Trip Expenses

NOTE TO SUBPART A: Use of the pronouns “I” and “you” throughout this subpart refers to the employee.

§ 302-5.1 What is a “househunting trip”?

The term “househunting trip” refers to a trip made by the employee and/or spouse to your new official station locality to find permanent living quarters to rent or purchase. The term “living quarters” in this part includes apartments, condominiums, and co-operatives in addition to townhouses and single family homes.

§ 302-5.2 What is the purpose of the househunting trip expenses allowance?

The allowance for househunting trip expenses is intended to facilitate and expedite the employee's move from your old official station to your new official station and to lower the Government's overall cost for the employee's relocation by reducing the amount of time an employee must occupy temporary quarters. The allowance for househunting trip expenses provides the employee and/or spouse a period of time to concentrate on finding a suitable permanent residence at the new official station and thereby expedites the employee's relocation.

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§ 302-5.3 Am I eligible for a househunting trip expenses allowance?

You are eligible for a househunting trip expenses allowance if you are an employee who is authorized to transfer, and in addition:

(a) Both your old and new official stations are located within the United States;

(b) You are not assigned to Government or other prearranged housing at your new official station; and

(c) Your old and new official stations are 75 or more miles apart (as measured by map distance) via a usually traveled surface route.

§ 302-5.4 Who is not eligible for a househunting trip expenses allowance?

New appointees and employees assigned under the Government Employees Training Act (5 U.S.C. 4109) are not eligible for a househunting trip expenses allowance.

§ 302-5.5 Must my agency authorize payment of a househunting trip expenses allowance?

No, your agency determines when it is in the Government's interest to authorize you a househunting trip and the procedures you must follow if it is authorized.

§ 302-5.6 Under what circumstances will I receive a househunting trip expenses allowance?

You will receive a househunting trip expenses allowance if:

(a) Your agency authorized you to perform a househunting trip in advance of the travel (the agency authorization must specify the mode of transportation and the period of time allowed for the trip);

(b) You have signed a service agreement;

(c) Your agency has established, and informed you of, the date you are to report to your new official station; and

(d) You meet any additional conditions your agency has established.

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§ 302-5.7 Who may travel on a househunting trip at Government expense?

Only you and/or your spouse may travel on a househunting trip at Government expense.

§ 302-5.8 How many househunting trips may my agency authorize in connection with a particular transfer?

Your agency may authorize only one round trip for you and/or your spouse in connection with a particular transfer.

§ 302-5.9 May my spouse and I perform separate househunting trips at Government expense?

Yes, however, your reimbursement will be limited to the cost that would have been incurred if you and your spouse had traveled together on one round trip.

§ 302-5.10 How soon may I and/or my spouse begin a househunting trip?

You may begin your househunting trip as soon as your agency has notified you of your transfer and issued a travel authorization for a househunting trip. To take maximum advantage of your trip, however, it is very important that you become familiar as quickly as you can with your new official station area (e.g., housing market conditions, school locations, etc.). If you are selling your residence at your old official station, you should not begin your househunting trip until you have a current appraisal of the value of the residence so that you can more accurately determine the appropriate price range of residences to consider during your househunting trip.

§ 302-5.11 Is there a time limit on the duration of a househunting trip?

A househunting trip should be for a reasonable period, not to exceed 10 calendar days, as authorized by your agency under § 302-5.101(d).

§ 302-5.12 When must my househunting trip be completed?

You and/or your spouse must complete your househunting trip as indicated in the following table:

| For | Your househunting trip must be completed by |
|--------------|---|
| You | The day before you report to your new Official station. |
| Your spouse. | The earlier of: (a) The day before your family relocates to your new official station; or (b) The day before the maximum time for beginning allowable travel expires (see § 302-2.100 of this chapter). |

§ 302-5.13 What methods may my agency use to reimburse me for househunting trip expenses?

Your agency will reimburse your househunting trip expenses as indicated in the following table:

| For | You are reimbursed |
|---|--|
| You and/or your spouse's transportation expenses. You and/or your spouse's subsistence expenses. | Your actual transportation costs. One of the following two: (a) A per diem allowance at the standard CONUS rate (see https://www.gsa.gov/perdiem), for you and/or your spouse if you travel separately, or if you both travel together, the standard CONUS rate multiplied by 1.75, for the 10 days or less that your agency authorizes for you; or (b) Only if offered by your agency and chosen by you, a lump sum, as follows: (1) If you perform a househunting trip and your spouse does not, or if your spouse performs a househunting trip and you do not, multiply the applicable locality per diem rate by 5.00 (see https://www.gsa.gov/perdiem). (2) If you and your spouse both perform a househunting trip, together or separately, multiply the applicable locality per diem rate by 6.25 (see https://www.gsa.gov/perdiem). |

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 108, 67 FR 57969, Sept. 13, 2002; FTR Amdt. 2011-01, 76 FR 18337, Apr. 1, 2011; 85 FR 39850, July 2, 2020]

§ 302-5.14 What transportation expenses will my agency pay?

(a) Your agency will authorize you to travel by any transportation mode(s) (e.g., common carrier or POV) that it determines to be advantageous to the Government. Your agency will pay for your transportation expenses by the authorized mode(s). If you travel by one or more mode(s) other than the one(s) authorized by your agency, your agency will pay your transportation

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expenses up to the constructive cost of transportation by the authorized mode(s). For trips of less than 250 miles, your agency will authorize travel by POV, unless there are reasons for not using a POV that are acceptable to the agency (e.g., traveler is physically impaired, does not own or lease a POV, has only one POV that is used for family transportation, or the POV is not roadworthy for such a trip). POV mileage reimbursement will be in accordance with § 302-4.300 of this chapter.

(b) Unless the agency performs a written cost comparison that demonstrates cost savings, only common carrier may be authorized for trips with a distance of 250 miles or more.

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

§ 302-5.15 Must I document my househunting trip expenses to receive reimbursement?

To receive reimbursement for househunting trip transportation expenses you must itemize your transportation expenses and provide receipts as required by §§ 301-11.25, 301-11.306 and 301-52.4(b) of chapter 301. For lump sum househunting trip subsistence reimbursement, you do not need to document your subsistence expenses. For per diem househunting trip subsistence expense reimbursement, you must itemize your lodging expenses and you must provide receipts as required by §§ 301-7.9(b), 301-11.25, 301-11.306 and 301-52.4(b) of chapter 301.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 108, 67 FR 57969, Sept. 13, 2002; FTR Amdt. 2011-01, 76 FR 18337, Apr. 1, 2011]

§ 302-5.16 May I receive an advance of funds for househunting trip expenses?

Your agency may authorize an advance of funds, in accordance with §§ 302-2.23, 302-2.24, and 302-2.25 of this chapter, for your househunting trip expenses. Your agency may not advance you funds in excess of the sum of your anticipated transportation costs and either the maximum per diem allowable under part 302-4 of this chapter for the location and duration of your househunting trip or your lump sum

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househunting trip subsistence expenses payment, whichever applies.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18337, Apr. 1, 2011; FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014]

§ 302-5.17 Am I in a duty status when I perform a househunting trip?

Yes, you are in a duty status when you perform a househunting trip.

§ 302-5.18 May I retain any balance left over from my househunting reimbursement if my lump sum is more than adequate to cover my househunting trip?

Yes, if your lump sum househunting amount is more than adequate to cover your househunting expenses any balance belongs to you.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18337, Apr. 1, 2011]

Subpart B—Agency Responsibilities

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

§ 302-5.100 How should we administer the househunting trip expenses allowance?

You should administer the househunting trip expenses allowance to minimize or avoid its use when other satisfactory and more economical arrangement are available.

§ 302-5.101 What governing policies must we establish for the househunting trip expenses allowance?

You must establish policies and procedures governing:

(a) When you will authorize a househunting trip for an employee;

(b) Who will determine if a househunting trip is appropriate in each situation;

(c) If and when you will authorize the lump sum option for househunting trip subsistence expenses reimbursement;

(d) Who will determine the appropriate duration of a househunting trip for an employee who selects a per diem

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allowance under part 302-4 of this chapter to reimburse househunting trip subsistence expenses; and

(e) Who will determine the mode(s) of transportation to be used.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011]

§ 302-5.102 Under what circumstances may we authorize a househunting trip?

You may authorize a househunting trip on an individual-case basis when the employee has accepted the transfer and the employee's circumstances indicate that a househunting trip actually is needed. You may not authorize a househunting trip when the purpose of the trip is to assist the employee in deciding whether the employee will accept the transfer.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12255, Feb. 16, 2024]

§ 302-5.103 What modes of transportation may we authorize for a househunting trip?

(a) When the new official station is less than 250 miles from the old official station, the required mode of transportation is POV, unless there are reasons for not using a POV that are acceptable to the you (e.g., traveler is physically impaired, does not own or lease a POV, has only one POV which is used for family transportation, or the POV is not roadworthy for such a trip). Reimbursement for POV mileage is at the rate prescribed in § 302-4.300 of this subchapter.

(b) When the new official station is 250 miles or more from the old official station, the preferred mode of transportation is common carrier. However, you may authorize the use of POV for a househunting trip longer than 250 miles, provided you complete a written cost comparison in accordance with § 302-5.14(b).

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

§ 302-5.104 What factors must we consider in determining whether to offer an employee the fixed amount househunting trip subsistence expense reimbursement option?

You must consider the following factors:

(a) *Ease of administration.* Payment of a per diem allowance under part 302-4 of this chapter requires you to review claims for the validity, accuracy, and reasonableness of each expense amount, except for meals and incidental expenses. Lump sum househunting trip subsistence expenses reimbursement is easier to administer because you do not have to review expense amounts.

(b) *Cost considerations.* You must weigh the cost of each reimbursement option on a case-by-case basis.

(c) *Treatment of employees.* The employee is allowed to choose between a per diem allowance under part 302-4 of this chapter and lump sum househunting trip subsistence expenses reimbursement when you offer the lump sum reimbursement method. You therefore should weigh employee morale and productivity considerations against actual cost considerations in determining which method to offer.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated and amended by FTR Amdt. 2011-01, 76 FR 18337, 18338, Apr. 1, 2011]

PART 302-6—ALLOWANCE FOR TEMPORARY QUARTERS SUBSISTENCE EXPENSES

Subpart A—General Rules

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302-6.1 What are “temporary quarters subsistence expenses (TQSE)”?

302-6.2 What is the purpose of the TQSE allowance?

302-6.3 What are “temporary quarters”?

302-6.4 Am I eligible for a TQSE allowance?

302-6.5 Who is not eligible for a TQSE allowance?

302-6.6 Am I eligible for a TQSE allowance if I transfer to or from a foreign area?

302-6.7 Must my agency authorize payment of a TQSE allowance?

302-6.8 Under what circumstances will I receive a TQSE allowance?

302-6.9 Who may occupy temporary quarters at Government expense?

302-6.10 Where may I/we occupy temporary quarters at Government expense?

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- 302-6.11 May my immediate family and I occupy temporary quarters at different locations?
- 302-6.12 How soon may I/we begin occupying temporary quarters at Government expense?
- 302-6.13 What is the latest period for which TQSE reimbursement may begin?
- 302-6.14 When does my authorized period for TQSE reimbursement end?
- 302-6.15 May I and/or my immediate family occupy temporary quarters longer than the period for which I am authorized to claim TQSE reimbursement?
- 302-6.16 May the period for which I am authorized to claim TQSE reimbursement for myself be different from that of my immediate family?
- 302-6.17 What effect do partial days of temporary quarters occupancy have on my authorized period for claiming TQSE reimbursement?
- 302-6.18 How is my TQSE allowance affected if my temporary quarters become my permanent residence quarters?
- 302-6.19 May I receive a TQSE allowance if I am receiving another subsistence expense allowance?
- 302-6.20 May I be reimbursed for transportation expenses incurred while I am occupying temporary quarters?
- 302-6.21 May I be reimbursed for TQSE while occupying my permanent residence quarters at my old official station?
- 302-6.22 What methods may my agency use to reimburse me for TQSE?
- 302-6.23 What is the “applicable per diem rate” under the TQSE reimbursement methods?
- 302-6.24 How may my TQSE reimbursement be affected if I relocate to, or currently occupy, temporary quarters in a Presidentially-Declared Disaster area?
- 302-6.25 Must I document my TQSE to receive reimbursement?
- 302-6.26 May I receive an advance of funds for TQSE?
- 302-6.27 Must I use a Government contractor-issued travel charge card for TQSE?
- 302-6.28 Are temporary quarters lodging taxes and laundry/dry cleaning expenses included in the TQSE amount?
- 302-6.29 How long may I be authorized to claim TQSE reimbursement?
- 302-6.30 May my agency reduce my authorized number of TQSE days if I am authorized a househunting trip?
- 302-6.31 What is a “compelling reason” warranting extension of my authorized period for claiming TQSE-LP or TQSE-AE reimbursement?
- 302-6.32 May I interrupt occupancy of temporary quarters?

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Subpart B—TQSE Methods of Reimbursement

- 302-6.100 What am I paid under the TQSE-LP reimbursement method?
- 302-6.101 What am I paid under the TQSE-AE reimbursement method?
- 302-6.102 What am I paid under the TQSE-LS reimbursement method?
- 302-6.103 May my agency reduce my TQSE allowance below the “maximum allowable amount”?

Subpart C—Agency Responsibilities

- 302-6.200 How should we administer the TQSE allowance?
- 302-6.201 What governing policies must we establish for the TQSE allowance?
- 302-6.202 Under what circumstances may we authorize the TQSE allowance?
- 302-6.203 What factors should we consider in determining whether the TQSE allowance is actually necessary?
- 302-6.204 What factors should we consider in determining what TQSE method(s) to offer an employee?
- 302-6.205 Must we require transferees to sign a statement that TQSE will be incurred?
- 302-6.206 When must we make the TQSE-LS payment to the transferee?
- 302-6.207 What factors should we consider in determining whether quarters are temporary?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, as amended, 3 CFR, 1971-1975 Comp., p. 586.

SOURCE: FTR Case 2022-02; Docket No. GSA-FTR-2022-0012, 89 FR 37978, May 7, 2024, unless otherwise noted.

Subpart A—General Rules

NOTE 1 TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee, unless otherwise noted.

§ 302-6.1 What are “temporary quarters subsistence expenses (TQSE)”?

Temporary quarters subsistence expenses or *TQSE* are subsistence expenses incurred by an employee and/or the employee’s immediate family while occupying temporary quarters. TQSE does not include transportation expenses incurred during occupancy of temporary quarters (see § 302-6.20).

§ 302-6.2 What is the purpose of the TQSE allowance?

The TQSE allowance is intended to reimburse an employee reasonably and

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equitably for subsistence expenses incurred when it is necessary to occupy temporary quarters incident to an official relocation or temporary change of station.

§ 302-6.3 What are “temporary quarters”?

The term “temporary quarters” refers to lodging obtained for the purpose of temporary occupancy from a private or commercial source incident to an official relocation or temporary change of station.

§ 302-6.4 Am I eligible for a TQSE allowance?

You are eligible for a TQSE allowance if you are an employee who is authorized to transfer to a new official station, including upon assignment to a temporary official station (see FTR 302-3.413(b)) and permanent assignment to a temporary official station (see FTR 302-3.427(e)); and

(a) Your new official station is located within the United States; and

(b) Your old and new official stations are at least 50 miles apart (as measured by map distance) via a usually traveled surface route; and

(c) Your new official station meets the 50-mile distance test (see § 302-2.6(a)).

§ 302-6.5 Who is not eligible for a TQSE allowance?

(a) New appointees;

(b) Employees assigned under the Government Employees Training Act (5 U.S.C. 4109);

(c) Senior Executive Service (SES) employees making their last move home for the purpose of separation from Government service;

(d) Employees returning from an overseas assignment for the purpose of separation from Government service; and

(e) Employees who were granted a waiver to the 50-mile distance test under § 302-2.6(b).

§ 302-6.6 Am I eligible for a TQSE allowance if I transfer to or from a foreign area?

(a) You may not receive a TQSE allowance under this part when you transfer to a foreign area. However,

you may qualify for a comparable allowance under the Department of State Standardized Regulations (DSSR) (Government Civilians, Foreign Areas) (see § 302-3.101 of this chapter).

(b) You may receive a TQSE allowance under this part when you transfer from a foreign area and occupy temporary quarters in the United States. You may also be authorized a comparable allowance, prescribed by the Department of State, at the foreign area preceding final departure subsequent to the necessary vacating of residence quarters (see § 302-3.101 of this chapter).

§ 302-6.7 Must my agency authorize payment of a TQSE allowance?

No, TQSE is a discretionary allowance. Your agency determines whether it is in the Government’s interest to pay TQSE.

§ 302-6.8 Under what circumstances will I receive a TQSE allowance?

You will receive a TQSE allowance if:

(a) Your agency authorizes it before you occupy the temporary quarters;

(b) Your relocation authorization specifies the TQSE method and the number of days allowed for you to receive TQSE;

(c) You have signed a service agreement; and

(d) You meet any additional conditions your agency has established.

§ 302-6.9 Who may occupy temporary quarters at Government expense?

Only you and/or your immediate family, as annotated on the relocation authorization, may occupy temporary quarters at Government expense.

§ 302-6.10 Where may I/we occupy temporary quarters at Government expense?

You and/or your immediate family may occupy temporary quarters in the United States at Government expense within reasonable proximity (approximately 50 miles) of the geographical area of your old and/or new official stations. Neither you nor your immediate family may be reimbursed for occupying temporary quarters at any other

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location, unless justified by special circumstances (*e.g.*, the temporary quarters location is subject to a Presidentially-Declared Disaster) that are reasonably related to your transfer.

§ 302-6.11 May my immediate family and I occupy temporary quarters at different locations?

Yes. Under various circumstances, you and your immediate family may need to occupy temporary quarters at different locations (*e.g.*, if you must report to the new official station while the immediate family delays the relocation to have family members complete the school year) (see § 302-6.16 regarding concurrent TQSE).

§ 302-6.12 How soon may I/we begin occupying temporary quarters at Government expense?

You may begin occupying temporary quarters at Government expense after your agency has authorized you to receive a TQSE allowance and you have signed a service agreement.

§ 302-6.13 What is the latest period for which TQSE reimbursement may begin?

The period must begin before the maximum time for completing all aspects of your relocation under § 302-2.9.

§ 302-6.14 When does my authorized period for TQSE reimbursement end?

The period for TQSE reimbursement ends at midnight on either the day before you and/or any member of your immediate family occupies permanent residence quarters (even if some, but not all household goods have been delivered such that the residence is suitable for permanent occupancy), or the day your authorized period for TQSE reimbursement expires, whichever occurs first. (See § 302-6.207 for details.)

§ 302-6.15 May I and/or my immediate family occupy temporary quarters longer than the period for which I am authorized to claim TQSE reimbursement?

Yes, but you will not be reimbursed for any of the expenses you incur during the unauthorized period.

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§ 302-6.16 May the period for which I am authorized to claim TQSE reimbursement for myself be different from that of my immediate family?

No, the eligibility period for which you are authorized to claim TQSE reimbursement for yourself and for each member of your immediate family must run concurrently.

§ 302-6.17 What effect do partial days of temporary quarters occupancy have on my authorized period for claiming TQSE reimbursement?

Occupancy of temporary quarters is based on calendar days and partial days are counted as full days of TQSE. You may not receive reimbursement under both TQSE allowance and another subsistence expenses allowance within the same day, with one exception. If you claim TQSE reimbursement on the same day that official travel en route to your new official station ends, your per diem will be computed under applicable partial day rules, and you also may be reimbursed for actual TQSE you incur after 6 p.m. of that day.

§ 302-6.18 How is my TQSE allowance affected if my temporary quarters become my permanent residence quarters?

If your temporary quarters become your permanent residence quarters, you may receive a TQSE allowance only if you show in a manner satisfactory to your agency that you initially intended to occupy the quarters temporarily. You will not be entitled to TQSE once your agency determines that your temporary quarters are your permanent residence. (See § 302-6.207 for details.)

§ 302-6.19 May I receive a TQSE allowance if I am receiving another subsistence expenses allowance?

No, unless your immediate family is claiming TQSE and you are performing separate official TDY travel, or you receive a cost-of-living allowance payable under 5 U.S.C. 5941 in addition to a TQSE allowance. (See § 302-6.17 for partial days for en route travel days.)

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§ 302-6.20 May I be reimbursed for transportation expenses incurred while I am occupying temporary quarters?

Transportation expenses incurred in the vicinity of the temporary quarters, such as rental car or mileage for commuting to/from work, parking, and bus or mass transit, etc., are not TQSE expenses, and therefore, there is no authority to pay such expenses under TQSE.

§ 302-6.21 May I be reimbursed for TQSE while occupying my permanent residence quarters at my old official station?

Your agency may authorize TQSE for a reasonable time when your residence at your old official station becomes temporary and no longer suitable for permanent residence (*e.g.*, household goods have been shipped and are unavailable to you and your immediate family).

§ 302-6.22 What methods may my agency use to reimburse me for TQSE?

(a) Your agency may use one of the following TQSE methods:

- (1) TQSE—Lodgings-Plus (TQSE-LP);
- (2) TQSE—Actual Expense (TQSE-AE); or
- (3) TQSE—Lump Sum (TQSE-LS).

(b) Your agency will reimburse you for TQSE under the “lodgings-plus” method unless it offers you one or more of the alternate methods. If your agency makes multiple methods available to you, you may select the one you prefer; however, once your travel has begun, the authorized TQSE method may not be changed.

§ 302-6.23 What is the “applicable per diem rate” under the TQSE reimbursement methods?

The “applicable per diem rate” is the rate in effect for the locality at the old or new official station or combination thereof, wherever temporary quarters will be occupied. The applicable per diem rate could be the standard CONUS, CONUS non-standard area (NSA), or OCONUS non-foreign locality per diem rate as determined by GSA or the Department of Defense.

§ 302-6.24 How may my TQSE reimbursement be affected if I relocate to, or currently occupy, temporary quarters in a Presidentially-Declared Disaster area?

Your agency should consider delaying all non-essential relocations to Presidentially-Declared Disaster areas because the ability to secure temporary quarters lodgings in those areas may be compromised. If relocation cannot be delayed, or if you are already occupying temporary quarters that have been affected by the disaster in a Presidentially-Declared Disaster area, for temporary quarters located within CONUS your agency may:

(a) Authorize you to occupy temporary quarters outside of the proximity requirements at § 302-6.10; and

(b) Authorize TQSE at the applicable locality per diem allowance under FTR §§ 301-11.100 through 301-11.102 of this subtitle or authorize actual expenses on an individual basis under FTR §§ 301-11.300 through 301-11.306 of this subtitle not to exceed 300 percent of the applicable per diem in accordance with § 301-11.303 of this subtitle; or

(c) Issue a blanket actual expense authorization for official relocation travel performed on or after the date of the Presidentially-Declared Disaster.

(d) The authorizations in paragraphs (a), (b), and (c) of this section must apply to a specific Presidential Disaster Declaration, and must end on the expiration date of the Declaration, or one year from the date the Declaration is issued, whichever is sooner. The maximum limit of 120 consecutive days that TQSE may be authorized is statutorily based and remains in effect in accordance with FTR § 302-6.29(a). A blanket authorization issued under this section shall not apply to any travel performed pursuant to chapter 301 of this subtitle and does not permit an agency to change the TQSE method authorized once the travel has begun. See § 302-6.22(b).

§ 302-6.25 Must I document my TQSE to receive reimbursement?

(a) *TQSE-LP method.* You must file a voucher and provide documentation for your temporary quarters lodging expenses, lodging taxes, and other subsistence expenses over \$75. There is no

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requirement to document meals and incidental expenses.

(b) *TQSE-AE method*. You must file a voucher and document all temporary quarters lodging, lodging taxes, meals, and other subsistence expenses over \$75.

(c) *TQSE-LS method*. You are not required to document your subsistence expenses or file a voucher. However, your agency will require you to sign a statement or other document, and provide proof that you actually occupied temporary quarters, even if not for the full length of time on which the lump sum calculation was based. In the absence of sufficient proof of temporary quarters occupancy, your agency may demand repayment of the TQSE-LS payment in accordance with § 302-6.205.

§ 302-6.26 May I receive an advance of funds for TQSE?

(a) *TQSE-LP and TQSE-AE methods*. You may receive an advance of funds if authorized in accordance with your agency policy and § 302-2.24 of this chapter. Your agency may advance the amount of funds necessary to cover your estimated TQSE expenses for up to 30 days. Your agency may subsequently advance additional funds for periods up to 30 days.

(b) *TQSE-LS method*. You will not receive an advance of funds as your agency will offer a one-time lump sum payment as close as is reasonably possible to the time you will begin occupancy of temporary quarters; no additional payments will be authorized. If your TQSE-LS payment is more than adequate to cover your actual TQSE expenses, any balance belongs to you (*e.g.*, your agency authorizes and you accept a lump sum payment for 15 days of TQSE and you vacate temporary quarters after 10 days, you would retain the remaining balance for the 5 days of TQSE not incurred).

§ 302-6.27 Must I use a Government contractor-issued travel charge card for TQSE?

Yes, you must use the Government contractor-issued travel charge card as the method of payment for all official relocation expenses, including TQSE, unless exempted under part 301-51 of this subtitle.

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§ 302-6.28 Are temporary quarters lodging taxes and laundry/dry cleaning expenses included in the TQSE amount?

Temporary quarters lodging taxes are not included in your daily temporary quarters lodging rate and may be documented as a separate TQSE-LP or TQSE-AE miscellaneous expense. Lodging taxes for TQSE-LS are included in your overall lump sum amount. Laundry/dry cleaning expenses are included in your incidental portion of the daily M&IE allowance and are not separately reimbursed.

§ 302-6.29 How long may I be authorized to claim TQSE reimbursement?

(a) *TQSE-LP and TQSE-AE methods*. Your agency may initially authorize you to claim expenses in increments of 30 days or less, not to exceed 60 consecutive days. Your agency may authorize an extension of up to 60 additional consecutive days, for a maximum total of 120 consecutive days, if your agency determines that there is a compelling reason for you to continue occupying temporary quarters.

(b) *TQSE-LS method*. If your agency offers, and you select TQSE-LS, your agency may authorize a lump sum for each day authorized up to a maximum of 30 consecutive days of TQSE; no extensions are allowed under the lump sum payment method. You will not receive additional TQSE reimbursement if the lump sum payment is not adequate to cover your actual TQSE.

§ 302-6.30 May my agency reduce my authorized number of TQSE days if I am authorized a househunting trip?

Your agency may reduce the total number of days you are authorized for TQSE by the number of househunting days (*e.g.*, instead of authorizing 60 days of TQSE your agency can authorize 50 days to account for your 10-day househunting trip); however, the percentage multiplier used for calculating TQSE may not be reduced based on the number of days used for a househunting trip.

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§ 302-6.31 What is a “compelling reason” warranting extension of my authorized period for claiming TQSE-LP or TQSE-AE reimbursement?

A “compelling reason” is an event that is beyond your control and is acceptable to your agency. Examples include, but are not limited to:

(a) Delivery of your household goods to your new residence is delayed due to availability of service providers, pandemics, strikes, customs clearance, hazardous weather, fires, floods or other acts of God, or similar events.

(b) You cannot occupy your new permanent residence because of unanticipated problems (*e.g.*, delay in settlement on the new residence, or short-term delay in construction of the residence).

(c) You are unable to locate a permanent residence that is adequate for your family’s needs because of housing conditions at your new official station.

(d) Sudden illness, injury, your death or the death of your immediate family member.

§ 302-6.32 May I interrupt occupancy of temporary quarters?

Yes, your authorized period for claiming TQSE-LP and TQSE-AE reimbursement is measured on consecutive days, and once begun, normally continues to run whether or not you continue to occupy temporary quarters. However, you may interrupt your authorized period for claiming reimbursement in the following instances:

(a) For the time allowed for official travel en route between the old and new official stations;

(b) For circumstances attributable to official necessity such as an intervening temporary duty assignment or military duty; or

(c) For a non-official necessary interruption such as hospitalization, approved sick leave, or other reasons beyond your control and acceptable to your agency.

Subpart B—TQSE Methods of Reimbursement

§ 302-6.100 What am I paid under the TQSE-LP reimbursement method?

Your agency will pay your actual daily temporary quarters lodging cost and a daily M&IE allowance not to exceed the single maximum lodging amount and the single maximum M&IE amount for the applicable per diem rate (see § 302-6.23) for the locality at the old or new official station or combination thereof, wherever temporary quarters will be occupied. Your TQSE expenses must be reasonable and if expenses exceed the maximum allowable amount, you will not be reimbursed for more than the maximum allowable amount. The “maximum allowable amount” is the “maximum daily amount” multiplied by the number of days you actually incur TQSE not to exceed the number of days authorized, taking into account that the rates change after 30 days in temporary quarters. The “maximum daily amount” (see Note 1 to § 302-6.100) is determined by adding the rates for you and each member of your immediate family authorized to occupy temporary quarters:

(a) For the first 30 days of temporary quarters:

(1) You and/or your unaccompanied spouse or domestic partner (see Note 2 to § 302-6.100) may receive 100 percent of the temporary quarters lodging portion of the applicable per diem rate and 100 percent of the M&IE portion of the applicable per diem rate.

(2) Your accompanied spouse, domestic partner, or a member of your immediate family who is age 12 or older may receive 50 percent of the temporary quarters lodging portion of the applicable per diem rate and 50 percent of the M&IE portion of the applicable per diem rate.

(3) A member of your immediate family who is under age 12 may receive 40 percent of the temporary quarters lodging portion of the applicable per diem rate and 40 percent of the M&IE portion of the applicable per diem rate.

(b) For the second 30 days of temporary quarters:

(1) You and/or your unaccompanied spouse or domestic partner (see Note 2

to § 302-6.100) may receive 75 percent of the temporary quarters lodging portion of the applicable per diem rate and 75 percent of the M&IE portion of the applicable per diem rate.

(2) Your accompanied spouse, domestic partner, or a member of your immediate family who is age 12 or older may receive 45 percent of the temporary quarters lodging portion of the applicable per diem rate and 45 percent of the M&IE portion of the applicable per diem rate.

(3) A member of your immediate family who is under age 12 may receive 35 percent of the temporary quarters lodging portion of the applicable per diem rate and 35 percent of the M&IE portion of the applicable per diem rate.

(c) For any additional authorized days of temporary quarters:

(1) You and/or your unaccompanied spouse or domestic partner (see Note 2 to § 302-6.100) may receive 55 percent of the temporary quarters lodging portion of the applicable per diem rate and 55 percent of the M&IE portion of the applicable per diem rate.

(2) Your accompanied spouse, domestic partner, or a member of your immediate family who is age 12 or older may receive 40 percent of the temporary quarters lodging portion of the applicable per diem rate and 40 percent of the M&IE portion of the applicable per diem rate.

(3) A member of your immediate family who is under age 12 may receive 30 percent of the temporary quarters lodging portion of the applicable per diem rate and 30 percent of the M&IE portion of the applicable per diem rate.

NOTE 1 TO § 302-6.100: Temporary quarters lodging and M&IE remain as separate maximum amounts for purposes of calculating TQSE-LP. Examples of TQSE calculations are published in an FTR bulletin at <https://gsa.gov/ftrbulletins>.

NOTE 2 TO § 302-6.100: That is, when your spouse or domestic partner necessarily occupies temporary quarters in lieu of yourself or in a location separate from you.

§ 302-6.101 What am I paid under the TQSE-AE reimbursement method?

Your agency will pay your actual TQSE incurred, provided the expenses are reasonable and if expenses exceed the maximum allowable amount, you will not be reimbursed for more than

the maximum allowable amount. The “maximum allowable amount” is the “maximum daily amount” multiplied by the number of days you actually incur TQSE not to exceed the number of days authorized, taking into account that the rates change after 30 days in temporary quarters. The “maximum daily amount” (see Note 1 to § 302-6.101) is determined by using the applicable per diem rate (see § 302-6.23) for the locality at the old or new official station or combination thereof, wherever temporary quarters will be occupied, and adding the rates for you and each member of your immediate family authorized to occupy temporary quarters:

(a) For the first 30 days of temporary quarters:

(1) You and/or your unaccompanied spouse or domestic partner (see Note 2 to § 302-6.101) may receive 100 percent of the applicable per diem rate.

(2) Your accompanied spouse, domestic partner, or a member of your immediate family who is age 12 or older may receive 50 percent of the applicable per diem rate.

(3) A member of your immediate family who is under age 12 may receive 40 percent of the applicable per diem rate.

(b) For the second 30 days of temporary quarters:

(1) You and/or your unaccompanied spouse or domestic partner (see Note 2 to § 302-6.101) may receive 75 percent of the applicable per diem rate.

(2) Your accompanied spouse, domestic partner, or a member of your immediate family who is age 12 or older may receive 45 percent of the applicable per diem rate.

(3) A member of your immediate family who is under age 12 may receive 35 percent of the applicable per diem rate.

(c) For any additional days of temporary quarters:

(1) You and/or your unaccompanied spouse or domestic partner (see Note 2 to § 302-6.101) may receive 55 percent of the applicable per diem rate.

(2) Your accompanied spouse, domestic partner, or a member of your immediate family who is age 12 or older may receive 40 percent of the applicable per diem rate.

(3) A member of your immediate family who is under age 12 may receive 30 percent of the applicable per diem rate.

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NOTE 1 TO §302-6.101: Under TQSE-AE, separate amounts for temporary quarters lodging and M&IE may be combined to produce a single maximum daily amount to allow some of the M&IE rate to offset the lodging cost. Examples of TQSE calculations are published in an FTR bulletin at <https://gsa.gov/ftrbulletins>.

NOTE 2 TO §302-6.101: That is, when your spouse or domestic partner necessarily occupies temporary quarters in lieu of yourself or in a location separate from you.

§ 302-6.102 What am I paid under the TQSE-LS reimbursement method?

(a) For you or your unaccompanied spouse or domestic partner (see Note 1 to §302-6.102), if you are receiving a lump sum for TQSE, multiply the number of days (up to 30 days) your agency authorizes TQSE-LS by 75 percent of the applicable per diem rate (see §302-6.23) for the locality at the old or new official station or combination thereof, wherever temporary quarters will be occupied.

(b) For each member of your immediate family (excluding your unaccompanied spouse or domestic partner), multiply the same number of days by 25 percent of the same per diem rate, as referenced in paragraph (a) of this section.

(c) Your lump sum payment will be the sum of the calculations in paragraphs (a) and (b) of this section.

NOTE 1 TO §302-6.102: That is, when your spouse or domestic partner necessarily occupies temporary quarters in lieu of yourself or in a location separate from you. Examples of TQSE calculations are published in an FTR bulletin at <https://gsa.gov/ftrbulletins>.

§ 302-6.103 May my agency reduce my TQSE allowance below the “maximum allowable amount”?

Yes, if the estimated daily amount of your TQSE is determined in advance to be lower than the maximum daily amount, your agency may reduce the maximum allowable amount to your expected expenses provided the new applicable amount is annotated on the relocation authorization before you occupy temporary quarters. However, see §302-6.30 regarding househunting trips.

Subpart C—Agency Responsibilities

NOTE 1 TO SUBPART C: Use of pronouns “we”, “you”, and their variants throughout this subpart refers to the agency.

§ 302-6.200 How should we administer the TQSE allowance?

Temporary quarters should be authorized only if, and only for as long as necessary until the employee and the employee’s immediate family can move into permanent residence quarters. You must administer the TQSE allowance to minimize or avoid other relocation expenses.

§ 302-6.201 What governing policies must we establish for the TQSE allowance?

You must establish policies and procedures governing:

(a) When you will authorize temporary quarters for employees;

(b) Who will determine if temporary quarters is appropriate in each situation;

(c) What method of TQSE will be authorized;

(d) Who will determine the appropriate period of time for which TQSE reimbursement will be authorized, including approval of extensions and interruptions of temporary quarters occupancy;

(e) Who will determine whether quarters were indeed temporary; and

(f) Who will determine, and in what instances, to issue the authorizations at §302-6.24, including a blanket authorization for actual expenses.

§ 302-6.202 Under what circumstances may we authorize the TQSE allowance?

You may authorize a TQSE allowance on an individual-case basis when use of temporary quarters is justified in connection with an employee’s transfer to a new official station, including upon assignment to a temporary official station and permanent assignment to a temporary official station. You may not authorize a TQSE allowance for vacation purposes or other reasons unrelated to the transfer.

§ 302-6.203 What factors should we consider in determining whether the TQSE allowance is actually necessary?

The factors you should consider include:

(a) The length of time the employee should reasonably be expected to occupy their residence at the old official station before reporting for duty at the new official station. An employee and the employee's immediate family should continue to occupy the residence at the old official station for as long as practicable to avoid the necessity for temporary quarters.

(b) The existence of less expensive alternatives. If a less expensive alternative to the TQSE allowance exists that will enable the employee to find permanent quarters at the new official station, you should consider such an alternative. For example, authorize a househunting trip instead of temporary quarters if it would cost less overall.

(c) The existence of other opportunities to arrange for permanent quarters. Consider whether the employee had adequate opportunity to arrange for permanent quarters. For example, you should not authorize temporary quarters if the employee had adequate opportunity during an extended temporary duty assignment or long-term temporary change of station that became permanent, to arrange for permanent quarters.

§ 302-6.204 What factors should we consider in determining what TQSE method(s) to offer an employee?

When determining what TQSE method(s) to offer an employee the following factors should be considered:

(a) *Ease of administration.* You should consider the administrative requirements for each method of TQSE. Factors such as obtaining and reviewing receipts to verify validity, accuracy, and reasonableness of each expense carry an administrative burden to the employee, their immediate family, and you.

(b) *Cost consideration.* You should weigh the cost of each alternative. TQSE-LP and TQSE-AE reimbursement may extend up to 120 days, while the TQSE-LS payment is limited to a maximum of 30 days.

(c) *Treatment of employee.* The employee will be reimbursed for TQSE under the "lodgings-plus" method unless you offer one or more of the alternate methods. If you make all methods available to the employee, the employee is allowed to select any one of the methods. You should therefore consider employee morale and productivity against actual cost in determining which method(s) to offer.

§ 302-6.205 Must we require transferees to sign a statement that TQSE will be incurred?

(a) Transferees authorized TQSE-LP or TQSE-AE are not required to sign a statement asserting that they will occupy temporary quarters since they must document temporary quarters lodging expenses.

(b) Transferees electing the TQSE-LS payment option if offered by you, must sign a statement, which should be included as part of the service agreement, asserting that they will occupy temporary quarters and will incur TQSE. If a lump sum amount was paid, and if no TQSE are incurred, the transferee must return all monies received for the TQSE-LS payment to the agency.

§ 302-6.206 When must we make the TQSE-LS payment to the transferee?

You must pay the transferee the TQSE-LS payment before the occupancy of temporary quarters begins. You should make the TQSE-LS payment as close as is reasonably possible to the time that the transferee will begin occupancy of temporary quarters.

§ 302-6.207 What factors should we consider in determining whether quarters are temporary?

In determining whether quarters are "temporary", you should consider factors such as reasonable time when the employee's residence at the old official station becomes temporary and no longer suitable for permanent residence (*e.g.*, household goods have been shipped and are unavailable to the employee and their immediate family), the duration of the lease, movement of household goods into the quarters, the

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type of quarters, the employee's expressions of intent, attempts to secure a permanent dwelling, and the length of time the employee occupies the quarters.

SUBCHAPTER D—TRANSPORTATION AND STORAGE OF PROPERTY

PART 302-7—TRANSPORTATION AND TEMPORARY STORAGE OF HOUSEHOLD GOODS, PROFESSIONAL BOOKS, PAPERS, AND EQUIPMENT, (PBP&E) AND BAGGAGE ALLOWANCE

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- 302-7.2 What is the maximum weight of HHG that may be transported or stored at Government expense?
- 302-7.3 May HHG be transported or stored in more than one lot?
- 302-7.4 Who pays for shipping professional books, papers, and equipment (PBP&E)?
- 302-7.5 What happens if the HHG shipment includes PBP&E, and it might exceed, or did exceed, the 18,000 pounds net weight allowance?
- 302-7.6 What are the authorized origin and destination points for the transportation of HHG and PBP&E?
- 302-7.7 May the origin and destination points be other than that prescribed in §302-7.6?
- 302-7.8 At what location can CONUS-to-CONUS or OCONUS-to-CONUS HHG shipments be temporarily stored?
- 302-7.9 What are the time limits for the temporary storage of authorized HHG shipments?
- 302-7.10 What are the reasons that would justify the additional storage beyond the initial 60 days CONUS and 90 days OCONUS limits?
- 302-7.11 Is property acquired en route eligible for transportation at Government expense?
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- 302-7.13 What are the various methods of shipping HHG and how is the weight determined for each type of shipment?
- 302-7.14 What methods of transporting and paying for the movement of HHG, PBP&E and temporary storage are authorized?
- 302-7.15 Are there any disadvantages to using the commuted rate method for transporting HHG, PBP&E and temporary storage?
- 302-7.16 Must I use the methods selected by my agency for transportation and temporary storage of my HHG and PBP&E?

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302-7.20 Should I include items that are irreplaceable or of extremely high monetary or sentimental value in my HHG shipment?

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302-7.104 What documentation must be provided for reimbursement?

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goods and services payable at Government expense?

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- 302-7.300 When may I be authorized an unaccompanied air baggage (UAB) shipment?
- 302-7.301 Is my UAB shipment in addition to the 18,000 pounds net weight of the HHG weight allowance?
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- 302-7.303 When may my agency authorize the shipment of UAB by expedited means?
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- 302-7.400 What policies and procedures must we establish for this subpart?
- 302-7.401 What method of transportation and payment should we authorize for shipment and temporary storage of HHG?
- 302-7.402 What method of transportation and payment should we authorize for shipment of PBP&E and UAB?
- 302-7.403 What guidelines must we follow when authorizing transportation of PBP&E as an administrative expense?
- 302-7.404 Are separate weight certificates required when HHG are shipped under the actual expense method and PBP&E are shipped as an administrative expense in the same lot?
- 302-7.405 How must we arrange and pay for transportation of HHG and UAB, if we have authorized actual expense for transportation?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, as amended, 3 CFR, 1971-1975 Comp., p. 586.

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—General Rules

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee, unless otherwise noted.

§ 302-7.1 Who is eligible for the transportation and temporary storage of household goods (HHG) at Government expense?

The following are eligible for the transportation and temporary storage of household goods (HHG) at Government expense when a relocation has been determined to be in the interest of the Government:

(a) An employee transferred between official stations, within or outside the continental United States (CONUS);

(b) A new appointee to their first official station within or outside the CONUS;

(c) An employee being returned to CONUS for separation from an outside CONUS assignment, after completion of an agreed upon period of services;

(d) An SES employee authorized last move home benefits under §§ 302-3.304 through 302-3.315 of this chapter;

(e) An employee authorized a temporary change of station (TCS).

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2010-07, 75 FR 72968, Nov. 29, 2010; FTR Amdt. 2011-01, 76 FR 18339, Apr. 1, 2011; FTR Case 2022-05, 89 FR 12255, Feb. 16, 2024]

§ 302-7.2 What is the maximum weight of HHG that may be transported or stored at Government expense?

(a) The maximum weight allowance of HHG that may be shipped or stored at Government expense is 18,000 pounds net weight. For uncrated or van line shipments, a 2,000 pound allowance is added to the 18,000 pounds net weight allowance to cover packing materials for the shipment. In no case may a shipment weigh over 20,000 gross pounds (the 18,000 pounds net weight of the uncrated HHG plus the 2,000 pound allowance for packing materials). The relocating employee is responsible for reimbursing the Government for all costs incurred if the shipment is overweight. For determining the weight of crated shipments, containerized shipments, and constructive weight for other types of household good shipments, please see the chart in § 302-7.13.

(b) An agency may establish a lower net weight allowance and a lower allowance for packing materials in special circumstances, such as transferring an employee into government-furnished quarters.

[FTR Amdt. 2011-01, 76 FR 18339, Apr. 1, 2011]

§ 302-7.3 May HHG be transported or stored in more than one lot?

Household goods may be transported and stored in multiple lots, however, your maximum HHG weight allowance is based upon shipping and storing all HHG as one lot.

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§ 302-7.4 Who pays for shipping professional books, papers, and equipment (PBP&E)?

The agency may pay for shipping PBP&E as a discretionary item. When authorized, shipping PBP&E is considered an administrative cost to the agency. However, for ease of administration in calculating this allowance, PBP&E should be included as part of the HHG shipment, if possible. That is, if the net weight of the HHG plus the PBP&E is less than 18,000 pounds, the agency should ship the items together and pay for the HHG shipment in one payment.

[FTR Amdt. 2011-01, 76 FR 18339, Apr. 1, 2011]

§ 302-7.5 What happens if the HHG shipment includes PBP&E, and it might exceed, or did exceed, the 18,000 pounds net weight allowance?

(a) Separate the PBP&E and have the HHG carrier estimate the weight of the PBP&E before the HHG shipment is picked up. Subtract 110 percent of the estimated PBP&E weight (to adjust for packing materials) from the estimated gross weight as shown on the shipping documents (*i.e.*, net weight minus the PBP&E minus 10 percent of the PBP&E). If the result is more than the 18,000 pounds net weight allowance, then the shipment exceeds the net weight allowance.

(b) If you did not discover that the HHG shipment exceeded the net weight allowance in advance, and if you did not weigh or estimate the PBP&E before shipping it, then weigh the PBP&E before it is delivered. Determine if the shipment exceeds the net weight allowance by applying the formula in paragraph (a) of this section.

(c) If the calculation in paragraph (a) of this section shows that the shipment does not exceed the net weight allowance, then the agency may transport and pay for shipping the PBP&E plus packing materials with the household goods.

(d) However, if the calculation in paragraph (a) of this section shows that the shipment may exceed the net weight allowance, and if the employee was authorized PBP&E, then the employee must pay for shipping all weight that exceeds the net weight allowance

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for their HHG, minus the PBP&E and packing materials for both. The agency may then pay for shipping the PBP&E as an administrative expense.

(e) The agency may require reasonable documentation of the items requesting to be shipped as PBP&E and the weight of the PBP&E.

[FTR Amdt. 2011-01, 76 FR 18339, Apr. 1, 2011]

§ 302-7.6 What are the authorized origin and destination points for the transportation of HHG and PBP&E?

The authorized origin and destination points for the transportation of HHG and PBP&E vary by category of employee and are listed in the following table:

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| Category of employee | Authorized origin/destination |
|---|---|
| (a) Employee transferred between official stations. | Between the old and new official stations (including to/from extended storage location when authorized). |
| (b) New appointee | From place of actual residence to new official station (including to location of extended storage when authorized). |
| (c) Employee returning from outside CONUS assignment for separation from Government service. | Last official station and extended storage location, when authorized, to place of actual residence. |
| (d) Employee authorized separation travel at Government expense to actual residence but retiring at the OCONUS official station or an alternate location. | From any location, including actual residence and extended storage location to any other location (including the OCONUS official station), not to exceed the constructive transportation cost from the official station and extended storage location (respectively) to the actual residence. |
| (e) SES last move home benefits. | From the last official station and extended storage location, when authorized, to the place of selection. |
| (f) Temporary change of official station (TCS). | From the current official station to the TCS location and return (includes to and from extended storage location when authorized). |

[FTR Amdt. 2011-01, 76 FR 18339, Apr. 1, 2011]

§ 302-7.7 May the origin and destination points be other than that prescribed in § 302-7.6?

Yes, shipments may originate or terminate at any location; however, your reimbursement is limited to the cost of transporting the property in one lot

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from the authorized origin to the authorized destination.

§ 302-7.8 At what location can CONUS-to-CONUS or OCONUS-to-CONUS HHG shipments be temporarily stored?

Your HHG may be placed in temporary storage at origin, in transit, at destination, or any combination thereof upon agency approval.

[FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.9 What are the time limits for the temporary storage of authorized HHG shipments?

(a) *For CONUS to CONUS shipments.* The initial period of temporary storage at Government expense may not exceed 60 days. You may request additional time, up to a maximum of 90 days, and you must make such a request prior to the expiration of the original 60 days. This extension must be approved by the agency official designated for such requests. Under no circumstances may temporary storage at Government expense for CONUS to CONUS shipments exceed a total of 150 days.

(b) *For shipments that include an OCONUS origin or destination.* The initial period of temporary storage at Government expense may not exceed 90 days. You may request additional time, up to a maximum of 90 days, and you must make such a request prior to the expiration of the original 90 days. This extension must be approved by the agency official designated for such requests. Under no circumstances may temporary storage for shipments at Government expense that include an OCONUS origin or destination exceed a total of 180 days.

[FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.10 What are the reasons that would justify the additional storage beyond the initial 60 days CONUS and 90 days OCONUS limits?

Reasons for justifying temporary storage beyond the initial limit include, but are not limited to:

- (a) An intervening temporary duty or long-term training assignment;
- (b) Non-availability of suitable housing;
- (c) Completion of residence under construction;
- (d) Serious illness of employee or illness or death of a dependent; or
- (e) Strikes, acts of God, or other circumstances beyond the control of the employee.

[FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.11 Is property acquired en route eligible for transportation at Government expense?

No, property acquired en route will not be eligible for transportation at Government expense.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Re-designated by FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.12 What is the Government's liability for loss or damage to HHG?

The Government's liability for loss or damage to HHG is determined by your agency under title 31 U.S.C. 3721-3723 and agency implementing rules and regulations issued pursuant to the law.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Re-designated by FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.13 What are the various methods of shipping HHG and how is the weight determined for each type of shipment?

HHG should be shipped by the most economical method available. The various methods of shipment and weight calculations include the following:

| Method of shipment | How weight of shipment is determined |
|---|--|
| (a) Uncrated (shipped in HHG movers van or similar conveyance). | An allowance of up to 2,000 pounds, exclusive of the 18,000 pounds net weight of HHG shipment, is used for the packing weight covering barrels, boxes, cartons, and similar material but does not include pads, chains, dollies and other equipment to load and secure the shipment. |

| Method of shipment | How weight of shipment is determined |
|---|---|
| (b) Crated shipments | When crated the net weight will not include the weight of the crating material. The net weight will be computed as being 60 percent of the gross weight. However, if the net weight computed in this manner exceeds the applicable weight limitation and if it is determined that, for reasons beyond the employee's control, unusually heavy crating and packing materials were necessarily used, the net weight may be computed at less than 60 percent of the gross weight. |
| (c) Containerized shipments (Special containers designed, e.g., lift vans, CONEX transporters, HHG shipping boxes, for repeated use). | When the known tare weight does not include the weight of interior bracing and padding materials but only the weight of the container, the net weight will be 85 percent of the gross weight less the weight of the container. If the known tare weight includes such material, so that the net weight is the same as it would be for uncrated shipments in interstate commerce, the net weight will not be subject to reduction. |
| (d) Constructive weight | If adequate scales are not available at origin, en route or at destination, a constructive weight based on 7 pounds per cubic foot of properly loaded van space may be used. Such weight may be used for a part-load when its weight could not be obtained, without first unloading it or other part-loads being carried in the same vehicle or when the HHG are not weighed because the carrier's charges for local or metropolitan area moves are properly computed on the basis other than weight or volume of the shipment (as when payment is based on an hourly rate and distance involved). In such instances a statement from the carrier showing the properly loaded van space required for the shipment should be obtained with respect to proof of entitlement to a commuted rate payment when net weight cannot be shown. |

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated and amended by FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.14 What methods of transporting and paying for the movement of HHG, PBP&E and temporary storage are authorized?

There are two authorized methods of transporting and paying for the movement of HHG, PBP&E and temporary storage. Your agency will determine which of the following methods will be authorized.

(a) *Commuted rate system.* Under the commuted rate system you assume total responsibility for arranging and paying for, at least the following services: packing/unpacking, crating/uncrating, pickup/delivery, weighing, line-haul, drayage, and temporary storage of your HHG and PBP&E with a commercial HHG carrier or by renting self drive equipment for a do-it-yourself move. When any PBP&E is transported as an administrative expense of your agency, all arrangements (e.g., packing/unpacking, pickup/delivery, weighing, temporary storage, etc.) will be handled and paid for by your agency.

(b) *Actual expense method.* Under the actual expense method, your agency assumes the responsibility for arranging and paying for all aspects (e.g., packing/unpacking, pickup/delivery, weighing, line-haul, drayage, temporary storage, etc.), of transporting

your HHG and PBP&E with a commercial HHG carrier.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.15 Are there any disadvantages to using the commuted rate method for transporting HHG, PBP&E and temporary storage?

Yes. The disadvantages to using the commuted rate method for transporting HHG, PBP&E and temporary storage are that the:

- (a) Government cannot take advantage of any special rates that may be offered only to Government shipments;
- (b) Commuted rate method does not apply to intrastate moves; and
- (c) Commuted rate method may not fully reimburse your out-of-pocket expenses.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.16 Must I use the methods selected by my agency for transportation and temporary storage of my HHG and PBP&E?

No, you do not have to use the method selected (*see* § 302-7.401) by your agency for transportation and temporary storage of your HHG and

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PBP&E. You may pursue other methods; however, your reimbursement is limited to the actual cost incurred, not to exceed what the Government would have incurred under the method selected by your agency.

[FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.17 Is the maximum weight allowance for HHG and temporary storage limited when quarters are furnished or partly furnished by the Government OCONUS or upon return to CONUS?

When quarters are furnished or partly furnished by the Government OCONUS, your agency may limit the weight of HHG and temporary storage that can be transported to that location. Only the authorized weight allowance that was shipped to the OCONUS location may be returned to CONUS upon completion of the tour of duty, unless the agency makes an exception under conditions specified in agency internal regulations.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Re-designated by FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.18 May PBP&E be transported at Government expense upon returning to CONUS for separation from Government service, after completion of an OCONUS assignment?

Any PBP&E that was transported as an administrative expense of the Government to the OCONUS assignment will be returned as an administrative expense of the Government to the place of actual residence or any other location, not to exceed the cost to the authorized destination.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Re-designated by FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.19 Who is liable for any loss or damage to HHG incident to an authorized relocation?

When transporting HHG under the commuted rate or actual expense method and a commercial HHG carrier is used, the carrier accepts limited liability for any loss or damage in accordance with HHG carrier tariffs. For transporting HHG by self drive equipment for a do-it-yourself-move and for

any loss or damage not covered by the HHG carrier, see part 302-11 of this chapter.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Re-designated by FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.20 Should I include items that are irreplaceable or of extremely high monetary or sentimental value in my HHG shipment?

Generally no; items that are irreplaceable or of extremely high monetary or sentimental value should not be included in your HHG shipment. Additional insurance may be purchased, at your expense, to cover any loss or damage, however, such items are not necessarily provided special security. Accordingly, it is advisable that you or an immediate family member(s) transport such items personally.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Re-designated by FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

§ 302-7.21 If my HHG shipment includes an item for which a weight additive is assessed by the HHG carrier (e.g., boat, trailer, ultralight vehicle), am I responsible for payment?

(a) No, you will not be responsible for the shipping charges that result from a weight additive so long as the actual weight of your HHG without the additive does not exceed the 18,000 pound net weight allowance for relocation. However you are responsible for any amount your HHG exceeds the 18,000 pound net weight allowance prior to the addition of the weight additive (e.g., when a weight additive of 700 pounds is imposed by a HHG carrier for a 65-pound canoe and the total net weight of the HHG, including the weight additive, is 18,765 pounds, you are only responsible for the 65 pounds actually added by the canoe).

(b) You are also responsible for the cost of special packing, crating, and handling of the weight additive items, if any. See § 302-7.200 on how charges are paid and who makes the shipping arrangements.

[FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011]

Subpart B—Commuted Rate

§ 302-7.100 How are the charges of transporting HHG, and temporary storage calculated?

The charges for transporting HHG, and temporary storage are computed by multiplying the number of pounds shipped divided by 100 (within the 18,000 maximum limitation) by the applicable rate per one-hundred pounds for the distance transported. This includes, but is not limited to packing/unpacking, crating/uncrating, drayage, weighing, pickup/delivery, line-haul, accessorial charges, and temporary storage charges, including but not limited to handling in/out, etc. However, your reimbursement may not fully cover your total out-of-pocket expenses. In determining the distance shipped you may use the tariffs filed with GSA travel management centers or any other mileage guide authorized by your agency. If the exact mileage is not shown, the next higher mileage distance applies. If there is a minimum weight charge above the actual weight under applicable tariffs, reimbursement will be based on the minimum weight charge instead of the actual weight.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2013-03, 78 FR 75484, Dec. 12, 2013]

§ 302-7.101 Where can the commuted rate schedules for the transportation of HHG and temporary storage be found?

The commuted rate table is published at <https://www.gsa.gov/relocationpolicy>.

[FTR Amdt. 2013-03, 78 FR 75484, Dec. 12, 2013, as amended at 85 FR 39850, July 2, 2020]

§ 302-7.102 How is the mileage distance determined under the commuted rate method?

To determine the distance from the authorized origin to the authorized destination, you may use the tariffs filed with GSA travel management centers or any other mileage guide authorized by your agency.

NOTE TO §§ 302-7.100 AND 302-7.102: Any substantial deviation from the distances shown

in the authorized mileage guides must be explained on the travel claim.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2013-03, 78 FR 75484, Dec. 12, 2013]

§ 302-7.103 How are the charges calculated when a carrier charges a minimum weight, but the actual weight of HHG, PBP&E and temporary storage is less than the minimum weight charged?

Charges for HHG, PBP&E and temporary storage are calculated based on the minimum weight charged by the carrier, but not to exceed 18,000 pounds.

§ 302-7.104 What documentation must be provided for reimbursement?

When claiming reimbursement under the commuted rate, you must provide:

(a) A receipted copy of the bill of lading (reproduced copies are acceptable) including any attached weight certificate copies if issued; or

(b) Other evidence showing points of origin and destination and the weight of your HHG, if no bill of lading was issued, or

(c) If a commercial HHG carrier is not used, you are responsible for establishing the weight of the HHG, and temporary storage by obtaining proper certified weight certificates. Certified weight certificates include the gross and tare weights. This is required because payment at commuted rates on the basis of constructive weight usually is not possible.

§ 302-7.105 May an advance of funds be authorized for transporting HHG and temporary storage?

An advance of funds may be authorized when the transportation of HHG and temporary storage is authorized under the commuted rate method.

§ 302-7.106 What documentation is required to receive an advance under the commuted rate method?

To receive an advance under the commuted rate method, you must provide a copy of an estimate of costs from a commercial HHG carrier or a written statement that includes:

(a) Origin and destination;

(b) A signed copy of a commercial bill of lading annotated with actual weight (or other evidence of actual

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weight) or a reasonable estimate acceptable to your agency; and

(c) Anticipated temporary storage period (not to exceed 90 days) at Government expense.

§ 302-7.107 May my HHG be temporarily stored at Government expense?

Yes, HHG may be stored at Government expense incident to the transporting of such goods either at the HHG carrier storage facility or a self storage facility. Storage may be at any combination of origin, en route locations or destination.

§ 302-7.108 What temporary storage expenses will be reimbursed?

The following will be reimbursed:

(a) Reimbursable temporary storage cost incident to storage at the HHG carriers facility are:

- (1) Handling in;
- (2) Daily storage;
- (3) Handling out; and
- (4) Drayage to residence.

(b) Reimbursable cost of storage at a self storage facility. This is the cost of the storage space that will reasonably accommodate the HHG transported.

§ 302-7.109 Are receipts required?

Yes, under the commuted rate system, a receipted copy of the warehouse or other bill for storage is required to support reimbursement.

§ 302-7.110 Is there a reimbursement limit?

Yes, reimbursement must not exceed the limits in the commuted rate table published by GSA and found at <https://www.gsa.gov/relocationpolicy>.

[FTR Amdt. 2013-03, 78 FR 75484, Dec. 12, 2013, as amended at 85 FR 39850, July 2, 2020]

Subpart C—Actual Expense Method

§ 302-7.200 How are charges paid and who makes the arrangements for transporting HHG, PBP&E and temporary storage under the actual expense method?

Your agency is responsible for making all the necessary arrangements for transporting HHG, PBP&E, and temporary storage, including but not lim-

ited to packing/unpacking, crating/uncrating, pickup/delivery, weighing, line-haul, etc., under the actual expense method. Your agency will issue a Bill of Lading or any other shipping document with all charges billed directly to the agency. Any cost or weight in excess of 18,000 pounds will be at your expense. If the shipment exceeds the maximum weight prescribed in § 302-7.2, the Government will pay the total charges and the employee will reimburse the Government for the cost of transportation and other charges applicable to the excess weight.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 108, 67 FR 57969, Sept. 13, 2002]

§ 302-7.201 Is temporary storage in excess of authorized limits and excess valuation of goods and services payable at Government expense?

No, charges for excess weight, valuation above the minimum amount, and services obtained at higher costs must be borne by the employee in the same manner as the employee is responsible for excess transportation costs.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12255, Feb. 16, 2024]

Subpart D—Baggage Allowance

SOURCE: FTR Amdt. 2011-01, 76 FR 18340, Apr. 1, 2011, unless otherwise noted.

§ 302-7.300 When may I be authorized an unaccompanied air baggage (UAB) shipment?

UAB is used in connection with permanent change of station OCONUS, renewal agreement travel, and temporary change of station. You may be authorized a UAB shipment prior to transferring from a CONUS location to an OCONUS location, between OCONUS locations, or from an OCONUS location to a CONUS location. UAB for CONUS to CONUS shipments is not allowed under the FTR.

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§ 302-7.301 Is my UAB shipment in addition to the 18,000 pounds net weight of the HHG weight allowance?

No, for all shipments made under the authority of the FTR, the UAB shipment is part of, not in addition to, the 18,000 pounds net weight allowance for HHG.

§ 302-7.302 What is the maximum weight allowance for a UAB shipment?

The maximum weight allowance your agency may grant for a UAB shipment is—

(a) Up to 350 pounds actual weight (including the weight of the luggage or packing material) for the employee and each immediate family member 12 years of age and over; or

(b) Up to 175 pounds actual weight (including the weight of the luggage or packing material) for each immediate family member under 12 years of age.

§ 302-7.303 When may my agency authorize the shipment of UAB by expedited means?

Your agency may authorize the shipment of UAB by expedited means when:

(a) Shipment by a lower cost mode cannot deliver the items being shipped by the time they will be needed by the employee and/or the employee's immediate family; or

(b) You certify that expedited shipment of your UAB is necessary to carry out your assigned duties; or

(c) Your agency determines that an expedited shipment is necessary to prevent undue hardship to you and members of your immediate family.

§ 302-7.304 Who makes arrangements for transporting my UAB?

Your agency or your agency's designee should arrange for the transport of your UAB. In limited situations, the agency may ask the employee to make the arrangements for a UAB shipment.

§ 302-7.305 When must my agency ship my UAB?

Your agency must ship your UAB in time to ensure that your shipment arrives by the time you (and/or your family) report to your new official station. Arrangements should begin prior to

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your and/or your family's departure to your new official station.

Subpart E—Agency Responsibilities

SOURCE: FTR Amdt. 2011-01, 76 FR 18341, Apr. 1, 2011, unless otherwise noted.

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

§ 302-7.400 What policies and procedures must we establish for this subpart?

You must establish policies and procedures as required for this subpart, including who will:

(a) Administer your household goods program;

(b) Authorize commuted rate or actual expense for transportation and payment for HHG, PBP&E, and temporary storage;

(c) Authorize PBP&E to be transported as an agency administrative expense in accordance with FTR guidelines (usually the authorizing official for PBP&E will be at the employee's new official station);

(d) Authorize an employee to ship UAB;

(e) Collect any excess costs or charges;

(f) Advise the employee on the Government's liability for any personal property damage or loss claims (*See* 31 U.S.C. 3721, *et seq.*);

(g) Ensure that international HHG shipments by water are made on ships registered under the laws of the United States whenever such ships are available (*see* The Cargo Preference Act of 1904 (10 U.S.C. 2631) and The Cargo Preference Act of 1954 (46 U.S.C. 55302));

(h) Authorize temporary storage in excess of the initial 60-day limit for CONUS shipments or 90-day limit for OCONUS shipments; and

(i) Ensure pre-payment audits are completed.

§ 302-7.401 What method of transportation and payment should we authorize for shipment and temporary storage of HHG?

There are two methods of arranging and paying for shipment of HHG and providing for temporary storage: actual expense and commuted rate. You

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must authorize actual expense or commuted rate, depending on which is less costly to the Government. You must then specify the selected method on the relocation travel authorization.

(a) *Actual expense method.* Under the actual expense method, the Government assumes the responsibility for arranging and paying for the actual expenses of all aspects of shipping the employee's HHG, including PBP&E, if any. These expenses may include but are not limited to: Packing/unpacking, crating/uncrating, pickup/delivery, weighing, line-haul, drayage, and temporary storage. This method is used for all shipments to/from/between OCONUS, and within CONUS where deemed economical to the Government.

(b) *Commuted rate system.*

(1) Under the commuted rate system, the employee assumes total responsibility for arranging and paying for the expenses of all aspects of shipping the employee's HHG, including PBP&E, if any. These expenses may include but are not limited to: Packing/unpacking, crating/uncrating, pickup/delivery, weighing, line-haul, drayage, and temporary storage. This method is used only for shipments within CONUS, and only where it is less costly to the Government than actual expense. The employee may arrange for shipment with a commercial HHG carrier or may rent self-drive equipment for a do-it-yourself move.

(2) The commuted rate is calculated based on published HHG tariffs applied to the actual weight of the goods being shipped (subject also to the weight limitation in §§302-7.2 through 302-7.5).

(3) If a PBP&E shipment causes the weight of a shipment under the commuted rate method to exceed the 18,000 pounds net weight allowance for HHG, then the actual cost of shipping that excess weight attributed to the PBP&E may be paid as an administrative expense of the agency. In this case, all related transportation arrangements (e.g., packing/unpacking, crating/uncrating, pickup/delivery, weighing, temporary storage, etc.) associated with shipping this excess weight will be handled and paid for by the agency (see §302-7.5 for the process of determining what will be paid for by the agency).

§ 302-7.402 What method of transportation and payment should we authorize for shipment of PBP&E and UAB?

(a) You should authorize the actual expense method for shipping an employee's PBP&E only when the weight of the PBP&E causes the employee's shipment to exceed the maximum 18,000 pounds net HHG weight limitation and in accordance with §302-7.403. Preferably, PBP&E should be identified and weighed prior to shipment, so the weight can easily be deducted from the 18,000 pounds net weight allowance. In cases where the weight of the PBP&E causes the shipment to exceed the 18,000 pounds net weight allowance for HHG, the PBP&E shipment may be paid for as an administrative expense by you, provided you authorized PBP&E.

(b) You should authorize the actual expense method for shipping an employee's UAB. UAB should be identified, weighed, and shipped prior to shipment of HHG. In cases where the weight of the UAB causes the shipment to exceed the 18,000 pounds net weight allowance for HHG, the cost of the excess weight is the responsibility of the employee. Under the actual expense method of shipment, you are responsible for paying the bill of lading in full and then collecting any excess cost from the employee.

§ 302-7.403 What guidelines must we follow when authorizing transportation of PBP&E as an administrative expense?

You have the sole discretion to authorize transportation of PBP&E as an administrative expense and may do so provided that:

(a) The authorizing official has certified that the PBP&E is necessary for performance of the employee's duties at the new duty station;

(b) The authorizing official has certified that, if these items were not transported, the same or similar items would have to be obtained at Government expense for the employee's use at the new official station;

(c) You have acquired evidence that transporting the PBP&E would cause the employees' HHG to exceed the 18,000 pounds net weight allowance; and

(d) If you have requested it, the employee has provided reasonable documentation of the items requesting to be shipped as PBP&E and the weight of the PBP&E for review by the authorizing official (who is usually an official at the employee's new official station).

NOTE TO §302-7.403: PBP&E transported as an agency administrative expense to an OCONUS location may be returned to CONUS as an agency administrative expense for an employee separating from Government service or returning to the actual place of residence and continuing in Government service.

§ 302-7.404 Are separate weight certificates required when HHG are shipped under the actual expense method and PBP&E are shipped as an administrative expense in the same lot?

Yes, separate weight certificates are required when the PBP&E and its packing allowance pushes the shipment over the net weight allowance. Otherwise, for administrative efficiency, the HHG shipment should be billed and paid for as a single shipment. If separate weight certificates are required, then the weight of PBP&E and the administrative appropriation chargeable must be listed as separate items on the bill of lading or other shipping document.

§ 302-7.405 How must we arrange and pay for transportation of HHG and UAB, if we have authorized actual expense for transportation?

When arranging transportation of HHG and UAB under the actual expense method, you should:

(a) Determine the constructive cost of transporting the HHG plus the UAB, as follows:

(1) Compute the cost of transporting the HHG (not including the UAB) in one lot, by the most economical means; be sure to include the cost of packing and unpacking.

(2) Compute the cost of transporting the UAB.

(3) If the HHG, including the UAB, exceeds the 18,000 pounds net weight allowance, then compute the cost of transporting only the net weight allowance as one shipment; again, be sure to include the cost of packing and unpacking.

(4) The constructive cost is either that described in paragraph (a)(3) of this section or the sum of paragraphs (a)(1) and (a)(2) of this section, depending on whether the weight of the HHG, including the UAB, exceeds the net weight allowance.

(b) Limit the employee's HHG plus UAB transportation payment to the constructive cost as described in paragraph (a)(4) of this section, so long as it is equal to or less than the 18,000 pound net limit of this Chapter;

(c) Make arrangements for transporting the employee's HHG and UAB under two separate bills of lading, with direct payment by the agency for both; and

(d) Advise employees of this relocation entitlement limitation and its potential to result in out-of-pocket expenses to the employee. That is, advise employees that they will have to use their personal funds to pay for transporting HHG (including UAB) in excess of 18,000 pounds net weight allowance.

PART 302-8—ALLOWANCES FOR EXTENDED STORAGE OF HOUSEHOLD GOODS (HHG)

Subpart A—General

Sec.

302-8.1 When may extended storage of HHG be authorized?

302-8.2 What is the purpose of extended storage?

302-8.3 How will I know when my agency has made a decision to authorize extended storage of my HHG?

302-8.4 May I receive an advance of funds for storage allowances covered by this part?

Subpart B—Extended Storage During Assignment to Isolated Locations in the Continental United States (CONUS)

302-8.100 What is the policy for extended storage of HHG during assignment to isolated locations in CONUS?

302-8.101 What are the criteria for determining whether an official station is an isolated official station for purposes of this part?

302-8.102 Am I eligible for extended storage of HHG and personal effects?

302-8.103 Where may my HHG be stored?

302-8.104 What are the allowable costs for storage?

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- 302-8.105 May I transport a portion of my HHG to the official station and store the remainder at Government expense?
- 302-8.106 May I change from temporary to extended storage?
- 302-8.107 May I change from storage at personal expense to extended storage at Government expense?
- 302-8.108 What is the authorized time period for extended storage of my HHG?

Subpart C—Extended Storage During Assignment Outside the Continental United States (OCONUS)

- 302-8.200 Am I eligible for extended storage during assignment OCONUS?
- 302-8.201 Am I entitled to reimbursement for extended storage of HHG?
- 302-8.202 Do provisions for the place, choice, or type of storage, allowable costs, or partial storage during assignment OCONUS differ from those prescribed for storage during assignment to isolated locations in CONUS?
- 302-8.203 What is the authorized time period for extended storage of my HHG?

Subpart D—Storage During School Recess for Department of Defense Overseas Dependents School (DoDDS) Teachers

- 302-8.300 Under what authority am I provided storage during school recess?
- 302-8.301 What obligations do I have if I do not report for service at the beginning of the next school year?

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- 302-8.400 What policies must we establish for the allowance for extended storage of HHG?
- 302-8.401 How should we administer the authorization and payment of extended storage of HHG?
- 302-8.402 May we allow the employee to determine options in the preference of the employee's storage?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—General

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee, unless otherwise noted.

§ 302-8.1 When may extended storage of HHG be authorized?

Your agency may authorize extended storage of HHG under the following circumstances:

(a) Extended storage of HHG may be authorized in lieu of shipment when:

(1) You are assigned to an isolated duty station within CONUS (see subpart B of this part);

(2) You are assigned to an overseas official station where your agency limits the amount of HHG you may transport to that location;

(3) You are assigned to an OCONUS official station and your agency determines extended storage is in the public interest or cost effective to do so; or

(4) It is necessary for a temporary change of station (TCS).

(b) Extended storage of HHG is not permitted for a career SES employee eligible for last move home benefits.

§ 302-8.2 What is the purpose of extended storage?

The purpose of extended storage is to assist in protecting personal items when you are:

(a) Authorized a temporary change of station (TCS) under § 302-3.400 of this chapter;

(b) Assigned to isolated locations in CONUS to which you cannot take or at which you are unable to use your HHG and personal effects because of the absence of residence quarters at that location;

(c) Assigned OCONUS when:

(1) The official station is one to which you cannot take or at which you are unable to use your HHG and your personal effects; or

(2) The head of your agency authorizes storage of your HHG is in the public interest or is more economical than transporting; or

(d) Storage is necessary during school recess for DoDDS teachers.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12255, Feb. 16, 2024]

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§ 302-8.3 How will I know when my agency has made a decision to authorize extended storage of my HHG?

Your agency will indicate on your travel authorization the specific allowances you are authorized as provided in this chapter.

§ 302-8.4 May I receive an advance of funds for storage allowances covered by this part?

No, an advance of funds is not allowed for storage allowances of HHG.

Subpart B—Extended Storage During Assignment to Isolated Locations in the Continental United States (CONUS)

§ 302-8.100 What is the policy for extended storage of HHG during assignment to isolated locations in CONUS?

Extended storage of HHG belonging to an employee transferred or a new appointee assigned to an official station at an isolated location in CONUS may be allowed only when it is clearly justified under the conditions in this part and is not primarily for the convenience, or at the request of, the employee or the new appointee.

§ 302-8.101 What are the criteria for determining whether an official station is an isolated official station for purposes of this part?

(a) As determined by your agency, an official station at an isolated location is a place of permanent duty assignment in CONUS at which you have no alternative except to live where you are unable to use your HHG because:

(1) The type of quarters you are required to occupy at the isolated official station will not accommodate your HHG; or

(2) Residence quarters which would accommodate your HHG are not available within reasonable daily commuting distance of the official station.

(b) The designation of an official station as isolated in accordance with paragraph (a) of this section shall not preclude a determination in individual instances that adequate housing is available for some employees stationed there based on housing which may be

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available within daily commuting distance and the size and other characteristics of each employee's immediate family. In such instances the station shall not be considered isolated with regard to you if your agency determines adequate family housing is available for you.

NOTE TO § 302-8.101: Heads of agencies concerned are responsible for designating the isolated official station at which conditions exist for allowing extended storage of HHG at Government expense for some or all employees.

§ 302-8.102 Am I eligible for extended storage of HHG and personal effects?

Yes, you are eligible for extended storage of HHG and personal effects if:

(a) You are stationed at an isolated official station which your agency determines meets the criteria in § 302-8.101;

(b) You performed relocation travel or travel as a new appointee; and

(c) Your agency authorizes payment for extended storage of your HHG.

§ 302-8.103 Where may my HHG be stored?

Your HHG may be stored either in:

(a) Available Government-owned storage space; or

(b) Suitable commercial storage space obtained by the Government if:

(1) Government-owned space is not available, or

(2) Commercial storage space is more economical or suitable because of location, transportation costs, or for other reasons.

§ 302-8.104 What are the allowable costs for storage?

Allowable costs for storage include the cost of:

(a) Necessary packing;

(b) Crating;

(c) Unpacking;

(d) Uncrating;

(e) Transportation to and from place of storage;

(f) Charges while in storage; and

(g) Other necessary charges directly relating to the storage as approved by your agency.

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§ 302-8.105 May I transport a portion of my HHG to the official station and store the remainder at Government expense?

Yes, you may transport a portion of your HHG to the official station and store the remainder at Government expense, if authorized by your agency. The combined weight, however, of the HHG stored and transported must not exceed the maximum 18,000 pounds net weight.

§ 302-8.106 May I change from temporary to extended storage?

Yes, you may change from temporary to extended storage, if authorized by your agency.

§ 302-8.107 May I change from storage at personal expense to extended storage at Government expense?

Yes, you may change from storage at personal expense to extended storage at Government expense, if authorized by your agency.

§ 302-8.108 What is the authorized time period for extended storage of my HHG?

The authorized time period for extended storage of your HHG is for the duration of the assignment not to exceed 3-years. However:

(a) Your agency will conduct periodic reviews to determine whether current housing conditions at your isolated official station warrant continuation of storage;

(b) Eligibility for extended storage at Government expense will terminate on your last day of active duty at the isolated official station. However your HHG may remain in temporary storage for an additional period of time not to exceed 90 days, if approved by your agency.

(c) When eligibility ceases, storage at Government expense may continue until the beginning of the second month after the month in which your tour at the official station OCONUS terminates, unless to avoid inequity your agency extends the period.

Subpart C—Extended Storage During Assignment Outside the Continental United States (OCONUS)

§ 302-8.200 Am I eligible for extended storage during assignment OCONUS?

Yes, you are eligible for extended storage during assignment OCONUS if your agency authorizes it, and if:

(a) The official station is one to which you are not authorized to take, or at which you are unable to use, your HHG; or

(b) Your agency authorizes it as being in the public interest; or

(c) Your agency determines the estimated cost of storage would be less than the cost of round-trip transportation (including temporary storage) of the HHG to your new official station.

§ 302-8.201 Am I entitled to reimbursement for extended storage of HHG?

No, your agency will determine when it is in the Government's interest to reimburse you for extended storage of HHG OCONUS.

§ 302-8.202 Do provisions for the place, choice, or type of storage, allowable costs, or partial storage during assignment OCONUS differ from those prescribed for storage during assignment to isolated locations in CONUS?

No; the same allowable extended storage expenses provided in §§ 302-8.103 through 302-8.108 apply to extended storage OCONUS.

§ 302-8.203 What is the authorized time period for extended storage of my HHG?

Time limitations for extended storage of your HHG will be determined by your agency as follows:

(a) For the duration of the OCONUS assignment plus 30 days prior to the time the tour begins and plus 60 days after the tour is completed;

(b) Extensions may be allowed for subsequent service or tours of duty at the same or other overseas stations if you continue to be eligible as set forth in § 302-8.200; and

(c) When eligibility ceases, storage at Government expense may continue

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until the beginning of the second month after the month in which your tour at the official station OCONUS terminates, unless to avoid inequity your agency extends the period.

Subpart D—Storage During School Recess for Department of Defense Overseas Dependents School (DoDDS) Teachers

§ 302–8.300 Under what authority am I provided storage during school recess?

(a) *Description.* The Department of Defense Overseas Teachers Pay and Personnel Practices Act (20 U.S.C. 905) provides authority for the storage of the HHG of DoDDS teachers during the recess period between 2 consecutive school years.

(b) *Regulations.* See the DoD Joint Travel Regulations (JTR), published by the Per Diem, Travel and Transportation Allowance Committee and available at <https://www.defensetravel.dod.mil/site/travelreg.cfm>.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended at 85 FR 39850, July 2, 2020]

§ 302–8.301 What obligations do I have if I do not report for service at the beginning of the next school year?

If you do not report for service at the beginning of the next school year, you must repay the Government for the cost of the extended storage of your HHG during the recess. Except for reasons beyond your control and acceptable to DoD, you shall be obligated to reimburse DoD the amount paid for the commercial storage, including related services. If, however, the property was stored in a Government facility, you shall pay DoD an amount equal to the reasonable value of the storage furnished, including related services.

Subpart E—Agency Responsibilities

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

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§ 302–8.400 What policies must we establish for the allowance for extended storage of HHG?

You must establish policies and procedures governing this part including:

- (a) When you will authorize payment;
- (b) Who will determine whether payment is appropriate;
- (c) How and when reimbursements will be paid;
- (d) Which locations meet the criteria of this part for isolated official station at which conditions exist for allowing extended storage at Government expense for some or all employees;
- (e) Who will determine the duration and place of extended storage.

§ 302–8.401 How should we administer the authorization and payment of extended storage of HHG?

You should limit payment of extended storage of HHG to only those expenses that are necessary and in the interest of the Government.

§ 302–8.402 May we allow the employee to determine options in the preference of the employee’s storage?

Yes, the employee may determine options in the preference of the employee’s storage. You may authorize the employee to:

- (a) Transport a portion of the employee’s HHG to the official station and store the remainder at Government expense;
- (b) Change from temporary to extended storage; and
- (c) Change from storage at personal expense to extended storage at Government expense.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022–05, 89 FR 12255, Feb. 16, 2024]

PART 302–9—ALLOWANCES FOR TRANSPORTATION AND EMERGENCY OR TEMPORARY STORAGE OF A PRIVATELY OWNED VEHICLE

Subpart A—General Rules

Sec.

302–9.1 What is a “privately owned vehicle (POV)”?

302–9.2 What is an “official station” for purposes of this part?

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- 302-9.3 What is a “post of duty” for purposes of this part?
- 302-9.4 What are the purposes of the allowance for transportation of a POV?
- 302-9.5 What expenses may I be allowed for storage of a POV when on a permanent or temporary assignment?
- 302-9.6 What is the purpose of the allowance for emergency or temporary storage of a POV?
- 302-9.7 What POV transportation and emergency or temporary storage may my agency authorize at Government expense?
- 302-9.8 Must my agency authorize transportation or emergency or temporary storage of my POV?
- 302-9.9 What type of POV may I be authorized to transport, and if necessary, store under emergency or temporary circumstances?
- 302-9.10 For what transportation expenses will my agency pay?
- 302-9.11 For what POV emergency or temporary storage expenses will my agency pay?
- 302-9.12 May I receive an advance of funds for transportation and emergency or temporary storage of my POV?
- 302-9.13 May my agency determine that driving my POV is more advantageous and limit my reimbursement to what it would cost to drive my POV?

Subpart B—Transportation

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- 302-9.100 Who is eligible for transportation of a POV to a post of duty?
- 302-9.101 In what situations may my agency authorize transportation of a POV to my post of duty?
- 302-9.102 How many POV's may I transport to a post of duty?
- 302-9.103 Do I have to ship my POV to my actual post of duty?
- 302-9.104 What may I do if there is no port or terminal at the point of origin and/or destination?

POV TRANSPORTATION AT TIME OF ASSIGNMENT

- 302-9.140 Under what specific conditions may my agency authorize transportation of a POV to my post of duty upon my assignment to that post of duty?
- 302-9.141 What is the “authorized point of origin” when I transport a POV to my post of duty?
- 302-9.142 What will I be reimbursed if I transport a POV from a point of origin that is different from the authorized point of origin?
- 302-9.143 When I am authorized to transport a POV, may I have the manufacturer or the manufacturer's agent transport a

new POV from the factory or other shipping point directly to my post of duty?

POV TRANSPORTATION SUBSEQUENT TO THE TIME OF ASSIGNMENT

- 302-9.170 Under what specific conditions may my agency authorize transportation of a POV to my post of duty subsequent to the time of my assignment to that post?
- 302-9.171 If circumstances warrant an authorization to transport a POV to my post of duty after my assignment to the post of duty, must I sign a new service agreement?
- 302-9.172 Under what conditions may my agency authorize transportation of a replacement POV to my post of duty?
- 302-9.173 How many replacement POV's may my agency authorize me to transport to my post of duty at Government expense?
- 302-9.174 What is the “authorized point of origin” when I transport a POV, including a replacement POV, to my post of duty subsequent to the time of my assignment to that post of duty?
- 302-9.175 When I am authorized to transport a POV, including a replacement POV, to my post of duty subsequent to the time of my assignment to that post of duty, may I have the manufacturer or the manufacturer's agent transport a new POV from the factory or other shipping point directly to my post of duty?

Subpart C—Return Transportation of a POV From a Post of Duty

- 302-9.200 When am I eligible for return transportation of a POV from my post of duty?
- 302-9.201 In what situations will my agency pay to transport a POV from my post of duty?
- 302-9.202 When do I become entitled to return transportation of my POV from my post of duty to an authorized destination?
- 302-9.203 Is there any circumstance under which I may be authorized to transport my POV from a post of duty before completing my service agreement?
- 302-9.204 What is the “authorized point of origin” when I transport my POV from my post of duty?
- 302-9.205 What is the “authorized destination” of a POV transported under this subpart?
- 302-9.206 What should I do if there is no port or terminal at my authorized point of origin or authorized destination when I transport a POV from my post of duty?
- 302-9.207 What will I be reimbursed if I transport my POV from a point of origin or to a destination that is different from my authorized origin or destination?

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302-9.208 If I retain my POV at my post of duty after conditions change to make use of the POV no longer in the best interest of the Government, may I transport it at Government expense from the post of duty at a later date?

302-9.209 Under what conditions may my agency authorize me to transport from my post of duty a replacement POV purchased at that post of duty?

Subpart D—Transportation of a POV Within the Continental United States (CONUS)

302-9.300 When am I eligible for transportation of my POV within CONUS at Government expense?

302-9.301 Under what conditions may my agency authorize transportation of my POV within CONUS?

302-9.302 How many POV's may I be authorized to transport within CONUS?

302-9.303 If I am authorized to transport my POV within CONUS, where must the transportation originate?

302-9.304 If I am authorized to transport my POV within CONUS, what must the destination be?

Subpart E—Emergency Storage of a POV

302-9.400 When am I eligible for emergency storage of my POV?

302-9.401 Where may I store my POV if I receive notice to evacuate my immediate family and/or household goods from my post of duty?

Subpart F—Temporary Storage of a POV

302-9.500 When am I eligible for temporary storage of a POV?

302-9.501 How many POVs will be eligible for storage and for how long will my agency authorize the storage?

302-9.502 What expenses may my agency authorize for temporary storage of my POV?

Subpart G—Agency Responsibilities

302-9.600 What means of transportation may we authorize for POV's?

302-9.601 How many POV's may we authorize for transportation at Government expense?

302-9.602 How should we administer the allowances for transportation and emergency storage of a POV?

302-9.603 What governing policies must we establish for the allowances for transportation and emergency storage of a POV?

302-9.604 Under what condition may we authorize transportation of a POV to a post of duty?

302-9.605 What factors must we consider in deciding whether to authorize transportation of a POV to a post of duty?

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302-9.606 What must we consider in determining whether transportation of a POV within CONUS is cost effective?

AUTHORITY: 5 U.S.C. 5737a; 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, as amended, 3 CFR, 1971-1975 Comp., p. 586.

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—General Rules

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee, unless otherwise noted.

§ 302-9.1 What is a “privately owned vehicle (POV)”?

A “privately owned vehicle (POV)” is a motor vehicle not owned by the Government and used by the employee or the employee's immediate family for the primary purpose of providing personal transportation.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12255, Feb. 16, 2024]

§ 302-9.2 What is an “official station” for purposes of this part?

An “official station” is defined in part 300-3 of this title. For purposes of this part, an “official station” may be within or outside the continental United States (OCONUS).

§ 302-9.3 What is a “post of duty” for purposes of this part?

For purposes of this part, a “post of duty” is an official station outside CONUS.

§ 302-9.4 What are the purposes of the allowance for transportation of a POV?

To reduce the Government's overall relocation costs by allowing transportation of a POV to your official station within CONUS when it is advantageous and cost effective to the Government, and to improve our overall effectiveness if you are transferred or otherwise reassigned to a post of duty at which it is in the interest of the Government for you to have use of a POV for personal transportation. For example, your agency may determine that it is both advantageous and cost effective to the

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Government to allow for transportation of an alternative fuel POV which would be impractical to drive a long distance to the new official station due to vehicle range capability and fueling availability limitations, but has practical use once at the new official station.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-03, 89 FR 20860, Mar. 26, 2024]

§ 302-9.5 What expenses may I be allowed for storage of a POV when on a permanent or temporary assignment?

There is no authority for non-emergency storage of a POV when on a permanent or temporary assignment; however, an agency may approve storage for a POV when an employee is assigned a temporary change of station in support of a contingency operation as defined in 10 U.S.C. 1482a(c)(2).

[FTR Amdt. 2011-06, 76 FR 71889, Nov. 21, 2011]

§ 302-9.6 What is the purpose of the allowance for emergency or temporary storage of a POV?

The purpose of the allowance for emergency or temporary storage of a POV is to protect a POV transported at Government expense to your post of duty when the head of your agency determines that the post of duty is within a zone from which your immediate family and/or household goods should be evacuated, or when the employee is not authorized to have a POV at the TCS location under subpart F of this part.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Re-designated and amended by FTR Amdt. 2011-06, 76 FR 71889, 71890, Nov. 21, 2011]

§ 302-9.7 What POV transportation and emergency or temporary storage may my agency authorize at Government expense?

Your agency may authorize the following POV transportation and emergency or temporary storage at Government expense:

(a) Transportation of a POV to a post of duty as provided in subpart B of this part.

(b) Transportation of a POV from a post of duty as provided in subpart C of this part.

(c) Transportation of a POV within CONUS as provided in subpart D of this part.

(d) Emergency storage of a POV as provided in subpart E of this part.

(e) Storage of a POV during a TCS in support of a contingency operation.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Re-designated and amended by FTR Amdt. 2011-06, 76 FR 71889, 71890, Nov. 21, 2011]

§ 302-9.8 Must my agency authorize transportation or emergency or temporary storage of my POV?

No; however, if your agency does authorize transportation of a POV to your post of duty and you complete your service agreement, your agency must pay for the cost of returning the POV. Your agency determines the conditions under which it will pay for transportation and emergency or temporary storage and the procedures an employee must follow.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Re-designated and amended by FTR Amdt. 2011-06, 76 FR 71889, 71890, Nov. 21, 2011]

§ 302-9.9 What type of POV may I be authorized to transport, and if necessary, store under emergency or temporary circumstances?

Only a passenger automobile, station wagon, light truck, or other similar vehicle that will be used primarily for personal transportation may be authorized to transport, and if necessary store under emergency or temporary circumstances. You may not transport or store a trailer, airplane, or any vehicle intended for commercial use.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Re-designated and amended by FTR Amdt. 2011-06, 76 FR 71889, 71890, Nov. 21, 2011]

§ 302-9.10 For what transportation expenses will my agency pay?

When your agency authorizes transportation of your POV, it will pay for all necessary and customary expenses directly related to the transportation of the POV, including crating and packing expenses, shipping charges, and port charges for readying the POV

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for shipment at the port of embarkation, and for use at the port of debarkation.

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

§ 302-9.11 For what POV emergency or temporary storage expenses will my agency pay?

Your agency will pay all necessary storage expenses, including but not limited to readying the POV for storage, transportation to point of storage, storage, readying the POV for use after storage, and transportation from the point of storage. Insurance on the POV is at your expense, unless it is included in the expenses allowed by this paragraph.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2010-02, 75 FR 24437, May 5, 2010. Redesignated and amended by FTR Amdt. 2011-06, 76 FR 71889, 71890, Nov. 21, 2011]

§ 302-9.12 May I receive an advance of funds for transportation and emergency or temporary storage of my POV?

Yes, you may receive advance funds in accordance with §302-2.23 of this chapter and not to exceed the estimated amount of the expenses authorized under this part for transportation and emergency or temporary storage of your POV.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18342, Apr. 1, 2011. Redesignated and amended by FTR Amdt. 2011-06, 76 FR 71889, 71890, Nov. 21, 2011, as amended by FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014]

§ 302-9.13 May my agency determine that driving my POV is more advantageous and limit my reimbursement to what it would cost to drive my POV?

Yes, your agency decides whether it is more advantageous for you and/or a member of your immediate family to drive your POV for all or part of the distance or to have it transported. If your agency decides that driving the POV is more advantageous, your reimbursement will be limited to the allowances provided in part 302-4 of this chapter for the travel and transpor-

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tation expenses you and/or your immediate family incur en route.

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

Subpart B—Transportation

GENERAL

§ 302-9.100 Who is eligible for transportation of a POV to a post of duty?

An employee who is authorized to transfer to the post of duty, or a new appointee or student trainee assigned to the post of duty.

§ 302-9.101 In what situations may my agency authorize transportation of a POV to my post of duty?

Your agency may authorize transportation when:

(a) At the time of your assignment, conditions warrant such authorization under §302-9.140;

(b) Conditions that once precluded prior authorization have changed to warrant such authorization under §302-9.170; or

(c) Subsequent to the time of your assignment, conditions warrant authorization under §302-9.172 of a replacement POV.

§ 302-9.102 How many POV's may I transport to a post of duty?

You may transport one POV to a post of duty. However, this does not limit the transportation of a replacement POV when authorized under §302-9.172.

§ 302-9.103 Do I have to ship my POV to my actual post of duty?

Yes, you must ship your POV to your actual post of duty. You may not transport the POV to an alternate location.

§ 302-9.104 What may I do if there is no port or terminal at the point of origin and/or destination?

If there is no port or terminal at the point of origin and/or destination, your agency will pay the entire cost of transporting the POV from your point of origin to your destination. If you prefer, however, you may choose to

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drive your POV from your point of origin at time of assignment to the nearest embarkation port or terminal, and/or from the debarkation port or terminal nearest your destination to your post of duty at any time. If you choose to drive, you will be reimbursed your one-way mileage cost, at the rate specified in part 301-4 of this title, for driving the POV from your authorized origin to deliver it to the port of embarkation, or from the port of debarkation to the authorized destination. For the segment of travel from the port of embarkation back to your authorized origin after delivering the POV to the port or from your authorized destination to the port of debarkation to pick up the POV, you will be reimbursed your one-way transportation cost. The total cost of round-trip travel, to deliver the POV to the port at the origin or to pick up the POV at the port at your destination, may not exceed the cost of transporting the POV to or from the port involved. You may not be reimbursed a per diem allowance for round-trip travel to and from the port involved.

POV TRANSPORTATION AT TIME OF ASSIGNMENT

§ 302-9.140 Under what specific conditions may my agency authorize transportation of a POV to my post of duty upon my assignment to that post of duty?

Your agency may authorize transportation of a POV to your post of duty when:

- (a) It has determined in accordance with § 302-9.604 that it is in the interest of the Government for you to have use of your POV at the post of duty;
- (b) You have signed a service agreement; and
- (c) You meet any specific conditions your agency has established.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18342, Apr. 1, 2011; FTR Amdt. 2011-06, 76 FR 71890, Nov. 21, 2011]

§ 302-9.141 What is the “authorized point of origin” when I transport a POV to my post of duty?

Your “authorized point of origin” is as follows:

| If you are a | Your “authorized point of origin” is your |
|---------------------------------------|---|
| (a) Transferee | Old official station. |
| (b) New appointee or student trainee. | Place of actual residence. |

§ 302-9.142 What will I be reimbursed if I transport a POV from a point of origin that is different from the authorized point of origin?

If you transport a POV from a point of origin that is different from the authorized point of origin, you will be reimbursed the transportation costs you incur, not to exceed the cost of transporting your POV from your authorized point of origin to your post of duty.

§ 302-9.143 When I am authorized to transport a POV, may I have the manufacturer or the manufacturer’s agent transport a new POV from the factory or other shipping point directly to my post of duty?

Yes, when you are authorized to transport a POV, you may have the manufacturer or the manufacturer’s agent transport a new POV from the factory or other shipping point directly to your post of duty provided:

(a) You purchased the POV new from the manufacturer or manufacturer’s agent;

(b) The POV is transported Free on Board (FOB)—shipping point, consigned to you and/or a member of your immediate family, or your agent; and

(c) Ownership of the POV is not vested in the manufacturer or the manufacturer’s agent during transportation. In this circumstance, you will be reimbursed for the POV transportation costs, not to exceed the cost of transporting the POV from your authorized point of origin to your post of duty.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2018-01, 83 FR 30078, June 27, 2018]

POV TRANSPORTATION SUBSEQUENT TO THE TIME OF ASSIGNMENT

§ 302-9.170 Under what specific conditions may my agency authorize transportation of a POV to my post of duty subsequent to the time of my assignment to that post?

Your agency may authorize transportation of a POV to your post of duty

subsequent to the time of your assignment to that post when:

- (a) You do not have a POV at your post of duty;
- (b) You have not previously been authorized to transport a POV to that post of duty;
- (c) You have not previously transported a POV outside CONUS during your assignment to that post of duty;
- (d) Your agency has determined in accordance with § 302-9.604 that it is in the interest of the Government for you to have use of your POV at the post of duty; and
- (e) You signed a service agreement at the time you were transferred in the interest of the Government, or assigned if you were a new appointee or student trainee, to your post of duty; and
- (f) You meet any specific conditions your agency has established.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18342, Apr. 1, 2011; FTR Amdt. 2011-06, 76 FR 71890, Nov. 21, 2011]

§ 302-9.171 If circumstances warrant an authorization to transport a POV to my post of duty after my assignment to the post of duty, must I sign a new service agreement?

No, if circumstances changed after arrival at your new post of duty to warrant authorization to transport a POV, you are not required to sign a new service agreement, provided a service agreement was signed at the time of your assignment to the post of duty. Violation of that service agreement, however, will result in your personal liability for the cost of transporting the POV.

§ 302-9.172 Under what conditions may my agency authorize transportation of a replacement POV to my post of duty?

Your agency may authorize transportation of a replacement POV to your post of duty when:

- (a) You require an emergency replacement POV and you meet the following conditions:
 - (1) You had a POV which was transported to your post of duty at Government expense; and
 - (2) You require a replacement POV for reasons beyond your control and ac-

ceptable to your agency, such as the POV is stolen, or seriously damaged or destroyed, or has deteriorated due to conditions at the post of duty; and

(3) Your agency determines in advance of authorization that a replacement POV is necessary and in the interest of the Government; or

(b) You require a non-emergency replacement POV and you meet the following conditions:

- (1) You have a POV which was transported to a post of duty at Government expense;
- (2) You have been stationed continuously during a 4-year period at one or more posts of duty; and
- (3) Your agency has determined that it is in the Government's interest for you to continue to have a POV at your post of duty.

§ 302-9.173 How many replacement POV's may my agency authorize me to transport to my post of duty at Government expense?

Your agency may authorize one emergency replacement POV within any 4-year period of continuous service. It may authorize one non-emergency replacement POV after every four years of continuous service beginning on the date you first have use of the POV being replaced.

§ 302-9.174 What is the "authorized point of origin" when I transport a POV, including a replacement POV, to my post of duty subsequent to the time of my assignment to that post of duty?

Your agency determines the authorized point of origin within the United States when you transport a POV, including a replacement POV, to your post of duty subsequent to the time of your assignment to that post of duty.

§ 302-9.175 When I am authorized to transport a POV, including a replacement POV, to my post of duty subsequent to the time of my assignment to that post of duty, may I have the manufacturer or the manufacturer's agent transport a new POV from the factory or other shipping point directly to my post of duty?

Yes, you may have the manufacture or manufacture's agent transport a new POV from the factory or other

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shipping point to your post of duty under the same conditions specified in § 302-9.143.

Subpart C—Return Transportation of a POV From a Post of Duty

§ 302-9.200 When am I eligible for return transportation of a POV from my post of duty?

You are eligible for POV transportation from your post of duty when:

- (a) You were transferred to a post of duty in the interest of the Government; and
- (b) You have a POV at the post of duty.

§ 302-9.201 In what situations will my agency pay to transport a POV from my post of duty?

Your agency will pay to transport a POV from your post of duty when:

- (a) You are transferred back to the official station (including post of duty) from which you transferred to your current post of duty;
- (b) You are transferred to a new official station within CONUS;
- (c) You are transferred to a new post of duty, where your agency determines that use of a POV at that location is not in the interest of the Government;
- (d) You separate from Government service after completion of an agreed period of service at the post of duty where your agency determined the use of a POV to be in the interest of the Government;
- (e) You separate from Government service prior to completion of an agreed period of service at the post of duty where your agency determined the use of a POV to be in the interest of the Government, and the separation is for reasons beyond your control and acceptable to your agency; or
- (f) Conditions change at your post of duty such that use of the POV no longer is in the best interest of the Government.

§ 302-9.202 When do I become entitled to return transportation of my POV from my post of duty to an authorized destination?

You become entitled to return transportation of your POV from your post

of duty to an authorized destination when:

- (a) Your agency determined the use of a POV at your post of duty was in the interest of the Government;
- (b) You have the POV at your post of duty; and
- (c) You have completed your service agreement.

§ 302-9.203 Is there any circumstance under which I may be authorized to transport my POV from a post of duty before completing my service agreement?

Yes, if conditions change at your post of duty such that use of your POV no longer is in the interest of the Government, or if you separate from Government service prior to completion of your service agreement for reasons beyond your control and acceptable to your agency, your agency may authorize return transportation to your authorized destination. When the return transportation is based on changed conditions, you are still required to complete your service agreement. If you do not, you will be required to repay the transportation costs.

§ 302-9.204 What is the “authorized point of origin” when I transport my POV from my post of duty?

The “authorized point of origin” when you transport your POV from your post of duty is the last post of duty to which you were authorized to transport your POV at Government expense.

§ 302-9.205 What is the “authorized destination” of a POV transported under this subpart?

The “authorized destination” of a POV transported under this subpart is illustrated in the following table:

| If | The authorized destination of the POV you transport at Government expense is |
|---|--|
| (a) You are transferred to an Official station within CONUS. | Your official station. |
| (b)(1) You are transferred to another post of duty and use of a POV at the new post is not in the interest of the Government; | Your place of actual residence. |
| (2) You separate from Government service and are eligible for transportation of your POV from your post of duty; or. | Your place of actual residence. |

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| | |
|---|--|
| If | The authorized destination of the POV you transport at Government expense is |
| (3) Conditions change at your post of duty such that use of your POV no longer is in the interest of the Government at that post of duty. | Your place of actual residence. |

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001; 67 FR 7219, Feb. 15, 2002]

§ 302-9.206 What should I do if there is no port or terminal at my authorized point of origin or authorized destination when I transport a POV from my post of duty?

If there is no port or terminal at your authorized point of origin or authorized destination, your agency will pay the entire cost of transporting the POV from your authorized origin to your authorized destination. If you prefer, however, you may choose to drive your POV to the port of embarkation and/or from the port of debarkation. If you choose to drive, you will be reimbursed in the same manner as an employee under § 302-9.104.

§ 302-9.207 What will I be reimbursed if I transport my POV from a point of origin or to a destination that is different from my authorized origin or destination?

You will be reimbursed the transportation costs you actually incur, not to exceed what it would have cost to transport your POV from your authorized origin to the authorized destination.

§ 302-9.208 If I retain my POV at my post of duty after conditions change to make use of the POV no longer in the best interest of the Government, may I transport it at Government expense from the post of duty at a later date?

Yes, your agency will pay the transportation costs not to exceed the cost of transporting it to the authorized destination, provided you otherwise meet all conditions for transporting a POV.

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§ 302-9.209 Under what conditions may my agency authorize me to transport from my post of duty a replacement POV purchased at that post of duty?

Your agency may authorize transportation of a replacement POV purchased at a post of duty from the same post of duty only if:

- (a) At the time you purchased the replacement POV, you met the conditions in § 302-9.172; and
- (b) Prior to purchase of the replacement POV, your agency authorized you to purchase a replacement POV at the post of duty.

Subpart D—Transportation of a POV Within the Continental United States (CONUS)

§ 302-9.300 When am I eligible for transportation of my POV within CONUS at Government expense?

You are eligible for transportation of your POV within CONUS at Government expenses when:

- (a) You are an employee who transfers within CONUS in the interest of the Government; or
- (b) You are a new appointee or student trainee relocating to your first official station within CONUS.

§ 302-9.301 Under what conditions may my agency authorize transportation of my POV within CONUS?

Your agency will authorize transportation of your POV within CONUS only when:

- (a) It has determined that use of your POV to transport you and/or your immediate family from your old official station (or place of actual residence, if you are a new appointee or student trainee) to your new official station would be advantageous to the Government;
- (b) Both your old official station (or place of actual residence, if you are a new appointee or student trainee) and your new official station are located within CONUS;
- (c) Your agency further determines that it would be more advantageous and cost effective to the Government to transport your POV to the new official station at Government expense and to pay for transportation of you

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and/or your immediate family by commercial means than to have you or an immediate family member drive the POV to the new official station;

(d) Your agency determines that the POV is in operating order and legally titled and tagged for driving; and

(e) The distance that the POV is to be shipped is 600 miles or more. An exception to the 600-mile or more distance requirement may be made for alternative fuel vehicle range capability and fueling availability limitations.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18342, Apr. 1, 2011; FTR Case 2022-03, 89 FR 20860, Mar. 26, 2024]

§ 302-9.302 How many POV's may I be authorized to transport within CONUS?

You may be authorized to transport only the number of POVs equal to the number of people on the relocation travel orders, who are licensed drivers, not to exceed two, while relocating within CONUS at Government expense under this Chapter. Your agency must determine that such transportation is advantageous and cost effective to the Government in accordance with § 302-9.301. A vehicle may not be shipped as PBP&E.

[FTR Amdt. 2011-01, 76 FR 18342, Apr. 1, 2011]

§ 302-9.303 If I am authorized to transport my POV within CONUS, where must the transportation originate?

If you are authorized to transport your POV within CONUS, the transportation must originate as illustrated in the following table:

| If you are a | Your transportation must originate at your |
|---------------------------------------|--|
| (a) Transferee | Old official station. |
| (a) New appointee or Student trainee. | Place of actual residence. |

§ 302-9.304 If I am authorized to transport my POV within CONUS, what must the destination be?

If you are authorized to transport your POV within CONUS your destination must be your new official station.

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Subpart E—Emergency Storage of a POV

§ 302-9.400 When am I eligible for emergency storage of my POV?

You are eligible for emergency storage of your POV when:

(a) Your POV was transported to your post of duty at Government expense; and

(b) The head of your agency determines that your post of duty is within a zone from which your immediate family and/or household goods should be evacuated.

§ 302-9.401 Where may I store my POV if I receive notice to evacuate my immediate family and/or household goods from my post of duty?

If you receive notice to evacuate your immediate family and/or HHG for your post of duty, you may store your POV at a place determined to be reasonable by your agency whether the POV is already located at, or being transported to, your post of duty.

Subpart F—Temporary Storage of a POV

SOURCE: FTR Amdt. 2011-06, 76 FR 71890, Nov. 21, 2011, unless otherwise noted.

§ 302-9.500 When am I eligible for temporary storage of a POV?

You may be eligible for temporary storage of your POV when:

(a) You are assigned a TCS in support of a contingency operation (humanitarian operations, peacekeeping operations, and similar operations) as defined in 10 U.S.C. 1482a(c)(2);

(b) You are eligible for expenses as authorized in part 302-3, subpart E; and

(c) The head of your agency determines it would be more advantageous, cost and other factors considered, to authorize a temporary storage of a POV.

§ 302-9.501 How many POVs will be eligible for storage and for how long will my agency authorize the storage?

You may be authorized to store not more than one POV at any given time during the period of the TCS assignment, subject to this subpart. A POV

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may be stored for the duration of the TCS.

§ 302-9.502 What expenses may my agency authorize for temporary storage of my POV?

Your agency may provide for storage, without charge, or for the reimbursement of the cost of storage, of one POV that is owned or leased by an employee of that agency (or by a dependent of such an employee) and that is for the personal use of the employee.

Subpart G—Agency Responsibilities

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted. Redesignated by FTR Amdt. 2011-06, 76 FR 71890, Nov. 21, 2011.

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

§ 302-9.600 What means of transportation may we authorize for POV’s?

You may authorize:

(a) Commercial means of transportation for POV’s if available at reasonable rates and under reasonable conditions; or

(b) Government means of transportation for POV’s on a space-available basis.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-06, 76 FR 71890, Nov. 21, 2011]

§ 302-9.601 How many POV’s may we authorize for transportation at Government expense?

Within CONUS, you may authorize transportation of up to two POVs at Government expense, as prescribed in § 302-9.302. For shipments from CONUS to OCONUS, OCONUS to OCONUS, and OCONUS to CONUS, only one POV may be transported at Government expense.

[FTR Amdt. 2011-01, 76 FR 18342, Apr. 1, 2011. Redesignated by FTR Amdt. 2011-06, 76 FR 71890, Nov. 21, 2011]

§ 302-9.602 How should we administer the allowances for transportation and emergency storage of a POV?

To minimize costs and promote an efficient workforce, you should provide an employee use of their POV when it

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mutually benefits the Government and the employee.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18342, Apr. 1, 2011 and further redesignated by FTR Amdt. 2011-06, 76 FR 71890, Nov. 21, 2011; FTR Case 2022-05, 89 FR 12255, Feb. 16, 2024]

§ 302-9.603 What governing policies must we establish for the allowances for transportation and emergency storage of a POV?

You must establish policies governing:

(a) When you will authorize transportation and emergency storage of a POV;

(b) When you will authorize transportation of a replacement POV;

(c) Who will determine if transportation of a POV to or from a post of duty is in the interest of the Government;

(d) Who will determine if conditions have changed at an employee’s post of duty to warrant transportation of a POV in the interest of the Government;

(e) Who will determine if transportation of a POV wholly within CONUS is more advantageous and cost effective than having the employee drive the POV to the new official station; and

(f) Who will determine whether to allow emergency storage of an employee’s POV, including where to store the POV.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18342, Apr. 1, 2011 and further redesignated by FTR Amdt. 2011-06, 76 FR 71890, Nov. 21, 2011]

§ 302-9.604 Under what condition may we authorize transportation of a POV to a post of duty?

You may authorize transportation of a POV to a post of duty only when you determine, after consideration of the factors in § 302-9.605, that it is in the interest of the Government for the employee to have use of a POV at the post of duty.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated and amended by FTR Amdt. 2011-01, 76 FR 18342, Apr. 1, 2011 and further redesignated and amended by FTR Amdt. 2011-06, 76 FR 71890, Nov. 21, 2011]

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§ 302-9.605 What factors must we consider in deciding whether to authorize transportation of a POV to a post of duty?

When deciding whether to authorize transportation of a POV to a post of duty, you must consider if:

- (a) Local conditions at the employee's post of duty warrant use of a POV;
- (b) Use of the POV will contribute to the employee's effectiveness on the job;
- (c) Use of a POV of the type involved will be suitable under local conditions at the post of duty;
- (d) The cost of transporting the POV to and from the post of duty will be excessive, considering the time the employee has agreed to serve; and
- (e) The POV is in operating order and legally titled and tagged for driving.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated and amended by FTR Amdt. 2011-01, 76 FR 18342, Apr. 1, 2011 and further redesignated by FTR Amdt. 2011-06, 76 FR 71890, Nov. 21, 2011]

§ 302-9.606 What must we consider in determining whether transportation of a POV within CONUS is cost effective?

When determining whether transportation of a POV within CONUS is cost effective, you must consider the:

- (a) Cost of traveling by POV;
- (b) Cost of transporting the POV;
- (c) Cost of travel if the POV is transported;
- (d) Productivity benefit you derive from the employee's accelerated arrival at the new official station; and
- (e) The POV is in operating order and legally titled and tagged for driving; and
- (f) The distance that the POV is to be shipped is 600 miles or more. An exception to the 600-mile distance requirement may be made for alternative fuel vehicle range capability and fueling availability limitations.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated and amended by FTR Amdt. 2011-01, 76 FR 18342, Apr. 1, 2011 and further redesignated by FTR Amdt. 2011-06, 76 FR 71890, Nov. 21, 2011; FTR Case 2022-03, 89 FR 20860, Mar. 26, 2024]

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PART 302-10—ALLOWANCES FOR TRANSPORTATION OF MOBILE HOMES AND BOATS USED AS A PRIMARY RESIDENCE

Subpart A—Eligibility and Limitations

Sec.

- 302-10.1 May I be reimbursed for transporting my mobile home instead of an HHG shipment?
- 302-10.2 Are there any eligibility requirements?
- 302-10.3 What is the maximum amount my agency may authorize me to receive for transporting a mobile home?
- 302-10.4 Are there any geographic limitations for transportation of a mobile home?
- 302-10.5 May I transport a mobile home over water?
- 302-10.6 Are the allowances for transporting a mobile home in addition to the allowances for per diem, mileage, and transportation expenses, for me and my immediate family member(s)?

Subpart B—Computation of Distance

- 302-10.100 What distance will my agency allow for points of origin and destination within CONUS and Alaska?
- 302-10.101 Must I furnish actual odometer readings on the travel claim?

Subpart C—Computation of Allowances

- 302-10.200 What costs are allowable when a commercial carrier transports my mobile home overland or over water?
- 302-10.201 What is the mileage allowance when you transport a mobile home overland by a POV?
- 302-10.202 Am I entitled to any other allowances when I transport my mobile home by POV?
- 302-10.203 What are my allowances when a mobile home is transported partly by commercial carrier and partly by POV?
- 302-10.204 What costs are allowed for preparing a mobile home for shipment?
- 302-10.205 Are there any costs for preparation that are not allowed?
- 302-10.206 May my agency assume direct responsibility for the costs of preparing and transporting my mobile home?
- 302-10.207 Am I responsible for excess or non-allowable charges?

Subpart D—Advance of Fund

- 302-10.300 May I receive an advance of funds when a commercial carrier transports the mobile home?
- 302-10.301 May I receive an advance of funds when payment is made directly to the carrier by my agency?

Subpart E—Agency Responsibilities

- 302-10.400 What policies must we establish for authorizing transportation of a mobile home?
- 302-10.401 Are the allowances for transporting a mobile home in addition to the allowances for per diem, mileage, and transportation expenses, for an employee and immediate family member(s)?
- 302-10.402 What costs must we pay a commercial carrier for transporting a mobile home?
- 302-10.403 What costs must we allow for preparing a mobile home for shipment?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905 (a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—Eligibility and Limitations

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee.

§ 302-10.1 May I be reimbursed for transporting my mobile home instead of an HHG shipment?

Yes, if you are eligible for the transportation of HHG, you will be reimbursed for transporting a mobile home instead of an HHG shipment, not to exceed what the Government would incur for the transportation of your HHG and 90-days temporary storage.

§ 302-10.2 Are there any eligibility requirements?

Yes, to have a mobile home transported at Government expense, you must certify that the mobile home will be used at the new official station as your primary residence and/or the primary residence of your immediate family.

§ 302-10.3 What is the maximum amount my agency may authorize me to receive for transporting a mobile home?

The maximum amount your agency may authorize you to receive for transporting a mobile home shall not exceed the cost of transporting 18,000 pounds of HHG and 90 days of temporary storage.

§ 302-10.4 Are there any geographic limitations for transportation of a mobile home?

Yes, allowances for overland transportation of a mobile home may be made only for transportation within CONUS, within Alaska, and through Canada en route between Alaska and CONUS or through Canada between one CONUS point and another (e.g., between Buffalo, NY and Detroit, MI). Allowances for transportation within limits prescribed may be paid even though the transportation involved originates, terminates, or passes through locations not covered, provided the amount of the allowance shall be computed on the basis of that part of the transportation which is within CONUS, within Alaska, or through Canada en route between Alaska and CONUS or between one CONUS point and another. The cost to transport a mobile home may not exceed the cost of shipping 18,000 pounds of HHG and 90 days of temporary storage.

§ 302-10.5 May I transport a mobile home over water?

Yes, you may transport a mobile home over water when both the points of origin and destination are within CONUS or Alaska.

§ 302-10.6 Are the allowances for transporting a mobile home in addition to the allowances for per diem, mileage, and transportation expenses, for me and my immediate family member(s)?

Yes, allowances for transporting a mobile home (including mileage when towed by you) are in addition to the reimbursement of per diem, mileage, and transportation expenses for you and your immediate family member(s). However, you must consider the fact that the mobile home may be moved at Government expense only if it will be used as your residence at the new official station, and allowances under parts 302-5, 302-6, and 302-11 of this chapter will be paid accordingly.

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Subpart B—Computation of Distance

§ 302-10.100 What distance will my agency allow for points of origin and destination within CONUS and Alaska?

Your agency will allow for the distance shown in standard highway mileage guides or agency designated official table of distances or actual miles driven as determined from your odometer readings, between the authorized origin and destination.

§ 302-10.101 Must I furnish actual odometer readings on the travel claim?

No, you do not need to furnish odometer readings on the travel claim but you must indicate the total miles traveled. Any deviation from the distances indicated in standard highway mileage guides or agency official table of distances must be fully explained and acceptable to your agency.

Subpart C—Computation of Allowances

§ 302-10.200 What costs are allowable when a commercial carrier transports my mobile home overland or over water?

Your agency will allow the following costs for use of a commercial carrier transporting your mobile home:

- (a) When transporting overland;
 - (1) The carrier's charge for actual transportation of the mobile home (not to exceed the applicable tariff for such movements approved by an appropriate regulatory body), provided any substantial deviation from standard highway mileage guides or agency official table of distances is explained;
 - (2) Ferry fares, bridge, road, and tunnel tolls;
 - (3) Taxes, charges or fees fixed by a State or other government authority for permits to transport mobile homes in or through its jurisdiction;
 - (4) Carrier's service charges for obtaining necessary permits; and
 - (5) Charges for a pilot (flag) car or escort services, when required by State or local law.

(b) When transporting over water cost must include, but not limited to the cost of:

- (1) Fuel and oil used for propulsion of the boat;
- (2) Pilots or navigators in the open water;
- (3) A crew;
- (4) Charges for harbor pilots;
- (5) Docking fees incurred in transit;
- (6) Harbor or port fees and similar charges related to entry in and navigation through ports; and
- (7) Towing, whether in tow or towing by pushing from behind.

§ 302-10.201 What is the mileage allowance when you transport a mobile home overland by a POV?

The mileage allowance when you transport a mobile home overland by other than commercial means (e.g., towed by a POV) is eleven cents per mile. This is in addition to the mileage allowance prescribed for driving the POV under part 302-4 of this chapter.

§ 302-10.202 Am I entitled to any other allowances when I transport my mobile home by POV?

Yes, you are also entitled to the following allowances when you transport your mobile home by POV:

- (a) Payment of mileage for use of a POV to transport yourself and/or immediate family member(s) as provided in § 302-4.30 of this chapter; and
- (b) Preparation costs as provided in § 302-10.205.

§ 302-10.203 What are my allowances when a mobile home is transported partly by commercial carrier and partly by POV?

The allowances in §§ 302-10.200 through 302-10.202 apply to the respective portions of transportation by commercial carrier and POV when a mobile home is transported by both.

§ 302-10.204 What costs are allowed for preparing a mobile home for shipment?

Allowable costs for preparing a mobile home for shipment include but are not limited to:

- (a) Blocking and unblocking (including anchoring and unanchoring);
- (b) Labor costs of removing and installing skirting;

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- (c) Separating, preparing, and sealing each section for movement;
- (d) Reassembling the two halves of a double-wide mobile home;
- (e) Travel lift fees;
- (f) Rental, installation, removal and transportation of hitches and extra axles with wheels and tires;
- (g) Purchasing blocks in lieu of transporting blocks from old official station and cost of replacement blocks broken while mobile home was being transported;
- (h) Packing and unpacking of HHG associated with the mobile home;
- (i) Disconnecting and connecting utilities;
- (j) Installation and removal of towing lights on trailer;
- (k) Charges for reasonable extension of existing water and sewer lines; and
- (l) Dismantling and assembling a portable room appended to a mobile home.

§ 302-10.205 Are there any costs for preparation that are not allowed?

Yes, costs for preparing a mobile home located outside Alaska or CONUS for movement or the costs for resettling outside Alaska or CONUS are not allowed.

§ 302-10.206 May my agency assume direct responsibility for the costs of preparing and transporting my mobile home?

Yes, your agency may assume direct responsibility for the costs of preparing and transporting your mobile home if it is determined to be in the Government's interest.

§ 302-10.207 Am I responsible for excess or non-allowable charges?

Yes, you are responsible for any excess preparation or transportation or non-allowable charges, such as:

- (a) Costs for replacement parts, tires purchases, structural repairs, brake repairs or any other repairs or maintenance performed;
- (b) Costs of insurance for valuation of mobile homes above carriers' maximum liabilities, or charges designated in the tariffs as "Special Service;"
- (c) Cost of storage; and
- (d) Costs of connecting/disconnecting appliances, equipment, and utilities involved in relocation and costs of con-

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verting appliances for operation on available utilities.

Subpart D—Advance of Funds

§ 302-10.300 May I receive an advance of funds when a commercial carrier transports the mobile home?

Yes, you may receive an advance of funds when you are responsible for arranging and paying a commercial carrier to transport your mobile home. However, the advance may not exceed the estimated amount allowable.

§ 302-10.301 May I receive an advance of funds when payment is made directly to the carrier by my agency?

No, your agency will not authorize you an advance of funds when it pays the carrier directly.

Subpart E—Agency Responsibilities

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

§ 302-10.400 What policies must we establish for authorizing transportation of a mobile home?

You must establish policies for authorizing transportation of a mobile home that implements this part including when:

- (a) It is considered in the best interest of the Government to assume direct responsibility for preparing and transporting an employee's mobile home;
- (b) To authorize an advance of funds for a commercial carrier transporting an employee's mobile home based on constructive or estimated cost when the employee assumes direct responsibility for payment.

§ 302-10.401 Are the allowances for transporting a mobile home in addition to the allowances for per diem, mileage, and transportation expenses, for an employee and immediate family member(s)?

Yes, allowances for transporting a mobile home (including mileage when towed by the employee) are in addition to the allowances for per diem, mileage, and transportation expenses. However, you must consider the fact that the mobile home will be used as the

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employee's and/or immediate family member(s) primary residence at the new official station, and reduce the allowances under parts 302-5, 302-6, and 302-11 of this chapter.

§ 302-10.402 What costs must we pay a commercial carrier for transporting a mobile home?

The costs you must pay a commercial carrier for transporting a mobile home are prescribed in § 302-10.200.

§ 302-10.403 What costs must we allow for preparing a mobile home for shipment?

The costs you must allow for preparing a mobile home for shipment are prescribed in § 302-10.205.

SUBCHAPTER E—RESIDENCE TRANSACTION ALLOWANCES

PART 302-11—ALLOWANCES FOR EXPENSES INCURRED IN CONNECTION WITH RESIDENCE TRANSACTIONS

Subpart A—General Rules

Sec.

- 302-11.1 What is the purpose of an allowance for expenses incurred in connection with residence transactions?
- 302-11.2 Am I eligible to receive an allowance for expenses incurred in connection with my residence transactions?
- 302-11.3 Must I sign a service agreement before receiving residence transaction allowances?
- 302-11.4 Who is not eligible to receive an allowance for expenses incurred in connection with residence transactions?
- 302-11.5 To be reimbursed for expenses incurred in my residence transactions, must I occupy the residence at the time I am notified of my transfer?
- 302-11.6 For which expenses will I be reimbursed if I qualify for a residence transaction expense allowance?
- 302-11.7 When are expenses for my settlement of an unexpired lease reimbursable?
- 302-11.8 Must I sell a residence at the old official station to be eligible to purchase a residence at the new official station?

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- 302-11.21 How long do I have to submit my claim for reimbursement of expenses incurred in connection with my residence transactions?
- 302-11.22 May the 1-year time limitation be extended by my agency?
- 302-11.23 When must I request to have my initial time period extended?

Subpart B—Title Requirements

- 302-11.100 For which residence may I receive reimbursement for under this subpart?
- 302-11.101 Must the title to the property for which I am requesting an allowance for residence transactions be in my name?
- 302-11.102 How will the Government determine who holds title to my property?
- 302-11.103 How will I be reimbursed if I or a member of my immediate family do not hold full title to the property for which I am requesting reimbursement?
- 302-11.104 When must I and/or a member(s) of my immediate family have acquired title interest in my residence to be eligible for the allowance for expenses incurred in connection with the sale of my residence?

- 302-11.105 How is it determined if I hold “equitable title interest” in my residence?

- 302-11.106 What is an accommodation party?

Subpart C—Reimbursable Expenses

- 302-11.200 What residence transaction expenses will my agency pay?
- 302-11.201 When may my reimbursement for loan assumption fees or other similar fees exceed the 1 percent as specified in §302-11.200(f)(2)?
- 302-11.202 What residence transaction expenses will my agency not pay?

Subpart D—Request for Reimbursement

- 302-11.300 Is there a limit on how much my agency will reimburse me for residence transactions?
- 302-11.301 How must I request reimbursement for the expenses I incur for my residence transactions?
- 302-11.302 What documentation must I submit to my agency to request reimbursement for the sale of a former residence or the purchase of a new one?
- 302-11.303 Will the Government reimburse me for expenses incurred in connection with my residence transactions that are paid by someone other than me or a member of my immediate family?
- 302-11.304 Will my agency reimburse me for losses due to market conditions or prices at the old and new official station?
- 302-11.305 Will I receive reimbursement for any residence transaction expenses incurred prior to being officially notified of my transfer?
- 302-11.306 How can I know if my expenses are reasonable and will be reimbursed by the Government?
- 302-11.307 May I receive an advance of funds for my residence transaction expenses?
- 302-11.308 How much will I receive for reimbursement when I purchase or sell land in excess of what reasonably relates to the residence site?
- 302-11.309 What residence transaction expenses are reimbursable if an employee violates the terms of the service agreement?

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- 302-11.450 May we advance an employee funds for expenses incurred in connection with residence transactions?
- 302-11-451 What is the maximum amount that we may reimburse for the sale or purchase of an employee's residence?

AUTHORITY: 5 U.S.C. 5738 and 20 U.S.C. 905(c).

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—General Rules

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee, unless otherwise noted.

§ 302-11.1 What is the purpose of an allowance for expenses incurred in connection with residence transactions?

The purpose of an allowance for expenses incurred in connection with residence transaction is to reimburse you when you transfer from an old official station to a new official station for expenses that you incur due to:

(a) The sale of one residence at your old official station, and/or the purchase of a residence at your new official station; or

(b) The settlement expenses for a lease which has not expired on your residence or mobile home lot which is used as your permanent residence at your old official station.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2010-07, 75 FR 72968, Nov. 29, 2010]

§ 302-11.2 Am I eligible to receive an allowance for expenses incurred in connection with my residence transactions?

(a) You must meet four basic conditions to be eligible to receive an allowance for expenses incurred in connection with your residence transactions:

(1) You must be transferring from one official station to another;

(2) Your relocation must be incidental to the transfer (*i.e.*, not for the convenience of the employee);

(3) Your relocation must meet the distance test conditions of § 302-2.6; and

(4) Your new official station must be within the United States.

(b) If you previously transferred from an official station in the United States to a foreign area and you are now transferring back to the United States, then, in addition to the requirements of paragraph (a) of this section, you must have completed the time period specified in your service agreement for your overseas tour of duty.

[FTR Amdt. 2011-01, 76 FR 18343, Apr. 1, 2011]

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§ 302-11.3 Must I sign a service agreement before receiving residence transaction allowances?

Yes, you must sign a service agreement before receiving residence transaction allowances.

§ 302-11.4 Who is not eligible to receive an allowance for expenses incurred in connection with residence transactions?

You are not eligible to receive an allowance for expenses incurred in connection with residence transactions under this subpart if you are:

- (a) A new appointee; or
- (b) An employee assigned under the Government Employees Training Act (5 U.S.C. 4109).

§ 302-11.5 To be reimbursed for expenses incurred in my residence transactions, must I occupy the residence at the time I am notified of my transfer?

Yes, to be reimbursed for expenses incurred in your residence transactions, you must occupy the residence at the time you are notified of your transfer, unless your transfer is from a foreign area to an official station within the United States other than the one you left when you transferred out of the United States, as specified in § 302-11.2(b).

§ 302-11.6 For which expenses will I be reimbursed if I qualify for a residence transaction expense allowance?

If you qualify for a residence transaction expense allowance, you may be reimbursed for the:

- (a) Expenses of selling your old residence and purchasing a new residence in the United States; or
- (b) Settlement of an unexpired lease at your old official station in the United States from which transferred to another official station in the United States or when assigned to a foreign post of duty; and
- (c) Expenses of purchasing a new residence in the United States upon return to the United States upon completion of the foreign tour of duty and the return is to a different official station, and is 50 miles distance from the official station which you transferred from.

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§ 302-11.7 When are expenses for my settlement of an unexpired lease reimbursable?

When your unexpired lease (including month to month) is for residence quarters at your old official station, you may be reimbursed for settlement expenses for an unexpired lease, including but not limited to broker's fees for obtaining a sublease or charges for advertising if:

- (a) Applicable laws or the terms of the lease provide for payment of settlement expenses; or
- (b) Such expenses cannot be avoided by sublease or other arrangement; or
- (c) You have not contributed to the expenses by failing to give appropriate lease termination notice promptly after you have definite knowledge of your transfer; or
- (d) The broker's fees or advertising charges are not in excess of those customarily charged for comparable services in that locality.

§ 302-11.8 Must I sell a residence at the old official station to be eligible to purchase a residence at the new official station?

No, you do not have to sell the residence at your old official station to be eligible for residence purchase transactions at your new official station.

TIME LIMITATIONS

§ 302-11.21 How long do I have to submit my claim for reimbursement of expenses incurred in connection with my residence transactions?

Your claim for reimbursement should be submitted to your agency as soon as possible after the transaction occurred. However, the settlement dates for the sale and purchase or lease termination transactions for which reimbursement is requested must occur not later than 1 year after the day you report for duty at your new official station. (See § 302-11.23.)

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

§ 302-11.22 May the 1-year time limitation be extended by my agency?

Yes, your agency may extend the 1-year limitation for up to one additional

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year for reasons beyond your control and acceptable to your agency.

[FTR Amdt. 2011–01, 76 FR 18343, Apr. 1, 2011]

§ 302–11.23 When must I request to have my initial time period extended?

To have your initial time period extended, you must submit a request to your agency not later than 30 calendar days after the expiration date unless this 30-day period is specifically extended by your agency.

Subpart B—Title Requirements

§ 302–11.100 For which residence may I receive reimbursement for under this subpart?

You may receive reimbursement for the one residence from which you regularly commute to and from work on a daily basis and which was your residence at the time you were officially notified by competent authority to transfer to a new official station.

§ 302–11.101 Must the title to the property for which I am requesting an allowance for residence transactions be in my name?

The title to the property for which you are requesting an allowance for residence transaction must be:

- (a) Solely in your name; or
- (b) Solely in the name of one or more of your immediate family members; or
- (c) Jointly in your name and in the name of one or more of your immediate family members.

§ 302–11.102 How will the Government determine who holds title to my property?

The Government will determine who holds title to your property based on:

- (a) Whose name(s) actually appears on your title document (e.g., the deed); or
- (b) Who holds equitable title interest in your property as specified in § 302–11.105.

§ 302–11.103 How will I be reimbursed if I or a member of my immediate family do not hold full title to the property for which I am requesting reimbursement?

If you or a member of your immediate family do not hold full title to

the property for which you are requesting reimbursement, you will be reimbursed on a pro rata basis to the extent of your actual title interest plus your equitable title interest in the residence.

§ 302–11.104 When must I and/or a member(s) of my immediate family have acquired title interest in my residence to be eligible for the allowance for expenses incurred in connection with the sale of my residence?

To be eligible for the allowance for expenses incurred in connection with the sale of your residence, you and/or a member(s) of your immediate family must have acquired title or equitable title interest in the residence as illustrated in the following table:

| Type of transfer | Date |
|---|---|
| 1. Between official stations in the United States. | 1. Prior to the date first notified of the transfer. |
| 2. Returning from completion of any foreign tour of duty to a different official station in the United States, which is 50 miles distance from the official station from which transferred to the foreign official station. | 2. Prior to the date notified that you would be transferred to a different location in the United States, which is 50 miles distance from the official station you transferred from the foreign area. |

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001; 67 FR 7219, Feb. 15, 2002]

§ 302–11.105 How is it determined if I hold “equitable title interest” in my residence?

“Equitable title interest” in your residence is determined by your agency if:

- (a) The title is held in trust, and:
 - (1) The property is your residence;
 - (2) You and/or a member(s) of your immediate family are the only beneficiary(ies) of the trust during either of your lifetimes;
 - (3) You and/or a member(s) of your immediate family retain the right to distribute the property during your lifetimes;
 - (4) You and/or a member(s) of your immediate family retain the right to manage the property;
 - (5) You and/or a member(s) of your immediate family are the only grantor/settlor of the trust, or retain the right to direct distribution of the property upon dissolution of the trust or death; and

(6) You provide your agency with a copy of the trust document; or

(b) The title is held in the name of a financial institution, and:

(1) The property is your residence;

(2) You and/or a member(s) of your immediate family executed a financing agreement (e.g., mortgage) with the financial institution;

(3) State or local law requires that lending parties take title to perfect (*i.e.*, protect) a security interest in the property, or the financial institution requires that it take possession of title as a condition of the financing agreement; and

(4) You provide your agency with a copy of the financing document; or

(c) The title is held both in the names of:

(1) You solely, or jointly with one or more members of your immediate family, or one or more members of your immediate family;

(2) An individual accommodation party as defined in §302–11.106 who is not a member of your immediate family; and

(3) The conditions apply:

(i) The property is your residence.

(ii) You and/or a member(s) of your immediate family have the right to use the property and to direct conveyance of the property.

(iii) The lender requires signature of the accommodation party on the financing document.

(iv) You and/or a member of your immediate family, are liable for payments under the financing arrangement (e.g., mortgage).

(v) The accommodation party's name is on the title.

(vi) The accommodation party does not have a financial interest in the property unless the employee and/or a member(s) of the immediate family default on the financing arrangement.

(vii) You must provide documentation of the accommodation that is acceptable by your agency; or

(d) The title is held by the seller of the property and the following conditions are met:

(1) The property is your residence;

(2) You and/or member(s) of your immediate family has the right to use the property and to direct conveyance of the property;

(3) You and/or member(s) of your immediate family must have signed a financing agreement with the seller of the property (e.g., a land contract) providing for fixed periodic payments and transfer of title to the employee and/or a member(s) of the immediate family upon completion of the payment schedule; and

(4) You provide your agency with a copy of the financing agreement; or

(e) Another equitable title situation exists where title is held in your name only or jointly with you and one or more members of your immediate family or with you and an individual who is not an immediate family member, and the following conditions are met:

(1) The property is your residence.

(2) You and/or a member(s) of your immediate family has the right to use the property and to direct conveyance of the property.

(3) Only you and/or a member(s) of your immediate family has made payments on the property.

(4) You and/or a member(s) of your immediate family received all proceeds from the sale of the property.

(5) You must provide suitable documentation to your agency that all conditions in paragraphs (e)(1) through (e)(4) of this section are met.

§ 302–11.106 What is an accommodation party?

An accommodation party is an individual who signs an employee's financing agreement (e.g., a mortgage) to lend that individual's name (*i.e.*, credit) to the arrangement.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022–05, 89 FR 12255, Feb. 16, 2024]

Subpart C—Reimbursable Expenses

§ 302–11.200 What residence transaction expenses will my agency pay?

Provided the residence transaction expenses are customarily charged to the seller of a residence in the locality of the old official station or paid by the purchaser at the new official station, your agency will, with appropriate supporting documentation provided by you, reimburse you for the following

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residence transaction expenses when they are incurred by you incident to your relocation:

(a) Your broker's fee or real estate commission that you pay in the sale of your residence at the last official station, not to exceed the rates that are generally charged in the locality of your old official station;

(b) The customary cost for an appraisal;

(c) The costs of newspaper, bulletin board, multiple-listing services, and other advertising for sale of the residence at your old official station that is not included in the broker's fee or the real estate agent's commission;

(d) The cost of a title insurance policy, costs of preparing conveyances, other instruments, and contracts and related notary fees and recording fees; cost of making surveys, preparing drawings or plats when required for legal or financing purposes; and similar expenses incurred for selling your residence to the extent such costs:

(1) Have not been included in other residence transaction fees (*i.e.*, brokers' fees or real estate agent fees);

(2) Do not exceed the charges, for such expenses, that are normally charged in the locality of your residence;

(3) Are usually furnished by the seller;

(e) The costs of searching title, preparing abstracts, and the legal fees for a title opinion to the extent such costs:

(1) Have not been included in other related transaction costs (*i.e.*, broker's fees or real estate agency fees); and

(2) Do not exceed the charges, for such expenses, that are customarily charged in the locality of your residence

(f) The following "other" miscellaneous expenses in connection with the sale and/or purchase of your residence, provided they are normally paid by the seller or the purchaser in the locality of the residence, to the extent that they do not exceed specifically stated limitations, or if not specifically stated, the amounts customarily paid in the locality of the residence:

(1) Federal Housing Administration (FHA) or VA fees for the loan application;

(2) Loan origination fees and similar charges such as loan assumption fees, loan transfer fees or other similar charges not to exceed 1 percent of the loan amount without itemization of the lender's administrative charges (unless requirements in §302-11.201 are met), if the charges are assessed in lieu of a loan origination fee and reflects charges for services similar to those covered by a loan origination fee;

(3) Cost of preparing credit reports;

(4) Mortgage and transfer taxes;

(5) State revenue stamps;

(6) Other fees and charges similar in nature to those listed in paragraphs (f)(1) through (f)(5) of this section, unless specifically prohibited in §302-11.202;

(7) Charge for prepayment of a mortgage or other security instrument in connection with the sale of the residence at the old official station to the extent the terms in the mortgage or other security instrument provide for this charge. This prepayment penalty is also reimbursable when the mortgage or other security instrument does not specifically provide for prepayment, provided this penalty is customarily charged by the lender, but in that case the reimbursement may not exceed 3 months' interest on the loan balance;

(8) Mortgage title insurance policy, paid by you, on a residence you purchased for the protection of, and required by, the lender;

(9) Owner's title insurance policy, provided it is a prerequisite to financing or the transfer of the property; or if the cost of the owner's title insurance policy is inseparable from the cost of other insurance which is a prerequisite;

(10) Expenses in connection with construction of a residence, which are comparable to expenses that are reimbursable in connection with the purchase of an existing residence;

(11) Expenses in connection with environmental testing and property inspection fees when required by Federal, State, or local law; or by the lender as a precondition to sale or purchase; and

(12) Other expenses of sale and purchase made for required services that are customarily paid by the seller of a residence at the old official station or

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if customarily paid by the purchaser of a residence at the new official station.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011–01, 76 FR 18343, Apr. 1, 2011; FTR Amdt. 2018–01, 83 FR 30079, June 27, 2018]

§ 302–11.201 When may my reimbursement for loan assumption fees or other similar fees exceed the 1 percent as specified in § 302–11.200(f)(2)?

Reimbursement may exceed 1 percent (as specified in § 302–11.200(f)(2)) only when you provide evidence that the higher rate:

- (a) Does not include prepaid interest, points, or a mortgage discount; and
- (b) Is customarily charged in the locality where the residence is located.

§ 302–11.202 What residence transaction expenses will my agency not pay?

Your agency will not pay:

- (a) Any fees that have been inflated or are higher than normally imposed for similar services in the locality;
- (b) Broker fees or commissions paid in connection with the purchase of a home at the new official station;
- (c) Owner's title insurance policy, "record title" insurance policy, mortgage insurance or insurance against loss or damage of property and optional insurance paid for by you in connection with the purchase of a residence for your protection;
- (d) Interest on loans, points, and mortgage discounts;
- (e) Property taxes;
- (f) Operating or maintenance costs;
- (g) Any fee, cost, charge, or expense determined to be part of the finance charge under the Truth in Lending Act, Title I, Pub. L. 90–321, as amended, and Regulation Z issued by the Board of Governors of the Federal Reserve System (12 CFR part 226), unless specifically authorized in § 302–11.200;
- (h) Expenses that result from construction of a residence, except as provided in § 302–11.200(e)(10); and
- (i) Losses, see § 302–11.304.

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Subpart D—Request for Reimbursement

§ 302–11.300 Is there a limit on how much my agency will reimburse me for residence transactions?

Yes, your agency will reimburse you no more than:

- (a) Ten percent of the actual sales price for the sale of your residence at the old official station; and
- (b) Five percent of the actual purchase price of the residence for the purchase of a residence at the new official station.

§ 302–11.301 How must I request reimbursement for the expenses I incur for my residence transactions?

To request reimbursement for the expenses you incur for your residence transaction, you must:

- (a) Send your claim for reimbursement and documentation of expenses to your old official station for review and approval unless otherwise specified by your agency, and
- (b) Follow your agency's procedures and submit appropriate voucher(s) along with any claim applications that your agency may require with appropriate documents specified in § 302–11.302.

§ 302–11.302 What documentation must I submit to my agency to request reimbursement for the sale of a former residence or the purchase of a new one?

To request reimbursement for the sale of a former residence or the purchase of a new one, you must submit to your agency:

- (a) Copies of your sales agreement when selling a residence;
- (b) Your purchase agreement when a purchasing a residence;
- (c) Property settlement documents;
- (d) Loan closing statements; and
- (e) Invoices or receipts for other bills paid.

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§ 302–11.303 Will the Government reimburse me for expenses incurred in connection with my residence transactions that are paid by someone other than me or a member of my immediate family?

No, the Government will not reimburse you for expenses incurred in connection with your residence transactions if they are paid by someone other than you or a member of your immediate family.

§ 302–11.304 Will my agency reimburse me for losses due to market conditions or prices at the old and new official station?

No, losses incurred due to market conditions or prices at your old and new duty station are not reimbursable when incurred by you due to:

- (a) Failure to sell a residence at the old official station at the price asked, or at its current appraised value, or at its original cost; or
- (b) Failure to buy a dwelling at the new official station at a price comparable to the selling price of the residence at the old official station; or
- (c) Any losses that are similar in nature to (a) or (b).

§ 302–11.305 Will I receive reimbursement for any residence transaction expenses incurred prior to being officially notified of my transfer?

No, reimbursement of any residence transaction expenses (or settlement of an unexpired lease) that occurs prior to being officially notified (generally in the form a change of station travel authorization) is prohibited.

§ 302–11.306 How can I know if my expenses are reasonable and will be reimbursed by the Government?

You are responsible for the determination of reasonableness for your claimed expenses. To determine if your expenses are reasonable, you should, in coordination with your agency, contact the local real estate association, or, if not available, at least three different realtors in the locality in which your expenses will be incurred and request:

- (a) The current schedule of closing costs which applies to the area in which you are buying or selling;
- (b) Information concerning local custom and practices with respect to

charging of closing costs which relate to either your sale or purchase and whether such costs are customarily paid by the seller or purchaser; and

(c) Information on the local terminology used to describe the costs specified in paragraph (b) of this section.

§ 302–11.307 May I receive an advance of funds for my residence transaction expenses?

No, you may not receive an advance of funds for your residence transaction expenses.

§ 302–11.308 How much will I receive for reimbursement when I purchase or sell land in excess of what reasonably relates to the residence site?

When you purchase or sell land in excess of what reasonably relates to the residence site, your reimbursement will be limited to a pro rata reimbursement of the land reasonably related to the residence site.

§ 302–11.309 What residence transaction expenses are reimbursable if an employee violates the terms of the service agreement?

If the employee violates their service agreement, no residence transaction expenses will be paid, and any amounts paid prior to such violation shall be a debt due the United States until they are paid by the employee.

[FTR Case 2022–05, 89 FR 12255, Feb. 16, 2024]

SETTLEMENT OF UNEXPIRED LEASE

§ 302–11.320 How must I request reimbursement for settlement of an unexpired lease?

To request reimbursement for settlement of an unexpired lease, you must itemize expenses (list all expenses separately) on a travel voucher and submit the voucher to your agency.

§ 302–11.321 How will I be reimbursed when I share a lease with someone else?

When you share a lease with someone else you will be reimbursed on a pro rata basis for that portion of the lease that you are responsible for.

Subpart E—Agency Responsibilities

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

§ 302–11.400 What policies and procedures must we establish?

You must establish internal policies and procedures to implement this part.

§ 302–11.401 Under what conditions may we authorize or approve a residence transaction expense allowance?

You may authorize or approve a residence transaction expense allowance when an employee is performing a permanent change of station in the interest of the Government and has signed a service agreement (other than a new appointee or an employee assigned under the Government Employees Training Act (5 U.S.C. 4109.); and

- (a) The old and new official stations are located in the United States; or
- (b) The employee has completed an agreed upon tour of duty overseas and is returning to the United States to an official station that is at least 50 miles away from the employee's last official station in the United States; or
- (c) When the employee has been permanently assigned to a temporary official station.

§ 302–11.402 Who is not eligible to receive residence transaction expense allowances?

The following are not eligible to receive residence transaction expense allowances:

- (a) New appointees; and
- (b) Employees assigned under the Government Employee's Training Act (5 U.S.C. 4109).

§ 302–11.403 What policies must we establish before accepting documentation from an employee for reimbursement of residence transaction expenses?

You must establish policies that will define what documentation is acceptable from an employee when requesting reimbursement of residence transaction expenses.

§ 302–11.404 What controls must we establish for paying allowances for expenses incurred in connection with residence transactions?

When paying allowances for expenses incurred in connection with residence transactions, you must:

- (a) Determine who will authorize and approve residence transactions expenses on the employee's travel authorization;
- (b) Determine who will review applications for reimbursement of residence transaction expenses;
- (c) Determine who will authorize extensions beyond the 1-year limitation for completing sales and purchase or lease termination transactions, under §§ 302–11.420 and 302–11.421;
- (d) Prescribe a claim application form which meets your internal administrative requirements;
- (e) Require employees to submit a travel claim with appropriate documentation to support the payment of the expenses claimed, which must include as a minimum:
 - (1) The sales agreement,
 - (2) The purchase agreement,
 - (3) Property settlement documents,
 - (4) Loan closing statements, and
 - (5) Invoices or receipts for other bills paid; and
- (f) Require employees to submit travel claims to the employee's old official station for review and approval of the claim unless agency review and approval functions are performed elsewhere except as provided in § 302–11.405.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011–01, 76 FR 18343, Apr. 1, 2011; FTR Case 2022–05, 89 FR 12256, Feb. 16, 2024]

§ 302–11.405 Which agency must review and approve the employee's application when the employee transfers between agencies?

The hiring agency in the locality of the employee's old official station must review and approve the employee's application when the employee transfers between agencies, unless the hiring agency does not have an appropriate installation there. In that case, the losing agency at the old official station must review and approve the expenses.

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§ 302-11.406 How must we administer an employee's claim?

To administer an employee's claim:

(a) You must:

(1) Review the employee's claim to determine whether the expenses claimed are reasonable in amount and customarily paid by the buyer/seller in the locality where the property is located;

(2) Disallow any portion of the employee's claim that is inflated or are higher than normal for similar services in the locality;

(3) Execute final administrative approval of payment of a claim by an appropriate agency approving official; and

(4) Return disapproved applications to the employee with a memorandum of explanation.

(b) The approving official must determine if:

(1) The aggregate amount of expenses claimed in connection with a sale or purchase of a residence is within the prescribed limitation for either;

(2) All conditions and requirements under which allowances may be paid have been met; and

(3) The expenses themselves are those which are reimbursable.

NOTE TO § 302-11.406: You must not pay the expenses listed in § 302-11.202 or § 302-11.304.

§ 302-11.407 What documentation must we require the employee to submit before paying residence transaction expenses?

Before paying residence transaction expenses, you must require the employee to submit:

(a) A copy of the employee's financial documents which prove that only the employee and or a member(s) of the immediate family made payments on the property;

(b) A copy of the employee's financial documents which prove that the employee and/or a member(s) of the immediate family received all proceeds from the sale of the property;

(c) Documentation that is acceptable by you in verifying any interest that the employee has in the property; and

(d) Any additional documents that you need to verify payments.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12256, Feb. 16, 2024]

TIME LIMITATIONS

§ 302-11.420 How long can we authorize an extension for completion of the sale and purchase or lease termination transactions?

You may authorize an additional period of time, not to exceed 1 year, for completion of the sale and purchase or lease termination transactions.

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

§ 302-11.421 What must we consider when authorizing an extension of time limitation?

When authorizing an extension of time limitation, you must determine that the:

(a) Employee has extenuating circumstances which have prevented the employee from completing their sale and purchase or lease termination transactions in the initial authorized time frame of one year; and

(b) Employee's residence transactions are reasonably related to the employee's transfer of official station.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18343, Apr. 1, 2011; FTR Case 2022-05, 89 FR 12256, Feb. 16, 2024]

UNEXPIRED LEASE

§ 302-11.430 When must we reimburse an employee for expenses incurred due to settlement of an unexpired lease?

You must reimburse an employee in lieu of residence transaction expenses when the employee meets the requirements of § 302-11.10 for expenses incurred due to settlement of an unexpired lease.

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§ 302–11.431 How must we require an employee to request reimbursement for expenses of an unexpired lease settlement?

You must require that the employee submit an appropriate travel claim requesting reimbursement for expenses of an unexpired lease settlement with:

- (a) An itemization of all expenses claimed supported by documentation showing that the employee indeed paid all lease settlement fees; and
- (b) A total amount for all expenses claimed.

TITLE REQUIREMENTS

§ 302–11.440 How must we determine who holds title to property for reimbursement purposes?

To determine who holds title to property for reimbursement purposes, you must verify:

- (a) Whose name(s) actually appears on the title document (e.g., the deed); or
- (b) Who holds equitable title interest in the property.

§ 302–11.441 How must we determine if an employee holds equitable title interest in a property?

To determine if an employee holds equitable title interest in a property, you must follow the guidelines in § 302–11.405.

[FTR Case 2022–05, 89 FR 12256, Feb. 16, 2024]

REQUEST FOR REIMBURSEMENTS

§ 302–11.450 May we advance an employee funds for expenses incurred in connection with residence transactions?

No, you may not advance an employee funds for expenses incurred in connection with residence transactions.

§ 302–11.451 What is the maximum amount that we may reimburse for the sale or purchase of an employee's residence?

The maximum amount that you may reimburse for the sale or purchase of an employee's residence is:

- (a) Ten percent of the actual sale price for the sale of the employee's residence at the old official station; and

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- (b) Five percent of the actual purchase price of the residence for the purchase of a residence at the new official station.

PART 302–12—USE OF A RELOCATION SERVICES COMPANY

Subpart A—Employee's Use of a Relocation Services Company

Sec.

302–12.1 Who determines if I may use a RSC?

302–12.2 Under what conditions may I participate in my agency's homesale program?

302–12.3 Am I required to participate in homesale counseling?

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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?

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?

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302–12.102 What contracted relocation services may we provide at Government expense?

302–12.103 May we separately contract for each type of relocation service?

302–12.104 What is the purpose of contracting for relocation services?

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302-12.109 May we require employees to participate in counseling before listing their homes?

302-12.110 [Reserved]

302-12.111 May we require an employee to use a real estate broker specified by the RSC?

302-12.112 May we require an employee to use a mortgage service provider specified by the RSC?

302-12.113 What must we do when planning, establishing, and administering a RSC contract?

302-12.114 What policies must we establish when offering our employees the services of a RSC?

302-12.115 What are the income tax consequences that we must consider when offering relocation services?

302-12.116 What must we consider in deciding whether to use the fixed-fee or cost-reimbursable contracting method?

302-12.117 May we take title to an employee's residence?

302-12.118 Under a homesale program, may we establish a maximum home value above which we will not pay for homesale services?

302-12.119 Under a home sale program, may we pay an employee for losses the employee incurs on the sale of a residence?

302-12.120 Under a home sale program, may we direct the relocation services company to pay an employee more than the fair market value of the employee's residence?

302-12.121 May we use a relocation services contract for services which we are contractually bound to obtain under another travel services contract?

AUTHORITY: 5 U.S.C. 5738 and 20 U.S.C. 905(c).

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—Employee's Use of a Relocation Services Company

NOTE TO SUBPART A: Use of pronouns "I", "you", and their variants throughout this subpart refers to the employee.

§ 302-12.1 Who determines if I may use a RSC?

Your agency determines whether you may use a RSC and chooses which RSC you may use.

[FTR Amdt. 2011-01, 76 FR 18343, Apr. 1, 2011]

§ 302-12.2 Under what conditions may I participate in my agency's homesale program?

You may participate in your agency's homesale program, through its RSC contract, blanket purchase agreement, task order, or other formal arrangement (for the remainder of this part, all of these will be referred to as the contract with the RSC) provided you meet all of the following conditions:

(a) You are authorized to relocate;

(b) Your relocation includes at least one residence transaction;

(c) You have signed a relocation service agreement;

(d) Your agency authorizes you to use a RSC with which your agency has a contract;

(e) Your residence is within RSC contract scope for type, size, condition, and other contractual requirements;

(f) You meet all conditions established by this Chapter for the services that the RSC will provide to you; and

(g) You have signed an agreement with your agency to enter the agency's homesale program and to abide by all terms of the agency's contract with the RSC (see § 302-12.4 for contract term examples).

[FTR Amdt. 2011-01, 76 FR 18343, Apr. 1, 2011]

§ 302-12.3 Am I required to participate in homesale counseling?

Yes, you are required to participate in homesale counseling if you are going to use the RSC. The RSC and/or your agency must provide counseling to help you understand the process, select a broker, prepare your home for sale, identify an appropriate selling price, set realistic expectations, etc. This counseling may be in person or via an electronic medium, at your agency's discretion. Your agency should also provide you with relocation information/counseling prior to you making any decisions to relocate.

[FTR Amdt. 2011-01, 76 FR 18343, Apr. 1, 2011]

§ 302-12.4 To what terms of the RSC contract am I required to agree?

Your agency determines the contract terms to which you will be required to agree. Examples of these contract terms may include, but are not limited to, the following:

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(a) You will participate in counseling provided by the RSC;

(b) You will seriously consider any bona fide offer that you receive during the minimum marketing period;

(c) As a precondition of using its relocation services, you will complete and submit a disclosure form to the RSC to provide thorough information about the age and condition of your home and its systems.

[FTR Amdt. 2011-01, 76 FR 18343, Apr. 1, 2011]

§ 302-12.5 For what relocation services expenses will my agency pay?

Your agency will pay the relocation services company's fees/expenses for the services you are authorized to use. If your agency pays the relocation services company for actual expenses the company incurs on your behalf, payment to the company is limited to 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]

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§ 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]

§ 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]

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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]

§ 302–12.101 May we enter into a contract with a relocation services company for the company to provide relocation services?

Yes, you may enter into a contract with a relocation services company for the company to provide relocation services.

§ 302–12.102 What contracted relocation services may we provide at Government expense?

You may pay for contracted relocation services that are substitutes for reimbursable relocation allowances authorized throughout this chapter. For example, you may pay for homesale services as a substitute for residence sale expenses, or household goods management services as a substitute for transportation of household goods.

§ 302–12.103 May we separately contract for each type of relocation service?

Yes, you may separately contract for each type of relocation service or you may combine several types of relocation services in a single contract.

§ 302–12.104 What is the purpose of contracting for relocation services?

The purpose of contracting for relocation services is to improve the treatment of employees who are directed to relocate to facilitate the retention of a well-qualified workforce.

§ 302–12.105 Must we have a contract with a RSC that includes a comprehensive homesale program?

No, you are not required to have a contract that includes a comprehensive homesale program (which, for this purpose, is defined as a relocation program that includes a contract with a RSC that provides for buyer value option sales, amended sales, and appraised value purchases by the RSC). However, if you do not have such a program, you must examine and evaluate the objectives and relative costs of your relocation benefits and management processes at least once every two years to determine whether a comprehensive homesale program should be part of your relocation program.

[FTR Amdt. 2011–01, 76 FR 18343, Apr. 1, 2011]

§ 302–12.106 What rules must we follow when contracting for a comprehensive homesale program?

You must follow the rules contained in the Federal Acquisition Regulations (FAR) (48 CFR) and/or all other acquisition regulations applicable to your agency.

[FTR Amdt. 2011–01, 76 FR 18343, Apr. 1, 2011]

§§ 302–12.107–302–12.108 [Reserved]

§ 302–12.109 May we require employees to participate in counseling before listing their homes?

Yes, you may require that employees participate in counseling before listing their homes, provided this is written into your agency’s relocation policy. This is a common practice in the private sector. Please note, however, that this may exclude from your homesale program any employee who lists their home before the relocation travel authorization is approved. If you choose to make this part of your agency policy, you should make a major, ongoing effort to inform as many of your potential transferees as possible of this policy.

[FTR Amdt. 2011–01, 76 FR 18344, Apr. 1, 2011, as amended by FTR Case 2022–05, 89 FR 12256, Feb. 16, 2024]

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§ 302-12.110 [Reserved]

§ 302-12.111 May we require an employee to use a real estate broker specified by the RSC?

Yes, you may require, through your contract with the RSC, that every employee enrolled in the homesale program use a real estate broker specified by the RSC. This provision is not part of the standard terms for a homesale program, but it may provide a pricing advantage in negotiations with potential RSC, as well as an opportunity for better management of the homesale process.

[FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011]

§ 302-12.112 May we require an employee to use a mortgage service provider specified by the RSC?

No. Under the Real Estate Procedures Settlement Act (RESPA), you may not require that the employee obtain any mortgage from a lender specified by the RSC. The RSC may provide the employee access to multiple mortgage service providers as long as there is no use requirement, and the employee is provided a choice. Allowing the RSC to provide access to multiple providers is not part of the standard terms for a homesale program, but it may provide a pricing advantage in negotiations with potential RSCs, as well as an opportunity for better management of the homesale process.

[FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011]

§ 302-12.113 What must we do when planning, establishing, and administering a RSC contract?

(a) When planning and establishing a RSC contract, you must structure the contract so that it provides the best possible value to the Government, considering costs, tax implications, morale, mobility, employee choice, productivity, and any other relevant considerations. For most agencies and most relocations, this structure will include the possibility of a BVO sale or an amended value sale.

(b) Once you have a RSC contract, you must monitor costs and tax consequences and make adjustments as necessary, to ensure that your homesale program continues to provide

the same best value to the Government.

[FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011]

§ 302-12.114 What policies must we establish when offering our employees the services of a RSC?

If you choose to offer the services of a RSC to your employees, you must establish policies governing:

(a) The conditions under which you will authorize an employee to use the contract with the RSC;

(b) Which employees you will allow to use the contract with the RSC;

(c) Which services the RSC will provide to the employee;

(d) Who will determine in each case if an employee may use the contract with the RSC and which services the RSC will provide;

(e) How you will monitor and evaluate the counseling provided by you and/or the RSC to your employees; and

(f) How you will monitor and maintain an appropriate balance between the three types of homesale transactions in your homesale programs (appraised value, buyer value option, and amended value).

[FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011]

§ 302-12.115 What are the income tax consequences that we must consider when offering relocation services?

Amounts you pay to a relocation services company on behalf of an employee may be taxable to the employee. In some cases, such as certain homesale programs, the amounts may not be taxable. You must determine the taxability of such payments, and pay a relocation income tax (RIT) allowance in accordance with part 302-17 of this chapter on payments you determine to be taxable to the employee. You may contact the: Assistant Chief Counsel (Income Tax & Accounting), Internal Revenue Service, 1111 Constitution Avenue, NW., Room 5501, Washington, DC 20224, for information on the income tax consequences of payments you make to a relocation services company.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011]

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§ 302-12.116 What must we consider in deciding whether to use the fixed-fee or cost-reimbursable contracting method?

You must consider the following factors in deciding whether to use the fixed-fee or cost-reimbursable contracting method:

(a) *Risk of alternative methods.* Under a fixed fee contract, the relocation services company bears all risks not expressly contained in the contract. Under a cost-reimbursable contract, you must assume some or all risks and, therefore, must assume some management responsibilities under the contract as well. For example, under a fixed fee homesale program you are not directly liable for losses incurred if a residence does not sell immediately, while under a cost-reimbursable homesale program you assume some or all risks of selling the residence.

(b) *Cost of alternative methods.* Under the fixed fee method of contracting, the fee includes a cost component for risks assumed by the relocation services company. Under the cost-reimbursable method of contracting, you are directly responsible for some or all of the costs associated with management of the contract. In deciding whether to use cost-reimbursable contracting you, therefore, must consider the cost of resources you would require (including personnel costs) to manage a cost-reimbursable relocation services contract.

(c) *Effect on the obligation of funds.* You must obligate funds for a relocation in the fiscal year in which the purchase order is awarded under the contract. Under the fixed fee contracting method, the amount of the relocation services fee is fixed and you have a basis for determining the amount of funds to obligate. Under the cost-reimbursable contracting method, you must obligate funds based on an estimate of the costs that will be incurred. When opting for cost-reimbursable contracting you, therefore, should establish a reliable method of computing fund obligation estimates.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011]

§ 302-12.117 May we take title to an employee's residence?

No, you may not take title to an employee's residence except as specifically provided by statute. The statutes which form the basis for the provisions of this part do not provide such authority.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011]

§ 302-12.118 Under a homesale program, may we establish a maximum home value above which we will not pay for homesale services?

Yes, if a home exceeding the maximum value above which you will not pay is sold under your homesale program, the employee will be responsible for any additional costs. You must establish a maximum amount commensurate with your agency's experience. You may consider, among other factors, budgetary constraints, the value range of homes in areas where you have offices, and the value range of homes previously entered in your program.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011]

§ 302-12.119 Under a home sale program, may we pay an employee for losses the employee incurs on the sale of a residence?

No, under a home sale program, you may not pay an employee for losses the employee incurs on the sale of a residence, but this does not preclude you reimbursing a relocation services company for losses incurred while the contractor holds the property.

[FTR Case 2022-05, 89 FR 12256, Feb. 16, 2024]

§ 302-12.120 Under a home sale program, may we direct the relocation services company to pay an employee more than the fair market value of the employee's residence?

No, under a home sale program, you may not direct the relocation services company to pay an employee more than the fair market value (as determined by the residence appraisal process) of the employee's home.

[FTR Case 2022-05, 89 FR 12256, Feb. 16, 2024]

§ 302-12.121 May we use a relocation services contract for services which we are contractually bound to obtain under another travel services contract?

No, you may not use a relocation services contract to which you are contractually bound to obtain the services of another relocation service provider or to circumvent the travel and transportation expense payment system contract if you are a user of that contract.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001. Redesignated by FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011]

PART 302-14—HOME MARKETING INCENTIVE PAYMENTS

Subpart A—Payment of Incentive to the Employee

Sec.

- 302-14.1 What is a “homesale program”?
- 302-14.2 What is the purpose of a home marketing incentive payment?
- 302-14.3 Am I eligible to receive a home marketing incentive payment?
- 302-14.4 Must my agency pay me a home marketing incentive?
- 302-14.5 Under what circumstances will I receive a home marketing incentive payment?
- 302-14.6 How much may my agency pay me for a home marketing incentive?
- 302-14.7 Are there tax consequences when I receive a home marketing incentive payment?

Subpart B—Agency Responsibilities

- 302-14.100 How should we administer our home marketing incentive payment program?
- 302-14.101 What policies must we establish to govern our home marketing incentive payment program?
- 302-14.102 What factors should we consider in determining whether to establish a home marketing incentive payment program?
- 302-14.103 What factors should we consider in determining the amount of a home marketing incentive payment?

AUTHORITY: 5 U.S.C. 5756.

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—Payment of Incentive to the Employee

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee.

§ 302-14.1 What is a “homesale program”?

A “homesale program” is a program offered by an agency through a contractual arrangement with a relocation services company. The relocation services company purchases a transferred employee’s residence at fair market (appraised) value and then independently markets and sells the residence.

§ 302-14.2 What is the purpose of a home marketing incentive payment?

The purpose of a home marketing incentive payment is to reduce the Government’s relocation costs by encouraging transferred employees to participate in their employing agency’s homesale program to independently and aggressively market, and find a bona fide buyer for their residence. This significantly reduces the fees/expenses their agencies must pay to relocation services companies and effectively lowers the cost of such programs.

§ 302-14.3 Am I eligible to receive a home marketing incentive payment?

Yes, you are eligible to receive a home marketing incentive payment if you are an employee who is authorized to transfer and you otherwise meet requirements for sale of your residence at Government expense.

§ 302-14.4 Must my agency pay me a home marketing incentive?

No, your agency determines when it is in the Government’s interest to offer you a home marketing incentive.

§ 302-14.5 Under what circumstances will I receive a home marketing incentive payment?

You will receive a home marketing incentive payment when:

- (a) You enter your residence in your agency’s homesale program;
- (b) You independently and aggressively market your residence;

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(c) You find a bona fide buyer for your residence as a result of your independent marketing efforts;

(d) You transfer the residence to the relocation services company;

(e) Your agency pays a reduced fee/expenses to the relocation services company as a result of your independent marketing efforts;

(f) You meet any additional conditions your agency has established, including but not limited to, mandatory marketing periods, list price guidelines, closing requirements, and residence value caps; and

(g) Your agency has established a home marketing incentive program.

§ 302-14.6 How much may my agency pay me for a home marketing incentive?

Your agency will determine the amount of your home marketing incentive payment. The incentive payment, however, may not exceed the lesser of:

(a) Five percent of the price the relocation services company paid when it purchased the residence from you; or

(b) The savings your agency realized from the reduced fee/expenses it paid as a result of you finding a bona fide buyer.

§ 302-14.7 Are there tax consequences when I receive a home marketing incentive payment?

Yes, the home marketing incentive payment is considered income. Consequently, you will be taxed, and your agency will withhold income and employment taxes, on the home marketing incentive payment. You will not, however, receive a withholding tax allowance (WTA) to offset the withholding on your home marketing incentive payment, nor will you receive a relocation income tax (RIT) allowance payment for substantially all of your Federal, state and local income taxes on the incentive payment.

Subpart B—Agency Responsibilities

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

§ 302-14.100 How should we administer our home marketing incentive payment program?

Your goal in using an incentive payment program is to reduce your overall relocation costs. You must not make a home marketing incentive payment that exceeds the savings you realize from the reduced fees/expenses you pay the relocation services company.

§ 302-14.101 What policies must we establish to govern our home marketing incentive payment program?

You must establish policies to govern:

(a) The conditions under which you will authorize a home marketing incentive payment for an employee;

(b) The amount of the home marketing incentive payment(s) you will offer (or) the method you will use to compute your home marketing incentive payments); and

(c) Who will determine in each case whether a home marketing incentive payment is authorized.

§ 302-14.102 What factors should we consider in determining whether to establish a home marketing incentive payment program?

In determining whether to establish a home marketing incentive payment program, you should consider:

(a) Whether the program will increase the percentage of residences sold for which employees find a bona fide buyer. You should establish a benchmark for the percentage of residences for which you expect employees to find a bona fide buyer resulting in lower homesale costs to you. If your historical percentage of employee-generated sales is below your benchmark, a home marketing incentive payment program may benefit you; and

(b) The expected net savings from a home marketing incentive payment program.

§ 302-14.103 What factors should we consider in determining the amount of a home marketing incentive payment?

In determining the amount of a home marketing incentive payment, you should consider the:

(a) Amount of savings from reduced fee/expenses paid to the relocation

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services company. The home marketing incentive payment program is intended to reduce your relocation costs. The amount of each home marketing incentive payment you make, therefore, must not exceed the savings you realize from the reduced fee you pay to the relocation services company; and

(b) Employee's efforts in marketing the residence. The purpose of a home marketing incentive payment program is to encourage a transferred employee who participates in a homesale program to independently and aggressively market the employee's residence and find a bona fide buyer.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12256, Feb. 16, 2024]

PART 302-15—ALLOWANCE FOR PROPERTY MANAGEMENT SERVICES

Subpart A—General Rules for the Employee

Sec.

- 302-15.1 What are property management services?
- 302-15.2 What are the purposes of the property management services allowance?
- 302-15.3 Am I eligible for payment for property management services under this part?
- 302-15.4 Who is not eligible for payment for property management services?
- 302-15.5 Is my agency required to authorize payment for property management services?
- 302-15.6 Under what circumstances may my agency authorize payment under this part?
- 302-15.7 For what property may my agency authorize payment under this part?
- 302-15.8 When my agency authorizes payment for me under this part, am I obligated to use such services, or may I elect instead to sell my residence at Government expense?
- 302-15.9 Must I repay property management expenses my agency paid under this part if I elect to sell my former residence in the United States at Government expense when I am transferred from my current foreign post of duty to an official station in the United States other than the one I left?
- 302-15.10 How long may my agency pay under this part?
- 302-15.11 If my agency authorized, and I elected to receive, payment for property

management expenses, may I later elect to sell my residence at Government expense?

302-15.12 If my agency is paying for property management services under this part and my service agreement expires, what must I do to ensure that payment for property management services continues?

302-15.13 What are the income tax consequences when my agency pays for my property management services?

Subpart B—Agency Responsibilities

302-15.70 What governing policies must we establish for the allowance for property management services?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, as amended, 3 CFR, 1971-1975 Comp., p. 586.

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—General Rules for the Employee

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee.

§ 302-15.1 What are property management services?

“Property management services” are programs provided by private companies for a fee, which help an employee to manage the employee's residence at the old official station as a rental property. These services typically include, but are not limited to, obtaining a tenant, negotiating the lease, inspecting the property regularly, managing repairs and maintenance, enforcing lease terms, collecting the rent, paying the mortgage and other carrying expenses from rental proceeds and/or funds 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 Case 2022-05, 89 FR 12256, Feb. 16, 2024]

§ 302-15.2 What are the purposes of the property management services allowance?

The purposes of the property management services allowance are to:

(a) Reduce overall Government relocation costs by using the property management services allowance in

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place of allowances for the sale of the employee's residence; and

(b) Relieve employees transferred to OCONUS duty stations from the costs of maintaining a home in CONUS during their tour of duty.

[FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011]

§ 302-15.3 Am I eligible for payment for property management services under this part?

Yes, you are eligible for payment for property management services when:

(a) You transfer in the interest of the Government; and

(b) You and/or a member(s) of your immediate family hold(s) title to a residence which you are eligible to sell at Government expense under part 302-11 or part 302-12 of this chapter.

§ 302-15.4 Who is not eligible for payment for property management services?

New appointees, employees assigned under the Government Employees Training Act (5 U.S.C. 4109), and employees transferring wholly outside the United States are not eligible for payment for property management services. However, relocations wholly outside the United States do not affect previously authorized property management services as long as the employee continues to meet the requirements of § 302-15.6 and any other conditions established by the agency.

§ 302-15.5 Is my agency required to authorize payment for property management services?

No, your agency is not required to authorize payment for property management services. However, your agency determines:

(a) When you meet the conditions set forth in § 302-15.3;

(b) When to authorize payment for these services; and

(c) What procedures you must follow when it authorizes such payment.

§ 302-15.6 Under what circumstances may my agency authorize payment under this part?

(a) For a relocation to an official station in the United States, your agency may authorize payment under this part when:

(1) You are being returned from a foreign area post of duty to a different official station than the one from which you were transferred for your foreign tour of duty;

(2) Your agency has determined that property management services is more advantageous and cost effective for the Government than having to sell your residence;

(3) You have signed a service agreements; and

(4) You meet any additional conditions that your agency has established.

(b) For relocations to official stations outside the United States, your agency will authorize payment under this part when you meet conditions set forth in paragraphs (a)(3) and (4) of this section.

§ 302-15.7 For what property may my agency authorize payment under this part?

Under this part, payment may be authorized only for your residence at the last official station in the United States from which you transferred.

§ 302-15.8 When my agency authorizes payment for me under this part, am I obligated to use such services, or may I elect instead to sell my residence at Government expense?

You are not obligated to use your authorized property management services allowance. You have the option of choosing to sell your residence at Government expense or to use the property management services allowance.

§ 302-15.9 Must I repay property management expenses my agency paid under this part if I elect to sell my former residence in the United States at Government expense when I am transferred from my current foreign post of duty to an official station in the United States other than the one I left?

No, you are not required to repay any property management expenses paid by your agency if you elect to sell your former residence in the United States when transferred from your post of duty to an official station in the United States. The authority for your agency to pay for property management services under this part when you are transferred to a foreign post of

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duty arises from your transfer to the foreign post of duty. It is separate from, and in addition to, the authority to sell your residence at Government expense when you are transferred to an official station in the United States other than the official station from which you were transferred to the foreign post of duty.

§ 302-15.10 How long may my agency pay under this part?

Your agency may pay:

(a) For transfers within the United States for a period not to exceed one year from your effective date of transfer, with up to a 1-year extension, under the same conditions required in § 302-11.21 of this chapter; or

(b) From the time you transfer to a foreign area post of duty until you:

(1) Transfer back to an official station in the United States; or

(2) Complete a service agreement at your post of duty and remain there, but do not sign a new service agreement; or

(3) Separate from Government service.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011]

§ 302-15.11 If my agency authorized, and I elected to receive, payment for property management expenses, may I later elect to sell my residence at Government expense?

Yes, you may change your selection from receiving property management expenses to selling your residence at Government expense provided:

(a) Your agency allows you to change your election of payment from property management expenses to the sale of your residence at Government expense; and

(b) Payment for sale of your residence at Government expense is offset in accordance with your agency's policy established under § 302-15.70(d).

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§ 302-15.12 If my agency is paying for property management services under this part and my service agreement expires, what must I do to ensure that payment for property management services continues?

You must sign a new service agreement (see § 302-2.14 of this chapter) to continue to this benefit.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014]

§ 302-15.13 What are the income tax consequences when my agency pays for my property management services?

When your agency pays for your property management services, you will be taxed on the amount of expenses your agency pays for property management services whether it reimburses you directly or whether it pays a relocation services company to manage your residence. Your agency must pay you a relocation income tax (RIT) allowance for the additional Federal, State and local income taxes you incur on property management expenses it reimburses you or pays on your behalf.

NOTE TO § 302-15.13: 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.

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

Subpart B—Agency Responsibilities

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

§ 302-15.70 What governing policies must we establish for the allowance for property management services?

You must establish policies and procedures governing:

(a) When you will authorize payment for property management services for an employee who transfers in the interest of the Government;

(b) When it is appropriate to authorize this service on a reimbursable basis to the employee, rather than paying

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the property management company directly, as long as any reimbursement is equal to or less than the agency negotiated rate for this service (agencies may require that employees hire only licensed and/or certified property managers).

(c) Who will determine, for relocations to official duty stations in the United States, whether payment for property management services is more advantageous and cost effective than sale of an employee's residence at Government expense;

(d) If and when you will allow an employee who was offered and accepted payment for property management

services to change the employee's residence at Government expense in accordance with paragraph (e) of this section; and

(e) How you will offset expenses you have paid for property management services against payable expenses for sale of the employee's residence when an eligible employee who elected payment for property management services later changes their mind and elects instead to sell their residence at Government expense.

[FTR Amdt. 2011-01, 76 FR 18344, Apr. 1, 2011, as amended by FTR Case 2022-05, 89 FR 12256, Feb. 16, 2024]

SUBCHAPTER F—MISCELLANEOUS ALLOWANCES

PART 302-16—ALLOWANCE FOR MISCELLANEOUS EXPENSES

Subpart A—General

Sec.

302-16.1 What is the purpose of the miscellaneous expenses allowance (MEA)?

302-16.2 What are miscellaneous expenses?

302-16.3 Who is and is not eligible for a MEA?

302-16.4 Must my agency authorize payment of a MEA?

Subpart B—Employee's Allowance for Miscellaneous Expenses

302-16.100 How will I receive the MEA?

302-16.101 May I receive an advance of funds for MEA?

302-16.102 What amount may my agency reimburse me for miscellaneous expenses?

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302-16.104 Must I document my miscellaneous expenses to receive reimbursement?

302-16.105 What standard of care must I use in incurring miscellaneous expenses?

Subpart C—Agency Responsibilities

302-16.200 What governing policies must we establish for MEA?

302-16.201 How should we administer the authorization and payment of miscellaneous expenses?

302-16.202 Are there any restrictions to the types of costs we may cover?

302-16.203 What are examples of types of costs not covered by the MEA?

AUTHORITY: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, as amended, 3 CFR, 1971-1975 Comp., p. 586.

SOURCE: FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, unless otherwise noted.

Subpart A—General

NOTE TO SUBPART A: Use of pronouns “I”, “you”, and their variants throughout this subpart refers to the employee, unless otherwise noted.

§302-16.1 What is the purpose of the miscellaneous expenses allowance (MEA)?

The miscellaneous expenses allowance (MEA) is intended to help defray some of the costs incurred due to relocating. (See part 302-10 of this chapter for specific costs normally associated with relocation of a mobile home dwelling that are covered under transportation expenses.)

[FTR Amdt. 2011-01, 76 FR 18345, Apr. 1, 2011]

§302-16.2 What are miscellaneous expenses?

Miscellaneous expenses are:

(a) Costs associated with relocating that are not covered by other relocation benefits detailed in chapter 302, but are covered by the MEA.

(b) Expenses allowable under this section include but are not limited to the following, and similar, items:

| General expenses | Fees/deposits | Losses |
|--|---|--|
| Appliances | Fees for disconnecting/connecting utilities, appliances, equipment, or conversion of appliances for operation on available utilities. | |
| Rugs, draperies, and curtains | Fees for cutting and fitting such items when they are moved from one residence quarters to another. | |
| Utilities (For mobile homes, see §302-10.204). | Deposits or fees not offset by eventual refunds. | |
| Medical, dental, and food locker contracts. | | Losses that cannot be recovered by transfer or refund and are incurred due to early termination of a contract. |
| Private Institutional care contracts (such as that provided for handicapped or invalid dependents only). | | Losses that cannot be recovered by transfer or refund and are incurred due to early termination of a contract |
| Privately-owned vehicles | Registration, driver's license, and use taxes imposed when bringing vehicles into certain jurisdictions. | |

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| General expenses | Fees/deposits | Losses |
|------------------------------|--|--------|
| Transportation of pets | The only costs included are those normally associated with the transportation and handling of dogs, cats, and other house pets, as well as costs due to stringent air carrier rules. Other animals (horses, fish, birds, reptiles, various rodents, etc.) are excluded because of their size, exotic nature, restrictions on shipping, host country restrictions, and special handling difficulties. Inoculations, examinations, and boarding quarantine costs are excluded. | |
| Rental Car | Rental car fees while awaiting a delayed POV shipment to/from OCONUS. Reimbursement shall not exceed 10 days and does not include the days after the POV is delivered or a new POV is purchased at location. | |

[FTR Amdt. 2011-01, 76 FR 18345, Apr. 1, 2011, as amended by 87 FR 24065, Apr. 22, 2022]

§ 302-16.3 Who is and is not eligible for a MEA?

See the following table for eligibility of MEA:

| Employees eligible for MEA | Employees not eligible for MEA |
|--|---|
| (a) Your agency authorized/ approved a relocation or a TCS; and. | (a) A new appointee. |
| (b) You discontinued and established a residence in connection with your relocation or TCS; and. | (b) Authorized SES "last move home" benefits, |
| (c) You meet the applicable eligibility conditions in part 302-1 of this chapter; and. | (c) Assigned under the Government Employees Training Act (5 U.S.C. 4109), or |
| (d) You signed the required service agreement in part 302-1 of this chapter. | (d) Returning from an overseas assignment for separation from Government service. |

§ 302-16.4 Must my agency authorize payment of a MEA?

Yes, if you meet the applicable eligibility conditions in § 302-16.3, your agency must authorize payment of a MEA.

Subpart B—Employee's Allowance for Miscellaneous Expenses

§ 302-16.100 How will I receive the MEA?

You will be reimbursed your MEA in accordance with your agency's internal travel policy.

§ 302-16.101 May I receive an advance of funds for MEA?

No, your agency must not authorize an advance of funds for MEA.

§ 302-16.102 What amount may my agency reimburse me for miscellaneous expenses?

The following amounts will be paid for miscellaneous expenses without support or documentation of expenses:

- (a) Either \$650 or the equivalent of one week's basic gross pay, whichever is the lesser amount, if you have no immediate family relocating with you; or
- (b) \$1,300 or the equivalent of two weeks' basic gross pay, whichever is the lesser amount, if you have immediate family members relocating with you.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-02, 76 FR 35111, June 16, 2011]

§ 302-16.103 May I claim an amount in excess of that prescribed in § 302-16.102?

Yes, you may claim an amount in excess of that prescribed in § 302-16.12 if authorized by your agency; and

- (a) Supported by acceptable statements of fact, paid bills or other acceptable evidence justifying the amounts claimed; and

- (b) The aggregate amount does not exceed your basic gross pay (at the time you reported for duty, at your new official station) for:

- (1) One week if you are relocating without an immediate family; or
- (2) Two weeks if you are relocating with an immediate family.

NOTE TO § 302-16.103: The amount authorized cannot exceed the maximum rate of grade GS-13 provided in 5 U.S.C. 5332 at the

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time you reported for duty at your new official station.

§ 302-16.104 Must I document my miscellaneous expenses to receive reimbursement?

You must show documentation of your miscellaneous expenses only when an amount exceeds that prescribed in § 302-16.102.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2011-02, 76 FR 35111, June 16, 2011]

§ 302-16.105 What standard of care must I use in incurring miscellaneous expenses?

You must exercise the same care in incurring expenses that a prudent person would exercise if relocating at personal expense.

Subpart C—Agency Responsibilities

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

§ 302-16.200 What governing policies must we establish for MEA?

For MEAs, you must establish policies and procedures governing:

- (a) Who will determine whether payment for an amount in excess of the flat MEA is appropriate; and
- (b) How you will pay a MEA in accordance with §§ 302-16.3 and 302-16.4.

§ 302-16.201 How should we administer the authorization and payment of miscellaneous expenses?

You should limit payment of miscellaneous expenses to only those expenses that are necessary.

§ 302-16.202 Are there any restrictions to the types of costs we may cover?

Yes, a MEA cannot be used to reimburse:

- (a) Costs or expenses incurred which exceed maximums provided by statute or in this subtitle;
- (b) Costs or expenses incurred but which are disallowed elsewhere in this subtitle;
- (c) Costs reimbursed under other provisions of law or regulations;

(d) Costs or expenses incurred for reasons of personal taste or preference and not required because of the move;

(e) Losses covered by insurance;

(f) Fines or other penalties imposed upon the employee or members of the employee’s immediate family;

(g) Judgements, court costs, and similar expenses growing out of civil actions; or

(h) Any other expenses brought about by circumstances, factors, or actions in which the move to a new duty station was not the proximate cause.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12256, Feb. 16, 2024]

§ 302-16.203 What are examples of types of costs not covered by the MEA?

Examples of costs which are not reimbursable from this allowance are:

(a) Losses in selling or buying real and personal property and cost related to such transactions;

(b) Cost of additional insurance on household goods while in transit to the new official station or cost of loss or damage to such property;

(c) Additional costs of moving household goods caused by exceeding the maximum weight limitation;

(d) Costs of newly acquired items, such as the purchase or installation cost of new rugs or draperies;

(e) Higher income, real estate, sales, or other taxes as the result of establishing residence in the new locality;

(f) Fines imposed for traffic infractions while en route to the new official station locality;

(g) Accident insurance premiums or liability costs incurred in connection with travel to the new official station locality, or any other liability imposed upon the employee for uninsured damages caused by accidents for which the employee or a member of the employee’s immediate family is held responsible;

(h) Losses as the result of sale or disposal of items of personal property not considered convenient or practicable to move;

(i) Damage or loss of clothing, luggage, or other personal effects while traveling to the new official station locality;

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(j) Subsistence, transportation, or mileage expenses in excess of the amounts reimbursed as per diem or other allowances under this regulation;

(k) Medical expenses due to illness or injuries while en route to the new official station or while living in temporary quarters at Government expense under the provisions of this chapter; or

(l) Costs incurred in connections with structural alterations (remodeling or modernizing of living quarters, garages or other buildings to accommodate privately-owned automobiles, appliances or equipment; or the cost of replacing or repairing worn-out or defective appliances, or equipment shipped to the new location).

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Case 2022-05, 89 FR 12256, Feb. 16, 2024]

PART 302-17—TAXES ON RELOCATION EXPENSES

Sec.

302-17.0 General.

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- 302-17.3 What is the Government's objective in reimbursing the additional income taxes incurred as a result of a relocation?
- 302-17.4 Why is the reimbursement for *substantially all*, and not *exactly all*, of the additional income taxes incurred as a result of a relocation?
- 302-17.5 Who is eligible for the WTA and the RITA?
- 302-17.6 Is there any circumstance under which the WTA and the RITA are not paid even though I would otherwise be eligible?
- 302-17.7 What limitations and Federal income tax treatments apply to various relocation reimbursements?
- 302-17.8 Who is responsible for knowing which relocation expenses are taxable and which expenses are nontaxable?
- 302-17.9 Which expenses should I report on my state tax returns if I am required to file returns in two different states?
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- 302-17.43 What local marginal tax rate(s) does my agency use?
- 302-17.44 What if I incur income tax liability to the Commonwealth of Puerto Rico?
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- 302-17.46 What does my agency do if a state treats an expense as taxable even though it is nontaxable under the Federal IRC?

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- 302-17.50 What information should I provide to my agency to make the RITA calculation possible under the one-year process?

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- 302-17.51 When should I file my “Statement of Income and Tax Filing Status” under the one-year process?
- 302-17.52 When should I file an amended “Statement of Income and Tax Filing Status” under the one-year process?
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- 302-17.54 How does my agency calculate my RITA under the one-year process?
- 302-17.55 What does my agency do once it has calculated my RITA under the one-year process?
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- 302-17.60 How are the terms “Year 1” and “Year 2” used in the two-year RITA process?
- 302-17.61 Is the WTA optional under the two-year process?
- 302-17.62 What information do I put on my tax returns for Year 1 under the two-year process?
- 302-17.63 What information should I provide to my agency to make the RITA calculation possible under the two-year process?
- 302-17.64 When should I file my “Statement of Income and Tax Filing Status” under the two-year process?
- 302-17.65 What happens if I do not file the “Statement of Income and Tax Filing Status” in a timely manner?
- 302-17.66 How do I claim my RITA under the two-year process?
- 302-17.67 How does my agency calculate my RITA under the two-year process?
- 302-17.68 What does my agency do once it has calculated my RITA under the two-year process?
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- 302-17.100 May we use a relocation company to comply with the requirements of this part?
- 302-17.101 What are our responsibilities with regard to taxes on relocation expenses?
- 302-17.102 What happens if an employee fails to file and/or amend a “Statement of Income and Tax Filing Status” prior to the required date?
- 302-17.103 What are the advantages of choosing a 1-year or a 2-year RITA process?

AUTHORITY: 5 U.S.C. 5724b; 5 U.S.C. 5738; E.O. 11609, as amended, 3 CFR, 1971-1975 Comp., p. 586.

SOURCE: FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, unless otherwise noted.

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Use of the pronouns “I,” “you,” and their variants throughout this part refer to the employee, unless otherwise noted.

Subpart A—General

§ 302-17.1 What special terms apply to this part?

The following definitions apply to this part:

Allowance means:

(1) Money paid to the employee to cover future expenses, such as the miscellaneous expense *allowance* (see part 302-16 of this chapter for information about the miscellaneous expense *allowance*);

(2) Money paid to the employee to cover past expenses, such as the relocation income tax *allowance* (RITA) under the two-year tax process described in part 302-17, subpart G; or

(3) A limit established by statute or regulation, such as the 18,000 pound net weight *allowance* for household goods shipments (see part 302-7 of this chapter for information about the 18,000 pound net weight *allowance*).

City means any unit of general local government as defined in 31 CFR 215.2(b).

Combined marginal tax rate (CMTR) means a single rate determined by combining the applicable marginal tax rates for Federal, state, and local income taxes, using the formula provided in § 302-17.40. (If you incur liability for income tax in the Commonwealth of Puerto Rico, see § 302-17.44.)

County means any unit of local general government as defined in 31 CFR 215.2(e).

Gross-up used as a noun in this part means:

(1) The process that your agency uses to estimate the additional income tax liability that you incur as a result of relocation benefits and taxes on those benefits; or

(2) The result of the *gross-up* process.

NOTE: The *gross-up* allows for the fact that every reimbursement of taxes is itself taxable. Therefore, the gross-up calculates the amount an agency must reimburse an employee to cover substantially all of the income taxes incurred as the result of a relocation.

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Internal Revenue Code (IRC) means Title 26 of the United States Code, which governs Federal income taxes.

Local income tax means a tax imposed by a recognized city or county tax authority that is deductible for Federal income tax purposes as a *local income tax* under the IRC, at 26 U.S.C. 164(a)(3). (See the definitions for the terms *city* and *county* in this section.)

Marginal tax rate (MTR) means the tax rate that applies to the last increment of taxable income after taxable relocation benefits have been added to the employee's income. Examples of how to determine the marginal tax rate using the IRS Tax Rate Schedules are published in an FTR bulletin at <https://gsa.gov/ftrbulletins>.

Reimbursement means money paid to you to cover expenses that you have already paid for out of your own funds.

Relocation benefits means all reimbursements and allowances that you receive, plus all direct payments that your agency makes on your behalf, in connection with your relocation.

Relocation income tax allowance (RITA) means the payment to individuals to cover the difference between the withholding tax allowance (WTA), if any, and the actual income tax liability incurred by the individual, and such individual's spouse (if filing jointly), as a result of their taxable relocation benefits authorized pursuant to this chapter. RITA is paid whenever the actual income tax liability exceeds the WTA and applies to any travel, transportation, and relocation expenses reimbursed or furnished in kind pursuant to chapter 57, subchapter II of title 5 U.S.C. and 5 U.S.C. chapter 41.

State means any one of the several states of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, or any other territory or possession of the United States.

State income tax means a tax imposed by a state tax authority that is deductible for Federal income tax purposes under the IRC, specifically 26 U.S.C. 164(a)(3).

Withholding tax allowance (WTA) means the amount paid to the Federal IRS by the agency as withholding of income taxes for any taxable relocation

allowance, reimbursement, or direct payment to a vendor.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, as amended by FTR Amdt. 2020-02, 84 FR 64781, Nov. 25, 2019; 86 FR 73684, Dec. 28, 2021]

§ 302-17.2 Why does relocation affect personal income taxes?

When you are relocated from one permanent duty station to another, you are reimbursed by your employing agency for certain expenses. The IRC requires that you report many of these relocation benefits, including some that your agency pays on your behalf, as taxable income. When you receive taxable benefits, you must pay income tax on the amount or value of those benefits. However, 5 U.S.C. 5724b also requires that your agency reimburse you for substantially all of the additional Federal, state, and local income taxes you incur as a result of any taxable relocation benefits. A reimbursement for taxes is also a taxable benefit on which you must pay additional taxes.

§ 302-17.3 What is the Government's objective in reimbursing the additional income taxes incurred as a result of a relocation?

The Government's objective is to reimburse employees or individuals eligible for relocation expense allowances under § 302-1.1 of this chapter for substantially all (not exactly all—see § 302-17.4) of the additional Federal, state, and local income taxes incurred as a result of a relocation, including the taxes on the taxable relocation benefits and the taxes on the reimbursement for taxes.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, as amended at 86 FR 73684, Dec. 28, 2021]

§ 302-17.4 Why is the reimbursement for substantially all, and not exactly all, of the additional income taxes incurred as a result of a relocation?

Because of the complexity of the calculations, which involve not only Federal income tax but also the income tax rates of many states and localities, it is not reasonable for the Government to compute the exact impact of relocation on an affected employee's taxes.

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Making a good faith effort to reimburse substantially all additional income taxes is sufficient. The statute where this appears, at 5 U.S.C. 5724b does not define substantially all. This Part provides the description through its provisions.

§ 302-17.5 Who is eligible for the WTA and the RITA?

The withholding tax allowance (WTA) and the relocation income tax allowance (RITA) are the two allowances through which the Government reimburses you for substantially all of the income taxes that you incur as a result of your relocation. You are eligible for the WTA and the RITA if you are relocating in the interest of the Government, and your agency's reimbursements to you for relocation expenses result in you being liable for additional income taxes. Eligibility for WTA and RITA includes, among others, transferred employees, appointments (new or political), assignments under the Government Employees Training Act, and those returning from an overseas assignment for the purpose of separation from Government service.

NOTE TO § 302-17.5: If your agency offers you the choice, the WTA is optional to you. See 302-17.61 through 302-17.69.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, as amended by FTR Amdt. 2020-02, 84 FR 64782, Nov. 25, 2019; 86 FR 73684, Dec. 28, 2021]

§ 302-17.6 Is there any circumstance under which the WTA and the RITA are not paid even though I would otherwise be eligible?

If you violate the 12-month service agreement under which you are relocated, your agency will not pay the WTA or the RITA to you, and you must repay any relocation benefits paid prior to the violation.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014. Redesignated at 86 FR 73684, Dec. 28, 2021]

§ 302-17.7 What limitations and Federal income tax treatments apply to various relocation reimbursements?

(a) Some relocation expenses reimbursed to you or paid directly by the Government on or after January 1, 2018, and on or before December 31, 2025, must be reported as income and

you cannot claim them as deductible expenses on your Federal tax return.

(b) A table summarizing the FTR allowances, limitations, and tax treatment of each reimbursement, allowance, or direct payment to a service provider or vendor is published at <https://gsa.gov/ftrbulletins>. The table also cites relevant FTR paragraphs for details. GSA will revise the table to reflect any changes as quickly as possible; however, users of this part may wish to consult with a tax advisor to determine what limitations and Federal income tax treatments apply to your relocation reimbursement(s).

[FTR Amdt. 2020-02, 84 FR 64782, Nov. 25, 2019. Redesignated at 86 FR 73684, Dec. 28, 2021]

§ 302-17.8 Who is responsible for knowing which relocation expenses are taxable and which expenses are nontaxable?

Both you and your agency must know which reimbursements and direct payments to vendors are taxable and which are nontaxable in your specific circumstances. When you submit a voucher for reimbursement, your agency must determine whether the reimbursement is taxable income at the Federal, state, and/or local level. Then, when you file your income tax returns, you must report the taxable allowances, reimbursements, and direct payments to vendors as income. Your agency is ultimately responsible for calculating and reporting withholding accurately and you are ultimately responsible for filing your taxes correctly.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014. Redesignated at 86 FR 73684, Dec. 28, 2021]

§ 302-17.9 Which expenses should I report on my state tax returns if I am required to file returns in two different states?

In most cases, your state tax return for the state you are leaving should reflect your reimbursement or allowance, if any, for househunting expenses and your reimbursement or direct payments to vendors for real estate expenses at the home you are leaving. All other taxable expenses should be shown as income on the tax return you file in the state into which you have moved.

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However, you and your agency must carefully study the rules in both states and include everything that each state considers to be income on each of your state tax returns.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014. Redesignated at 86 FR 73684, Dec. 28, 2021]

§ 302-17.10 When is an expense considered completed in a specific tax year?

A reimbursement, allowance, or direct payment to a vendor is considered completed in a specific tax year only if the money was actually disbursed to the employee or vendor during the tax year in question.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014. Redesignated at 86 FR 73684, Dec. 28, 2021]

§ 302-17.11 Where can I find additional information and guidance on WTA and RITA?

GSA has published additional information on WTA and RITA, including the illustrations and examples of various RITA computations, in FTR Bulletins which are updated as necessary. GSA FTR Bulletins may be found at <https://gsa.gov/ftrbulletins>.

[FTR Amdt. 2020-02, 84 FR 64782, Nov. 25, 2019. Redesignated at 86 FR 73684, Dec. 28, 2021]

§ 302-17.12 How are taxes on extended TDY benefits and taxes on relocation allowances related?

(a) Taxes on extended TDY benefits are computed using exactly the same processes described in this Part for the WTA and RITA except that:

(1) The tax process for extended TDY benefits uses the term “withholding tax allowance” (WTA) in exactly the same fashion as the process for taxes on relocation allowances; however, in place of the term “relocation income tax allowance,” the tax process for extended TDY benefits uses the term “extended TDY tax reimbursement allowance” (ETTRA); and

(2) All benefits are taxable under extended TDY, so the sections of this Part that discuss which benefits are taxable and which are not have no relevance to ETTRA.

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(b) See part 301-11, subpart F of this title for additional information about taxes on extended TDY benefits.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014. Redesignated at 86 FR 73684, Dec. 28, 2021]

Subpart B—The Withholding Tax Allowance (WTA)

§ 302-17.20 What is the purpose of the WTA?

The purpose of the WTA is to protect you from having to use part of your relocation expense reimbursements to pay Federal income tax withholding; it does not cover state taxes, local taxes, Medicare taxes, or Social Security taxes (see § 302-17.22(c) and (d)).

NOTE TO § 302-17.20: If your agency offers you the choice, the WTA is optional to you. See §§ 302-17.61 through 302-17.69.

§ 302-17.21 What relocation expenses does the WTA cover?

The WTA covers certain allowances, reimbursements, and/or direct payments to vendors, to the extent that each of them is taxable income. In particular, the WTA covers:

(a) En route lodging, meals and incidental expenses—Reimbursements for lodging, meals and incidental expenses while en route to the new official station for you and your immediate family member(s). (See part 302-4 of this chapter).

(b) Transportation—Transportation expenses, to include commercial air or privately owned vehicle, for you and your immediate family member(s) transferred between official stations. (See part 302-4 of this chapter).

(c) Househunting trip—Travel (including per diem and transportation) expenses for you and/or your spouse for a round trip to the new official station to seek permanent residence quarters. Househunting is covered regardless of whether reimbursed under the per diem allowance or lump sum method. (See part 302-5 of this chapter).

(d) Temporary quarters—Subsistence expenses for you and your immediate family during occupancy of temporary quarters at the old or new official station. Temporary quarters are covered regardless of whether reimbursed under the lodgings-plus, actual expense, or

lump sum method. (See part 302-6 of this chapter).

(e) Transportation and temporary storage of personal property—Transportation and temporary storage of household goods (HHG) and at Government expense for employees who transferred between official stations. (See part 302-7 of this chapter).

(f) Extended storage—Extended storage of household goods for a temporary change of station in CONUS or assignment to an isolated duty station in CONUS. (See part 302-8 of this chapter).

(g) Transportation of privately owned vehicle—Transportation of a privately owned vehicle at Government expense for employees who transferred between official stations in CONUS. (See part 302-9 of this chapter).

(h) Transportation of mobile homes and boats used as a primary residence—Expenses for transportation of a mobile home or boat in lieu of transportation of household goods to the new official station. (See part 302-10 of this chapter).

(i) Real estate—Expenses for the sale of the residence at your old official station and/or purchase of a home at your new official station, when reimbursement is made directly to you. This can also include expenses for settling an unexpired lease (“breaking” a lease) at your old official station. (See part 302-11 of this chapter. If you or a member of your immediate family do not hold full title to the home you are selling or buying, see § 302-11.103 of this chapter).

(j) Relocation services company—Expenses paid by a relocation services company to the extent such payments constitute taxable income to the employee. The extent to which such payments constitute taxable income varies according to the individual circumstances of your relocation, and by the state and locality in which you reside. (See appropriate state and local tax authorities for additional information). (See also part 302-12 of this chapter).

(k) Property Management Services—Payment for the services of a property manager for renting rather than selling a residence at your old official station. (See part 302-15 of this chapter).

(l) Miscellaneous expense allowance—Miscellaneous expenses for defraying certain relocation expenses not covered by other relocation benefits. (See part 302-16 of this chapter).

[FTR Amdt. 2020-02, 84 FR 64782, Nov. 25, 2019, as amended by FTR Case 2022-02; 89 FR 37984, May 7, 2024]

§ 302-17.22 What relocation expenses does the WTA not cover?

The WTA does not cover the following relocation expenses:

(a) Any reimbursement, allowance, or direct payment to a vendor that should not be reported as taxable income when you file your Federal tax return; this includes but is not limited to expenses for transportation of POVs for OCONUS assignments.

(b) Reimbursed expenses for extended storage of household goods during an OCONUS assignment, if reimbursement is permitted under your agency’s policy.

(c) State and local withholding tax obligations. To the extent that your state or local tax authority requires periodic (such as quarterly) tax payments, you are responsible to pay these from your own funds. Your agency reimburses you for substantially all of these payments through the RITA process, but your agency does not provide a WTA for them. If required to by state or local law, your agency may withhold these from your reimbursement.

(d) Additional taxes due under the Federal Insurance Contributions Act including Social Security tax, if applicable, and Medicare tax. Current law does not allow Federal agencies to reimburse transferees for these employment taxes on relocation benefits. However, your agency will deduct for these taxes from your reimbursements for taxable items.

(e) Home marketing incentive payment. In accordance with FTR part 302-14, your agency may not provide you either a WTA or RITA for this incentive.

(f) Any recruitment, relocation, or retention incentive payment that you receive. Any withholding of taxes for such payments is outside the scope of this regulation. Rather, it is covered by regulations issued by the Office of

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Personnel Management, Treasury's Financial Management Service, and the IRS.

(g) Any allowances, reimbursements, and/or direct payments to vendors not related to your relocation; for example, a reimbursement for office supplies would not be covered by the WTA, even if it occurred during your relocation.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, as amended by FTR Amdt. 2020-02, 84 FR 64782, Nov. 25, 2019]

§ 302-17.23 What are the procedures for my WTA?

(a) Your agency prepares a relocation travel authorization, which includes an estimate of the WTA and RITA, to obligate funds for your relocation.

(b) Your agency pays certain allowances to you. Your agency also pays vendors directly for other relocation expenses.

(c) Your agency instructs you as to whether to submit one voucher after you have completed your relocation or to submit vouchers at various points as your relocation progresses plus another when your relocation is completed.

(d) You submit your voucher(s) for reimbursement of certain relocation expenses.

(e) Your agency determines the extent to which each allowance, each item on your voucher(s), and each direct payment to a vendor is nontaxable or is taxable income to you under the IRC.

(f) For the taxable items, your agency calculates your WTA and any reimbursement(s) due to you in accordance with § 302-17.24. Your agency sets aside the amount of your WTA and pays the IRS as a withholding tax in accordance with IRS requirements.

§ 302-17.24 How does my agency compute my WTA?

Each time your agency pays a covered, taxable relocation expense, regardless of whether it is a reimbursement, allowance, or direct payment to a vendor, it is considered "supplemental wages" as defined in 26 CFR 31.3402(g)-1(a) (see also IRS Publication 15, Employer's Tax Guide). You owe taxes on the WTA itself because, like most other relocation allowances, it is taxable income. To reimburse you for

the taxes on the WTA itself, your agency computes the WTA by using the grossed-up withholding formula below and the appropriate supplemental wage rate, as specified in IRS Publication 15. This rate, along with examples of how to calculate the WTA, is published in an FTR bulletin available at <https://gsa.gov/ftrbulletins>. The formula for calculating the WTA is:

$$\text{WTA} = R / (1 - R) \times \text{Expense}$$

Where R is the withholding rate for supplemental wages.

NOTE TO § 302-17.24: Your agency must deduct withholding for FICA (Medicare and Social Security), as the WTA does not cover such expenses.

[FTR Amdt. 2020-02, 84 FR 64782, Nov. 25, 2019]

Subpart C—The Relocation Income Tax Allowance (RITA)

§ 302-17.30 What is the purpose of the RITA?

(a) The purpose of the RITA is to reimburse you for any taxes that you owe that were not adequately reimbursed by the WTA. As discussed in § 302-17.24, the WTA calculation is based on the income tax withholding rate applicable to supplemental wages. This may be higher or lower than your actual tax rate. The RITA, on the other hand, is based on your marginal tax rate, determined by your actual taxable income and filing status, which allows your agency to reimburse you for *substantially all* of your Federal income taxes. The RITA also reimburses you for any additional state and local taxes that you incur as a result of your relocation, because they are not reimbursed in the WTA process.

(b) The WTA may be optional to you. See § 302-17.61 for a discussion of criteria for choosing whether or not to accept the WTA. See §§ 302-17.62 through 302-17.69 for procedures if you choose not to accept the WTA.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, as amended by FTR Amdt. 2020-02, 84 FR 64783, Nov. 25, 2019]

§ 302-17.31 What are the procedures for calculation and payment of my RITA?

The procedures for the calculation and payment of your RITA depend on whether your agency has chosen to use a one-year or two-year RITA process. See Subpart F for the one-year process and Subpart G for the two-year process.

§ 302-17.32 Who chooses the one-year or two-year process?

Your agency or a major component of your agency determines whether it will adopt a one-year or two-year RITA process. Your agency may use the one-year RITA process for one or more specific categories of employees and the two-year process for one or more other categories.

§ 302-17.33 May I ask my agency to recalculate my RITA?

(a) Yes, you may ask your agency to recalculate your RITA provided you filed your “Statement of Income and Tax Filing Status,” and amended it, if necessary, in a timely manner. If, once you have completed all Federal, state, and local tax returns, you believe that your RITA should have been significantly different from the RITA that your agency calculated, you may ask your agency to recalculate your RITA. This is true for either the one-year or two-year process. With any request for recalculation, you must submit a statement explaining why you believe your RITA was incorrect.

(b) Please note that your agency may require that you also submit an amended “Statement of Income and Tax Filing Status” (if, for example, you inadvertently did not report some of your income in your original Statement), your actual tax returns, or both, as attachments to your request for recalculation.

NOTE TO § 302-17.33: Please see § 302-17.55, if your agency uses a one-year RITA process, or § 302-17.68, if your agency uses a two-year RITA process, for more information about positive and negative RITA calculations.

Subpart D—The Combined Marginal Tax Rate (CMTR)

§ 302-17.40 How does my agency calculate my CMTR?

(a) The CMTR is a key element that greatly enhances the accuracy of the calculation of your RITA. Your agency uses the information on your “Statement of Income and Tax Filing Status,” as amended, to determine your CMTR, as follows (see subparts F and G of this part for information about the “Statement of Income and Tax Filing Status”).

(b) The CMTR is, in essence, a combination of your Federal, state, and local tax rates. However, the CMTR cannot be calculated by merely adding the Federal, state, and local marginal tax rates together because of the deductibility of state and local income taxes from income on your Federal income tax return. The formula prescribed below for calculating the CMTR, therefore, is designed to adjust the state and local tax rates to compensate for their deductibility from income for Federal tax purposes. Examples of how to calculate the CMTR are published in an FTR bulletin available at <https://gsa.gov/ftrbulletins>.

(c) The formula for calculating the CMTR is:

$$\text{CMTR} = F + (1 - F)S + (1 - F)L$$

Where:

F = Your Federal marginal tax rate
S = Your state marginal tax rate, if any
L = Your local marginal tax rate, if any

(d) Your agency finds the Federal marginal tax rate by comparing your taxable income, as shown in your “Statement of Income and Filing Status,” to the Federal tax tables in the current year’s Form 1040-ES instructions (see §§ 302-17.50–302-17.53 and §§ 302-17.63–302-17.65 for additional information on the “Statement of Income and Tax Filing Status”).

(e) Your agency finds the state and local marginal tax rates that apply to you (if any) by comparing your taxable income to the most current state and/or local tax tables provided by the states and localities. Every Federal payroll office and every provider of tax calculation software has these tables readily available, and the tables are

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also available on the Web sites of the various state and local taxing authorities.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, as amended by FTR Amdt. 2020-02, 84 FR 64783, Nov. 25, 2019]

§ 302-17.41 Is there any difference in the procedures for calculating the CMTR, depending on whether my agency chooses the one-year or two-year RITA process?

No. The procedures for calculating the CMTR are the same for the one-year and two-year RITA processes.

§ 302-17.42 Which state marginal tax rate(s) does my agency use to calculate the CMTR if I incur tax liability in more than one state, and how does this affect my RITA and my state tax return(s)?

If two or more states that are involved in your relocation impose an income tax on relocation benefits, then your relocation benefits may be taxed by both states. Most commonly, your old and new duty stations are in the two states involved. The following table lays out the possibilities:

| If: | But: | Your agency will use the following as the state marginal tax rate in the CMTR: | Your RITA will include an appropriate allowance for: | Your action: |
|---|--|--|--|---|
| Only one involved state has a state income tax. | | The marginal tax rate of the one state that taxes income. | Taxes you incur in that state. | You pay the taxes required by the state that taxes income. |
| Each involved state taxes a different set of your relocation benefits, with no overlap. | | The average of the marginal tax rates for each state involved. | Taxes you incur in all involved states. | You file tax returns in each involved state and pay the applicable taxes. |
| Two or more involved states tax some of your same relocation benefits. | All involved states <i>allow</i> you to adjust or take a credit for income taxes paid to other states. | The marginal tax rate of the state that has the highest state income tax rate. | Taxes you incur in all involved states. | You file tax returns in each involved state, take the appropriate credits and/or adjustments, and pay the applicable taxes. |

| If: | But: | Your agency will use the following as the state marginal tax rate in the CMTR: | Your RITA will include an appropriate allowance for: | Your action: |
|---|---|--|--|--|
| Two or more involved states tax some of the same relocation benefits. | One or more involved states <i>does not allow</i> you to adjust or take a credit for income taxes paid to other states. | The sum of all applicable state marginal tax rates. | Taxes you incur in all involved states. | You file tax returns in each involved state, and pay the applicable taxes. This may result in paying taxes in more than one state on the same relocation benefits. |

§302-17.43 What local marginal tax rate(s) does my agency use?

(a) If you incur local tax liability, you provide the applicable marginal tax rate(s) on your "Statement of Income and Tax Filing Status". Your agency validates the applicable local marginal tax rate(s) and uses it (them) in the CMTR formula.

(b) If you incur local income tax liability in more than one locality, then your agency should follow the rules described for state income taxes in §302-17.42 to calculate the local marginal tax rate that will be used in the CMTR formula and to compute your RITA, and you should follow the rules in §302-17.42 to determine your actions.

(c) If a locality in which you incur income tax liability publishes its tax rates in terms of a percentage of your Federal or state taxes, then your agency must convert that tax rate to a percentage of your income to use it in computing your CMTR. This is accomplished by multiplying the applicable Federal or state tax rate by the applicable local tax rate. For example, if the state marginal tax rate is 6 percent and the local tax rate is 50 percent of state income tax liability, the local marginal tax rate stated as a percentage of taxable income would be 3 percent.

§302-17.44 What if I incur income tax liability to the Commonwealth of Puerto Rico?

A Federal employee who is relocated to or from a point, or between points, in the Commonwealth of Puerto Rico may be subject to income tax by both the Federal Government and the government of Puerto Rico. However, under current Puerto Rico law, an employee receives a credit on their Puerto Rico income tax for the amount of taxes paid to the Federal Government. Therefore:

(a) If the applicable Puerto Rico marginal tax rate, as shown in the tables provided by the Commonwealth of Puerto Rico, is *equal to or lower* than the applicable Federal marginal tax rate, then your agency uses the Federal marginal tax rates and the formula in §302-17.40(c) in calculating your CMTR.

(b) If the applicable Puerto Rico marginal tax rate, as shown in the tables provided by the Commonwealth of Puerto Rico, is *higher* than the applicable Federal marginal tax rate, and if all of the states involved either have no income tax or *allow* an adjustment or credit for income taxes paid to the other state(s) and Puerto Rico, then your agency uses the rate for Puerto Rico in place of the Federal marginal tax rate in the formula in §302-17.40(c).

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(c) If the applicable Puerto Rico marginal tax rate, as shown in the tables provided by the Commonwealth of Puerto Rico, is *higher* than the applicable Federal marginal tax rate and one or more of the state(s) involved *does not allow* an adjustment or credit for income taxes paid to the other state(s) and/or Puerto Rico, then your agency uses the formula below:

$$\text{CMTR} = P + S + L$$

Where:

P = Your Puerto Rico marginal tax rate

S = Your state marginal tax rate, if any

L = Your local marginal tax rate, if any

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, as amended by FTR Case 2022-05, 89 FR 12256, Feb. 16, 2024]

§302-17.45 What if I incur income tax liability to the Commonwealth of the Northern Mariana Islands or any other territory or possession of the United States?

If you are relocated to, from, or within the Commonwealth of the Northern Mariana Islands or any territory or possession of the United States that is covered by the definition in §302-17.1, your agency will have to determine the tax rules of that locality and then in-

clude those taxes in your RITA calculation, as applicable.

Subpart E—Special Procedure If a State Treats an Expense as Taxable Even Though It Is Nontaxable Under the Federal IRC

§302-17.46 What does my agency do if a state treats an expense as taxable even though it is nontaxable under the Federal IRC?

If one or more of the states where you have incurred tax liability for relocation expenses treats one or more relocation expenses as taxable, even though it (they) are nontaxable under Federal tax rules, you may be required to pay additional state income tax when you file tax returns with those states. In this case, your agency calculates a state gross-up to cover the additional tax liability resulting from the covered relocation expense reimbursement(s) that are nontaxable under Federal, but not state tax rules. Your agency calculates the state gross-up and then adds that amount to your RITA. Your agency will use this formula to calculate the state gross-up:

$$\text{State Gross-up} = S \times \left(\frac{1-F}{1-C} \right) \times N$$

F = Federal Marginal Tax Rate

S = State Marginal Tax Rate

C = CMTR

N = Dollar amount of covered relocation expenses that are nontaxable under Federal tax rules but are taxable under state tax rules

All information, except “N,” can be found in previous calculations (if moving to, from, or within Puerto Rico, follow the rules in 302-17.44 to determine when to substitute “P” for “F”).

“N” is determined as follows:

1. Take the dollar amount of reimbursements, allowances, and direct payments to vendors treated as nontaxable under Federal tax rules.

2. Subtract the dollar amount of reimbursements, allowances, and direct

payments to vendors treated as nontaxable by the state.

3. The difference represents “N.”

NOTE TO §302-17.46: This calculation is the same, regardless of whether your agency has chosen to use the one-year or two-year RITA process.

Subpart F—The One-Year RITA Process

§302-17.50 What information should I provide to my agency to make the RITA calculation possible under the one-year process?

You should provide the information required in the “Statement of Income and Tax Filing Status” as follows:

STATEMENT OF INCOME AND TAX FILING STATUS—ONE-YEAR PROCESS

The following information, which my agency will use in calculating the RITA to which I am entitled, was shown on the Federal, state, and local income tax returns that I (or my spouse and I) filed for the 20 _____ tax year (this should be the most recent year in which you filed).

Federal Filing status:

- ☐ Single ☐ Head of Household
☐ Married Filing Jointly ☐ Qualifying Widow(er)
☐ Married Filing Separately.

(a) Taxable income as shown on my (our) IRS Form 1040: \$ _____

Significant future changes in income (including cost of living raises) that you can foresee for the current year:

_____ Increase _____ Decrease _____ No Foreseeable Changes

(b) Approximate net amount of this (these) change(s): \$ _____

(c) Predicted taxable income for the current tax year 20 _____ = Sum of (a) and (b) = \$ _____

State you are moving out of: _____

Filing status for the state moving out of: _____

Marginal Tax Rate: _____%

State you are moving into: _____

Filing status for the state moving into: _____

Marginal Tax Rate: _____%

Locality you are moving out of: _____

Filing status for the locality moving out of: _____

Marginal Tax Rate: _____%

Locality you are moving into: _____

Filing status for the locality moving into: _____

Marginal Tax Rate: _____%

The above information is true and accurate to the best of my (our) knowledge. I (we) agree to notify the appropriate agency official of any significant changes to the above so that appropriate adjustments to the RITA can be made.

Employee's signature

Date

Spouse's signature (if filing jointly)

Date

§ 302-17.51 When should I file my “Statement of Income and Tax Filing Status” under the one-year process?

For the one-year process, you should file this form as soon as you receive your relocation orders, or as soon as you file your tax returns for the most recent tax year, whichever occurs later.

§ 302-17.52 When should I file an amended “Statement of Income and Tax Filing Status” under the one-year process?

You should submit an amended “Statement of Income and Tax Filing Status” to your agency under the one-year process whenever the information on it changes, and you should continue to amend it until you have received the last W-2 from your agency in connection with a specific relocation. In particular, you should file an amended version of this statement whenever:

- (a) Your filing status changes;
(b) Your income changes enough that your income, including WTA and RITA,

might put you into a different tax bracket; or

- (c) You have taxable relocation expenses in a second or third calendar year.

NOTE TO § 302-17.52: Your agency will not be able to use your original or amended “Statement of Income and Tax Filing Status” if you file it after the cut-off date established by your agency in accordance with § 302-17.54(b).

§ 302-17.53 What happens if I do not file and amend the “Statement of Income and Tax Filing Status” in a timely manner?

If you don't file the “Statement of Income and Tax Filing Status” and/or amend it when necessary, your agency will switch to the 2-year process, and because the WTA is an advance of your income tax expenses, you will be liable to repay the full amount of the WTA that your agency has paid to the IRS. See subpart G of this part.

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§ 302-17.54 How does my agency calculate my RITA under the one-year process?

(a) Your agency provides allowances to you, reimburses you for vouchers that you submit, and pays certain relocation vendors directly, all during the calendar year as described in subpart B of this part. Some of these reimbursements, allowances, and direct payments to vendors are taxable income to you, the employee, as described in subpart A of this part. Your agency computes a WTA and reports the WTA to the IRS as taxes withheld for you for each of these taxable reimbursements, allowances, and direct payments to vendors. The WTA may be optional to you. However, if your agency is using a one-year RITA process, there is no advantage to you in choosing not to receive the WTA, because your agency will adjust the WTA payment to the IRS. See § 302-17.55(a)(1).

(b) Your agency establishes a cutoff date (for example, December 1), after

which it will not issue reimbursements or allowances to you or make direct payments to relocation vendors for the rest of the calendar year.

(c) If the information on your “Statement of Income and Tax Filing Status” changes after you have submitted the initial version, you must submit an amended “Statement of Income and Tax Filing Status” no later than your agency’s cutoff date.

(d) During the period between the cutoff date and the end of the calendar year, your agency calculates your RITA.

(e) Your RITA is itself taxable income to you. To account for taxes on the RITA, your agency will gross-up your RITA by using a gross-up formula that multiplies the grossed-up CMTR by the total of all covered taxable relocation benefits, and then subtracts your grossed-up WTA from that total. That is:

$$RITA = \left(\left(\frac{C}{1-C} \right) \times R \right) - Y$$

Where

C = CMTR

R = Reimbursements, allowances, and direct payments to vendors covered by WTA

Y = Total grossed-up WTA paid during the current year.

§ 302-17.55 What does my agency do once it has calculated my RITA under the one-year process?

(a) Your RITA is likely to be different from the sum of the WTA computed and reported during the year, because the WTA is calculated using a flat rate, established by the IRC, while the RITA is calculated using the CMTR. Therefore:

(1) If the calculation above results in a negative value (that is, if your agency’s calculation shows that it withheld and reported too much money as WTA), then your agency will send an adjustment to the IRS using Form 941. In this case, your agency does not make a

RITA payment to you because you do not need additional funds to pay your taxes. That is, everything you need to pay substantially all of your taxes was included in the adjusted WTA, and that is the amount that will appear on your Form W-2.

(2) If the calculation above results in a positive value (that is if your agency’s calculation shows that it did not withhold enough money for your income taxes), then your agency will pay your RITA to you before the end of the calendar year and report it to the IRS as part of your income for that year.

(b) Shortly after the end of the calendar year, your agency will provide one or two W-2 Forms to you. At your agency’s discretion, you may receive one W-2 that includes all of your taxable relocation expenses, WTA, and RITA (if any), along with your payroll wages, or you may receive one W-2 for

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your payroll wages and a separate one for your taxable relocation expenses, WTA, and RITA.

§ 302-17.56 What do I do, under the one-year process, once my agency has provided my W-2(s)?

(a) You must use all W-2(s) that you have received to file your tax returns. On those returns, you must include all taxable relocation expenses shown on your W-2(s) as income, including your WTA and RITA (if any). Please note that you must also include all WTA as withholding, in addition to the standard withholding from your payroll wages.

(b) If you finished your relocation within one calendar year, and your agency paid all of your relocation reimbursements, allowances, and direct payments to vendors in the same calendar year, before the cutoff date, then your tax returns for that calendar year are the end of your relocation tax process. If, on the other hand, your agency reimburses you for relocation expenses, or pays allowances or relocation vendors on your behalf, during a second (and possibly a third) calendar year, then you and your agency repeat the process above for each of those years.

Subpart G—The Two-Year RITA Process

§ 302-17.60 How are the terms “Year 1” and “Year 2” used in the two-year RITA process?

(a) Year 1 is the calendar year in which the agency reimburses you for a specific expense, provides an allowance, or pays a vendor directly. If your reimbursements, allowances, and/or direct payments to vendors occur in more than one calendar year, you will have more than one Year 1.

(b) Year 2 is the calendar year in which you submit your RITA claim and your agency pays your RITA to you.

(c) In most cases:

(1) For every Year 1 you will have a corresponding Year 2;

(2) Every Year 2 immediately follows a Year 1; and

(3) Year 2 is the year in which you file a tax return reflecting your remaining tax liability for taxable reimbursement(s), allowance(s), and/or di-

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rect payments to vendors in each Year 1.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, as amended by FTR Amdt. 2020-02, 84 FR 64783, Nov. 25, 2019]

§ 302-17.61 Is the WTA optional under the two-year process?

(a) Yes. If your agency makes the WTA optional to you, you may choose to not receive the WTA.

(b) When deciding whether or not to receive the WTA, you should consider the following:

(1) If you expect that your marginal Federal tax rate will be equal to or higher than the supplemental wage rate for the calendar year in which you received the majority of your relocation reimbursements, you may want to elect to receive the WTA.

(2) If you expect that your marginal Federal tax rate will be less than the supplemental wage rate for the calendar year in which you received the majority of your relocation reimbursements, you may want to decline receiving the WTA to avoid or limit possible overpayment of the WTA, the so-called “negative RITA” situation. In a “negative RITA” situation, you must repay some of the WTA in Year 2. However, even if your marginal Federal tax rate will be less than the supplemental wage rate, you may want to accept the WTA so that your initial reimbursement is larger.

(3) Examples showing relocation allowances paid by accepting or declining the WTA are published in an FTR bulletin available at <https://gsa.gov/ftrbulletins>.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, as amended by FTR Amdt. 2020-02, 84 FR 64783, Nov. 25, 2019]

§ 302-17.62 What information do I put on my tax returns for Year 1 under the two-year process?

(a) Your agency provides allowances to you, reimburses you for vouchers that you submit, and pays certain relocation vendors directly, all during the same calendar year, as described in subpart B of this part. Some of these reimbursements, allowances, and direct payments to vendors are taxable income to you, the employee. Your agency computes a WTA and reports that

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withholding to the IRS for each of these that is taxable. This is Year 1 of the two-year process.

(b) If your agency makes the WTA optional to you and you have chosen not to receive the WTA, then your agency computes withholding tax for each taxable reimbursement, allowance, and direct payment, and reports that withholding to the IRS.

(c) Shortly after the end of the calendar year, your agency provides one or more W-2 forms to you. At its discretion, your agency may include all of your taxable relocation expenses and WTA (if any) in one W-2, along with your regular payroll wages, or it may provide you one W-2 for your regular payroll wages and a separate W-2 for your taxable relocation expenses and WTA (if any).

(d) At approximately the same time as your agency provides your W-2(s), it also may provide you an itemized list of all relocation benefits and the WTA (if any) for each benefit. You should use this statement to verify that your agency has included all covered taxable

items in its calculations and to check your agency's calculations.

(e) You must submit all W-2s that you have received with your Year 1 tax returns. On those returns, you must include all taxable relocation expenses during the previous year as income. Furthermore, you must include the WTA (if any) as tax payments that your agency made for you during the previous year, in addition to the regular withholding of payroll taxes from your salary.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, as amended by FTR Amdt. 2020-02, 84 FR 64783, Nov. 25, 2019]

§ 302-17.63 What information should I provide to my agency to make the RITA calculation possible under the two-year process?

You should provide the information required in the "Statement of Income and Tax Filing Status" shown below. This information should be taken from the income tax returns you filed for Year 1.

STATEMENT OF INCOME AND TAX FILING STATUS—TWO-YEAR PROCESS

The following information, which my agency will use in calculating the RITA to which I am entitled, was shown on the Federal, state and local income tax returns that I (or my spouse and I) filed for the 20_____ tax year.

Federal Filing status:

- | | |
|---|---|
| <input type="checkbox"/> Single | <input type="checkbox"/> Head of Household |
| <input type="checkbox"/> Married Filing Jointly | <input type="checkbox"/> Qualifying Widow(er) |
| <input type="checkbox"/> Married Filing Separately. | |

Taxable income as shown on my (our) IRS Form 1040: \$ _____

State you are moving out of: _____

Filing status for the state moving out of: _____

Marginal Tax Rate: _____%

State you are moving into: _____

Filing status for the state moving into: _____

Marginal Tax Rate: _____%

Locality you are moving out of: _____

Filing status for the locality moving out of: _____

Marginal Tax Rate: _____%

Locality you are moving into: _____

Filing status for the locality moving into: _____

Marginal Tax Rate: _____%

The above information is true and accurate to the best of my (our) knowledge. I (we) agree to notify the appropriate agency official of any significant changes to the above so that appropriate adjustments to the RITA can be made.

STATEMENT OF INCOME AND TAX FILING STATUS—TWO-YEAR PROCESS—Continued
 Employee's signature _____ Date _____

Spouse's signature (if filing jointly) _____

Date _____

§ 302-17.64 When should I file my “Statement of Income and Tax Filing Status” and RITA claim under the two-year process?

For the two-year process, you should file the “Statement of Income and Tax Filing Status” in Year 2, along with your RITA claim, after you file your income tax return. If your agency pays any taxable expenses covered by the WTA (if any) in more than one year, then you will have to file a new “Statement of Income and Tax Filing Status” each year. Your agency establishes the deadline each year for filing of your Statement.

§ 302-17.65 What happens if I do not file the “Statement of Income and Tax Filing Status” in a timely manner?

The WTA is an advance on your income tax expenses, thus if you don't file the “Statement of Income and Tax Filing Status” in a timely manner, your agency will require you to repay the entire amount of the withholding and WTA (if any) that the agency has paid on your behalf.

§ 302-17.66 How do I claim my RITA under the two-year process?

(a) To claim your RITA under the two-year process, you must submit a voucher and attach the “Statement of Income and Tax Filing Status,” as discussed in §§ 302-17.63-302-17.65.

(b) Your voucher must claim a specific amount. However, your agency will calculate your actual RITA after you submit your RITA voucher and your “Statement of Income and Tax Filing Status;” the amount you claim on your voucher does not enter into that calculation. You should perform the RITA calculation for yourself, as a check on your agency's calculation, but you are not required to put the “right answer” on the voucher you submit to claim your RITA.

§ 302-17.67 How does my agency calculate my RITA under the two-year process?

(a) Your agency calculates your RITA after receipt of your RITA voucher.

(b) Your RITA is itself taxable income to you. To account for taxes on the RITA, your agency will gross-up your RITA by applying the CMTR to the final amount rather than the reimbursed amount.

(c) Thus, your agency calculates your RITA by multiplying the Combined Marginal Tax Rate (CMTR) (using the state and local tax tables most current at the time of the RITA calculation) by the total of all covered taxable relocation benefits during the applicable Year 1, and then subtracting your WTA(s), if any, from the same Year 1 from that total. That is:

$$RITA = \left(\left(\frac{C}{1-C} \right) \times R \right) - Z$$

Where

C = CMTR

R = Reimbursements, allowances, and direct payments to vendors covered by WTA during Year 1

Z = Total grossed-up WTAs paid during Year 1.

NOTE TO § 302-17.67(c) – If your agency offers you the choice, the WTA is optional to you. If the employee has declined the WTA, enter zero for element Z in the above calculation.

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§ 302-17.68 What does my agency do once it has calculated my RITA under the two-year process?

(a) Your RITA is likely to be different from the sum of the WTA(s) paid during Year 1, if any, because the WTA is calculated using a flat rate, established by the IRC, while the RITA is calculated using the CMTR. Therefore:

(1) If the RITA calculation in § 302-17.67 results in a negative value (that is, if your agency's calculation shows that it withheld and reported too much money as income taxes), then your agency will report this result to you and will send you a bill for the difference, to repay the excess amount that it sent to the IRS on your behalf as withheld income taxes. The IRS will credit you for the full amount of withheld taxes, including the excess amount, when you file your income tax return for Year 1; therefore, you must repay the excess amount to your agency within 90 days, or within a time period set by your agency. If you are required to repay an amount in Year 2 that was included as wages on your W-2 in Year 1, you may be entitled to a miscellaneous itemized deduction on your Federal income tax return in Year 2. For more information, see IRS Publication 535, "Business Expenses." If your agency chooses to offer you the choice, then you may want to decline the WTA to avoid this so-called "negative RITA" situation.

(2) If the RITA calculation in § 302-17.67 results in a positive value (that is, if your agency's calculation shows that it did not withhold enough money as income taxes), then your agency will pay your RITA to you before the end of Year 2 and will report it to the IRS as part of your income for that year. Also, after your agency has paid your RITA to you, it will provide a W-2 that shows your RITA as taxable income to you.

(b) At your agency's discretion, you may receive one W-2 that includes all of your taxable relocation expenses, WTA (if any), and RITA (if any), along with your regular payroll wages, or you may receive one W-2 for your regular payroll wages and a separate one for your taxable relocation expenses, WTA, and RITA.

§ 302-17.69 How do I pay taxes on my RITA under the two-year process?

When income taxes are due for Year 2, you must report your RITA, if any, as taxable income on your Federal, state, and local tax returns.

(a) If your relocation process results in only one Year 2, or if the previous year was your last Year 1, your RITA is the only amount that you report as income resulting from your relocation for that Year 2.

(b) If, on the other hand, your relocation process results in more than one Year 2 (if, for example, you incurred relocation expenses during more than one calendar year), then, except for your last Year 2, you will need to report reimbursements, allowances, direct payments to vendors, and WTA(s), if any, for succeeding Year 1's at the same time that you report each Year 2's RITA.

(c) See the table in § 302-17.60 for a graphic explanation of Year 1 and Year 2.

Subpart H—Agency Responsibilities

§ 302-17.100 May we use a relocation services provider to comply with the requirements of this part?

Yes. You may use the services of relocation companies to manage all aspects of relocation, including the RITA computation. Agencies that relocate few employees or do not have the resources to manage the complexity of relocation may find that the use of relocation companies is a practical alternative. As another alternative, agencies with infrequent requirements for relocation or with inadequate internal resources may establish an interagency agreement with one or more other agencies to pool resources to provide this service.

§ 302-17.101 What are our responsibilities with regard to taxes on relocation expenses?

To ensure that all provisions of this Part are fulfilled, you must:

(a) Prepare a relocation travel authorization that includes an estimate of the WTA and RITA, to obligate the funds that will be needed.

(b) Determine, in light of the specific circumstances of each employee relocation, which reimbursements, allowances, and direct payments to vendors are taxable, and which are nontaxable.

(c) Decide whether or not you will allow individual employees and/or categories of employees to choose not to receive the WTA.

(d) Calculate the WTA, and credit the amount of the WTA to the employee at the time of reimbursement.

(e) Prepare the employee's W-2 Form(s) and ensure that it (they) reflect(s) the WTA.

(f) Provide each employee an itemized list of relocation expenses after the end of each calendar year in which you provided an allowance, reimbursement, or direct payment to a vendor.

(g) Establish processes for identifying the relevant Federal, state, and local marginal tax rates and for keeping that information current.

(h) Establish processes for identifying states that treat a reimbursement or direct payment to a vendor as taxable even though it is nontaxable under the Federal IRC, and for keeping that information current.

(i) Calculate the employee's CMTR(s).

(j) Decide whether you will use the one-year or two-year RITA process and whether you will use different processes (that is, one-year or two-year) for different groups of employees within your agency.

(k) Make sure the RITA calculation is done correctly and in a timely manner, whether your policies call for the calculation to be done by you or by a third party.

(l) Make sure that payment of the RITA occurs in a timely manner (this is especially critical for the one-year process).

(m) Develop criteria for accepting and rejecting requests for recalculation of RITA.

(n) Establish a process for recalculating the RITA when the employee's request for recalculation is accepted.

(o) Consult with IRS for clarification of any confusion stemming from taxes on relocation expenses.

§ 302-17.102 What happens if an employee fails to file and/or amend a "Statement of Income and Tax Filing Status" prior to the required date?

(a) If a relocating employee does not file and/or amend a "Statement of Income and Tax Filing Status" prior to the required date, and you are using a one-year RITA process, you are to switch to a two-year RITA process and send a written warning to the employee reminding them of the requirement and informing them that if they do not submit the "Statement of Income and Tax Filing Status," you may declare the entire amount of the WTA forfeited.

(b) If the relocating employee does not file and/or amend a Statement of Income and Tax Filing Status prior to the required date, and you are using a two-year RITA process, you are to send the employee a written warning informing them they have 60 days to file or amend their "Statement of Income and Tax Filing Status," or you will declare the WTA that you have already paid on the employee's behalf forfeited and due as a debt to the Government.

(c) If the relocating employee chose not to receive the WTA and fails to file a Statement of Income and Tax Filing Status prior to your required date, you are to send the employee a written warning that they have 60 days to file. If the employee still fails to file, you may close your case file and refuse any later claims for RITA related to this specific relocation.

[FTR Amdt. 2014-01, 79 FR 49645, Aug. 21, 2014, as amended by FTR Case 2022-05, 89 FR 12256, Feb. 16, 2024]

§ 302-17.103 What are the advantages of choosing a 1-year or a 2-year RITA process?

(a) The one-year process is simpler. It reimburses the employee more quickly, and it eases the administrative burden required to calculate the RITA. Most importantly, the one-year process eliminates the possibility of charging employees for excess payments to the IRS, the so-called "negative RITA."

(b) The two-year process provides a somewhat more accurate calculation of

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the additional taxes the employee incurs because it is based on the employee's actual Year One taxable income and filing status rather than the tax-

able income and filing status from the year before.

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