

necessary and appropriate, as provided therein, appropriations or other funds available to an agency for administrative expenses are available for the reimbursement of substantially all of the Federal, State, and local income taxes incurred by an individual, or by an individual and such individual's spouse (if filing jointly), for any travel, transportation, or relocation expenses furnished in kind, or for which reimbursement or an allowance is provided (but only to the extent of the expenses paid or incurred). Reimbursements under this subsection shall also include an amount equal to all income taxes for which the individual, or the individual and spouse, as the case may be, would be liable due to the reimbursement for the taxes referred to in the first sentence of this subsection.

(b) For purposes of this section, the term “travel, transportation, or relocation expenses” means all travel, transportation, and relocation expenses reimbursed or furnished in kind pursuant to this subchapter or chapter 41.

(Added Pub. L. 98-151, § 118(a)(7)(A)(i), Nov. 14, 1983, 97 Stat. 978; amended Pub. L. 98-473, title I, § 120(b), Oct. 12, 1984, 98 Stat. 1969; Pub. L. 104-201, div. A, title XVII, § 1723(b)(1), Sept. 23, 1996, 110 Stat. 2759; Pub. L. 116-92, div. A, title XI, § 1114(a), Dec. 20, 2019, 133 Stat. 1604; Pub. L. 116-283, div. A, title XI, § 1121(a), Jan. 1, 2021, 134 Stat. 3900.)

Editorial Notes

AMENDMENTS

2021—Subsec. (b). Pub. L. 116-283 substituted “and relocation expenses reimbursed” for “or relocation expenses reimbursed” and “or chapter 41” for “of chapter 41”.

2019—Pub. L. 116-92, § 1114(a)(1), struck out “of employees transferred” after “relocation expenses” in section catchline.

Subsec. (a). Pub. L. 116-92, § 1114(a)(2), substituted “individual, or by an individual and such individual's spouse (if filing jointly), for any travel, transportation, or relocation” for “employee, or by an employee and such employee's spouse (if filing jointly), for any moving or storage” and “individual, or the individual” for “employee”.

Subsec. (b). Pub. L. 116-92, § 1114(a)(3), added subsec. (b) and struck out former subsec. (b) which read as follows: “For the purposes of this section, ‘moving or storage expenses’ means travel and transportation expenses (including storage of household goods and personal effects under section 5724 of this title) and other relocation expenses under sections 5724a and 5724c of this title.”

1996—Subsec. (a). Pub. L. 104-201 substituted “Under regulations prescribed under section 5738 of this title” for “Under such regulations as the President may prescribe”.

1984—Pub. L. 98-473 amended section generally, substituting “reimbursement of substantially all of the Federal, State, and local income taxes” for “reimbursement of all or part of the Federal, State, and city income taxes” and “for which the employee and spouse, as the case may be” for “for which the employee, or the employee and spouse, as the case may be” in subsec. (a) and “5724c” for “5726(c)” in subsec. (b).

Statutory Notes and Related Subsidiaries

RETROACTIVE EFFECTIVE DATE OF 2021 AMENDMENT

Pub. L. 116-283, div. A, title XI, § 1121(b), Jan. 1, 2021, 134 Stat. 3900, provided that: “The amendments made by subsection (a) [amending this section] shall take ef-

fect as if included in the enactment of section 1114 of the National Defense Authorization Act for Fiscal Year 2020 (Public Law 116-92).”

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-92, div. A, title XI, § 1114(c), Dec. 20, 2019, 133 Stat. 1604, provided that: “The amendments made by this section [amending this section] shall take effect on January 1, 2018.”

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-201 effective 180 days after Sept. 23, 1996, see section 1725(a) of Pub. L. 104-201, set out as a note under section 5722 of this title.

EFFECTIVE DATE; PROMULGATION OF REGULATIONS

Enactment by Pub. L. 98-151 and promulgation of regulations for amendments by Pub. L. 98-151 effective Nov. 14, 1983, see section 118(c) of Pub. L. 98-151, set out as an Effective Date of 1983 Amendment; Promulgation of Regulations note under section 5724 of this title.

FUNDING OF AMENDMENTS BY PUB. L. 98-151

Amendments by Pub. L. 98-151 to be carried out by agencies by use of funds appropriated or otherwise available for administrative expenses of such agencies, and do not authorize appropriation of funds in amounts exceeding sums already authorized to be appropriated for such agencies, see section 118(b) of Pub. L. 98-151, set out as a note under section 5724 of this title.

§ 5724c. Relocation services

Under regulations prescribed under section 5738 of this title, each agency may enter into contracts to provide relocation services to agencies and employees for the purpose of carrying out this subchapter. An agency may pay a fee for such services. Such services include arranging for the purchase of a transferred employee's residence.

(Added Pub. L. 98-151, § 118(a)(7)(A)(i), Nov. 14, 1983, 97 Stat. 978; amended Pub. L. 98-473, title I, § 120(b), Oct. 12, 1984, 98 Stat. 1969; Pub. L. 104-201, div. A, title XVII, § 1713(b), Sept. 23, 1996, 110 Stat. 2754.)

Editorial Notes

AMENDMENTS

1996—Pub. L. 104-201 amended section generally. Prior to amendment, section read as follows: “Under such regulations as the President may prescribe, each agency is authorized to enter into contracts to provide relocation services to agencies and employees for the purpose of carrying out the provisions of this subchapter. Such services include but need not be limited to arranging for the purchase of a transferred employee's residence.”

1984—Pub. L. 98-473 amended section generally, adding authority of the President to prescribe regulations.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-201 effective 180 days after Sept. 23, 1996, see section 1725(a) of Pub. L. 104-201, set out as a note under section 5722 of this title.

EFFECTIVE DATE; PROMULGATION OF REGULATIONS

Enactment by Pub. L. 98-151 and promulgation of regulations for amendments by Pub. L. 98-151 effective Nov. 14, 1983, see section 118(c) of Pub. L. 98-151, set out as an Effective Date of 1983 Amendment; Promulgation of Regulations note under section 5724 of this title.

FUNDING OF AMENDMENTS BY PUB. L. 98-151

Amendments by Pub. L. 98-151 to be carried out by agencies by use of funds appropriated or otherwise

available for administrative expenses of such agencies, and do not authorize appropriation of funds in amounts exceeding sums already authorized to be appropriated for such agencies, see section 118(b) of Pub. L. 98-151, set out as a note under section 5724 of this title.

§ 5724d. Transportation and moving expenses for immediate family of certain deceased Federal employees

(a) IN GENERAL.—Under regulations prescribed by the President, the head of the agency concerned (or a designee) may determine that a covered employee died as a result of personal injury sustained while in the performance of the employee's duty and authorize or approve the payment by the agency, from Government funds, of—

(1) any qualified expense of the immediate family of the covered employee attributable to a change in their place of residence, if the place where the immediate family will reside following the death of the employee is—

(A) different from the place where the immediate family resided at the time of the employee's death; and

(B) within the United States; and

(2) any expense of preparing and transporting the remains of the deceased to—

(A) the place where the immediate family will reside following the death of the employee; or

(B) such other place appropriate for interment as is determined by the agency head (or designee).

(b) NO DUPLICATE PAYMENT OF EXPENSES.—No expenses may be paid under this section if those expenses are paid from Government funds under section 5742 or any other authority.

(c) DEFINITIONS.—For purposes of this section—

(1) the term “covered employee” means—

(A) a law enforcement officer, as defined in section 5541;

(B) any employee in or under the Federal Bureau of Investigation who is not described in subparagraph (A);

(C) a customs and border protection officer, as defined in section 8331(31); and

(D) any nuclear materials courier, as defined in section 8331(27); and

(2) the term “qualified expense”, as used with respect to an immediate family changing its place of residence, means the transportation expenses of the immediate family, the expenses of moving (including transporting, packing, crating, temporarily storing, draying, and unpacking) the household goods and personal effects of such immediate family, not in excess of 18,000 pounds net weight, and, when authorized or approved by the agency head (or designee), the transportation of 1 privately owned motor vehicle.

(Added Pub. L. 111-178, §2(a), June 9, 2010, 124 Stat. 1262; amended Pub. L. 116-283, div. C, title XXXI, §3144, Jan. 1, 2021, 134 Stat. 4387.)

Editorial Notes

AMENDMENTS

Subsec. (c)(1)(D). Pub. L. 116-283 added subpar. (D).

Statutory Notes and Related Subsidiaries

NO RELEVANCE AS TO COMPENSATION CLAIMS

Pub. L. 111-178, §2(b), June 9, 2010, 124 Stat. 1263, provided that: “No determination made under section 5724d of title 5, United States Code, shall be deemed relevant to or be considered in connection with any claim for compensation under chapter 81 of that title or under any other law under which compensation may be provided on account of death or personal injury, nor shall any determination made with respect to any such claim be deemed relevant to or be considered in connection with any request for payment of expenses under such section 5724d.”

Executive Documents

DELEGATION UNDER SECTION 2(a) OF THE SPECIAL AGENT SAMUEL HICKS FAMILIES OF FALLEN HEROES ACT

Memorandum of President of the United States, Sept. 12, 2011, 76 F.R. 57621, provided:

Memorandum for the Administrator of General Services

By the authority vested in me as President by the Constitution and the laws of the United States of America, including section 301 of title 3, United States Code, I hereby delegate to you the function conferred upon the President by section 2(a) of the Special Agent Samuel Hicks Families of Fallen Heroes Act (Public Law 111-178) to prescribe the applicable regulations.

You are authorized and directed to publish this memorandum in the Federal Register.

BARACK OBAMA.

§ 5725. Transportation expenses; employees assigned to danger areas

(a) When an employee of the Government is on duty, or is transferred or assigned to duty, at a place designated by the head of the agency concerned as inside a zone—

(1) from which his immediate family should be evacuated; or

(2) to which they are not permitted to accompany him;

because of military or other reasons which create imminent danger to life or property, or adverse living conditions which seriously affect the health, safety, or accommodations of the immediate family, Government funds may be used to transport his immediate family and household goods, personal effects, and family household pets, under regulations prescribed by the head of the agency, to a location designated by the employee. When circumstances prevent the employee from designating a location, or it is administratively impracticable to determine his intent, the immediate family may designate the location. When the designated location is inside a zone to which movement of families is prohibited under this subsection, the employee or his immediate family may designate an alternate location.

(b) When the employee is assigned to a duty station from which his immediate family is not excluded by the restrictions in subsection (a) of this section, Government funds may be used to transport his immediate family and household goods and personal effects from the designated or alternate location to the duty station.

(c)(1) The expenses authorized under subsection (a) shall, with respect to the transport of family household pets, include the expenses for the shipment of and the payment of any quarantine costs for such pets.