

gaged on official business for the Government is entitled to a rate per mile established by the Administrator of General Services, instead of the actual expenses of transportation, for the use of a privately owned automobile when that mode of transportation is authorized or approved as more advantageous to the Government. In any year in which the Internal Revenue Service establishes a single standard mileage rate for optional use by taxpayers in computing the deductible costs of operating their automobiles for business purposes, the rate per mile shall be the single standard mileage rate established by the Internal Revenue Service.

(2) Under regulations prescribed under section 5707 of this title, an employee who is engaged on official business for the Government is entitled to a rate per mile established by the Administrator of General Services, instead of the actual expenses of transportation, for the use of a privately owned airplane or a privately owned motorcycle when that mode of transportation is authorized or approved as more advantageous to the Government.

(b) A determination that travel by a privately owned vehicle is more advantageous to the Government is not required under subsection (a) of this section when payment on a mileage basis is limited to the cost of travel by common carrier including per diem.

(c) Notwithstanding the provisions of subsections (a) and (b) of this section, in any case in which an employee who is engaged on official business for the Government chooses to use a privately owned vehicle in lieu of a Government vehicle, payment on a mileage basis is limited to the cost of travel by a Government vehicle.

(d) In addition to the rate per mile authorized under subsection (a) of this section, the employee may be reimbursed for—

- (1) parking fees;
- (2) ferry fees;
- (3) bridge, road, and tunnel costs; and
- (4) airplane landing and tie-down fees.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 499; Pub. L. 94-22, § 5, May 19, 1975, 89 Stat. 85; Pub. L. 96-346, § 2, Sept. 10, 1980, 94 Stat. 1148; Pub. L. 103-329, title VI, § 634(a), Sept. 30, 1994, 108 Stat. 2428; Pub. L. 113-291, div. A, title IX, § 915(a), Dec. 19, 2014, 128 Stat. 3475.)

#### HISTORICAL AND REVISION NOTES

| <i>Derivation</i> | <i>U.S. Code</i> | <i>Revised Statutes and Statutes at Large</i>   |
|-------------------|------------------|---|
| .....             | 5 U.S.C. 837.    | June 9, 1949, ch. 185, § 4, 63 Stat. 166.<br>July 28, 1955, ch. 424, § 4, 69 Stat. 394.<br>Aug. 14, 1961, Pub. L. 87-139, §§ 3, 4, 75 Stat. 339, 340. |

The word “employee” is substituted for “Civilian officers and employees of departments and establishments” in view of the definition of “employee” in sections 5701 and 2105.

In subsection (a), the words “Under regulations prescribed under section 5707 of this title” are substituted for “under regulations prescribed by the Director of the Bureau of the Budget”.

Standard changes are made to conform with the definitions applicable and the style of this title as outlined in the preface to the report.

#### Editorial Notes

##### AMENDMENTS

2014—Subsec. (a)(1). Pub. L. 113-291, in last sentence, substituted “the rate per mile shall be the single standard mileage rate established by the Internal Revenue Service” for “the rate per mile established by the Administrator shall not exceed the single standard mileage rate established by the Internal Revenue Service”.

1994—Pub. L. 103-329 amended text generally. Prior to amendment, text read as follows:

“(a) Under regulations prescribed under section 5707 of this title, an employee who is engaged on official business for the Government is entitled to not in excess of—

“(1) 20 cents a mile for the use of a privately owned motorcycle;

“(2) 25 cents a mile for the use of a privately owned automobile; or

“(3) 45 cents a mile for the use of a privately owned airplane;

instead of actual expenses of transportation when that mode of transportation is authorized or approved as more advantageous to the Government. A determination of such advantage is not required when payment on a mileage basis is limited to the cost of travel by common carrier including per diem. Notwithstanding the preceding provisions of this subsection, in any case in which an employee who is engaged on official business for the Government chooses to use a privately owned vehicle in lieu of a Government vehicle, payment on a mileage basis is limited to the cost of travel by a Government vehicle.

“(b) In addition to the mileage allowance authorized under subsection (a) of this section, the employee may be reimbursed for—

“(1) parking fees;

“(2) ferry fees;

“(3) bridge, road, and tunnel costs; and

“(4) airplane landing and tie-down fees.”

1980—Subsec. (a)(1). Pub. L. 96-346, § 2(1), substituted “20 cents” for “11 cents”.

Subsec. (a)(2). Pub. L. 96-346, § 2(2), substituted “25 cents” for “20 cents”.

Subsec. (a)(3). Pub. L. 96-346, § 2(3), substituted “45 cents” for “24 cents”.

1975—Subsec. (a). Pub. L. 94-22 struck out “or other individual performing services for the Government” after “employee”, substituted “for the Government” for “inside or outside his designated post of duty or place of service”, increased from 8 to 11 cents the allowance for use of a motorcycle, from 12 to 20 cents the allowance for use of an automobile, and from 12 to 24 cents the allowance for use of an airplane, and inserted provision relating to the limitation of an allowance to the cost of travel by Government vehicle when an employee chooses a privately owned vehicle in lieu of a Government vehicle.

Subsec. (b). Pub. L. 94-22 inserted “authorized” after “allowance”, struck out “or other individual performing service for the Government” after “employee”, and provided for reimbursement of airplane landing and tie-down fee.

#### § 5705. Advancements and deductions

An agency may advance, through the proper disbursing official, to an employee entitled to per diem or mileage allowances under this subchapter, a sum considered advisable with regard to the character and probable duration of the travel to be performed. A sum advanced and not used for allowable travel expenses is recoverable from the employee or his estate by—

(1) setoff against accrued pay, retirement credit, or other amount due the employee;

(2) deduction from an amount due from the United States; and

(3) such other method as is provided by law.  
(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 500; Pub. L. 94-22, §2(b), May 19, 1975, 89 Stat. 84.)

## HISTORICAL AND REVISION NOTES

| <i>Derivation</i> | <i>U.S. Code</i> | <i>Revised Statutes and Statutes at Large</i> |
|-------------------|------------------|---|
| .....             | 5 U.S.C. 838.    | June 9, 1949, ch. 185, §5, 63 Stat. 166.      |

The words “disbursing official” are substituted for “disbursing officer” because of the definition of “officer” in section 2104 which excludes a member of a uniformed service. Application to section 5703 is based on former section 73b-2, which is carried into section 5703.

Standard changes are made to conform with the definitions applicable and the style of this title as outlined in the preface to the report.

## Editorial Notes

## AMENDMENTS

1975—Pub. L. 94-22 struck out “or individual” after “employee” wherever appearing.

**§ 5706. Allowable travel expenses**

Except as otherwise permitted by this subchapter or by statutes relating to members of the uniformed services, only actual and necessary travel expenses may be allowed to an individual holding employment or appointment under the United States.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 500.)

## HISTORICAL AND REVISION NOTES

| <i>Derivation</i> | <i>U.S. Code</i> | <i>Revised Statutes and Statutes at Large</i> |
|-------------------|------------------|---|
| .....             | 5 U.S.C. 839.    | June 9, 1949, ch. 185, §6, 63 Stat. 167.      |

The words “members of the uniformed services” are substituted for “military personnel”.

Standard changes are made to conform with the definitions applicable and the style of this title as outlined in the preface to the report.

**§ 5706a. Subsistence and travel expenses for threatened law enforcement personnel**

(a) Under regulations prescribed pursuant to section 5707 of this title, when the life of an employee who serves in a law enforcement, investigative, or similar capacity, or members of such employee’s immediate family, is threatened as a result of the employee’s assigned duties, the head of the agency concerned may approve appropriate subsistence payments for the employee or members of the employee’s family (or both) while occupying temporary living accommodations at or away from the employee’s designated post of duty.

(b) When a situation described in subsection (a) of this section requires the employee or members of the employee’s family (or both) to be temporarily relocated away from the employee’s designated post of duty, the head of the agency concerned may approve transportation expenses to and from such alternate location.

(Added Pub. L. 99-234, title I, §103(a), Jan. 2, 1986, 99 Stat. 1757.)

## Statutory Notes and Related Subsidiaries

## EFFECTIVE DATE

Section effective (1) on effective date of regulations to be promulgated not later than 150 days after Jan. 2, 1986, or (2) 180 days after Jan. 2, 1986, whichever occurs first, see section 301(a) of Pub. L. 99-234, set out as an Effective Date of 1986 Amendment note under section 5701 of this title.

**§ 5706b. Interview expenses**

An individual being considered for employment by an agency may be paid travel or transportation expenses under this subchapter for travel to and from pre-employment interviews determined necessary by the agency.

(Added Pub. L. 101-509, title V, §529 [title II, §206(a)(1)], Nov. 5, 1990, 104 Stat. 1427, 1457.)

## Statutory Notes and Related Subsidiaries

## EFFECTIVE DATE

Section effective on such date as the President shall determine, but not earlier than 90 days, and not later than 180 days, after Nov. 5, 1990, see section 529 [title III, §305] of Pub. L. 101-509, set out as an Effective Date of 1990 Amendment note under section 5301 of this title.

**§ 5706c. Reimbursement for taxes incurred on money received for travel expenses**

(a) Under regulations prescribed pursuant to section 5707 of this title, the head of an agency or department, or his or her designee, may use appropriations or other funds available to the agency for administrative expenses, for the reimbursement of Federal, State, and local income taxes incurred by an employee of the agency or by an employee and such employee’s spouse (if filing jointly), for any travel or transportation reimbursement made to an employee for which reimbursement or an allowance is provided.

(b) Reimbursements under this section shall include an amount equal to all income taxes for which the employee and spouse, as the case may be, would be liable due to the reimbursement for the taxes referred to in subsection (a). In addition, reimbursements under this section shall include penalties and interest, for the tax years 1993 and 1994 only, as a result of agencies failing to withhold the appropriate amounts for tax liabilities of employees affected by the change in the deductibility of travel expenses made by Public Law 102-486.

(Added Pub. L. 105-264, §4(a), Oct. 19, 1998, 112 Stat. 2354.)

## Editorial Notes

## REFERENCES IN TEXT

Public Law 102-486, referred to in subsec. (b), is Pub. L. 102-486, Oct. 24, 1992, 106 Stat. 2776, known as the Energy Policy Act of 1992. For complete classification of this Act to the Code, see Short Title note set out under section 13201 of Title 42, The Public Health and Welfare, and Tables.

## Statutory Notes and Related Subsidiaries

## EFFECTIVE DATE

Pub. L. 105-264, §4(c), Oct. 19, 1998, 112 Stat. 2354, provided that: “This section [enacting this section] shall be effective as of January 1, 1993.”