

1979—Subsec. (a)(3), (4). Pub. L. 96-70 substituted in pars. (3) and (4) “areas and installations in the Republic of Panama made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979)” for “Canal Zone” wherever appearing.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-85 effective Jan. 1, 1999, see section 3550(c)(3) of Pub. L. 105-85, set out as a note under section 5724 of this title.

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 OF 1987 AMENDMENT

Pub. L. 100-202, §101(m) [title VI, §628(a)(2)], Dec. 22, 1987, 101 Stat. 1329-390, 1329-431, provided that: “The amendments made by paragraph (2) [probably means par. (1) which amended this section] shall be applicable with respect to any employee transferred to or from a post of duty on or after 60 days after the date of enactment of this section [Dec. 22, 1987].”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-234 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 a note under section 5701 of this title.

EFFECTIVE DATE OF 1983 AMENDMENT; PROMULGATION OF REGULATIONS

Amendment 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 a note under section 5724 of this title.

EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-70 effective Oct. 1, 1979, see section 3304 of Pub. L. 96-70, set out as an Effective Date note under section 3601 of Title 22, Foreign Relations and Intercourse.

EXTENSION OF PAYMENT OF RELOCATION EXPENSES TO PUERTO RICO, NORTHERN MARIANA ISLANDS, AND TERRITORIES AND POSSESSIONS OF THE UNITED STATES

Pub. L. 105-277, div. A, §101(b) [title I, §125], Oct. 21, 1998, 112 Stat. 2681-50, 2681-74, provided that: “Effective with the enactment of this Act [Oct. 21, 1998], and in any fiscal year hereafter, the Attorney General and the Secretary of the Treasury may, for their respective agencies, extend the payment of relocation expenses listed in section 5724a(b)(1) of Title 5 of the United States Code to include the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the territories and possessions of the United States.”

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.

§ 5724b. Taxes on reimbursements for travel, transportation, and relocation expenses

(a) Under regulations prescribed under section 5738 of this title and to the extent considered

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.)

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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.)

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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.)

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AMENDMENTS

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