

Civilian Permanent Change of Station (PCS) Entitlements, Claim Submission & Valuable Resources/Tools



Defense Finance and Accounting Service

DFAS-Columbus

Travel Pay Services

DFAS-JT / CO



AGENDA



- DFAS Columbus Travel Pay Services Overview
- Claim Submission
- Customer Service Contact Information
- Entitlements (Discretionary and Non-Discretionary)
- Relocation Allowances Subject to Taxation
- Relocation Income Tax Allowance (RITA)
- Withholding Tax Allowance (WTA)
- Additional Information
- Website

DFAS COLUMBUS TRAVEL PAY SERVICES



MISSION: To provide timely and accurate permanent change of station (PCS) payments and customer service to our DoD civilian customers.

CIVILIAN PCS CUSTOMERS:

- Defense Agencies
- Army
- Army Materiel Command
- Navy (WCF and revolving fund)



WORKLOAD: (FY11) Civilian PCS - 38K

ENTITLEMENT SYSTEM: Windows Integrated Automated Travel System (WinIATS)

CLAIM SUBMISSION



To submit your civilian PCS claim for reimbursement of relocation allowances, either by:

FAX to:

216-367-3422 (DSN:580-7833)
216-367-3423 (DSN: 580-7834)
216-367-3424 (DSN: 580-7835)

E-mail to:

CCO-216-367-3422@DFAS.MIL
CCO-216-367-3423@DFAS.MIL
CCO-216-367-3424@DFAS.MIL

MAIL to:

DFAS Travel Pay Services Columbus
P.O. Box 369015
Attn: DFAS-JT/CO
Columbus, OH 43236-9015

Advance requests should be sent to:

FAX (216) 367-3428 or by
Email to CCO-216-367-3428@DFAS.mil



Note: If you should receive an error message when sending a fax or e-mail indicating the system was unable to deliver the message as the message size exceeds the size limit of 5000000 (5 MB) of the server, then please re-send the package in one or more parts indicating on each cover sheet that which is included. For example "Part 1 of 2; pages 1 - 14" or "Part 2 of 2; pages 15 - ##". This format can also be followed with the initial send, if you believe your package is too large in size for one fax / e-mail.

CUSTOMER SERVICE CONTACT INFORMATION



DFAS COLUMBUS TRAVEL PAY CUSTOMER SERVICE:

COMMERCIAL: (216) 522-6998 or,
DSN: 580-6998 or,
TOLL FREE: 1-800-756-4571

Option 3 for Travel Pay, then:

Option 1: Current processing dates

Option 2: Website information

Option 3: EFT Information/ Re-issue of Payment

Option 0: To speak with a Customer Service
Representative (CSR)



You may also email your questions/inquiries to DFAS Columbus
Travel Pay Services:

COL-TRAVEL-CLAIMS@dfas.mil

HOUSE-HUNTING TRIP (HHT)



- ❑ **HOUSE-HUNTING TRIP (HHT)** - Per diem and transportation between the old and new duty stations for the purpose of seeking residence quarters

- ✓ One of two methods may be authorized
 - Lodging + Actual Expense Method
 - Lump Sum Method



- ❑ HHT LODGINGS-PLUS (ACTUAL EXPENSE) - PROCEDURES FOR FILING:

File a settlement voucher as provided below, within 5 working days of completion of travel.

1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 including amendments.
3. Copy of your paid itemized lodging receipt and receipts for any other reimbursable expenses of \$75 or more (potentially including a rental car).
4. If you fly, Itinerary of air schedule or documentation that provides proof of the Government Transportation Request (GTR) amount or if personally procured, proof of payment.
5. Indicate if your spouse traveled on HHT on DD Form 1351-2.
6. Copy of any advance payment paperwork, DD Form 1351.

HOUSE-HUNTING TRIP (HHT) (cont.)



HHT LUMP SUM (LS)- PROCEDURES FOR FILING:

- To file for a lump sum HHT, fax a copy of the DD Form 1614 authorizing lump sum HHT, along with a signed DD Form 1351-2, requesting payment of lump sum HHT per diem, to 216-367-3422, 216-367-3423 or 216-367-3424.

- Then file a settlement voucher as provided below, within 5 working days of completion of the house hunting trip.
 1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
 2. Copy of the Travel Authorization/DD Form 1614 including amendments.
 3. Copies of any reimbursable expense of \$75 or more, that could include a rental car.
 4. If you fly, Itinerary of air schedule or documentation that provides proof of the Government Transportation Request (GTR) amount or if personally procured, proof of payment.
 5. Indicate if your spouse traveled on HHT on DD Form 1351-2.
 6. Copy of documentation of (LS)HHT per diem payment if issued. If the per diem portion of (LS) HHT was not issued prior to a voucher submission for the other allowable entitlements, it should be issued with other allowable entitlements.



EN ROUTE TRAVEL- TRANSPORTATION & PER DIEM FOR EMPLOYEES & DEPENDENTS



- ❑ **EN ROUTE TRAVEL** - Transportation and per diem is authorized for employees and dependents between the old and new permanent duty stations (PDS)

- ❑ **EN ROUTE TRAVEL - PROCEDURES FOR FILING:**
File a settlement voucher as provided below, within 5 working days of completion of travel.
 1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
 2. Copy of the Travel Authorization/DD Form 1614 including amendments
 3. Copy of paid lodging receipts (claim lodging separately from lodging taxes.) Provide single lodging rates.
 4. Indicate if dependent (s) traveled concurrent or delayed and number of POC used, if more than one POC is authorized and used.
 5. Provide a detailed itinerary in block 15 showing daily travel, cities and states for each overnight stop where lodging was obtained.
 6. Mark blocks 16 and 17 on the DD Form 1351-2 as appropriate.
 7. Copy of any advance payment paperwork, DD Form 1351.



TEMPORARY QUARTERS SUBSISTENCE EXPENSE (TQSE)



- ❑ **TEMPORARY QUARTERS SUBSISTENCE EXPENSE (TQSE)** - May be offered by the agency in the following forms:
 - Actual Expense (AE) reimbursement
 - ✓ Max per diem rate is current standard CONUS rate. Must be itemized daily.
 - LUMP SUM (LS) reimbursement
 - ✓ Based on old or new duty station locality rate at the time a TQSE (LS) offer is accepted by employee. The date of acceptance of TQSE (LS) must be on the PCS order. Paid in lump sum.



TQSE (ACTUAL EXPENSE) - PROCEDURES FOR FILING:

File a TQSE (AE) voucher as provided below.

1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 including amendments.
3. Copies of DD Form 2912 (This is a 2-sided TQSE worksheet and is to be completed in its entirety.): totaled, signed and dated.
4. Copies of paid lodging receipt (s) and lease, if applicable.
5. Copy of receipt for any single expense of \$75 or more.
6. Copy of receipt for any meal expense of \$75 or more for one or more individuals.
7. Copy of any advance payment paperwork, DD Form 1351.

TQSE (LUMP SUM) - PROCEDURES FOR FILING:

File a TQSE (LS) voucher as provided below.

1. A properly completed DD Form 1351-2 requesting payment of this allowance, include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 authorizing “lump sum” TQSE, including amendments.



PRIVATELY OWNED VEHICLE (POV) SHIPMENT



PRIVATELY OWNED VEHICLE (POV) SHIPMENT – One or more POV'S when authorized as being advantageous to the government.

POV SHIPMENT - PROCEDURES FOR FILING :

File a settlement voucher as provided below.

1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 including amendments
3. Proof of payment/receipts.



MISCELLANEOUS EXPENSE ALLOWANCE



- ❑ **MISCELLANEOUS EXPENSE ALLOWANCE (MEA)** – Intended to help offset PCS expenses not covered by other specific relocation allowances moved from one residence to the other (i.e. transportation of house pets, cutting/fitting rugs, drapes, driver’s license, auto registration)
 - ✓ One of two methods may be authorized/reimbursed:
 - “Flat Payment” MEA
 - “Itemized” MEA



- ❑ **MEA - PROCEDURES FOR FILING:**

After relocation of the employee and/or dependents submit the following:

1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 including amendments.
3. The following statement in block 18: “I certify that I/we have discontinued my/our residence at the old PDS and have established a residence at the new PDS.”, along with the dollar amount being claimed. Also, indicate on the voucher who actually relocated.
4. Receipts, if submitting for “Itemized” method of MEA.
5. Travel approving official’s signature in approving officer signature block of DD Form 1351-2 if submitting for “Itemized” method of MEA.

REAL ESTATE SALE AND/OR PURCHASE



- ❑ **REAL ESTATE SALE AND/OR PURCHASES** – Certain expenses may be reimbursed. Review and approval of DD Form 1705 required by officials designated by your command prior to submission for payment.



- ❑ **REAL ESTATE EXPENSES - PROCEDURES FOR FILING:**

After expenses have been incurred, paid for and approved as provided above, submit the following:

1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 including amendments.
3. Copy of DD Form 1705 dated Oct 2002 (Application for Reimbursement of Expenses Incurred by DoD Civilian Employee) Upon Sale or Purchase (or both) of Residence Upon Change of Duty Station.
4. Copy of Settlement statement. (Itemized list of charges for the sale or purchase of a residence. This form requires signatures of both the seller and the buyer.)
5. Copy of Sale and/or Purchase agreement. (Must have both the seller and buyer's signature.)
6. Copy of receipts for expenses paid in cash outside of closing. (i.e., application fee, credit report, etc.)

UNEXPIRED LEASE (IN LIEU OF REAL ESTATE SALE)



UNEXPIRED LEASE (in lieu of real estate sale) – Allowable costs are payments made by employee that represent unavoidable expenses directly attributed to lease termination prior to expiration date.

UNEXPIRED LEASE EXPENSES - PROCEDURES FOR FILING:

After expenses have been incurred and paid for, submit the following:

1. A properly completed DD Form 1351-2: The total amount of the expenses must be entered on the voucher. Include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 including amendments.
3. Copy of signed lease explaining penalties or other costs payable if occupancy is terminated prior to the lease expiration date.
4. Documentation showing the extent of bona fide attempts made if the lease includes a saving provision for subleasing or making other arrangements to avoid penalty costs.
5. Itemization and explanation necessary for clarification of penalty costs claimed for reimbursement and paid receipts for each expense item. Examples of necessary clarification would be: a letter from the landlord accepting the terms to vacate, or a copy of final ledger from landlord or rental agent showing amount required to break lease.
6. Copy of the employee's notification of the intent to vacate (provided to the Landlord/Rental Agency).

HOUSEHOLD GOOD(HHG)SHIPMENT/STORAGE



- ❑ **HOUSEHOLD GOOD (HHG) SHIPMENT/STORAGE** – Max net weight transported at government expense (18,000 lbs).

- One of two methods may be authorized/reimbursed:



- Actual Expense Method / Government Bill of Lading (GBL)
- Personally arranged HHG move in lieu of GBL – reimbursement is limited to actual incurred expenses NTE GBL shipment cost
- Commuted Rate Schedule (CRS)
- ✓ Employee may move HHG themselves or hire a commercial mover/certified weight tickets

- ❑ **HHG SHIPMENT/STORAGE - PROCEDURES FOR FILING:**

File a settlement voucher as provided below:

1. A properly completed DD Form 1351-2: The total amount of the expenses must be entered on the voucher. Include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 including amendments.
3. Proof of gross, tare and net weight (original or certified copy), self or personally procured move.
4. Paid commercial bill of lading if moved by a commercial mover or paid rental truck receipt if self move. Itemized receipts incurred by the move.
5. Paid storage receipts showing dates, where stored, and rates billed.

MOBILE HOME TRANSPORTATION/AS PRIMARY RESIDENCE IN LIEU OF HHG TRANSPORTATION



MOBILE HOME TRANSPORTATION (as primary residence in lieu of HHG Transportation) – Transportation is authorized via the following methods:

- Commercial transporter
- Government Bill of Lading (GBL)
- Other (i.e., towed by privately owned conveyance)

MOBILE HOME SHIPMENT (Other than by GBL) - PROCEDURES FOR FILING:

File a settlement coupon as provided below.

1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 including amendments.
3. If transported by commercial carrier, the commercial carrier's receipted bill or copy certified by the employee as a true copy..
4. Certification that the mobile home was transported for use as a residence.
5. Certification as to the date of acquisition of the mobile home.

RELOCATION ALLOWANCES SUBJECT TO TAXATION



The IRS considers the majority of your entitlements to be taxable. Per the "Revenue Reconciliation Act of 1993," the taxable reimbursements include:

1. Meal allowance while en route from old official station new official station
2. All HHT expenses
3. All TQSE reimbursements
4. All real estate expenses
5. HHG storage after 1st 30 days
6. Miscellaneous expense allowance
7. Relocation services (i.e., HMIP)
8. Withholding tax allowance (WTA)
9. Relocation income tax allowance (RITA)



These items are taxable to the employee in the calendar year in which the reimbursement is issued.

For the above taxable reimbursements, the PCS paying office is presently required to deduct at the following tax rates:

- ✓ Federal income tax withholding (FITW) - 25%
- ✓ FICA - FERS and CSRS "offset" employees (not deducted for full CSRS employees) - 4.20%
- ✓ Medicare - 1.45%

Agency matching – Agency responsible for funding an additional 6.2% for FICA and 1.45% for Medicare

RELOCATION INCOME TAX ALLOWANCE (RITA)



Authorized to reimburse employee for substantially all additional federal, state, and local income taxes as a result of PCS entitlements.

- ✓ Eligible to file RITA in calendar year following reimbursement of taxable entitlements
- ✓ When withholding tax allowance (WTA) is accepted and issued, filing for RITA is mandatory
- ✓ RITA is not automatic. Employee must apply to receive

RIT ALLOWANCE - PROCEDURES FOR FILING:

Submit the following within 120 days of the beginning of the year following the year taxable entitlement was issued:

1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 including amendments.
3. Copy of the completed RIT allowance Status Certification Form.
4. Copies of all W-2 forms for earned income for the year in which he/she is paid travel voucher payments and is filing a RIT allowance (include spouse's if filing a joint return). Also include IRS Form 1099 for Military retired pay.
5. Copies of the IRS Schedule SE from self-employment income, if applicable.



WITHHOLDING TAX ALLOWANCE (WTA)



WTA is an allowance that you are entitled to. If you elect, it is computed and paid on each claim that has taxable entitlements.

- ✓ Treated as an advance against the Relocation Income Tax Allowance (RITA) (subtracted from any RIT allowance and computed the following year)
- ✓ If WTA is elected (and issued) it becomes mandatory to file a RITA within 120 days of the following calendar year
- ✓ Failure to file a RITA claim the following year after a WTA is paid results in collection of WTA.
- ✓ If you decline to have WTA paid on each claim, the entire tax allowance will be paid in one lump sum on the RITA voucher
- ✓ WTA is paid at a rate of 33.33% or 17%
 - Based on employee election





Time limits for submitting for reimbursement of relocation allowance entitlements:

- ✓ Claims for reimbursement should be filed as soon as possible after expenses are incurred and within 5 working days of return to or arrival at the PDS.
(DoD FMR Volume 9, Chapter 8, Paragraph 0805)
- ✓ Allowable travel and transportation must begin within 1 year from the date an employee or new appointee reports for duty at a new or first PDS.
(JTR, Volume II Chapter 1 C1057(C))
- ✓ An employee must submit claims for reimbursement of allowable travel and transportation expenses within 6 years of the date the expenses accrue.
(The Barring Act, 31 U.S.C. 3702(b)(1))
- Travelers are advised to retain *ALL* receipts for tax or other purposes.
 - ✓ Receipts for expenditures of \$75 or more are required.



ADDITIONAL INFORMATION



AN ACCEPTABLE LODGING RECEIPT MUST:

✓	BE MARKED AS HAVING BEEN PAID (RECEIPTED BILL)
✓	BE AN OFFICIAL RECEIPT, I.E., PREPARED ON LETTERHEAD FROM THE LODGING FACILITY
✓	INCLUDE THE NAME, ADDRESS AND CONTACT INFORMATION OF LODGING FACILITY
✓	INCLUDE WHETHER OR NOT OTHERS SHARED THE ROOM AND THE COST INCURRED DAILY/WEEKLY/MONTHLY, AS APPLICABLE. IF DUAL OCCUPANCY IS CITED ON THE RECEIPT, THEN YOU MUST PROVIDE SINGLE OCCUPANCY RATE.

NOTE: When an employee rents an apartment for use as quarters, a copy of the signed lease/agreement, along with an acceptable receipt is required.

NOTE: Lodging reimbursement is authorized for hotel lodging obtained through an online booking agent, **ONLY WHEN** the traveler can provide a documented itemized receipt for room costs from the hotel or online booking agent showing daily room costs, daily hotel taxes & daily miscellaneous fees.

A traveler must not submit a 'lost receipt' statement to substitute for an online booking hotel receipt.
[Reference JTR Volume II , C1310 B, C4555-B5, and Appendix O par. T4040-A1h and T4050-B2]

Should I use my government credit card during my move?

Check with your agency regarding policies for the use of your government credit card for civilian PCS travel. Please also be aware that your claim payment date and credit card payment due date may not coincide. **Also note that most civilian PCS travel is taxable and more than likely you will receive less money from your claim than you charged to the government credit card.** You are responsible for any and all amounts charged to your government issued travel credit card including any late fees and/or penalties.



Very Important Information

Incomplete information...

It will stop your claim from being paid!



Here are 10 Common Errors That Can Stop Your Claim From Being Paid:

1. Missing orders (DD Form 1614) and / or any and all amendments.
2. Missing Reviewer/ Approving Official signatures/dates on the DD Form 1351-2.
3. Incomplete itinerary (block 15) on the DD Form 1351-2.
4. EFT / Direct Deposit Information is not included with claim.
5. Missing traveler's official signatures/dates (blocks 20 a & b) on the DD Form 1351-2.
6. Missing or improperly completed statement with the Miscellaneous Expense Allowance.
7. Missing or improperly completed DD Form 2912 for Temporary Quarters Subsistence Expenses.
8. Missing Real Estate - Purchase and/or Sale information or signatures.
9. Personal information is not accurate or incomplete on the DD Form 1351-2 (blocks 1-14).
10. Order, DD Form 1614, or amendments are incorrect or incomplete.

DFAS COLUMBUS TRAVEL PAY WEBSITE



Secure at:

<https://dfas4dod.dfas.mil/centers/dfasco/customer/travel/index.htm>

Non-Secure at:

<http://www.dfas.mil/pcstravel.html>

PDT Information Package

- ✓ Forms for filing a Civilian PCS Claim
- ✓ Handbook for Civilian PCS January 2012
- ✓ How to Complete the DD Form 1351-2 for Civilian PCS
- ☐ **Handbook for Civilian PCS January 2012**
 - ✓ DFAS Travel Pay Services Columbus Contact Information
 - ✓ How to request an advance
 - ✓ Regulatory guidance on PDT entitlements
 - ✓ Procedures for filing claims/documents required
 - ✓ The tax impact
- ☐ **Voucher processing checklists for reviewing and submitting PCS travel claims**
 - ✓ Traveler's checklist
 - ✓ Reviewer's checklist
 - ✓ Approving official checklist
 - ✓ PCS order preparation checklist