

**DEFENSE FINANCE AND ACCOUNTING SERVICE**

**COLUMBUS CENTER**



**(DFAS-JTA/CO)**

**HAND BOOK  
FOR  
CIVILIAN  
PERMANENT DUTY TRAVEL (PDT)**

**JANUARY 2010**

This supplement has been reviewed by the Per Diem, Travel and Transportation Allowance Committee in accordance with DoDD 5154.29, dated 9 March 1993, as PDTATAC Case RR091230.

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**This pamphlet supersedes pamphlet for Permanent Change of Station, dated August 2006, and is not intended to replace guidance found in the Joint Travel Regulations, Volume 2 (JTR). Comments, recommendations or changes to better serve our customers should be addressed to:**

**Defense Finance and Accounting Service Columbus Center  
ATTN: DFAS-JTA/CO  
PO Box 369015  
Columbus, OH 43236-9015**

# POINTS OF CONTACT – CIVILIAN PCS TRAVEL

DSN: (312) 869-XXXX

## CUSTOMER SERVICE

### TOLL FREE NUMBER

Commercial

Customer Service Supervisor,

PCS Entitlement Supervisor

For Civilian PCS inquiries only:

1-800-756-4571 Option 3

216-522-6998

614-693-0542

614-693-6208

col-travel-claims@dfas.mil

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 only should be sent to:

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

### Electronic Funds Transfer (EFT):

Civilian Set-up or Change; Fax an SF 1199A to:

216-367-3430 (DSN (312) 580-7841)

Disbursing EFT Payment Tracer

1-800-756-4571 Option 3

**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.

## HELPFUL WEB SITES

DFAS Secure Website:

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

DFAS Non-secure Website:

<http://www.dfas.mil/travelpay/civilianpcs.html>

Per Diem, Travel and Transportation Allowance Committee:

<http://www.defensetravel.dod.mil/perdiem/>

## **MAILING ADDRESSES FOR COLUMBUS PAYMENTS ONLY**

### **CIVILIAN PCS TRAVEL**

***Note: WHENEVER POSSIBLE PLEASE FAX CLAIMS to the numbers above. In the event you do not have access to a fax machine*** the use of First Class and U.S. Priority mail is recommended for the mailing of PCS travel claims. The following address should be used to mail all PCS travel correspondence:

DFAS Travel Operations Columbus  
PO Box 369015  
Attn: DFAS-JT/CO  
Columbus, OH 43236-9015

### **CIVILIAN PCS TRAVEL- RELATED INDEBTEDNESS**

If a PCS is canceled, any advance ***must*** be returned. The employee may return the Treasury check or send a personal check or money order made payable and to the address contained in the letter of indebtedness received. Please attach a copy of the PCS Travel Authorization, (travel orders), related to the indebtedness.

Personal checks or money orders to make restitution for PCS travel-related indebtedness should be made out to US TREASURY or Defense Finance & Accounting Service, for the exact amount of the indebtedness, and mailed to the address provided in the letter of indebtedness. Please attach a copy of the debt letter to the check or money order for proper application of funds.

If you have questions related to non-receipt of a letter of indebtedness for Civilian PCS Travel or if you have questions in general about Civilian PCS Travel related indebtedness please contact our customer service. That contact information is contained on page two of this document.

### **VERY IMPORTANT INFORMATION**

#### **Incomplete information stops your claim from being paid!**

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

1. EFT / Direct Deposit Information is not included with claim
2. Personal information is not accurate or incomplete on DD Form 1351-2 (blocks 1-14).
3. Incomplete itinerary (block 15) on DD Form 1351-2.
4. Missing traveler's official signatures/dates (blocks 20 a & b) on DD Form 1351-2.
5. Missing Reviewer/Approving Official signatures/dates (blocks 20 c & d) on DD Form 1351-2.
6. Missing orders (DD Form 1614) and / or any and all amendments.
7. Order, DD Form 1614, or amendments are incorrect or incomplete.
8. Missing supporting documentation such as receipts for lodging or any expense of \$75.00 or more.
9. Missing or improperly completed DD Form 2912 for Temporary Quarters Subsistence Expenses
10. Missing or improperly completed certification statement with Miscellaneous Expense Allowance

## ACRONYMS

<b>AO</b>	<b>Authorizing / Order-Issuing Official</b>
<b>ATM</b>	<b>Automated Teller Machine</b>
<b>CBL</b>	<b>Commercial Bill of Lading</b>
<b>CONUS</b>	<b>Continental United States – the 48 contiguous States and the District of Columbia</b>
<b>CRS</b>	<b>Commuted Rate Schedule</b>
<b>CSRS</b>	<b>Civil Service Retirement System</b>
<b>DFAS-CO</b>	<b>Defense Finance and Accounting Service - Columbus Center</b>
<b>DSSR</b>	<b>Department of State Standardized Regulations</b>
<b>DTOD</b>	<b>Defense Table of Official Distances</b>
<b>EFT</b>	<b>Electronic Funds Transfer</b>
<b>FERS</b>	<b>Federal Employees Retirement System</b>
<b>FICA</b>	<b>Federal Insurance Contributions Act</b>
<b>FSN</b>	<b>Fiscal Station Number</b>
<b>FTR</b>	<b>Federal Travel Regulation</b>
<b>FWT</b>	<b>Federal Withholding Tax</b>
<b>GBL</b>	<b>Government Bill of Lading</b>
<b>GSA</b>	<b>General Services Administration</b>
<b>HHG</b>	<b>Household Goods</b>
<b>HHT</b>	<b>House Hunting Trip</b>
	<b>(AE) Actual Expense* reimbursement or</b>
	<b>(F) Fixed amount payment</b>
	<b>*Note:</b> (AE) Actual Expense reimbursement is referred to as ‘Lodgings-Plus computation method (not AE) in the JTR, par. C5624-B
<b>HMIP</b>	<b>Home Marketing Incentive Payment</b>
<b>IRS</b>	<b>Internal Revenue Service</b>
<b>JTR</b>	<b>Joint Travel Regulations, Volume 2</b>
<b>MALT</b>	<b>Monetary Allowance in Lieu of Transportation</b>
<b>MEA</b>	<b>Miscellaneous Expense Allowance</b>
<b>OCONUS</b>	<b>Outside the Continental United States (See CONUS)</b>
<b>PCS</b>	<b>Permanent Change of Station</b>
<b>PDS</b>	<b>Permanent Duty Station</b>
<b>PDT</b>	<b>Permanent Duty Travel</b>

<b>POC</b>	<b>Privately Owned Conveyance</b>
<b>POV</b>	<b>Privately Owned Vehicle</b>
<b>RAT</b>	<b>Renewal Agreement Travel</b>
<b>RIT Allowance</b>	<b>Relocation Income Tax Allowance</b>
<b>TCS</b>	<b>Temporary Change of Station</b>
<b>TQSA</b>	<b>Temporary Quarters Subsistence Allowance (OCONUS)</b>
<b>TQSE</b>	<b>Temporary Quarters Subsistence Expenses (CONUS)</b> <b>(AE) Actual Expense reimbursement or</b> <b>(F) Fixed amount payment</b>
<b>WTA</b>	<b>Withholding Tax Allowance</b>

## GENERAL INFORMATION

This pamphlet is intended to be a helpful guide to CIVILIAN PCS allowances. The information and examples used are generalized. We've tried to address the most frequently asked questions. It does not have the answers to all your questions and is not an authoritative source - the Joint Travel Regulations, Volume 2 (JTR) contains binding provisions concerning relocation allowances. It can be found on the internet at:

<http://www.defensetravel.dod.mil/perdiem/trvlregs.html>.

If you need further information please visit our websites at:

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

<http://www.dfas.mil/travelpay/civilianpcs.html>

You may also contact one of our Customer Service Representatives at 1-800-756-4571 option 3, or DSN 580-6998. We are here to serve you.

The payment office responsible for servicing the funds on the travel authorization processes all travel advances (*loans to be repaid*) and settlement vouchers. DFAS Columbus Center processes all civilian PCS vouchers for CONUS DFAS employees, Army civilian and other Services/Defense Agencies for which DFAS Columbus Center services the funds on the travel authorization. *Note:* PCS to OCONUS payments generally are not handled by DFAS Columbus Travel Office, but by the gaining station finance office. Settlements are to be filed within 5 workdays of the completion of each portion of travel (i.e., House hunting, En route, 1st 30 TQSE days, etc.). With the initial advance request or settlement claim submission, whichever is first, a recent copy of your Leave & Earning Statement is requested. The payment office uses this to verify your social security number and the FICA tax-withholding requirement. Additionally, please inform us any time you wish to initiate or change travel direct deposit information. An allowance is computed, mandatory taxes are withheld and unliquidated travel advances are cleared, with the remainder paid to you. Although you have 2 years in which to complete your move, please submit vouchers promptly for liquidation of travel advances and timely reconciliation of funds. Any request for an extension to the 2-year limitation for real estate purposes must be submitted in writing to the authorizing personnel office, prior to the expiration of the 2-year period.

We strongly recommend that you save every document (receipt, bill of sale, invoice, etc.) for every incurred expense in your move, for reimbursement and/or tax purposes. A properly completed DD Form 1351-2 (Travel Voucher or Sub voucher) must accompany every request for payment (All references to DD Form 1351-2 herein are based on the March 2008 version.). Be sure to keep a copy of anything you submit, and a copy of all settled vouchers, for your records.

A mandatory 25% Federal Withholding Tax (FWT) is withheld from all taxable allowances on settlement claims, but state and local taxes are not currently withheld. In addition, applicable FICA and Medicare taxes are also withheld. The withheld taxes are deposited in your name with the Internal Revenue Service (IRS). Because there are no state or local taxes withheld, you may wish to increase your withholding through your payroll office or some other means.

**A separate PCS W-2 is issued to you for any calendar year(s) in which you are paid/provided PCS travel and transportation allowances. You reconcile any differences in tax liability when you file your Federal, State and local tax returns.**

**When scheduled for extended Temporary Duty lasting between 6 and 30 months, you may be authorized a *Temporary Change of Station* (TCS) with limited relocation allowances instead of being placed on TDY. The TCS location becomes your temporary official station. For conditions and allowances see JTR, Chapter 5, Part O, pars. C5700-C5725.**

**Please notify our office, DFAS-JT/CO, via our Customer Service representatives, each time you change your mailing address throughout your PCS move (in addition to notifying your payroll office), or any time after you arrive at your new duty station. This helps us get important documents to you in a timely manner (i.e., W-2s, payment vouchers, etc.). Always include your current email address in all correspondence to expedite our office contacting you for necessary documents or information.**

**We look forward to assisting you at this important time in your career. If you have reviewed the available resources and still have any questions, please do not hesitate to contact our office at the Customer Service phone number(s) listed on page 2. Once again we are here to serve you.**



## PERMANENT CHANGE OF STATION ADVANCES (JTR, par. C1101)

The travel charge card automated teller machine (ATM) option shall be utilized for authorized en route travel and HHT advances for all DoD personnel who have a Government Travel Charge Card (GTCC) and are not exempted from its use under the DoD Financial Management Regulation, Volume 9 Chapter 3, or precluded by their agency. You are not authorized a cash advance for en route travel or a HHT if you are a cardholder, or are eligible for a card (travel authorization should specify cardholder status). Please note that when transferring between DoD agencies an individual should **KEEP** the travel card and upon in-processing at their new location, they should ask their new GTCC Coordinator to transfer their account into the hierarchy at their new duty station. Services and agencies determine their policy regarding the use of the GTCC during PCS moves. The **ONLY** time a DoD Government Travel Charge Card should be “turned in” (closed) is when an individual is separating from the Department of Defense. In addition the DoD FMR Chapter 3 030302.B.1.i exempts mandatory use of the travel charge card for all Relocation Allowances except en route travel and HHT expenses; however, there is no prohibition for using the card on other Relocation Allowances. Caution should be exercised as the length of time necessary to incur and obtain reimbursement for expenses such as TQSE could cause travel cards to go into a delinquent status. Per the cardholder agreement, all undisputed charges must be paid by the due date regardless of the status of the traveler’s reimbursement. Also note that withdrawals are limited to daily maximums established by the charge card company, unless increased via your GTCC coordinator’s request.

Individuals PCSing to OCONUS should receive all advances and settlements from the paying station overseas, **EXCEPT** for TQSA advances which should be requested from the servicing payroll office on a SF Form 1190 prior to departing old duty station. The DFAS travel payment office is not authorized to advance Department of State allowances, overseas transfer allowances e.g., TQSA.

On an exception basis only, request a travel advance (loan to be repaid) when DFAS Columbus Center services the funds on the travel authorization by submitting a fax copy of the DD Form 1614 (Request/Authorization for DoD Civilian Permanent Duty or Temporary Change of Station (TCS) Travel) (with appropriate authorization) to, 216-367-3428 (DSN (312) 580-7839) along with an explanation of what kind of, for whom, and what period of time an advance is being requested, to include a correct mailing address, e-mail address, and a complete daytime commercial telephone number. An advance of funds may be requested for the following allowances:

1. House hunting (lodgings-plus method)
2. En route Travel - Employee and/or Spouse/Dependents
3. Household Goods - (If Commuted Rate authorized for CONUS to CONUS move)  
Employee arranges the shipment directly with a vendor. Submit the mover's "estimate of cost for services" showing estimated weight and distance, origin and destination of goods being shipped, storage location, anticipated dates of storage, weight of storage, etc. \*SEE NOTE BELOW.
4. Temporary Storage of Household Goods - If commercial storage used \*See #3 above.
5. Mobile Home Transportation - Moved by commercial transporter
6. Temporary Quarters (Actual Expense) - Employee and/or Spouse/Dependents, not to exceed 30 days per advance.

**Note:** Authorized advances are issued no sooner than 10 days before anticipated travel or authorized allowance begins.

**Note:** Advances are issued for a %age of the maximum allowance, except for household goods, which is advanced at 100%. You may request that a lesser amount be advanced.

**You must submit a settlement voucher to the paying travel office within 5 work-days of completion of each portion of travel for which an advance has been issued. If the advance you were given exceeds your travel allowances, you will be informed that any overpayment must be liquidated within 30 days of notification. Attach copies of all advance vouchers to the settlement voucher.**

**An advance of funds is NOT authorized for:**

- 1. Household Goods shipped via Government Bill of Lading (GBL) or the self-procured Actual Expense Method (limited to the GBL cost)**
- 2. Real Estate Allowance/Unexpired Lease**
- 3. Miscellaneous Expense Allowance**
- 4. Fixed HHT and Fixed TQSE (F) – a one time settlement payment is issued when requested, not as an advance**
- 5. HMIP – a one time settlement payment is issued when requested, not as an advance**
- 6. OCONUS Renewal Agreement Travel (RAT)**
- 7. Return travel for separation**
- 8. Advance return of dependents**
- 9. Non-temporary storage of HHG**

## ALLOWANCES FOR PCS TO OR FROM OCONUS

CONUS allowances are governed by the Joint Travel Regulations Vol. 2. , and processed by the CONUS travel payment office. The DSSR (Department of State Standardized Regulations) governs some allowances (e.g., TQSA, LQA) when PCSing to OCONUS, and those are processed by the servicing payroll office and/or the servicing finance office overseas.

**Note:** There may be exceptions to this when individuals are PCSing to isolated or certain overseas locations, i.e. where there is no servicing finance office.

Following are the most frequently asked questions when PCSing to/from OCONUS.

1. What are my possible allowances when moving overseas? In addition to your travel, and that of your dependents, if applicable, the personnel office issuing the PCS travel authorization determines which of the following you *may* be authorized:
  - a. FTA – Foreign Transfer Allowance up to 10 days stateside prior to departure (DSSR)
  - b. TQSA – Temporary Quarters Subsistence Allowance is a State Department allowance after arriving OCONUS, similar to TQSE in CONUS (DSSR)
  - c. TQSE – when PCSing to CONUS, it can be utilized upon vacating the OCONUS or CONUS residence while waiting for HHG to be shipped, and continued upon arrival in CONUS (JTR)
  - d. Advance of pay (salary) issued by the servicing payroll office (DSSR)
  - e. POV shipment for 1 vehicle if advantageous to the Government (JTR)
  - f. HHG shipment via GBL (or actual expense NTE GBL) (JTR)
  - g. Passport and visa fees, cost of birth certificates, currency conversion fees, travel related check cashing fees, and charges for inoculations which cannot be obtained through a Federal dispensary (JTR)
2. How do I get an advance? When going overseas, an advance of *pay* (on DSSR Allowances) may be requested from the servicing payroll activity, after the travel authorization is received. Your servicing personnel office should assist you in completing a SF 1190 for this purpose. When returning from overseas, request an advance (on JTR allowances) from the travel office that services the gaining station as listed on your travel authorization.
3. Can I be reimbursed for selling my home? A real estate sale allowance can be paid only upon completion of the overseas tour when returning to a different United States (or non-foreign overseas location like Hawaii or Guam) location than the one from which you left.
4. Can I be reimbursed for a rental car while waiting for my POC to arrive? No. JTR, par. C5200-B.
5. Can I be reimbursed for taking my car to port and picking it up from port? You may be reimbursed one-way PCS MALT to the port to drop off your POV, and the actual transportation cost to return to your PDS. When picking up a POV at port, you may receive the actual transportation cost to go to port, and PCS MALT to return to your permanent duty station. No per diem is payable.

## **RENEWAL AGREEMENT TRAVEL (JTR, pars. C5500-C5545)**

An Employee and eligible accompanying dependents may receive travel and transportation allowances for returning home between OCONUS tours of duty.

To be eligible for these allowances prior to departure from the OCONUS PDS, an employee must:

1. Have satisfactorily completed the prescribed tour of duty
2. Have entered into a new written agreement for another tour of duty at an OCONUS PDS; (the new agreement covers cost incident to travel to the employee's actual residence or alternate location and return and any additional cost paid by the Government as a result of the employee's transfer to another OCONUS PDS at the time of the tour RAT)
3. (For Hawaii or Alaska) be eligible under JTR, pars. C5506 and C5509.

Eligible employee and dependents are authorized transportation (including to and from common carrier terminals) to the employee's actual residence at the time of the assignment to the OCONUS PDS. When Alaska and Hawaii are involved, the return must be to a PDS in the same state as the PDS at which the employee served immediately prior to RAT. An employee may travel alone or with dependents. Dependents may travel unaccompanied but cannot perform round trip travel under renewal agreement authority if the employee does not perform authorized RAT. Unaccompanied dependents must not be allowed to start RAT beyond 6 months after the date the employee begins travel, except for teachers (JTR, par. C5542).

Per Diem is authorized, during the allowable RAT travel periods between the OCONUS PDS and the authorized RAT destination. No per diem is authorized for the employee's dependents incident to RAT when the employee returns to the same OCONUS PDS for duty. However, when the employee is to report to a different OCONUS PDS for duty, after leave, per diem is allowable for dependents while en route, limited to the constructed time by the usual transportation mode and route directly between old and new OCONUS duty stations.

### **PROCEDURES FOR FILING RENEWAL AGREEMENT TRAVEL (RAT)**

After RAT is performed submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2: Be sure to include appropriate signatures/dates and completed round trip itinerary.
2. DD Form 1614, Travel Authorization, including any amendments.
3. Itinerary of air schedule to include the transportation cost, receipt.
4. Receipt for any taxi or transportation expense to/from the airport, of \$75 or more.

## HOUSE HUNTING TRIP (HHT) (JTR, par. C5600-C5634)

Payment of travel and transportation expenses for you and/or your spouse, together or individually, for one round trip, not to exceed 10 calendar days, (trip may not be broken up into 10 one-day round trips, etc.) between the localities of the old and new duty stations for the purpose of seeking residence quarters, may be authorized when circumstances warrant it (discretionary allowance). A requirement for authorization is that both the old and the new PDS must be located in the United States or in a non-foreign OCONUS location like Alaska or Puerto Rico. A round trip performed by you, the employee, must be accomplished before reporting to the new permanent duty station (PDS). You are in a duty status at no charge to leave during the authorized absence. Your spouse may take a HHT at any time before relocation of the family to the new PDS, as long as it is begun within 2 years of your report date.

**Note:** The period of TQSE (AE) allowance must be reduced or avoided if a round trip to seek permanent residence quarters has been made. (The number of days of HHT authorized and taken is subtracted from the first 30 day period of TQSE (AE) only if TQSE greater than 30 days has been authorized.)

There are two methods of HHT that may be authorized:

1. Lodgings-Plus Method – reduces TQSE(AE) but not TQSE(F)
2. Fixed Amount Method –reduces TQSE(AE) but not TQSE(F)

The PCS travel authorization (per JTR, Appendix I and par. C5612) must include:

1. The authorized method of HHT
2. Transportation mode (to include local transportation)
3. Period of time authorized
4. New PDS duty reporting date, and
5. Statement that a transportation agreement has been signed

### MAXIMUM ALLOWANCE FOR LODGINGS-PLUS (AE) HHT:

The applicable maximum per diem rate for house-hunting trips is the locality rate of the new permanent duty station. Lodging is paid on an actual expense basis for the single room rate not to exceed the locality lodging rate (receipts are required). The accompanying spouse is authorized  $\frac{3}{4}$  of the employee's rate. The meal allowance is paid without receipts or itemization (on days when travel begins and ends, the M&IE rate is payable at three quarters of a day, regardless of time of departure or arrival for travel > 24 hours). The PCS MALT rate for POC travel to and from the HHT location is \$ 0.19. **Note:** *Effective 1 January 2011* the PCS MALT rate changes from \$.165 per mile to \$0.19 per mile. Local transportation authorized must be consistent with your transportation mode to and from new duty location. The total number of days payable for HHT may not exceed 10 days (which includes travel days). Separate round trips by you and your spouse are allowed; however, the overall cost to the Government is limited to the cost of one round trip for you and your spouse traveling together. The following daily maximums apply if the HHT is taken by the:

- |  |   |
|--|---|
| 1. Employee only<br>-100% of locality rate   | 2. Spouse only<br>-100% of locality rate  |
| 3. Employee & Spouse <u>together</u><br>-Employee - 100% locality rate<br>-Spouse - 3/4 of Employee rate | 4. Employee & Spouse <u>separately</u><br>- <u>Both</u> authorized to full rate (limited to maximum cost had they traveled together). |

While the house-hunting trip may only be authorized for you and your spouse, there is nothing to prevent dependents from accompanying you at your own expense.

**Note:** In instances where a round trip HHT is authorized and you report for duty at the new PDS upon completion of the HHT instead of returning to the old duty station, TOSE allowances, if authorized, are payable in lieu of house-hunting subsistence for the days spent seeking permanent housing up to the day before reporting for duty at the new PDS, not to exceed the number of days authorized for HHT. The travel portion to the new duty station to perform the HHT is paid as en route travel not as HHT travel.

Under these circumstances an employee is not in duty status while house-hunting.

A House-Hunting Trip should not be taken until you have an official travel authorization in hand with a report date and a Transportation Agreement (DD Form 1618) has been signed.

### **PROCEDURES FOR FILING A LODGINGS-PLUS (AE) HHT**

File a settlement voucher within 5 working days of completion of each portion of travel. To file for a lodgings-plus HHT submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2 (Travel Voucher/Sub voucher) - Be sure to include appropriate signatures and dates.
2. DD Form 1614, Travel Authorization, including any amendments.
3. Paid itemized lodging receipt and receipts for any other reimbursable expense of \$75 or more (potentially including a rental car receipt).
4. Itinerary of air schedule to include the transportation cost, if flying
5. Indicate if your spouse traveled on HHT on DD Form 1351-2.
6. Any advance payment paperwork, DD Form 1351-2.

### **MAXIMUM AUTHORIZATION FOR A FIXED AMOUNT HHT:**

When a fixed HHT is authorized, the per diem portion of HHT is calculated as follows:

1. You and your spouse both utilize HHT (together or separately) – the applicable locality rate is multiplied by 6.25. (Reduces TQSE (AE) first 30 days by 6 days.)
2. Only 1 utilizes HHT, you or your spouse – the applicable locality rate is multiplied by 5. (Reduces TQSE (AE) first 30 days by 5 days).

For example, if the locality rate were \$166 (\$124 lodging and \$42 meals), you and your spouse utilizing a HHT would receive \$166 X 6.25 for a total of \$1037.50, whereas if only one utilizes a HHT the calculation is \$166 X 5 for a total of \$830. Any balance from the determined fixed amount not used by the employee still belongs to the employee and may be taxable.

### **PROCEDURES FOR FILING A FIXED AMOUNT HHT**

To file for a fixed amount HHT, fax a copy of the DD1614 authorizing fixed HHT, along with a signed DD Form 1351-2, requesting payment of fixed HHT per diem to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet:

Then, within 5 days of completion of the fixed HHT submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2 (Travel Voucher/Sub voucher) - Be sure to include appropriate signatures and dates.
2. DD Form 1614, Travel Authorization, including any amendments.
3. Receipt for any reimbursable expense of \$75 or more.
4. Itinerary of air schedule to include the transportation cost, if flying.
5. Indicate on the DD Form 1351-2 if your spouse traveled on HHT.
6. Documentation for any fixed HHT per diem already paid

**EN ROUTE TRAVEL (JTR, pars. C5050-C5065 and C5125)**  
**(TRAVEL TO NEW DUTY STATION)**

When you occupy temporary quarters on the same day, en route travel per diem to the new duty station ends; eligibility for TQSE starts with the evening meal on the day of arrival at the new duty station.

**PCS MALT ALLOWANCE:**

For each privately owned conveyance (POC) authorized \$0.19 per mile authorized.

*Note:* Effective 1 January 2011 the PCS MALT rate changes from \$.165 per mile to \$0.19 per mile.

The JTR permits the Government to authorize you to receive travel expenses for traveling in more than 2 POCs to a new duty station if the circumstances are found to be "advantageous to the Government". JTR, par. C2159-C covers conditions allowing for the use of additional POCs. Travel authorizations must specifically authorize additional POCs.

**PER DIEM FOR MEALS AND INCIDENTAL EXPENSES (M&IE) AND LODGING:**

Per Diem is based on the lesser of the following:

1. Travel at an average distance of 350 miles per day, and if the remaining distance is 51 miles or more, per diem for an additional day is paid; however, when the total distance is 400 miles or less only 1 day of per diem is allowed (distance as determined from the DTOD).
2. Actual travel time in full days.
3. No per diem authorized for travel of 12 hours or less.

The daily maximum amounts allowed are as follows:

Employee or unaccompanied spouse	- In the CONUS, the Standard CONUS lodging ceiling *(based on the single room rate) and Standard CONUS M&IE rate for full days (partial days pro-rated)
Accompanied spouse and dependents 12 and over	- ¾ of Employee total
Dependent(s) under 12	- ½ of Employee total

**Note:** Itemized lodging receipts are required. Lodging is paid based on the actual cost incurred not to exceed the maximum.

**Note:** When lodging with a friend or relative - with or without charges – you as the traveler may be reimbursed for additional lodging costs the host incurs in accommodating you if the costs can be substantiated and the AO determines the costs are reasonable. You may NOT be reimbursed the cost of comparable conventional lodging in the area or a flat “token” amount in this instance.

## **PROCEDURES FOR FILING EN ROUTE TRAVEL**

File a settlement voucher within 5 working days of completion of each portion of travel. To file an En route travel voucher submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2: Be sure to include appropriate signatures and dates.
2. DD Form 1614, Travel Authorization, including any amendments.
3. Itemized lodging receipts (claim lodging separately from lodging taxes). Provide single lodging rates.
4. Indicate if dependent(s) travel was concurrent or delayed and if more than two POCs are authorized and used.
5. Annotate in block 9 on the DD Form 1351-2 as appropriate.
6. Provide a detailed itinerary in block 15 showing daily travel, cities and states where lodging was obtained.
7. Mark blocks 16 and 17 on the DD Form 1351-2 as appropriate.
8. Any advance payment paperwork, DD Form 1351-2.



**MOVEMENT AND STORAGE OF HOUSEHOLD GOODS (HHG)**  
**(JTR, Chapter 5, Part D (pars. C5150-C5195))**

The maximum net weight of HHG that can be transported at Government expense is 18,000 lbs. There are two methods of shipping HHG:

1. Actual Expense Method / Government Bill of Lading (GBL)
2. Commuted Rate Schedule (CRS)

Commuted Rate is NOT an option for a move involving an OCONUS location. Before any PCS authorization is issued for a CONUS to CONUS PCS move a cost comparison must be done between the actual expense (GBL) and commuted rate methods of shipping HHG. In the event the estimated cost under one method exceeds the estimated cost under the other method by more than \$100, the more economical method must be used. Your travel authorization must state authorization of one of the above-mentioned (GBL or Commuted Rate) methods. You have 2 years from your report date to complete your HHG shipment.

*Note:* The certified weight of goods moved MUST be obtained from the mover. (When loading a rental or personal vehicle you must show the vehicle weight both before and after the household goods are loaded.) The weight tickets are necessary to show proof of the Gross weight (total weight of goods loaded plus truck weight), Tare weight (weight of truck without goods), and Net weight (weight after deduction of tare weight – goods loaded on truck minus the weight of the truck). Itemized paid receipts are also required for proper reimbursement.

**Actual Expense/GBL**

When actual expense/GBL is authorized, you are responsible for contacting the appropriate transportation office (usually the closest military facility) to make arrangements for packing, moving, and unpacking. The Government assumes the responsibility for selecting the moving company, and pays transportation vouchers directly to the carriers. You do not file a voucher with the paying travel office; however, you must provide a *copy* of the GBL for tax purposes to the paying travel office if there is storage over 30 days.

If you choose to personally arrange to move the HHG in lieu of using the authorized GBL, you may only be reimbursed for the actual incurred expenses (i.e., boxes, packing tape, rental truck, gas, etc.) not to exceed what the GBL shipment cost would have been. Keep a copy of all receipts for related expenses in addition to proof of weight, for payment consideration.

**Commuted Rate Schedule**

When CRS is authorized, you may choose to move the HHG yourself, or hire a commercial mover to do so. The “Commuted Rate Schedule for Transportation and Storage of Household Goods”, as published by GSA, is used in determining reimbursement (See JTR, par. C5160-D4).

### **HELPFUL HINTS:**

The Government does not reimburse you for Additional Valuation Charges (extra insurance). Also, be a watchdog for the U.S. Government! If you think your mover is attempting to cheat the Government, report the mover to the legal office of your old duty station.

The following items may not be shipped as HHG (for a complete listing see JTR, Appendix A):

1. Motor vehicles, boats that cannot be fitted into a van (whether or not actually shipped by van), airplanes, mobile homes, camper trailers, and farming vehicles
2. Live animals, birds, fish, and reptiles
3. Cordwood and building materials
4. Property for resale, disposal, or commercial use rather than for use by the employee or immediate family
5. Privately owned live ammunition
6. Hazardous articles including explosives, flammable and corrosive materials, poisons, etc

In addition, carrier tariffs may prohibit the shipment of the following:

1. Articles that cannot be taken from the premises without damage to the article or the premises
2. Perishable articles including frozen foods, articles requiring refrigeration, or perishable plants

*Note:* Items which are irreplaceable or which have extremely high monetary or sentimental value are not provided special security. You are advised to personally transport these items.

*Note:* The total amount which may be paid or reimbursed by the Government for a PCS HHG shipment cannot exceed the cost of transporting the property in one lot by the most economical route from the last permanent duty station of the transferring employee to the new permanent station or the actual residence (as appropriate).

*Note:* Shipment of HHG is limited to those owned by you and your dependents when shipment or storage begins (whichever comes first).

As to storage of HHG, you may need to store all, or a portion, of your HHG before you move into a permanent residence at the new duty station. Temporary storage of HHG is authorized up to 90 days, and may be extended an additional 90 days (but no longer) under certain conditions when requested in writing. Storage may take place prior to shipment at the old duty station, or after shipment at the new duty station. Delivery out of storage is a reimbursable storage expense referred to as “pick up and delivery”, whether storage takes place at the old or the new duty station.

### **PROCEDURES FOR FILING FOR HHG SHIPMENT/STORAGE**

Submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2: Be sure to include appropriate signatures and dates.
2. A copy of the Travel Authorization/DD Form 1614 including amendments.
3. Proof of gross, tare and net weight (original or certified copy).
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.
6. Annotate in block 9 on the DD Form 1351-2 as appropriate.
7. Any advance payment paperwork, DD Form 1351-2

## **TRANSPORTATION OF MOBILE HOMES (JTR, Chapter 5 (pars. C5250-C5297))**

When you are authorized movement of HHG, you may be authorized transportation of a mobile home for use as a residence **in lieu of HHG shipment**. You must certify that the mobile home is for use as a residence for you and/or your immediate family at the destination.

Transportation is authorized via the following methods:

1. Commercial Transporter
2. Government Bill of Lading (GBL)
3. Other than by Commercial or GBL, i.e., towed by a privately owned conveyance (POC)

### **COMMERCIAL**

At the time you pay the carrier's bill ensure the bill itemizes all charges. Reimbursement **is authorized** for:

1. Carrier's charges for actual transportation (NOT TO EXCEED THE INTERSTATE COMMERCE COMMISSION TARIFFS)
2. Ferry fares; bridge, road and tunnel tolls; taxes; permits required by a state or municipal authority
3. Charges for a pilot car or escort services when required by state law
4. Costs generally associated with preparing a mobile home for movement and resettling the mobile home at destination (Listed in the JTR)

Reimbursement is **not authorized** for:

1. Maintenance and repairs en route
2. Insurance for valuation of mobile homes above carrier's maximum
3. Storage and charges designated in tariffs as "special service"
4. Costs of connecting/disconnecting appliances, equipment and utilities
5. Storage

**Note:** You should make sure the mobile home is in good condition before transporting it, especially the body, frame, springs and wheels. Do not overload the mobile home; this could result in damage and repair charges, which are not reimbursable.

### **GBL**

Upon your written agreement to pay any excess costs involved, the Government arranges for transportation of your mobile home, and pays all costs related to pickup, transportation and delivery to destination ready for occupancy. Allowable costs include charges for actual transportation; ferry fares; bridge, road, and tunnel tolls; taxes; and municipal and/or state permits.

## **MOVEMENT BY OTHER MEANS**

When a mobile home is towed by a POC, an allowance of \$.11 per mile is made for transportation costs in addition to any applicable POC PCS MALT allowance. In addition, the DoD component concerned pays the costs for preparing the mobile home for movement and resettling it at the destination.

## **REIMBURSEMENT LIMITATION**

Transportation of a mobile home shall not exceed what it would have cost the government to ship and store for 90 days the maximum weight of HHG for which the employee is eligible.

## **PROCEDURES FOR FILING FOR MOBILE HOME SHIPMENT (Other than by GBL)**

To file a voucher for Mobile Home shipment submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2 with appropriate signatures and dates.
2. DD Form 1614, Travel Authorization, including any amendments.
3. If transported by commercial carrier, the commercial carrier's receipted bill or a 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.
6. Any advance payment paperwork, DD Form 1351-2.

## **POV SHIPMENT WITHIN CONUS (JTR, par. C5240-C5248)**

When authorized as being advantageous to the Government, you may be authorized to have one or more POV(s) transported at Government expense within CONUS. To determine if advantageous, Commanding officers or their designees should consider:

1. Cost of POC travel
2. Cost of POV shipment
3. Cost of employee and dependent travel if POV is shipped, and
4. Productivity benefit derived by employee's accelerated arrival at PDS.

***Note:*** There is no authority for rental car reimbursement while awaiting POV arrival. Travelers should check to see if the POV shipping contract contains any rental provisions.

## **PROCEDURES FOR FILING FOR POV SHIPMENT**

Submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2: Be sure to include appropriate signatures and dates
2. DD Form 1614, Travel Authorization, including any amendments
3. Proof of payment/receipts
4. Any advance payment paperwork, DD Form 1351-2

**POV SHIPMENT OCONUS (JTR, pars. C5200-5236)**

An employee PCS to/from an OCONUS PDS may be authorized shipment of one POV when the AO determines that it is in the Government's best interest for the employee to have the use of a POV at the OCONUS PDS.

**POV PICK UP / DROP OFF EXPENSES (JTR, par. C5216)**

Reimbursement may be authorized when an Employee Chooses to Deliver/Pickup the POV to/from the Port/VPC (JTR, par. C5216)

Per Diem is not payable when a traveler/designated representative makes a separate trip to a port/VPC to deliver/pickup the POV.

When delivering a POV for transportation, the reimbursement limitation is the cost of transporting the POV to that port/VPC from the old PDS or actual residence, as appropriate. When picking up a POV after it has been transported, the reimbursement limitation is the cost of transporting the POV from the port/VPC to the new PDS or actual residence, as appropriate.

Reimbursement is limited to the one-way PCS MALT (between PDS/ actual residence, as appropriate) and the one-way transportation costs (after the POV is delivered/to pick up the POV) which may not exceed the POV transportation cost from the:

1. Employee's old PDS/actual residence at the time of appointment, to the port/VPC, and
2. Port/VPC to the traveler's new OCONUS PDS, or
3. Port/VPC to the traveler's actual residence at the time of appointment/assignment to an OCONUS PDS when returning by PCS or for separation.

Reimbursement is authorized at the applicable PCS MALT rate for one-way travel for the official distance traveled to the port/VPC to deliver the POV, and from the port/VPC after reclaiming the POV.

Limited reimbursement is authorized for the actual one-way return transportation cost from the port/VPC to the old PDS/actual residence, as appropriate, after delivering the POV, and to the port/VPC from the new PDS/actual residence, as appropriate, to pick up the POV.

**PROCEDURES FOR FILING FOR POV PICK UP / DROP OFF EXPENSES:**

Submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2: Be sure to include appropriate signatures and dates.
2. DD Form 1614, Travel Authorization, including any amendments
3. Proof of payment/receipts
4. Any advance payment paperwork, DD Form 1351-2

**TEMPORARY QUARTERS SUBSISTENCE EXPENSES (TQSE)**  
**(JTR, Chapter 5 (pars. C5350-C5392))**

TQSE is a discretionary allowance that is intended to reimburse employees for some costs for lodging, food, and other necessities when occupying temporary quarters. TQSE must be authorized in advance of occupancy, and may not be approved after-the-fact. It may be offered by the agency in the following forms:

1. TQSE (AE) Actual expense reimbursement
2. TQSE (F) Fixed amount payment

Instead of TQSE, the following allowances may be offered:

1. TQSA – An overseas allowance governed by the State Department and paid by the servicing payroll activity. SEE OCONUS allowances or Section 120 of DSSR.
2. FTA – Pre-departure Subsistence Expense Portion – An allowance in CONUS for up to 10 days when PCSing overseas, governed by the State Department and paid by the servicing payroll activity. SEE OCONUS allowances or Section 240 of DSSR.

**ACTUAL TEMPORARY QUARTERS SUBSISTENCE EXPENSES – TQSE (AE)**  
**(JTR, Chapter 5, pars. C5360-C5372)**

In every CONUS location, TQSE (AE) is based on the CONUS Standard per diem rate (\$123/day as of 10/1/2010). When it is necessary to occupy temporary quarters incident to an employee's transfer to a new duty station, subsistence expense allowances may be authorized for you and your dependents for a period not to exceed 60 consecutive days initially. Subsistence expenses include the cost of: temporary lodgings, meals and/or groceries, tips and fees incident to meals and lodgings, laundry, cleaning and pressing of clothing, and other expenses detailed in JTR, par. C5370-B while the employee is looking for a permanent residence at the new duty station. Reimbursement for groceries is limited to those food and laundry items consumed or used, while occupying temporary quarters. Expense of local transportation is not reimbursable. The location of the temporary quarters must be within reasonable proximity of the old or new official station.

Extensions of up to 60 days may be authorized only in situations where there is a demonstrated need, due to circumstances which have occurred during the initial 60-day period of temporary quarters, and which are determined to be beyond your control and acceptable to the DoD component concerned. You must provide the authorizing/order-issuing official a written justification to support approval for an additional period of TQSE allowance. Total time in temporary quarters shall not exceed 120 days.

**Note:** The period of TQSE (AE) allowance must be reduced or avoided if a round trip to seek permanent residence quarters has been made. The number of days paid or reimbursed for HHT is subtracted from the first 30 day period of TQSE (AE) only if greater than 30 days of TQSE (AE) has been authorized and used.

The **MAXIMUM DAILY** allowance for the **FIRST 30** days in CONUS (unless reduced by paid/used HHT) is:

Employee (or unaccompanied Spouse)	\$123.00 (100% of daily max per diem rate)
Spouse	\$92.25 (75% of daily max per diem rate)
Dependent 12 and over	\$92.25 (75% of daily max per diem rate)
Dependent under 12	\$61.50 (50% of daily max per diem rate)

(Max per diem rate is the *current* standard CONUS rate)

The **MAXIMUM DAILY** allowance for day 31 through day 120 in CONUS (if authorized additional days) is:

Employee (or unaccompanied spouse)	\$92.25(75% of daily max per diem rate)
Spouse	\$61.50 (50% of daily max per diem rate)
Dependent 12 and over	\$61.50 (50% of daily max per diem rate)
Dependent under 12	\$49.20 (40% of daily max per diem rate)

(Max per diem rate is the *current* standard CONUS rate)

The **actual** subsistence expenses incurred must be itemized daily on DD Form 2912 (or similar form, i.e., form in Joint Travel Regulations, Chapter 5, but *not* a DD Form 1351-3 Statement of Actual Expenses), and submitted with the reimbursement voucher. Please note that the DD Form 2912 is a 2 page form and is to be completed in its entirety. You are reimbursed for the allowable "**actual**" expenses incurred by yourself and your dependents, **NOT TO EXCEED** the maximum rates, provided the expenses are reasonable as to amount and can be substantiated. Example: If your daily cost for breakfast is \$3.76, that amount must be shown on the form, not a rounded figure such as \$4. Our office does not reimburse meals on claims submitted where exact dollar amounts are shown for each day. Such claims are only reimbursed the payable portion until proper correction is received. When meals are prepared from groceries purchased, the amount consumed during the 30-day period should be divided by the number of meals prepared, to get the average cost of a home meal (show this computation at the bottom of the form). This amount should appear in each meal block that a home cooked meal was eaten, and should be annotated with an "H" for home prepared on the TQSE worksheet. (Do *not* include non-food items, alcohol, and snacks when averaging grocery expenses; they are not reimbursable expenses.)

**Note:** Receipts are required for meals of \$75 or more (Includes any meal expense for one or more individuals). Lodging receipts also must be provided regardless of cost.

TQSE must begin within 2 years after the employee reports for duty at the new PDS. The period of time allowed for TQSE begins for you and all dependents when any one person enters quarters for which a claim is made. The time period runs concurrently for you and all dependents. (Day one of TQSE for any one person starts day one for all; however, for anyone who is **not utilizing** temporary quarters there is no authorization for reimbursement.) TQSE (AE) may not be claimed for yourself or any dependents that have not permanently vacated the former residence at the old PDS. You may occupy temporary quarters at one location while your dependents occupy temporary quarters at another location, as long as the quarters reasonably relate to the old or new duty station. In this situation, separate DD Form 2912 must be completed for each location specifically identifying persons occupying at each location.



The period of eligibility for TQSE terminates when you occupy or any dependent occupies permanent residence quarters or when the authorized period of time expires, whichever occurs first. The use of TQSE may begin as soon as your transfer has been authorized and a written transportation agreement has been signed. However, reimbursement may only be made after issuance of an official travel authorization.

The period of consecutive temporary quarters' days may be interrupted for the following reasons:

1. Travel between old and new duty stations
2. Temporary Duty (TDY) or Military Duty
3. Hospitalization, approved sick leave
4. Other reasons beyond the employee's control and approved by the DoD component concerned

**Note:** When lodging is obtained from friends or relatives (including members of the immediate family) with or without charge, the cost of lodging, for the purpose of computing per diem, is zero. Also, entering into a lease agreement for a year or more does not qualify the quarters as "temporary" quarters; no lodging costs are reimbursed. Exceptions to this can be reviewed and approved under certain circumstances by the Authorized Approving Official.

#### **PROCEDURES FOR FILING FOR TQSE (AE)**

To file a TQSE (AE) voucher submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

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

**FIXED TEMPORARY QUARTERS SUBSISTENCE EXPENSES – TQSE (F)**  
**(JTR, Chapter 5, pars. C5380-C5392)**

The authorizing/order-issuing official has the option to offer you a fixed TQSE amount in lieu of actual expense TQSE. (The JTR contains guidelines for offering fixed TQSE.) Fixed TQSE is based on the new duty station locality rate in effect when the TQSE (F) offer is accepted by the employee, and is paid in a lump sum. TQSE (F) may be authorized for the number of days determined necessary, up to 30 days with no extensions under any circumstances. If offered, you must choose between TQSE (F) and TQSE (AE), but you are under no obligation to accept the fixed option. Once you select a TQSE method, it may not be changed.

Payment of TQSE (F) is based on the total number of individuals actually moving to the new PDS, not the number occupying temporary quarters. For example, an employee, spouse, and 2 children moving to Columbus would be paid as follows (when authorized 30 days):

Based on Columbus, Ohio per diem (p/d) rate in effect 10/01/2009 \$101/\$56=\$157

Employee: (75% of max p/d rate)      \$157 x .75 = \$117.75 x 30 days = \$3532.50

3 Dependents: (25% of max p/d rate) 3 x (\$157 x .25) = \$117.75 x 30 = \$3532.50

Total Fixed TQSE = \$7065.00

**Note:** There is no deduction from TQSE (F) for HHT days taken.

**PROCEDURES FOR FILING FOR TQSE (F)**

To file a TQSE (F) voucher submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2 requesting payment of this allowance in Block 18. Be sure to include appropriate signatures and dates.
2. DD Form 1614, Travel Authorization including any amendments.
3. Any advance payment paperwork, DD Form 1351-2.

**Note:** For Fixed TQSE to be paid Temporary Quarters must be occupied (See JTR Vol. 2, Chapter 5, par. C5384-A).

**Note:** For Fixed TQSE a payment is issued to you in the form of a settlement, not an advance; there is no requirement to follow-up with a settlement voucher and receipts on TQSE (F). Taxes are withheld, and a RIT allowance may be filed on this payment in the following year.

**MISCELLANEOUS EXPENSE ALLOWANCE (MEA)**  
**(JTR, Chapter 5, (pars. C5300-C5310))**

A MEA is payable to you when a PCS is authorized or approved, provided an appropriate transportation agreement has been signed. You must have discontinued and established a residence in connection with such change of station, regardless of where the old or new duty station is located. You are required to certify on the voucher that you have discontinued your residence at the old permanent duty station (PDS) and have established a residence at the new PDS in connection with the PCS. When you report to the new PDS but your dependent(s) remain at the old PDS or other location without discontinuing the residence, reimbursement is **limited** to that for an employee **without** dependents until such time as the old residence is discontinued and relocation of residence is accomplished by the dependents.

**REIMBURSABLE ITEMS (include but are not limited to):**

1. Disconnecting/connecting appliances, equipment, and utilities involved in relocation; and cost of converting appliances for operation on available utilities. (Does not include purchasing new appliances in lieu of conversion.)
2. Cutting/fitting rugs, drapes, and curtains moved from one residence to another.
3. Utility fees/deposits that are not offset by eventual refunds.
4. Forfeiture losses on medical, dental, and food locker contracts that are not transferable; and contracts for private institutional care, such as that provided for handicapped or invalid dependents only, which are not transferable or refundable.
5. Automobile registration, driver's license and use taxes imposed when bringing automobiles into some jurisdictions, cost of reinstalling a catalytic converter upon reentry of vehicle into the United States.
6. Rental agent fees customarily charged for securing housing in foreign countries.
7. Charges for pet quarantine excluding medicine/medical care, grooming, and similar fees for services that are part of routine pet care.
8. Transportation of house pets.
9. Required removal or installation by host country law of automobile parts.
10. Re assembly, set up and tuning of a piano moved incident to relocation.
11. A post office box rental fee when rented to provide a constant mailing address between the time an employee departs the old residence and occupies a residence at the new PDS.
12. Miscellaneous expenses connected with cancellation of a contract to purchase a house due to transfer in the Government's interest.
13. Similar costs.

## **ITEMS THAT ARE NOT REIMBURSABLE:**

1. Costs/expenses that exceed authorized maximums.
2. Costs/expenses incurred but which are disallowed elsewhere in the regulations.
3. Costs reimbursed under other provisions of law or regulations.
4. Costs/expenses incurred for reasons of personal taste or preference and not required because of the move.
5. Losses covered by insurance.
6. Fines or other penalties imposed upon him/her or his/her dependents.
7. Judgments, court costs, and similar expenses growing out of civil actions.
8. Any other expenses brought about by circumstances, factors, or actions in which the move to a new duty station was not the cause.
9. Loses/costs due to selling/buying homes and personal property.
10. Duplicate payments for reimbursable expenses.
11. Additional insurance costs on HHG in transit to the new PDS, or cost of loss/damage to that property.
12. Additional costs caused by the employee shipping HHG that exceed the maximum weight allowance provided by law or this volume.
13. Higher income, real estate, sales or other taxes due to establishing a residence in the new locality.
14. Fines imposed for traffic infractions while en route to the new PDS.
15. Accident insurance premiums or liability costs incurred while traveling to the new PDS, or liability for uninsured damage caused by accidents for which the employee or dependents are responsible.
16. Losses due to the sale/disposal of HHG items that are not convenient or practicable to move.
17. Damage to/loss of clothing, luggage, or other personal items while traveling to the new PDS.
18. Subsistence, transportation, or travel expense in excess of the amounts reimbursed as per diem or other allowances.
19. Medical expenses due to illness/injuries of the employee or dependents while en route to the new PDS or while living in temporary quarters.
20. Costs due to structural alterations; remodeling or modernizing of living quarters, garages, or buildings, to accommodate POV'S, appliances, or equipment; or the cost for replacing/repairing worn out or defective appliances/equipment shipped to the new PDS.
21. Costs of purchasing clothing, appliances (including delivery cost), and equipment due to relocation.
22. Costs of newly purchased items, such as rugs or draperies.
23. Fees for boarding pets while preparing to move and during the move to new PDS.

## **AMOUNT ALLOWABLE:**

### **Without receipts (Moves with effective dates of orders on/after February 19, 2002):**

1. \$500 or the equivalent of 1 week's basic compensation, whichever is the lesser amount, for an employee without dependents;
2. \$1000 or the equivalent of 2 week's basic compensation, whichever is the lesser amount, for an employee with dependents;

### **Maximum with receipts:**

1. Employee's basic salary rate of 1 week (without dependents)
2. Employee's basic salary rate for 2 weeks (with dependents)

**Note:** The basic salary rate refers to the rate in effect at the time the employee reports for duty at the new duty station. In no instance can the allowable amount exceed the maximum rate of grade GS-13.

**\*If a claim is made with receipts, paid bills or other acceptable evidence justifying the entire amount claimed must support it. The travel-approving official must sign the voucher in block 21a.**

## **PROCEDURES FOR FILING FOR MEA**

After relocation of the employee and/or dependents submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2: Include appropriate signatures and dates.
  - a. Indicate in Block 12 of the DD Form 1351-2 who actually relocated.
  - b. You must include the following statement in block 18 of the DD Form 1351-2: "I certify that I (or "We" if you are claiming family MEA with dependents) have discontinued my (or "our" if you are claiming family MEA) residence at the old PDS and have established a residence at the new PDS."
  - c. Include the dollar amount being claimed in block 18 of the DD form 1351-2.
2. DD Form 1614, Travel Authorization, including any amendments.
3. Receipts if itemizing.
4. Travel approving official signature in approving official signature block, if itemizing.
5. Any advance payment paperwork, DD Form 1351-2

**REAL ESTATE/UNEXPIRED LEASE ALLOWANCES**  
**(JTR, Chapter 5 (pars. C5750-C5765))**

**GENERAL CONDITIONS:**

You may be authorized reimbursement for certain expenses required to be paid by you in connection with the sale of your residence (which may be a mobile home and/or the lot on which the mobile home is, or is to be, located) at the old duty station; and/or the purchase of a residence at the new duty station. In lieu of real estate sale expenses at the old duty station, reimbursement is allowed for expenses associated with the settlement of an unexpired lease on a place of residence, or lot on which a mobile home is located. Reimbursement may be allowed when:

1. A transportation agreement is signed;
2. A PCS must be authorized or approved between two duty stations within the United States and/or non-foreign OCONUS areas like Hawai'i or Puerto Rico (with exceptions);
3. The residence at the old PDS must be the employee's actual residence at the time he/she was first definitely informed by the appropriate authority that he/she was to be transferred to a new duty station;
4. The settlement dates for the sale, purchase or lease termination transaction are within the two-year time limitation;
5. The residence/dwelling is the residence from which the employee regularly commutes to and from work.

**TIME LIMITATIONS:**

The settlement dates for the sale and purchase or lease termination transactions for which reimbursement is requested must not be later than 2 years after the date that you reported for duty at the new duty station. Upon your written request, the two-year time limitation may be extended by the commanding officer of the activity bearing the cost, or his/her designee for an additional period of time not to exceed two years. Your employee's written request should be submitted to the appropriate authority as soon as you become aware of the need for an extension but must be before the expiration of the two-year limitation.

**Note:** Relocation allowances must be calculated by using the allowances in effect on the employee's effective date of transfer.

The general rule is that you may be reimbursed for real estate expenses incurred before, and in anticipation of a transfer, if a clearly evident administrative intent to transfer you exists at the time the expenses are incurred. Due to legal requirements, if the claimed expense was incurred before the travel authorization was issued or transportation agreement signed, DFAS-CO requires that a copy of written intent to transfer accompany the real estate claim, to authorize reimbursement (e.g., if you have been placed in the priority placement program, or you have formally accepted the offer to transfer). You must have a travel authorization (DD Form 1614) prior to submitting a claim for reimbursement of authorized expenses.

**OTHER GENERAL REQUIREMENTS:**

The title to the residence at the old or new duty station, or lease with regard to an unexpired lease, must be in your name alone, or in the joint names of you and one or more dependents, or solely in the name of one or more dependents. If the title is in your name and that of someone who is not your dependent, only a partial reimbursement is given. Title interest must have been acquired prior to the date you were first officially notified of the transfer. In cases where a divorce occurs prior to the settlement date of a real estate transaction, and the ex-spouse is on the title, generally a partial reimbursement is made. You are only reimbursed for expenses actually incurred and paid by you or a dependent.

**REIMBURSEMENT LIMITS:**

For employees whose effective date of transfer is on or after March 22, 1997, the following rates apply:

1. In connection with the sale of the residence at the old PDS, reimbursement must not exceed 10 % of the actual sale price.
2. In connection with the purchase of a residence at the new PDS, reimbursement must not exceed 5 % of the purchase price.

### **ALLOWABLE EXPENSES FOR SALE OF RESIDENCE:**

The following expenses are typically reimbursable when reasonable in amount and customarily paid by the seller in the locale where the property is situated:

1. Broker's fees or Realtor commission
2. Other advertising and selling expenses (i.e., newspaper, bulletin board, multiple-listing services, etc.), only if not listed with a broker
3. Costs of searching title, preparing abstract and legal fees for a title opinion/title insurance policy
4. Costs of preparing conveyances, other instruments/contracts
5. Related notary fees and recording fees
6. Costs of making surveys, preparing drawings or plats when required for financing purposes
7. Lender required inspections
8. Transfer taxes
9. Reasonable attorney fees
10. Charge for prepayment of a mortgage

### **ALLOWABLE EXPENSES FOR RESIDENCE PURCHASE:**

The following expenses are typically reimbursable when reasonable in amount and customarily paid by the buyer in the locale where the property is situated:

1. FHA or VA fee for the loan application
2. Loan origination fees (generally up to 1% of loan amount)
3. Credit report
4. Mortgage and transfer taxes
5. State revenue stamps
6. Mortgage title insurance policy paid for by the employee on a residence purchased by the employee for the protection of, and required by, the lender
7. Owners title insurance policy when required by the lender as a prerequisite to financing; normally *optional* and *not reimbursable*
1. Expenses in connection with the construction of a residence that are comparable to purchasing an existing residence
9. Lender's appraisal fee (only 1 is reimbursable)
10. Survey
11. Closing costs
12. Recording fees
13. Document preparation fees
14. Reasonable attorney fees
15. Expenses in connection with environmental testing and property inspection fees when required



**EXPENSES WHICH ARE NOT REIMBURSABLE:**

**Except as otherwise provided, the following items of expense are not reimbursable:**

- 1. Owner's title insurance policy, "record title" insurance policy, mortgage insurance or insurance against loss or damage of property, and optional insurance**
- 2. Tax service fee (charged to buyer to compute and prorate the tax obligation)**
- 3. Interest on loans, points, and mortgage discounts or "rate buy downs"**
- 4. Home owners warranty (ERA warranty, Blue Ribbon warranty)**
- 5. Property taxes**
- 6. Operating or maintenance costs**
- 7. Cashier's check**
- 8. Any fee, cost, charge or expense determined to be part of the finance charge**
- 9. Home improvements**
- 10. VA funding fee**
- 11. Buyer's expenses paid by the seller**
- 12. Expenses that result from construction of a residence**
- 13. Legal fees where sale is not consummated**
- 14. Losses due to prices/market conditions at old/new duty station**

## HELPFUL REAL ESTATE HINTS:



When buying a home, ask your bank to itemize or spell out what is included in your "points" charges. Sometimes the charge for points includes an appraisal fee, legal fees for document preparation, and survey cost, each of which may be reimbursable if listed as such. Points relating only to mortgage interest are not reimbursable.



When buying a home, you may find the hiring of a Home Inspection Service to be worthwhile. This is NOT a reimbursable expense, but it can save you money. There are 2 types of services. One type provides a report only of the structural areas of your house that are damaged, worn and need repair. The second type actually provides a one-year guarantee on various household appliances, such as the furnace, electrical system, or plumbing.



Reimbursement of real estate expenses is permitted **ONLY** after they have been reviewed and approved and forwarded to DFAS Columbus Center (DFAS-JTA/CO).

Note: Separate packages should be submitted for the sale and purchase of a residence



All DFAS and DISA funded employees should submit their claims for review and signature in block 18 or 19 by fax to 317-510-7369. POC phone number is 317-510-3254 or DSN (312) 699-3254. If you are unable to submit a fax then DFAS and DISA funded employees may submit their claims by mail to:

DFAS INDIANAPOLIS CENTER  
ATTN: DFAS/HG, COL. 208BB  
PCS REAL ESTATE  
8899 EAST 56<sup>TH</sup> STREET  
INDIANAPOLIS, IN 46249



All Navy and Civilian Army funded employees should submit their claims for review and signature in block 18 or 19 to your designated agency or official



For Sale of residence - The official designated to approve reasonableness of charges at the OLD DUTY STATION (generally a lawyer in the legal office or a personnel officer) must review and sign the DD Form 1705 in section IV, block 18. In cases of base closure, ordinarily the nearest military installation reviews claims for reasonableness. Note: All DFAS funded employees see directions above.



For Purchase of residence - Submit to the Personnel office at your NEW DUTY STATION to be forwarded to the official designated to approve reasonableness of charges. The official signs the DD Form 1705 in section IV, block 19. Note: All DFAS funded employees see directions above.



BOTH sale and purchase of residence must be approved by the NEW DUTY STATION official designated to approve payment, by a signature on the DD Form 1705 in section IV, block 20.



There is no authority for reimbursement of expenses to travel to the old duty station to finalize real estate transactions.

## **DD FORM 1705 COMPLETION**

Completion of this form is your responsibility. The following guidelines may prove helpful when transferring expenses from the settlement statement to the DD Form 1705:

<b><u>DD FORM 1705</u></b>	<b><u>SETTLEMENT STATEMENT</u></b>
Item 21 - Sales/Brokers' Commission Fees	Lines 700-703.
Item 22 - Advertising Fees	Separate receipt usually needed. Not on settlement statement.
Item 23 - Appraisal fee (sale)	Line 803.
Item 24 - Legal and Related Fees	Lines 1101-1113, 1201 and 1301. May be separate receipt for actual attorney fee.
Item 25A - Prepayment charge	Separate receipt usually needed. If you see this, include copy of mortgage in package.
Item 25B - Lender's Appraisal fee	Probably covered under line 803. POC means part of fee was paid in cash. Separate receipt is needed.
Item 25C - FHA/VA application fee	May be on statement or on a separate receipt.
Item 25D - Certification Fee	Lines 805 and 1302.
Item 25E - Credit Report Fee	Line 804. May be POC amount requiring a separate receipt.
Item 25F - Mortgage Title Policy Fee	Line 1109 if not claimed under item 4.
Item 25G - Escrow Agent's fee	Line 1101.
Item 25H - City/County/State Tax Stamps	Lines 1202 and 1203.
Item 25I - Sales or Transfer Taxes; Mortgage Tax	Seldom used.
Item 26 - Other Incidental Expenses	Everything else left on form that the JTR authorizes reimbursement for (801, etc.)

## **PROCEDURES FOR FILING FOR REAL ESTATE EXPENSES**

After expenses have been incurred and **paid for**, submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet:

1. DD Form 1351-2: Include appropriate signatures and dates.
2. DD Form 1614, Travel Authorization, including any amendments.
3. A DD Form 1705 (Application for Reimbursement of Expenses Incurred by DoD Civilian Employee) Upon Sale or Purchase (or both) of Residence upon Change of Duty Station.
4. A 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. A copy of Sale and/or Purchase agreement. (**Must** have both the seller and buyer's signature.)
6. DFAS-Columbus requires a copy of receipts for expenses paid in cash outside of closing. (i.e., application fee, credit report, etc.)
7. Any advance payment paperwork, DD Form 1351-2

## **PROCEDURES FOR FILING FOR UNEXPIRED LEASE EXPENSES**

(See next page for allowance explanation.)

After expenses have been incurred and **paid for**, submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2: Include appropriate signatures and dates.
2. DD Form 1614, Travel Authorization, including any amendments.
3. A copy of the 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 this would be: a letter from the landlord accepting the terms to vacate; or a copy of the final ledger from the landlord or rental agent.  
*Note:* Rental penalty cost is not allowed if, upon official notification of the date of transfer, the employee could have avoided this expense by giving timely notice of intent to vacate.
6. A copy of the employee's notification of the intent to vacate (provided to the Landlord/Rental Agency).

## **ALLOWABLE EXPENSES FOR SETTLEMENT OF UNEXPIRED LEASE:**

You may be authorized reimbursement for certain settlement costs of terminating an unexpired lease involving your old residence. This reimbursement also applies to the lot on which a mobile home was located, as long as the mobile home was used as your residence.

To qualify for this reimbursement, you must be able to show that the lease was in your name alone, or in the joint names of you and a dependent. If the lease is in your name along with someone who is not your dependent, reimbursement is on a prorated basis. You also must be able to show that the lease was signed before the date when you were first informed of your PCS.

Become familiar with the provisions/requirements of your lease. Some examples of the expenses that may be reimbursed for settling an unexpired lease are:

1. Broker's fees for obtaining a sublease
2. Charges for advertising an unexpired lease

Such expenses are reimbursable when:

1. Applicable laws or the terms of the lease provide for payment of settlement expenses
2. Such expenses cannot be avoided by subleasing or other arrangement
3. The employee has not contributed to the expense by failing to give appropriate lease termination notice promptly after he has definite knowledge of the proposed transfer
4. The broker's fees or advertising charges are not in excess of those customarily charged for comparable services in that locality

Itemization of these expenses is required, with the total amount entered on the travel voucher. Each item of expense must be supported by documentation showing that the expense was, in fact, incurred and paid by you. We recommend the voucher be submitted separately, so as not to hold up other allowances.

**Note:** When authorized Real Estate Expenses and Unexpired Lease Expenses, you may request reimbursement for an Unexpired Lease or a Real Estate Sale, NOT BOTH

**Note:** For authority to reimburse an employee for a lease penalty expense incurred for early termination of a lease in a U.S. or a foreign area incident to a transfer to or from a foreign area, see DSSR , FTA, HSTA Sections 240 and 250, respectively, as stated provided in JTR, par. C1004.

**USE OF RELOCATION SERVICE COMPANIES**  
**(JTR, Chapter 5 (pars. C5800-C5849))**

There is a DoD contract with a private firm under which DoD components may offer relocation services to its designated employees. The services provided include, but are not limited to the following:

1. Home-sale program
2. Home finding assistance
3. Home marketing assistance
4. Property management (PM) services
5. Mortgage finding assistance

The Guaranteed Home Sale program (#1 above) is not available for all employees. If your PCS travel authorization specifically authorizes use of the "home buy-out" or "relocation services" known as the Home Equity Act, it is *in lieu of* the PCS reimbursement allowances for sale transactions. The personnel office handles all aspects of these programs.

#### **HOME MARKETING ASSISTANCE**

The purpose of a home marketing incentive payment (HMIP) is to encourage you to independently and aggressively find a buyer for your residence, thereby reducing the Government's relocation costs. The authorizing/order-issuing official determines when such a payment is authorized, in addition to the dollar amount authorized. The maximum payment is \$10,000. This payment is treated as taxable income, and taxes are withheld. There is no authority to pay WTA or a RIT allowance to offset the taxes incurred.

To qualify for a HMIP, an employee must:

1. Enroll in the home-sale program,
2. Market the residence independently,
3. Locate a buyer,
4. Transfer the residence to the relocation services company, and
5. Meet any additional conditions established by the DoD component.

You are provided with an approved (signed by the authorizing/order-issuing official) source document with the computed payment for HMIP. Currently, an official DoD source document for payment of HMIP does not exist. The document submitted for payment may be a locally developed form, for attachment to the travel claim (DD Form 1351-2). Agencies may assign personnel to administer the HMIP process and paperwork. The form, at a minimum, must contain the following information:

1. Employee's name (last, first, middle initial)
2. Employee's social security number
3. Employee's present position, title, grade
4. Current organization
5. Current duty phone number

6. Detailed computation of the HMIP clearly showing how the approved amount was compared to the maximums per JTR, par. C5849, and determined to be the lesser of the following:
  - a. One to five percent of the price the relocation service company paid when it purchased the residence from the employee, to include the approved percentage (1% to 5%) and the price the relocation company paid or the buyout offer amount on the residence
  - b. \$10,000
  - c. One half of the savings realized from the reduced fee/expenses paid as a result of the employee finding a bona fide buyer and the sale is closed, to include the percentages relative to the relocation company's service costs.

***Note:*** The Relocation Services Company must complete the amended sale transaction and submit the employee's real estate invoice for payment before the HMIP computation can be computed. If no savings are realized, a home marketing incentive may not be paid.

7. Authorizing/order-issuing official's signature
8. Traveler's signature

#### **PROCEDURES FOR FILING FOR HMIP**

After the above has been accomplished, submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. DD Form 1351-2: Include appropriate signatures and dates.
2. DD Form 1614, Travel Authorization, including any amendments.
3. A copy of the approved document (as described above, which may vary by agency).

## THE TAX IMPACT (FTR, Part 302-17)

When you perform a permanent change of station (PCS) with the government, the Internal Revenue Service (IRS) considers the majority of your allowances to be taxable. Per the "Revenue Reconciliation Act of 1993," the taxable reimbursements include:

1. Meals en route
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. WTA (discussed later in this pamphlet)
9. RIT (discussed later in this pamphlet)

Non-taxable reimbursements include:

1. HHG shipment
2. HHG storage 1st 30 days only
3. En route travel (lodging and transportation, to include government issued airline tickets)
4. POV Shipment

These items are taxable to you in the calendar year in which you are issued the reimbursement, not necessarily the year the expense is incurred. For example, a Real Estate closing December 27, 2009, with reimbursement issued January 28, 2010; this expense would be taxable in 2010. In addition, if reimbursement is issued to you in December 27, 2009, but you do not receive it until January 2010, this expense would be taxable in 2009.

For the above taxable and non-taxable items, the paying travel office issues a PCS W-2 by January 31 of the year following the year of reimbursement. Please note that this is a separate W-2 from the one issued by the servicing payroll activity. Travel advances are not taxed and are not included in the W-2.

For the above taxable reimbursements, the PCS paying office is required to deduct the following taxes:

1. Federal Income Tax Withholding Tax (FITW) - currently 25%
2. FICA - 4.20 % for FERS and CSRS "offset" employees; not deducted for full CSRS employees
3. Medicare - 1.45 % for Federal Employees' Retirement System (FERS) and Civil Service Retirement System (CSRS) employees

**Note:** The travel regulations provide for the payment of a relocation income tax (RIT) allowance, to reimburse eligible employees for substantially all of the additional Federal, State, and Local income taxes incurred as a result of the above additional income. See the following pages for an explanation of the RIT allowance and the Withholding Tax Allowance (WTA), which is an advance of the RIT allowance.



**WITHHOLDING TAX ALLOWANCE (WTA) (FTR, Part 302-17)**

WTA is an allowance to which you are authorized, and if you elect WTA, it is computed and paid on each claim that has taxable allowances (and is itself a taxable allowance). It is treated as an advance against the RIT allowance (explained on the following page), and is subtracted from any RIT allowance computed in the following year. If WTA is elected (and WTA allowance is issued), it becomes mandatory to file a RIT allowance within 120 days of the following calendar year. Failure to file a RIT allowance claim after a WTA is paid results in collection of the WTA. If you decline to have WTA paid on each claim, the entire tax allowance is paid in one lump sum on the RIT allowance voucher.

WTA is paid at a rate of 33.33 %. When deciding whether or not to elect to receive WTA, you should consider the following: a) If you anticipate your federal tax withholding rate to be 25 % or greater, you will want to elect to receive WTA. b) If you expect your federal tax-withholding rate to be less than 25 %, you may want to decline the WTA to avoid possible overpayment of WTA. When a RIT allowance voucher is filed the following calendar year, the entire amount of any excess WTA must be required to be repaid. The WTA selection form should be completed and submitted by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

Following are examples of claims paid without and with the WTA at 33.33 %.

Allowance computed without WTA:

	\$1,000.00	Miscellaneous Expense allowance
Minus	\$ 250	FWT (25%)
Minus	\$ 14.50	Medicare (1.45%)
Minus	\$ 42.00	FICA (4.20%)
	<u>\$ 693.50</u>	Amount due traveler

Allowances computed with WTA:

	\$1,000.00	Miscellaneous Expense allowance
<u>Plus</u>	<u>\$ 333.30</u>	<u>WTA (33.33%)</u>
	\$1,333.30	
Minus	\$ 333.30	FWT (25%)
Minus	\$ 19.33	Medicare (1.45%)
Minus	\$ 55.99	FICA (4.20%)
	<u>\$ 924.68</u>	Amount due traveler

In the second example, the amount of WTA issued is shown as \$333.30. You should set aside this amount until taxes are due to the IRS the following year.

**RELOCATION INCOME TAX (RIT) ALLOWANCE**  
**(JTR, par. C5650 and FTR, Part 302-17)**

The RIT allowance is authorized to reimburse you for substantially all of the additional Federal, State, and Local income taxes incurred as a result of the additional PCS travel allowances. You are eligible for this allowance if you were transferred on or after November 14, 1983, in the interest of the Government from one official station to another for permanent duty. Employees that are not eligible for this allowance include:

1. New appointees
2. Employees assigned under the Government Employees Training Act
3. Employees returning from overseas assignments for purpose of separation

When you are reimbursed for taxable allowances, the following calendar year you are eligible to file a RIT allowance claim. When WTA is accepted and issued, filing for the RIT allowance is mandatory. If you do not elect WTA, the RIT allowance is the only means of recouping the additional taxes incurred resulting from the increased income. The RIT allowance is not automatic; you must apply to receive it.

**Note:** When a RIT allowance is the only allowance paid in a calendar year, you are not authorized to file a RIT allowance the following year.

**PROCEDURES FOR FILING FOR A RIT ALLOWANCE**

**Note:** To file for the RIT allowance, you and your spouse (if filing jointly) must submit copies of all earned income W-2s (to include the PCS W-2), the 1099 for non-disability retired Military pay, and the schedule SE if self employed. Fill out the 2 page RIT Allowance Status Certification Form with the total income being claimed, the filing status claimed (or to be claimed) on income tax form, and other information asked for on the form. Ensure that all applicable signatures appear on the second page, and include social security numbers.

Within 120 days of the beginning of the year following the year allowance was issued submit the following by fax to DFAS-JTA/CO at the fax numbers listed on page 2 of this pamphlet for PCS Voucher submissions:

1. Travel Voucher, DD Form 1351-2, signed and dated by traveler and supervisor
2. Relocation Income Tax Allowance (RITA) Status Certification Form (attached)
3. Copy of all W-2's for the year in which the traveler is paid PCS travel claim payments for which they are claiming RITA (spouse's if filing jointly).
4. Copy of the IRS Schedule SE from self-employment income, if applicable (and spouse's if filing jointly)
5. One copy of PCS travel orders, DD Form 1614, include original and all amendments
6. One copy of 1099R, only if for Military Retirement Income. (Do not include interest income)