

**VOLUME 9, CHAPTER 6 “PERMANENT DUTY TRAVEL”**

**SUMMARY OF MAJOR CHANGES**

All changes are denoted by [blue font](#).

Substantive revisions are denoted by a \* preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by [bold, italic, blue and underlined font](#).

The previous version dated June 2010 is archived.

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
ALL	Verified and updated references and hyperlinks throughout the chapter.	Update
ALL	Made editorial changes in order to increase the clarity of guidance.	Update
0601	Clarified that the travel claim is to be filed within 5 working days of arrival at the permanent duty station, versus the previously stated 10 working days.	Update
0602	Deleted information regarding use of the Defense Travel System (DTS) to make arrangements for permanent duty travel (PDT), as PDT is not currently supported by DTS.	Delete
060302.D	Updated Service addresses for submitting claims for personally-procured moves.	Update
0608	Updated the Temporary Quarters Subsistence Expense (TQSE) term from ‘fixed amount’ to ‘lump sum,’ and updated guidance to require a statement from the traveler certifying that TQSE expenses will be incurred.	Update
0609	Updated guidance to state that the standard Continental United States (CONUS) rate is the per diem rate used for calculating the Actual Expense (AE) House Hunting Trip (HHT) reimbursement. Updated the term for HHT reimbursement method from ‘fixed’ to ‘lump sum.’	Update
061001	Added guidance on reimbursement of expenses when settling a claim for an unexpired lease.	Add
061003	Updated guidance on the Home Marketing Incentive Payment (HMIP). Deleted outdated guidance.	Update
061103	Deleted outdated guidance on voucher submissions for civilian Air Force and Army attaché employees, and Medical Evacuees, returning from Outside the Continental United States (OCONUS) employment for separation or retirement.	Delete

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## CHAPTER 6

PERMANENT DUTY TRAVEL

## \*0601 GENERAL

This chapter provides general guidance for the preparation, submission, and processing of permanent duty travel (PDT) claims for travelers. When travel advances are authorized, they **must** be monitored to ensure that a corresponding travel claim is filed within 5 working days of the traveler's arrival at the permanent duty station (PDS), or immediately when the orders are canceled.

## \*0602 DEFENSE TRAVEL SYSTEM (DTS)

Permanent duty travel **is not currently supported by the DTS, and should not be used by Department of Defense (DoD) travelers for arranging travel or settling claims involving PDT.**

## 0603 TRANSPORTATION AND STORAGE OF HOUSEHOLD GOODS (HHG)

Ordinarily, the government arranges for the shipment of HHG. When DoD personnel arrange for the shipment **themselves**, and a government bill of lading (GBL) is the authorized method, the **Transportation Office(r) (TO)** provides the information concerning the traveler's allowable expenditures and computes the amount the shipment would have cost the government. When the commuted rate is the authorized method of shipment for a civilian employee, payment **must** be based upon the amount computed from the General Services Administration (GSA) **commuted** rate schedule. If the TO instructs the traveler to personally make arrangements, or if a TO is not available, payment **must** be made for **the** actual costs incurred to procure authorized services. In all other instances, payment is limited to the actual cost incurred, not to exceed the amount it would have cost the government, or the **Service** member may be paid a monetary allowance equal to 95 percent of the government's constructed cost. (See the Joint Federal Travel Regulations (**JFTR**), Volume 1 **JFTR, Chapter 5, Part A, par. U5012-C, and Part D2, par. U5320**, and Joint Travel Regulations (**JTR**), Volume 2 **JTR, Chapter 5, Part D.**)

## 060301. Commuted Rate Method

When a DoD employee is authorized to ship HHG at the commuted rate, the payment **must** be computed using the GSA **commuted** rate schedule in effect on the date the carrier picked up the HHG, or the date that the employee actually moved the HHG without regard to government cost. The claim must be supported by certified weight tickets or a constructive weight determination made and approved in accordance with **the JTR, Chapter 5, Part D, par. C5160-D.**

060302. Personally-Procured Move (**PPM**) Monetary Allowance

**Provided as an incentive, a Service member, or a deceased member's next of kin, may elect to personally procure HHG transportation and be paid a monetary allowance of 95 percent**

of what it would have cost the government. The member **must** have orders authorizing PDT, **temporary duty (TDY)** with HHG entitlement, or assignment to or from government quarters. The TO **will provide the member with a DD Form 2278**, “Application for Do-It-Yourself Move and Counseling Checklist”. This form shows the constructive GBL or contract cost for moving the HHG, based on a weight estimate provided by the traveler. (See **JFTR, Chapter 5, Part D, Section 2, par. U5320-D.**)

A. **Impact on Other PDT Allowances.** **Service members** and/or dependents traveling to their destination in a rental vehicle or privately owned conveyance (POC) used for a **personally-procured** move are authorized both a personally-procured move monetary allowance and PDT allowances. The PDT **allowances** are not part of the personally-procured move monetary allowance program and are separately processed.

B. **Claims.** No **PPM** incentive claim can be computed without valid weight tickets or **an** approved constructive weight by the TO. Claims for personally-procured **move** monetary allowances **must be supported** with:

1. The **Service member’s** statement of expenses actually incurred;
2. Certified weight tickets (original or copy) for gross and empty weights, or **a record of the approved constructive weight by the TO; and**
3. A record of the weight shipped with any other record of shipment or storage under the same travel order.

C. **Payment Procedures.** Pay **PPM** monetary allowance claims in accordance with each Service’s procedures. Service addresses for **PPM** monetary allowance claims are found in subparagraph 060302.D. Compute the personally-procured monetary allowance claim as follows:

1. Obtain the GBL cost or local contract cost from the TO. Multiply this cost by 95 percent to obtain the maximum entitlement **dollar amount**;
2. Deduct the expenses actually incurred by the **Service member** from the maximum entitlement **dollar amount**. The resulting **dollar amount** is the member’s incentive payment;
3. Multiply the member’s incentive payment by the applicable tax withholding percentage. This amount is withheld for Federal Income Tax Withholding (FITW);
4. Deduct the FITW amount from the incentive **payment** amount to determine the amount payable to the member;
5. Deduct any advance operating allowance paid to the member. The **amount remaining after deducting the advance** is the **dollar** amount payable to the member for settlement; **and**

6. Prepare [Treasury Department \(TD\)](#) Form W-2, “Wage and Tax Statement.” Insert the incentive portion of the personally-procured monetary allowance move payment in the earned income block and insert the FITW withheld in the FITW block.

NOTE: If the actual expenses are more than 95 percent of the government’s cost, it may be advantageous for the [Service member](#) to be reimbursed under the actual expense method. The actual expense method enables the member to be reimbursed up to 100 percent of what it would have cost the government to move the HHG. Do not withhold income taxes from the [actual expense](#) payment, since the member does not receive an incentive payment.

\* D. Service Addresses for Personally-Procured [Move](#) Monetary Allowance Payments

Civilians for DoD Agencies/Navy WCF and Revolving Fund/Army and AMC funded travel:

Defense Finance and Accounting Service – [Rome Site](#)  
ATTN: [Travel Pay, Civilian Relocation](#)  
[325 Brooks Road](#)  
[Rome, NY 13441](#)

Army

Defense Finance and Accounting Service – [Rome Site](#)  
ATTN: [Travel Pay, PCS Travel](#)  
[325 Brooks Road](#)  
[Rome, NY 13441](#)

Navy

Commanding Officer  
[Fleet and Industrial Supply Center](#)  
ATTN: [Household Goods Audit Division, Code 302](#)  
[1968 Gilbert Street, Suite 600](#)  
[Norfolk, VA 23511-3392](#)

Air Force

Local Financial Services Office (FSO)

United States Marine Corps

Commanding General, Marine Corps Logistics Base  
ATTN: Code 470  
[814 Radford Boulevard, Suite 20318](#)  
[Albany, GA 31704-1128](#)

[Coast Guard](#)  
Commanding Officer  
ATTN: DITY Move Desk  
U.S. Coast Guard Finance Center  
1430A Kristina Way  
Chesapeake, VA 22326-0017

060303. Actual Expense Reimbursement for Personally-Procured Shipment or Storage of HHG

A. Claims. Claims are authorized for personally-procured shipment or storage of HHG and baggage. The claims **must** include the traveler's certification, as follows: "I certify that this shipment (including drayage, storage, packing, and crating) consisted of household goods and personal effects. These items belonged to me and were used by me (or my dependents) before the effective date of my orders. They were not intended directly or indirectly for any other person or persons, or for sale. The following shipments were previously made at government expense under the same travel orders that support this claim (if no previous shipments show "NONE"). I certify that I did not request payment under the monetary allowance or any other program. I further certify that the declared professional books, paper, and equipment belong to me and are necessary in the performance of my official duties." (See [JFTR, Chapter 5, Part D, Section 2, par. U5320-D](#) and [JTR, Chapter 5, Part D.](#))

B. Supporting Documents. The traveler **must** submit the following documents to support a claim for actual expense reimbursement:

1. A statement provided by the TO on the constructive cost of shipment by GBL, accessorial services, or storage which states that the charges claimed are reasonable and that the member was instructed personally to arrange the shipment (if applicable);
2. Receipts for expenses of \$75 or more, signed by an authorized agent of the company;
3. **When** applicable, copies of a time extension certificate, powers of attorney or written authorizations;
4. The claimant's statement showing the necessity for any storage:
  - a. **Over 90 days for a Service member or civilian employee making a permanent change of station (PCS) move to/from Outside the Continental United States (OCONUS) or;**
  - b. **Over 60 days for a civilian employee making a PCS move Continental United States (CONUS) to CONUS.**

Non-availability of government storage is not an acceptable reason for requesting storage over the 90/60 day limit;

5. For shipments by van carriers, provide a certified weight ticket. In place of certified weight tickets, where charges are based on cubic measure, the owner may obtain a certificate from the carrier stating: “No scale within 10 miles. Shipment used \_\_\_\_\_ cubic feet of properly loaded van”;

6. An itemization of packing charges that shows size, type and number of containers used with the charge for each container;

7. Receipts for packing, crating, drayage, unpacking, and uncrating that are itemized and supported with a statement by the TO for the area on availability of government facilities;

8. A bill of lading. If no bill of lading is available, the traveler must obtain other evidence showing point of origin and destination;

9. An itemization of costs incurred if the TO performs or procures the services. This is not required for accessorial services itemized on a GBL for line-haul van shipment; and

10. Copies of all applicable orders.

C. Claim Submission. The travel settlement voucher, DD Form 1351-2, “Travel Voucher or Subvoucher,” should be submitted within 5 working days of arrival at the new PDS.

D. Payment. If the claim is proper and is supported by the appropriate documentation, the disbursing office must pay the claim.

#### 0604 TRANSPORTATION AND STORAGE OF PRIVATELY OWNED VEHICLES

##### 060401. Concurrent Travel Transportation

If overseas travel with a POC was concurrent, a traveler must include travel to the vehicle port of embarkation (POE) and the vehicle port of debarkation (POD) with the permanent duty travel claim. (See JFTR, Chapter 5, Part E and JTR, Chapter 5, Part E.)

##### 060402. Nonconcurrent Travel Transportation

If travel is not concurrent, a separate claim must be submitted. A TDY order is not required when a separate trip is performed to pick up or deliver the vehicle to the POE and the POD. (NOTE: The PDT orders provide entitlement.) Ordinarily, a DD Form 788, “Private Vehicle Shipping Document for Automobile”, supports the claim. However, when a traveler performs PDT and has a commercial shipping firm process the vehicle for shipment at



government expense, the DD Form 788 usually is not in the traveler's possession at the time that the claim is processed. A statement from the traveler, accompanied by a copy of the billing from the commercial firm, is acceptable. (See [JFTR, Chapter 5, Part E](#) and [JTR, Chapter 5, Part E](#).)

060403. Storage

[Service members](#) ordered to a foreign location OCONUS PDS, to which transportation of a privately owned vehicle (POV) is prohibited, or sent TDY on a contingency operation for more than 30 days, may be eligible to store one POV. Storage, delivery, and pick-up entitlements are prescribed in [JFTR, Chapter 5, Part E, Section 2](#).

0605 TRANSPORTATION OF MOBILE HOMES

060501. Employee Allowances

A. General. A DoD employee may be authorized mobile home transportation in lieu of transportation of HHG's, but may not be authorized both mobile home and HHG transportation. The TO determines [what](#) the authorized and unauthorized costs [are](#) incident to a mobile home shipment. (See [JTR, Chapter 5, Part F](#).)

B. Claims. When movement of a mobile home is made by self-procured commercial transportation, a statement of authorization is issued by the TO. An original or legible copy of the paid bill from the commercial transporter is required and the bill [must](#) be completely itemized to preclude any payment of unauthorized costs.

060502. Member Allowances

A. General. A [Service member](#) directed to perform PDT is entitled to transportation and mobile home allowances. A member also may be entitled to movement of a mobile home under unusual or emergency circumstances, even though not related to PDT allowances. When a member is directed to perform TDY enroute, the authorized shipment of a TDY weight allowance does not preclude the entitlement to transportation of a mobile home. The transportation entitlements, as well as the conditions of eligibility, are contained in the [JFTR, Chapter 5, Part F](#).

B. Claims. The preparation of claims and submission of supporting documentation is as required by Service procedures.

0606 DISLOCATION ALLOWANCE (DLA)

DLA is paid to members as specified in [JFTR, Chapter 5, Part G](#). If a change of grade occurs between the date orders are issued and the effective date of orders, a copy of the promotion/demotion orders may be submitted with the claim versus an amended order.

## 060601. Effect of Assignment to Quarters

A member without dependents, who is above the pay grade of E-5, may receive DLA if the member elects not to occupy assigned quarters of the United States or a housing facility under the jurisdiction of a uniformed service, and the quarters or facility do not meet the minimum adequacy standards established by the Secretary of Defense for members in such grade. Do not advance or pay DLA to a member under these circumstances without a statement from the gaining organization that assigned quarters do not meet the minimum adequacy standards.

## 060602. Sea Duty

The senior spouse of a member-married-to-member couple without dependents in a pay grade below E-6 may be advanced or paid DLA based on guidance contained in [JFTR, Chapter 5, Part G](#).

## 0607 CIVILIAN MISCELLANEOUS EXPENSE ALLOWANCE

The payment of the flat miscellaneous expense allowance to civilian employees does not require receipts or itemized statements. When a DoD civilian employee claims actual expenses, the civilian personnel office assists in the determination of the allowable expenses. (See [JTR, Chapter 5, Part G, par. C5310](#).)

## \*0608 CIVILIAN TEMPORARY QUARTERS SUBSISTENCE EXPENSE (TQSE)

A DoD employee's PDT orders **must** authorize the initial TQSE period and specify whether the Actual Expense **method** for the Temporary Quarters Subsistence Expense (TQSE (AE)) or the **Lump Sum method** of the Temporary Quarters Subsistence Expense (TQSE (LS)) is authorized. Additional periods of TQSE (AE) require amended orders. **The employee must provide a statement in advance selecting Lump Sum TQSE (LS) which certifies that TQSE expenses will be incurred.** The disbursing office does not determine the number of TQSE days authorized. **For TQSE (AE),** expenses must be itemized on a per meal and per item basis. Receipts are required for all TQSE (AE) expenses as specified in the [JTR, Chapter 5, Part H](#). Additionally, the DoD employee can claim grocery costs for at-home meals when in a TQSE (AE) status. The total cost of consumable groceries is divided by the number of at-home meals consumed. The proration of groceries is authorized so long as the cost of the groceries consumed is reasonable. The approving official makes the final determination on any question(s) concerning the reasonableness of expenses during a TQSE (AE) period. Advances and payments for TQSE are based on the provisions of the [JTR, Chapter 5, Part H](#).

## \*0609 CIVILIAN HOUSE HUNTING TRIPS

If authorized in their travel orders, DoD employees may make house hunting trips, not to exceed 10 consecutive days. The employee and spouse may travel separately or together; however, the cost cannot exceed one round trip for travel together. The number of days for house hunting that the employee uses does not limit the number of days for the spouse (e.g., the

employee can take 4 consecutive days and the spouse still could use up to a total of 10 days). Advances and payment for house hunting trips are based on the prescribed per diem rate, i.e., the paid lodgings plus method or a lump sum amount. Under the lodgings plus method, the standard CONUS per diem rate applies. (See [JTR, Chapter 5, Part M, par. C5624.](#))

## 0610 CIVILIAN REAL ESTATE TRANSACTIONS

### \*061001. Reimbursement Due to the Sale and Purchase of a Residence or for Settling an Unexpired Lease

DoD employees may be reimbursed for expenses required for the sale and purchase of a residence, or for the settlement of an unexpired lease, in connection with PDT. Settlements for transactions regarding a sale, purchase, or lease termination should not be later than 1 year after the employee's transfer effective date, unless an extension is granted in accordance with the [JTR, Chapter 5, Part P, par. C5750-C.](#)

A. For reimbursement of expenses required for the sale and purchase of a residence, the employee must file a [DD Form 1705](#), "Reimbursement for Real Estate Sale and/or Purchase Closing Cost Expenses." Separate DD Forms 1705 are required for expenses at the old duty station and at the new duty station. Copies of the supporting documentation showing costs incurred must be attached. The approval authority must approve the appropriate DD Form 1705 in accordance with Component regulations for real estate transactions at the old and new stations. The claim must be submitted in accordance with the [JTR, Chapter 5.](#)

B. For reimbursement of expenses when settling an unexpired lease, the employee files a claim using the DD 1351-2. When filing a claim for reimbursement of an unexpired lease, the following documentation must be provided:

1. A copy of the lease prescribing the penalties or other costs that are payable if occupancy is terminated prior to the lease expiration date;
2. A statement of the extent of legitimate attempts made to avoid penalty costs if the lease includes a savings provision for subleasing, or making other arrangements to avoid penalty costs; and
3. An itemized list of expenses along with the paid receipts for each expense item, and any necessary explanations for clarification of penalty costs.

### 061002. Home Marketing Incentive Payment (HMIP)

These procedures apply to all DoD Components. The document submitted for payment of HMIP may be a locally-developed form for attachment to the travel settlement claim, DD Form 1351-2. The form, at a minimum, must contain the following information:

- A. Employee's name (last, first, middle initial);

- B. Employee's [Social Security Number \(SSN\)](#);
- C. Employee's present position, title, grade;
- D. Employee's current organization;
- E. Employee's current duty phone;
- F. Computation of HMIP to include the final payment amount (the relocation services company must complete the amended sale transaction and submit the employee's real estate invoice for payment before the computation can be completed);
- G. Traveler's signature; [and](#)
- H. Order approving official's signature.

\*061003. Payment of HMIP

HMIP is considered income, and a TD Form W-2 [must](#) be processed [showing the taxes withheld and the employee income](#). No authority exists to pay either a withholding tax allowance (WTA), or a relocation income tax allowance (RITA) to offset the federal, state, and local income taxes on the incentive payment. Payment offices [must](#) obtain an approved document (as described in paragraph 061002) with a DD Form 1351-2 and a valid copy of PDT orders for payment.

0611 PAYMENT OF TRAVEL VOUCHERS INVOLVING OCONUS PERMANENT DUTY ASSIGNMENT FOR DOD CIVILIAN EMPLOYEES

061101. Proceeding To, or Round Trip Travel From, an OCONUS PDS

Reimbursement vouchers for travel to an OCONUS PDS under an original agreement, or for round trip travel from an OCONUS PDS under a renewal agreement, [must](#) be prepared upon completion of the travel and submitted to the travel computation office servicing the OCONUS station for payment.

061102. Transfer From OCONUS PDS

When employees transfer from OCONUS duty stations, they [must](#) submit reimbursement vouchers to the travel computation office that supports the new duty station.

\*061103. Returning From OCONUS Employment For Separation From the Service

A. General. Prior to departure from an OCONUS duty station, an employee who is being returned for separation for any reason [must](#) be furnished written instructions by the releasing activity on the following:

1. How to record trip itinerary;
2. Which travel expenses are reimbursable;
3. How to keep a record of these items; and
4. How to complete and sign documents that are to be forwarded for the purpose of finalizing pay and reimbursement of travel claims.

NOTE: Except as provided in subparagraph 061103.B, the OCONUS releasing activity, in conjunction with the servicing travel computation office, **must** process final pay and settlement of travel claims for employees who are returned for separation.

B. Navy Employees. Travel claims of the following Navy employees **must** be submitted to the office that supports the location to which the employee returns:

1. Employees who are returned from OCONUS for separation under overseas agreements or for purposes of retirement; and
2. Foreign nationals who are returned to their places of residence in foreign countries for separation under employment agreements or for purposes of retirement.

C. Agreement Violation. An employee is responsible to carry out the mission for which travel is undertaken. If an employee does not report to the designated PDS, refuses to perform the mission, or resigns, the employee **must** reimburse the government for the PDT travel and transportation allowance paid. (See JTR, Chapter 5, Part L, Section 5, par. C5578.)

1. Allowance Determination. The appropriate finance office must determine an employee's travel and transportation allowances. The entitlement determination must be made prior to processing the employee's separation. Travel and transportation allowances previously furnished and/or to be furnished must be computed by the activity where the violation occurred.
2. Statement of Liability or Credit. For each transportation agreement violation, the finance office must provide the employee with a statement of the employee's liability or credit that indicates in detail the liabilities, obligations, and credits (and an explanation of how the credits may be used or applied). A copy must be sent to the civilian personnel officer for inclusion in the employee's personnel folder. The employee must also be informed of the right to file a claim if he or she disagrees with the statement of liability or credit.
3. Collection. If the finance office determines that an employee is indebted to the government, the office must immediately initiate collection action.

## 0612 RELOCATION INCOME TAX ALLOWANCE (RITA)

## 061201. Allowance

The RITA is a 2-year, two-process calculation.

A. Year One Withholding Tax Allowance (WTA). The WTA is an estimated partial payment of the final RITA payment designed to cover FITW from the PDT moving expense reimbursement. It is intended to provide an immediate offset to the tax withheld on the payment, and **is also** subject to withholding. As a result, payment of WTA allows the employee to receive the same reimbursement had the withholding not been required. FICA deductions may not be reimbursed to the employee. To receive WTA, an employee **must** agree in writing to repay any excess WTA amount paid in year one. The agreement may be written on the settlement voucher or may be a separate statement. The statement **must** read as follows:

“I agree to repay any excess amount of WTA paid to me in year one and submit the required certified tax information. I understand failure to comply with this requirement will preclude payment of WTA. I also understand that the entire WTA is an excess payment if the RITA claim is not submitted within 120 days.”

Compute the WTA in the following manner:

1. Determine amount of covered reimbursable expense;
2. Multiply Step 1 amount by .3889 to arrive at the WTA amount;
3. Add Step 2 amount to Step 1 amount to determine the total income subject to tax;
4. Multiply Step 3 amount by .28 to determine FITW amount. Enter this amount in the appropriate block on TD Form W-2; **and**
5. Subtract both Step 4 and Step 5 amounts from Step 3 amount. This is the net payment or net income to the employee.

B. Year Two RITA. The RITA payment **must** be made in the calendar year following the calendar year in which WTA is paid. RITA is based on employee's gross compensation, tax filing status, and marginal tax rates. RITA reconciles WTA payments with the employee's personal tax liability. The employee **must** file a claim for RITA; it is not automatic. If an employee does not file for RITA in year two, he or she is liable for the additional federal income tax incurred as a result of the additional income. RITA does not cover any moving expense for which the IRS allows a deduction. In some instances, when an employee files the RITA final claim in the second year, he or she is in a lesser tax bracket because of lower earned income. If the calculation of RITA results in a negative amount, do not adjust prior year or current year income. The employee is obligated to repay this amount as a debt due the government. A negative TD Form W-2 is not issued. NOTE: Year two is the

calendar year in which RITA payment is made. The dollar value of the payment **must** appear on the employee's TD Form W-2 as additional income.

061202. Tax Withholding

Both WTA and RITA are subject to FITW and FICA. State and local (if applicable) tax withholding rates also **must** be considered in the RITA computation but are not to be withheld from the payment to the employee.

061203. Funding

RITA is a PDT **allowance**. Therefore, the reimbursable expenses of an employee transferred in the interest of the government must be charged against the appropriation current when valid travel orders are issued. The organization responsible for the original funding of the move also has the responsibility to secure adequate funds in order to pay the adjustment vouchers.