

General Services Administration  
Washington, DC 20405

May 11, 2009

FEDERAL TRAVEL REGULATION  
Amendment 2009-04

TO: Heads of Federal agencies

Subject: Amendment 2009-04, Federal Travel Regulation (FTR)  
Case 2009-304, M&IE Allowance

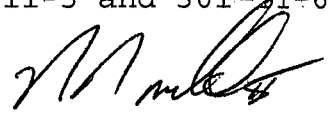
1. Purpose. This final rule amends the Federal Travel Regulation (FTR) in regards to the meals and incidental expenses (M&IE) allowance that an employee is entitled to when travel is for more than 12 hours but less than 24 hours.
2. Effective date: May 11, 2009.
3. Background. The GSA's Office of Governmentwide Policy (OGP) has discovered inconsistency among agencies regarding the calculation of the M&IE rate when an employee's travel is for more than 12 hours but less than 24 hours, and spans two calendar days.  
  
This final rule clarifies that travelers are to be reimbursed 75 percent of the applicable M&IE rate for both calendar days of travel.  
  
This FTR rule was published in the *Federal Register* at 74 FR 16329, April 10, 2009.
4. Explanation of changes. This final rule amends Section 300-11.101 by revising the first entry in the table to reflect the allowance for M&IE allowance.
5. Filing instructions. Remove and insert the following pages to the FTR:

Remove pages

301-11-5 and 301-11-6

Insert pages

301-11-5 and 301-11-6

  
CRAIG FLYNN,  
Director, Travel Management Policy  
Office of Travel, Transportation &  
Asset Management.



# AMENDMENT 2009–04 MAY 11, 2009

**§301-11.32 May I be reimbursed for an advanced room deposit in situations where a lodging facility requires the payment of a deposit, prior to the beginning of my scheduled official travel?**

Yes, your agency may reimburse you for an advance room deposit, when such a deposit is required by the lodging facility to secure a room reservation, prior to the beginning of your scheduled official travel. However, if you are reimbursed the advance room deposit, but fail to perform the scheduled official travel for reasons not acceptable to your agency, resulting in forfeit of the deposit, you are indebted to the Government for that amount and must repay it in a manner prescribed by your agency.

### Subpart B—Lodgings Plus Per Diem

**§301-11.100 What will I be paid for lodging under Lodgings-plus per diem?**

When travel is more than 12 hours and overnight lodging is required you are reimbursed your actual lodging cost not to exceed the maximum lodging rate for the TDY location or stopover point.

**§301-11.101 What allowance will I be paid for M&IE?**

(a) Except as provided in [paragraph \(b\)](#) of this section, your allowance is as shown in the following table:

When travel is		Your allowance is
More than 12 but less than 24 hours		75 percent of the applicable M&IE rate for each calendar day you are in a travel status.
24 hours or more, on	The day of departure	75 percent of the applicable M&IE rate.
	Full days of travel	100 percent of the applicable M&IE rate.
	The last day of travel	75 percent of the applicable M&IE rate.

(b) If you travel by ship, either commercial or Government, your agency will determine an appropriate M&IE rate within the applicable maximum rate allowable.

**§301-11.102 What is the applicable M&IE rate?**

For days of travel which		Your applicable M&IE rate is
Require lodging		The M&IE rate applicable for the TDY location or stopover point.
Do not require lodging, and	Travel is more than 12 hours but less than 24 hours.	The M&IE rate applicable to the TDY site or the highest M&IE rate applicable when multiple locations are involved).
	Travel is 24 hours or more, and you are traveling to a new TDY site or stopover point at midnight.	The M&IE rate applicable to the new TDY site or stopover point.
	Travel is 24 hours or more, and you are returning to your official station.	The M&IE rate applicable to the previous day of travel.

### Subpart C—Reduced Per Diem

**§301-11.200 Under what circumstances may my agency prescribe a reduced per diem rate lower than the prescribed maximum?**

Under the following circumstances:

- (a) When your agency can determine in advance that lodging and/or meal costs will be lower than the per diem rate; and
- (b) The lowest authorized per diem rate must be stated in your travel authorization in advance of your travel.

### Subpart D—Actual Expense

**§301-11.300 When is actual expense reimbursement warranted?**

When:

- (a) Lodging and/or meals are procured at a prearranged place such as a hotel where a meeting, conference or training session is held;
- (b) Costs have escalated because of special events (e.g., missile launching periods, sporting events, World's Fair, conventions, natural disasters); lodging and meal expenses within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location consume most or all of the savings achieved from occupying less expensive lodging;
- (c) Because of mission requirements; or
- (d) Any other reason approved within your agency.

**§301-11.301 Who in my agency can authorize/approve my request for actual expense?**

Any official designated by the head of your agency.

**§301-11.302 When should I request authorization for reimbursement under actual expense?**

Request for authorization for reimbursement under actual expense should be made in advance of travel. However, subject to your agency's policy, after the fact approvals may be granted when supported by an explanation acceptable to your agency.

**§301-11.303 What is the maximum amount that I may be reimbursed under actual expense?**

The maximum amount that you may be reimbursed under actual expense is limited to 300 percent (rounded to the next higher dollar) of the applicable maximum per diem rate. However, subject to your agency's policy, a lesser amount may be authorized.

**§301-11.304 What if my expenses are less than the authorized amount?**

When authorized actual expense and your expenses are less than the locality per diem rate or the authorized amount, reimbursement is limited to the expenses incurred.

**§301-11.305 What if my actual expenses exceed the 300 percent ceiling?**

Your reimbursement is limited to the 300 percent ceiling. There is no authority to exceed this ceiling.

**§301-11.306 What expenses am I required to itemize under actual expense?**

You must itemize all expenses, including meals, (each meal must be itemized separately) for which you will be reimbursed under actual expense. However, expenses that do not accrue daily (e.g., laundry, dry cleaning, etc.) may be averaged over the number of days your agency authorizes/approves actual expenses. Receipts are required for lodging, regardless of amount and any individual meal when the cost exceeds \$75. Your agency may require receipts for other allowable per diem expenses, but it must inform you of this requirement in advance of travel. When your agency limits M&IE reimbursement to either the prescribed maximum M&IE rate for the locality concerned or a reduced M&IE rate, it may or may not require M&IE itemization at its discretion.

**Subpart E—Income Tax Reimbursement Allowance (ITRA), Tax Years 1993 and 1994****General****§301-11.501 What is the Income Tax Reimbursement Allowance (ITRA)?**

The ITRA is an allowance designed to reimburse Federal, State and local income taxes incurred incident to an extended TDY assignment at one location.

**§301-11.502 Who is eligible to receive the ITRA?**

An employee (and spouse, if filing jointly) who was in a TDY status for an extended period at one location, and who incurred Federal, State, or local income taxes on amounts received as reimbursement for official travel expenses.

**§301-11.503 Are Federal Insurance Contribution Act (FICA) and Medicare deductions included in any reimbursement under this part?**

No. Reimbursement is limited to income taxes.

**Employee Responsibilities****§301-11.521 Must I file a claim to be reimbursed for the additional income taxes incurred?**

Yes. A claim must be submitted in accordance with your agency's policy.

**§301-11.522 If I was assessed an income tax penalty and/or interest payment due to incorrect income tax withholdings, are those payments reimbursable?**

Yes, for the total amount of the income tax penalty and/or interest assessed by the IRS for tax years 1993 and 1994 only.

**§301-11.523 What documentation must I submit to substantiate my claim?**

Your agency will determine what documentation is sufficient. (See [§301-11.531](#).)

**§301-11.524 What steps must my agency take to determine my ITRA?**

Your agency should:

(a) Determine Federal, State and local marginal tax rates by using the procedures and the marginal tax tables established for the relocation income tax allowance in [§302-11.7](#), [§301-11.8](#), and the appropriate RIT tax table(s) located at [www.gsa.gov/ftbulletin](http://www.gsa.gov/ftbulletin); or

(b) Determine reimbursement as calculated in the illustration shown in [§301-11.535](#).

**§301-11.525 Is the ITRA I receive taxable income?**

Yes. The amount received must be reported as taxable income in the year in which received, but you are eligible to receive an allowance to cover the taxes assessed on the ITRA under [§301-11.528](#).

**§301-11.526 May I receive a lump sum payment of the additional tax liability on the covered ITRA in lieu of submitting another claim?**

Yes, if agreed to in writing by your agency and with the understanding that you will be responsible for any income taxes due without further reimbursement.