

Reclamation Manual

Directives and Standards

- Subject:** Temporary Duty Extended (TDE) - Travel
- Purpose:** Set forth general and specific requirements and to establish the roles and responsibilities of the Bureau of Reclamation employees for TDE. The benefits of this Directives and Standards (D&S) are to promote consistencies in complying with the TDE requirements throughout Reclamation; and reinforcing and clarifying the Federal Travel Regulations (FTR).
- Authority:** 5 United States Code (USC) 57; 5 USC 5707; 31 USC 1353; 40 USC 121; 49 USC 40118; 41 Code of Federal Regulations (CFR) 300-304; 41 CFR 301-11.16; Executive Order (EO) 11609, 3 CFR 1971-1975 Comp., page 586; Department of the Interior FTR 301-10.450; FTR 301-11.4; FTR 301-11.15; FTR 302; 347 Departmental Manual (DM) 1, *United States Department of the Interior Temporary Duty Travel Policy*, April 2013; Financial Management Memorandum (FMM) 2009-004.
- Approving Official:** Director, Management Services Office (MSO)
- Contact:** Finance and Accounting Division (FAD) (84-27700)
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1. **Introduction.** The General Services Administration (GSA) publishes the FTR, the regulation contained in 41 CFR that implements statutory requirements and Executive Branch policies for Federal civilian employees and others authorized to travel at the Federal Government's expense. The FTR, as amended, is the first source of reference for all Federal travel, e.g., travel of employees with special needs, and permanent or temporary change of official duty station etc. Additionally, the FTR grants agencies with discretionary authority to establish specific internal policies. This D&S provides Reclamation's requirements on how to authorize and to reimburse employees for a TDE assignment. For taxation purposes, the Internal Revenue Service (IRS) defines two types of TDE assignments, Temporary (less than 1 year, non-taxable) and Long-Term/Indefinite (1 year or more, taxable). A TDE is a specific case of Temporary Duty (TDY) travel that must meet all of the following criteria:
 - A. The traveler is in TDY status for 30 consecutive calendar days or longer at one location.
 - B. The TDY location is further than 50 actual miles driven one-way from the official duty station and the commuting residence of the traveler (FTR 11.1 defined by 347 DM 301-11.1).
 - C. The travel is not considered as Temporary Change of Station (TCS) status.

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2. **Applicability.** This D&S applies to all Reclamation employees who travel on TDE assignment.
3. **Definitions.** See Appendix A for a list of definitions used in this D&S.
4. **Responsibilities.**
 - A. **Deputy Commissioner, Policy, Administration, and Budget (PAB).** The Deputy Commissioner, PAB is responsible for:
 - (1) carrying out the authority delegated in the Reclamation Manual (RM) Delegations of Authority to waive the 55 percent reduced per diem rate (FTR 301-11.200) and to approve a higher per diem rate only for the Washington Office (WO) liaisons on TDE assignment;
 - (2) ensuring that the approval of a higher per diem rate must be based on proper analysis and documentation(s) as required by Appendix B of this D&S; and
 - (3) reassessing the need for higher per diem rate for TDE travel every 2 years.
 - B. **Directors and the Regional Directors (RDs).** (See Reclamation's Organizational Chart). The Directors and the RDs are responsible for:
 - (1) ensuring and overseeing the implementation of this D&S in their respective offices;
 - (2) carrying out the authority delegated and re-delegated as in the RM Delegations of Authority to waive the 55 percent reduced per diem rate (FTR 301-11.200) and approve a higher per diem rate for their employees on TDE assignment;
 - (3) ensuring that the approval of higher per diem rate must be based on proper analysis and documentation(s) as described in Appendix B of this D&S;
 - (4) reassessing the need for increased per diem rate annually as required for TDE travel;
 - (5) ensuring to include in their Annual A-123 reviews, the financial internal control; the information for justification of higher per diem rate approval for TDE assignment as a review component to validate the need and to test the internal control;
 - (6) verifying that the Internal Control 3-Year Review Plan is updated reflecting the approved higher per diem rate;
 - (7) reviewing the travel budget and the mission requirements to ensure appropriate use of government funds allocated for their respective directorate; and

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- (8) ensuring that the responsible managers are aware of travel regulations and that they are complying with the regulations.

C. **Managers.** Managers are responsible for:

- (1) reviewing the travel authorization(s) and travel voucher(s) for accuracy and FTR compliance;
- (2) ensuring that expenses are appropriate to Reclamation's mission and within the budget of the program;
- (3) reconciling Travel Card statements with travel vouchers to ensure that the amount for the travel paid for with the Travel Card equals the amount reported on the travel voucher;
- (4) ensuring that the expenses reported in the travel system are consistent with the expenses actually paid for by the Government; and
- (5) recognizing manager and approving official responsibilities may overlap.

D. **Manager, FAD.** The Manager, FAD is responsible for:

- (1) establishing requirements for travelers to file travel vouchers more frequently and ensuring proper reimbursement for the traveler;
- (2) informing employees of their rights of taking their issues to third party such as the United States Civilian Board of Contract Appeals for resolution and decision in the event of unresolved circumstances for the TDE travel related complaints; and
- (3) requesting decisions on taxability for TDE Long-term/Indefinite assignments for travelers from the IRS.

E. **Approving Official(s).** The approving official(s) is responsible for:

- (1) Determining whether the travel is designated as TDE and complies with the TDE requirements including when the traveler is on long-term/indefinite assignment (all TDE assignments must be approved by the authorized approving official(s) including his or her designated acting).
- (2) Monitoring the travel authorization for budget, verbiage, and to ensure the per diem reimbursement rate is correct.
- (3) Verifying the need and then approving, prior to the trip, full locality per diem rate for the alternate TDY location, when a traveler is directed to travel to an alternate TDY location.

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- (4) Approving the travel voucher and ensuring the appropriate per diem rate (with or without long-term lodging) is claimed for reimbursement.
- (5) Providing manual signatures on both travel authorizations and travel vouchers.
- (6) Providing his/her signature together with the traveler on hard copies of the vouchers prior to being forwarded for manual processing by the MSO, FAD, Accounts Payable and Travel, Mail Code: 84-27722 at the electronic Travel SharePoint Site, bor-sha-dro-travel_payments@usbr.gov. In addition, according to the DOI Travel Policy, the approving official(s) have the authority to expand the definition of 'immediate family' when authorizing emergency travel on a case-by- case basis.
- (7) Recognizing manager and approving official responsibilities may overlap.

F. **Federal Agency Travel Administrator (FATA).** The FATA is responsible for ensuring and keeping properly the auditable administrative records detailing the request, analysis, and decision documents for each TDE assignment for which higher than reduced 55 percent of per diem rate is granted.

- (1) **Reclamation FATA Lead.** MSO, FAD, Reclamation FATA Lead, Accounts Payable and Travel, Mail Code: 84-27722 is responsible for:
 - (a) assisting regional and field offices with procedures and official TDE travel policies and guidelines by:
 - (i) answering questions;
 - (ii) ensuring they are following Appendix B requirements of this D&S for the 55 percent reduced per diem waiver request; and
 - (iii) clarifying FTR requirements if needed;
 - (b) coordinating and disseminating updated information on TDE policy and guidelines Reclamation-wide;
 - (c) providing technical assistance, guidance, if requested by the Denver Office and WO on how to prepare the justification package to request a higher per diem rate;
 - (d) escalating TDE issues to supervisory level for clarification and resolution;
 - (e) performing random audits of TDE travel authorization and vouchers to ensure compliance with FTR and TDE travel requirements in this D&S;

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- (f) determining taxable TDE amounts and calculating the employee's Extended TDY Tax Reimbursement Allowance (ETTRA) based upon:
 - (i) Federal and State tax deductions;
 - (ii) retirement plan deductions; and
 - (iii) ETTRA voucher process for the prior calendar year, when TDE assignment becomes taxable (one year or more in duration); and
 - (g) preparing the justification package for the WO liaisons for higher per diem rate, every 2 years, and seeking approval from the Deputy Commissioner, PAB.
- (2) **Regional FATA.** Regional FATA is responsible for:
- (a) Reviewing cost studies prepared by the traveler including the supporting documentation(s) and comparing with internal, independent cost studies for the purposes of justifying the higher per diem rate in the justification package.
 - (b) Conducting quality assurance of the justification.
 - (c) Forwarding the justification package with supporting documentation(s) to their respective RDs for review and approval. Upon approval by the RD on a traveler's request for a higher per diem rate for a TDE assignment, the regional FATA shall forward a copy of the approved package to MSO, FAD, FATA Lead, Accounts Payable and Travel, Mail Code: 84-27722 at the electronic Travel SharePoint Site, bor-sha-dro-travel_payments@usbr.gov.
 - (d) Acting as the liaison between the MSO, FAD, FATA Lead, Accounts Payable and Travel, Mail Code: 84-27722, and the traveler's office requesting higher per diem rate; and communicating to ensure that questions from the traveler's office are appropriately answered in a timely manner.
 - (e) Informing their regional travel administrative personnel of any updated requirements needed for the submission of requests for higher per diem rate approval.
 - (f) Working closely with individual traveler to satisfy their needs while ensuring the least travel cost to Reclamation.

G. Employees. Employees who travel on TDE assignment must:

- (1) Adhere to the requirements associated with the TDE travel.

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- (2) Prepare their manual travel authorization using the form Department of the Interior (DI) 1020 both for non-taxable and taxable TDE and obtain a new authorization for each trip. The manual travel authorization should clearly states that the trip is a TDE accompanied by documentation(s) supporting the per diem reimbursement rate.
- (3) Indicate on the specific travel authorization covering the assignment, when TDE is determined to be “long-term/indefinite” (longer than 1 year, taxable).
- (4) Document the terms of their per diem reimbursement including return travel prior to beginning the assignment.
- (5) Prepare independent cost studies to request for a variance from the 55 percent reduced per diem rate.
- (6) Prepare a comprehensive justification package using the Appendix B requirements of this D&S to request for a higher per diem rate and document related research. The justification package must address each reimbursement requested that exceeds 55 percent reduced rate and ensure that the justification package is approved by the responsible Director or RD before the travel takes place.
- (7) Submit the comprehensive justification package to their respective FATA for review.
- (8) File a manual travel voucher using Standard Form (SF) 1012 every 2 weeks for the travel related costs associated with both the non-taxable and taxable long-term/indefinite TDE assignment(s). When higher per diem rate is approved, the approval copy of the higher per diem rate must be attached with the travel voucher for audit review purposes.
- (9) Submit the final travel voucher within 5 business days of completing the long-term/indefinite TDE assignment.
- (10) Not claim any entitlements provided under Permanent Change of Station (PCS) regulations, e.g. shipping household goods, moving expenses for family members, mileage for a second vehicle. (DOI PCS Policy or 347 DM 302 DOI FTR Implementing Instructions for guidance on relocation travel).
- (11) Not claim the per diem allowance exceeded than approved unless it is approved for extenuating circumstances as described in this D&S.
- (12) Provide a copy of the lease, rent commitments, and any other deposits to the approving official to be reimbursed for the penalties incurred in the event of an early termination of a TDE assignment.

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- (13) Ensure timely receipt of the travel advance via direct deposit, when travel advance is approved.
- (14) Be knowledgeable that the travel advance request, which is limited to an amount required to cover expenses for a period of not more than 30 days is to be completed by the traveler.

H. **WO Liaisons.** WO liaisons are the Reclamation employees selected as liaisons from their respective Reclamation regional offices and stationed in the WO to perform official duties. The WO liaisons have the same responsibilities during a TDE assignment as mentioned in Paragraph 4.G. above, with the exception of Paragraphs 4.G.(6), (7), and (8). The WO liaisons are not responsible for preparing the justification package for higher per diem rate for their TDE assignment. This responsibility is charged to the MSO, FAD, FATA Lead, Accounts Payable and Travel, Mail Code: 84-27722.

I. **Travel Arranger.** Travel arranger is a Reclamation employee and responsible for booking, documenting, adjusting travel reservations, and also occasionally prepare the manual travel authorization on behalf of the traveler. In general, the travel arranger is an administrative person.

5. Documentation Requirements for TDE.

A. In order to be in compliance with the Office of Management and Budget (OMB) Circular A-123, Management's Responsibility of Internal Controls; in 2015, a detailed review on travel reimbursement process has been conducted by the regions. The results revealed that there is lack of internal controls in the travel justification package for Non-Taxable TDE travel which used Electronic Travel System (ETS). The results also have shown that nearly every non-taxable TDE travel justification package exceeded 55 percent per diem.

B. To that end, effective October 1, 2015, all non-taxable TDE travel authorization, travel vouchers, and management approvals will no-longer be processed via ETS and will be processed manually. All TDE travel documentations must be sent electronically to the Denver Travel SharePoint Site at bor-sha-dro-travel_payments@usbr.gov for manual processing and conducting 100 percent audit. This action will remain in place until appropriate internal control is established.

C. Reimbursement Documentations.

- (1) **Travel Authorizations TDE, Non-Taxable (Less Than 1 Year).** The travel authorization process enables management oversight of travel and related expenditures. Travel authorization for the TDE non-taxable assignment will be prepared manually using the form DI 1020, and must cover all anticipated costs for the fiscal year of the assignment and must go through the authorization

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process. Hard copy of the travel authorization must show the signatures of both the traveler and the approving official prior to being forwarded to MSO, FAD, Accounts Payable and Travel, Mail Code: 84-27722, SharePoint Site at bor-sha-dro-travel_payments@usbr.gov for manual processing.

- (2) **Travel Authorization TDE, Taxable (Over 1 Year).** Travel authorization process for TDE assignment 1 year or longer (long-term/indefinite) also enables management oversight of travel and related expenditures. Travel authorization for taxable TDE assignment will be prepared manually using the form DI 1020. ETS does not have the ability to track taxable status, ETTRA requirements, and payments or collections. The hard copy travel authorization must show the signatures of both the traveler and the approving official prior to being forwarded to MSO, FAD, Accounts Payable and Travel, Mail Code: 84-27722, SharePoint Site at bor-sha-dro-travel_payments@usbr.gov for manual processing. The travel authorization for taxable TDE assignment must also cover all anticipated costs for the fiscal year of the assignment. The manual travel authorization must clearly state that the travel is a TDE assignment, accompanied by documentation supporting the per diem reimbursement rate.
- (3) **Travel Vouchers TDE, Non-Taxable (Less Than 1 Year).** Travel vouchers for TDE assignment less than 1 year (non-taxable) of duration will be prepared manually using the form SF 1012. Travel vouchers must include all expenses incurred during the period of travel. All lodging should be accompanied with receipts and will be reimbursed at the actual cost (FTR 301-11.100). Meals and Incidental Expenses (M&IE) will only be reimbursed at the amount approved. All vouchers will be audited before reimbursement.
- (4) **Travel Vouchers TDE, Taxable (Over 1 Year).** Travel vouchers for TDE assignment longer than 1 year of duration (taxable) must be prepared manually using the Standard Form (SF) 1012. Travel vouchers must include all expenses incurred during the period of travel. The manual/hard copy of the voucher allows processing taxes and dual lodging. In addition, the SF 1164 *Claim for Reimbursement for Expenditures on Official Business* is used to prepare manual/hard copy in order to include costs for local mileage, parking, and taxis for local travel. All vouchers for TDE assignments lasting longer than 1 year are taxable and must be submitted to the MSO, FAD, Accounts Payable and Travel, Mail Code: 84-27722 SharePoint Site at bor-sha-dro-travel_payments@usbr.gov. All lodging should be accompanied with receipts and will be reimbursed at the actual cost (FTR 301-11.100). M&IE will only be reimbursed at the amount approved. All vouchers will be audited before reimbursement. Travel reimbursement will be paid via direct deposit according to the Debt Collection Act of 1996.

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- (a) In the future, when appropriate internal control will be established, manual processing of the travel vouchers will be replaced by CGE again.
 - (b) Statistical Sampling Plan will be implemented for the pre and post auditing of travel vouchers for better accuracy and correctness of the travel voucher processing using CGE.
- D. Documentation Required for Higher Per Diem.** Documentation for requesting higher per diem rate must be completed using the criteria as outlined in Appendix B of this D&S and the justification package be turned into the respective Directors' the RDs', or the Deputy Commissioner, PAB as appropriate for approval. This is Reclamation specific internal requirement. If a request for higher per diem has not been approved prior to the travel, the authorization must be created using 55 percent reduced per diem rate. A new authorization must be created when the approval for higher per diem rate is received. All copies of approval will be submitted to the MSO, FAD, Accounts Payable and Travel, Mail Code: 84-27722 SharePoint Site at bor-shadro-travel_payments@usbr.gov.
- E. Travel Advances.**
- (1) Travel advances (necessary cash) are obtained from an Automated Teller Machine (ATM) using the Government issued-Travel Card. Cash may be obtained up to 5 days prior to the official travel and while in actual travel status.
 - (2) Travel advances are limited to the expected allowance for M&IE and other reimbursable expenses and must not exceed \$250.00 per day and \$500.00 per week.
 - (3) Travel advances are limited to an amount required to cover expenses for a period of not more than 30 days. Travel advances are provided to employees who do not qualify for Travel Card, do not have ATM privileges, are waiting for Travel Card, or are travelling to areas where Travel Card is not widely accepted. Travel advance requests mostly come from new employees or infrequent travelers.
 - (4) Any outstanding travel advance balance is required to be repaid within 30 days after completing the period of travel as assigned.
 - (5) The delinquent advances are reported to the IRS as taxable income.
- 6. Interruptions During TDE Assignment.** Reclamation has discretion to provide reimbursement to travelers to offset costs associated with certain types of interruptions that might occur during the TDE assignment. In the event when an assignment begins as TDY but changes to TDE as advantageous to the government, 55 percent reduced per diem rate is effective at the TDE site from the date the notification is received by the traveler. The types of interruptions during TDE assignment(s) are:

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- A. **Return Travel for Health and Well-Being.** During a TDE assignment, Reclamation must reimburse costs associated with limited return travel to the residence and/or official duty station for the traveler's health and well-being. A traveler must claim reimbursement for transportation and enroute travel costs from TDE assignment location to the residence and/or official duty station and for the return to the TDE assignment location at the supervisor's discretion, based on work demands. All costs incurred during authorized return travel to residence and/or official duty station are taxable when TDE exceeds 1 year or traveler receives notification that TDE assignment will be deemed as taxable. The traveler is not eligible for per diem reimbursement for time spent at the residence and/or official duty station. The traveler and the approving official must determine and document the appropriate frequency and duration for this type of return travel prior to the beginning of the TDE assignment and will modify for emerging business or personal reasons. Generally, the approving official must authorize up to one return trip every 8 weeks for the duration of the TDE; more frequent return trips require demonstration that such authorization is advantageous to Reclamation.
- B. **Directed TDY Travel From TDE Assignment for Official Purposes.** Directed travel is travel that is advantageous to the Government. There is no limit on the frequency of directed travel, but the travel must have an official purpose. In the event when a traveler completes assignment(s) earlier than originally scheduled (30 consecutive calendar days or longer) (e.g., in 2 weeks) and returns to the same location for additional work (e.g., for 3 weeks); both travel are considered as two separate TDY travel. TDE is 30 consecutive calendar days or longer in one location. Reclamation will not use directed return travel to "break up" a TDE assignment into shorter trips (TDY) for the purpose of increasing an employee's per diem reimbursement.
- (1) **Non-Emergency TDY Travel at Alternate TDY Location.** If a traveler is directed to travel to an alternate TDY location from a TDE location, the traveler will be reimbursed at the full locality per diem rate at the TDY location. Alternative TDY location assignment must be authorized under a separate travel authorization. If it is determined by the traveler that a rental car is needed at the TDY location to accomplish official business, the traveler must obtain authorization from the approving official.
 - (2) **Emergency TDY Travel at Alternate TDY Location.** The traveler must obtain pre-authorization in order to obtain a rental car in case of emergency. The traveler must make effort to notify the approving official or supervisor of travel changes and request verbal approval to obtain a rental car when emergency occurs. Emergency change of travel plans must be documented in the travel voucher.

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C. **Annual Leave During TDE Assignment.**

- (1) According to DM 347 301-11.6 and 301-11.7, the Department does not allow the per diem reimbursement or dual lodging expense at the TDE location when the employee is on approved leave (annual, credit hours, or compensatory time) for more than one-half of the daily prescribed work hours. In addition, per diem will not be allowed for the non-workdays and weekend days if leave is taken at the end of the day before a non-work day or the beginning of the day after non-workdays (holidays and weekends) and the leave for either day is more than one-half of the prescribed working hours.
- (2) The Department and Reclamation policies on “use or lose,” annual leave, and restoration of annual leave apply to employees on TDE assignment. Leave may be restored if not used due to public exigencies, sickness, or administrative error. However, restoration of unused annual leave solely for the purpose of maintaining an employee’s entitlement to per diem is not appropriate according to 5 USC 6304 (D) and (E), and 5 CFR 630.305-311.

D. **Sick Leave During TDE Assignments.** According to FTR 301-30.4 (a), Reclamation must reimburse travelers on TDE assignments for per diem expenses for up to 14 calendar days if they are incapacitated by serious illness or injury not because of their own misconduct. If a traveler must interrupt or discontinue a TDE assignment due to the serious injury or illness experienced by the traveler or a member of the traveler’s immediate family, the traveler is responsible for notifying the approving official as soon as practical. The traveler must provide the approving official with a doctor’s note or letter to justify the interruption or discontinuation of the TDE assignment. The traveler must also obtain pre-approval to incur costs associated with such an interruption whenever possible.

E. **Early Termination of TDE Assignment.** If Reclamation terminates a TDE assignment, the employee must be reimbursed for any penalties for early cancellation of lease(s) or deposits (except for damage to lodging accommodations) in accordance with the provisions of 41 CFR 301-11.16.

7. **Travel Expenses for Enroute Travel for TDE Assignment.**

A. **Enroute Travel To and From TDE Location.** Employees are authorized to use transportation via common carrier, Government Owned Vehicle (GOV) or Privately Owned Vehicle (POV), whichever is more advantageous to the Government, with all factors considered, at the mileage reimbursement rate (www.gsa.gov/mileage) prescribed at the time of travel. If the travel is authorized by GOV or POV, the employee must be reimbursed for per diem based on the Lodging Plus Per Diem method (FTR 301-11.100) applicable to the cities in which lodging is obtained, and other allowances specified and approved by the approving official(s). When GOV or POV is authorized as advantageous for enroute travel day, the traveler is required to

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travel an average of 350 miles or 8 hours per day to be entitled to per diem reimbursement, while enroute to and from the TDE destination. If GOV or POV is not deemed advantageous, but authorized, the total cost incurred travelling by GOV or POV shall not exceed the travel costs had the individual used a common carrier.

B. Household Goods and Personal Effects. Reclamation has no authority to pay for the shipment of an employee's household goods when on TDE assignments. Employees authorized to travel by POV who choose to rent a truck or trailer to transport personal effects and/or household goods will not be reimbursed for that rental. Employees who are authorized to travel by common carrier, such as airplane, train, bus, etc., must receive prior approval to be reimbursed for excess baggage to accommodate additional personal effects such as clothing because of the length of the assignment. Any weight limitations will be established on a case-by-case basis and has to be approved on the travel authorization.

C. Per Diem Reimbursement.

(1) **Lodging.** The Lodging Plus Per Diem method (FTR 301-11.100) is the method of computing per diem allowance, which is the full allowance for location of official travel in which the per diem allowance for each travel day is established on the basis of the actual expenses of the lodging cost incurred in the travel voucher, plus M&IE. The total cost cannot exceed the applicable 55 percent reduced per diem rate, unless it is approved for extenuating circumstances as described in this D&S. Lodging must be paid for on the Government- issued Travel Card, whenever possible to take advantage of sales tax exemption, as required by the Department's Policy (<https://smartpay.gsa.gov/about-gsa-smartpay/tax-information/state-response-letter>). Lodging receipts are required to support the lodging cost during enroute travel.

- (a) When travel is more than 12 hours and overnight lodging is required, the traveler will be reimbursed for actual lodging cost not to exceed the maximum lodging rate for the TDE location or approved point (FTR 301-11.100). The lodging, if approved at a higher rate than what is prescribed by GSA must be adjusted in the lodging section of the voucher.
- (b) When long-term lodging is considered, it must be pre-arranged for the first day of arrival at the TDE site as soon as practical. In the event that long-term lodging cannot be arranged prior to the arrival, either due to the lack of lodging options in the area or to the limited advance notice for required travel, long-term lodging must be pursued immediately upon arrival at the TDE site. Also, when it is not practical to pre-arrange long-term lodging, the travel authorization must document that. The travel authorization also

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must state that established reduced per diem rate will go into effect when long-term lodging is available or at the end of 30 days, whichever is first.

- (c) Daily allowance and other allowable expenses for long-term lodging are computed in accordance with FTR 301-11.14 and FTR 301-11.15.
 - (d) The following are allowable expenses and considered lodging costs when recreational vehicles are used for lodging. Recreational vehicles could be used as dual lodging.
 - (i) Fees for parking at campsite.
 - (ii) Fees for connection, use, and disconnection of utilities (electricity, gas, water, and sewage).
 - (iii) Bath or shower fees and dumping fees.
 - (iv) The total of all fees required for a day will be the lodging cost for the day. Reimbursement is limited to the applicable reduced rate.
- (2) **M&IE on Enroute TDE Travel Status.** A traveler receives the full M&IE rate for the locality while in travel status, however, on travel days:
- (a) On the day of departure from the official duty station to the TDE site (TDE travel status), M&IE is authorized at the reduced rate of 55 percent of the official per diem rate for the TDE location, unless a different rate has been justified, approved, and documented on the travel authorization.
 - (b) On the day of return from the TDE site (TDE travel status) to the official duty station, the M&IE is authorized at the reduced rate of 55 percent of the official per diem rate for the TDE location, unless a different rate has been justified, approved, and documented on the travel authorization.
 - (c) M&IE in TDY location for travel between 12 hours and 24 hours and travel more than 24 hours must be reimbursed according to FTR 301-11.101.
- (3) **WO Liaisons:** In 2015, based on a recent market analysis conducted by MSO, FAD, Accounts Payable and Travel, Mail Code: 84-27722, regarding living accommodations in the Washington D.C. area, it was decided that current per diem rate of 55 percent is adequate to cover actual lodging costs and M&IE for

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the WO liaisons on long-term details to Washington D.C. Every 2 years this reimbursement rate for the WO liaisons will be re-evaluated with the exception of actual cost reimbursement of lodging not to exceed the 55 percent.

D. When Travel is Conducted Outside TDE Location for TDY Assignment.

- (1) **Sites Outside TDE Location for Official Duties.** If travel and per diem expenses are authorized for a TDY travel to sites outside of the TDE site, lodging receipts are required to support reimbursement for dual lodging, if needed, for both the TDE and the TDY locations.
 - (a) Request for reimbursement for dual lodging needs to be submitted on separate travel vouchers.
 - (b) In the event of renting a place at TDY site, when rental payment arrangements with a landlord are such that an immediate receipt cannot be provided to the traveler, a copy of the lease or rental agreement that shows the monthly rental amount along with a copy of the check written to the landlord for rent must be submitted in lieu of an actual receipt. The travel voucher must include a statement as to why a receipt is not available. When the lodging is paid by the Travel Card at TDY site, a copy of the Travel Card receipt or a statement must be provided.
 - (c) According to FTR 301-11.25, the traveler must provide a lodging receipt and a receipt for every authorized expense over \$75, or provide a reason acceptable to Reclamation explaining why the traveler is unable to furnish the necessary receipt(s) (FTR 301-52.4). Hard copy receipts must be electronically scanned and submitted with the traveler's manual travel voucher.
 - (d) When the lodging receipts cover a longer period than the actual TDY assignment, the costs must be prorated by the period covered by the receipt(s) to determine the actual daily expense.

E. Return to Residence or Official Duty Station to Perform Official Duty.

- (1) The per diem expenses cannot be reimbursed at the traveler's official duty station or residence. However, if dual lodging is authorized for TDE location, the lodging expense at the TDE location can be paid while the traveler is at the official duty station or residence, unless he/she is on official leave status. Receipts are required to support reimbursement of the lodging at the TDE location.

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- (2) The traveler will be authorized for transportation and enroute travel from the TDE location to the residence or official duty station and return to the TDE location at the supervisor's discretion, based on work demands and personal considerations at Government expense. Return to the residence or official duty station at Government expense is authorized on the basis of increased employee efficiency and productivity as well as the reduced cost of recruitment and retention of employees (41 CFR 301-11.23). These trips must be authorized on the specific travel authorization that covers the TDE assignment.
- (3) When a TDE assignment exceeds 1 year (long-term/indefinite), expenses for travel to and from the residence or official duty station are allowed and will be reimbursed and taxed in accordance with the IRS Publication 463 and FTR 301-11.23. Transportation and enroute travel from the TDE location to the residence or official duty station and return to the TDE location is authorized in accordance with TDY regulations.
- (4) Traveler can use a POV when elected to travel to TDE location via POV. However, when the traveler travels back to the official duty station via commercial carrier, then rental car at the official duty station is allowed. A rental car, if used while conducting official business at the official duty station, must be authorized and approved on a Travel Authorization (FTR 301-10.450).
- (5) Beginning with the day following arrival at the residence or the official duty station, no per diem shall be authorized or reimbursed.

8. Tax Implications of the TDE.

A. **Determining When TDE Assignments are Taxable.** IRS Publications 463, Chapter 1, *Travel* establishes the taxability of travel reimbursements and distinguishes between two types of travel assignments: temporary versus long-term/indefinite TDE assignment (<http://www.irs.gov/pub/irs-pdf/p463.pdf>).

- (1) **Temporary (Non-Taxable).** A TDE travel assignment which must last 30 consecutive calendar days or more in one location and is expected to last less than 1 year and is completed in that time period, the travel reimbursement is not taxable income.
- (2) **Long-Term/Indefinite (Taxable).** A TDE travel assignment that are long term/indefinite are described and taxable as follows:
 - (a) If an assignment in a single location is expected to last more than 1 year, or there is no realistic expectation that it will last less than 1 year, the assignment is long-term/indefinite and reimbursements are taxable for the duration of the assignment.

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- (b) If an assignment in a single location is initially expected to last less than 1 year (temporary), but later it is determined that the assignment will last longer than 1 year; the tax status changes from temporary (non-taxable) to indefinite (taxable) on the date this determination is made, not retroactively. Travelers and their supervisors must promptly report adjustment to assignment duration.
 - (c) If an employee has a realistic expectation that travel will last more than 1 year, but the assignment ends up lasting less than 1 year, the assignment is still considered indefinite and all reimbursements pertaining to that assignment are taxable.
- B. Understanding the ETTRA.** The ETTRA is an allowance designed to reimburse Federal income taxes incurred to a taxable long-term/indefinite TDE assignment. Reimbursement is limited to income taxes and does not cover Federal Insurance Contribution Act (FICA) and Medicare deductions.
- C. Identifying the Documentation Required Substantiating an ETTRA Claim.** Reclamation does not accept Federal or state income tax returns as supporting documentation for ETTRA claims (IRS Publications 463 Chapter 1 and FTR 301-11.601 through 301-11.605). Travelers must provide the following documentations to substantiate ETTRA claims to the MSO, FAD, FATA Lead, Accounts Payable and Travel, Mail Code: 84-27722:
- (1) **Travel Voucher.** Taxable TDE expenses are to be submitted in hard copy using SF 1012.
 - (2) **Completed ETTRA Certification Form.** The blank ETTRA Certification Form will be provided to the traveler by the FATA Lead.
 - (3) **Copy of the W-2(s), and/or 1099(s).** Travelers must contact their payroll offices to request duplicate copies. Copies of tax returns will not be accepted as a substitute for ETTRA entitlement.
 - (4) **Financial Business Management System (FBMS) Customer Request Form (replaces ACH form).** The blank FBMS Customer Request Form will be provided to the traveler by the FATA Lead.
- D. Timeline for ETTRA Claim Submission.** The MSO, FAD, Accounts Payable and Travel, Mail Code: 84-27722, will send notification on filing deadlines for their ETTRA claims, and will send forms to all employees who have been on taxable TDE travel throughout the year. All travelers must file their ETTRA claims preferably by March and no later than April 30 of the travel year. These claims allow employees reimbursement allowance to offset the additional taxable income reported on their W2's for the year. If an employee has taxable travel, they must file these claims

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annually. If the claim is not filed by the deadline, a bill for collection will be issued for the Withholding Tax Allowance (WTA) that have been added to the employee's travel payments because the WTA is actually an advance estimate of the ETTRA.

- E. **Understanding ETTRA Calculations.** The ETTRA is calculated by the same method used for Relocation Income Tax Allowance (RITA) reimbursement. The MSO, FAD, FATA Lead, Accounts Payable and Travel, Mail Code: 84-27722 calculates the reimbursement and must first determine the appropriate Federal, State, and local marginal tax rates. The FATA Lead must refer to the marginal tax tables for the RITA and the Relocation Income Tax (RIT) tables. The FATA Lead must consider any excess per diem payments. If a traveler is authorized a higher per diem rate (i.e. actual expense reimbursement) the amount of per diem in excess of the locality rate is considered a WTA for the ETTRA calculation. The FATA Lead must deduct this amount from the ETTRA. If a traveler was issued any excess payment, the traveler's region is responsible for collecting those payments and issuing corrected W-2 as needed. ETTRA calculations change annually. The MSO, FAD, FATA Lead, Accounts Payable and Travel, Mail Code: 84-27772 receives a new ETTRA program disc for use each year.

RECLAMATION MANUAL TRANSMITTAL SHEET

Effective Date: _____

Release No. _____

Ensure all employees needing this information are provided a copy of this release.

Reclamation Manual Release Number and Subject

Summary of Changes

NOTE: This Reclamation Manual release applies to all Reclamation employees. When an exclusive bargaining unit exists, changes to this release may be subject to the provisions of collective bargaining agreements.

Filing instructions

Remove Sheets

Insert Sheets

All Reclamation Manual releases are available at <http://www.usbr.gov/recman/>

Filed by: _____

Date: _____