MEMORANDUM FOR SEE DISTRIBUTION
SUBJECT: CTD for CAP 096-17(E) -- HHT Deduction from TQSE(AE) over 30 Days

1. SYNOPSIS: Rewrites and clarifies the computation of HHT deduction from TQSE(AE) over 30 days. PDTATAC Staff was informed that some offices in the field are computing vouchers incorrectly. This item is meant to clarify the computation procedure.

2. These changes are scheduled to appear in the JTR, dated 1 October 2017.

3. This determination is effective when printed in the JTR.

4. Action Officer: Lynn Wawrzyniak (tracie.l.wawrzyniak.civ@mail.mil).

VELDA A. POTTER
Regulations Lead, Policy & Regulations Branch

Attachment:
Rev 8

Civilian E-Mail Distribution:
CAP Members P&R Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO CBCA Judges
A. Per Diem Rates. The per diem rates used for computation are:

1. CONUS. $142 (Standard CONUS per diem rate, effective 1 October 2016).

2. OCONUS (Non-foreign OCONUS and Foreign Areas). The PDS locality (not the lodging location) per diem rate in effect on the days temporary lodging is occupied.

3. First 30 Days
   a. Civilian Employee, Unaccompanied Spouse or Domestic Partner. The daily rate cannot exceed the maximum per diem rate for a civilian employee, unaccompanied spouse or domestic partner (the spouse or domestic partner must occupy temporary lodging in a location separate from the civilian employee).
   b. Spouse or Domestic Partner Accompanying the Civilian Employee. The daily rate cannot exceed 75% of the maximum per diem rate for a spouse or domestic partner who accompanies a civilian employee.
   c. Dependent Age 12 or Older. The daily rate cannot exceed 75% of the maximum per diem rate for each dependent, other than a spouse or domestic partner, who is age 12 or older.
   d. Dependent under Age 12. The daily rate cannot exceed 50% of the maximum per diem rate for each dependent who is under age 12.

4. Second Thirty Days. The maximum allowable daily rate for the second thirty days is:
   a. Civilian Employee, Unaccompanied Spouse or Domestic Partner. The daily rate cannot exceed 75% of the maximum per diem rate for a civilian employee, unaccompanied spouse or domestic partner (the spouse or domestic partner must occupy temporary lodging in a location separate from the civilian employee).
   b. Spouse or Domestic Partner Accompanying the Civilian Employee. The daily rate cannot exceed 50% of the maximum per diem rate for a spouse or domestic partner who accompanies a civilian employee.
   c. Dependent Age 12 or Older. The daily rate cannot exceed 50% of the maximum per diem rate for each dependent, other than a spouse or domestic partner, who is age 12 or older.
   d. Dependent under Age 12. The daily rate cannot exceed 40% of the maximum per diem rate for each dependent who is under age 12.

5. Maximum Daily Rates. If temporary lodging is in CONUS, the maximum daily rate (based on the rate of $142) for:
   a. The first 30 days (in pars. 5810-A1 through 5810-A4) are $142, $106.50, $106.50, and $71.00, respectively; and
   b. Additional days (in pars. 5810-A1 through 5810-A4) are $106.50, $71.00, $71.00, and $56.80 respectively.

6. 60-120 Days. When the AO authorizes a TQSE(AE) time extension beyond the first 60 days, the additional days must be computed at the same rates allowed for the second 30-day period in par. 5810-A4 above. The total time period for which TQSE(AE) may be paid may never exceed 120 days.

B. TQSE(AE) Computation Examples. The Standard CONUS per diem rate (currently $142) used in the following chart applies when temporary lodging is in CONUS. Use the applicable locality per diem rate when temporary
lodging is OCONUS. Actual Expense Allowance (par. 020307) may not be authorized or approved for TQSE(AE).

<table>
<thead>
<tr>
<th>Standard CONUS Per Diem Rate</th>
<th>First 30 Days</th>
<th>After 30 Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>$142 (Eff 1 October 2016)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Civilian Employee, Unaccompanied Spouse or Domestic Partner</td>
<td>$142</td>
<td>$142</td>
</tr>
<tr>
<td>Accompanying Spouse or Domestic Partner</td>
<td>$142 x 75%</td>
<td>$106.50</td>
</tr>
<tr>
<td>Dependent 12 and older</td>
<td>$142 x 75%</td>
<td>$106.50</td>
</tr>
<tr>
<td>Dependent under 12</td>
<td>$142 x 50%</td>
<td>$71.00</td>
</tr>
</tbody>
</table>

1. Example 1. ********
2. Example 2. ********
3. Example 3. ********
4. Example 4. ********
5. Example 5. ********
6. Example 6. ********

C. TQSE(AE) Computation with House Hunting Trip (HHT) Deduction (CBCA 3689-RELO, CBCA 4579-RELO)

1. HHT (Lodging Plus) Deduction. If a civilian employee is paid for HHT days and TQSE(AE) is claimed for more than 30 days, the actual number of HHT days paid (limited to 10) are deducted from the first authorized 30-day period. The number of HHT days paid is subtracted from the authorized TQSE(AE) days to determine the total reimbursable TQSE(AE) days. The civilian employee is paid up to 100% of the Standard CONUS rate for the first 30 days of TQSE(AE) minus the number of HHT days paid. The civilian employee is paid up to 75% of the Standard CONUS rate for the remaining days of TQSE(AE) that were actually used, limited to the maximum number of days authorized. See example below.

<table>
<thead>
<tr>
<th>TQSE(AE) with HHT (Lodging Plus) Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>TQSE(AE) days authorized = 60</td>
</tr>
<tr>
<td>HHT days used by employee = 9</td>
</tr>
</tbody>
</table>

A civilian employee, in CONUS, requests reimbursement of $100 a night lodging and over $51 a day for meals and incidentals. The civilian employee is due the maximum TQSE limited to the Standard CONUS per diem rate. The civilian employee previously claimed and was reimbursed 9 days HHT (Lodgings Plus).

<table>
<thead>
<tr>
<th>Date</th>
<th>TQSE(AE) days paid at 100% of the Standard CONUS rate ($142)</th>
<th>TQSE(AE) days paid at 75% of the Standard CONUS rate ($106.50)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-21 Jul</td>
<td>First 30 days of TQSE(AE) minus 9 days of HHT paid (30 - 9 = 21)</td>
<td>$142 x 21 = $2,982</td>
</tr>
<tr>
<td>22 Jul - 14 Aug</td>
<td>45 days of TQSE(AE) actually used minus 21 days paid for the first 30-day period (45 - 21 = 24)</td>
<td>$106.50 x 24 = $2,556</td>
</tr>
</tbody>
</table>

Total amount due to the civilian employee: ($2,982 + $2,556 = $5,538) $5,538

2. HHT (Lump Sum) Deduction. If a civilian employee is paid for HHT days and TQSE(AE) is claimed for more than 30 days, the actual number of HHT days paid are deducted from the first authorized 30-day period. The number of HHT days paid is subtracted from the authorized TQSE(AE) days to determine the total reimbursable TQSE(AE) days. Subtract 5 days if only one person travels on the HHT. Subtract 6 days if more than one person travels on the HHT. The civilian employee is paid 100% of the Standard CONUS rate for the first 30 days of TQSE(AE) minus the number of HHT days paid. The civilian employee is paid 75% of the Standard CONUS rate for the remaining days of TQSE(AE) that were actually used, limited to the maximum number of days authorized. See example below.
A civilian employee, in CONUS, is paid $100 a night lodging and over $51 a day for meals and incidentals. The civilian employee is due the maximum TQSE limited to the Standard Conus Rate. The civilian employee previously claimed and was paid HHT (lump sum) (6.25 multiplier) for self and spouse.

<table>
<thead>
<tr>
<th>Date Range</th>
<th>TQSE(AE) days paid at 100% of the Standard CONUS rate ($142)</th>
<th>Reimbursement is limited to 54 days minus 24 days paid for the first 30-day period (54 - 24 = 30)</th>
</tr>
</thead>
<tbody>
<tr>
<td>14 Sep - 7 Oct</td>
<td>First 30 days of TQSE(AE) minus 6 days of HHT paid (30 - 6 = 24) $142 x 24 = $3,408</td>
<td>$106.50 x 30 = $3,195</td>
</tr>
<tr>
<td>8 Oct - 12 Nov</td>
<td>Reimbursement is limited to 54 days minus 24 days paid for the first 30-day period (54 - 24 = 30)</td>
<td></td>
</tr>
</tbody>
</table>

**Total amount due to the civilian employee:** ($3,408 + $3,195 = $6,603) $6,603

**Appendix A - Acronyms**

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TQSE(AE)</td>
<td>Actual Expense Reimbursement for Temporary Quarters Subsistence Expenses (Civilian employees only)</td>
</tr>
</tbody>
</table>
The following pages are the same policy preceding this page but showing tracked changes.
MEMORANDUM FOR SEE DISTRIBUTION

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Civilian E-Mail Distribution:
CAP Members P&R Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO CBCA Judges
A. TQSE(AE) Calculation

1. HHT Deduction

   a. General

   (1) If an employee is paid/reimbursed for HHT days and authorized TQSE(AE) is subsequently claimed for more than 30 days, the actual number of HHT days (NTE 10) paid/reimbursed (on either a Lodging Plus or lump sum basis) are deducted from the first authorized 30-day TQSE(AE) period (Ch.5, Part B12 – HHT).

   (2) For example, if an employee is:

      (a) Paid for 5 days of a HHT, then deduct 5 days from the first authorized 30 day TQSE(AE) period;

      (b) Paid for 6 days of a HHT, then deduct 6 days from the first authorized 30 day TQSE(AE) period; or

      (c) Reimbursed for a 10-day HHT, then deduct 10 days (or the actual number of days used/reimbursed, whichever is less) from the first authorized 30 day TQSE(AE) period.

   b. Example 1 — Authorized 10 days for HHT (Lodging Plus Method) and 60 days TQSE(AE). 9 days were used and reimbursed for the HHT. Pay 9 days for the HHT and reimburse actual expenses for 51 days (60 – 9 day HHT) TQSE(AE) (Since TQSE(AE) was authorized and claimed for more than 30 days, the 9 days paid for the HHT must be deducted from the first 30-day authorized TQSE(AE) period).

    First 21 days TQSE(AE): Reimburse actual expenses (par. 5808-B ) for each day in an amount NTE the applicable daily rates prescribed in par. 5810-A2c.

    Next 30 days TQSE(AE): Reimburse actual expenses (par. 5808-B) for each day in an amount NTE the applicable daily rates prescribed in par. 5810-A2d for the second 30 days. Employee was authorized an additional 60 days TQSE(AE) under par. 5802-B2. Employee occupied temporary lodging for the additional 60 days. Reimburse actual expenses (par. 5808-B) for each of these 60 days in an amount NTE the applicable daily rates prescribed in par. 5810-A2d for the second 30 days.

    NOTE: The deduction for the 9-day HHT is made from the first 30 days authorized for TQSE(AE). The employee was paid for a 9-day HHT and reimbursed for 111 (51 + 60) days TQSE(AE).

   c. Example 2 — Authorized 10 days for HHT (Lodging Plus Method) and 30 days for TQSE(AE). 5 days were used and reimbursed for the HHT and temporary lodging was occupied for 27 days. Pay 5 days for the HHT and reimburse actual expenses for 27 days TQSE(AE) that temporary lodging was occupied (TQSE(AE) authorization was up to 30 days — no deduction is made for the 5 days reimbursed for the HHT since authorized TQSE(AE) was not for more than 30 days).

    27 days TQSE(AE): Reimburse actual expenses (par. 5808-B) for each day in an amount NTE the applicable daily rates prescribed in par. 5810-A2e for the first 30 days.

   d. Example 3 — Authorized a HHT (Lump Sum) for the spouse (paid at the 5 multiplier rate (par. 5840-B2b)) and 60 days for TQSE(AE). 10 days were used and reimbursed for the HHT and temporary lodging was occupied for 58 days. Pay HHT allowances as authorized under par. 5884-B2b and TQSE(AE) for 55 days (since TQSE(AE) was authorized for more than 30 days, the 5 days paid for the HHT must be deducted from the first authorized 30 day TQSE(AE) period—the deduction is 5 days when HHT(Lump Sum) is paid under par. 5884-B2b).
First 25 days TQSE(AE): Reimburse actual expenses (par. 5808-B) for each day in an amount NTE the applicable daily rates prescribed in par. 5810-A2c for the first 30 days.

Next 30 days TQSE(AE): Reimburse actual expenses (par. 5808-B) for each day in an amount NTE the applicable daily rates prescribed in par. 5810-A2d for the second 30 days.

NOTE: The number of days authorized for TQSE(AE) is reduced for the entire family when either the employee or spouse or both make a HHT.

e. Example 4 -- Authorized a HHT (Lump Sum) for the employee and spouse (paid at the 6.25 multiplier rate (par. 5840-B2a)) and 60 days for TQSE(AE). 10 days were used and reimbursed for the HHT and temporary lodging was occupied for 65 days. Pay HHT allowances as authorized under par. 5884-B2a and reimburse actual expenses for TQSE(AE) for 54 days (since TQSE(AE) was authorized for more than 30 days, the 6 days paid for the HHT (Lump Sum) must be deducted from the first authorized 30-day TQSE(AE) period—the deduction is 6 days in this instance when HHT (Lump Sum) is paid under par. 5884-B2a).

First 24 days TQSE(AE): Reimburse actual expenses (par. 5808-B) for each day in an amount NTE the applicable daily rates prescribed in par. 5810-A2c for the first 30 days.

Next 30 days TQSE(AE): Reimburse actual expenses (par. 5808-B) for each day in an amount NTE the applicable daily rates prescribed in par. 5810-A2d for the second 30 days.

c. Example 5 -- Authorized a HHT (Lump Sum) for employee and spouse (par. 5840-B2a) and 25 days TQSE(LS) for the employee and dependents. 8 days were used and reimbursed for the HHT and temporary lodging was occupied for 20 days. Since there are no HHT deductions from TQSE(LS) and the actual number of days spent in temporary lodging is not relevant, pay HHT (Lump Sum) as indicated in par. 5884-B2a and TQSE(LS) for 25 days as indicated in par. 5796.

NOTE: (a) There is no deduction from the number of days authorized for TQSE(LS) for the number of days paid under HHT (Lump Sum) or reimbursed under HHT (Lodging Plus Method) for a HHT, and (b) TQSE(LS) is paid for the number of days authorized not the number of days temporary lodging was occupied.

g. Example 6 -- Initially Authorized a 10-day HHT (Lodging Plus Method) and 30 days for TQSE(AE) and then authorized an additional 30 days TQSE(AE) under par. 5802-B2. 10 days used and reimbursed for a HHT and temporary lodging was occupied for 58 days. Pay HHT allowances for 10 days and reimburse actual expenses for TQSE(AE) for 50 days (since TQSE(AE) was authorized for more than 30 days, the 10 days paid for the HHT must be deducted from the first authorized 30-day TQSE(AE) period).

First 20 days TQSE(AE): Reimburse actual expenses (par. 5808-B) for each day in an amount NTE the applicable daily rates prescribed in par. 5810-A2c for the first 30 days.

Next 30 days TQSE(AE): Reimburse actual expenses (par. 5808-B) for each day in an amount NTE the applicable daily rates prescribed in par. 5810-A2d for the second 30 days.

A2. Per Diem Rates. The per diem rates used for computation are:

1a. CONUS. $142 (Standard CONUS per diem rate (effective 1 October 2016).

2b. OCONUS (Non-foreign OCONUS and Foreign Areas). The PDS locality (not the lodging location) per diem rate in effect on the days temporary lodging is occupied.

3c. First 30 Days

a. (1) Civilian Employee Unaccompanied Spouse or Domestic Partner. The daily rate cannot exceed the maximum per diem rate for an civilian employee, unaccompanied spouse or domestic partner (the spouse or domestic partner must occupy temporary lodging in a location separate from the civilian employee).
employee's).

b. (2) Spouse or Domestic Partner Accompanying the Civilian Employee. The daily rate cannot exceed 75% of the daily maximum per diem rate for a spouse or domestic partner who accompanies a civilian employee.

c. (3) Dependent Age 12 or Older. The daily rate cannot exceed 75% of the daily maximum per diem rate for each dependent, other than a spouse or domestic partner, who is age 12 or older.

d. (4) Dependent under Age 12. The daily rate cannot exceed 50% of the daily maximum per diem rate for each dependent who is under age 12.

NOTE: The maximum daily rates for the first 30 days (based on the daily per diem rate of $142) in pars. 5810-A2a through 5810-A2d are $142, $106.50, $106.50, and $71.00, respectively, if the temporary lodging is occupied in CONUS.

4d. Second Thirty Days. The maximum allowable daily rate for the second thirty days is:

a. (1) Civilian Employee, Unaccompanied Spouse or Domestic Partner. The daily rate cannot exceed 75% of the daily maximum per diem rate for a civilian employee, unaccompanied spouse or domestic partner (the spouse or domestic partner must occupy temporary lodging in a location separate from the civilian employee's).

b. (2) Spouse or Domestic Partner Accompanying the Civilian Employee. The daily rate cannot exceed 50% of the daily maximum per diem rate for a spouse or domestic partner who accompanies a civilian employee.

c. (3) Dependent Age 12 or Older. The daily rate cannot exceed 50% of the daily maximum per diem rate for each dependent, other than a spouse or domestic partner, who is age 12 or older.

d. (4) Dependent under Age 12. The daily rate cannot exceed 40% of the daily maximum per diem rate for each dependent who is under age 12.

Note: If the temporary lodging is in CONUS, the maximum daily rates for additional days (based on the daily per diem rate of $142) in pars. 5810-A2a through 5810-A2d are $106.50, $71.00, $71.00, and $56.80 respectively.

5. Maximum Daily Rates. If temporary lodging is in CONUS, the maximum daily rates (based on the rate of $142) for:

a. The first 30 days (in pars. 5810-A1 through 5810-A4) are $142, $106.50, $106.50, and $71.00, respectively; and

b. Additional days (in pars. 5810-A1 through 5810-A4) are $106.50, $71.00, $71.00, and $56.80 respectively.

6e. 60-120 Days. When the AO authorizes a TOSE(AE) time extension (in TQSE(AE)) for temporary lodging occupancy beyond the first 60 days (never to exceed an additional 60 days), the additional days must be computed at the same rates allowed for the second 30-day period in par. 5810-A4d above. The total time period for which TQSE(AE) may be paid may never exceed 120 days.

B. TQSE(AE) Computation Examples. 1. TQSE(AE) Calculation Chart. The Standard CONUS per diem rate (currently $142) used in the following chart applies when temporary lodging (TQSE(AE)) is in CONUS. Use the applicable locality per diem rate when temporary lodging is located OCONUS. Actual Expense Allowance (par. 020307) may not be authorized or approved for TQSE(AE).
Standard CONUS Per Diem Rate | First 30 Days | After 30 Days
---------------------------------|--------------|--------------
$142 (Eff 1 October 2016)        | Formula      | Max Reimb    | Formula      | Max Reimb    
Civilian Employee, Unaccompanied Spouse or Domestic Partner | $142         | $142         | $142 x 75%   | $106.50      
Accompanying Spouse or Domestic Partner | $142 x 75%   | $106.50      | $142 x 50%   | $71.00       
Dependent 12 and older | $142 x 75%   | $106.50      | $142 x 50%   | $71.00       
Dependent under 12 | $142 x 50%   | $71.00       | $142 x 40%   | $56.80       

12. TQSE(AE)-Example 1. *******
23. TQSE(AE)-Example 2. *******
34. TQSE(AE)-Example 3. *******
45. TQSE(AE)-Example 4. *******
56. TQSE(AE)-Example 5. *******
62. TQSE(AE)-Example 6. *******

C. TQSE(AE) Computation with House Hunting HTrip (HHT) - Deduction (CBCA 3689-RELO, CBCA 4579-RELO)

1. HHT (Lodging Plus) Deduction. If a civilian employee is paid for HHT days and TQSE(AE) is claimed for more than 30 days, the actual number of HHT days paid (NTE limited to 10) are deducted from the first authorized 30-day period. The number of HHT days paid is subtracted from the authorized TQSE(AE) days to determine the total reimbursable TQSE(AE) days. The civilian employee is paid up to 100% of the Standard CONUS rate for the first 30 days of TQSE(AE) minus the number of HHT days paid. The civilian employee is paid up to 75% of the Standard CONUS rate for the remaining days of TQSE(AE) that were actually used, limited to up to the maximum number of days authorized. See example below.

<table>
<thead>
<tr>
<th>TQSE(AE) with HHT (Lodging Plus) Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>TQSE(AE) days authorized = 60</td>
</tr>
<tr>
<td>HHT days used by employee = 9</td>
</tr>
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</table>

A civilian employee, in CONUS, requests reimbursement of paid $100 a night lodging and over $51 a day for meals and incidentals. The civilian employee is due the maximum TQSE limited to the Standard CONUS per diem rate. The civilian employee previously claimed and was reimbursed 9 days HHT (Lodgings Plus).

| 1-21 Jul | TQSE(AE) days paid at 100% of the Standard CONUS rate ($142) First 30 days of TQSE(AE) minus 9 days of HHT paid (30 - 9 = 21) | $142 x 21 = | $2,982 |
| 22 Jul - 14 Aug | TQSE(AE) days paid at 75% of the Standard CONUS rate ($106.50) 45 days of TQSE(AE) actually used minus 21 days paid for the first 30-day period (45 - 21 = 24) | $106.50 x 24 = | $2,556 |
| Total amount due paid to the civilian employee: (2,982 + 2,556 = 5,538) | | | $5,538 |

2. HHT (Lump Sum) Deduction. If a civilian employee is paid for HHT days and TQSE(AE) is claimed for more than 30 days, the actual number of HHT days paid are deducted from the first authorized 30-day period. The number of HHT days paid is subtracted from the authorized TQSE(AE) days to determine the total reimbursable TQSE(AE) days. Subtract 5 days if only one person travels on the HHT. Subtract 6 days if more than one person travels on the HHT. The civilian employee is paid 100% of the Standard CONUS rate for the first 30 days of TQSE(AE) minus the number of HHT days paid. The civilian employee is paid 75% of the Standard CONUS rate for the remaining days of TQSE(AE) that were actually used, not to exceed the maximum limited to the maximum number of days authorized. See example below.

<table>
<thead>
<tr>
<th>TQSE(AE) with HHT (Lump Sum) Deduction</th>
</tr>
</thead>
</table>

Rev 8 (7/24/17)
A civilian employee, in CONUS, is paid $100 a night lodging and over $51 a day for meals and incidentals. The civilian employee is due the maximum TQSE limited to the Standard Conus Rate. The civilian employee previously claimed and was paid HHT (lump sum) (6.25 multiplier) for self and spouse.

### Appendix A - Acronyms

<table>
<thead>
<tr>
<th>TQSE(AE)</th>
<th>Actual Expense Reimbursement for Temporary Quarters Subsistence Expenses (Civilian Employees Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>TQSE(AE)</td>
<td></td>
</tr>
</tbody>
</table>