



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE

4601 North Fairfax Drive, Suite 800

Arlington, Virginia 22203-1546

www.defensetravel.dod.mil

PDTATAC/vap

27 July 2011

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: CTD for CAP 60-11(E) -- TQSE

1. **SYNOPSIS:** Changes the TQSE term 'fixed amount' to 'lump sum,' and requires a statement, in advance, from the employee selecting lump sum TQSE certifying that TQSE expenses will be incurred.
2. These changes are scheduled to appear in JTR change 551, dated 1 September 2011.
3. This determination is *effective on 1 August 2011*.

DANE SWENSON

Chief, Enterprise Operations Division

Attachment:

Rev 2

Civilian E-Mail Distribution:

CAP Members T&T Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO CBCA Judges

JTR PROPOSED REVISIONS:

TOC, Chapter 5, Part H, Section 3:

*TQSE Lump Sum (TQSE(LS))

C1101-H:

*H. Temporary Quarters Subsistence Expenses (FTR §302-6.15). An advance may be paid to cover the estimated TQSE expenses for up to 30 days. The DoD Component may subsequently pay additional travel advances for periods up to 30 days (remembering the maximum TQSE period is 120 days for TQSE(AE) and 30 days for TQSE(LS)).

Chapter 5 TOC, Part H, Section 3:

*SECTION H3: TQSE Lump Sum (TQSE(LS))

*C5380 TQSE(LS) OPTION

* * * *

*C5392 COMPUTATION

- A. HHT
- B. Payment Basis
- C. TQSE(LS) Per Diem Rates/Percentages
- D. TQSE(LS) Computation Chart
- E. TQSE(LS) Computation Example

* * * *

*C5634 HHT ICW TQSE

- A. TQSE(AE)
- B. TQSE(LS)

C5060-E2e:

e. While occupying temporary lodging (except when TQSE(LS) is authorized under Ch 5, Part H3).

C5352-A2:

*2. TQSE(LS). Lump sum payment - see Part H3.

C5352-D3:

3. TQSE Denial. After the employer determines that TQSE is necessary, TQSE(AE) cannot be denied because the employee does not want TQSE(LS).

C5372-A1:

*1. **HHT Deduction.** 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 M - HHT). For example, if an employee is:

a. *****

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).
<u>27 days TQSE(AE):</u> *****

*EXAMPLE 3
*Authorized a HHT (Lump Sum) for the spouse (paid at the 5 multiplier rate (par. C5624-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. C5624-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. C5624-B2b).
<u>First 25 days TQSE(AE):</u> *****
<u>Next 30 days TQSE(AE):</u> *****
<u>NOTE:</u> *****

*EXAMPLE 4
*Authorized a HHT (Lump Sum) for the employee and spouse (paid at the 6.25 multiplier rate (par. C5624-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. C5624-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. C5624-B2a).
<u>First 24 days TQSE(AE):</u> *****
<u>Next 30 days TQSE(AE):</u> *****

***EXAMPLE 5**

***Authorized a HHT (Lump Sum) for employee and spouse (par. C5624-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. C5624-B2a and TQSE(LS) for 25 days as indicated in par. C5392.

***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.*

Chapter 5, Part H, Section 3:

***SECTION 3: LUMP SUM TQSE (TQSE(LS))**

C5380:

***C5380 TQSE(LS) OPTION**

TQSE(LS) is a fixed amount payment that always is based on the PDS location maximum per diem rate.

C5382:

C5382 AUTHORITY

*A. General. The AO, *not the employee*, determines if TQSE(LS) is offered.

*B. Considerations. The following factors must be considered before authorizing TQSE(LS):

1. General

*a. When TQSE is authorized, the AO may offer employees, on a case-by-case basis, a TQSE(LS) amount, instead of TQSE(AE).

*b. TQSE(LS) may be authorized for the number of days the AO determines necessary, NTE 30 days.

*2. Administration Ease. No review of claims, receipts, and supporting statements, for the validity, accuracy, and reasonableness of each expense amount is required for TQSE(LS) because receipts and supporting statements are not required. The employee is paid prior to the occupancy of temporary quarters and the after the fact voucher process is eliminated under this method.

3. Cost Considerations

*a. *TQSE(LS) is limited to no more than 30 days, with no extensions under any circumstances.*

*b. *TQSE(LS) is based on either the old or new PDS location maximum per diem rate, or a combination, depending on where temporary quarters will be occupied.*

4. Employee Choice

- *a. TQSE(LS) is based on a specific percentage of the locality per diem rate.
- *b. If the AO offers an employee the TQSE(LS) option, the employee must choose between it and TQSE(AE) and that election must be documented on the travel authorization.
- *c. The TQSE(LS) option is only an offer and the employee is not obligated to accept it. An employee may decline the TQSE(LS) offer and choose to be reimbursed by TQSE(AE).
- *d. *If the AO inadvertently fails to offer an employee TQSE(LS) and the employee's PCS travel order reflects TQSE as authorized but does not clearly reflect the actual expense (TQSE (AE)) method, the agency may correct the employee's PCS travel order to permit the TQSE(LS) option if requested by the employee. ([GSBCA 15902-RELO, 21 March 2003](#))*

C5384:

C5384 LIMITATIONS

A. Payment Limitation

- *1. Temporary quarters must be occupied for TQSE(LS) to be paid ([GSBCA 16803-RELO, March 20, 2006/GSBCA 15573-RELO, February 12, 2002](#)).
 - *2. The employee must sign a statement, which must be included as part of the service agreement, asserting the employee will occupy temporary quarters and incur TQSE. If temporary quarters are not occupied and no expense incurred, the employee must return the TQSE(LS) payment.
 - *3. *Under no circumstances may TQSE(LS) be paid for more than a total of 30 days.*
 - *4. TQSE(LS) is paid for **up to** 30 days. The number of days offered is prospective and must be established in advance.
 - *5. Once TQSE(LS) is selected, the employee may not be paid any additional TQSE if the TQSE(LS) is not adequate to cover TQSE expenses.
 - *6. TQSE(LS) is a fixed amount payment based on the old or new PDS locality per diem rate, or a combination (see par. C5382-B3b) in effect when the TQSE(LS) offer is accepted by the employee. The fixed amount payment amount is not changed by any PDS per diem rate change after the employee accepts the offer.
 - *7. The employee should retain lodging receipts or other proof that temporary quarters were occupied in case the agency requests proof temporary quarters were occupied for at least one night. Without sufficient proof, the agency may require TQSE(LS) repayment.
- *B. Time Limitation. *The agency cannot impose limitations on the TQSE(LS) start date ([GSBCA 16267-RELO, 10 December 2003](#)).*
- *C. Erroneous Advice Information. Incident to a PCS, an employee selected reimbursement for temporary subsistence expenses under the TQSE(LS) method and was authorized TQSE(LS) for 30 days. The employee later informed the agency that there would be a delay in settling on the new residence and was told that there was no (TQSE(LS)) problem (the employee inferred TQSE(LS) would continue beyond 30 days. The employee stayed in temporary lodging for twelve days beyond the allowed 30 days. *The employee may not be paid for the additional twelve days. Erroneous advice provided by GOV'T officials cannot provide a basis for reimbursement where no*

independent authority for such reimbursement exists. ([GSBCA 16437-RELO, 22 September 2004](#))

C5386:

C5386 ELIGIBILITY PERIOD

*The AO determines what TQSE(LS) time period is necessary and authorized *NTE 30 days*.

C5388:

C5388 RECEIPTS AND SUPPORTING DOCUMENTATION

**Receipts and supporting documentation are not required for TQSE(LS) payment.*

C5390:

C5390 PAYMENT

**If the TQSE(LS) amount is more than adequate to cover the employee's TQSE expenses, any balance belongs to the employee ([GSBCA 16208-RELO, 24 October 2003](#)/[GSBCA 16408-RELO, 14 July 2004](#)/[GSBCA 16420-RELO, 15 July 2004](#)), provided that temporary quarters were occupied ([GSBCA 16803-RELO, 20 March 2006](#)/[GSBCA 15573-RELO, 12 February 2002](#)). For example, if employee is authorized 15 days TQSE(LS), but only stays in temporary quarters for 10 days, the employee keeps the remaining 5 days TQSE.*

C5392:

C5392 COMPUTATION

*A. HHT. *The number of days paid or reimbursed for a HHT are not deducted from TQSE(LS)*. See Ch 5, Part M for HHT.

*B. Payment Basis. TQSE(LS) payment is based on the total number (employee and dependents) *actually moving* to the new PDS, *not* the number of individuals actually occupying temporary lodging.

***Example 1.** An employee remains at the old PDS while the dependent spouse and 2 dependent children move to the new PDS. The TQSE(LS) payment is based on the employee plus 3 dependents.

***Example 2.** An employee and 1 dependent child remain at the old PDS while the dependent spouse and 1 dependent child move to the new PDS. The dependent child who remained with the employee ultimately does *not* move to the new PDS. The TQSE(LS) payment is based on the employee plus 2 dependents. If payment was initially made for the employee and 3 dependents, but only 2 dependents actually move to the new PDS, then the employee must pay back the TQSE(LS) attributable to the dependent who did not move.

*C. TQSE(LS) Per Diem Rates/Percentages. *The per diem rates used in the following example(s) are for illustrative purposes only.*

*1. Per Diem Rate Used. The per diem rate used for TQSE(LS) payment is the maximum new PDS locality per diem rate (CONUS or OCONUS).

2. *****

D. TQSE(F) Computation Chart

Authorized Traveler	Locality Per Diem Rate (for new PDS)	Percentage Rate Authorized	Days Authorized	Number of Travelers	Formula	Total Payment
Employee	\$136	.75	30	1	$((\$136/\text{day} \times .75) \times 30 \text{ days}) \times 1 =$	\$3,060
Dependent	\$136	.25	30	4	$((\$136/\text{day} \times .25) \times 30 \text{ days}) \times 4 =$	\$4,080
*Total TQSE(LS) Pmt						\$7,140

*E. TQSE(LS) Computation Example. The following is an example of how TQSE(LS) payment is calculated.

1. Data Used

*a. Number of days authorized for TQSE(LS) = 30 days.

b. *****

2. Employee Calculation

a. *****

*c. In this example, the employee's TQSE(LS) payment is **\$3,060**.

3. Dependents Calculation

a. *****

*c. In this example, each dependent's TQSE(LS) payment is **\$1,020**.

d. In this example, the four dependents' total TQSE(LS) payment is **\$4,080 (4 dependents x \$1,020/dependent)**.

*4. Total Payment. In this example the employee's TQSE(LS) payment is \$3,060 for the employee and \$4,080 for four dependents, for a total TQSE(LS) payment of **\$7,140 (\$3,060 + \$4,080)**.

APP A, Part 2:

*TQSE(LS) Lump Sum Reimbursement for Temporary Quarters Subsistence Expenses (C)