



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE

4800 Mark Center Drive, Suite 04J2501

Alexandria, VA 22350-9000

www.defensetravel.dod.mil

PDTATAC/hm

7 September 2015

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD for MAP 87-15(E) – TLA Computations

1. **SYNOPSIS:** Updates TLA computation examples and adds a new TLA computation example for M&IE reimbursement when staying with friends and relatives; showing lodging expenses are not reimbursable.
2. These changes are scheduled to appear in the JTR, dated 1 November 2015.
3. **This determination is effective when printed in the JTR.**

//approved//

TONIA BOCK

Chief, Strategic Planning and Policy Division

Attachment:

Rev 1

Uniformed E-Mail Distribution:

MAP Members P&R Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO PPC

JTR REVISIONS:

9150 GENERAL

A. *****Purpose. TLA is an allowance intended to *partially* pay members for the more than normal expenses incurred by a member/dependent(s) while occupying temporary lodging OCONUS:

1-6. *****

NOTE 1: *****

**NOTE 2: TLA is not intended, and must not be allowed to be used, for the personal enrichment of a member by providing TLA for other than the purpose intended. Disciplinary action addressed in par. 1035 applies when TLA is provided for inappropriate reasons.*

NOTE 3-4: *****

B. *****

C. OCONUS TLA Authority Responsibilities

1. *****

a-d. *****

e. It is the OCONUS TLA Authority's responsibility to ensure that the member is advised:

(1)-(7) *****

*(8) That lodging expenses are not allowed while staying with friends/relatives, but the M&IE is payable for the eligible TLA period.

If, using written guidance of the OCONUS TLA Authority, a determination is made that the member has not complied with the TLA requirements or has failed to submit acceptable reasons for noncompliance, TLA payment or further TLA authority must be denied.

2-3. *****

9185 RATES PAYABLE, COMPUTATION PROCEDURES AND EXAMPLES

A-D. *****

E. General TLA Computation

1. Except when more than one TLA rate applies within the computation period as in par. 9185-A or 9185-B, and except as in pars. 9185-F, and 9185-G, TLA computations are made in increments of 15, or fewer days when TLA ceases to exist before the end of a (15 or fewer days) period.

2. When determining the lodging expense ICW TLA, the International Transaction (currency conversion) Fees charged by the GTCC are added to the actual daily lodging cost along with any lodging tax or value added tax (VAT) certificate cost, and other authorized lodging costs.

3. *When using a personal non-GTCC credit card and not formally exempt from having a GTCC, International Transaction (currency conversion) fees charged by your credit card company are not part of the computation.*

4. Computations are as follows:

Step 1: Determine the Daily M&IE and Lodging Ceiling. Multiply the percentage in the following table by the applicable locality [per diem M&IE and lodging rates](#).

Number of Eligible Persons Occupying Temporary Lodging	Percentage Applicable
Member or 1 dependent	65%
Member and 1 dependent, or 2 dependents only	100%
For each additional dependent age 12 and over, add	35%
For each additional dependent under age 12, add	25%

a. Use the above applicable percentage for both lodging and M&IE unless:

1. A TLA – Special has been authorized for lodging. See par. 9195.
2. Temporary lodgings are not available at the PDS. See par. 9185-B.
- *3. Permanent Gov’t Qtrs are being renovated, or lack adequate cooking and eating facilities. See par. 9185-F.
- *4. Temporary Qtrs contain adequate cooking facilities. See par. 9185-G.
5. A member, authorized a temporary lodging cost at the new PDS under par. 9160-C3 as a TLA expense during a TDY/deployment period, is included in the number of persons occupying the temporary lodgings for lodging but not M&IE. Determine the member’s share of the meal allowance by dividing the M&IE amount determined in this step by the number of persons in the member’s family, including the member, occupying the temporary lodgings. Deduct the member’s share from the M&IE.
- *6. Lodging with Friends/Relatives. When the member/dependent(s) stay with friends/relatives, lodging cost reimbursement is not authorized but the TLA M&IE is paid.

b. When computing the applicable percentage for a:

1. Member and family including the member’s spouse and dependent children, the applicable percentage is 100% for the member and spouse, 35% for each dependent age 12 and over, and 25% for each dependent under age 12. See **Example 7**;
2. Family without the spouse, add the applicable percentage for the member and 1 (the oldest) dependent, plus the applicable percentage for each additional dependent. For example, the applicable percentage for a member with two dependents, one age 12 or older and one under age 12 is 125% (member plus dependent age 12 or older is 100%, plus dependent under 12 is 25%).;
3. Member-married-to-member couple on active duty, with dependents occupying temporary lodging, claim the dependents for TLA reimbursement IAW the percentage factors in par. 9185-E, as shown in **Examples 5 and 6**.

*c. Exception occurs when temporary lodgings are not available at the PDS, while renovating Gov’t Qtrs, or when permanent Qtrs lack adequate cooking and eating facilities. See par. 9185-F.

Step 2: Determine the Payable Lodging Cost

- a. Compare the actual daily lodging cost, including lodging tax or value added tax (VAT) certificate cost,

International Transaction (Currency Conversion) Fees charged by the GTCC, and other lodging cost authorized IAW par. 9160-C3, with the Step 1 lodging cost ceiling. Select the lesser amount.

*b. Itemized lodging vendor receipts, invoices, or statements are required for lodging expense verification. See par. 2710 for receipt requirements; and par. 9157 for TLA advances.

c. If the member is in a TDY status (regardless of the per diem amount received), reduce the lodging expense by the lodging cost used to determine the member's per diem rate.

d. When staying with friends/relatives, lodging cost is not allowed and is always zero.

Step 3: Determine Daily TLA Amount. Add the Step 2 result to the Step 1 M&IE rate. This is the daily TLA amount. For TLA computation examples see pars. 9185-H and 9195 (TLA – Special).

F. TLA while Gov't Qtrs Are Being Renovated, or if Gov't Qtrs Lack/Private Sector Housing Lacks a Stove and/or Refrigerator

1. The member may be authorized TLA to cover restaurant meals cost, when a member and/or dependents:

a. Occupy Gov't Qtrs while the kitchen is being renovated, or

b. Occupy Gov't Qtrs/private sector housing during utility loss, or

c. Initially occupy permanent Gov't Qtrs/private sector housing without a stove and/or refrigerator and meals cannot be prepared.

2. Determine TLA by multiplying the par. 9185-E4, Step 1 percentage times the total meals amount in the locality M&IE per diem rate.

G. Temporary Qtrs Contain Facilities for Preparing and Consuming Meals

1. When temporary lodgings have facilities and space for preparing and eating meals, the daily TLA rate is computed using par. 9185-E, except that the M&IE amount is reduced by one-half.

*2. The reduced (one-half) M&IE amount based on adequate cooking facilities does not apply when lodging is provided by a friend/relative, or to the first and last days of TLA.

*3. The presence of a cook stove and oven, work area (table, counter, etc.), refrigerator, sink, water, table, chairs, and cooking and eating utensils (i.e., all of the foregoing items) is evidence of adequate cooking and eating facilities.

4. When the member shows, to the satisfaction of the official designated in the local TLA regulations (see par. 9150) that the facilities for preparing and consuming meals are inadequate or for other reasons may not be used for all or part of the period involved, the member may be authorized TLA per par. 9185-E, without the M&IE reduction. The member's explanation for facilities non-use, endorsed by the OCONUS TLA Authority's designated official supports TLA payment under these circumstances.

5. To facilitate TLA administration, the OCONUS TLA Authority's designated official should ensure that a current list of available accommodations is maintained and make available to incoming and departing personnel.

H. TLA Computation Examples. *Per diem rates used in these examples may not be current, and are for illustrative purposes only. Refer to the paragraph references for clarification when computing TLA.*

EXAMPLE 1 - TDY/DEPLOYMENT, POC TRAVEL

*A member, with command-sponsored spouse, is assigned to an OCONUS location (*par. 9150-C*). The member and spouse

arrive at the new OCONUS PDS location on 1 April by POC and move into temporary lodgings the same day (<i>par. 9160-B</i>). TLA status is effective the following date, 4/2.	
The temporary accommodations do not have facilities for preparing and eating meals (<i>par. 9185-G</i>). The locality per diem rate is \$150 (\$76/ \$74). The actual lodging expense is \$114/night, including lodging tax and other authorized fees (<i>par. 9185-E2</i>) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost, if applicable. Itemized lodging receipts are provided as required.	
*4/1 - TLA is not payable for 1 April since 'MALT-Plus' per diem was paid for the official travel arrival date to the OCONUS new PDS location for the member and spouse IAW <i>par. 9185-A3</i> .	
*4/2 - The member is advised upon reporting to aggressively seek permanent Gov't Qtrs/private sector housing, keep an accurate lodging expense record (including lodging receipts), and register with and inform the OCONUS TLA Authority of progress in obtaining permanent Qtrs/housing at least every 10 days (<i>par. 9150-C</i>).	
*4/11 - The member submits a lodging expense report of \$1,140 (\$114/day including lodging tax) for 4/2 thru 4/10. The member's progress in obtaining permanent Qtrs/housing is reviewed for compliance with the JTR and OCONUS TLA Authority requirements. TLA is extended for another 10-day period by the OCONUS TLA Approving Official (<i>par. 9150-C2</i>).	
*4/21 - The member submits a lodging expense report of \$1,140 (\$114/day including lodging tax) for 4/11 thru 4/20. The member was TDY and received per diem on 4/15 thru 4/18. Lodging costs at the PDS for 4/15, 4/16, and 4/17 were authorized for the member as a TLA expense under <i>par. 9160-C3</i> (TDY/Deployment). TLA is authorized only for the number of days the member actually remained in TLA accommodations. The member and spouse moves into the same permanent Qtrs on 4/21.	
TLA Computation for 1 April	
*TLA COMPUTATION FOR 2-10 APRIL – MEMBER/DEPENDENT	
1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	100% x \$74 = \$74 100% x \$76 = \$76
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$114 vs. \$76 \$76
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$150/day.	\$74 + \$76 = \$150 \$150/day x 4 days = \$600
*TLA COMPUTATION FOR 11-14 APRIL – MEMBER/DEPENDENT	
1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	100% x \$74 = \$74 100% x \$76 = \$76
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$114 vs. \$76 \$76
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$150/day.	\$74 + \$76 = \$150 \$150/day x 9 days = \$1,350
*TLA COMPUTATION FOR 15-17 APRIL TDY/DEPLOYMENT	
1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	100% x \$74 = \$74 100% x \$76 = \$76
*2. Determine the member's share of the M&IE. Divide the Step 1 M&IE result by the number of occupants (including the member), then subtract that amount from the Step 1 result (<i>par. 9185-E4, Step 1a5</i>).	\$74 divided by 2 = \$37 \$74 - \$37 = \$37
3. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$114 vs. \$76 \$76
4. Add the Step 2 M&IE to the selected Step 3 lodging amount. Pay \$113/day.	\$37 + \$76 = \$113 \$113/day x 3 days = \$339
*TLA COMPUTATION FOR 18-20 APRIL – MEMBER/DEPENDENT	
1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	100% x \$74 = \$74 100% x \$76 = \$76
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$114 vs. \$76 \$76
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$150/day.	\$74 + \$76 = \$150 \$150/day x 3 days = \$450

*EXAMPLE 2 - TDY STATUS, VESSEL AT HOME PORT AND UNDERWAY	
*A member, with spouse, is assigned to a ship with an OCONUS home port. The locality per diem rate is \$132 (\$66/ \$66). The	

<p>member and spouse arrive at the OCONUS home port 9/30 by POC while the ship is away (<i>par. 9160-C2</i>). TLA status is effective the following date, 10/1.</p> <p>They occupy temporary Gov't Qtrs that does not have facilities for preparing and eating meals (<i>par. 9185-G</i>). The actual lodging expense is \$98/night, including lodging tax and other authorized fees (<i>par. 9185-E2</i>) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are provided as required.</p> <p>, the ship returns to the OCONUS home port and the member reports aboard for duty at 1900 that day. The ship remains in port until 11/7. The member and spouse move into the same permanent Qtrs on 10/11..</p>	
<p>*9/30 - TLA is not payable for 30 September since 'MALT-Plus' per diem was paid for the official travel arrival date to the OCONUS new PDS location for the member and spouse IAW <i>par. 9185-A3</i>.</p>	
<p>*10/1 – The member is advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and inform the OCONUS TLA Authority of progress in obtaining permanent Qtrs/housing at least every 10 days (<i>par. 9150-C</i>).</p>	
<p>*10/6 – The member submits a lodging expense report of \$490 (\$98/day) for the member and spouse from 10/1 thru 10/5. The member submits a lodging expense report of \$490 (\$98 per day) from 10/6 thru 10/10. TLA extension of an additional 10-day period is authorized as the member has complied with the OCONUS TLA Authority requirements IAW the JTR (<i>par. 9150-C2</i>).</p>	
<p>*TLA COMPUTATION FOR 1-5 OCTOBER – TDY STATUS/VESSEL UNDERWAY</p>	
1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	<p>65% x \$66 = \$42.90 65% x \$66 = \$42.90</p>
*2. Determine the lodging cost. Divide the allowable daily lodging cost (including lodging tax) by 2, because the member is in a TDY per diem status (<i>par. 9160-C</i>).	<p>\$98 divided by 2 = \$49</p>
3. Compare the actual daily lodging cost in Step 2 (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	<p>\$49 vs. \$42.90 \$42.90</p>
4. Add the Step 1 M&IE to the selected Step 3 lodging amount. Pay \$85.80/day.	<p>\$42.90 + \$42.90 = \$85.80 \$85.80/day x 5 days = \$429</p>
<p>*TLA COMPUTATION FOR 6-10 OCTOBER - (VESSEL AT HOME PORT)</p>	
1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	<p>100% x \$66 = \$66 100% x \$66 = \$66</p>
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	<p>\$98 vs. \$66 \$66</p>
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$132/day.	<p>\$66 + \$66 = \$132 \$132/day x 5 days= \$660</p>

<p>*EXAMPLE 3 – TEMPORARY LODGINGS CONTAIN FACILITIES FOR PREPARING AND CONSUMING MEALS</p>	
<p>*A member and 3 dependents (spouse, and two children under age 12) occupy temporary lodgings containing facilities for preparing and consuming meals (<i>par. 9185-G</i>). The locality per diem rate is \$150 (\$76/ \$74). The actual lodging expense is \$138/night, including lodging tax and other authorized fees (<i>par. 9185-E2</i>) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are provided as required.</p>	
<p>*TLA COMPUTATION</p>	
1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	<p>150% x \$74 = \$111 150% x \$76 = \$114</p>
2. Reduce the Step 1 M&IE by one-half due to cooking facilities.	<p>\$111 x 50% = \$55.50</p>
3. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	<p>\$138 vs. \$114 \$114</p>
4. Add the Step 2 M&IE to the selected Step 3 lodging amount. Pay \$169.50/day.	<p>\$55.50 + \$114 = \$169.50 Pay \$169.50 for each day</p>

<p>*EXAMPLE 4 – MEMBER-MARRIED-TO-MEMBER COUPLE IN THE SAME TEMPORARY LODGING WITHOUT FACILITIES FOR PREPARING AND CONSUMING MEALS, POC TRAVEL</p>	
<p>*Member-married-to-member couple, each is without dependents, is assigned to the same OCONUS PDS. They arrived at the new OCONUS PDS on 1 April by POC and move into the same temporary lodging on the same day. TLA status is effective the following date, 4/2.</p>	

Preparation and cooking facilities are not available in the temporary lodging (*par. 9185-G*). The locality [per diem rate](#) is \$150 (\$76/ \$74). The actual lodging expense is \$114/night (\$57/night for each member), including lodging tax and other authorized fees (*par. 9185-E2*) such as the GTCC currency conversion or valued added VAT taxes if applicable. Itemized lodging receipts are provided as required.

*4/1 – TLA is not payable for 1 April since ‘MALT-Plus’ per diem was paid for the official travel arrival date to the OCONUS new PDS location for the member and spouse IAW *par. 9185-A3*.

*4/2 – The members are advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days (*par. 9150-C*).

*4/11 – Each member submits a separate lodging expense report of \$570 (\$114÷2/day, including tax = \$57) for shared temporary lodging. The members’ progress in obtaining permanent Qtrs/housing is reviewed for additional TLA period from 4/11 to 4/20 and TLA is extended for another 10-day period by the OCONUS TLA Approving Official IAW *par. 9150-C2*). The members moved into the same permanent Qtrs on 4/21.

***TLA COMPUTATION**

A member IAW 37 USC §421 may not be paid allowances on behalf of a dependent for any period during which that dependent is entitled to basic pay IAW 37 USC §204.

Temporary Lodging without facilities for Preparing and Consuming Meals

(

1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	<u>Member 1</u> 65% x \$74 = \$48.10 65% x \$76 = \$49.40	<u>Member 2</u> 65% x \$74 = \$48.10 65% x \$76 = \$49.40
2a. Member 1, multiply the Step 1 M&IE times 100% since preparation and cooking facilities are not available. 2b. Member 2, multiply the Step 1 M&IE times 100% since preparation and cooking facilities are not available.	\$48.10 x 100% = \$48.10	\$48.10 x 100% = \$48.10
	(2a)	(2b)
3. Compare actual daily lodging cost (including lodging tax) to Step 1 maximum lodging rate. Use the lesser.	\$49.40 vs. \$57.00 \$49.40	\$49.40 vs. \$57.00 \$49.40
4. Add the Step 1 M&IE to the Step 3 lodging amount. Pay each member \$97.50/day.	\$48.10 + \$49.40 = \$97.50 \$97.50 x 10 = \$975.00	\$48.10 + \$49.40 = \$97.50 \$97.50 x 10 = \$975.00

***EXAMPLE 5 - MEMBER-MARRIED-TO-MEMBER COUPLE WITH DEPENDENTS IN TEMPORARY LODGINGS WITH AVAILABLE PREPARATION AND COOKING FACILITIES FOR EACH MEMBER, POC TRAVEL**

*A member without dependents married to another member claiming two dependents (for housing allowance purposes), one age 12 or older and one under age 12, are assigned to the same OCONUS location. They arrived at the new OCONUS PDS on 1 April by POC and move into the same temporary lodging on the same day.
Preparation and cooking facilities are available for each member in the temporary lodging (*par. 9185-G*). The locality [per diem rate](#) is \$160 (\$86/ \$74). The actual lodging expense is \$85/night for each member, including lodging tax and other authorized fees (*par. 9185-E2*) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are provided as required.

*4/1 - TLA is not payable for 1 April since ‘MALT-Plus’ per diem was paid for the official travel arrival date to the new OCONUS PDS location for each member and children IAW *par. 9185-A3*.

*4/2 – The members are advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days (*par. 9150-C*).

4/11 – Each member submits a separate lodging expense report of \$850 (\$170 per day including lodging tax divided in half, \$85) for shared temporary lodging. They moved into permanent Qtrs on 4/21. TLA is authorized from 4/11 to 4/20 (10 days).

***TLA COMPUTATION**

A member IAW 37 USC §421 may not be paid allowances on behalf of a dependent for any period during which that dependent is entitled to basic pay IAW 37 USC §204.

Preparation and Cooking Facilities are Available for Each Member

(

1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	<u>Member 1 with one dependent</u> 100% x \$74 = \$74 100% x \$86 = \$86	<u>Member 2 with one dependent</u> 100% x \$74 = \$74 100% x \$86 = \$86
--	--	--

2. Member with one dependent, multiply the Step 1 M&IE times 50% since preparation and cooking facilities are available.	$\$74 \times 50\% = \37	$74 \times 50\% = \$37$
3. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	$\$85$ vs. $\$86$ $\$85$	$\$85$ vs. $\$86$ $\$85$
4. Add the Step 2 M&IE to the selected Step 3 lodging amount.	$\$37 + \$85 = \$122$	$\$37 + \$85 = \$122$
Pay each member \$122 per day.	$\$122 \times 10 = \$1,220$	$\$122 \times 10 = \$1,220$

***EXAMPLE 6 - MEMBER-MARRIED-TO-MEMBER COUPLE WITH DEPENDENTS WITH TWO ROOMS WITHOUT PREPARATION AND COOKING FACILITIES FOR EACH MEMBER, POC TRAVEL**

*A member-married-to-member couple with four dependents, two children age 12 or older and two dependents under age 12, are assigned to the same OCONUS location. They arrived at the new OCONUS PDS on 1 April by POC and move into the same temporary lodging on the same day. TLA status is effective the following date, 4/2.

Preparation and cooking facilities are not available in the temporary lodging. The locality per diem rate is \$200 (\$125/ \$75). The actual lodging expense is \$120/night for each member, including lodging tax and other authorized fees (*par. 9185-E2*) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are provided as required.

4/2 – The members are advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days.

*4/11 – Each member submits a separate lodging expense report of \$1,200 (\$120/day including tax) for shared temporary lodging. The members' progress in obtaining permanent Qtrs/housing is reviewed and TLA is extended for another 10-day period by the OCONUS TLA Approving Official IAW *par. 9150-C2*. The members and dependents moved into the same permanent Qtrs on 4/21.

***TLA COMPUTATION**

A member IAW 37 USC §421 may not be paid allowances on behalf of a dependent for any period during which that dependent is entitled to basic pay IAW 37 USC §204.

	<u>Member 1 w/2 dependents over 12</u>	<u>Member 2 w/2 dependents under 12</u>
1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging Total	$135\% \times \$75 = \101.25 $135\% \times \$125 = \168.75 $\$101.25 + \$168.75 = \$270$	$125\% \times \$75 = \93.75 $125\% \times \$125 = \156.25 $\$93.75 + \$156.25 = \$250$
2a. <u>Member 1 with 2 dependents age 12 or older.</u> Multiply the Step 1 M&IE times 100% since preparation and cooking facilities are not available.	$\$101.25 \times 100\% = 101.25$	
2b. <u>Member 2 with 2 dependents under age 12.</u> Multiply the Step 1 M&IE times 100% since preparation and cooking facilities are not available.		$\$93.75 \times 100\% = \93.75
3. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	$\$168.75$ vs. $\$120$ $\$120$	$\$156.25$ vs. $\$120$ $\$120$
4. Add the Step 1 M&IE to the selected Step 3 lodging amount.	$\$101.25 + \$120 = 221.25$	$\$93.75 + \$120 = \$213.75$
5. Pay the lesser of Step 1 and Step 4.	$\$221.25$	$\$213.75$
6. Multiply the Step 5 amount by the number of authorized TLA days (10).	$\$221.25/\text{day} \times 10 \text{ days} =$ $\$2,212.50$	$\$213.75/\text{day} \times 10 \text{ days} =$ $\$2,137.50$
7. Total Amount Paid to Each Member	$\$2,212.50$	$\$2,137.50$

***EXAMPLE 7 – MEMBER WITH MULTIPLE DEPENDENTS AND TWO ROOMS WITHOUT PREPARATION AND COOKING FACILITIES, POC TRAVEL**

*A member with a spouse, two children age 12 or older and two children under age 12 is assigned to an OCONUS location. They arrive at the new OCONUS PDS on 1 April by POC and use two rooms for temporary lodging on the same day (*par. 9185-E, step 2b*). TLA status is effective the following date, 4/2.

Preparation and cooking facilities are not available in the temporary lodging (*par. 9185-G*). The locality per diem rate is \$200 (\$125/ \$75). The actual lodging expense is \$120/night for each room, including lodging tax and other authorized fees (*par. 9185-E2*) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are required.

*4/1 - TLA is not payable for 1 April since 'MALT-Plus' per diem was paid for the official travel arrival date to the OCONUS new PDS location for the member and spouse IAW <i>par. 9185-A3</i> .	
*4/2 – The member is advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days (<i>par. 9150-C</i>).	
*4/11 – The member submits a lodging expense report of \$2,400 (\$120/room per day including tax) for two rooms. The members' progress in obtaining permanent Qtrs/housing is reviewed and TLA is extended for another 10-day period by the OCONUS TLA Approving Official IAW <i>par. 9150-C2</i> . The member and dependents moved into the same permanent Qtrs on 4/21.	
*TLA COMPUTATION	
When computing the correct total percentage for a member and family – spouse, dependent children—allow 100% for member/spouse, add 35% for each dependent over 12 and 25% for each dependent under 12)	
(When computing the correct total percentage for a member and family – spouse, dependent .	
1. Determine the maximum rates (applicable percentage x locality rate). Member & spouse 100% plus 2 dependents age 12 or older (35% + 35%) 70% plus 2 dependents under age 12 (25% + 25%) 50% = 220%) M&IE Lodging Total	220% x \$75 = \$165 220% x \$125 = \$275 \$165 + \$275= \$440
2. Multiply the Step 1 M&IE times 100% since preparation and cooking facilities are not available.	\$165 x 100% = \$165
3. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$275 vs. \$240 \$240
4. Add the Step 2 M&IE to the selected Step 3 lodging amount.	\$165 + \$240 = \$405
5. Pay the lesser of Step 1 and Step 4.	\$405
6. Multiply the Step 5 amount by the number of authorized TLA days (10).	\$405/day x 10 days = \$4,050
7. Total Amount Paid	\$4,050

*EXAMPLE 8 - PCS REPORTING DATE AND AUTHORIZED TLA ARE ON THE SAME DAY, COMMERCIAL TRANSPORTATION		
*A member, spouse, and one child under 12 are PCS'd from CONUS to the new OCONUS PDS, travel by transoceanic transportation (i.e., commercial air, ship, etc.). They arrive at the new OCONUS PDS and concurrently the OCONUS TLA Approving Official authorizes TLA for 10 days starting on the PCS reporting date. Preparation and cooking facilities are not available in the temporary lodging (<i>par. 9185-G</i>). The locality <u>per diem rate</u> is \$377 (\$250/ \$127).		
*The member is advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days (<i>par. 9150-C</i>).		
*The member submits a lodging expense report of \$2,250 (\$225/day including lodging tax) for 10 days of TLA lodging. They moved into permanent Qtrs on Day 11. Actual lodging expenses include lodging tax and any other authorized fees (<i>par. 9185-E2</i>) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are provided as required.		
*TLA COMPUTATION ARE ON THE SAME DAY		
This example is for travel performed by common carrier or transportation-in-kind.		
*PCS M&IE paid (<i>par. 5030</i>) =		\$285.75
*TLA paid for 10 days of TLA (<i>par. 9185-A3</i>)	\$225 + \$7,413.75 =	\$7,638.75
*When computing the first day, pay the PCS M&IE based on the OCONUS PDS location and lodging under the TLA program		
DAY 1 PCS travel day M&IE		
Member	Full Rate	\$127.00
Spouse	\$127 x 75%	\$95.25
Child under 12	\$127 x 50%	+ \$63.50
TOTAL		\$285.75
TLA (lodging only)		
Member, spouse, and dependent (under 12)	\$250 x 125% = \$312.50 (limited to \$225)	\$225.00

DAYS 2 – 10		
Step 1	M&IE (\$127 x 125%) = Lodging (\$250 x 125%) = Total =	\$158.75 + \$312.50 <u>\$471.25</u>
Step 2	Compare the actual lodging cost including tax (\$225) against Step 1 (\$312.50), pay the lesser amount	\$225.00
Step 3	Add M&IE and lodging (\$158.75 + \$225) =	\$383.75
Step 4	Compare steps 1 and 3 totals. Pay the lesser amount. \$383.75/day x 9 days =	\$3,453.75

*EXAMPLE 9 – LODGING WITH CURRENCY CONVERSION FEES	
A member and spouse occupy temporary lodgings. Preparation and cooking facilities are not available in the temporary lodging. The locality per diem rate is \$268 (\$152/ \$116). The lodging expense is \$145, including lodging tax and the international transaction (currency conversion) fee charged by the GTCC is \$25. Itemized lodging receipts are provided as required.	
*TLA COMPUTATION	
1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging International Transaction (currency conversion) Fee	100% x \$116= \$116 100% x \$152 = \$152 \$25 ÷ 5 = \$5
2. Compare the actual daily lodging cost (including lodging tax and currency conversion fee) (\$145 + \$5 = \$150) to the Step 1 maximum lodging rate. Use the lesser.	\$150 vs. \$152 \$150
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$266/day.	\$116 + \$150 = \$266 \$266/day x 5 days = \$1,330

*EXAMPLE 10 - PCS REPORTING DATE AND AUTHORIZED TLA ARE ON THE SAME DAY, LODGING WITH FRIENDS/RELATIVES, COMMERCIAL TRAVEL		
*A member and spouse are PCS'd from CONUS to the new OCONUS PDS, travel by transoceanic transportation (i.e., commercial air, ship, etc.). They arrive at the new OCONUS PDS and concurrently the OCONUS TLA Approving Official authorizes TLA for 10 days starting on the PCS reporting date.		
The member and spouse elect to reside with relatives. TLA authorization is limited to the M&IE of the applicable locality per diem rate of \$377 (\$250/\$127) per <i>par. 9150-C1e(8)</i> ; lodging expense reimbursement is not authorized when staying with friends and relatives.		
*The member is advised upon reporting to aggressively seek permanent Qtrs/housing, and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days (<i>par. 9150-C</i>).		
*The member requests M&IE of the locality per diem rate for 9 days of TLA, \$1,143. The member and dependent moved into the same permanent Qtrs on Day 11.		
*TLA COMPUTATION		
<i>This example is for travel performed by common carrier or transportation-in-kind</i>		
PCS M&IE paid (<i>par. 5030</i>) =		\$222.25
TLA paid for 10 days of TLA (<i>par. 9185-A3</i>)	\$1,143.00 =	\$1,143.00
*When computing the first day, pay the PCS M&IE based on the OCONUS PDS location and lodging under the TLA program		
*DAY 1		
PCS travel day M&IE		
Member	\$127 (Full Rate)	
Spouse	\$127 x 75% = \$95.25	
TOTAL	\$222.25	
TLA (lodging only if applicable)		
Member and spouse	No lodging reimbursement, stayed with friends and relatives	
*DAYS 2 – 10		
Step 1	M&IE (\$127 x 100%) = \$127 x 9 days = \$1,143.00	
Step 2	Lodging cost expenses are not authorized, stayed with friends and relatives.	
Step 3	Add M&IE, no lodging cost = \$1,143.00	

The following pages are the same policy preceding this page but showing tracked changes.



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE

4800 Mark Center Drive, Suite 04J2501

Alexandria, VA 22350-9000

www.defensetravel.dod.mil

PDTATAC/hm

7 September 2015

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD for MAP 87-15(E) – TLA Computations

1. **SYNOPSIS:** Updates TLA computation examples and adds a new TLA computation example for M&IE reimbursement when staying with friends and relatives; showing lodging expenses are not reimbursable.
2. These changes are scheduled to appear in the JTR, dated 1 November 2015.
3. **This determination is effective when printed in the JTR.**

//approved//

TONIA BOCK

Chief, Strategic Planning and Policy Division

Attachment:

Rev 1

Uniformed E-Mail Distribution:

MAP Members P&R Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO PPC

JTR REVISIONS:

9150 GENERAL

A. ****Purpose. TLA is an allowance intended to *partially* pay members for the more than normal expenses incurred by a member/dependent(s) while occupying temporary lodging OCONUS:

1-6. ****

NOTE 1: ****

**NOTE 2: TLA is not intended, and must not be allowed to be used, for the personal enrichment of a member by providing TLA for other than the purpose intended. Disciplinary action addressed in par. 1035 applies when TLA is provided for inappropriate reasons.*

NOTE 3-4: ****

B. ****

C. OCONUS TLA Authority Responsibilities

1. ****

a-d. ****

e. It is the OCONUS TLA Authority's responsibility to ensure that the member is advised:

(1)-(7) ****

*(8) That lodging expenses are not allowed while staying with friends/relatives, but the M&IE is payable for the eligible TLA period.

If, using written guidance of the OCONUS TLA Authority, a determination is made that the member has not complied with the TLA requirements or has failed to submit acceptable reasons for noncompliance, TLA payment or further TLA authority must be denied.

2-3. ****

9185 RATES PAYABLE, COMPUTATION PROCEDURES AND EXAMPLES

A-D. ****

E. General TLA Computation

1. Except when more than one TLA rate applies within the computation period as in par. 9185-A or 9185-B, and except as in pars. 9185-F, and 9185-G, TLA computations are made in increments of 15, or fewer days when TLA ceases to exist before the end of a (15 or fewer days) period.

2. When determining the lodging expense ICW TLA, the International Transaction (currency conversion) Fees charged by the GTCC are added to the actual daily lodging cost along with any lodging tax or value added tax (VAT) certificate cost, and other authorized lodging costs.

3. *When using a personal non-GTCC credit card and not formally exempt from having a GTCC, International Transaction (currency conversion) fees charged by your credit card company are not part of the computation.*

4. Computations are as follows:

Step 1: Determine the Daily M&IE and Lodging Ceiling. Multiply the percentage in the following table by the applicable locality [per diem M&IE and lodging rates](#).

Number of Eligible Persons Occupying Temporary Lodging	Percentage Applicable
Member or 1 dependent	65%
Member and 1 dependent, or 2 dependents only	100%
For each additional dependent age 12 and over, add	35%
For each additional dependent under age 12, add	25%

a. Use the above applicable percentage for both lodging and M&IE unless:

1. A TLA – Special has been authorized for lodging. See par. 9195.
2. Temporary lodgings are not available at the PDS. See par. 9185-B.

*3. Permanent Gov’t Qtrs are being renovated, or lack [adequate cooking and eating facilities](#)~~a stove and/or refrigerator~~. See par. 9185-F.

*4. Temporary Qtrs contain [adequate](#) cooking facilities. See par. 9185-G.

5. A member, authorized a temporary lodging cost at the new PDS under par. 9160-C3 as a TLA expense during a TDY/deployment period, is included in the number of persons occupying the temporary lodgings for lodging but not M&IE. Determine the member’s share of the meal allowance by dividing the M&IE amount determined in this step by the number of persons in the member’s family, including the member, occupying the temporary lodgings. Deduct the member’s share from the M&IE.

*6. [Lodging with Friends/Relatives. When the member/dependent\(s\) stay with friends/relatives, lodging cost reimbursement is not authorized but the TLA M&IE is paid.](#)

b. When computing the applicable percentage for a:

1. Member and family including the member’s spouse and dependent children, the applicable percentage is 100% for the member and spouse, 35% for each dependent age 12 and over, and 25% for each dependent under age 12. See **Example 7**;
2. Family without the spouse, add the applicable percentage for the member and 1 (the oldest) dependent, plus the applicable percentage for each additional dependent. For example, the applicable percentage for a member with two dependents, one age 12 or older and one under age 12 is 125% (member plus dependent age 12 or older is 100%, plus dependent under 12 is 25%);
3. Member-married-to-member couple on active duty, with dependents occupying temporary lodging, claim the dependents for TLA reimbursement IAW the percentage factors in par. 9185-E, as shown in **Examples 5 and 6**.

*c. Exception occurs when temporary lodgings are not available at the PDS, while renovating Gov’t Qtrs, or when permanent Qtrs lack [adequate cooking and eating facilities](#)~~a stove and/or refrigerator~~. See par. 9185-F.

Step 2: Determine the Payable Lodging Cost

a. Compare the actual daily lodging cost, including lodging tax or value added tax (VAT) certificate cost, International Transaction (Currency Conversion) Fees charged by the GTCC, and other lodging cost authorized IAW par. 9160-C3, with the Step 1 lodging cost ceiling. Select the lesser amount.

*b. Itemized lodging vendor receipts, invoices, or statements are required for lodging expense verification. See par. 2710 for receipt requirements; and par. 9157 for TLA advances.

c. If the member is in a TDY status (regardless of the per diem amount received), reduce the lodging expense by the lodging cost used to determine the member's per diem rate.

d. When staying with friends/relatives, lodging cost is not allowed and is always zero.

Step 3: Determine Daily TLA Amount. Add the Step 2 result to the Step 1 M&IE rate. This is the daily TLA amount. For TLA computation examples see pars. 9185-H and 9195 (TLA – Special).

F. TLA while Gov't Qtrs Are Being Renovated, or if Gov't Qtrs Lack/Private Sector Housing Lacks a Stove and/or Refrigerator

1. The member may be authorized TLA to cover restaurant meals cost, when a member and/or dependents:

a. Occupy Gov't Qtrs while the kitchen is being renovated, or

b. Occupy Gov't Qtrs/private sector housing during utility loss, or

c. Initially occupy permanent Gov't Qtrs/private sector housing without a stove and/or refrigerator and meals cannot be prepared.

2. Determine TLA by multiplying the par. 9185-E4, Step 1 percentage times the total meals amount in the locality M&IE per diem rate.

G. Temporary Qtrs Contain Facilities for Preparing and Consuming Meals

1. When temporary lodgings have facilities and space for preparing and eating meals, the daily TLA rate is computed using par. 9185-E, except that the M&IE amount is reduced by one-half.

*2. The reduced (one-half) M&IE amount based on adequate cooking facilities does not apply when lodging is provided by a friend/relative, or to the first and last days of TLA.

*3. The presence of a cook stove and oven, work area (table, counter, etc.), refrigerator, sink, water, table, chairs, and cooking and eating utensils (i.e., all of the foregoing items) is evidence of adequate cooking and eating facilities.

4. When the member shows, to the satisfaction of the official designated in the local TLA regulations (see par. 9150) that the facilities for preparing and consuming meals are inadequate or for other reasons may not be used for all or part of the period involved, the member may be authorized TLA per par. 9185-E, without the M&IE reduction. The member's explanation for facilities non-use, endorsed by the OCONUS TLA Authority's designated official supports TLA payment under these circumstances.

5. To facilitate TLA administration, the OCONUS TLA Authority's designated official should ensure that a current list of available accommodations is maintained and make available to incoming and departing personnel.

H. TLA Computation Examples. *Per diem rates used in these examples may not be current, and are for illustrative purposes only.* Refer to the paragraph references for clarification when computing TLA.

EXAMPLE 1 - TDY/DEPLOYMENT, POC TRAVEL

*A member, with command-sponsored spouse, is assigned to an OCONUS location (par. 9150-C). The member and spouse arrive at the new OCONUS PDS location on 1 April by POC and move into temporary lodgings the same day (par. 9160-B). TLA status is effective the following date, 4/2.

The temporary accommodations do not have facilities for preparing and eating meals (par. 9185-G). The locality per diem rate is \$150 (\$76/ \$74). The actual lodging expense is \$114/night, including lodging tax and other authorized fees (par. 9185-E2) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost, taxes-if applicable. Itemized lodging receipts are provided as required.
~~A member, with command-sponsored spouse, is assigned to an OCONUS location. The locality per diem rate is \$150 (\$76/ \$74). The member and spouse arrive at the OCONUS location (the new PDS) on 1 April by POC and move into temporary lodgings the same day. The temporary accommodations do not have facilities for preparing and eating meals. The actual lodging expense is \$114/night, including lodging tax.~~

*4/1 - TLA is not payable for 1 April since 'MALT-Plus' per diem was paid for the official travel arrival date to the OCONUS new PDS location for the member and spouse IAW par. 9185-A3.

*4/2 - The member is advised upon reporting to aggressively seek permanent Gov't Qtrs/private sector housing, keep an accurate lodging expense record (including lodging receipts), and register with and inform the OCONUS TLA Authority of progress in obtaining permanent Qtrs/housing at least every 10 days (par. 9150-C).

*4/11 - The member submits a lodging expense report of \$1,140 (\$114/day including lodging tax) for 4/2 thru 4/10. The member's progress in obtaining permanent Qtrs/housing is reviewed for compliance with the JTR and OCONUS TLA Authority requirements. TLA is extended for another 10-day period by the OCONUS TLA Approving Official (par. 9150-C2).
~~The member submits a lodging expense report of \$1,140 (\$114/day including lodging tax) for 4/2 thru 4/10. The member's progress in obtaining permanent Qtrs/housing is reviewed, and the member complied with the JTR and OCONUS TLA Authority requirements. TLA is extended for another 10 day period.~~

*4/21 - The member submits a lodging expense report of \$1,140 (\$114/day including lodging tax) for 4/11 thru 4/20. The member was TDY and received per diem on 4/15 thru 4/18. Lodging costs at the PDS for 4/15, 4/16, and 4/17 were authorized for the member as a TLA expense under par. 9160-C3 (TDY/Deployment). TLA is authorized only for the number of days the member actually remained in TLA accommodations. The member and spouse moves into the same permanent Qtrs on 4/21. TLA is authorized only for the number of days the member actually remained in TLA accommodations.

TLA Computation for 1 April. Since 'MALT Plus' per diem was paid on 1 April (OCONUS location arrival date) for the member and spouse, TLA is not payable for 1 April IAW par. 9185-A3.

***TLA COMPUTATION FOR 2-10 APRIL - MEMBER/DEPENDENT**

1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	100% x \$74 = \$74 100% x \$76 = \$76
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$114 vs. \$76 \$76
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$150/day.	\$74 + \$76 = \$150 \$150/day x 4 days = \$600

***TLA COMPUTATION FOR 11-14 APRIL - MEMBER/DEPENDENT**

1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	100% x \$74 = \$74 100% x \$76 = \$76
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$114 vs. \$76 \$76
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$150/day.	\$74 + \$76 = \$150 \$150/day x 9 days = \$1,350

***TLA COMPUTATION FOR 15-17 APRIL TDY/DEPLOYMENT**

1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	100% x \$74 = \$74 100% x \$76 = \$76
*2. Determine the member's share of the M&IE. Divide the Step 1 M&IE result by the number of occupants (including the member), then subtract that amount from the Step 1 result (par. 9185-E4, Step 1a5).	\$74 divided by 2 = \$37 \$74 - \$37 = \$37
3. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$114 vs. \$76 \$76
4. Add the Step 2 M&IE to the selected Step 3 lodging amount. Pay \$113/day.	\$37 + \$76 = \$113 \$113/day x 3 days = \$339

***TLA COMPUTATION FOR 18-20 APRIL - MEMBER/DEPENDENT**

1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	100% x \$74 = \$74 100% x \$76 = \$76
--	--

2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$114 vs. \$76 \$76
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$150/day.	\$74 + \$76 = \$150 \$150/day x 3 days = \$450

***EXAMPLE 2 - TDY STATUS, VESSEL AT HOME PORT AND UNDERWAY**

*A member, with spouse, is assigned to a ship with an OCONUS home port. The locality per diem rate is \$132 (\$66/ \$66). The member and spouse arrive at the OCONUS home port 9/30 by POC while the ship is away (par. 9160-C2). TLA status is effective the following date, 10/1.

They occupy temporary Gov't Qtrs that does not have facilities for preparing and eating meals (par. 9185-G). The actual lodging expense is \$98/night, including lodging tax and other authorized fees (par. 9185-E2) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are provided as required.

On 10/6, the ship returns to the OCONUS home port and the member reports aboard for duty at 1900 that day. The ship remains in port until 11/7. The member and spouse moves into the same permanent Qtrs on 10/11. A member, with spouse, is assigned to a ship with an OCONUS home port. The locality per diem rate is \$132 (\$66/ \$66). The member and spouse arrive at the OCONUS home port 10/1 while the ship is away. They occupy temporary Gov't Qtrs. The temporary accommodation does not have facilities for preparing and eating meals. The actual lodging expense is \$98 per night, including lodging tax. On 10/6 the ship returns to the OCONUS home port and the member reports aboard for duty at 1900 that day. The ship remains in port until 11/7. The member moves into permanent Qtrs on 10/11.

*9/30 - TLA is not payable for 30 September since 'MALT-Plus' per diem was paid for the official travel arrival date to the OCONUS new PDS location for the member and spouse IAW par. 9185-A3.

*10/12 - The member is advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and inform the OCONUS TLA Authority of progress in obtaining permanent Qtrs/housing at least every 10 days (par. 9150-C).

*10/6 - The member submits a lodging expense report of \$490 (\$98/day) for the member and spouse from 10/1 thru 10/5. The member submits a lodging expense report of \$490 (\$98 per day) from 10/6 thru 10/10. TLA extension of an additional 10-day period is authorized as the member has complied with the OCONUS TLA Authority requirements IAW the JTR (par. 9150-C2). The member has complied with the JTR and command OCONUS TLA Authority requirements. TLA is extended for another 10-day period.

***TLA COMPUTATION FOR 1-5 OCTOBER - TDY STATUS/VESSEL UNDERWAY**

1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	65% x \$66 = \$42.90 65% x \$66 = \$42.90
*2. Determine the lodging cost. Divide the allowable daily lodging cost (including lodging tax) by 2, because the member is in a TDY per diem status (par. 9160-C). See par. 9160-C.	\$98 divided by 2 = \$49
3. Compare the actual daily lodging cost in Step 2 (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$49 vs. \$42.90 \$42.90
4. Add the Step 1 M&IE to the selected Step 3 lodging amount. Pay \$85.80/day.	\$42.90 + \$42.90 = \$85.80 \$85.80/day x 5 days = \$429

***TLA COMPUTATION FOR 6-10 OCTOBER - (VESSEL AT HOME PORT)**

1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	100% x \$66 = \$66 100% x \$66 = \$66
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$98 vs. \$66 \$66
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$132/day.	\$66 + \$66 = \$132 \$132/day x 5 days = \$660

***EXAMPLE 3 - TEMPORARY LODGINGS CONTAIN FACILITIES FOR PREPARING AND CONSUMING MEALS**

*A member and 3 dependents (spouse, and two children under age 12) occupy temporary lodgings containing facilities for preparing and consuming meals (par. 9185-G). The locality per diem rate is \$150 (\$76/ \$74). The actual lodging expense is \$138/night, including lodging tax and other authorized fees (par. 9185-E2) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are provided as required. A member and 3 dependents (spouse, and two children under age 12) occupy temporary lodgings containing facilities for preparing and consuming meals.

~~The locality per diem rate is \$150 (\$76/ \$74). The lodging expense is \$138 per night, including lodging tax.~~

*TLA COMPUTATION omputation when Temporary Lodgings Contain Facilities for Preparing and Consuming Meals	
1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	150% x \$74 = \$111 150% x \$76 = \$114
2. Reduce the Step 1 M&IE by one-half due to cooking facilities.	\$111 x 50% = \$55.50
3. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$138 vs. \$114 \$114
4. Add the Step 2 M&IE to the selected Step 3 lodging amount. Pay \$169.50/day.	\$55.50 + \$114 = \$169.50 Pay \$169.50 for each day

***EXAMPLE 4 – MEMBER-MARRIED-TO-MEMBER COUPLE IN THE SAME TEMPORARY LODGING WITHOUT FACILITIES FOR PREPARING AND CONSUMING MEALS, POC TRAVEL**

~~*Member-married-to-member couple, each is without dependents, is assigned to the same OCONUS PDS. They arrived at the new OCONUS PDS on 1 April by POC and move into the same temporary lodging on the same day. TLA status is effective the following date, 4/2.~~

~~Preparation and cooking facilities are not available in the temporary lodging (par. 9185-G). The locality per diem rate is \$150 (\$76/ \$74). The actual lodging expense is \$114/night (\$57/night for each member), including lodging tax and other authorized fees (par. 9185-E2) such as the GTCC currency conversion or valued added VAT taxes if applicable. Itemized lodging receipts are provided as required.~~
~~Member-married-to-member couple, each is without dependents, is assigned to the same OCONUS PDS. They arrived at the new OCONUS PDS on 1 April by POC and move into the same temporary lodging on the same day. Preparation and cooking facilities are not available in the temporary lodging. The locality per diem rate is \$150 (\$76/ \$74). The actual lodging expense is \$114/night, including lodging tax.~~

~~*4/1 – TLA is not payable for 1 April since ‘MALT-Plus’ per diem was paid for the official travel arrival date to the OCONUS new PDS location for the member and spouse IAW par. 9185-A3.~~

~~*4/2 – The members are advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days (par. 9150-C).~~

~~*4/11 – Each member submits a separate lodging expense report of \$570 (\$114+2/day, including tax = \$57) for shared temporary lodging. The members’ progress in obtaining permanent Qtrs/housing is reviewed for additional TLA period from 4/11 to 4/20 and TLA is extended for another 10-day period by the OCONUS TLA Approving Official IAW par. 9150-C2). The members moved into the same permanent Qtrs on 4/21. 4/11 – Each member submits a separate lodging expense report of \$570 (\$114+2/day, including tax = \$57) for shared temporary lodging. Moved into permanent Qtrs on 4/21. TLA is authorized from 4/11 to 4/20 (10 days).~~

***TLA COMPUTATION**

~~A member IAW 37 USC §421 may not be paid allowances on behalf of a dependent for any period during which that dependent is entitled to basic pay IAW 37 USC §204.~~
omputation for a Member-married-to-member Couple in the Same Temporary Lodging

Temporary Lodging without facilities for Preparing and Consuming Meals

~~(A member IAW 37 USC §421 may not be paid allowances on behalf of a dependent for any period during which that dependent is entitled to basic pay IAW 37 USC §204.)~~

1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging	<u>Member 1</u> 65% x \$74 = \$48.10 65% x \$76 = \$49.40	<u>Member 2</u> 65% x \$74 = \$48.10 65% x \$76 = \$49.40
2a. Member 1, multiply the Step 1 M&IE times 100% since preparation and cooking facilities are not available. 2b. Member 2, multiply the Step 1 M&IE times 100% since preparation and cooking facilities are not available.	\$48.10 x 100% = \$48.10	\$48.10 x 100% = \$48.10
	(2a)	(2b)
3. Compare actual daily lodging cost (including lodging tax) to Step 1 maximum lodging rate. Use the lesser.	\$49.40 vs. \$57.00 \$49.40	\$49.40 vs. \$57.00 \$49.40
4. Add the Step 1 M&IE to the Step 3 lodging amount. Pay each member \$97.50/day.	\$48.10 + \$49.40 = \$97.50 \$97.50 x 10 = \$975.00	\$48.10 + \$49.40 = \$97.50 \$97.50 x 10 = \$975.00

***EXAMPLE 5 - MEMBER-MARRIED-TO-MEMBER COUPLE WITH DEPENDENTS IN TEMPORARY LODGINGS WITH AVAILABLE PREPARATION AND COOKING FACILITIES FOR EACH MEMBER, POC**

TRAVEL

*A member without dependents married to another member claiming two dependents (for housing allowance purposes), one age 12 or older and one under age 12, are assigned to the same OCONUS location. They arrived at the new OCONUS PDS on 1 April by POC and move into the same temporary lodging on the same day.

Preparation and cooking facilities are available for each member in the temporary lodging (par. 9185-G). The locality per diem rate is \$160 (\$86/ \$74). The actual lodging expense is \$85/night for each member, including lodging tax and other authorized fees (par. 9185-E2) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are provided as required.

*4/1 - TLA is not payable for 1 April since 'MALT-Plus' per diem was paid for the official travel arrival date to the new OCONUS PDS location for each member and children IAW par. 9185-A3.

*4/2 – The members are advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days (par. 9150-C).

4/11 – Each member submits a separate lodging expense report of \$850 (\$170 per day including lodging tax divided in half, \$85) for shared temporary lodging. They moved into permanent Qtrs on 4/21. TLA is authorized from 4/11 to 4/20 (10 days).

*TLA COMPUTATION

A member IAW 37 USC §421 may not be paid allowances on behalf of a dependent for any period during which that dependent is entitled to basic pay IAW 37 USC §204. FOR A MEMBER MARRIED TO MEMBER COUPLE WITH DEPENDENTS IN SEPARATE TEMPORARY LODGINGS

Preparation and Cooking Facilities are Available for Each Member

(A member IAW 37 USC §421 may not be paid allowances on behalf of a dependent for any period during which that dependent is entitled to basic pay IAW 37 USC §204.)

1. Determine the maximum rates (applicable percentage x locality rate).	Member 1 with one dependent	Member 2 with one dependent
M&IE	100% x \$74 = \$74	100% x \$74 = \$74
Lodging	100% x \$86 = \$86	100% x \$86 = \$86
2. Member with one dependent, multiply the Step 1 M&IE times 50% since preparation and cooking facilities are available.	\$74 x 50% = \$37	74 x 50% = \$37
3. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$85 vs. \$86 \$85	\$85 vs. \$86 \$85
4. Add the Step 2 M&IE to the selected Step 3 lodging amount. Pay each member \$122 per day.	\$37 + \$85 = \$122 \$122 x 10 = \$1,220	\$37 + \$85 = \$122 \$122 x 10 = \$1,220

*EXAMPLE 6 - MEMBER-MARRIED-TO-MEMBER COUPLE WITH DEPENDENTS WITH TWO ROOMS WITHOUT PREPARATION AND COOKING FACILITIES FOR EACH MEMBER, POC TRAVEL

*A member-married-to-member couple with four dependents, two children age 12 or older and two dependents under age 12, are assigned to the same OCONUS location. They arrived at the new OCONUS PDS on 1 April by POC- and move into the same temporary lodging on the same day. TLA status is effective the following date, 4/2.

Preparation and cooking facilities are not available in the temporary lodging. The locality per diem rate is \$200 (\$125/ \$75). The actual lodging expense is \$120/night for each member, including lodging tax and other authorized fees (par. 9185-E2) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are provided as required.

4/2 – The members are advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days.

*4/11 – Each member submits a separate lodging expense report of \$1,200 (\$120/day including tax) for shared temporary lodging. The members' progress in obtaining permanent Qtrs/housing is reviewed and TLA is extended for another 10-day period by the OCONUS TLA Approving Official IAW par. 9150-C2. The members and dependents moved into the same permanent Qtrs on 4/21. They move into permanent Qtrs on 4/21. TLA is authorized from 4/11 to 4/20 (10 days).

*TLA COMPUTATION

A member IAW 37 USC §421 may not be paid allowances on behalf of a dependent for any period during which that dependent is entitled to basic pay IAW 37 USC §204.

1. Determine the maximum rates (applicable percentage x locality rate).	Member 1 w/2 dependents over 12	Member 2 w/2 dependents under 12
M&IE	135% x \$75 = \$101.25	125% x \$75 = \$93.75
Lodging	135% x \$125 = \$168.75	125% x \$125 = \$156.25
Total	\$101.25 + \$168.75= \$270	\$93.75 + \$156.25 = \$250

2a. <u>Member 1 with 2 dependents age 12 or older.</u> Multiply the Step 1 M&IE times 100% since preparation and cooking facilities are not available.	\$101.25 x 100% = 101.25	
2b. <u>Member 2 with 2 dependents under age 12.</u> Multiply the Step 1 M&IE times 100% since preparation and cooking facilities are not available.		\$93.75 x 100% = \$93.75
3. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$168.75 vs. \$120 \$120	\$156.25 vs. \$120 \$120
4. Add the Step 1 M&IE to the selected Step 3 lodging amount.	\$101.25 + \$120 = 221.25	\$93.75 + \$120 = \$213.75
5. Pay the lesser of Step 1 and Step 4.	\$221.25	\$213.75
6. Multiply the Step 5 amount by the number of authorized TLA days (10).	\$221.25/day x 10 days = \$2,212.50	\$213.75/day x 10 days = \$2,137.50
7. Total Amount Paid to Each Member	\$2,212.50	\$2,137.50

***EXAMPLE 7 – MEMBER WITH MULTIPLE DEPENDENTS AND TWO ROOMS WITHOUT PREPARATION AND COOKING FACILITIES, POC TRAVEL**

*A member with a spouse, two children age 12 or older and two children under age 12 is assigned to an OCONUS location. They arrive at the new OCONUS PDS on 1 April by POC and use two rooms for temporary lodging on the same day (par. 9185-E, step 2b). TLA status is effective the following date, 4/2.

Preparation and cooking facilities are not available in the temporary lodging (par. 9185-G). The locality per diem rate is \$200 (\$125/ \$75). The actual lodging expense is \$120/night for each room, including lodging tax and other authorized fees (par. 9185-E2) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are required. A member with a spouse, two children age 12 or older and two children under age 12 is assigned to an OCONUS location. They arrive at the new OCONUS PDS on 1 April by POC and use two rooms for temporary lodging on the same day. Preparation and cooking facilities are not available in the temporary lodging. The locality per diem rate is \$200 (\$125/ \$75). The actual lodging expense is \$120 per room per night, including lodging tax.

*4/1 - TLA is not payable for 1 April since 'MALT-Plus' per diem was paid for the official travel arrival date to the OCONUS new PDS location for the member and spouse IAW par. 9185-A3.

*4/2 – The member is advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days (par. 9150-C).

*4/11 – The member submits a lodging expense report of \$2,400 (\$120/room per day including tax) for two rooms. The members' progress in obtaining permanent Qtrs/housing is reviewed and TLA is extended for another 10-day period by the OCONUS TLA Approving Official IAW par. 9150-C2. The member and dependents moved into the same permanent Qtrs on 4/21. They move into permanent Qtrs on 4/21. TLA is authorized from 4/11 to 4/20 (10 days).

***TLA COMPUTATION**

When computing the correct total percentage for a member and family – spouse, dependent children—allow 100% for member/spouse, add 35% for each dependent over 12 and 25% for each dependent under 12—INVOLVING MULTIPLE DEPENDENTS (par. 9185-E, Step 2, b)

(When computing the correct total percentage for a member and family – spouse, dependent children—allow 100% for member/spouse, add 35% for each dependent over 12 and 25% for each dependent under 12).

1. Determine the maximum rates (applicable percentage x locality rate). Member & spouse 100% plus 2 dependents age 12 or older (35% + 35%) 70% plus 2 dependents under age 12 (25% + 25%) 50% = 220%) M&IE Lodging Total		220% x \$75 = \$165 220% x \$125 = \$275 \$165 + \$275= \$440
2. Multiply the Step 1 M&IE times 100% since preparation and cooking facilities are not available.		\$165 x 100% = \$165
3. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.		\$275 vs. \$240 \$240
4. Add the Step 2 M&IE to the selected Step 3 lodging amount.		\$165 + \$240 = \$405
5. Pay the lesser of Step 1 and Step 4.		\$405
6. Multiply the Step 5 amount by the number of authorized TLA days (10).		\$405/day x 10 days = \$4,050
7. Total Amount Paid		\$4,050

***EXAMPLE 8 - PCS REPORTING DATE AND AUTHORIZED TLA ARE ON THE SAME DAY, COMMERCIAL TRANSPORTATION**

*A member, spouse, and one child under 12 are PCS'd from CONUS to the new OCONUS PDS, travel by transoceanic transportation (i.e., commercial air, ship, etc.). They arrive at the new OCONUS PDS and concurrently the OCONUS TLA Approving Official authorizes TLA for 10 days starting on the PCS reporting date. Preparation and cooking facilities are not available in the temporary lodging (par. 9185-G). The locality per diem rate is \$377 (\$250/ \$127).

*The member is advised upon reporting to aggressively seek permanent Qtrs/housing, keep an accurate lodging expense record (including lodging receipts), and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days (par. 9150-C).

*The member submits a lodging expense report of \$2,250 (\$225/day including lodging tax) for 10 days of TLA lodging. They moved into permanent Qtrs on Day 11. Actual lodging expenses include lodging tax and any other authorized fees (par. 9185-E2) such as the GTCC currency conversion fee or valued added tax (VAT) certificate cost if applicable. Itemized lodging receipts are provided as required.

***TLA COMPUTATION**

This example is for travel performed by common carrier or transportation-in-kind WHEN THE PCS REPORTING DATE AND AUTHORIZED TLA ARE ON THE SAME DAY

This example is for travel performed by common carrier or transportation-in-kind.

*PCS M&IE paid (<u>par. 5030</u>) =		\$285.75
---------------------------------------	--	----------

*TLA paid for 10 days of TLA (<u>par. 9185-A3</u>)	\$225 + \$7,413.75 =	\$7,638.75
--	----------------------	------------

***When computing the first day, pay the PCS M&IE based on the OCONUS PDS location and lodging under the TLA program**

**DAY 1
PCS travel day M&IE**

Member	Full Rate	\$127.00
Spouse	\$127 x 75%	\$95.25
Child under 12	\$127 x 50%	+ \$63.50
TOTAL		\$285.75

TLA (lodging only)

Member, spouse, and dependent (under 12)	\$250 x 125% = \$312.50 (limited to \$225)	\$225.00
--	--	----------

DAYS 2 – 10

Step 1	M&IE (\$127 x 125%) = Lodging (\$250 x 125%) = Total =	\$158.75 + \$312.50 <u>\$471.25</u>
Step 2	Compare the actual lodging cost including tax (\$225) against Step 1 (\$312.50), pay the lesser amount	\$225.00
Step 3	Add M&IE and lodging (\$158.75 + \$225) =	\$383.75
Step 4	Compare steps 1 and 3 totals. Pay the lesser amount. \$383.75/day x 9 days =	\$3,453.75

***EXAMPLE 9 – LODGING WITH CURRENCY CONVERSION FEES**

A member and spouse occupy temporary lodgings. Preparation and cooking facilities are not available in the temporary lodging. The locality per diem rate is \$268 (\$152/ \$116). The lodging expense is \$145, including lodging tax and the international transaction (currency conversion) fee charged by the GTCC is \$25. Itemized lodging receipts are provided as required.

***TLA COMPUTATION with Currency Conversion Fees Included**

1. Determine the maximum rates (applicable percentage x locality rate). M&IE Lodging International Transaction (currency conversion) Fee	100% x \$116 = \$116 100% x \$152 = \$152 \$25 ÷ 5 = \$5
2. Compare the actual daily lodging cost (including lodging tax and currency conversion fee) (\$145 + \$5 = \$150) to the Step 1 maximum lodging rate. Use the lesser.	\$150 vs. \$152 \$150
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$266/day.	\$116 + \$150 = \$266 \$266/day x 5 days = \$1,330

***EXAMPLE 10 - PCS REPORTING DATE AND AUTHORIZED TLA ARE ON THE SAME DAY, LODGING WITH**

FRIENDS/RELATIVES, COMMERCIAL TRAVEL

*A member and spouse are PCS'd from CONUS to the new OCONUS PDS, travel by transoceanic transportation (i.e., commercial air, ship, etc.). They arrive at the new OCONUS PDS and concurrently the OCONUS TLA Approving Official authorizes TLA for 10 days starting on the PCS reporting date.

The member and spouse elect to reside with relatives. TLA authorization is limited to the M&IE of the applicable locality per diem rate of \$377 (\$250/\$127) per *par. 9150-C1e(8)*; lodging expense reimbursement is not authorized when staying with friends and relatives.

*The member is advised upon reporting to aggressively seek permanent Qtrs/housing, and register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent Qtrs/housing at least every 10 days (*par. 9150-C*).

*The member requests M&IE of the locality per diem rate for 9 days of TLA, \$1,143. The member and dependent moved into the same permanent Qtrs on Day 11.

***TLA COMPUTATION**

This example is for travel performed by common carrier or transportation-in-kind

PCS M&IE paid (<i>par. 5030</i>) =		\$222.25
TLA paid for 10 days of TLA (<i>par. 9185-A3</i>)	\$1,143.00 =	\$1,143.00

***When computing the first day, pay the PCS M&IE based on the OCONUS PDS location and lodging under the TLA program**

***DAY 1**

PCS travel day M&IE

Member	\$127 (Full Rate)
Spouse	\$127 x 75% = \$95.25
TOTAL	\$222.25

TLA (lodging only if applicable)

Member and spouse	No lodging reimbursement, stayed with friends and relatives
-------------------	---

***DAYS 2 – 10**

Step 1	M&IE (\$127 x 100%) = \$127 x 9 days = \$1,143.00
Step 2	Lodging cost expenses are not authorized, stayed with friends and relatives.
Step 3	Add M&IE, no lodging cost = \$1,143.00