



**PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE**

4800 Mark Center Drive, Suite 04J2501

Alexandria, VA 22350-9000

[www.defensetravel.dod.mil](http://www.defensetravel.dod.mil)

PDTATAC/tgh

5 May 2016

MEMORANDUM FOR

SEE DISTRIBUTION

SUBJECT:

UTD/CTD for MAP/CAP 039-16(I) – Standardize the Term ‘Long-Term TDY’  
vice ‘Extended TDY’ Throughout the JTR.

1. **SYNOPSIS:** Establishes a standard term for TDY of 31 days or more throughout the JTR for consistency.
2. The attached revision is forwarded for information purposes only. No coordination or comments are required.
3. This revision was initiated by the DTMO Policy Reform Team.
4. These changes are scheduled to appear in the JTR, dated 1 June 2016.
5. This determination is effective when printed in the JTR.
6. Action Officer: Tim Haddix (timothy.g.haddix.civ@mail.mil).

//Approved//

**JOEL T. RIDENOUR**

Acting Chief, Strategic Policy and Planning Division

Attachment:

Rev 1

**Uniformed E-Mail Distribution:**

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

**Civilian E-Mail Distribution:**

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

## JTR REVISIONS

### Chapter 2, TOC:

2230 \*\*\*\*\*

- A. General
- B. 180-Day Time Limitation
- C. TDY in Excess of 180 Consecutive Days
- \*D. TCS Instead of Long-Term TDY (**Employees Only**)
- E. Reimbursable TCS/TDY Allowances Taxation (**Employees Only**)
- F. TDY Assignment *Initially* Expected to Last Less than 1 Year (**Employees Only**)

### 2000-B2:

\*2. Use of the least expensive parking (ordinarily the long-term lot) when POC parking is authorized at the transportation terminal or at other facilities (i.e., valet parking must be justified when self parking is available);

### 2230:

A. General

1. **Members Only:** See Ch 4, Part A.

2. **Employees Only:**

\*a. The AO must determine that the assignment is not a TCS or PCS move before authorizing a long-term TDY assignment away from the PDS. All of the following criteria must be met for an assignment to be TDY (68 Comp. Gen. 465 (1989)):

(1) – (3) \*\*\*\*\*

b. - c. \*\*\*\*\*

\*d. Long-term TDY should not exceed 180 consecutive days (64 Comp. Gen. 205 (1985); 62 id. 560(1983)).

B. – C. \*\*\*\*\*

\*D. **Employees Only:** Temporary Change of Station (TCS) Instead of Long-Term TDY

\*1. The AO may authorize the limited PCS allowances of a TCS instead of TDY allowances when the long-term TDY period is between 6 and 30 consecutive months.

2. \*\*\*\*\*

E. **Employees Only:** Reimbursable TCS/TDY Allowances Taxation

1. – 3. \*\*\*\*\*

\*4. An employee should research potential state and local income tax obligations incurred incident to a long-term TDY assignment at one location. See par. 4970 for ITRA.

5. \*\*\*\*\*

**2805-F4:**

4. Income Tax Reimbursement Allowance (ITRA). The ITRA (par. 4970):

- \*a. Applies only to long-term TDY assignments, and
- b. May not be applied to local travel.

**2830-G:**

**Lodging Reimbursement while on Leave**

1. \*\*\*\*\*

a.- b. \*\*\*\*\*

\*c. When receiving long-term TDY flat rate per diem (par. 4250).

\*2. **Employees Only.** Reimbursement is authorized for the actual cost of lodging retained at the TDY location during leave, NTE the per diem rate lodging portion for the TDY location, for each day when receiving long-term TDY flat rate per diem (par. 4250).

**Lodging Tax**

1. – 3. \*\*\*\*\*

\*4. Applicability to Long-term TDY Flat Rate Per Diem. See pars. 4250-B7 and 4250-D.

**3500-A1c:**

\*c. Underutilization of city pair airfares may cause airlines not to rebid the city pair airfares the following year (e.g., the airlines will no longer offer city pair fares for underutilized routes) resulting in significant long-term transportation cost increases to the Gov't.

**Chapter 4, TOC:**

**4145 \*\*\*\*\***

- A. General
- B. Authorization/Approval
- C. Lodging Cost
- D. Lodging Reimbursement
- E. Lodging Receipts
- \*F. Long-term Dual Lodging Not Allowed
- G. Computation Examples

\*\*\*\*\*

**\*4155 LONG-TERM TDY LODGING**

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**\* Section B4: Long-Term TDY Flat Rate Per Diem**

**\*4250 LONG-TERM TDY FLAT RATE PER DIEM**

- A. General

- B. Exceptions and Additional Factors
- C. Retained Lodging Expenses
- \*D. Long-Term TDY Flat Rate Per Diem Examples

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**\*4435            RETURN TO PDS DURING LONG-TERM TDY**

\*\*\*\*\*

**\*4580            UB ICW LONG-TERM TDY ASSIGNMENTS**

\*\*\*\*\*

**4130:**

A. General

1. – 4. \*\*\*\*\*

\*5. The only exceptions to using DTS or a DTMO-contracted CTO include when lodging is arranged at a lower cost than available through DTS or the CTO, such as lodging in conjunction with a conference, mass training evolutions, unit movements, personnel directed into certain lodging establishments due to security, health and safety concerns in accordance with the Foreign Clearance Guide or direction by a U.S. Embassy, COCOM/JTF Commander or through the Secretarial Process, or when arranging lodging on a weekly or monthly basis for long-term TDY. If long-term lodging arrangements cannot be made by the traveler, the traveler must contact a CTO to find adequate lodging within the parameters of par. 4250.

6. A traveler must adhere to the prudent traveler rule for official travel funded by the Gov't. See par. 2000.

7. A lodging availability situation may require a traveler to accept lodging that is more spacious than is needed but a traveler must not purposely accept more spacious lodging to provide lodging for other nonofficial travelers.

8. Ordinarily, lodging expense is based on the single room rate for the lodging used. See par. 4130-F for multiple occupancy.

B. \*\*\*\*\*

C. Receipts

1. General. \*\*\*\*\*

\*2. Long-Term TDY Flat Rate Per Diem. A lodging expense receipt is not necessary when par. 4250 applies unless to validate related expenses such as lodging tax or a parking fee.

D. – F. \*\*\*\*\*

G. Lodging with a Friend or Relative

1. **Members Only**

a. – c. \*\*\*\*\*

\*d. Lodging with a friend/relative applies to lodging reimbursement for official travel to include an attendant/escort, evacuation, long-term TDY, limited evacuation and other circumstances.

e. – f. \*\*\*\*\*

2. **Employees Only** ([FTR §301-11.12](#))

a. – c. \*\*\*\*\*

d. Lodging with a friend/relative applies to lodging reimbursement for official travel to include an attendant/escort, evacuation, long-term TDY, limited evacuation and other circumstances.

e. \*\*\*\*\*

f. **Example:** An employee (long-term TDY) and a member (short term TDY), each traveling under an official TDY order to Location A, reside together with family members who live at/near Location A during the TDY. They commute daily to the TDY location. The employee's lodging cost may be reimbursed for substantiated lodging cost (above the cost the host ordinarily incurs) if the additional costs are substantiated and determined to be reasonable by the AO, but the member is not authorized lodging reimbursement. See par. 4130-G.

g. – h. \*\*\*\*\*

H. Multiple Lessees Involving Leased/Rented Lodging

1. \*\*\*\*\*

2. Long-term (i.e., not daily) lodging cost is split equally among lessees indicated on a signed lease/rental agreement/contract before the daily reimbursement rate is computed, even though a daily lodging rate is computed for TDY reimbursement.

3. – 5. \*\*\*\*\*

I. \*\*\*\*\*

**4145-F:**

\* F. Long-term Dual Lodging Not Allowed

\* 1. Long-term dual lodging is not authorized.

\* 2. An order may not authorize long-term dual lodging.

3. – 4. \*\*\*\*\*

**4155:**

**\*4155 LONG-TERM TDY LODGING**

\*A. General. If a traveler is TDY at one location for more than 30 days, lodging reservations should be made on a weekly, monthly, or other long-term basis, if possible. If a traveler is unable to arrange suitable commercial lodging on their own, the CTO should be contacted for assistance or follow Service/Agency procedures for making lodging arrangements. See par. 4250 for reduced flat rate per diem when TDY is for more than 30 days.

B. Computation

\*1. When a traveler rents/leases lodging on a weekly, monthly, or long-term basis, the daily TDY lodging cost is computed by dividing the total periodic (e.g., weekly, monthly) lodging cost by the number of days the traveler is authorized the lodging portion of per diem ([62 Comp. Gen. 63 \(1982\)](#)).

\*C. Computation Example

<b>Leave Taken While TDY with Long-Term Lodging (Non-Flat Rate Per Diem)</b>
1. A traveler is TDY at a location at which the per diem is \$136 (\$80/ \$56).
2. Lodging (apartment & utilities) is obtained on a long-term basis for \$900/month.
3. The daily lodging cost per month is \$30 (\$900/30 days).
4. In June the traveler took leave for 10 days and is authorized per diem for only 20 days.
5. The daily lodging rate during June is \$45/day (\$900/20). Since the \$45/day lodging cost does not exceed the authorized \$80/day locality lodging ceiling, the traveler is reimbursed \$45/day for 20 days of lodging in June.

D. – E. \*\*\*\*\*

\*F. Long-Term TDY Flat Rate Per Diem. See par. 4250 for lodging retained at a TDY location while authorized a flat rate per diem for long-term TDY.

**Chapter 4B4 – Header: (All)**

**Ch 4: Temporary Duty Travel**

**\*Part B: Per Diem/Sec 4: Long-Term TDY Flat Rate Per Diem**

**CHAPTER 4: TDY**

**PART B: PER DIEM**

**\*SECTION 4: LONG-TERM TDY FLAT RATE PER DIEM**

*\*Effective for travel beginning or orders amended on or after 1 November 2014.*

**\*4250 LONG-TERM TDY FLAT RATE PER DIEM**

**A. General**

\*1. A reduced flat rate per diem applies when a traveler is assigned long-term TDY (more than 30 days at one location) except as indicated in par. 4250-B.

\*a. Long-term TDY for a duration of 31-180 days at a single location is authorized at a flat rate of 75% of the locality rate, payable for each full day of TDY at that location.

\*b. Long-term TDY for a duration of 181 days or more at a single location is authorized at a flat rate of 55% of the locality rate, payable for each full day of TDY at that location. TDY in excess of 180 days must be authorized/approved IAW par. 2230-C.

2. \*\*\*\*\*

\*3. The applicable percentage reduction is applied to the locality per diem rate in effect on the TDY days. If the locality rate changes during the per diem period, the flat rate per diem is increased or decreased accordingly unless the traveler has entered into a long-term lease and the fixed rate per diem no longer covers the cost of lodging. See par. 4250-B3.

**B. Exceptions and Additional Factors.** The following circumstances may affect per diem reimbursement:

1. – 3. \*\*\*\*\*

\*4. Long-term TDY flat rate per diem applies to TDY at the specified location. If a traveler is sent TDY to another location, per diem computed using the Lodging Plus method, for that area, applies. If the additional TDY period is considered a second long-term TDY period, then the rules in par. 4250-A1 apply to the second TDY.

5. – 9. \*\*\*\*\*

C. Retained Lodging Expenses. Retained lodging expenses during a traveler's authorized absence are reimbursed as a miscellaneous reimbursable expense not to exceed the lodging portion of the reduced per diem rate.

1. – 2. \*\*\*\*\*

3. Example

\*a. A traveler is on a long-term TDY over 180 days to a location with a per diem rate of \$142 (\$91/\$51). Traveler is paid 55% per diem (IAW par. 4155) and renting an apartment (\$1,200/month).

b. – c. \*\*\*\*\*

\*D. Long-Term TDY Flat Rate Per Diem Examples

1. Without Long-Term Lodging Taxes

\*A member is ordered TDY to a CONUS location for nine months. The traveler is authorized 55% flat rate per diem in the TDY order. The locality per diem rate for the location is \$259 (\$198/\$61). The flat rate per diem for each full day of TDY is \$142.45 (\$259 x 55%). On the day of arrival (travel day), the traveler stays in a hotel and pays \$180 for lodging and \$15 for lodging taxes, a reimbursable expense (App G and Ch 2, Part M). The long-term lodging cost is \$95/night for each full day of TDY (on a monthly/yearly lease) and the daily lodging tax is \$0.

\*\*\*\*\*

2. With Long-Term Lodging Taxes

A member is ordered TDY to a CONUS/Non-Foreign OCONUS location for two months. The traveler is authorized 75% flat rate per diem in the TDY order. The locality per diem rate for the location is \$259 (\$198/\$61). The flat rate per diem for each full day of TDY is \$194.25 (\$259 x 75%). On the day of arrival (travel day), the traveler stays in a hotel and pays \$180 for lodging and \$15 for lodging taxes, a reimbursable expense (App G and Ch 2, Part M). The long-term lodging cost is \$145/night for each full day of TDY and the daily lodging tax is \$12. When the computed lodging portion of flat rate per diem plus taxes (based on the computed lodging portion of flat rate per diem) exceeds the computed lodging portion of flat rate per diem, the taxes are a reimbursable expense. The computed lodging portion of flat rate per diem is \$148.50 (\$198 x 75%). The traveler is paying \$145/night plus \$12/day for taxes, totaling \$157. \$8.50 is the reimbursable excess amount (\$157-148.50 = \$8.50).

\*\*\*\*\*

#### **4435-C4:**

\*4. Long-Term TDY Flat Rate Per Diem. See par. 4250 for lodging retained at a TDY location while authorized a flat-rate per diem for long-term TDY.

## **4450-C1b:**

\*b. Authorized to return to the PDS at Gov't expense during long-term TDY.

## **4580:**

### **\*4580 UB ICW LONG-TERM TDY ASSIGNMENTS**

A. \*\*\*\*\*

## **Chapter 4, Part L:**

### **Ch 4: Temporary Duty Travel**

4970

### **\*Part L: Income Tax Reimb Alw (ITRA) for Long-Term TDY (Civilian Employees Only)**

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#### **CHAPTER 4: TDY**

#### **\*PART L: INCOME TAX REIMBURSEMENT ALLOWANCE (ITRA) FOR LONG-TERM TDY ASSIGNMENTS**

#### **CIVILIAN EMPLOYEES ONLY**

#### **\*4970 ITRA FOR LONG-TERM TDY ASSIGNMENTS DURING TAX YEARS 1993 AND THEREAFTER**

##### **A. Purpose**

\*1. ITRA reimburses an employee for additional Federal, State and/or local *income taxes* incurred by the employee (and spouse, if filing jointly) because of reimbursement/payment of certain travel and transportation expenses incident to a long-term TDY assignment in one location.

2. – 3. \*\*\*\*\*

##### **B. Reimbursement**

\*1. An employee who was on long-term TDY and incurred Federal, State, and/or local income taxes on amounts received as reimbursement for official travel expenses is eligible for reimbursement under the ITRA IAW [FTR, §301-11.601](#).

2. \*\*\*\*\*

##### **C. \*\*\*\*\***

## **5896:**

\*A. TCS Authorization. An AO may authorize a TCS with limited PCS allowances, instead of TDY allowances, for an employee scheduled for long-term TDY (between 6 and 30 months) ([FTR §302-3.406](#)).

B. \*\*\*\*\*

## **5898-A:**

A. Assignment. A TCS assignment may be considered only if:

\*1. The employee is directed to perform a long-term TDY at another duty station outside the local area as described in par. 2800-B;

2. \*\*\*\*

**5900-B3:**

\*3. TCS should be considered if a long-term TDY results in a non-reimbursable income tax liability on an employee.

**7050-D3:**

\*3. Flat Rate Per Diem Allowance. If the traveler is paid a long-term flat rate per diem allowance (55% or 75%) IAW par. 4250:

a. – b. \*\*\*\*\*

\*c. Example

<p>1. A traveler is on a long-term TDY over 180 days to a location with a per diem rate of \$142 (\$91/\$51). Traveler is paid 55% per diem (IAW par. 4250) and renting an apartment (\$1,200/month).</p> <p>2. The authorized per diem rate is \$78.10 (i.e., 55% of the locality rate of \$142).The lodging portion of per diem is \$50.05 (55% x \$91)</p> <p>3. The traveler is reimbursed \$50.05/day x 30 days = \$1,501.50 per 30-day month for lodging.</p>
<b>Scenario 1</b>
<p>1. The traveler returns to the PDS once during the first month. The traveler is not paid per diem for the 2 days/nights spent at the PDS.</p> <p>2. The traveler incurs \$40 (i.e., \$1,200/30 days) per night lodging expenses.</p> <p>3. Since the traveler is authorized \$50.05 per night per diem for lodging, but only incurred \$40 per night lodging cost, the traveler is reimbursed \$80 for retained lodging expense incurred during an authorized absence.</p>
<b>Scenario 2</b>
<p>1. The traveler takes 7 days leave during the third month. The traveler is not paid lodging per diem for 7 days/nights of leave.</p> <p>2. The traveler is authorized \$50.05 per night per diem for lodging, but only incurred \$40 per night lodging cost, the traveler is reimbursed \$280 for retained lodging expense incurred during the authorized absence.</p>

**7095-F:**

\*F. Administrative Provisions. Orders for attendants must not exceed 30 days unless an extension is authorized/approved. If an extension is authorized/approved, the extension must not exceed 30 days beyond the amendment/modification date of the authorization/order such that the long-term TDY flat rate per diem in par. 4250 does not apply.

### **7175-B:**

\*B. Travel Order. A travel order (or ITA for a person not a member or a Gov't employee) for an escort/attendant travel must cite par. 7175 as authority. Travel authorization for attendants or escorts must not exceed 30 days unless an extension is authorized/approved when practical per the Agency/Service determination. If an extension is authorized/approved, the extension must not exceed 30 days beyond the amendment/modification date of the authorization/order such that the long-term TDY flat rate per diem in par. 4250 does not apply.

### **7205-C1e:**

\*e. Per Diem authority must not exceed 30 days unless an extension is authorized/approved. If an extension is authorized/approved, the extension must not exceed 30 days beyond the amendment/modification date of the authorization/order such that the long-term TDY flat rate per diem in par. 4250 does not apply.

### **7315-A1b:**

\*b. Hospitalized as Result of Combat Wound or Injury. Transportation and per diem, may be authorized for each designated individual authorized to visit a member, not described in par.7315-A1a, who has a wound or an injury incurred in an operation or area designated by the SECDEF as a combat operation or combat zone and who is hospitalized in a medical facility in the U.S. for treatment of that wound or injury. This allowance is initiated when there is a reasonable expectation by the treating physician that the member will remain hospitalized in an inpatient status in a hospital in the U.S. Per diem authority must not exceed 30 days unless an extension is authorized/approved through the Secretarial Process. If an extension is authorized/approved, the extension must not exceed 30 days beyond the amendment/modification date of the authorization/order such that the long-term TDY flat rate per diem in par. 4250 does not apply.

### **APP A1:**

#### **BAGGAGE. \*\*\*\*\***

#### **A. – B. \*\*\*\*\***

\*C. Unaccompanied (UB). Except for long-term TDY for an employee, that part of a member's/employee's prescribed weight allowance of HHG that:

#### **1. – 4. \*\*\*\*\***

\*5. ICW a long-term TDY assignment, is limited to the necessary personal clothing and effects for the individual and equipment directly related to the assignment. For an employee on long-term TDY, the UB is not part of HHG, but is personal effects needed by the traveler that exceeds the baggage allowance.

**\*COMMERCIAL POV STORAGE FACILITY (Members Only).** Any commercial fee-for-service facility open to the public for daily/long-term storage of motor vehicles.

### **HOUSEHOLD GOODS (HHG):**

B. \*\*\*\*\*

1. – 18. \*\*\*\*\*

\*19. UB ICW long-term TDY (**Employees Only**).

APPENDIX G:

A. Reimbursable Official Travel Expenses

\*Lodging reimbursement while on leave, ICW a contingency operation, evacuation, or long-term TDY flat rate per diem. **(Members Only)**

\*Lodging reimbursement while on leave, when receiving long-term TDY flat rate per diem. **(Employees Only)**

**APP I3-B2f:**

\*f. If permitted, a statement that return travel to the PDS during long-term TDY is authorized at Gov't expense, must be included on the travel order, or travel voucher or travel order amendment, if approved after the travel has been performed. *This travel is an exception to the policy of scheduling travel during regular hours of duty.* Accordingly, the authorized return should be performed outside the employee's regular duty hours or during authorized leave periods.

**APP O - T-4025-B1, Note:**

*\*Note: Travelers, ordered to execute long-term TDY on a flat rate per diem basis IAW par. 4250, who cannot make long-term lodging arrangements individually shall contact the CTO to find adequate lodgings within the parameters of par. 4250.*

**APP O – T4030-I:**

\*I. Authorized Trips Home during Long-Term TDY. A traveler on long-term TDY (other than deployment), for a continuous period of more than three weeks, may be authorized to periodically return in an official travel status to the PDS, or place of abode from which the traveler commutes daily to the PDS, on weekends or other non-workdays.

**APP O - T4040-A4d:**

\*d. Long-Term TDY Flat Rate Per Diem. See JTR par. 4250.

**APP O - T-4040-A6:**

\*6. If the traveler is on TDY at one location for more than 30 days, lodging reservations should be made on a weekly, monthly, or other long-term basis, if possible (for long-term TDY (over 30 days) see JTR, par. 4250). When longer term lodging is used, the allowable lodging cost includes the rent; charges for furniture rental (as long as an option to buy is not exercised); utilities connections, use and disconnection fees; cleaning fees; telephone monthly use fees, but not toll charges; and other services ordinarily provided by a hotel. Follow Service/Agency procedures for making lodging arrangements.

**APP O – T4060B:**

B. What’s Allowable and Not Allowable

1. – 6. \*\*\*\*\*

\*7. Authorized Trips Home during Long-Term Business TDY. *The AO may authorize return trips to the PDS or home only when travel funds are available to support the travel expenses.* The AO must determine that savings outweigh the periodic return travel costs. The TDY assignment length and purpose, return travel distance, increased member or employee efficiency and productivity, and reduced recruitment and retention costs must be considered. *An analysis must be conducted at least every other year.* The travel should be performed outside the traveler's regularly scheduled duty hours or during leave. For an employee, scheduling the authorized travel to minimize payment of overtime should be considered. This authority applies only to business or training TDY.

8. – 19. \*\*\*\*\*

\*20. Temporary Change of Station (TCS). Instead of authorizing long-term TDY (between 6 and 30 months) for an employee, an AO may authorize a TCS. The employee (but not a member) is authorized limited PCS allowances rather than TDY allowances. See Ch 5, Part B13.

21. \*\*\*\*\*

**APP W – QATAR:**

Qatar, Doha	<p><b><u>Members</u></b></p> <p>1. <u>All Services (except USAF) Assigned to AI-Udeid AB</u> <u>PCS</u>. A member, on a PCS order, is authorized an UB NTE 500 lbs., due to housing size.</p> <p><u>TDY</u>. A member, on a long-term 365 day TDY deployment, <i><b>is not authorized</b></i> an UB shipment.</p> <p>2. <u>USAF Assigned to AL-Udeid AB</u>. Accompanied tour members see footnote 5.</p>
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The following pages are the same policy preceding this page but showing tracked changes.



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PDTATAC/tgh

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5. This determination is effective when printed in the JTR.
6. Action Officer: Tim Haddix (timothy.g.haddix.civ@mail.mil).

//Approved//

**JOEL T. RIDENOUR**

Acting Chief, Strategic Policy and Planning Division

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### 2000-B2:

\*2. Use of the least expensive parking (ordinarily the ~~long-term-long-term~~ lot) when POC parking is authorized at the transportation terminal or at other facilities (i.e., valet parking must be justified when self parking is available);

### 2230:

A. General

1. **Members Only:** See Ch 4, Part A.

2. **Employees Only:**

\*a. The AO must determine that the assignment is not a TCS or PCS move before authorizing a ~~long-term-long-term~~ TDY assignment away from the PDS. All of the following criteria must be met for an assignment to be TDY (68 Comp. Gen. 465 (1989)):

(1) – (3) \*\*\*\*\*

b. - c. \*\*\*\*\*

\*d. ~~Long-term-Long-term~~ TDY should not exceed 180 consecutive days (64 Comp. Gen. 205 (1985); 62 id. 560(1983)).

B. – C. \*\*\*\*\*

\*D. **Employees Only:** Temporary Change of Station (TCS) Instead of ~~Extended-Long-Term~~ TDY

\*1. The AO may authorize the limited PCS allowances of a TCS instead of TDY allowances when the ~~extended-long-term~~ TDY period is between 6 and 30 consecutive months.

2. \*\*\*\*\*

E. **Employees Only:** Reimbursable TCS/TDY Allowances Taxation

1. – 3. \*\*\*\*\*

\*4. An employee should research potential state and local income tax obligations incurred incident to ~~an~~ extended-a long-term TDY assignment at one location. See par. 4970 for ITRA.

5. \*\*\*\*\*

### **2805-F4:**

4. Income Tax Reimbursement Allowance (ITRA). The ITRA (par. 4970):

- \*a. Applies only to extended-long-term TDY assignments, and
- b. May not be applied to local travel.

### **2830-G:**

#### **Lodging Reimbursement while on Leave**

1. \*\*\*\*\*

a.- b. \*\*\*\*\*

\*c. When receiving long-term-long-term TDY flat rate per diem (par. 4250).

\*2. **Employees Only.** Reimbursement is authorized for the actual cost of lodging retained at the TDY location during leave, NTE the per diem rate lodging portion for the TDY location, for each day when receiving long term-long-term TDY flat rate per diem (par. 4250).

#### **Lodging Tax**

1. – 3. \*\*\*\*\*

\*4. Applicability to Long-Term-Long-term TDY Flat Rate Per Diem. See pars. 4250-B7 and 4250-D.

### **3500-A1c:**

\*c. Underutilization of city pair airfares may cause airlines not to rebid the city pair airfares the following year (e.g., the airlines will no longer offer city pair fares for underutilized routes) resulting in significant long-term-long-term transportation cost increases to the Gov't.

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4145 \*\*\*\*\*

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- G. Computation Examples

\*\*\*\*\*

**\*4155 LONG-TERM-LONG-TERM TDY LODGING**

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**\* Section B4: Long-Term-Long-Term TDY Flat Rate Per Diem**

| ~~\*4250 LONG-TERM-LONG-TERM~~ TDY FLAT RATE PER DIEM

- A. General
- B. Exceptions and Additional Factors
- C. Retained Lodging Expenses
- | ~~\*D. Long-Term-Long-Term~~ TDY Flat Rate Per Diem Examples

\*\*\*\*\*

| ~~\*4435~~ RETURN TO PDS DURING ~~EXTENDED~~LONG-TERM TDY

\*\*\*\*\*

| ~~\*45800~~ UB ICW ~~EXTENDED- LONG-TERM~~ TDY ASSIGNMENTS

\*\*\*\*\*

**4130:**

A. General

1. – 4. \*\*\*\*\*

| ~~\*5.~~ The only exceptions to using DTS or a DTMO-contracted CTO include when lodging is arranged at a lower cost than available through DTS or the CTO, such as lodging in conjunction with a conference, mass training evolutions, unit movements, personnel directed into certain lodging establishments due to security, health and safety concerns in accordance with the Foreign Clearance Guide or direction by a U.S. Embassy, COCOM/JTF Commander or through the Secretarial Process, or when arranging lodging on a weekly or monthly basis for ~~long-term-long-term~~ TDY. If ~~long-term-long-term~~ lodging arrangements cannot be made by the traveler, the traveler must contact a CTO to find adequate lodging within the parameters of par. 4250.

6. A traveler must adhere to the prudent traveler rule for official travel funded by the Gov't. See par. 2000.

7. A lodging availability situation may require a traveler to accept lodging that is more spacious than is needed but a traveler must not purposely accept more spacious lodging to provide lodging for other nonofficial travelers.

8. Ordinarily, lodging expense is based on the single room rate for the lodging used. See par. 4130-F for multiple occupancy.

B. \*\*\*\*\*

C. Receipts

1. General. \*\*\*\*\*

| ~~\*2.~~ ~~Long-TermLong-Term~~ TDY Flat Rate Per Diem. A lodging expense receipt is not necessary when par. 4250 applies unless to validate related expenses such as lodging tax or a parking fee.

D. – F. \*\*\*\*\*

G. Lodging with a Friend or Relative

1. **Members Only**

a. – c. \*\*\*\*\*

| ~~\*d.~~ Lodging with a friend/relative applies to lodging reimbursement for official travel to include an attendant/escort, evacuation, ~~extended-long-term~~ TDY, limited evacuation and other circumstances.

e. – f. \*\*\*\*\*

2. **Employees Only** (FTR §301-11.12)

a. – c. \*\*\*\*\*

d. Lodging with a friend/relative applies to lodging reimbursement for official travel to include an attendant/escort, evacuation, ~~extended-long-term~~ TDY, limited evacuation and other circumstances.

e. \*\*\*\*\*

f. **Example:** An employee (~~extended-long-term~~ TDY) and a member (short term TDY), each traveling under an official TDY order to Location A, reside together with family members who live at/near Location A during the TDY. They commute daily to the TDY location. The employee's lodging cost may be reimbursed for substantiated lodging cost (above the cost the host ordinarily incurs) if the additional costs are substantiated and determined to be reasonable by the AO, but the member is not authorized lodging reimbursement. See par. 4130-G.

g. – h. \*\*\*\*\*

H. Multiple Lessees Involving Leased/Rented Lodging

1. \*\*\*\*\*

2. ~~Long-term~~~~Long-term~~ (i.e., not daily) lodging cost is split equally among lessees indicated on a signed lease/rental agreement/contract before the daily reimbursement rate is computed, even though a daily lodging rate is computed for TDY reimbursement.

3. – 5. \*\*\*\*\*

I. \*\*\*\*\*

**4145-F:**

**\*F. ~~Long-term~~~~Long-term~~ Dual Lodging Not Allowed**

**\*1. ~~Long-term~~~~Long-term~~ dual lodging is not authorized.**

**\*2. An order may not authorize ~~long-term-long-term~~ dual lodging.**

3. – 4. \*\*\*\*\*

**4155:**

**\*4155 ~~LONG-TERM-LONG-TERM~~ TDY LODGING**

**\*A. General.** If a traveler is TDY at one location for more than 30 days, lodging reservations should be made on a weekly, monthly, or other ~~long-term-long-term~~ basis, if possible. If a traveler is unable to arrange suitable commercial lodging on their own, the CTO should be contacted for assistance or follow Service/Agency procedures for making lodging arrangements. See par. 4250 for reduced flat rate per diem when TDY is for more than 30 days.

B. Computation

\*1. When a traveler rents/leases lodging on a weekly, monthly, or ~~longer-term-long-term~~ basis, the daily TDY lodging cost is computed by dividing the total periodic (e.g., weekly, monthly) lodging cost by the number of days the traveler is authorized the lodging portion of per diem ([62 Comp. Gen. 63 \(1982\)](#)).

\*C. Computation Example

<b>Leave Taken While TDY with <del>Long-Term-Long-Term</del> Lodging (Non-Flat Rate Per Diem)</b>
1. A traveler is TDY at a location at which the per diem is \$136 (\$80/ \$56).
2. Lodging (apartment & utilities) is obtained on a <del>long-term-long-term</del> -basis for \$900/month.
3. The daily lodging cost per month is \$30 (\$900/30 days).
4. In June the traveler took leave for 10 days and is authorized per diem for only 20 days.
5. The daily lodging rate during June is \$45/day (\$900/20). Since the \$45/day lodging cost does not exceed the authorized \$80/day locality lodging ceiling, the traveler is reimbursed \$45/day for 20 days of lodging in June.

D. – E. \*\*\*\*\*

\*F. ~~Long-Term-Long-Term~~ TDY Flat Rate Per Diem. See par. 4250 for lodging retained at a TDY location while authorized a flat rate per diem for long-term TDY.

**Chapter 4B4 – Header: (All)**

**Ch 4: Temporary Duty Travel**

\*Part B: Per Diem/Sec 4: ~~Long-Term-Long-Term~~ TDY Flat Rate Per Diem

**CHAPTER 4: TDY**

**PART B: PER DIEM**

**\*SECTION 4: ~~LONG-TERM-LONG-TERM~~ TDY FLAT RATE PER DIEM**

*\*Effective for travel beginning or orders amended on or after 1 November 2014.*

**\*4250 ~~LONG-TERM-LONG-TERM~~ TDY FLAT RATE PER DIEM**

A. General

\*1. A reduced flat rate per diem applies when a traveler is assigned ~~long-term-long-term~~ TDY (more than 30 days at one location) except as indicated in par. 4250-B.

\*a. ~~Long-term-Long-term~~ TDY for a duration of 31-180 days at a single location is authorized at a flat rate of 75% of the locality rate, payable for each full day of TDY at that location.

\*b. ~~Long-term-Long-term~~ TDY for a duration of 181 days or more at a single location is authorized at a flat rate of 55% of the locality rate, payable for each full day of TDY at that location. TDY in excess of 180 days must be authorized/approved IAW par. 2230-C.

2. \*\*\*\*\*

\*3. The applicable percentage reduction is applied to the locality per diem rate in effect on the TDY days. If the

locality rate changes during the per diem period, the flat rate per diem is increased or decreased accordingly unless the traveler has entered into a ~~long-term-long-term~~ lease and the fixed rate per diem no longer covers the cost of lodging. See par. 4250-B3.

B. Exceptions and Additional Factors. The following circumstances may affect per diem reimbursement:

1. – 3. \*\*\*\*\*

\*4. ~~Long-term-Long-term~~ TDY flat rate per diem applies to TDY at the specified location. If a traveler is sent TDY to another location, per diem computed using the Lodging Plus method, for that area, applies. If the additional TDY period is considered a second ~~long-term-long-term~~ TDY period, then the rules in par. 4250-A1 apply to the second TDY.

5. – 9. \*\*\*\*\*

C. Retained Lodging Expenses. Retained lodging expenses during a traveler's authorized absence are reimbursed as a miscellaneous reimbursable expense not to exceed the lodging portion of the reduced per diem rate.

1. – 2. \*\*\*\*\*

3. Example

\*a. A traveler is on a ~~long-term-long-term~~ TDY over 180 days to a location with a per diem rate of \$142 (\$91/\$51).

Traveler is paid 55% per diem (IAW par. 4155) and renting an apartment (\$1,200/month).

b. – c. \*\*\*\*\*

\*D. ~~Long-Term-Long-Term~~ TDY Flat Rate Per Diem Examples

1. Without ~~Long-Term-Long-Term~~ Lodging Taxes

\*A member is ordered TDY to a CONUS location for nine months. The traveler is authorized 55% flat rate per diem in the TDY order. The locality per diem rate for the location is \$259 (\$198/\$61). The flat rate per diem for each full day of TDY is \$142.45 (\$259 x 55%). On the day of arrival (travel day), the traveler stays in a hotel and pays \$180 for lodging and \$15 for lodging taxes, a reimbursable expense (App G and Ch 2, Part M). The ~~long-term-long-term~~ lodging cost is \$95/night for each full day of TDY (on a monthly/yearly lease) and the daily lodging tax is \$0.

\*\*\*\*\*

2. With ~~Long-Term-Long-Term~~ Lodging Taxes

A member is ordered TDY to a CONUS/Non-Foreign OCONUS location for two months. The traveler is authorized 75% flat rate per diem in the TDY order. The locality per diem rate for the location is \$259 (\$198/\$61). The flat rate per diem for each full day of TDY is \$194.25 (\$259 x 75%). On the day of arrival (travel day), the traveler stays in a hotel and pays \$180 for lodging and \$15 for lodging taxes, a reimbursable expense (App G and Ch 2, Part M). The ~~long-term-long-term~~ lodging cost is \$145/night for each full day of TDY and the daily lodging tax is \$12. When the computed lodging portion of flat rate per diem plus taxes (based on the computed lodging portion of flat rate per diem) exceeds the computed lodging portion of flat rate per diem, the taxes are a reimbursable expense. The computed lodging portion of flat rate per diem is \$148.50 (\$198 x 75%). The traveler is paying \$145/night plus \$12/day for taxes, totaling \$157. \$8.50 is the reimbursable excess amount (\$157-148.50 = \$8.50).

\*\*\*\*\*

**4435-C4:**

| \*4. ~~Long-Term~~Long-Term TDY Flat Rate Per Diem. See par. 4250 for lodging retained at a TDY location while authorized a flat-rate per diem for long-term TDY.

**4450-C1b:**

| \*b. Authorized to return to the PDS at Gov't expense during ~~extended-long-term~~ TDY.

**4580:**

| \*4580 UB ICW ~~EXTENDED-LONG-TERM~~ TDY ASSIGNMENTS

A. \*\*\*\*\*

**Chapter 4, Part L:**

Ch 4: Temporary Duty Travel

4970

| \*Part L: Income Tax Reimb Alw (ITRA) for ~~Extended-Long-Term~~ TDY (**Civilian Employees Only**)

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CHAPTER 4: TDY

| \*PART L: INCOME TAX REIMBURSEMENT ALLOWANCE (ITRA) FOR ~~EXTENDED-LONG-TERM~~ TDY ASSIGNMENTS

**CIVILIAN EMPLOYEES ONLY**

| \*4970 ITRA FOR ~~LONG-TERM~~EXTENDED TDY ASSIGNMENTS DURING TAX YEARS 1993 AND THEREAFTER

A. Purpose

| \*1. ITRA reimburses an employee for additional Federal, State and/or local *income taxes* incurred by the employee (and spouse, if filing jointly) because of reimbursement/payment of certain travel and transportation expenses incident to ~~an extended~~a long-term TDY assignment in one location.

2. – 3. \*\*\*\*\*

B. Reimbursement

| \*1. An employee who was on long-term TDY ~~for an extended period at one location, and who~~ and incurred Federal, State, and/or local income taxes on amounts received as reimbursement for official travel expenses is eligible for reimbursement under the ITRA IAW [FTR, §301-11.601](#).

2. \*\*\*\*\*

C. \*\*\*\*\*

**5896:**

\*A. TCS Authorization. An AO may authorize a TCS with limited PCS allowances, instead of TDY allowances, for an employee scheduled for ~~extended-long-term~~ TDY (between 6 and 30 months) ([FTR §302-3.406](#)).

B. \*\*\*\*\*

### **5898-A:**

A. Assignment. A TCS assignment may be considered only if:

\*1. The employee is directed to perform ~~an-extended-~~ a long-term TDY at another duty station outside the local area as described in par. 2800-B;

2. \*\*\*\*\*

### **5900-B3:**

\*3. TCS should be considered if ~~an-extended-~~ a long-term TDY results in a non-reimbursable income tax liability on an employee.

### **7050-D3:**

\*3. Flat Rate Per Diem Allowance. If the traveler is paid a ~~long-term-long-term~~ flat rate per diem allowance (55% or 75%) IAW par. 4250:

a. – b. \*\*\*\*\*

\*c. Example

1. A traveler is on a ~~long-term-long-term~~ TDY over 180 days to a location with a per diem rate of \$142 (\$91/\$51). Traveler is paid 55% per diem (IAW par. 4250) and renting an apartment (\$1,200/month).

2. The authorized per diem rate is \$78.10 (i.e., 55% of the locality rate of \$142). The lodging portion of per diem is \$50.05 (55% x \$91)

3. The traveler is reimbursed \$50.05/day x 30 days = \$1,501.50 per 30-day month for lodging.

#### **Scenario 1**

1. The traveler returns to the PDS once during the first month. The traveler is not paid per diem for the 2 days/nights spent at the PDS.

2. The traveler incurs \$40 (i.e., \$1,200/30 days) per night lodging expenses.

3. Since the traveler is authorized \$50.05 per night per diem for lodging, but only incurred \$40 per night lodging cost, the traveler is reimbursed \$80 for retained lodging expense incurred during an authorized absence.

#### **Scenario 2**

1. The traveler takes 7 days leave during the third month. The traveler is not paid lodging per diem for 7 days/nights of leave.

2. The traveler is authorized \$50.05 per night per diem for lodging, but only incurred \$40 per night lodging cost, the traveler is reimbursed \$280 for retained lodging expense incurred during the authorized

absence.

### **7095-F:**

\*F. Administrative Provisions. Orders for attendants must not exceed 30 days unless an extension is authorized/approved. If an extension is authorized/approved, the extension must not exceed 30 days beyond the amendment/modification date of the authorization/order such that the ~~long-term-long-term~~ TDY flat rate per diem in par. 4250 does not apply.

### **7175-B:**

\*B. Travel Order. A travel order (or ITA for a person not a member or a Gov't employee) for an escort/attendant travel must cite par. 7175 as authority. Travel authorization for attendants or escorts must not exceed 30 days unless an extension is authorized/approved when practical per the Agency/Service determination. If an extension is authorized/approved, the extension must not exceed 30 days beyond the amendment/modification date of the authorization/order such that the ~~long-term-long-term~~ TDY flat rate per diem in par. 4250 does not apply.

### **7205-C1e:**

\*e. Per Diem authority must not exceed 30 days unless an extension is authorized/approved. If an extension is authorized/approved, the extension must not exceed 30 days beyond the amendment/modification date of the authorization/order such that the ~~long-term-long-term~~ TDY flat rate per diem in par. 4250 does not apply.

### **7315-A1b:**

\*b. Hospitalized as Result of Combat Wound or Injury. Transportation and per diem, may be authorized for each designated individual authorized to visit a member, not described in par.7315-A1a, who has a wound or an injury incurred in an operation or area designated by the SECDEF as a combat operation or combat zone and who is hospitalized in a medical facility in the U.S. for treatment of that wound or injury. This allowance is initiated when there is a reasonable expectation by the treating physician that the member will remain hospitalized in an inpatient status in a hospital in the U.S. Per diem authority must not exceed 30 days unless an extension is authorized/approved through the Secretarial Process. If an extension is authorized/approved, the extension must not exceed 30 days beyond the amendment/modification date of the authorization/order such that the ~~long-term-long-term~~ TDY flat rate per diem in par. 4250 does not apply.

### **APP A1:**

**BAGGAGE. \*\*\*\*\***

A. – B. \*\*\*\*\*

\*C. Unaccompanied (UB). Except for ~~long-term-long-term~~ TDY for an employee, that part of a member's/employee's prescribed weight allowance of HHG that:

1. – 4. \*\*\*\*\*

\*5. ICW ~~an extended- a long-term~~ TDY assignment, is limited to the necessary personal clothing and effects for the individual and equipment directly related to the assignment. For an employee on ~~long-term-long-term~~ TDY, the UB is not part of HHG, but is personal effects needed by the traveler that exceeds the baggage allowance.

\***COMMERCIAL POV STORAGE FACILITY (Members Only)**. Any commercial fee-for-service facility open to the public for daily/~~long-term-long-term~~ storage of motor vehicles.

### **HOUSEHOLD GOODS (HHG):**

B. \*\*\*\*\*

1. – 18. \*\*\*\*\*

\*19. UB ICW ~~long-term-long-term~~ TDY (**Employees Only**).

APPENDIX G:

#### **A. Reimbursable Official Travel Expenses**

\*Lodging reimbursement while on leave, ICW a contingency operation, evacuation, or ~~long-term-long-term~~ TDY flat rate per diem. **(Members Only)**

\*Lodging reimbursement while on leave, when receiving ~~long-term-long-term~~ TDY flat rate per diem. **(Employees Only)**

### **APP I3-B2f:**

\*f. If permitted, a statement that return travel to the PDS during ~~extended- long-term~~ TDY is authorized at Gov't expense, must be included on the travel order, or travel voucher or travel order amendment, if approved after the travel has been performed. *This travel is an exception to the policy of scheduling travel during regular hours of duty.* Accordingly, the authorized return should be performed outside the employee's regular duty hours or during authorized leave periods.

### **APP O - T-4025-B1, Note:**

*\*Note: Travelers, ordered to execute ~~long-term-long-term~~ TDY on a flat rate per diem basis IAW par. 4250, who cannot make ~~long-term-long-term~~ lodging arrangements individually shall contact the CTO to find adequate lodgings within the parameters of par. 4250.*

### **APP O – T4030-I:**

\*I. Authorized Trips Home during ~~Extended-Long-Term~~ TDY. A traveler on ~~extended-long-term~~ TDY (other than deployment), for a continuous period of more than three weeks, may be authorized to periodically return in an official travel status to the PDS, or place of abode from which the traveler commutes daily to the PDS, on weekends or other non-workdays.

### **APP O - T4040-A4d:**

\*d. ~~Long-Term-Long-Term~~ TDY Flat Rate Per Diem. See JTR par. 4250.

### **APP O - T-4040-A6:**

\*6. If the traveler is on TDY at one location for more than 30 days, lodging reservations should be made on a weekly, monthly, or other ~~long-term-long-term~~ basis, if possible (for ~~long-term-long-term~~ TDY (over 30 days) see JTR, par. 4250). When longer term lodging is used, the allowable lodging cost includes the rent; charges for furniture rental (as long as an option to buy is not exercised); utilities connections, use and disconnection fees; cleaning fees; telephone monthly use fees, but not toll charges; and other services ordinarily provided by a hotel. Follow Service/Agency procedures for making lodging arrangements.

### **APP O – T4060B:**

#### **B. What's Allowable and Not Allowable**

1. – 6. \*\*\*\*\*

\*7. Authorized Trips Home during ~~Extended-Long-Term~~ Business TDY. *The AO may authorize return trips to the PDS or home only when travel funds are available to support the travel expenses.* The AO must determine that savings outweigh the periodic return travel costs. The TDY assignment length and purpose, return travel distance, increased member or employee efficiency and productivity, and reduced recruitment and retention costs must be considered. *An analysis must be conducted at least every other year.* The travel should be performed outside the traveler's regularly scheduled duty hours or during leave. For an employee, scheduling the authorized travel to minimize payment of overtime should be considered. This authority applies only to business or training TDY.

8. – 19. \*\*\*\*\*

\*20. Temporary Change of Station (TCS). Instead of authorizing ~~extended- long-term~~ TDY (between 6 and 30 months) for an employee, an AO may authorize a TCS. The employee (but not a member) is authorized limited PCS allowances rather than TDY allowances. See Ch 5, Part B13.

21. \*\*\*\*\*

### **APP W – QATAR:**

Qatar, Doha	<p><b><u>Members</u></b></p> <p>1. <u>All Services (except USAF) Assigned to Al-Udeid AB PCS.</u> A member, on a PCS order, is authorized an UB NTE 500 lbs., due to housing size.</p> <p><u>TDY.</u> A member, on <del>an extended-a long-term</del> 365 day TDY deployment, <u>is not authorized</u> an UB shipment.</p> <p>2. <u>USAF Assigned to AL-Udeid AB.</u> Accompanied tour members see footnote 5.</p>
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