



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE

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PDTATAC/tgh

4 June 2015

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD/CTD for MAP/CAP 66-15(I) – Lodging Tax for Long Term TDY

1. **SYNOPSIS:** Clarifies within Chapter 2, Part M (Reimbursable Expenses) that lodging taxes for long term TDY are to be calculated IAW JTR par. 4250-E.
2. The attached revision is forwarded for information purposes only. No coordination or comments are required.
3. This revision was initiated by PDTATAC Staff.
4. These changes are scheduled to appear in the JTR, dated 1 July 2015.
5. This determination is effective on 3 June 2015.

//Approved//

JOEL T. RIDENOUR

Chief, Policy and Regulations Branch

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

2830:

Lodging Tax

1. Reimbursable. Lodging tax reimbursement (CONUS and non-foreign OCONUS only) is limited to the tax on reimbursable lodging costs. Example: if the authorized maximum lodging rate is \$60/night, and lodging that costs \$110/night is chosen, tax on \$60 may be reimbursed, which is the maximum authorized lodging amount.
2. Not Reimbursable. Lodging tax in foreign OCONUS areas is part of per diem/AEA and is *not separately reimbursable.*
3. Exception. Reimbursement is authorized in CONUS and non-foreign OCONUS areas except when 'MALT Plus' for POC travel is paid.
- *4. Applicability to Long Term TDY Flat Rate Per Diem. See JTR, par. 4250-B6 and 4250-E.

4250-E:

E. Flat Rate Per Diem for Long Term TDY – Example (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 JTR, Chapter 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).

	Lodging	M&IE	Total Per Diem	Reimbursable Expenses
Pay the arrival day (travel day) - Lodging - \$180 - M&IE - \$45.75 (\$61 x 75% = \$45.75) - Lodging tax of \$15	\$180	\$45.75	\$225.75	\$15
Pay the first full TDY day up to the day before departure from the TDY location - \$194.25/day plus \$8.50 lodging tax.	\$194.25 Flat Rate or		\$194.25	\$8.50
	\$198 x 75% = \$148.50	\$61 x 75% = \$45.75		
Pay the departure TDY day (travel day) to the PDS - \$45.75 (\$61 x 75% = \$45.75).	\$0	\$45.75	\$45.75	