

## Civilian Employee PCS Travel Per Diem Computation - Actual Costs Exceed the Government Cost (JTR, par. 053901)

The rates and costs in this example may not be current and are for illustrative purposes only. Refer to the [DTMO website](#) for the [Standard CONUS per diem](#) rate and the monetary allowance [in lieu of transportation](#) (MALT) rate.

**Scenario:** A civilian employee travels for a permanent change of station (PCS), going from one location to another in 15 days. He or she elects to travel by POV accompanied by a spouse. They depart their residence on day 1 (departure day) and arrive at the new PDS on day 15 (arrival day). The official distance between authorized points is 2,615 miles. The Standard CONUS per diem rate is \$149 (\$94/\$55). They occupy lodging for 14 nights, 4 of which they spend at friends' homes at no cost. The civilian employee certifies that the single-room rates are 10 nights at \$70 a night and 4 nights at no cost.

<b>Step 1. Calculate the maximum allowable travel time between the two authorized points.</b>		
2,615 miles ÷ 350 miles = 7 travel days, remainder 165 miles		8 travel days
165 miles is greater than 51 miles, add 1 travel day		
<b>Step 2. Calculate the maximum allowable per diem for the civilian employee.</b>		
\$149 a day × 8 days		\$1,192.00
<b>Step 3. Calculate the civilian employee's per diem for actual travel using the Lodging Plus method.</b>		
Day 1 (departure day)	Lodging: \$70 vs. \$94	\$70.00
	M&IE: 75% of \$55	\$41.25
Days 2-10	Lodging: \$70 vs. \$94 \$70 × 9 days	\$630.00
	M&IE: \$55 \$55 × 9 days	\$495.00
Days 11-14	Lodging: \$0 vs. \$94	\$0.00
	M&IE: \$55 \$55 × 4 days	\$220.00
Day 15 (arrival day)	M&IE: 75% of \$55	\$41.25
<b>Civilian employee's total per diem:</b>		<b>\$1,497.50</b>
<b>Step 4. Compare the civilian employee's per diem to the maximum allowable per diem for authorized travel time and choose the lesser.</b>		
\$1,497.50 vs. \$1,192.00		\$1,192.00
<b>Step 5. Using the per diem in Step 4, calculate the dependent per diem.</b>		
Accompanying spouse: 75% of \$1,192.00		\$894.00
<b>Step 6. Add the amount in Step 4 to the amount in Step 5.</b>		
\$1,192.00 + \$894.00		\$2,086.00
<b>Total per diem payable to civilian employee:</b>		<b>\$2,086.00</b>

In this example, since the per diem for actual travel exceeds the maximum allowable for 8 days travel time, the civilian employee is limited to the maximum allowable per diem and the applicable percentage of that maximum allowable for the dependent (75% of the amount due the civilian employee).