



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE

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PDTATAC/hm

10 January 2011

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD/CTD for MAP 002-11(I)/CAP 001-11(I) -- 2011 PCS/PDT
Mileage Rate

1. **SYNOPSIS:** Updates PCS/PDT mileage rate examples to \$.19 from \$.165 per mile effective 1 January 2011 for travel performed on or after the effective mileage rate change date IAW GSA Bulletin FTR 11-03. Relocation travel completed or commencing before 31 December 2010 is paid the previous mileage rate of \$.165/mile.
2. The attached revision is forwarded for information purposes only. No coordination or comments are required.
3. This revision was initiated by GSA/IRS.
4. These changes are scheduled to appear in JFTR change 291, and JTR change 545, dated 1 March 2011.
5. Revisions in this information item are *1 January 2011*.

//approved//

WILLIAM B. TIRRELL, SR.
Chief, Regulations Branch

Attachment:

Rev 1

Uniformed E-Mail Distribution:

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

Civilian E-Mail Distribution:

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

JFTR REVISIONS

Par. U5105-E

A. *****

B. *****

C. *****

D. *****

*E. *****

* PCS Mixed Modes Example

PCS Mixed Modes

****NOTE: The rates in this example may not be current (Standard CONUS per diem - Par. U2025; MALT rate par. U2600).***

<u>Date</u>	<u>Departure/Arrival</u>	<u>Location</u>	<u>Transportation</u>
01 Jun	Depart:	Old PDS	CP
01 Jun	Arrive:	LV address	
20 Jun	Depart:	LV address	POC
30 Jun	Arrive:	New PDS	
DTOD distance from the old PDS to the new PDS is 2,984 miles DTOD distance from the leave address to the new PDS is 838 miles MALT rate per authorized POC is \$.19/mile *'MALT-Plus' per diem rate is \$123/day Leave address M&IE is \$51 New PDS M&IE is \$71			
*COST FOR ACTUAL TRAVEL:			
1 Jun	Commercial air cost from old PDS to leave address (non city-pair airfare)		\$250.00
	Taxi to airport		\$ 25.00
	Per diem: 75% x \$51 =		\$ 38.25
20 – 30 Jun	MALT: 838 miles x \$.19/mile =		\$159.22
	'MALT-Plus' per diem: \$123/day x 3 days =		\$ 369.00
Total Actual Cost =			\$841.47
*COST FOR POC TRAVEL FOR THE ORDERED DISTANCE:			
1-9 Jun	MALT rate: 2,984 miles x \$.19/mile =		\$566.96
	'MALT-Plus' per diem: \$123/day x 9 days =		\$1,107.00
Total Constructed Cost =			\$1,673.96
Reimburse to the traveler the actual cost (\$841.47) NTE the constructed cost (\$1,673.96).			
The traveler is due:			\$841.47

Par. U5106

EXAMPLE 1

The Standard CONUS per diem rate used in this example may not be current - par. U2025).				
<u>Date</u>	<u>Departure/Arrival</u>	<u>Location</u>	<u>Transportation</u>	<u>Distance</u>
15 Jul	Depart:	Old PDS	POC	
	Arrive:	POE		114 miles
16 Jul	Depart:	POE	TP	
	Arrive:	POD		
16 Jul	Depart:	POD	CA	Taxi \$25
	Arrive:	New PDS		
Traveler spends \$115 for lodging on 15 July. POE per diem rate is \$188 (\$126/ \$62). POE is not the local terminal for the old PDS. M&IE for the new PDS is \$46. MALT rate per authorized POC is \$.19/mile.				
REIMBURSEMENT:				
15 Jul	Per diem: \$115 ($\$115 < \126) + (75% x \$62 = \$46.50) =			\$ 161.50
	MALT: 114 miles x \$.19/mile =			\$21.66
16 Jul	Per diem: 75% x \$46 =			\$34.50
	Taxi			<u>\$ 25.00</u>
Total Reimbursement =				\$242.66
<u>NOTE:</u> MALT & 'Lodgings-Plus' per diem are paid for the same day.				

*EXAMPLE 2				
The Standard CONUS per diem rate used in this example may not be current - par. U2025).				
<u>Date</u>	<u>Departure/Arrival</u>	<u>Location</u>	<u>Transportation</u>	<u>Distance</u>
1 Aug	Depart:	Old PDS	POC	
3 Aug	Arrive:	POE		805 miles
4 Aug	Depart:	POE	TP	
	Arrive:	POD		
	Depart:	POD	CA	Taxi \$20
	Arrive:	New PDS		
Traveler spends \$110 for lodging on 3 Aug. POE per diem rate is \$152 (\$110/ \$42). M&IE for the new PDS is \$60. Standard CONUS per diem = \$123. MALT rate per authorized POC is \$.19/mile.				
REIMBURSEMENT:				
1-2 Aug	\$123/day x 2 days			\$246.00
3 Aug	\$110 + \$42 =			\$152.00
	805 miles x \$.19/mile =			\$152.95
4 Aug	75% x \$60 =			\$ 45.00
	Taxi			<u>\$ 20.00</u>
Total Reimbursement =				\$615.95
<u>NOTE:</u> Though there is another 'MALT-Plus' per diem day payable, pay 'Lodgings-Plus' computed per diem for the night spent at the port.				

*EXAMPLE 3				
The Standard CONUS per diem rate used in this example may not be current - par. U2025).				
<u>Date</u>	<u>Departure/Arrival</u>	<u>Location</u>	<u>Transportation</u>	<u>Distance</u>
1 Jun	Depart:	Old PDS	POC	
4 Jun	Arrive:	TDY Site		1,200 miles
10 Jun	Depart:	TDY Site	POC	
10 Jun	Arrive:	New PDS		300 miles
Traveler spends \$75/night for lodging 4-9 Jun while TDY. TDY per diem rate is \$123 (\$77/ \$46). Standard CONUS per diem = \$123. MALT rate per authorized POC is \$.19/mile.				
REIMBURSEMENT:				
1-3 Jun	\$123/day x 3 days =			\$369.00
4 Jun	\$75 + \$46 =			\$121.00
	1,200 miles x \$.19/mile =			\$228.00
5-9 Jun	(\$75 + \$46)/day x 5 days =			\$605.00
10 Jun	\$123/day x 1 day =			\$123.00
	300 miles x \$.19/mile =			<u>\$ 57.00</u>
Total Reimbursement =				\$1,503.00
<i>NOTE: MALT is paid 4 June; pay 'Lodgings-Plus' per diem since the traveler arrived at the TDY location that day.</i>				

*EXAMPLE 4				
The Standard CONUS per diem rate used in this example may not be current - par. U2025).				
<u>Date</u>	<u>Departure/Arrival</u>	<u>Location</u>	<u>Transportation</u>	<u>Distance</u>
1 Jul	Depart:	Old PDS	POC	
10 Jul	Arrive:	POE		1,080 miles
11 Jul	Depart:	POE	TP	
	Arrive:	POD		
	Depart:	POD	POC	120 miles
	Arrive:	New PDS		
Traveler spends \$109 for lodging on 10 Jul. POE per diem rate is \$155 (\$109/ \$46). POD is not the local terminal for the new PDS. New PDS M&IE is \$82. Standard CONUS per diem = \$123. MALT rate per authorized POC is \$.19/mile.				
REIMBURSEMENT:				
1-9 Jul	\$123/day x 3 days =			\$369.00
10 Jul	\$109 + \$46 =			\$155.00
	1,080 miles x \$.19/mile =			\$205.20
11 Jul	75% x \$82 =			\$ 61.50
	120 miles x \$.19/mile =			<u>\$ 22.80</u>
Total Reimbursement =				\$813.50
<i>NOTE: Though MALT is paid 11 July, pay 'Lodgings-Plus' computed per diem since the traveler also traveled by TP that day. This allows the traveler to also receive TLA on 11 July.</i>				

Par. U5210-D

A. *****

B. *****

C. *****

*D. Examples

<u>*EXAMPLE 1</u> <u>CONUS TO OCONUS PCS</u>				
<u>The Standard CONUS per diem rate used in this example may not be current - par. U2025).</u>				
Member, spouse, and 4-year old child perform PCS travel. Family spends \$150 for lodging (single room rate is \$120) on 3 Aug. POE per diem rate is \$152 (\$110/ \$42). New PDS M&IE is \$60. Standard CONUS per diem = \$123.				
<u>Date</u>	<u>Depart</u>	<u>Arrived</u>	<u>Transportation Mode</u>	<u>Travel Distance/Cost</u>
1-3 Aug	Old PDS	POE	POC	600 miles
4 Aug	POE	POD	TP	
4 Aug	POD	New PDS	CA	Taxi - \$20.00
REIMBURSEMENT				
1-2 Aug	\$276.75 (\$123 member + 92.25 spouse + 61.50 child)/day x 2 days=			\$553.50
3 Aug	\$110 + \$42 (member) =			\$152.00
	(\$152 x 75% spouse) + (\$152 x 50% child) =			\$190.00
4 Aug	\$60 x 75% = (member)			\$ 45.00
	\$33.75 (\$60 x 75% x 75% spouse) + \$22.50 (\$60 x 75% x 50% child) =			\$ 56.25
MALT	600 miles x \$.19/mile =			\$ 114.00
Taxi				\$ 20.00
Total Reimbursement				\$1,130.75

***EXAMPLE 2
OCONUS TO CONUS PCS**

The Standard CONUS per diem rate used in this example may not be current - par. U2025).

Member, spouse, 14 year-old child and 10 year old child perform PCS travel.
 Family spends \$220 for lodging (single room rate is \$100) on 15 Jul.
 POE per diem rate is \$188 (\$126/ \$62).
 New PDS M&IE is \$46.
 Standard CONUS per diem = \$123.

<u>Date</u>	<u>Depart</u>	<u>Arrived</u>	<u>Transportation Mode</u>	<u>Travel Distance/Cost</u>
15 July	Old PDS	POE	POC	600 miles
16 July	POE	POD	TP	
16 July	POD	New PDS	CA	Taxi - \$25.00
REIMBURSEMENT				
15 July	\$62 x 75% = \$46.50 + \$100 (\$100 less than \$126) (member) =			\$146.50
	\$219.75 (\$146.50 x 75%/dependent x 2 dependents ≥ age 12) + \$73.25 (\$146.50 x 50%/dependent < age 12) =			\$293.00
16 July	\$46 x 75% = (member)			\$ 34.50
	\$51.75 (\$46 x 75% x 75%/dependent x 2 dependents ≥ age 12) + \$17.25 (\$46 x 75% x 50%/dependent < age 12) =			\$ 69.00
	MALT: 600 miles x \$.19/mile =			\$ 114.00
	Taxi			\$ 25.00
Total Reimbursement				\$682.00

NOTE: MALT & 'Lodgings-Plus' per diem are paid for the same day.

Par. U5417-D and E

- A. *****
- B. *****
- C. *****

D. Cost Reimbursement Example. The example below is based on a member, spouse, and two dependents (both age 12 or older) traveling across CONUS. The cost to transport a POV (for illustration purposes only) = \$1,500.

NOTE: Of the various computation possibilities, the Services chose the following comparisons to use.

1. Step 1. Construct the cost for the member, spouse, and 2 children to perform concurrent travel in one POC.

<i>*Step 1 Member, Spouse, and 2 Children, Perform Concurrent Travel in One POC</i>				
	<u>Per Diem</u>		<u>MALT</u>	<u>Total</u>
Member	\$123/day x 8 days (\$984)	+	2,665 miles x \$.19/mile (\$506.35) =	\$1,490.35
Spouse	\$92.25/day x 8 days (\$738) = (75% of the member's per diem)			\$ 738.00
1st Child	\$92.25/day x 8 days (\$738) =			

	(75% of the member's per diem)			\$ 738.00
2nd Child	\$92.25/day x 8 days (\$738) = (75% of the member's per diem)			<u>\$ 738.00</u>
Total				\$3,704.35

2. **Step 2.** Construct the cost for the member, spouse, and 2 children to perform non-concurrent (not traveling on the same route at the same time) travel in two POCs.

<i>*Step 2</i>				
<i>Member, and Spouse with 2 Children, Perform Non-Concurrent Travel in Two POCs</i>				
	Per Diem		MALT	Total
Member	\$123/day x 8 days = \$984	+	2,665 miles x \$.19/mile (\$506.35) =	\$1,490.35
Spouse	\$123/day x 8 days = \$984	+	2,665 miles x \$.19/mile (\$506.35) =	\$1,490.35
1st Child	\$92.25/day x 8 days (\$738) =			\$ 738.00
2nd Child	\$92.25/day x 8 days (\$738) =			<u>\$ 738.00</u>
Total				\$4,456.70

3. **Step 3.** Determine the funds available to the member to transport one POC while the entire family travels as a unit in the other POC.

<i>*Step 3</i>	
<i>Reimbursement Limitation to Drive One POC and Transport One POV</i>	
Based on the above steps the funds available to the member for transporting one POV are limited to the cost of the member and spouse with 2 children performing non-concurrent travel in 2 POCs (\$4,456.70) <i>minus</i> the cost of the member, spouse and 2 children, performing concurrent travel in 1 POC (\$3,704.35). MALT and cost reimbursement for driving the second vehicle are separately authorized per par. U5417-A2.	
1. Cost to transport POV = (<i>The \$1,500 amount shown is for illustration purposes only.</i>)	\$1,500.00
2. Reimbursement limitation is \$4,456.70 (Step 2) - \$3,704.35 (Step 1) =	<u>\$752.35</u>
3. Total out-of-pocket expense for the member to 'drive one & ship one' is \$1,500 - \$752.35 =	\$747.65

E. **Cost Reimbursement Example.** The example below is based on a member-married-to-member couple, and two other dependents (both age 12 or older) traveling across CONUS. The cost to transport a POV (for illustration purposes only) = \$1,500.

1. **Step 1.** Construct the cost for the 2 members and 2 children to perform concurrent travel in one POC.

<i>*Step 1</i>				
<i>Member, Member, and 2 Children, Perform Concurrent Travel in One POC</i>				
<i>(Par. U5105-B)</i>				
	Per Diem		MALT	Total
Member 1	\$123/day x 8 days (\$984)	+	2,665 miles x \$.19/mile (\$506.35439.89)	\$1,490.35
Member 2	\$123/day x 8 days (\$984)		=	\$ 984.00
1st Child	75% of Mbr 1 Per Diem			\$ 738.00
2nd Child	75% of Mbr 2 Per Diem			<u>\$ 738.00</u>
Total				\$3,950.35

2. **Step 2.** Construct the cost for the 2 members and 2 children to perform non-concurrent (*not* traveling on the same route at the same time) travel in two POCs.

<i>*Step 2</i>				
<i>Member, and Spouse with 2 Children, Perform Non-Concurrent Travel in Two POCs</i>				
	Per Diem		MALT	Total
Member 1	\$123/day x 8 days = \$984	+	2,665 miles x \$.19/mile (\$506.35) =	\$1,490.35
Member 2	\$123/day x 8 days = \$984	+	2,665 miles x \$.19/mile (\$506.35) =	\$1,490.35
1st Child 75% of Mbr 1 Per Diem	\$92.25/day x 8 days (\$738) =			\$ 738.00
2nd Child 75% of Mbr 2 Per Diem	\$92.25/day x 8 days (\$738) =			\$ 738.00
Total				\$4,456.70

3. Step 3. Determine the funds available to the member to transport one POC while the entire family travels as a unit in the other POC.

<i>*Step 3</i>	
<i>Reimbursement Limitation to Drive One POC and Transport One POC</i>	
Based on the above steps the funds available for transporting one POV are limited to the cost of 1 member traveling with 1 child and 1 member traveling with 1 child performing non-concurrent travel in 2 POCs (\$4,456.70) <i>minus</i> the cost of both members and 2 children, performing concurrent travel in 1 POC (\$3,950.35). MALT and cost reimbursement for driving the second vehicle are separately authorized per par. U5417-A2.	
1. Cost to transport POV = (<i>The \$1,500 amount shown is for illustration purposes only.</i>)	\$1,500.00
2. Reimbursement limitation is \$4,456.70 (Step 2) - \$3,950.35 (Step 1) =	\$ 506.35
3. Total out-of-pocket expense for the member to 'drive one & ship one' is \$1,500-\$506.35 =	\$993.65

Par. U7200-C

A. *****

B. *****

C. Reimbursement

1. Member Procured Transportation

a. An eligible member, when directed to use available GOV'T or GOV'T-procured transportation for the transoceanic portion of COT leave travel, who procures transoceanic transportation at personal expense for personal travel, must not be reimbursed for the transoceanic travel. ***NOTE: The policy in par. U3002-B allowing reimbursement up to the directed mode cost does not apply.***

Example 1	
<i>NOTE: Costs in this example are not actual costs and are used for illustration only.</i>	
Member's PDS is in a non-foreign OCONUS location, and the HOR is in a CONUS location.	
City-pair airfare one-way transoceanic trip cost:	\$775
Member elects not to use the CTO (policy violation and par. U1055) for COT leave travel from the PDS to the HOR.	
Traveler purchased a one-way transoceanic ticket:	\$500
<i>Transoceanic airfare reimbursement (\$500) is not authorized IAW par. U5108-A.</i>	

b. Reimbursement to a member on behalf of an eligible dependent who procures common carrier transportation at personal expense cannot exceed the GOV'T or GOV'T-procured transportation cost, as appropriate, for the official distance. Par. U5105-C. ***NOTE: This should almost never occur since CTO/TMC use is mandatory for all official travel.***

Example 2	
<i>NOTE: Costs in this example are not actual costs and are used for illustration only.</i>	
Member's PDS is in a non-foreign OCONUS location and the HOR is in a CONUS location.	
GOV'T-procured transoceanic trip cost (one way):	\$1,900
An eligible dependent, told to use the CTO for airfares but elects not to use the CTO for COT leave travel from the PDS to the HOR.	
The dependent purchased a one-way transoceanic ticket:	\$2,300
The member, on the traveler's behalf, is reimbursed \$1,900, the GOV'T cost for the transoceanic trip cost plus necessary ground transportation to the HOR. <i>The traveler is financially responsible for the additional cost of \$400 (one way). A dependent is not required to use GOV'T air transportation IAW par. U5207-A.</i>	

*c. When the Service authorizes/approves POC use, the member is authorized 'MALT-Plus' on behalf of eligible travelers (member and/or dependent) IAW pars. U5105-B and/or U5201. If the Service does not authorize/approve POC use, reimbursement is limited to the POLICY-CONSTRUCTED AIRFARE (see APP A definition).

*Example 3	
<i>NOTE: Costs in this example are not actual transportation costs and are used for illustration only.</i>	
A member performed COT travel from the old PDS to the HOR. The member elected to travel by POC accompanied by the spouse and their 11-year old child. They departed the OCONUS residence on day 1 and arrived at the HOR on day 9. Constructed transportation and per diem are computed as follows:	
1. COT/HOR travel from OCONUS PDS to the HOR.	
2. 9/1: Depart OCONUS PDS. Arrive at CONUS residence.	
3. The destination per diem rate @ the time of travel was \$139 (\$100/ \$46).	
4. The member's reimbursement for 9/1 is \$34.50 (75% x \$46) =	\$ 34.50
5. Per diem payable for spouse is 75% of the \$34.50 due to the member =	\$ 25.88
6. Per diem for the accompanying child (under age 12) @ 50% of the member's amount =	\$ 17.25
7. City-pair airfare cost (one way for member and 2 eligible travelers): \$599/traveler x 3 travelers =	\$ 1,797.00
8. Ground transportation from OCONUS residence to airport =	\$ 50.00
Total constructed GOV'T city-pair airfare cost =	\$1,924.63
Actual 'MALT-Plus' is computed as follows:	
Member elects (no Service authorization) POC transportation to the HOR a distance of 3,063 miles one way.	
POC MALT: 3,063 miles x \$.19/mile =	\$ 581.97
Per Diem for Actual Travel using 'MALT-Plus' Method	
Days 1-9 Per Diem for 9 travel days @ the (Standard CONUS per diem rate) 9 x \$123 =	
Member's per diem authorization = 9 days x \$123/day =	\$ 1,107.00
Per diem for the accompanying spouse @ 75% of the member's amount =	\$ 830.25
Per diem for the accompanying child (under age 12) at 50% of the member's amount =	\$ 553.50
Total actual amount =	\$3,072.72
In this example, the city-pair airfare to the HOR is less expensive than POC 'MALT-Plus' travel to the HOR. The member's reimbursement is limited to the POLICY-CONSTRUCTED AIRFARE of \$599/person if the Service did not authorize/approve POC use. <i>The member is financially responsible for the additional cost (\$3,072.72 - \$1,924.63) of \$1,148.09.</i>	
If the Service authorizes/approves POC use through the Secretarial Process, the member is authorized 'MALT-Plus' on behalf of eligible travelers. Par. U7200-C1c.	

*Example 4	
<i>NOTE: Costs in this example are not actual transportation costs and are used for illustration only.</i>	
A member performed COT travel from the old PDS to the HOR. The member elected to travel by POC accompanied by the spouse and their 2 children under age 12. They departed the OCONUS residence on day 1 and arrived at the HOR on day 9. Constructed transportation and per diem are computed as follows:	
1. COT/HOR travel from OCONUS PDS to the HOR.	
2. 9/1: Depart OCONUS PDS. Arrive @ CONUS residence.	
3. The destination per diem rate at the time of travel was \$146 (\$100/ \$46).	
4. The member's reimbursement for 9/1 is \$34.50 (75% x \$46) =	\$ 34.50
5. Per diem payable for spouse is 75% of the \$34.50 due to the member =	\$ 25.88
6. Per diem for the 2 accompanying children (under age 12) @ 50% of the member's amount of \$17.25/child x 2 children =	\$ 34.50

7. City-pair airfare cost (one way for member and 3 eligible travelers: \$869/traveler x 4 travelers =		\$ 3,476.00
8. Ground transportation from OCONUS residence to airport =		\$ 70.00
Total constructed GOV'T city-pair airfare cost =		\$3,640.88
Actual 'MALT-Plus' is computed as follows:		
Member elects (no Service authorization) POC transportation to the HOR a distance of 3,063 miles one way.		
POC MALT: 3,063 miles x \$.19/mile =		\$ 581.97
Per Diem for Actual Travel using 'MALT-Plus' Method		
Days 1-9	Per diem for 9 travel days @ the (Standard CONUS per diem rate) 9 days x \$123/day = \$1,107	
Member's per diem authorization =		\$1,107.00
Per diem for the accompanying spouse at 75% of the member's amount =		\$ 830.25
Per diem for the 2 accompanying children (under age 12) at 50% the member's amount of \$553.50/child x 2 children =		\$ 1,107.00
Total actual amount =		\$3,626.22
In this example, the city-pair airfare cost to the HOR is more expensive than POC 'MALT-Plus' travel to the HOR. Since the POLICY-CONSTRUCTED AIRFARE exceeds the actual POC cost, the member is reimbursed the actual amount. If the Secretarial Process authorizes/approves POC use, the member is authorized 'MALT-Plus' on behalf of eligible travelers (par. U7200-C1c).		

2. *****

3. *****

JTR REVISIONS

Par. C5065-B, C, and D

A. *****

*B. Reimbursement Computation Example for One Car

Reimbursement Computation for Employee, Spouse, and 1 Child in One POC	
An employee performs PCS travel from Location A, to Location B, in 9 days, by POC, accompanied by the spouse and 2-year old child. The official distance from Location A to Location B = 2,826 miles. Based on an average of 350 miles/travel day the employee may be paid per diem NTE 8 travel days (2,826 miles ÷ 350 miles/travel day = 8 travel days), par. C5060. After consideration of the lodging expenses, the employee is authorized \$650 in per diem.	
1. POC travel reimbursement is based on 2,826 miles x \$.19/mile (par. C2505-B). 2,826 miles x \$.19/mile = \$536.94.	\$536.94
2. Allowable per diem for an employee based on 'Lodging-Plus' for 8 days maximum is the actual amount the traveler pays for lodging plus M&IE; NTE the Standard CONUS per diem rate is 8 days @ \$123/day (Standard CONUS per diem rate). \$123/day x 8 days = \$984	
3. Per diem for travel time based on actual lodging costs from Location A to Location B, is \$650. Since the total amount spent for lodging and meals (\$650) does not exceed the maximum allowable per diem (\$984) for actual travel under 'Lodging-Plus' method the employee is reimbursed the full amount spent (\$650).	\$650.00
4. Per diem for the accompanying spouse is 75% of the amount due the employee. \$650 x 75% =	\$487.50
5. Per diem for the accompanying child under age 12 is 50% the amount due the employee. \$650 x 50% =	\$325.00
6. Amount spent on tolls	± 10.00
7. TOTAL REIMBURSEMENT TO EMPLOYEE	\$2,009. 44

*Reimbursement Computation for Two Employees (married to each other) and 1 Child in One POC	
Two employees married to each other perform PCS travel from Location A, to Location B, in 9 days, by POC, accompanied by a 2-year old child. The official distance from Location A to Location B = 2,826 miles. Based on an average of 350 miles/travel day an employee may be paid per diem NTE 8 travel days (2,826 miles ÷ 350 miles/travel day = 8 days), par. C5060. After considering lodging costs, one employee is reimbursed \$650 while the other is reimbursed \$720.	
1. POC travel reimbursement for one employee is based on 2,826 miles @ \$.19/mile. Par. C2505-B. 2,826 miles x \$.19/mile = \$536.94	\$536.94
2. Allowable per diem for an employee based on 'Lodging-Plus' for 8 days maximum is the actual amount the traveler pays for lodging plus M&IE; NTE the Standard CONUS per diem rate is 8 days @ \$123 (Standard CONUS per diem rate). \$123/day x 8 days = \$984	
3. The employees occupy two rooms. Per diem for travel time based on actual lodging costs from Location A to Location B, is \$650 for employee 1 and \$720 for employee 2. The total amount spent for lodging and meals does not exceed the maximum allowable per diem (\$984/traveler). Each employee is reimbursed the actual amount spent \$650 + \$720 =	\$1,370.00
4. Per diem for the accompanying child under age 12 is 50% the amount due Employee 2. \$720 x 50% =	\$360.00
5. Amount spent on tolls	± \$10.00
6. TOTAL REIMBURSEMENT	\$2,276.94
Total reimbursement to employee 1 is \$536.94 + \$650 + \$10 = \$1,196.94	
Total reimbursement to employee 2 is \$720 + \$360.00 = \$1,080.00	

*C. Reimbursement Computation Example for Two POCs

Reimbursement Computation for Two POCs	
An employee performs PCS travel from Location A to Location B using two POCs. The official distance from Location A to Location B = 2,826 miles. Based on an average of 350 miles/travel day the employee may be paid per diem NTE 8 days (2,826 miles ÷ 350 miles/travel day = 8 travel days), par. C5060.	
1. POC travel reimbursement for the first POC, driven by the employee only, is based on 2,826 miles x \$.19/mile, par. C2505-B. 2,826 miles x \$.19/mile =	\$536.94
2. POC travel reimbursement for the second POC, driven by spouse is based on 2,826 miles x \$.19/mile, par. C2505-B. 2,826 miles x \$.19/mile =	\$536.94
3. Allowable per diem for employee based on 'Lodging-Plus' for 8 day maximum is the actual amount the traveler pays for lodging plus M&IE; NTE the Standard CONUS per diem rate is 8 days @ \$123 (Standard CONUS per diem rate). \$123/day x 8 days = \$984	
4. Per diem for travel time based on actual lodging costs from Location A to Location B, is \$650. Since the total amount spent for lodging and meals (\$650) does not exceed the maximum allowable per diem (\$984) for actual travel under 'Lodging-Plus' method the employee is reimbursed the full amount spent (\$650).	\$650.00
5. Per diem for the accompanying spouse is 75% of the amount due the employee. \$650 x 75% =	\$487.50
6. Per diem for the accompanying child under age 12 is 50% the amount due the employee. \$650 x 50% =	\$325.00
7. Amount spent on tolls	± \$10.00
8. TOTAL REIMBURSEMENT TO EMPLOYEE	\$2,546.38

*D. MALT Computation Example for Two Separate Trips. Per diem for a dependent is computed in pars. C5125 and C5060.

MALT Computation for Two Separate Trips	
An employee performs PCS travel from Location A, to Location B by POC. The spouse and two children did not accompany the employee as housing had not been arranged at Location B. Two weeks after arrival, the employee finds housing, returns to Location A by automobile over a weekend, and drives the spouse and two children to Location B.	
866 miles x \$.19/mile (employee only) =	\$164.54
866 miles x \$.19/mile (spouse and 2 children) =	+ \$164.54
Total MALT payable for POC travel	\$329.08
In addition to the MALT, the employee receives per diem for the number of days required to complete the first trip from Location A to Location B on the basis of an average distance of 350 miles per calendar days (e.g., 3 days).	
<i>No per diem is payable on the employee's behalf for the employee's second trip.</i>	
The employee is authorized reimbursement for tolls for the first and second trips from Location A to Location B.	
The employee is not authorized reimbursement for the trip from Location B to Location A to pick up dependents. Per diem for dependents is computed in pars. C5125 and C5060.	

Par. C5216-C3

A. *****

B. *****

C. *****

1. *****

2. *****

*3. Reimbursement when an Employee Chooses to Deliver/Pickup the POV to/from the Port/VPC (FTR §302-9-104)

- a. *****
- b. *****
- c. *****
- d. *****
- e. *****
- f. *****

*g. Reimbursement Examples. The employee's one-way PCS MALT and transportation expenses are reimbursed NTE par. C5216-C3c cost limitations.

(1) The employee elects to drive from the old CONUS PDS to the port/VPC en route to the airport (POE) for commercial transportation to the new OCONUS PDS. The official one-way distance is 200 miles to the port/VPC, one-way taxi cost to the airport is \$35 from the port/VPC plus a \$3 tip to the driver. ***A transportation related tip is reimbursable IAW APP G.*** Pay the employee \$.19/mile x 200 miles = \$38 PCS MALT and \$38 for between port/VPC and airport transportation = 76.

(2) The employee is PCS'd from the OCONUS PDS and reports to the new CONUS PDS, electing to pick-up the transported POV at a separate time. The one-way transportation costs from the PDS to the port/VPC is \$150 (airfare), taxi from the airport to the port/VPC - \$30 including a \$5 tip is \$185; one-way official distance PCS MALT from the port/VPC to the new PDS is 500 miles x \$.19/mile = \$95. Pay the employee \$280 for the one-way transportation costs of \$185 and one-way PCS MALT of \$95.

NOTE: City-pair airfares may not be used for transportation to or from the port/VPC for POV pickup or delivery.

- 4. *****