



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE
HOFFMAN BUILDING 1, ROOM 836
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PDTATAC/tp

7 January 2009

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD/CTD for MAP 1-09(I)/CAP 2-09(I) – PCS POC Mileage Rate
Computation Changes

1. **SYNOPSIS:** Updates the MALT rate computation examples to reflect the change from \$.27 to \$.24 per mile.
2. The attached revision is forwarded for information purposes only. No coordination or comments are required.
3. This revision was initiated by GSA.
4. These changes are scheduled to appear in printed change number 268 of the JFTR, and change number 522 of the JTR, dated 1 April 2009.
5. Revisions in this information item are *effective 1 January 2009*.

//approved//

W. B. Tirrell, Sr.

Chief, Travel and Transportation Branch

Attachment:

Rev 1

Uniformed E-Mail Distribution:

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

Civilian E-Mail Distribution:

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

JFTR REVISIONS

U5105 revised:

U5105 TRAVEL AND TRANSPORTATION OPTIONS

E. Travel by Mixed Modes

3. PCS Mixed Modes Example

PCS Mixed Modes

NOTE: The rates used in this example may not be current. See <http://perdiem.hqda.pentagon.mil/cgi-bin/pd-rates/cpdrates.pl> or par. U2025 for the current Standard CONUS per diem and par. U2600 for the MALT rate.

<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 \$.24/mile 'MALT-Plus' per diem rate is \$109 per day M&IE for the LV address is \$44.00 M&IE for the new PDS is \$64.00			
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 \$44 =		\$33.00
20 – 30 Jun	MALT: 838 miles x \$.24/mile =		\$201.12
	'MALT-Plus' per diem: \$109/day x 3 days =		\$327.00
Total Actual Cost =			\$836.12
COST FOR POC TRAVEL FOR THE ORDERED DISTANCE:			
1-9 Jun	MALT rate: 2,984 miles x \$.24/mile =		\$716.16
	'MALT-Plus' per diem: \$109/day x 9 days =		\$981.00
Total Constructed Cost =			\$1,697.16
Reimburse to the traveler the actual cost (\$836.12) NTE the constructed cost (\$1,697.16). The traveler is due \$836.12.			

U5106 revised:

U5106 PCS EXAMPLES - LODGINGS AND 'MALT-PLUS' PER DIEM

EXAMPLE 1				
<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		
<p>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 \$39. MALT rate per authorized POC is \$.24/mile.</p>				
REIMBURSEMENT:				
15 Jul	Per Diem: 75% x \$62 = \$46.50 + \$115 (\$115 < \$126) =			\$ 161.50
	MALT: 114 miles x \$.24/mile =			\$27.36
16 Jul	Per Diem: 75% x \$39 =			\$29.25
	Taxi			\$25.00
Total Reimbursement =				\$243.11
<i>NOTE: MALT & 'Lodgings-Plus' per diem are paid for the same day.</i>				

EXAMPLE 2				
<p>The Standard CONUS per diem rate used in this example may not be current. See http://perdiem.hqda.pentagon.mil/cgi-bin/pd-rates/cpdrates.pl or par. U2025 for the current Standard CONUS per diem rate.</p>				
Date	Departure/Arrival	Location	Transportation	Distance
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		
<p>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 = \$109. MALT rate per authorized POC is \$.24/mile.</p>				
REIMBURSEMENT:				
1-2 Aug	\$109/day x 2 days =			\$ 218.00
3 Aug	\$110 + \$42 =			\$152.00
	805 miles x \$.24/mile =			\$193.20
4 Aug	75% x \$60 =			\$45.00
	Taxi			\$20.00
Total Reimbursement =				\$628.20
<i>NOTE: Even though there is another 'MALT-Plus' per diem day payable, pay 'Lodgings-Plus' computed per diem for the night spent at the port.</i>				

EXAMPLE 3				
<p>The Standard CONUS per diem rate used in this example may not be current. See http://perdiem.hqda.pentagon.mil/cgi-bin/pd-rates/cpdrates.pl or par. U2025 for the current Standard CONUS per diem rate.</p>				
Date	Departure/Arrival	Location	Transportation	Distance
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
<p>Traveler spends \$70/night for lodging 4-9 Jun while TDY. TDY per diem rate is \$109 (\$70/ \$39). Standard CONUS per diem = \$109.</p>				

MALT rate per authorized POC is \$.24/mile.		
REIMBURSEMENT:		
1-3 Jun	\$109/day x 3 days =	\$ 327.00
4 Jun	\$70 + \$39 =	\$109.00
	1,200 miles x \$.24/mile =	\$288.00
5-9 Jun	(\$70 + \$39)/day x 5 days =	\$545.00
10 Jun	\$109/day x 1 day =	\$109.00
	300 miles x \$.24/mile =	\$72.00
Total Reimbursement =		\$1,450.00
<i>NOTE: Even though 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. See http://perdiem.hqda.pentagon.mil/cgi-bin/pd-rates/cpdrates.pl or par. U2025 for the current Standard CONUS per diem rate				
Date	Departure/Arrival	Location	Transportation	Distance
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. M&IE for the new PDS is \$82. Standard CONUS per diem = \$109. MALT rate per authorized POC is \$.24/mile.				
REIMBURSEMENT:				
1-9 Jul		\$109/day x 3 days =		\$ 327.00
10 Jul		\$109 + \$46 =		\$155.00
		1,080 miles x \$.24/mile =		\$259.20
11 Jul		75% x \$82 =		\$61.50
		120 miles x \$.24/mile =		\$28.80
Total Reimbursement =				\$831.50
<i>NOTE: Even 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>				

U5210 revised:

U5210 PER DIEM RATES FOR DEPENDENT TRAVEL

D. Examples

See http://perdiem.hqda.pentagon.mil/cgi-bin/pd-rates/cpdrates.pl or par. U2025 for the current Standard CONUS per diem rate.
EXAMPLE 1: CONUS TO OCONUS PCS
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). M&IE for the new PDS is \$60.

Standard CONUS per diem = \$109.				
<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	\$245.25 (\$109 member + 81.75 spouse + 54.50 child)/day x 2 days=			\$ 490.50
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
	$\$33.75 (\$60 \times 75\% \times 75\% \text{ spouse}) + \$22.50 (\$60 \times 75\% \times 50\% \text{ child}) =$			\$56.25
MALT	600 miles x \$.24/ mile =			\$144.00
Taxi				\$20.00
Total Reimbursement				\$1,097.75
EXAMPLE 2: OCONUS TO CONUS PCS				
<p>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). M&IE for the new PDS is \$39. Standard CONUS per diem = \$109.</p>				
<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 - \$20.00
REIMBURSEMENT				
15 July	\$62 x 75% = \$46.50 + \$100 (\$100 less than \$126) = (member)			\$ 146.50
	$\$219.75 (\$146.50 \times 75\% / \text{dependent} \times 2 \text{ dependents} \geq \text{age } 12) + \$73.25 (\$146.50 \times 50\% / \text{dependent} < \text{age } 12) =$			\$293.00
16 July	\$39 x 75% = (member)			\$29.25
	$\$43.88 (\$39 \times 75\% \times 75\% / \text{dependent} \times 2 \text{ dependents} \geq \text{age } 12) + \$14.63 (\$39 \times 75\% \times 50\% / \text{dependent} < \text{age } 12) =$			\$58.51
	MALT: 300 miles x \$.24/mile =			\$72.00
	Taxi			\$25.00
Total Reimbursement				\$624.26

U5417 revised:

U5417 POV TRANSPORTATION WITHIN CONUS INCIDENT TO A PCS WHEN TRANSPORTING THE POV IS ADVANTAGEOUS AND COST-EFFECTIVE TO THE GOV'T

D. Cost Reimbursement Example. The example below is based on a member, spouse, and two dependents (both age 12 or older) traveling across CONUS west coast to east coast. 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.

Step 1

Member, Spouse, and 2 Children, Perform Concurrent Travel in One POC				
	Per Diem		<u>MALT</u>	<u>Total</u>
Member	\$109/day x 8 days (\$872)	+	2,666 mi x \$.24/mile (\$639.84) =	\$1,511.84
Spouse	\$81.75/day x 8 days (\$654) = (75% of the member's per diem)			\$ 654.00
1st Child	\$81.75/day x 8 days (\$654) = (75% of the member's per diem)			\$ 654.00
2nd Child	\$81.75/day x 8 days (\$654) = (75% of the member's per diem)			\$ 654.00
Total				\$3,473.84

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.

Step 2				
Member, and Spouse with 2 Children, Perform Non-Concurrent Travel in Two POCs				
	Per Diem		<u>MALT</u>	<u>Total</u>
Member	\$109/day x 8 days (\$872)	+	2,666 mi x \$.24/mile (\$639.84) =	\$1511.84
Spouse	\$109/day x 8 days (\$872)	+	2,666 mi x \$.24/mile (\$639.84) =	\$1511.84
1st Child	\$81.75/day x 8 days (\$654) =			\$ 654.00
2nd Child	\$81.75/day x 8 days (\$654) =			\$ 654.00
Total				\$4,331.68

JTR REVISIONS

C5065 revised:

C5065 COMPUTING POC TRAVEL REIMBURSEMENT

B. Reimbursement Computation Example for One Automobile

Reimbursement Computation for Employee, Spouse, and 1 Child in One Automobile	
An employee performs PCS travel from Location A, to Location B, in 9 days, by automobile, 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/day the employee may be paid per diem for up to 8 days (2,826 miles ÷ 350 miles/day = 8 days). See par. C5060. After consideration of the lodging expenses, the employee is authorized \$650 in per diem.	
1. Automobile travel reimbursement is based on 2,826 miles x \$.24/mile. See par. C2505-B. 2,826 miles x \$.24/mile = \$678.24	\$678.24
2. Allowable per diem for an employee based on 'Lodgings-Plus' for 8 days maximum is the actual amount the traveler pays for lodgings plus an allowance for M&IE; NTE the Standard CONUS per diem rate is 8 days @ \$109/day (Standard CONUS per diem rate). \$109/day x 8 days = \$872	
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 (\$872) 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	\$2,150.74
Reimbursement Computation for Two Employees (married to each other) and 1 Child in One Automobile	
Two employees married to each other perform PCS travel from Location A, to Location B, in 9 days, by automobile, 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/day an employee may be paid per diem for up to 8 days (2,826 miles ÷ 350 miles/day = 8 days). See par. C5060. After considering lodging costs, one employee is reimbursed \$650 while the other is reimbursed \$720.	
1. Automobile travel reimbursement for one employee is based on 2,826 miles @ \$.24/mile. See par. C2505-B. 2,826 miles x \$.24/mile = \$678.24	\$678.24
2. Allowable per diem for an employee based on 'Lodgings-Plus' for 8 days maximum is the actual amount the traveler pays for lodgings plus an allowance for M&IE; NTE the Standard CONUS per diem rate is 8 days @ \$109 (Standard CONUS per diem rate). \$109/day x 8 days = \$872	
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 (\$872/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	\$2,418.24
Total reimbursement to employee 1 is \$678.24 + \$650 + \$10 = \$1,338.24	
Total reimbursement to employee 2 is \$720 + \$360.00 = \$1,080.00	

C. Reimbursement Computation Example for Two Automobiles

Reimbursement Computation for Two Automobiles
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An employee performs PCS travel from Location A to Location B using two automobiles. The official distance from Location A to Location B = 2,826 miles. Based on an average of 350 miles/day the employee may be paid per diem for up to 8 days (2,826 ÷ 350 = 8). See par. C5060.	
1. Automobile travel reimbursement for the first automobile, driven by the employee only, is based on 2,826 miles x \$.24/mile. See par. C2505-B. 2,826 miles x \$.24/mile =	\$678.24
2. Automobile travel reimbursement for the second automobile, driven by spouse is based on 2,826 miles x \$.24/mile. See par. C2505-B. 2,826 miles x \$.24/mile =	\$678.24
*3. Allowable per diem for employee based on 'Lodgings-Plus' for 8 day maximum is the actual amount the traveler pays for lodgings plus an allowance for M&IE; NTE the Standard CONUS per diem rate is 8 days x \$109 (Standard CONUS per diem rate). \$109/day x 8 days = \$872	
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 (\$872) 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	\$2,828.98

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

Computation MALT for Two Separate Trips	
An employee performs PCS travel from Location A to Location B by automobile. 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 \$.24/mile (employee only) =	\$207.84
866 miles x \$.24/mile (spouse and 2 children) =	+ \$207.84
Total MALT payable for POC travel	\$415.68
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.	