



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE
HOFFMAN BUILDING 1, ROOM 836
2461 EISENHOWER AVENUE, ALEXANDRIA, VA 22331-1300

PDTATAC/hm

28 December 2009

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD/CTD for MAP 138-09(I)/CAP 117-09(I) – PCS POC Mileage
Rate Computation Changes

1. **SYNOPSIS:** Updates the MALT rate computation examples to reflect the change from \$.24 to \$.165 per mile. The rate applies to PCS POC travel on or after the effective day of 1 January 2010. PCS travel performed before the effective date is paid the old rate (\$.24) even if the travel is completed after 1 January 2010.
2. The attached revision is forwarded for information purposes only. No coordination or comments are required.
3. This revision was initiated by GSA and IRS. See MAP 132-09(I)/CAP 112-09(I) found at, http://www.defensetravel.dod.mil/perdiem/regchgs/immediate/UTD132-09I_CTD112-09I.pdf.
4. These changes are scheduled to appear in printed change number 279 of the JFTR, and change number 533 of the JTR, dated 1 March 2010.
5. Revisions in this information item are *effective 1 January 2010*.

//approved//
W. 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 revised:

E. *****

*3. PCS Mixed Modes Example

PCS Mixed Modes

NOTE: The rates used in this example may not be current. See 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 \$.165/mile 'MALT-Plus' per diem rate is \$116/day LV 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 \$.165/mile =		\$138.27
	'MALT-Plus' per diem: \$116/day x 3 days =		\$348.00
Total Actual Cost =			\$799.52
COST FOR POC TRAVEL FOR THE ORDERED DISTANCE:			
1-9 Jun	MALT rate: 2,984 miles x \$.165/mile =		\$492.36
	'MALT-Plus' per diem: \$116/day x 9 days =		\$1,044.00
Total Constructed Cost =			\$1,536.36
Reimburse to the traveler the actual cost (\$799.52) NTE the constructed cost (\$1,536.36). The traveler is due \$799.52.			

Par. U5106 revised:

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		

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 \$.165/mile.

REIMBURSEMENT:		
15 Jul	Per diem: $\$115 (\$115 < \$126) + 75\% \times \$62 = \$46.50 =$	\$ 161.50
	MALT: $114 \text{ miles} \times \$.165/\text{mile} =$	\$18.81
16 Jul	Per diem: $75\% \times \$46 =$	\$34.50
	Taxi	<u>\$25.00</u>
Total Reimbursement =		\$239.81

NOTE: 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. See par. U2025 for the current [Standard CONUS per diem rate](#).

<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 = \$116.
 MALT rate per authorized POC is \$.165/mile.

REIMBURSEMENT:		
1-2 Aug	$\$116/\text{day} \times 2 \text{ days} =$	\$ 232.00
3 Aug	$\$110 + \$42 =$	\$152.00
	$805 \text{ miles} \times \$.165/\text{mile} =$	\$132.82
4 Aug	$75\% \times \$60 =$	\$45.00
	Taxi	<u>\$20.00</u>
Total Reimbursement =		\$581.82

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.

EXAMPLE 3				
The Standard CONUS per diem rate used in this example may not be current. See par. U2025 for the current Standard CONUS per diem rate .				
<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 \$70/night for lodging 4-9 Jun while TDY. TDY per diem rate is \$116 (\$70/ \$46). Standard CONUS per diem = \$116. MALT rate per authorized POC is \$.165/mile.				
REIMBURSEMENT:				
1-3 Jun		\$116/day x 3 days =		\$ 348.00
4 Jun		\$70 + \$46 =		\$116.00
		1,200 miles x \$.165/mile =		\$198.00
5-9 Jun		(\$70 + \$46)/day x 5 days =		\$580.00
10 Jun		\$116/day x 1 day =		\$116.00
		300 miles x \$.165/mile =		\$49.50
Total Reimbursement =				\$1,407.50
<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 par. U2025 for the current Standard CONUS per diem rate .				
<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 = \$116. MALT rate per authorized POC is \$.165/mile.				
REIMBURSEMENT:				
1-9 Jul		\$116/day x 3 days =		\$348.00
10 Jul		\$109 + \$46 =		\$155.00
		1,080 miles x \$.165/mile =		\$178.20
11 Jul		75% x \$82 =		\$61.50
		120 miles x \$.165/mile =		\$19.80
Total Reimbursement =				\$762.50
<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>				

Par. U5210-D revised:

See par. U2025 for the current <u>Standard CONUS per diem rate.</u>				
*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). New PDS M&IE is \$60. Standard CONUS per diem = \$116.				
<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	\$261 (\$116 member + 87 spouse + 58 child)/day x 2 days=			\$ 522.00
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 \$.165/mile =			\$99.00
Taxi				\$20.00
Total Reimbursement				\$1,084.25

*EXAMPLE 2: OCONUS TO CONUS PCS				
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 = \$116.				
<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: 300 miles x \$.165/mile =			\$49.50
	Taxi			\$25.00
Total Reimbursement				\$617.50

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

Pars. U5417-D and E revised:

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		MALT	Total
Member	\$116/day x 8 days (\$928)	+	2,666 miles x \$.165/mile (\$439.89) =	\$1,367.89
Spouse	\$87/day x 8 days (\$696) = (75% of the member's per diem)			\$ 696.00
1st Child	\$87/day x 8 days (\$696) = (75% of the member's per diem)			\$ 696.00
2nd Child	\$87/day x 8 days (\$696) = (75% of the member's per diem)			\$ 696.00
Total				\$3,455.89

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		MALT	Total
Member	\$116/day x 8 days = \$928	+	2,666 miles x \$.165/mile (\$439.89) =	\$1,367.89
Spouse	\$116/day x 8 days = \$928	+	2,666 miles x \$.165/mile (\$439.89) =	\$1,367.89
1st Child	\$87/day x 8 days (\$696) =			\$ 696.00
2nd Child	\$87/day x 8 days (\$696) =			\$ 696.00
Total				\$4,127.78

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.

*Step 3	
Reimbursement Limitation to Drive One POC and Transport One POV	
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 (\$4,127.78) <i>minus</i> the cost of the member, spouse and 2 children, performing concurrent travel in 1 POC (\$3,455.89). 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 \$4,127.78 (Step 2) - \$3,455.89 (Step 1) =	<u>\$671.89</u>
3. Total out-of-pocket expense for the member to 'drive one & ship one' is \$1,500 - \$671.89 =	\$828.11

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 west coast to east coast. 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.

*Step 1				
Member, Member, and 2 Children, Perform Concurrent Travel in One POC				
(See pars. U5100-B1 and U5100-B2.)				
	Per Diem		MALT	Total
Member 1	\$116/day x 8 days (\$928)	+	2,666 miles x \$.165/mile (\$439.89) =	\$1,367.89
Member 2	\$116/day x 8 days (\$928)			\$ 928.00
1st Child 75% of Mbr 1				

Per Diem	\$87/day x 8 days (\$696) =			\$ 696.00
2nd Child 75% of Mbr 2 Per Diem	\$87/day x 8 days (\$696) =			\$ 696.00
Total				\$3,687.89

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.

*Step 2				
Member, and Spouse with 2 Children, Perform Non-Concurrent Travel in Two POCs				
	Per Diem		MALT	Total
Member 1	\$116/day x 8 days = \$928	+	2,666 miles x \$.165/mile (\$439.89) =	\$1,367.89
Member 2	\$116/day x 8 days = \$928	+	2,666 miles x \$.165/mile (\$439.89) =	\$1,367.89
1st Child 75% of Mbr 1 Per Diem	\$87/day x 8 days (\$696) =			\$ 696.00
2nd Child 75% of Mbr 2 Per Diem	\$87/day x 8 days (\$696) =			\$ 696.00
Total				\$4,127.78

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.

*Step 3	
Reimbursement Limitation to Drive One POC and Transport One POC	
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 (\$4,127.78) <i>minus</i> the cost of both members and 2 children, performing concurrent travel in 1 POC (\$3,687.89). 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 \$4,127.78 (Step 2) - \$3,687.89 (Step 1) =	\$439.89
3. Total out-of-pocket expense for the member to 'drive one & ship one' is \$1,500-\$439.89 =	\$1,060.11

JTR REVISIONS

Par. C5065 revised:

A. General

1. The examples in par. C5065 illustrate computing MALT and per diem incident to PDT by automobile.
2. The [per diem](#)/MALT rates used in the example(s) are for illustrative purposes and may not reflect current rates. Par. C2500 prescribes current TDY mileage rates and par. C2505 prescribes current MALT rates.
3. See par. C4550-F3 for the current [Standard CONUS per diem rate](#).
4. The per diem is as computed in pars. C5125 and C5060-B, and examples in par. C4565.

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/travel day the employee may be paid per diem NTE 8 travel days (2,826 miles ÷ 350 miles/travel day = 8 travel 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 \$.165/mile = \$466.29.	\$466.29
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 M&IE; NTE the Standard CONUS per diem rate is 8 days @ \$116/day (Standard CONUS per diem rate). \$116/day x 8 days = \$928	
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 (\$928) 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	\$1,938.79

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/ travel day an employee may be paid per diem NTE 8 travel days (2,826 miles ÷ 350 miles/travel 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 @ \$.165/mile. See par. C2505-B. 2,826 miles x \$.165/mile = \$466.29	\$466.29
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 M&IE; NTE the Standard CONUS per diem rate is 8 days @ \$116 (Standard CONUS per diem rate). \$116/day x 8 days = \$928	
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 (\$928/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	\$2,206.29
Total reimbursement to employee 1 is \$466.29 + \$650 + \$10 = \$1,126.29	
Total reimbursement to employee 2 is \$720 + \$360.00 = \$1,080.00	

C. Reimbursement Computation Example for Two Automobiles

Reimbursement Computation for Two Automobiles	
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/travel day the employee may be paid per diem NTE 8 days (2,826 miles ÷ 350 miles/travel day = 8 travel days). See par. C5060.	
1. Automobile travel reimbursement for the first automobile, driven by the employee only, is based on 2,826 miles x \$.165/mile. See par. C2505-B. 2,826 miles x \$.165/mile =	\$466.29
2. Automobile travel reimbursement for the second automobile, driven by spouse is based on 2,826 miles x \$.165/mile. See par. C2505-B. 2,826 miles x \$.165/mile =	\$466.29
3. Allowable per diem for employee based on 'Lodgings-Plus' for 8 day maximum is the actual amount the traveler pays for lodgings plus M&IE; NTE the Standard CONUS per diem rate is 8 days @ \$116 (Standard CONUS per diem rate). \$116/day x 8 days = \$928	
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 (\$928) 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	\$2,405.08
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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 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 \$.165/mile (employee only) =	\$142.89
866 miles x \$.165/mile (spouse and 2 children) =	+ \$142.89
Total MALT payable for POC travel	\$285.78
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.	