

VOLUME 2  
JOINT TRAVEL REGULATIONS

CHANGE 432

Alexandria, VA

1 October 2001

These instructions are issued for the information and guidance of all Department of Defense civilian personnel. New or revised material is indicated by a star and is effective 1 October 2001 unless otherwise indicated.

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This change includes all material written in CAP Items 31-01(E) and 37-01(E). Insert the attached pages and remove the corresponding pages. This cover page replaces the Change 431 cover page.

BRIEF OF REVISION

These are the major changes made by Change 432:

C2200. Proposes new wording and reorganization intended to simplify, update and align the JFTR/JTR on common carrier travel and transportation policy.

C2300-C2a. Eliminates all information on Category Z since there is no longer such a fare according to AMC.

C4002-B1d. Corrects a reference and alerts readers to the prohibition on POV transportation for local hires in some instances.

C13320-C, NOTE. Removes reference to subpar. c.

C16004-E. Advises the reader not to include the FTA, Predeparture Subsistence Expense portion Allowance in gross income for relocation income tax purposes because it is not a taxable item.

C16103-B. Changes the year to coincide with the Part in the JTR -- 1995 and later.

Appendix A. Revises the new Government Meal Rates for FY 2002.

Appendix F. Clarifies the amount of consumables that may be shipped per tour-year.

Appendix R. Updates the RIT tables with 2001 data.

Appendix T. Corrects information.

## VOLUME 2

### JOINT TRAVEL REGULATIONS

Following is a list of sheets in force in Volume 2, Joint Travel Regulations, which are effective after the sheets of this Change have been inserted. This list is to be used to verify the accuracy of the Volume. See "How to Get the JTR" in the Introduction. Single sheets are not available.

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## PART E: TRAVEL BY COMMON CARRIER

### \*C2200 TRAVEL/TRANSPORTATION POLICY

A. General. It is Government policy that less than first/premium class accommodations are to be used for all passenger transportation modes. See pars. C2203, C2204-A, and C2205 for exceptions.

B. Travel Prudence. Travelers must exercise the same care in incurring expenses as a prudent person traveling on personal business.

C. GSA City-Pair Air Fares. GSA city-pair air fares contracted through the Contract City Pair Program are to be used for Government travelers whenever available. See par. C2002 for Contract City-Pair Policy and Exceptions. GSA city-pair air fares must not be used for travel to/from non-official locations (e.g., leave locations are non-official locations unless the travel to and/or from the leave location is official such as RAT).

D. Official Travel. Transportation procured and/or paid for by the Government may be used only for that portion of a trip properly chargeable to the Government. Any additional expense is the traveler's financial responsibility.

E. Usual Routing. The authorizing/order-issuing official must justify travel other than by a usually traveled route. More costly unjustified circuitous travel (e.g., personal travel detours from the usually traveled route) is the traveler's financial responsibility.

F. Time. All time not justifiable as official travel time must be accounted for in accordance with appropriate personnel-related regulations.

G. Accommodations. Common carrier accommodations are addressed specifically in pars. C2203, C2204, and C2205, and apply to all official travel. Authorizing/order-issuing officials should consider physical characteristics and not just medical or disability reasons when recommending first-class travel, if other travel options are not available (e.g., purchase of two coach seats or reserving a coach "bulkhead" seat with extra legroom). See Appendix A for definition of "special needs". Travelers may voluntarily use/accept, and the Government may furnish, accommodations that do not meet minimum standards if the employee's or DoD component's needs require use of these accommodations.

H. Foreign Flag Reimbursement. Travelers may not be reimbursed for travel at personal expense on foreign flag vessels/aircraft, except as specified in par. C2204-B or C2205-F.

I. Dependents' Seating. Each dependent is allowed a seat.

### C2201 UNUSED ACCOMMODATIONS, DOWNGRADED, OR OVERSOLD TRANSPORTATION SERVICES

A. Limited or Downgraded Accommodations. When a traveler knows reservations for transportation and/or accommodations shall not be used, the traveler must cancel the reservations within the time limits specified. Likewise, when the transportation furnished is different or of less value than authorized on the ticket, or where a journey is terminated short of the destination specified on the GTR, the traveler shall report the facts to the transportation office of the DoD component concerned. All adjustments in connection with official passenger transportation must be promptly processed to prevent loss to the Government. All unused tickets (including portions thereof), coupons, exchange orders, refund slips, notices of fare adjustments, etc., and the factual information relating to the unused passenger transportation must be turned into the local travel/transportation office, or (Contracted) Commercial Travel Office. Failure of travelers to follow these procedures may subject them to liability for any resulting losses.

B. Oversold Reserved Accommodations. When penalty payments are made by air carriers under certain provisions of their tariffs for failing to furnish accommodations for confirmed reserve space, the payments belong to the

Government and not to the traveler. Travelers, on receipt of such a payment, are required to turn the payment into the transportation office for proper disposition. In contrast, employees who voluntarily give up their seats on overbooked planes may retain the payments (as distinguished from the penalty payment for failure of the carrier to furnish the Government traveler a confirmed space). If the employee voluntarily gives up a seat and thereby incurs additional travel expenses, the additional expenses are the employee's responsibility. If it impinges on the performance of official duties, an employee must not voluntarily give up a reserved seat. To the extent the employee's travel is delayed as a result of the employee voluntarily giving up a reserved space, the employee shall be charged annual leave for the additional working hours (59 Comp. Gen. 203) (1980)).

**C2202 RECORDING USE OF COMMERCIAL TRANSPORTATION FOR OVERSEAS PERMANENT DUTY AND RENEWAL AGREEMENT TRAVEL**

When commercial facilities are authorized for any portion of the journey to, from, or between overseas stations, in connection with initial appointment, reassignment, or transfer, or renewal agreement travel, the office processing the appointment or transfer or authorizing the renewal agreement travel requests the transportation officer to place an endorsement on a copy of the employee's travel order. The endorsement includes serial numbers of transportation requests issued for the travel, date of issue, points between which transportation is furnished at Government expense and the name and grade or rating of the employee. The copy so endorsed is placed in the employee's official personnel folder.

**C2203 ACCOMMODATIONS ON TRAINS**

A. Policy. It is the policy of the Government that employees who travel by train shall use coach-class accommodations. When adequate reserved coach accommodations are available, officials authorizing travel shall require those accommodations be used to the maximum extent possible. For overnight travel, employees shall use slumber coach sleeping accommodations, or the lowest level of sleeping accommodations available on a train that does not offer slumber coach accommodations. First-class train accommodations may be used only as permitted in par. C2203-C.

B. Authorization/Approval of Use of First-Class Train Accommodations

1. Authorization/Approval. The transportation officer may authorize/approve the use of first-class train accommodations under criteria specified in par. C2203-C.
2. Requirements. Authorization for the use of first-class train accommodations shall be made in advance of the actual travel unless extenuating circumstances or emergency situations make advance authorization impossible. If advance authorization cannot be obtained, the employee shall obtain written approval from the transportation officer at the earliest possible time.

C. Use of First-Class Train Accommodations. Circumstances justifying the use of first-class train accommodations are limited to those listed in pars. C2203-C1 through C2203-C4.

1. No Reasonably Available Coach-Class Train Accommodations. When travel by train has been authorized as advantageous to the Government, the use of first-class train accommodations may be authorized/approved only when no coach-class train accommodations are reasonably available. For the purpose of this paragraph, "reasonably available" means coach-class train accommodations that are available and scheduled to leave within 24 hours of the employee's proposed departure time, or scheduled to arrive within 24 hours of the employee's proposed arrival time. In the case of a direct route that requires overnight travel, "reasonably available" shall be based on the availability of slumber coach sleeping accommodations. "Reasonably available" does not include any accommodations with a scheduled arrival time later than the employee's required reporting time at the duty site, or with scheduled departure time earlier than the time the employee is scheduled to complete the duty.
2. Travel By Employee/Dependent With a Disability. The use of first-class train accommodations may be authorized/approved when necessary to accommodate an employee's/dependent's disability or other physical impairment, and the employee's/dependent's condition is substantiated in writing by competent medical authority. The use of first-class train accommodations also may be authorized/approved for an attendant authorized under par. C6552, item 1, to accompany the employee/dependent, when the employee is authorized use of first-class accommodations and requires the attendant's service en route.

3. Security Reasons. The use of first-class train accommodations may be authorized/approved when exceptional security circumstances require such travel. Exceptional security circumstances include, but are not limited to travel by:

- a. an employee whose use of coach-class train accommodations would endanger the employee's life or Government property,
- b. agents in charge of protective details who are accompanying individuals authorized to use first-class train accommodations, and
- c. couriers and control officers accompanying controlled pouches or packages.

## PART G: BAGGAGE ALLOWANCE

### C2300 FREE CHECKABLE BAGGAGE

A. General. The rules governing free baggage allowances and charges for excess baggage are outlined in the carrier's tariff. Weight limitations for free checkable baggage for the different transportation modes are stipulated in pars. C2300-B through C2300-E.

B. Rail/Bus Travel. Normally, for rail/bus travel totally within CONUS, 150 pounds of free checkable baggage is allowed on each full ticket and 75 pounds of free checkable baggage is allowed on each half-fare ticket. For travel in connection with transoceanic travel, 350 pounds of free checkable baggage is allowed on each full ticket and 175 pounds of free checkable baggage is allowed on each half-fare ticket.

#### C. Commercial Aircraft

1. Travel Within CONUS. Free checkable baggage applies to employees performing official travel within CONUS. Generally, most domestic carriers authorize free baggage on the number of pieces concept as opposed to weight. Carriers who have adopted the number of pieces concept apply this concept to both permanent and TDY traffic. Under the "piece" concept, the air carrier will transport, free of charge, three pieces of luggage not to exceed certain overall dimensions; two pieces may be checked, plus one may be carried aboard if it can be stowed under the passenger's seat. Under the piece baggage plan, carrier's tariffs prescribe different dimensional limitations and conditions with regard to pieces of checked baggage and unchecked carry-on baggage allowable as free baggage. Carrier's tariffs should be consulted in this connection.

2. OCONUS Travel. Free baggage allowances for travel to, from, or between OCONUS points vary, but ordinarily, the carriers allow:

\*a. U.S. Flag Carriers (Including Conventional Premium Class and Coach Class). Two pieces may be checked and one piece may be carried aboard the aircraft if it can be stowed under the passenger's seat. Weight and dimensional limitations are prescribed in the carrier's tariffs.

b. Foreign Flag Carriers. Sixty-six pounds are allowed when traveling in premium class accommodations; 44 pounds when traveling in coach class.

#### D. AMC Procured Airlift (Including Categories A, B, and M)

##### 1. Checked Baggage

a. Two pieces of baggage, each weighing no more than 70 pounds, may be checked.

b. Each piece must not exceed 62 linear inches (L + W + H).

c. An oversized bag such as duffel bag, sea bag or B-4 bag may be substituted for one checked piece.

d. Single items exceeding 70 pounds and/or 62 linear inches will be counted as two pieces and, therefore, fulfill the allowance for a passenger.

e. Items exceeding 100 pounds are not accepted.

##### 2. Carry-on Baggage

a. Each passenger is permitted to hand carry one article for storage in the passenger cabin area.

b. The weight of this item is not part of the passenger's checked baggage authorization.

- c. The carry-on bag must fit under the passenger's seat, in the overhead rack, or on the garment bag rack.
- d. Carry-on baggage may not exceed 45 linear inches.

***NOTE: For more detailed information on baggage requirements and limitations, see AMC Instruction 24-101, Volume 15; or view this information at the following website: <http://public.scott.af.mil/hqamc/pubs/amci/24series/24-101v15.pdf>.***

E. MSC or Commercial Ships. On MSC or commercial ships, 350 pounds is allowed for the employee and each dependent 12 years of age or over and 175 pounds is allowed for each dependent under 12 years of age.

#### **C2301 NOT USED**

#### **C2302 EXCESS BAGGAGE**

Baggage in excess of the weight, size, or number of pieces carried free by transportation companies is classified as excess baggage and does not include pets. Excess baggage charges are allowed only when authorized/approved. For domestic air travel only, the traveler is required to pay for excess baggage charges up to and including \$15, plus tax, for each leg of the trip, subject to reimbursement, when excess baggage is authorized. A leg of a trip is considered to be the distance:

1. between PDSs,
2. from a PDS to a TDY station,
3. from a TDY station to a PDS,
4. between TDY stations, and
5. from/to a U.S. port.

When excess baggage charges for domestic air travel exceed \$15, plus tax, the excess baggage charges may be authorized on the GTR.

#### **C2303 PUBLIC PROPERTY**

Public property which cannot be transported as baggage will, when authorized, be shipped in accordance with the regulations of the separate departments.

#### **C2304 RELATIONSHIP TO HHG WEIGHT ALLOWANCE**

A. Free Checkable Baggage. Allowances for free checkable baggage stipulated in par. C2300 are in addition to HHG weight allowances.

B. Expedited Shipments. The weight of expedited shipments will be a part of the maximum weight allowance for HHG when permanent duty travel is involved.

C. Excess Baggage. When excess baggage is allowed in connection with permanent duty travel, except in connection with renewal agreement travel, the excess weight will be a part of the maximum weight allowable for HHG. If the baggage moves as accompanied baggage, the authorized excess amount will be treated as gross weight. If it is shipped as unaccompanied baggage the authorized excess amount will be considered as net weight.

D. Unaccompanied Baggage. The weight of any unaccompanied baggage shipped or transported by any mode, at Government expense, will be considered part of the HHG weight allowance when permanent duty travel is involved.

Item 19, Accounting Citation--Show the fiscal data in accordance with Service regulations and include travel computation unit (location/address) to which travel vouchers must be forwarded (faxed/mailed). The fund-approving official (see Appendix A) certifying to funds availability signs in the lower right corner of this block.

Item 20, Authorizing/Order-Issuing Official (Title and Signature). Other than the official signing in block 17 Show the order-issuing organization and address in addition to the title and signature of the authorizing/order-issuing official.

Item 22, Travel Order Number--Show the identifying number and/or symbol assigned by the issuing office.

***NOTE: The actual signatures of the travel-requesting official (item 17), the travel-approving/directing official (item 18) and fund-approving official (item 19) are not required when the signatures are captured on another official document. That document must be kept on file by the authorizing/order-issuing official (item 20) for audit purposes. While actual signatures are not required in items 17, 18 and 19, the responsible official's name and title must be legibly indicated in the appropriate block. The signature of the authorizing/order-issuing official (item 20) may be transmitted electronically by fax after signature. An electronic signature that meets the security and requirements established by the National Institute of Standards and Technology (NIST) for electronic data interchange may be used. (This signature can include a digital signature discussed by the Comptroller General in B-261647, 26 June 1995, which must be (1) unique to the signer, (2) under the signer's sole control, (3) capable of being verified, and (4) linked to the data in such a manner that if the data is changed, the signature is invalidated.)***

C. Distribution. See par. C3057.

#### **C3151 PERMANENT DUTY TRAVEL**

A. General. The Request/Authorization for DoD Civilian Permanent Duty or Temporary Change of Station (TCS) Travel (DD Form 1614) is used as a request and authorization for all official PCS/TCS travel by employees and their families. (*See par. C3105-B.*) DD Form 1614 is available for printing and/or downloading from the Internet through the Washington Headquarters Service DoD Forms Program at the following website: <http://web1.whs.osd.mil/icdhome/forms.htm>.

***NOTE: DD Form 1614 must not be used for contractor's travel.***

B. Preparation of DD Form 1614. DD Form 1614 is generally self-explanatory. Special explanatory material for completing certain items on DD Form 1614 follows:

***NOTE: See par. C3101 for specific information required on all travel orders.***

Item 6, Retirement Code--Insert the employee's applicable retirement code from Block 30 of employee's most current SF-50. If unsure of the correct retirement code, the employee should contact the servicing personnel office.

Item 7, Releasing Official Station and Location, or Actual Residence--Enter the name and location of the releasing PDS, if a transfer, or the address shown on the transportation agreement as the actual residence, if first duty station travel.

Item 10, Travel Purpose--Other. When this block is checked, please explain in Item 28, Remarks or Other Authorizations.

Item 13a, Round Trip Travel for Househunting--Indicate if round trip travel to seek a permanent residence is, or is not authorized. If authorized, insert in Item 13b the number of calendar days for which travel is authorized.

Item 16, Other Authorized Expenses--The travel advance is for advances from the Government to the traveler (computed by the appropriate finance/disbursing activities) and NOT for authorizing ATM advances against the

Government-sponsored contractor-issued travel charge card which should be addressed in Item 20, Remarks or Other Authorizations. The amount of any relocation allowances advance in Item 16 must be computed in accordance with Service finance policy.

\*Item 22, Accounting Citation--Show fiscal data in accordance with regulations of the DoD component concerned. ***Please ensure that funds are obligated against the PCS/TCS order.*** For Transportation Account Codes (TACs) for DoD personnel see DoD 4500.9-R, Volume 2. TAC codes: Army A2PC, Air Force F750/FCHP, and Navy and Marine Corps see website [http://192.67.251.41/tac\\_inq/tac\\_menu.html](http://192.67.251.41/tac_inq/tac_menu.html).

Effective 1 August 2000

Item 23, Approving Official—See Appendix A. Show the individual who directs and approves/disapproves travel requests and vouchers prior to claim settlement in addition to the Approving Official's title and signature.

Item 24, Order-issuing/Authenticating Official--See Appendix A. Show the order-issuing organization and address in addition to the title and signature of order-issuing/authenticating official.

Item 27, Claimant – Forward Completed Claim to the Following Address--In this block the losing/gaining activity should provide the address to where the employee should submit their claim for final disbursement.

Item 28, Remarks or Other Authorizations--In addition to the type of notation suggested within the box, this item may be used to show any other pertinent information. Statements may be included to clarify any special instructions. When round trip travel is authorized for seeking a permanent residence, include the authorized transportation mode under this item. If TDY is authorized en route, state the purpose, duration of duty assignment, location, and any pertinent conditions. List the amount authorized for ATM advance against the Government-sponsored contractor-issued travel charge card. The issuing CPO's name, address, and POC with phone number (including area code) and DSN should be included.

C. Distribution. See par. C3057 for the number of copies of a travel order for distribution.

D. Privacy Act Statement. This subparagraph implements the Privacy Act of 1974 (5 U.S.C. §552a) by adding a Privacy Act Statement for "Request/Authorization for DoD Civilian Permanent Duty or Temporary Change of Station (TCS) Travel" (DD Form 1614). The form may be reproduced locally and made available to the individual supplying data shown on DD Form 1614. The form also is available for printing and/or downloading from the Internet through the Washington Headquarters Service DoD Forms Program at the following website: <http://web1.whs.osd.mil/icdhome/forms.htm>.

## 1. General

a. Transportation Agreement Purpose for Locally Hired Employees. A transportation agreement for a locally hired employee is not an entitlement. It is specifically intended to be a recruitment incentive for a civilian employee with an actual residence in the U.S., outside the geographical locality of the PDS, to accept Federal employment in a foreign or nonforeign OCONUS area. ***Individuals shall not automatically be granted agreements simply because they meet eligibility requirements.***

b. Negotiating a Transportation Agreement With A Locally Hired Employee. Foreign area local commanders may negotiate an initial agreement with a locally hired employee if the conditions in par. C4002-B2 are met. Local commanders in nonforeign OCONUS areas may negotiate an initial agreement with a locally hired employee if required for recruitment purposes and the conditions in par. C4002-B2 are met, but only if the position is one for which qualified local applicants are not readily available.

c. Eligibility Determination. Eligibility for travel and transportation benefits for dependents and/or HHG from the employee's actual residence to the OCONUS PDS and/or return transportation to the actual residence must be determined at the time of appointment, or at the time the employee loses eligibility for return travel benefits. This avoids misunderstandings later. The eligibility decision must be recorded in the agreement. See par. C4005-C3 concerning credit for prior service and par. C4006-C1 regarding when a tour of duty begins.

\*d. Transportation Entitlement. An OCONUS local hire granted a transportation agreement is authorized the same travel and transportation allowances as an employee transferred or appointed from CONUS. Pars. C7002-B3 and C8400 prescribe the conditions for authorizing travel and transportation allowances for dependents and HHG from the employee's actual residence to the OCONUS PDS. Par. C11003-A4 prohibits POV transportation for local hires in some instances.

## 2. Conditions

a. Eligible Local Hires. An initial agreement may be negotiated with a locally hired employee described in par. C4002-B2a(1) or C4002-B2a(2) below only if the requirements in par. C4002-B2b(1) and C4002-B2b(2), also are met. An initial agreement may be negotiated with a locally hired employee described in par. C4002-B2a(3) or C4002-B2a(4) below only if the employee also meets the requirement in par. C4002-B2b(2).

(1) A member of the U.S. Armed Forces separated/retired locally (within the country where the civilian position is located to which the individual is appointed) while serving OCONUS, provided that the former military member is appointed to a vacant appropriated-fund civilian position before expiration of that individual's entitlement to return transportation to the U.S. accruing from the prior military service.

(2) An employee of another Federal department, agency, or instrumentality, Government contractor, Red Cross, nonappropriated-fund activity, international organization in which the U.S. participates, and any other activity/agency which the OCONUS command determines to be operating in support of the U.S. or its personnel in the area, provided the individual was:

(a) recruited in the U.S. under employment conditions that provided for return travel benefits,

(b) committed to a specific vacant position before separation from prior employment, and

(c) is appointed not later than 1 month after termination of such employment.

(3) A former employee of the same/another Federal department/agency who was separated by reduction in force during the previous 6 months, is on a reemployment priority list, and has been authorized delay in return travel for the primary purpose of exercising reemployment priority rights;

(4) An individual who accompanied/followed a spouse to the OCONUS area and, at the time of hiring, had entitlement to return transportation as a dependent of a member of the U.S. Armed Forces or a civilian employee serving under an agreement providing for return travel, if one of the following circumstances occurs:

(a) the spouse dies,

(b) the sponsoring spouse becomes physically or mentally incapable of continued employment with the Government,

(c) divorce or legal separation, (A legal separation is deemed to exist at such time as either the employee or the spouse has initiated legal action to dissolve the marriage or one separates from bed and board short of applying for a divorce.), or

(d) the spouse departs permanently from the post or area.

In situations C4002-B2a(4)(c) and C4002-B2a(4)(d), above, the agreement is cancelled should the couple remarry, a reconciliation occurs, or the sponsoring spouse returns to the post regardless whether or not the sponsoring spouse has return transportation eligibility.

b. Requirements. The following requirements must be met as indicated in par. C4002-B2a:

(1) the commanding officer/designated representative, must determine that another candidate would have to be transferred/appointed from the U.S. or from a different OCONUS geographical locality to fill the position involved unless an agreement is offered to a locally hired candidate; ***NOTE: A locally-hired candidate is not eligible for an agreement if the position is one for which out-of-country recruitment normally is not undertaken.***

(2) at the time of appointment or assignment, or at the time eligibility for return travel is lost, the locally hired candidate must be able to establish to the satisfaction of the appointing official the existence of a bona fide actual residence in the U.S. The residence must be outside the geographical locality of the PDS.

#### **C4003 WITH WHOM RENEWAL AGREEMENTS ARE NEGOTIATED**

A. General. Renewal agreements are negotiated with employees who have an initial agreement when the satisfactorily complete the prescribed period of service at an OCONUS PDS and have an acceptable actual residence located outside the geographical locality of employment. For additional conditions concerning teachers in the DoD Education Activity, see par. C4164.

7. accident insurance premiums or liability costs incurred while traveling to the new PDS, or liability for uninsured damage caused by accidents for which the employee or dependents are responsible;
8. losses due to the sale/disposal of HHG items that are not convenient or practicable to move;
9. damage to/loss of clothing, luggage, or other personal items while traveling to the new PDS;
10. subsistence, transportation, or travel expenses in excess of the amounts reimbursed as per diem or other allowances under the JTR;
11. medical expenses due to illness/injuries of the employee or dependents while en route to the new PDS or while living in temporary quarters;
12. costs due to structural alterations; remodeling or modernizing of living quarters, garages, or buildings, to accommodate POVs, appliances, or equipment; or the cost for replacing/repairing worn out or defective appliances/equipment shipped to the new PDS;
13. costs of purchasing clothing, appliances, and equipment due to relocation; and
14. costs of newly purchased items, such as rugs or drapes.

#### **C9004 REIMBURSEMENT**

A. Minimum. The following may be paid without receipts or itemized statements:

1. Employees without dependents: \$350 or the equivalent of 1 week's basic compensation, whichever is less;
2. Employees with dependents: \$700 or the equivalent of 2 week's basic compensation, whichever is less; or
3. Employees with dependents, whose dependents and HHG are not relocated: \$350 or the equivalent of 1 week's basic compensation, whichever is less. When an employee:
  - a. reports to the new PDS but the dependents remain at the old PDS (or other location) without leaving the old residence, reimbursement is limited to the amount for an employee without dependents until the old residence is discontinued and a new residence is established, and
  - b. relocates the dependents or HHG within the 2-year limitation, the employee is entitled to the difference between the amount initially received and the amount allowed under par. C9002-A2.

***\*NOTE: An employee is authorized MEA at the with-dependents rate even though dependents move from the residence at the old PDS to a different residence than the employee's residence at the new PDS (B-184558, August 12, 1976).***

B. Maximum. The travel-approving/directing official may authorize/approve MEA in excess of the amount in par. C9004-A, if:

1. the claim is supported by acceptable evidence of expenses incurred, and
2. the total amount does not exceed the employee's basic salary rate of:
  - a. 1 week if the employee is without dependents, or
  - b. 2 weeks if the employee has dependents.

The basic salary rate is the rate in effect when the employee reports for duty at the new PDS. The allowable amount shall not exceed the maximum rate (step 10) of Grade GS-13, in 5 U.S.C. §5332. A claim for more than the amount

authorized in par. C9004-A must be justified.

C. Two Employees in One Household. *When two employees discontinue the same residence at the old PDS and establish one residence at the new PDS only one MEA is paid (73 Comp. Gen. 164 (1994)).*

D. Administrative Procedures. When requesting MEA reimbursement the employee must:

1. submit a travel claim following the guidance in DoDFMR (<http://www.dtic.mil/comptroller/fmr>) for costs associated with leaving the old PDS residence and establishing a new PDS residence,
2. certify that the old PDS residence has been discontinued and a new PDS residence has been established, and
3. establish a residence at the new PDS, if filing a supplemental claim for the remainder of MEA.

**PART C: TQSE(F)****C13300 PURPOSE**

TQSE(F) is a *discretionary allowance, not an entitlement*, that is intended to reimburse employees for reasonable subsistence expenses incurred when they and/or their dependents must occupy *temporary quarters*. The order-issuing/authenticating official, *not the employee*, determines if TQSE(F) is necessary.

**C13302 LIMITATIONS**

1. The order-issuing/authenticating official, *not the employee*, determines if TQSE(F) is necessary.
2. If the *order-issuing/authenticating official chooses*, TQSE(F) may be offered to the employee.
3. The employee may decline the TQSE(F) offer and choose to be reimbursed by TQSE(AE) if the order-issuing/authenticating official authorizes/approves TQSE.
4. TQSE(F) is a lump-sum payment based on the locality per diem rate at the new PDS.
5. TQSE(F) may be authorized/approved for the number of days determined necessary, *up to 30 days* ***NOTE: the order-issuing/authenticating official is not required to authorize/approve the full 30 days.***

**C13305 TQSE(F) OPTION**

***NOTE: TQSE must be authorized before temporary quarters are occupied and may not be approved after the fact (41 CFR §302-5.7).***

When TQSE is authorized, the order-issuing/authenticating official may offer employees, on a case-by-case basis, a TQSE(F) amount instead of TQSE(AE). TQSE(F) is a lump-sum payment based on the locality per diem rate *at the new PDS*. TQSE(F) may be authorized for the number of days determined necessary, *up to 30 days*. When deciding whether or not to offer TQSE(F) to an employee, order-issuing/authenticating officials should consider:

1. Ease of Administration. TQSE(AE) requires review of claims, receipts, and supporting statements, for the validity, accuracy, and reasonableness of each expense amount. No review is required for TQSE(F), because receipts and supporting statements are not required.
2. Cost Considerations
  - a. TQSE(AE) may continue for up to 120 consecutive days. TQSE(F) is limited to no more than 30 days, with no extensions under any circumstances.
  - b. *TQSE(AE) in CONUS is based on the Standard CONUS per diem rate (see par. C4550-E3 or <http://www.dtic.mil/perdiem/pdrform.html> for the current rate). TQSE(AE) in OCONUS locations is based on the PDS location maximum per diem rate. TQSE(F) always is based on the PDS location maximum per diem rate.*
3. Employee Choice. TQSE(F) is based on a lower percentage of the locality per diem rate. If the order-issuing official offers an employee the option of TQSE(F), the employee must choose between it and TQSE(AE). The TQSE(F) option is only an offer and the employee is not obligated to accept it. An employee may decline the TQSE(F) offer and choose to be reimbursed by TQSE(AE). ***Once the employee selects a TQSE method, the selection may not be changed.***

**C13310 TIME LIMITATIONS**

**Under no circumstances may TQSE(F) be paid for more than a total of 30 days.**

**C13315 RECEIPTS AND SUPPORTING DOCUMENTATION**

Receipts and supporting documentation are not required for TQSE(F) payment.

**C13320 COMPUTATION**

A. HHT. The number of days paid or reimbursed for a HHT are *never* deducted from TQSE(F). See par. C4107 for HHT.

B. Basis for Payment. Payment of TQSE(F) is based on the total number of individuals (employee and dependents) *actually moving* to the new PDS, *not* the number of individuals actually occupying temporary quarters.

**Example 1:** An employee remains at the old PDS while the dependent spouse and 2 dependent children move to the new PDS. The TQSE(F) payment is based on the employee plus 3 dependents.

**Example 2:** An employee and 1 dependent child remain at the old PDS while the dependent spouse and 1 dependent child move to the new PDS. The dependent child who remained with the employee ultimately does *not* move to the new PDS. The TQSE(F) payment is based on the employee plus 2 dependents. If payment was initially made for the employee and 3 dependents, but only 2 dependents actually move to the new PDS, then the employee must pay back the TQSE(F) attributable to the dependent who did not move.

C. TQSE(F) Per Diem Rates/Percentages. *The per diem rates used in the following example(s) are for illustrative purposes only. Please check <http://www.dtic.mil/perdiem/opdrform.html> (OCONUS) and <http://www.dtic.mil/perdiem/pdrform.html> (CONUS), for current per diem rates.*

1. Per Diem Rate Used. The per diem rate used for TQSE(F) payment is the maximum locality per diem rate for the *new PDS* locality (CONUS or OCONUS).

2. Percentage Paid. The maximum allowable daily amount is:

a. Employee. For an employee, the daily rate is 75% of the maximum per diem rate.\*

b. Each Dependent. For a dependent, the daily rate is 25% of the daily maximum per diem rate.\*

**\*NOTE:** *If temporary quarters are used in a locality where the per diem rate is \$100, the maximum daily rates (based on the daily per diem rate of \$100) in pars. C13320-C2a and C13320-C2b are \$75 and \$25, respectively.*

D. TQSE(F) Computation Example. The following is an example of how TQSE(F) payment is calculated.

1. Data Used

a. Number of days authorized for TQSE(F) = 30 days.

b. Locality per diem rate = \$90 (lodging) + \$30 (M&IE) = \$120 total per diem.

c. Employee percentage = .75.

d. Dependent percentage = .25.

e. Number of dependents = 4.

2. Calculation for the Employee

a. multiply the maximum per diem rate (\$120) by .75  
 $\$120 \times .75 = \$90$ .

b. multiply the answer in the previous step (\$90) by the number of days authorized (30)  $\$90 \times 30 = \$2,700$ .

c. In this example, the employee's TQSE(F) payment is \$2,700.

from the employee's gross income. Under section 132 of the IRC, reimbursements of or payments for moving expenses are excludible from an employee's gross income for Federal income and employment tax purposes if the reimbursements are "qualified moving expense reimbursements." For this purpose, a qualified moving expense reimbursement is a reimbursement for or payment of moving expenses which are deductible under IRC section 217 if paid directly by the employee (see pars. C16002-D7 and C16004-A through C16004-H below.) Qualified moving expense reimbursements paid directly to the employee are reported in Block 13 of the employee's Form W-2 and are identified as an excludible "Code P" payment. Qualified moving expense reimbursements paid to a third party on behalf of an employee (e.g., to a moving company) are not reported on Form W-2. Any non-qualified moving expense reimbursements will be reported in block 1 of the Employee's Form W-2 as "Wages, Tips, or other Compensation." To the extent they constitute non-qualified moving expense reimbursements, the expenses or allowances listed in pars. C16004-A through C16004-H below constitute "covered taxable reimbursements" and are covered by the RIT allowance:

A. En route Travel. Travel expenses, including per diem and meals, that are not included in the categories of deductible moving expenses, under par. C16002-D7, above. Unless DoD knows of specific facts that indicate the employee will not satisfy the time and distance tests of IRC section 217 (see par. 16002-D7), DoD can reimburse an employee for lodging expenses incurred travelling from the old PDS to the new PDS and for those expenses incurred on the day the old residence is vacated and the day of arrival at their new residence and can treat the reimbursements as "qualified moving expense reimbursements." Reimbursements for meals always constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income.

B. HHG Shipment. HHG transportation expenses between the PDSs are not included in the categories of deductible moving expenses, under par. C16002-D7, above. Unless DoD knows of specific facts that indicate the employee does not satisfy the time and distance tests of IRC section 217 (see par. 16002-D7), DoD can either reimburse its employees for expenses incurred in shipping HHGs from one PDS to another or can contract to have this service provided to its employees as "qualified moving expense reimbursements."

C. Mobile Home Movement. Reimbursement for the expense of moving a mobile home for use as a residence by the employee when movement is authorized instead of shipment and temporary storage of HHG. See Chapter 10. Reimbursements for shipment of a mobile home always constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income.

D. House-Hunting Trip. Reimbursement for the travel (including per diem) and transportation expenses of an employee and spouse for one round trip to the new PDS to locate a permanent residence or quarters is authorized. See par. C4107. Reimbursements for these expenses always constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income."

\*E. Temporary Quarters. Reimbursement is authorized for the employee's and immediate family's subsistence expenses during temporary quarters occupancy at the new PDS. See Chapter 13. Reimbursements for these expenses constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income. ***NOTE: Do not include the Foreign Transfer Allowance (FTA), Predeparture Subsistence Expense Portion in gross income for Federal income tax purposes (See DSSR 054 available at: <http://www.state.gov/www/perdiems/dssr/regs072.html#054>).***

F. Real Estate Expenses. Allowable expense for residence sale (or settlement expenses of an unexpired lease) at the old PDS and for residence purchase at the new PDS for which reimbursement is received by an employee. See Chapter 14. Reimbursements for these expenses always constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income."

G. Miscellaneous Expense Allowance. An allowance to defray expenses associated with discontinuing a residence at the old PDS and establishing a residence at the new PDS in connection with an authorized/approved PCS. See Chapter 9. Examples of reimbursable costs are the costs of disconnecting/connecting appliances, equipment, and utilities involved in relocation. Since the cost of connecting or disconnecting utilities, required because the employee is moving HHG, appliances or personal effects, is a deductible moving expense, as long as it is reasonable to believe that the employee will satisfy the time/distance tests of IRC section 217, the total amount of reimbursement for these expenses constitutes "qualified moving expense reimbursements" and are not included in the employee's gross income." Reimbursements from the miscellaneous expense allowance for all other expenses always constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income.



H. Relocation Services. DoD contracts with private firms and may offer certain relocation services to its employees. See Chapter 15. Examples of these services are: home sale programs, home finding assistance, home marketing assistance, spouse employment assistance, property management services, and mortgage finding assistance. The full amount paid for, or the fair market value of, relocation services provided in-kind to an employee always constitute “non-qualified moving expense reimbursements” and are included in the employee’s gross income.

***NOTE:*** See the reference shown for each allowance listed in pars. C16004-A through C16004-H above. See section 217 of the IRC, IRS Publication 521, and appropriate State and local tax authority publications for additional information on the taxability of moving expense reimbursements and the allowable tax deductions for moving expenses.

### **C16005 COVERAGE EXCLUSIONS**

This Chapter is not applicable to:

1. any tax liability resulting from reimbursed expenses for NTS of HHG;
2. any tax liability resulting from an excess of reimbursed amounts over the actual expenses paid or incurred. For instance, if an employee's reimbursement for HHG movement is based on the commuted rate schedule and the actual moving expenses are less than the reimbursement, the tax liability resulting from the difference is not covered by the RIT allowance. See par. C16008-C;
3. any tax liability resulting from the payment of recruitment, retention, or relocation bonuses authorized by OPM pursuant to 5 U.S.C. §5753 and §5754, or any other provisions which allow relocation payments that are not reimbursements for travel, transportation, and other expenses incurred in relocation.
4. any employment taxes (e.g., FICA and FUTA taxes).

### **C16006 GENERAL PROCEDURES**

A. General. This paragraph prescribes RIT allowance computation and payment procedures and DoD component and employee responsibilities. This paragraph does not require changes to internal fiscal procedures established by individual DoD components pursuant to IRS regulations, or the Treasury Fiscal Requirements Manual, provided that the intent of the statute authorizing the RIT allowance and this regulation are met by the DoD components’ fiscal procedures.

B. Gross Income Inclusions. The total amount reimbursed or paid to, or on behalf of, an employee for travel, transportation and other relocation expenses which are not deductible under section 217 of the IRC is includable in the employee's gross income as compensation pursuant to section 82 and 132(g) of the IRC and certain State or Local Government tax codes. Some reimbursed moving expenses may be deducted as an adjustment to gross income by an employee as moving expense deductions, subject to certain limitations prescribed by the IRS or pertinent State or local tax authorities. Reimbursements of and payment for moving expenses that qualify for the moving expense deduction must not be included in gross income if the employee has not previously deducted the expenses. Rather, these items are excludible from the employee’s gross income. See IRS Publication 521 entitled "Moving Expenses" and the appropriate State and local tax codes for detailed information.

C. Tax Withholding. Usually, if an employee is reimbursed for nondeductible moving expenses, the reimbursement amount is subject to withholding of Federal income and employment taxes in accordance with IRS regulations at the time of reimbursement. See the Treasury Fiscal Requirements Manual for Federal Agencies for current procedures regarding deduction of an employee’s withholding obligation from reimbursements and/or salary.

D. WTA Offsets Deductions. Payment of a WTA offsets deductions for the Federal income tax withholding, on moving expense reimbursements and on WTA itself, from an employee's moving expense reimbursements or from salary.

## CHAPTER 16 INCOME TAX ALLOWANCES

### PART B: INCOME TAX REIMBURSEMENT ALLOWANCE (ITRA) FOR TAX YEARS 1995 AND THEREAFTER

#### C16100 GENERAL

(See Part C for tax years 1993 and 1994.)

A. Definition of ITRA. An allowance designed to reimburse Federal, State and local income taxes incurred incident to an extended TDY assignment at one location. *Federal Insurance Contribution Act (FICA) and Medicare deductions are not included in ITRA reimbursement – reimbursement is limited to income taxes.*

B. Eligibility. An employee (and spouse, if filing jointly) who was in a TDY status for an extended period at one location, and who incurred Federal, State, or local income taxes on amounts received as reimbursement for official travel expenses.

C. Reimbursement. ITRA reimbursement is only for Federal, State, and local income tax. In tax years 1995 and thereafter, no reimbursement is authorized for penalties or interest. Penalties and interest are reimbursable in tax years 1993 and 1994 only and are reimbursable only when they are attributable to the agencies failing to withhold the appropriate amounts for tax liabilities of employees.

D. Taxability. ITRA is taxable income to the employee in the year paid and is subject to tax withholding. The amount received must be reported as taxable income in the year received. An employee is eligible to receive an allowance to cover the taxes assessed on the ITRA under par. C16100-E below.

#### E. Payment

1. Agencies may offer, and employees may receive, a lump sum payment to cover the income tax liability on the covered ITRA in lieu of submitting another claim. However, this must be agreed to in writing with the understanding that the employee is responsible for any income taxes due without further reimbursement. Employees who do not elect lump sum payments are reimbursed for the tax on the tax reimbursement received.

2. An employee who does not choose a lump sum payment of the additional tax liability on the covered ITRA must submit a claim in order to be reimbursed. The tax on the ITRA reimbursement should be calculated using the Year 2 formulas developed for the RITA (see par. C16008).

3. Agencies must collect any excess payments, which includes issuing corrected W-2's or 1099's.

F. Penalty and Interest. Tax penalty and interest payments are *not* reimbursable for tax years 1995 and thereafter. Penalties and interest are reimbursable in tax years 1993 and 1994 only and are reimbursable only when they are attributable to the agencies failing to withhold the appropriate amounts for tax liabilities of employees.

G. Tax Tables. Tax tables for the year the tax was incurred should be used to calculate the amount of allowable reimbursement.

#### C16101 RESPONSIBILITIES

A. Employee. Employees must file a claim according to their agency's policy to be reimbursed for additional income taxes incurred.

B. DoD Component. Finance and Accounting/Disbursing Offices calculate the amount of ITRA due the employee.

**C16102 CLAIMS FOR PAYMENT AND SUPPORTING DOCUMENTATION AND VERIFICATION**

A. Claim Forms. Claims for payment of the ITRA must be submitted by the employee on DD Form 1351-2 (Travel Voucher or Subvoucher). When claiming payment for the ITRA, the employee must furnish and certify to certain tax information that has been or will be shown on personally prepared tax returns. The spouse also must sign the statement if joint filing status is claimed and spouse's income is included on statement. This information must be contained in a certified statement on, or attached to, the DD Form 1351-2 similar to that provided for the RIT allowance.

B. Supporting Documentation. The following documentation must be submitted by the employee with the claim:

1. A certified statement prescribed in par. C16010 or copies of completed Federal, State and local tax return for the tax year in which the taxes were withheld and paid.
2. Copies of W-2's and Forms 1099.
3. Copy of TDY orders.
4. Any other documentation necessary to substantiate the claim.

**C16103 PROCESS**

A. Steps to be Taken to Determine an Employee's ITRA. Determine the amount of payment by using the Federal, State and local marginal tax rates and the procedures and marginal tax tables established for the relocation income tax allowance in pars. C16007, C16008 and Appendix R; or by using the procedures for a lump sum reimbursement.

B. Computation for Lump Sum ITRA. The following illustrates how a lump sum ITRA payment is calculated:

**LUMP SUM ITRA TAX PAID TO EMPLOYEE**

*ITRA reimbursement for tax year 1995	\$14,435
Federal Tax liability on ITRA Reimbursement (@ 28%)	4,042
VA State tax liability (@ 5.75%)	830
Local tax liability	0
	<hr/>
<b>TOTAL REIMBURSEMENT</b>	<b>\$19,307</b>

*Reimbursement of the ITRA and the tax on the ITRA is a final lump sum payment with no further reimbursement. The employee is responsible for any income taxes due on \$19,307.*

C. Computation Using the Marginal Tax Rate Schedules in Appendix R. Determine Federal, State and local marginal tax rates by using the procedures and the marginal tax tables established for the relocation income tax allowance in pars. C16007, C16008 and Appendix R as shown in the following illustration.

**NOTE 2:** When the term "overseas area" or "OCONUS area" is used, it relates to more than one geographical locality and may include a continent, or the area comprising command jurisdiction, or the entire OCONUS area.

**GOVERNMENT.** The Government of the United States and the Government of the District of Columbia.

**GOVERNMENT AIRCRAFT.** Any aircraft owned, leased, chartered or rented and operated by an executive agency.

**GOVERNMENT-CONTRACT RENTAL AUTOMOBILE.** An automobile obtained for short-term use from a commercial firm under the provisions of an appropriate GSA Federal Supply Schedule contract.

**GOVERNMENT CONTRACTOR-ISSUED INDIVIDUALLY BILLED CHARGE CARD.** A Government contractor-issued charge card used by authorized individuals to pay for official travel and transportation related expenses for which the contractor bills the employee.

**GOVERNMENT CONVEYANCE.** Equipment owned, leased, or chartered, for transportation on land, water, or in the air, expressly for Government use. This includes aircraft on loan to or owned by an Aero Club and AMC categories B and M air travel.

**GOVERNMENT DINING FACILITY/GOVERNMENT MESS.** A generic term used in lieu of Government mess, general mess, dining hall dining activity, mess hall, galley, field kitchen, flight kitchen, or similar terms used to describe dining facilities funded by appropriated funds. (Excludes activities operated by nonappropriated fund instrumentalities such as an officer's mess, club, organized mess and all similar terms.) If used (See Appendix O, par. T4040-A2b. for information on "Government mess available.") by an employee includes:

A. a general or Service organizational mess, including messing facilities of a state-owned National Guard Camp;  
**NOTE:** A mess established and operated primarily for enlisted member subsistence is not included for employees unless the mess is used by them.

B. Marine Corps officers' field ration dining facility, an officers' wardroom mess, or warrant officers' and chief petty officers' mess afloat; or

C. box lunches, in flight meals, or rations furnished by the Government on military aircraft.

**NOTE:** In-flight snack meals purchased at the member's/employee's option before boarding a military aircraft and meals furnished by commercial air carriers (including AMC charter flights) are not meals furnished by a Government dining facility/mess.

**GOVERNMENT-FURNISHED AUTOMOBILE.** An automobile (or "light truck," as defined in 41 CFR 101-38 including vans and pickup trucks) that is:

A. owned by an agency;

B. assigned or dispatched to an agency on a rental basis from a GSA interagency motor pool; or

C. leased by the Government for 60 days or longer from a commercial firm.

**GOVERNMENT-FURNISHED VEHICLE.** A Government-furnished automobile or a Government aircraft.

**\*GOVERNMENT MEAL RATE.** The daily rate (discount or standard) charged for meals in a Government dining facility.

**Effective 1 October 2001**

1. Discount Government Meal Rate: \$6.75 per day
2. Standard Government Meal Rate: \$8.10 per day

**NOTE:** Also see *DISCOUNT GOVERNMENT MEAL RATE*.

**GOVERNMENT MESS.** See *GOVERNMENT DINING FACILITY/GOVERNMENT MESS*.

**GOVERNMENT-PROCURED TRANSPORTATION.** Transportation obtained directly from a commercial carrier with a document issued by an appropriate Government official.

**GOVERNMENT QUARTERS.**

A. Sleeping accommodations in a facility (other than a transportation mode) owned, operated, or leased by the U.S. Government; or furnished by a foreign government under an agreement or on a complimentary basis in behalf of the United States; or furnished by a Government contractor under the terms of a contract or on a complimentary basis;

B. lodgings or other quarters obtained by U.S. Government contract;

C. quarters in a state-owned National Guard camp;

D. sleeping facilities in a National Guard armory when these facilities actually are used or their use is directed by competent authority for annual or year-round annual training even though not used;

E. temporary lodging facilities as defined in this Appendix;

F. permanent lodging facilities on a U.S. installation, owned and operated by private corporation, if the use of these facilities is directed by Service regulations; and

G. family-type housing owned or leased by the U.S. Government.

**NOTE 1:** *Government quarters include guest houses, officers clubs, operations hotels, bachelor officers quarters, visiting officers quarters, or similar quarters facilities located at a military activity, quarters aboard a Corps of Engineers floating plant and a Navy Mine Defense Laboratory offshore platform. Also included are family type quarters owned or leased by the U.S. Government, whether occupied as a guest or as a principal.*

**NOTE 2:** *Standards of adequacy are prescribed by the Office, Secretary of Defense, and implemented by appropriate Service regulations.*

**GOVERNMENT TRANSPORTATION.** Transportation facilities owned, leased, or chartered, and operated by the U.S. Government for transportation on land, water, or in the air. (*Also see Government Conveyance.*)

**GOVERNMENT TRANSPORTATION REQUEST (GTR)** (Standard Form 1169). A Government document used to procure common carrier transportation services. The document obligates the Government to pay for transportation services provided.

**GROUP MOVEMENT.** A movement of 2 or more official travelers traveling as a group, under the same orders (either PCS or TDY/TAD) for which transportation will be furnished by Government-owned/procured from the same origin to the same destination. Movement could include locations en route as specified on the orders. **NOTE:** *Members, traveling together under orders directing no/limited reimbursement, may be between any points en route, provided that the order specifically indicates the points between which the status applies.*

**HOUSEHOLD GOODS (HHG).** Items (except those listed in B. and the **NOTE**) associated with the home and all personal effects belonging to an employee and dependents when shipment or storage begins.

A. HHG include:

## \*APPENDIX F

## CONSUMABLE GOODS ALLOWANCES

## PART I: LOCATIONS HAVING CONSUMABLE GOODS ALLOWANCES

A *member*, assigned to a PDS in an area listed below, is authorized to ship up to 1,250 pounds of suitable consumable goods per tour-year.\* (*i.e., 12-month tour–1,250 lbs; 18-month tour – 1,875 lbs, etc.*)

A *civilian employee*, assigned to a PDS in an area listed below, is authorized to ship up to 1,250 pounds of suitable consumable goods per tour-year.\* (*i.e., 12-month tour– 1,250 lbs; 18-month tour– 1,875 lbs, etc.*) This allowance is in addition to the 4,500 pounds weight allowance authorized in JTR, par. C8110. *In no event shall the total weight of HHG shipped and/or stored at Government expense exceed 18,000 pounds. The 18,000 pounds includes the weight of HHG shipped at Government expense, consumable goods shipments, and the weight of HHG stored.*

*\*Requests for increased weight allowances for consumable goods shipments must be justified in writing and sent through the appropriate organizational channels to the PDTATAC for approval. In no event shall the maximum weight allowance for consumable goods shipment exceed 2,000 pounds per year.*

LOCATIONS		
Afghanistan, Kabul	Ethiopia, Addis Ababa	Norway, Bodo
Albania, Tirana	Gabon, Libreville	Oman, Muscat
Algeria, Algiers	Georgia, Tbilisi	Pakistan, Islamabad
Angola, Luanda	Ghana, Accra	Pakistan, Quetta
Armenia, Yerevan	Guinea, Conakry	Philippines, Manila
Azerbaijan, Baku	Guyana, Georgetown	Poland, Warsaw
Bangladesh, Dhaka	Haiti (effective 20 June 2001)	Romania, Bucharest
Belarus, Minsk	India, Calcutta	Russia, Moscow
Bolivia, La Paz	New Delhi	Russia, St. Petersburg
Bosnia-Herzegovina	Indonesia	Rwanda, Kigali
Botswana	Kazakistan, Alma-Ata	Serbia-Montenegro, Belgrade
Bulgaria, Sofia	Kenya	Sierra Leone, Freetown
Burkina, Ouagadougou	Kyrgyzstan, Bishkek	Somalia, Mogadishu
Burma, Rangoon	Laos	Sri Lanka, Colombo
Burundi, Bujumbura	Latvia, Riga	Sudan, Khartoum
Cambodia, Phnom Penh	Liberia, Monrovia	Suriname, Paramaribo
Cameroon, Yaounde	Lithuania, Vilnius	Syria, Damascus
Central African Republic, Bangui	Macedonia, Skopje	Togo, Lome
Chad, N'Djamena	Madagascar, Antananarivo	Turkmenistan, Ashkhabad
China, Beijing	Malawi, Lilongwe	Uganda, Kampala
China, Shanghai	Mali, Bamako	Ukraine, Kiev
Congo, Brazzaville	Mauritania, Nouakchott	Uzbekistan, Tashkent
Cote d'Ivoire, Abidjan	Moldova )	Vietnam
Cuba, Havana	Mongolia, Ulaanbaatar)	Yemen, Sanaa
Cyprus, Nicosia	Mozambique, Maputo	Yugoslavia(See Serbia-Montenegro)
Djibouti	Nepal, Katmandu	Zaire, Kinshasa
Ecuador, Quito	Nicaragua, Managua	Zambia, Lusaka
Eritrea, Asmara	Niger, Niamey	Zimbabwe
Estonia (Eff: 24 May 2001)	Nigeria, Lagos	

**\*APPENDIX R**

**RELOCATION INCOME TAX (RIT) ALLOWANCE**

**FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS  
TAX YEAR 2000  
(Effective 1 January 2001)**

*NOTE: Previous tax year information is located in the printed version of Federal Travel Regulation, 41 CFR § 302, Appendices A-D.*

<b><u>YEAR 1 COMPUTATION</u></b>								
The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in par. C16008-E1. This table is to be used for employees whose Year 1 occurred during calendar year 2000.								
Marginal Tax Rate	Single Taxpayer		Heads of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Over	But Not Over	Over	But Not Over	Over	But Not Over	Over	But Not Over
15	\$ 7,417	\$ 34,638	\$ 13,375	\$ 49,734	\$ 17,421	\$ 63,297	\$ 8,603	\$ 31,342
28	\$ 34,638	\$ 75,764	\$ 49,734	\$113,413	\$ 63,297	\$131,334	\$ 31,342	\$ 63,448
31	\$ 75,764	\$148,990	\$113,413	\$180,742	\$131,334	\$189,826	\$ 63,448	\$ 99,219
36	\$148,990	\$306,111	\$180,742	\$326,450	\$189,826	\$315,957	\$ 99,219	\$170,524
39.6	\$306,111	---	\$326,450	---	\$315,957	---	\$170,524	---

**FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS  
TAX YEAR 2000  
(Effective 1 January 2001)**

<b><u>YEAR 2 COMPUTATION</u></b>								
The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in par. C16008-E1. This table is to be used for employees whose Year 1 occurred during calendar years 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, or 2000.								
Marginal Tax Rate	Single Taxpayer		Heads of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Over	But Not Over	Over	But Not Over	Over	But Not Over	Over	But Not Over
15	\$ 7,582	\$ 35,363	\$ 13,905	\$ 51,016	\$ 18,061	\$ 65,011	\$ 8,742	\$ 32,028
28	\$ 35,363	\$ 77,472	\$ 51,016	\$116,612	\$ 65,011	\$133,818	\$ 32,028	\$ 65,470
31	\$ 77,472	\$154,524	\$116,612	\$180,660	\$133,818	\$193,566	\$ 65,470	\$ 99,363
36	\$154,524	\$317,548	\$180,660	\$324,522	\$193,566	\$323,455	\$ 99,363	\$169,100
39.6	\$317,548	---	\$324,522	---	\$323,455	---	\$169,100	---

**PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL  
TAX YEAR 2000  
(Effective 1 January 2001)**

***NOTE:** Previous tax year information is located in the printed version of  
Federal Travel Regulation, 41 CFR § 302, Appendices A-D.*

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in par. C16008-E4a.

Marginal Tax Rate	Single Filing Status		Any Other Filing Status	
	Over	But Not Over	Over	But Not Over
11	----	----	----	\$25,000
16.5	----	\$25,000	----	----
29.5	\$25,000	\$50,000	\$25,000	\$50,000
33	\$50,000	----	\$50,000	----

**STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL**  
**TAX YEAR 2000**  
*(Effective 1 January 2001)*

***NOTE:*** Previous tax year information is located in the printed version of  
*Federal Travel Regulation, 41 CFR § 302, Appendices A-D.*

The following table is to be used to determine State marginal tax rates for calculation of the RIT allowance as prescribed in par. C16008-E2. This table is to be used for employees who received covered taxable reimbursements during calendar year 2000.

<b>Marginal Tax Rates (stated in percents) for earned income amounts specified in each column. <sup>1/2/</sup></b>				
<b>State (or District)</b>	<b>\$20,000-\$24,999</b>	<b>\$25,000-\$49,999</b>	<b>\$50,000-\$74,999</b>	<b>\$75,000 &amp; Over</b>
Alabama	5	5	5	5
Alaska	0	0	0	0
Arizona	2.87	3.2	3.74	5.04
Arkansas	4.5	7	7	7
If single status <sup>3/</sup>	6	7	7	7
California	2	4	8	9.3
If single status <sup>3/</sup>	4	8	8	9.3
Colorado	4.75	4.75	4.75	4.75
Connecticut	4.5	4.5	4.5	4.5
Delaware	5.2	5.95	6.4	6.4
District of Columbia	8	9.5	9.5	9.5
Florida	0	0	0	0
Georgia	6	6	6	6
Hawaii	7.2	8.2	8.75	8.75
If single status <sup>3/</sup>	8.2	8.75	8.75	8.75
Idaho	7.8	8.2	8.2	8.2
Illinois	3	3	3	3
Indiana	3.4	3.4	3.4	3.4
Iowa	6.48	7.92	8.98	8.98
If single status <sup>3/</sup>	6.8	7.92	8.98	8.98
Kansas	3.5	6.25	6.25	6.45
If single status <sup>3/</sup>	6.25	6.45	6.45	6.45
Kentucky	6	6	6	6
Louisiana	2	4	4	6
If single status <sup>3/</sup>	4	4	6	6
Maine	4.5	7	8.5	8.5
If single status <sup>3/</sup>	7	8.5	8.5	8.5
Maryland	4.85	4.85	4.85	4.85
Massachusetts	5.95	5.95	5.95	5.95
Michigan	4.4	4.4	4.4	4.4
Minnesota	5.5	7.25	7.25	8
If single status <sup>3/</sup>	7.25	7.25	8	8
Mississippi	5	5	5	5
Missouri	6	6	6	6
Montana	9	10	11	11

<b>Marginal Tax Rates (stated in percents) for earned income amounts specified in each column. 1/2/</b>				
<b>State (or District)</b>	<b>\$20,000-\$24,999</b>	<b>\$25,000-\$49,999</b>	<b>\$50,000-\$74,999</b>	<b>\$75,000 &amp; Over</b>
Nebraska	3.65	5.24	6.99	6.99
If single status 3/	5.24	6.99	6.99	6.99
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	1.4	1.75	2.45	6.37
If single status 3/	1.4	3.5	5.525	6.37
New Mexico	3.2	6	7.1	8.2
If single status 3/	6	7.1	7.9	8.2
New York	4	5.25	6.85	6.85
If single status 3/	5.25	6.85	6.85	6.85
North Carolina	6	7	7	7.75
North Dakota	6.67	9.33	12	12
If single status 3/	8	10.67	12	12
Ohio	3.580	4.295	5.012	7.228
Oklahoma	5	6.75	6.75	6.75
If single status 3/	6.75	6.75	6.75	6.75
Oregon	9	9	9	9
Pennsylvania	2.8	2.8	2.8	2.8
Rhode Island	26.5	26.5	26.5	26.5
(Rhode Island - See Footnote 4)				
South Carolina	7	7	7	7
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	7	7	7	7
Vermont	25	25	25	25
(Vermont - See Footnote 5)				
Virginia	5	5.75	5.75	5.75
Washington	0	0	0	0
West Virginia	4	4.5	6	6.5
Wisconsin	6.37	6.77	6.77	6.77
Wyoming	0	0	0	0

1/ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

2/ If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in par. C16008-E2b.

3/ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

4/ The income tax rate for Rhode Island is 26.5 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in par. C16008-E2c.

5/ The income tax rate for Vermont is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in par. C16008-E2c.

**\*APPENDIX T****STANDARD DATA ELEMENTS FOR TRAVEL****(Traveler Identification)**

<b>Group name</b>	<b>Data elements</b>	<b>Description</b>
Travel Authorization	Authorization Number	Assigned by the appropriate office.
Employee Name	First Name, Middle Initial, Last Name	Agency guidelines may specify the order, e.g., last name first.
Employee Identification	Employee Number	Must use a number, e.g., SSN, vendor number, or other number that identifies the employee.
Travel Purpose Identifier	Site visit	
	Information meeting	
	Training attendance	
	Speech or presentation	
	Speech or presentation	
	Conference attendance	
	Relocation	Same as change of official station.
	Entitlement travel	
Travel Period	Start Date, End Date	Month, Day, Year according to agency guidelines.
Travel Type	CONUS/Domestic	Travel within continental United States.
	OCONUS/Domestic	Travel outside continental United States.
	Foreign	Travel to other countries.
Leave Indicator	Annual, Sick, Other	Identifies leave type as the reason for an interruption of per diem entitlement.
Official Duty Station	City, State, Zip	Either the corporate limits of city/town or the reservation, station, established area where stationed.
Residence	City, State, Zip	The geographical location where traveler resides, if different from official duty station.
Payment Method	EFT Treasury Check Imprest Fund	Direct deposit via electronic funds transfer.
Mailing Address	Street Address, City, State, Zip	The location designated by the traveler based on agency guidelines.

**STANDARD DATA ELEMENTS FOR TRAVEL****(Commercial Transportation Information)**

<b>Group name</b>	<b>Data elements</b>	<b>Description</b>
Transportation Payment		Method traveler used to purchase transportation tickets.
Method Indicator	GTR	U.S. Government Transportation Request.
	Central Billing Account	A Contractor centrally billed account.
	Government Charge Card	In accordance with and as provided by agency guidelines.
	Cash	

Transportation Payment Identification Number	Payment ID Number	A number that identifies the payment for the transportation tickets, according to agency guidelines, (e.g., GTR number, Gov't credit card number).
Transportation Method Indicator	Air (Premium Class)	Common carrier used as transportation to TDY location.
	Air (Non-premium Class)	
	Non-contract Air, Train, Other	
Local Transportation Indicator	POC, Car rental, Taxi, Other	Identifies local transportation used while on TDY.

### STANDARD DATA ELEMENTS FOR TRAVEL

#### (Travel Expense Information)

Group name	Data elements	Description
Per Diem	Total Number of Days	The number of days traveler claims to be on per diem status, for each official travel location.
	Total Amount Claimed	The amount of money traveler claims as per diem expense.
	Lodging, Meals & Incidentals	
Travel Advance	Advance Outstanding	The amount of travel advance outstanding, when the traveler files the travel claim.
	Remaining Balance	The amount of the travel advance that remains outstanding.
Subsistence	Actual Days	Total number of days the traveler charged actual subsistence expenses. The number of days must be expressed as a whole number.
	Total Actual Amount	Total amount of actual subsistence expenses claimed as authorized. Actual subsistence rate, per day, may not exceed the maximum subsistence expense rate established for official travel by the JFTR or JTR as appropriate.
Transportation Method Cost	Air (Premium Class)	The amount of money the transportation actually cost the traveler, entered according to method of transportation.
	Air (Non-premium class) Non-contract Air, Train	
	Other	Bus or other form of transportation.
Local Transportation	POC Distance	Total number of miles driven in POC.
	POC mileage expense Car rental, Taxis, Other	Total amount claimed as authorized based on mileage rate. Different mileage rates apply based on type and use of the POC.
Constructive cost	Constructive cost	The difference between the amount authorized to spend and the amount claimed.
Reclaim	Reclaim amount	An amount of money previously denied as reimbursement for which additional justification is now provided.
Total Claim	Total claim	The sum of the amount of money claimed for per diem, actual subsistence, mileage, transportation method cost, and other expenses.

**STANDARD DATA ELEMENTS FOR FEDERAL TRAVEL  
(Accounting & Certification)**

<b>Group name</b>	<b>Data elements</b>	<b>Description</b>
Accounting Classification	Accounting Code	Agency accounting code.
Non-Federal Source Indicator	Per Diem, Subsistence, Transportation	Indicates the type of travel expense(s) paid, in part or totally, by a non-Federal source.
Non-Federal Source Payment Method.	Check, EFT, Payment “in-kind”	Total payment provided by non-Federal source according to method of payment.
Signature/Date Fields	Claimant Signature	Traveler’s signature, or digital representation. The signature signifies the traveler read the “fraudulent claim/responsibility” statement.
	Date	Date traveler signed “fraudulent claim/responsibility” statement.
	Claimant Signature	Traveler’s signature, or digital representation. The signature signifies the traveler read the “Privacy Act” statement.
	Date	Date traveler signed “Privacy Act” statement.
	Approving Officer Signature	Approving Officer’s signature, or digital representation. The signature signifies the travel claim is approved for payment based on authorized travel.
	Date	Date Approving Officer approved and signed the travel claim.
	Certifying Officer Signature	Certifying Officer’s signature, or digital representation. The signature signifies the travel claim is certified correct and proper for payment.
	Date	Date Certifying Officer signed the travel claim.